



MARK TWAIN HEALTH CARE DISTRICT

P. O. Box 95
San Andreas, CA 95249
(209) 754-4468 Phone
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Finance Committee Meeting
Mark Twain Medical Center Classroom 5
768 Mountain Ranch Road
San Andreas, CA
November 20, 2024

8:00am

**Participation: Zoom – Invite information is at the End of the Agenda
Or Participate in Person**

Agenda

Mark Twain Health Care District Mission Statement

“Through community collaboration, we serve as the stewards of a community health system that Ensures our residents have the dignity of access to care that provides high quality, professional and compassionate health care.”

1. Call to order with Flag Salute:
2. Roll Call:
3. Approval of Agenda: Public Comment- **Action**
4. Public Comment On Matters Not Listed On The Agenda:

The purpose of this section of the agenda is to allow comments and input from the public on Matters within the jurisdiction of the Mark Twain Health Care District not listed on the Agenda. (The public may also comment on any item listed on the Agenda prior to Board action on such item.) **Limit 3 minutes per speaker.** The Board appreciates your comments; however, it will not discuss and cannot act on items not on the Agenda.

5. Consent Agenda: Public Comment- **Action**

All Consent items are considered routine and may be approved by the District Board without any discussion by a single roll-call vote. Any Board Member or member of the public may remove any item from the Consent list. If an item is removed, it will be discussed separately following approval of the remainder of the Consent items.

A. Un-Approved Minutes:

- Finance Committee Meeting Minutes for Oct. 16, 2024:

6. Chief Executive Officer's Report:.....Dr. Smart

- Calaveras Community Foundation:
- BHCIP Update:
- Pharmacy Tenant Improvement Update:
- West Wing Update:

Real Estate Review:.....Mr. Randolph

- MOB 704 Update:
- Pharmacy Lease/Closing Update:

7. Accountant's Report:.....Ms. Hack / Mr. Wood

- Annual 2023-2024 Audit Report: Public Comment - **Action**Mr. Jackson
- Financials for October Will Be Presented: Public Comment - **Action**

8. Treasurer's Report:.....Ms. Hack

9. Comments and Future Agenda Items:

10. Next Meeting:

There will NOT be a Finance Committee Meeting in December 2024

Next Finance Committee Meeting will be January 15, 2025 at 9am.

11. Adjournment: Public Comment - **Action**

Traci Whittington is inviting you to a scheduled Zoom meeting.

Topic: MTHCD Finance Committee Meeting

Time: Nov 20, 2024 08:00 AM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/84302879659?pwd=rux5h4aHtzMbwzCOowSuGpUNcwDwHT.1>

Meeting ID: 843 0287 9659

Passcode: 334892

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- +1 309 205 3325 US
- +1 312 626 6799 US (Chicago)
- +1 360 209 5623 US
- +1 386 347 5053 US
- +1 507 473 4847 US
- +1 564 217 2000 US
- +1 646 931 3860 US
- +1 689 278 1000 US
- +1 929 205 6099 US (New York)
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Find your local number: <https://us02web.zoom.us/u/kdosEdNHFh>



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Finance Committee Meeting
Mark Twain Medical Center Classroom 5
768 Mountain Ranch Road
San Andreas, CA
October 16, 2024
9:00am

**Participation: Zoom – Invite information is at the End of the Agenda
 Or Participate in Person**

UN APPROVED Minutes

Mark Twain Health Care District Mission Statement

“Through community collaboration, we serve as the stewards of a community health system that Ensures our residents have the dignity of access to care that provides high quality, professional and compassionate health care.”

1. Call to order with Flag Salute:

Meeting called to order by Ms. Hack at 9:00am.

2. Roll Call:

Member	In Person	Via Zoom/Phone	Absent	Time of Arrival
Lori Hack	X			
Richard Randolph	X			
Pat Bettinger	X			

Quorum: Yes

3. Approval of Agenda:

Motion to approve Agenda by Mr. Randolph

Second: Ms. Bettinger

Ayes: 3

Nays: 0

4. Public Comment On Matters Not Listed On The Agenda:

Hearing none.

5. Consent Agenda: Public Comment- **Action**

A. Un-Approved Minutes:

- Finance Committee Meeting Minutes for Sept. 18, 2024:

Motion to approve Consent Agenda including minutes by Mr. Randolph

Second: Ms. Bettinger

Ayes: 3

Nays: 0

6. Chief Executive Officer's Report:

Medi-Cal cost capture audit in process to determine the cost per encounter rate.

- BHCIP Update:

Construction in progress.

- Dental Expansion Update:

Working on plans for the encroachment.

Real Estate Review:

- MOB 704 Update:

Walk Thru of the suites was done on Oct. 2. Clear out deadline was not met.

- Pharmacy Lease/Closing Update:

Pharmacy closed on Oct. 15. Letters to patients sent out.

7. Accountant's Report:

- Annual Financial Audit Report:

All information requested has been sent from the Accounting Dept. Auditor to present on audit at Nov. meeting.

- Financials for September Will Be Presented: Public Comment - Action

Good month for the District. Investments are strong.

Motion to approve September Financials with I&R Report by Ms. Bettinger

Second: Mr. Randolph

Ayes: 3

Nays: 0

8. Treasurer's Report:

No Report.

9. Comments and Future Agenda Items:

10. Next Meeting:

Next Finance Committee Meeting will be November 20, 2024 at 8:00am

There will not be a Finance Committee Meeting in December 2024

11. Adjournment: Public Comment – Action

Motion to approve Adjourn by Ms. Bettinger

Second: Mr. Randolph

Ayes: 3

Nays: 0

Time: 9:49am

Traci Whittington is inviting you to a scheduled Zoom meeting.

Topic: MTHCD Finance Committee Meeting

Time: Oct 16, 2024 09:00 AM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/84328662341?pwd=CAilLvtjs7EFzAMsttOAVLAbEDFVAP.1>

Meeting ID: 843 2866 2341

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- +1 309 205 3325 US**
- +1 312 626 6799 US (Chicago)**
- +1 360 209 5623 US**
- +1 386 347 5053 US**
- +1 507 473 4847 US**
- +1 564 217 2000 US**
- +1 646 931 3860 US**
- +1 689 278 1000 US**
- +1 929 205 6099 US (New York)**

Meeting ID: 843 2866 2341

Passcode: 873359

Find your local number: <https://us02web.zoom.us/u/kbOmsTUsu4>

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Minutes October 16, 2024 MTHCD Finance Committee Meeting

Audited Financial Statements
MARK TWAIN
HEALTH CARE DISTRICT
June 30, 2024 and 2023

Audited Financial Statements

MARK TWAIN HEALTH CARE DISTRICT

June 30, 2024

Management’s Discussion and Analysis 1

Report of Independent Auditors 5

Audited Financial Statements

 Statements of Net Position 8

 Statements of Revenues, Expenses, and Changes in Net Position 9

 Statements of Cash Flows 10

 Notes to Financial Statements 11

Independent Auditors Report on Internal Control 27

Management's Discussion and Analysis

MARK TWAIN HEALTH CARE DISTRICT

June 30, 2024

The management of the Mark Twain Health Care District (the District) has prepared this annual discussion and analysis in order to provide an overview of the District's performance for the fiscal year ended June 30, 2024 in accordance with the Governmental Accounting Standards Board Statement No. 34, *Basic Financials Statements; Management's Discussion and Analysis for State and Local Governments*. The intent of this document is to provide additional information on the District's financial performance as a whole in addition to providing a prospective look at revenue growth, operating expenses, and capital development plans. This discussion should be reviewed in conjunction with the audited financial statements for the fiscal year ended June 30, 2024 and accompanying notes to the financial statements to enhance one's understanding of the District's financial performance.

Financial Highlights

The District's financial statements consist of three statements: statement of net position; statement of revenues, expenses, and changes in net position; and statement of cash flows. These financial statements and related notes provide information about the activities of the District, including resources held by the District but restricted for specific purposes by contributors, grantors, or enabling legislation.

The statement of net position includes all of the District's assets and liabilities, using the accrual basis of accounting, as well as an indication about which assets can be used for general purposes and which are designated for a specific purpose. Highlights within the statement of net position and the statement of revenues, expenses and changes in net position for the year ended June 30, 2024 were:

- (1) Total assets increased by \$747,899 due mainly to the increase of cash and cash equivalents by \$1,180,978 and a decrease in other assets of \$378,494.
- (2) Patient accounts receivable as of June 30, 2024 were \$639,395 net of estimated related allowances of \$99,734 to arrive at a net patient accounts receivable total of \$539,661. As of June 30, 2023, patient accounts receivable were \$537,424, net of estimated related allowances of \$136,920 to arrive at a net patient accounts receivable of \$400,504.
- (3) Property and equipment additions were \$592,853 while depreciation expense was \$754,646. With the combined additions and depreciation, property and equipment showed a net decrease of \$161,793.
- (4) Total debt borrowings were \$6,684,384. The District repaid \$163,000 on these debt borrowings during the year.
- (5) The District continued with updates of the Governmental Accounting Standards Board (GASB) 87 during the year which changed the way during the year ended June 30, 2022 in the way the District accounted for leases, both as a lessor and as a lessee. The main results were decreases to lease receivables (both current and long term) in the combined amount of \$151,699, and decreases to lease payables (both current and long term) in the combined amount of \$164,234.

Management's Discussion and Analysis (continued)

MARK TWAIN HEALTH CARE DISTRICT

(6) The increase in net position for the year ended June 30, 2024 was \$1,960,774 as compared to the prior year increase in net position of \$65,584. Estimated third party settlements were \$1,054,984 due from Medi-Cal. It is anticipated that in the year 2025 the PPS base year will be audited by the State from which the District is expecting very favorable results.

(7) The District recorded grant and contribution income for the year in the amount of \$200,191 as compared to the prior year grant income and contributions of \$374,906.

The statement of cash flows reports the cash provided by and used by the District's operating activities, as well as other cash sources such as investment income and cash payments for capital additions and improvements. This statement provides meaningful information on how the District's cash was generated and how it was used during the fiscal year.

Cash and Investments

For the fiscal year ended June 30, 2024, the District's operating cash and investments totaled \$10,582,304 as compared to \$9,401,326 in fiscal year 2023. At June 30, 2024, days cash on hand were 584 as compared to June 30, 2023 when days cash on hand were 569. The District maintains sufficient cash and cash equivalent balances to pay all short-term liabilities, plus fund the forthcoming operations of the new rural health clinic.

Current Assets and Liabilities

Current assets increased by \$1,286,109 due mainly to the previously mentioned increase in cash and cash equivalents. Current liabilities increased by \$225,938 due mainly to the increase in accounts payable \$143,123 and the increase in accrued payroll of \$49,815. These changes produced a current ratio of 13.92 for June 30, 2024 as compared to 16.66 for June 30, 2023.

Capital and Other Assets

Property and equipment decreased by \$161,793 as additions were \$592,853, less depreciation expense of \$754,646. Continued improvements are being made to the Clinic in Valley Springs.

The District has recorded approximately \$6.5 million in other assets, offset by approximately \$.5 million in deferred revenues as of June 30, 2024, associated both with the 30 year leasing of the Hospital facilities by Dignity and the implementation of GASB 87. The Hospital facilities lease realized an approximate \$1.1 million in lease revenues from the lease of the Hospital facilities.

Management's Discussion and Analysis (continued)

MARK TWAIN HEALTH CARE DISTRICT

District Revenues and Rental Income

The District receives approximately 15.4% of its operating support from property taxes. These funds are used to support operations of the District. They are classified as operating revenue as the revenue is directly linked to the operations of the District. Property taxes are levied by the County on the District's behalf during the year, and are intended to help finance the District's activities during the same year. Amounts are levied on the basis of the most current property values on record with the County. Property taxes increased in 2024 by \$108,087 from 2023.

The District also rents and/or leases hospital facilities, private office for physicians and land to various entities and individuals for purposes of supplying healthcare to the residents in the surrounding area. Rental income for the year ended June 30, 2024 increased slightly by \$4,972 over the previous year.

Operating Expenses

Total operating expenses were \$7,485,180 for fiscal year 2024 compared to \$6,796,452 for the prior fiscal year. The increase is mainly due primarily to:

- (1) A \$851,901 increase in salaries, wages and employee benefits due to the continued hiring of new staff for the operations of the new Clinic and rate increases.
- (2) A \$265,441 increase in professional fees due to volume changes in the Clinic.
- (3) A \$448,573 decrease in utilities for the year ended June 30, 2024 as discounts affected the expense.
- (4) Other changes in expenses over the prior year were considered either consistent with the prior year or minor.

Other Management Comments and Subsequent Events

District staff have been directed by the Board of Directors to manage and complete three different construction projects prior to June 30, 2027. Project #1 (BHCIP R5) Valley Springs Crisis and Wellness Center is a California funded expansion of the behavioral health facilities at Valley Springs Health & Wellness Center. Construction has already started and funding (\$3,605,254) is secured. The District will have to provide some equipment and all labor in order to start services. There will probably be a 6-12 month delay on self-sustainment while the labor force and workflow are developed. Additionally there is a 5% up-front match (\$283,056) from the District to satisfy grant requirements. A private donor provided \$100,000 toward the match and the District will provide the remainder (\$183,056) of the 5% match. The cost of the equipment and furniture, the labor start-up, and the balance of the 5% match are estimated to total \$430,000, an expense not included in the California BHCIP grant.

Management's Discussion and Analysis (continued)

MARK TWAIN HEALTH CARE DISTRICT

Project #2 is the Dental Tenant Improvement. This project entails the remodeling of the 900 sq. ft. space within the Valley Springs Health & Wellness Center that was previously leased by Sunrise Pharmacy. Sunrise Pharmacy requested early termination of the 10-year lease. After negotiations and review by the District's Board of Directors, it was agreed to terminate the lease on November 1, 2024. Sunrise will pay \$20,000 in tenant improvement (TI) reimbursement costs as per the lease agreement. The District has decided to remodel the pharmacy space into a new dental treatment center, that will double the District's current dental capacity. This expansion was largely based on community demand. The cost of the Dental TI project is still under design and unknown. Funding for the project is projected to come from District Capital Improvement Reserve Funds.

Project #3 is the Medical Expansion and Parking project. This project is still in the design and development stage and will be reflected in the 2024-2025 financials. It is projected to be funded through the District Capital Improvement Reserve Funds.

On June 1, 2024, the District started receiving rent for the Mark Twain Medical Center from Common Spirit (aka Dignity Health). While the rent was forecast to be about \$100,000 per month for the next 25 years, a detailed review of the lease disclosed that the rent was actually \$72,000 per month. This was based on the District's access to discounted electricity and the District's option to cap utility payments resulting in rent off-sets. The District, through Board action, exercised those lease options resulting in a decreased rent revenue to the \$72,000 per month rent. The rent amount in the future could change depending on the District's access to discounted electricity.

The District is renegotiating subleases on Building 704, Suites 102-105. These new subleases will not have a material impact on the District finances.

There is no pending litigation or legal issues that would have a material impact on the District.

Economic Factors and Next Fiscal Year's Budget

The District's board approved the fiscal year ending June 30, 2025 budget at a recent Board meeting. For fiscal year 2025, the District is budget has the following assumptions:

Property taxes were budgeted at the approximately the same levels of 2024 while rents increase slightly.

Professional fees and other operating expenses are expected to remain fairly consistent for the year as compared to 2024

The District is continuing to improve and expand services at the rural health care clinic in Valley Springs which began operating in October, 2019. Continued planning is underway for expanded operations of the Clinic and the establishment of reasonable reimbursement rates from both Medicare and Medi-Cal for patient services rendered.

JWT & Associates, LLP

A Certified Public Accountancy Limited Liability Partnership

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Report of Independent Auditors

The Board of Directors
Mark Twain Health Care District
San Andreas, California

Opinion

We have audited the accompanying financial statements of the Mark Twain Health Care District (the District) as of and for the years ended June 30, 2024 and 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the District as of June 30, 2024 and 2023, and the changes in financial position and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but it is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Emphasis of Matter

As discussed in Note A, the District adopted GASB 87 for the year beginning July 1, 2021 and ending June 30, 2022. Our opinion is not modified with respect to this matter.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America *Government Auditing Standards*, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Governmental Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 13, 2024, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

JW7 & Associates, LLP

Fresno, California
November 13, 2024

Statements of Net Position

MARK TWAIN HEALTH CARE DISTRICT

	June 30	
	<u>2024</u>	<u>2023</u>
Assets		
Current assets:		
Cash and cash equivalents	\$ 10,582,304	\$ 9,401,326
Patient accounts receivable	539,661	400,504
Other receivables	257,923	295,411
Estimated third party payor settlements	1,054,984	1,054,984
Prepaid expenses, inventory and other current assets	<u>126,076</u>	<u>122,614</u>
Total current assets	12,560,948	11,274,839
Property and equipment	6,852,427	7,014,220
Interest in Mark Twain Medical Center	385,786	383,709
Other assets	<u>6,458,176</u>	<u>6,836,670</u>
Total assets	<u>\$ 26,257,337</u>	<u>\$ 25,509,438</u>
Liabilities and Net Position		
Current liabilities:		
Current maturities of debt borrowings	\$ 168,000	\$ 163,000
Accounts payable and accrued expenses	546,370	403,247
Accrued payroll and related liabilities	160,258	110,443
Deferred grant revenues	<u>28,000</u>	<u> </u>
Total current liabilities	902,628	676,690
Other liabilities	286,659	446,177
Debt borrowings	<u>6,516,384</u>	<u>6,684,384</u>
Total liabilities	7,705,671	7,807,251
Deferred inflows of resources	230,362	1,341,657
Net position		
Invested in capital assets	168,043	166,836
Unrestricted net position	<u>18,153,261</u>	<u>16,193,694</u>
Total net position	<u>18,321,304</u>	<u>16,360,530</u>
Total liabilities and net position	<u>\$ 26,257,337</u>	<u>\$ 25,509,438</u>

See accompanying notes and auditor's report

Statements of Revenues, Expenses and Changes in Net Position

MARK TWAIN HEALTH CARE DISTRICT

	Year Ended June 30	
	<u>2024</u>	<u>2023</u>
Operating revenues:		
Net patient service revenues	\$ 6,160,298	\$ 3,728,244
District taxes	1,496,747	1,388,660
Hospital lease income	1,083,410	1,078,438
Rental income from medical office buildings	254,174	230,454
Grant and contribution revenues	200,191	374,907
Interest and other investment income	484,071	337,847
Other operating income	<u>11,082</u>	<u>9,550</u>
Total revenues, gains and losses	9,689,973	7,148,100
Operating expenses:		
Salaries and wages	2,676,103	1,941,552
Employee benefits	484,003	366,653
Professional fees	1,513,624	1,248,183
Supplies	482,106	321,917
Purchased services and repairs	39,373	43,003
Donations, programs and events		372,785
Medical office building rent	270,758	254,567
Utilities and phone	707,510	1,156,083
Insurance	148,010	114,218
Depreciation and amortization	876,840	763,921
Other operating expenses	<u>286,853</u>	<u>213,570</u>
Total expenses	<u>7,485,180</u>	<u>6,796,452</u>
Excess of revenues over expenses (expenses over revenues)	2,204,793	351,648
Nonoperating revenues (expenses):		
Interest expense	(246,097)	(274,291)
Gain (loss) in interest in Mark Twain Medical Center	<u>2,078</u>	<u>(11,773)</u>
Total nonoperating revenues (expenses)	<u>(244,019)</u>	<u>(286,064)</u>
Increase (decrease) in net position	1,960,774	65,584
Net position at the beginning of the year	<u>16,360,530</u>	<u>16,294,946</u>
Net position at the end of the year	<u>\$ 18,321,304</u>	<u>\$ 16,360,530</u>

See accompanying notes and auditor's report

Statements of Cash Flows

MARK TWAIN HEALTH CARE DISTRICT

	Year Ended June 30	
	<u>2024</u>	<u>2023</u>
Cash flows from operating activities:		
Cash received from patients and third parties on behalf of patients	\$ 6,049,141	\$ 2,953,785
Cash received from taxes, rents & other activities	2,665,003	2,432,282
Cash paid for salaries, wages and administrative benefits	(3,110,291)	(2,345,552)
Cash paid for suppliers and outside vendors	<u>(3,554,670)</u>	<u>(4,153,450)</u>
Net cash provided by (used in) operating activities	2,049,183	(1,112,935)
Cash flows from financing and investing activities:		
Purchases of property, equipment and other	(703,128)	(14,999)
Repayments of debt borrowings	(163,000)	(146,000)
Change in Mark Twain Medical Center	<u>(2,077)</u>	<u>11,773</u>
Net cash (used in) financing and investing activities	<u>(868,205)</u>	<u>(149,226)</u>
Net increase (decrease) in cash and cash equivalents	1,180,978	(1,262,161)
Cash and cash equivalents at beginning of year	<u>9,401,326</u>	<u>10,663,487</u>
Cash and cash equivalents at end of year	<u>\$ 10,582,304</u>	<u>\$ 9,401,326</u>
Reconciliation of changes in net position to net cash provided by operating activities		
Increase in net position	\$ 1,960,774	\$ 65,584
Adjustments to reconcile increase (decrease) in net position to net cash provided by operating activities:		
Depreciation and amortization	876,840	763,921
Changes in operating assets and liabilities:		
Patient accounts receivable	(139,157)	(194,641)
Other receivables	37,488	(20,657)
Estimated third party payor settlements		(566,238)
Prepaid expenses, inventory and other current assets	(3,462)	(96,565)
Capital lease	366,575	421,072
Accounts payable and accrued expenses	143,123	(58,268)
Accrued payroll and related liabilities	49,815	(37,347)
Deferred grant revenues	28,000	(13,580)
Deferred lease revenue and other	<u>(1,270,813)</u>	<u>(1,376,216)</u>
Net cash provided by (used in) operating activities	<u>\$ 2,049,183</u>	<u>\$ (1,112,935)</u>

MARK TWAIN HEALTH CARE DISTRICT

June 30, 2024

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity: Mark Twain Health Care District (the District) is a political subdivision of the State of California under the California Health and Safety Code and is governed by a five-member elected Board of Directors. The District was organized in 1946, and began operating a healthcare facility located in San Andreas, California, in 1951.

In 1989, the District arranged with St. Joseph's Regional Health System (SJRHS), who later became Catholic Health Care West (CHW), who then renamed to Dignity Health (DH) (a California-based not-for-profit public benefit corporation) to manage the District-owned Mark Twain Hospital, which later became known as the Mark Twain Medical Center Corporation (the Corporation). DH entered into an agreement with the District at that time to lease the Corporation under the "1989 Lease". During fiscal year 2019, a new lease was entered into with DH as more fully described in Footnote H. The Corporation's Board of Trustees is appointed by the District and DH whereby DH appoints three members of the seven-member Corporation Board of Trustees and holds significant reserve powers. In the event of its dissolution, the Corporation's bylaws require that its net position be divided equally between the District and DH.

Also during fiscal year 2020, the District opened a rural health care clinic in Valley Springs, California. The District operates the outpatient clinic in order to help provide health care services to residents who primarily reside in the local geographic area.

Basis of Preparation: The accounting policies and financial statements of the District generally conform with the recommendations of the audit and accounting guide, *Health Care Organizations*, published by the American Institute of Certified Public Accountants. The financial statements are presented in accordance with the pronouncements of the Governmental Accounting Standards Board (GASB). For presentation purposes, transactions deemed to be ongoing and central to providing health care services are reported as operational revenues and expenses.

The District uses enterprise fund accounting. Revenues and expenses are recognized on the accrual basis using the economic resources measurement focus. Based on GASB Statement Number 20, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting*, as amended, the District has elected to apply the provisions of all relevant pronouncements as the Financial Accounting Standards Board (FASB), including those issued after November 30, 1989, that do not conflict with or contradict GASB pronouncements.

Recently Adopted Accounting Pronouncement: In June, 2017 the Governmental Accounting Standards Board released GASB 87 regarding changes in the way leases are accounted for. GASB 87 superceded GASB 13 and GASB 62 and more accurately portrays lease obligations by recognizing lease assets and lease liabilities on the statement of net position and disclosing key information about leasing arrangements. The District has adopted GASB 87 effective July 1, 2021 in accordance with the timetable established by GASB 87.

MARK TWAIN HEALTH CARE DISTRICT

NOTE A - SIGNIFICANT ACCOUNTING POLICIES (continued)

Use of Estimates: The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported results of operations for the period. Actual results could differ from those estimates.

Risk Management: To cover the District against various risks of loss from torts; theft of, damage to, and destruction of assets; business interruption; errors and omissions; employee injuries and illnesses; natural disasters; and employee health, dental, and accidental benefits, commercial insurance coverage is purchased.

Cash and Cash Equivalents and Investments: The District considers cash and cash equivalents to include certain investments in highly liquid debt instruments, when present, with an original maturity of a short-term nature or subject to withdrawal upon request. Exceptions are for those investments which are intended to be continuously invested. Investments in debt securities are reported at market value. Interest, dividends and both unrealized and realized gains and losses on investments are included as investment income in nonoperating revenues when earned.

Investments: Short-term investments are funds invested local banks. These investments are measured at fair value at June 30, 2024 and 2023. Investment income or losses (including realized and unrealized gains and losses on investments, interest and dividends) are included in operating revenues under interest and other investment income.

Patient Accounts Receivable: Patient accounts receivable consist of amounts owed by various governmental agencies, insurance companies and private patients. The District manages its receivables by regularly reviewing the accounts, inquiring with respective payors as to collectibility and providing for allowances on their accounting records for estimated contractual adjustments and uncollectible accounts. Significant concentrations of patient accounts receivable are discussed further in the footnotes

Use of Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Capital Assets: Capital assets consist of property and equipment and are reported on the basis of cost, or in the case of donated items, on the basis of fair market value at the date of donation. Routine maintenance and repairs are charged to expense as incurred. Expenditures which increase values, change capacities, or extend useful lives are capitalized. Depreciation of property and equipment and amortization of property under capital leases are computed by the straight-line method for both financial reporting and cost reimbursement purposes over the estimated useful lives of the assets, which range from 3 to 40 years, depending upon the capital asset classification.

MARK TWAIN HEALTH CARE DISTRICT

NOTE A - SIGNIFICANT ACCOUNTING POLICIES (continued)

Compensated Absences: The District’s employees earn vacation benefits at varying rates depending on years of service. Employees also earn sick leave benefits. Both benefits can accumulate up to specified maximum levels. Employees are not paid for accumulated sick leave benefits if they leave either upon termination or before retirement. However, accumulated vacation benefits are paid to an employee upon either termination or retirement. Accrued vacation liabilities (PTO) as of June 30, 2024 and 2023 was \$82,251 and \$66,740, respectively.

Net Position: Net position can be presented in three categories. The first category is net position “invested in capital assets, net of related debt”. This category of net position consists of capital assets (both restricted and unrestricted), net of accumulated depreciation and reduced by the outstanding principal balances of any debt borrowings that were attributable to the acquisition, construction, or improvement of those capital assets. The second category is “restricted” net position. This category consists of externally designated constraints placed on those net position by creditors (such as through debt covenants), grantors, contributors, law or regulations of other governments or government agencies, or law or constitutional provisions or enabling legislation. The third category is “unrestricted” net position. This category consists of net position that does not meet the definition or criteria of the previous two categories.

The District’s reserve policy provides for the designation of unrestricted net position to fund (1) replacement and major repairs for District physical assets; (2) replacement and upgrades of information technology (IT) performance systems; (3) hardware and software; (4) designated projects, programs or other special uses requiring additional monetary support; (5) capital improvements; and (6) maintain standard operational sustainability in periods of economic uncertainty.

Operating Revenues and Expenses: The District’s statement of revenues, expenses and changes in net position distinguishes between operating and nonoperating revenues and expenses. Operating revenues result from exchange transactions associated with providing health care services, which is the District’s principal activity. Operating expenses are all expenses incurred to provide health care services, other than financing costs. Nonoperating revenues and expenses are those transactions not considered directly linked to providing health care services.

Net Patient Service Revenues: Net patient service revenues are reported in the period at the estimated net realized amounts from patients, third-party payors and others including estimated retroactive adjustments under reimbursement agreements with third-party programs. Normal estimation differences between final reimbursement and amounts accrued in previous years are reported as adjustments of current year's net patient service revenues.

Charity Care: The District accepts all patients regardless of their ability to pay. A patient is classified as a charity patient by reference to certain established policies of the District. Essentially, these policies define charity services as those services for which no payment is anticipated. Because the District does not pursue collection of amounts determined to qualify as charity care, they are not reported as net patient service revenues. Services provided are recorded as gross patient service revenues and then written off as an adjustment to net patient service revenues

MARK TWAIN HEALTH CARE DISTRICT

NOTE A - SIGNIFICANT ACCOUNTING POLICIES (continued)

Revenue Recognition: As previously stated, net patient service revenues are reported at amounts that reflect the consideration to which the District expects to be entitled in exchange for patient services. These amounts are due from patients, third-party payors (including health insurers and government programs), and others and include variable consideration for retroactive revenue adjustments due to settlement of third-party payor audits, reviews, and investigations. Generally, the District bills the patients and third-party payors several days after the patient receives healthcare services at the District's rural health clinic. Revenue is recognized as services are rendered.

The District has agreements with third-party payors that provide for payments to the District at amounts different from its established rates. Payment arrangements include prospectively determined rates per day, discharge or visit, reimbursed costs, discounted charges and per diem payments. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods as final settlements are determined.

Gifts of long-lived assets such as land, buildings, or equipment are reported as net assets without donor restrictions unless explicit donor stipulations specify how the donated asset must be used. Gifts of long-lived assets with explicit donor restrictions that specify how the asset is to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as net assets with donor restrictions. Absent explicit donor stipulations about how long those long-lived assets must be maintained, expirations of donor restrictions are reported when the donated or acquired long-lived asset is placed in service. Cash received in excess of revenue recognized is deferred revenue.

Contributions are recognized as revenue when they are received or unconditionally pledged. Donor stipulations that limit the use of the donation are recognized as contributions with donor restrictions. When the purpose is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported as net assets released from donor restrictions. Donor restricted contributions whose restriction expire during the same fiscal year are recognized as net assets without donor restrictions. Absent donor imposed restrictions, the District records donated services, materials, and facilities as net assets without donor restrictions.

From time to time, the District receives grants from various governmental agencies and private organizations. Revenues from grants are recognized when all eligibility requirements, including time requirements are met. Grants may be restricted for either specific operating purposes or capital acquisitions. These amounts, when recognized upon meeting all requirements, are reported as components of the statement of revenues, expenses and changes in net position.

MARK TWAIN HEALTH CARE DISTRICT

NOTE A - SIGNIFICANT ACCOUNTING POLICIES (continued)

District Tax Revenues: The District receives approximately 15% of its operating support from property taxes. These funds are used to support operations of the District. They are classified as operating revenue as the revenue is directly linked to the operations of the District. Property taxes are levied by the County on the District's behalf during the year, and are intended to help finance the District's activities during the same year. Amounts are levied on the basis of the most current property values on record with the County. The County has established certain dates to levy, lien, mail bills, and receive payments from property owners during the year. Property taxes are considered delinquent on the day following each payment due date.

Statements of Cash Flows and Reclassifications: For purposes of the statements of cash flows, all highly liquid investments with original maturities of three months or less are considered to be cash equivalents. Certain reclassifications in the grouping of accounts have been made to the June 30, 2023 presentation in order to conform to the June 30, 2024 presentation.

NOTE B - BANK DEPOSITS

Collateral: As of June 30, 2024 and 2023, the District had deposits invested in a bank of \$10,581,904 and \$9,400,926, respectively. All of these funds were held in deposits, which are collateralized in accordance with the California Government Code (CGC), or federally insured.

Under the provisions of the CGC, California banks and savings and loan associations are required to secure the District's deposits by pledging government securities as collateral. The market value of pledged securities must equal at least 110% of the District's deposits. California law also allows financial institutions to secure District deposits by pledging first trust deed mortgage notes having a value of 150% of the District's total deposits. The pledged securities are held by the pledging financial institution's trust department in the name of the District.

Investments, at times, may consist of state and local agency funds invested in various permissible securities and are stated at quoted market values. Changes in market value between years are reflected as a component of investment income in the accompanying statement of revenues, expenses and changes in net position.

MARK TWAIN HEALTH CARE DISTRICT

NOTE C - NET PATIENT SERVICE REVENUES

The District had agreements with third-party payors that provide for payments at amounts different from its established rates. A summary of the payment arrangements with major third-party payors follows:

Medicare: Payments for rural health care services rendered to Medicare beneficiaries are paid on an interim rate during the year with final settlement based on cost report submission.

Medi-Cal: For Medi-Cal, services are paid on a prospective payment system (PPS) rate for rural health care services rendered to Medi-Cal beneficiaries with final settlement based on the PPS reconciliation and audit process conducted by the State of California.

Other: Payments for services rendered to other than Medicare and Medi-Cal patients are based on established rates or on agreements with certain commercial insurance companies, health maintenance organizations and preferred provider organizations which provide for various discounts from established rates.

Net patient service revenues percentages for the years ended June 30, 2024 and 2023 are summarized below:

	<u>2024</u>	<u>2023</u>
Medicare	18%	21%
Medi-Cal (traditional and managed care)	66%	61%
Other third party payors	15%	17%
Self pay and other	<u>1%</u>	<u>1%</u>
Gross patient service revenues	100%	100%
Less deductions from revenue and related allowances	<u>(17%)</u>	<u>(27%)</u>
Net patient service revenues	<u>83%</u>	<u>73%</u>

Medicare and Medi-Cal revenue accounts for approximately 84% of the District’s net patient revenues for each year. Laws and regulations governing the Medicare and Medi-Cal programs are extremely complex and subject to interpretation. As a result, there is at least a reasonable possibility that recorded estimates will change by a material amount in the near term.

MARK TWAIN HEALTH CARE DISTRICT

NOTE D - CONCENTRATION OF CREDIT RISK

Patient Accounts Receivable - The District grants credit without collateral to its patients and third-party payors. Patient accounts receivable from government agencies represent the only concentrated group of credit risk for the District and management does not believe that there are any credit risks associated with these governmental agencies. Contracted and other patient accounts receivable consist of various payors including individuals involved in diverse activities, subject to differing economic conditions and do not represent any concentrated credit risks to the District. Concentration percentages of patient accounts receivable at June 30, 2024 and 2023 were as follows:

	<u>2024</u>	<u>2023</u>
Medicare	9%	13%
Medi-Cal (traditional and managed care)	77%	67%
Other third party payors	10%	13%
Self pay and other	<u>4%</u>	<u>7%</u>
Gross patient accounts receivable	<u>100%</u>	<u>100%</u>

Financial Instruments: Financial instruments, potentially subjecting the District to concentrations of credit risk, consist primarily of bank deposits in excess of the Federal Deposit Insurance Corporation (FDIC) limits of \$250,000. Although deposits exceed the limit in certain bank accounts, management believes that the risk of loss is minimal due to the high financial quality of the bank with which the District does business. Management further believes that there is no risk of material loss due to concentration of credit risk with regards to investments as the District has no investments in equity funds, closed-end funds, exchange-traded products, or other perceived “at risk” alternatives as of June 30, 2024 and 2023.

NOTE E - INTEREST IN MARK TWAIN MEDICAL CENTER

In the former agreement between the Corporation and the District, in the event of a dissolution or a winding up of the Corporation, 50% of its assets remaining after payment, or provision for payment, of all debts and liabilities of the Corporation, were to be distributed to Dignity Health, a California nonprofit public benefit corporation. The other 50% would be distributed to the District. As a result of this agreement, the District had recorded \$14,480,434 as of June 30, 2018, respectively, as its portion of its interest in the Corporation. This amount represented the 50% of the net difference between the assets and the liabilities of the Corporation as of its June 30, 2018 audited financial statements. As of result of the new lease agreement with Dignity Health, this agreement was amended to reduce the 50% interest to 1%. For the years ended June 30, 2024 and 2023, this arrangement resulted in an interest gain of \$2,077 and an interest loss of \$(11,773), respectively.

MARK TWAIN HEALTH CARE DISTRICT

NOTE F - TRANSACTIONS BETWEEN RELATED ORGANIZATIONS

The Corporation leases the District's healthcare facilities in order to conduct patient care services in an acute-care hospital setting. Lease revenue from the Corporation for the year ended June 30, 2024 and 2023 was \$170,611 and \$166,034, respectively. During the year ended June 30, 2019, a new lease agreement was signed with other arrangements as disclosed in Footnote G.

The former hospital facility lease was renegotiated during the year ended June 30, 2018. The former lease payments were initially in amounts adequate to cover payment of utilities, debt service and insurance on the Series 1986A Bonds not covered by the tax and other revenues of the District, and to maintain ratios and fund accounts pursuant to the terms of a Joint Obligor Agreement between the District and the Corporation dated December 31, 1989, and the Bond Indenture dated August 1, 1986, between the District and Harris Trust Company of California, the bond trustee. As previously mentioned, Footnote G discloses the new lease arrangement.

The District has entered into a land and medical office building (MOB) lease agreement with the Arnaudo Brothers whereas they lease the land and the MOB from them. Lease expense for the years ended June 30, 2024 and 2023 under this agreement were \$270,758 and \$254,567, respectively. The District then subleases the land and the portions of the MOB to the San Andreas Medical and Professional Office (SAMPO) organization. The District also has subleased portions of the MOB to the Stockton Cardiology Medical Group and others, and to the Corporation. Lease revenues under these subleasing arrangements and other arrangements were \$77,041 and \$64,420 for the years ended June 30, 2024 and 2023, respectively.

NOTE G - DIGNITY HEALTH LEASE

On May 31, 2020, the District and Dignity Health (DH) consummated a 30-year lease of the Mark Twain Medical Center. The final closure entailed 10 different documents: (1) a Pre-lease Agreement; (2) a Lease Agreement; (3) a Supplemental Property Agreement; (4) an Equity Transfer Agreement; (5) a Lease Termination Agreement; (6) a Valley Springs Letter; (7) By-Laws of the MTMC Corporation; (8) By-Laws of the MTMC Community Board; (9) a Closing and Incumbency Certificate; and (10) a MTMC Third Amended & Restated Articles of Incorporation. Final accounting entries made for this May 31st transaction, as well as the true-up of asset depreciation, have been made to the records of the District for the year ended June 30, 2019.

As a result of this transaction, the District has recorded a capital lease asset valued at \$6,806,628 and has recorded deferred lease revenue of \$6,000,000. The capital lease asset is being amortized over the life of the new lease agreement of 30 years at \$226,884 each year. The deferred lease revenue is a combination of deferred capital lease income, deferred facility rent and deferred utility expense income and is being recognized as income each year at various amounts each year.

Notes to Financial Statements (continued)

MARK TWAIN HEALTH CARE DISTRICT

NOTE H - PROPERTY AND EQUIPMENT

Property and equipment as of June 30, 2024 and 2023 were comprised of the following:

	<u>Balance at June 30, 2023</u>	<u>Transfers & Additions</u>	<u>Disposals & Retirements</u>	<u>Balance at June 30, 2024</u>
Land and land improvements	\$ 3,030,826			\$ 3,030,826
Buildings and improvements	10,444,351			10,444,351
Equipment	1,658,991			1,658,991
Construction-in-progress	<u>75,454</u>	<u>\$ 592,853</u>	<u> </u>	<u>668,307</u>
Totals at historical cost	15,209,622	592,853		15,802,475
Less accumulated depreciation for:				
Land and land improvements	(804,675)	(170,698)		(975,373)
Buildings and improvements	(6,186,441)	(446,446)		(6,632,887)
Equipment	<u>(1,204,286)</u>	<u>(137,502)</u>	<u> </u>	<u>(1,341,788)</u>
Total accumulated depreciation	<u>(8,195,402)</u>	<u>(754,646)</u>	<u> </u>	<u>(8,950,048)</u>
Total property and equipment, net	<u>\$ 7,014,220</u>	<u>\$ (161,793)</u>	<u>\$ </u>	<u>\$ 6,852,427</u>

	<u>Balance at June 30, 2022</u>	<u>Transfers & Additions</u>	<u>Disposals & Retirements</u>	<u>Balance at June 30, 2023</u>
Land and land improvements	\$ 3,030,826			\$ 3,030,826
Buildings and improvements	10,444,351			10,444,351
Equipment	1,658,991			1,658,991
Construction-in-progress	<u>48,537</u>	<u>\$ 26,917</u>	<u> </u>	<u>75,454</u>
Totals at historical cost	15,182,705	26,917		15,209,622
Less accumulated depreciation for:				
Land and land improvements	(633,876)	(170,799)		(804,675)
Buildings and improvements	(5,739,995)	(446,446)		(6,186,441)
Equipment	<u>(1,057,610)</u>	<u>(146,676)</u>	<u> </u>	<u>(1,204,286)</u>
Total accumulated depreciation	<u>(7,431,481)</u>	<u>(763,921)</u>	<u> </u>	<u>(8,195,402)</u>
Total property and equipment, net	<u>\$ 7,751,224</u>	<u>\$ (737,004)</u>	<u>\$ </u>	<u>\$ 7,014,220</u>

MARK TWAIN HEALTH CARE DISTRICT

NOTE I - DEBT BORROWINGS

On August 8, 2020, the District’s Board of Directors adopted Resolution 2020-11 entitling the authorizing and providing for the incurrence of indebtedness for the purpose of providing a portion of the cost of acquiring, constructing, enlarging, improving and/or extending its facilities to serve an area lawfully within its jurisdiction to serve. In a lease-leaseback transaction, two Certificates of Participation (COP) were signed. COP Series A allowed up to \$6,782,000 and COP Series B allowed up to \$678,000. Details of these borrowings as of June 30, 2024 and 2023, debt borrowings are as follows:

	<u>2024</u>	<u>2023</u>
Mark Twain Health Care District Certificates of Participation, Series A (2020 Capital Improvement Project), original amount up to \$6,782,000; principal payments due to be determined; interest charged at 3.625%; collateralized by District revenues and other property:	\$ 6,099,000	\$ 6,248,000
Mark Twain Health Care District Certificates of Participation, Series B (2020 Capital Improvement Project), original amount up to \$678,000; principal payments due to be determined; interest charged at 3.875%; collateralized by District revenues and other property:	<u>585,384</u>	<u>599,384</u>
	6,684,384	6,847,384
Less current maturities of debt borrowings	<u>(168,000)</u>	<u>(163,000)</u>
	<u>\$ 6,516,384</u>	<u>\$ 6,684,384</u>

Future principal maturities for debt borrowings for the next succeeding five years are \$ \$168,000 in 2025; \$175,000 in 2026; \$181,000 in 2027; \$188,000 in 2028; and \$195,000 in 2029.

On May 1, 1996, the Corporation borrowed \$11,175,000 to finance a new health facility and to defease the Mark Twain Hospital District Insured Revenue Bonds Series 1986A (the Series 1986A Bonds) previously issued by the District. In exchange for assuming the District’s debt obligation, the Corporation has been granted a prepaid lease payment to the District that has been recorded as a long-term liability in the accompanying financial statements. The prepaid rent was being amortized over the life of the former lease agreement with the Corporation. As of result of the new lease agreement, the prepaid lease payment was terminated during the year ended June 30, 2019.

MARK TWAIN HEALTH CARE DISTRICT

NOTE J - COMMITMENTS AND CONTINGENCIES

Construction-in-Progress: As of June 30, 2024 the District has recorded \$668,307 as construction-in-progress representing cost capitalized towards the a pharmacy project and other projects. Future costs to complete this project as of June 30, 2024 are not considered material. During the years ended June 30, 2024 and 2023 there was no interest expense capitalized.

Medical Office Building Rent: The District leases various office space under operating leases expiring at various dates. Total building rent expense for the years ended June 30, 2024 and 2023, was \$270,758 and \$254,567, respectively. Future minimum lease payments for the succeeding years under these leases as of June 30, 2024, that have initial or remaining lease terms in excess of one year are not significant for disclosure.

Litigation: The District may from time-to-time be involved in litigation and regulatory investigations which arise in the normal course of doing business. After consultation with legal counsel, management estimates that matters existing as of June 30, 2024 will be resolved without material adverse effect on the District's future financial position, results from operations or cash flows.

Medical Malpractice Insurance: The District maintains commercial malpractice liability insurance coverage under a claims made and reported policy covering losses up to \$1 million per claim and \$3 million in the annual aggregate, with a per claim deductible of \$5,000. The District plans to maintain the insurance coverage by renewing its current policy, or by replacing it with equivalent insurance.

Workers Compensation Program: The District is a participant in the Beta Risk Management Authority (the Fund) which administers a self-insured worker's compensation plan for participating entity employees of its member entities. The District pays premiums to the Fund which are adjusted annually. If participation in the Fund is terminated by the District, the District would be liable for its share of any additional premiums necessary for final disposition of all claims and losses covered by the Fund.

Regulatory Environment: The District is subject to several laws and regulations. These laws and regulations include matters such as licensure, accreditation, government health care program participation requirements, reimbursement for patient services, and Medicare and Medi-Cal fraud and abuse. Government activity has increased with respect to possible violations of statues and regulations by health care providers. Violations of these laws and regulations could result in expulsion from government health care programs together with the imposition of significant fines and penalties, as well as significant repayments for patient services previously billed. Management believes that the District is in compliance with all applicable government laws and regulations and is not aware of any future actions or unasserted claims at this time.

MARK TWAIN HEALTH CARE DISTRICT

NOTE K - LEASES

As of July 1, 2021 the District adopted the Governmental Accounting Standards Board (GASB) 87 requiring certain changes in the way the District accounted for leases, both as a lessee and as a lessor.

Lessee: The District leases office space in order to provide various services under an operating lease. Lease commencement occurred on March 3, 2007, the date the District takes possession or control of the property. Original terms for the lease is 20 years. This lease contains an option to extend for an undetermined amount of time, as long as the District notifies the landlord at least six months prior to the end of the lease term. The annual increase to base rent is determined by the annual increase to the Consumer Price Index (CPI). For forecasting purposes for this lease, an annual CPI increase of 2.0% was assumed for each year.

The lease does not contain a readily determinable discount rate. The estimated borrowing rate of 3.5% was used to discount the remaining cash flows for this operating lease.

This lease requires payment of common area maintenance and real estate taxes which represent the majority of variable lease costs. Variable lease costs are excluded from the present value of lease obligations.

The District's lease agreement does not contain any material restrictions, covenants, or any material residual value guarantees.

Lessee -lease related assets and liabilities as of June 30, 2024 and 2023 consist of the following:

Assets:	<u>2024</u>	<u>2023</u>
Operating lease asset - current portion	\$ 154,127	\$ 154,127
Operating lease asset- noncurrent portion	<u>411,007</u>	<u>411,007</u>
Total lease assets	<u>\$ 565,134</u>	<u>\$ 565,134</u>
 Liabilities:		
Operating lease payable- current portion	\$ 150,718	\$ 150,718
Operating lease payable- noncurrent portion	<u>446,178</u>	<u>446,178</u>
Total lease liabilities	<u>\$ 596,896</u>	<u>\$ 596,896</u>

Total operating expense under this lease arrangement for the year ended June 30, 2024, was \$154,127 lease expense and \$154,127 related interest expense. For the year ended June 30, 2022, with implementation of GASB 87 in that year, total operating expense under this lease agreement was \$142,020 lease expense and \$28,434 related interest expense. The future minimum rental payments required under operating lease obligations as of June 30, 2023, having initial or remaining non-cancelable lease terms in excess of one year are summarized as follows:

Notes to Financial Statements (continued)

MARK TWAIN HEALTH CARE DISTRICT

NOTE K - LEASES (continued)

Years ending June 30,

2025	\$	172,596
2026		176,048
2027		119,513
Thereafter		<u>-0-</u>
Total		637,369
Less: interest		<u>(40,473)</u>
Present value of lease liabilities		<u>\$ 596,896</u>

The weighted average for the remaining lease term of this operating lease is 3.66 and the weighted average discount rate for this operating leases is 3.5%

Lessor: The District leases land located in Calaveras County, California and an office building located in Valley Springs, California, to third parties under operating leases. Lease commencement occurs on the date the third parties take possession or control of the land and office building. Original terms for the lease is 50 years for the land lease and 10 years for the office building. Neither lease contains written options to extend the terms. The land lease contains an option for the lessor (the District) to terminate the lease after 35 years. District management believes that this option will not be exercised.

The lease does not contain a readily determinable discount rate. The estimated borrowing rate of 3.5% was used to discount the remaining cash flows for this operating lease.

The land lease requires payment of real estate taxes, and the office building lease requires payment of common area maintenance and real estate taxes, which represent the majority of variable lease costs. Variable lease costs are excluded from the present value of lease obligations.

The District's lease agreement does not contain any material restrictions, covenants, or any material residual value guarantees.

Notes to Financial Statements (continued)

MARK TWAIN HEALTH CARE DISTRICT

NOTE K - LEASES (continued)

Lessor -lease related assets and liabilities as of June 30, 2024 and 2023 consist of the following:

Assets:	<u>2024</u>	<u>2023</u>
Lease receivable - current portion	\$ 20,672	\$ 20,672
Lease receivable - noncurrent portion	<u>236,579</u>	<u>236,579</u>
Total lease assets	<u>\$ 257,251</u>	<u>\$ 257,251</u>
Deferred inflow of resources:		
Deferred inflows of resources	<u>\$ 243,877</u>	<u>\$ 243,877</u>
Total deferred inflows of resources	<u>\$ 243,877</u>	<u>\$ 243,877</u>

Total operating revenues under these lease arrangements for the year ended June 30, 2024 under GASB 87 were \$25,497 lease revenues and \$25,497 related interest income revenues. Total operating lease revenues for the year ended June 30, 2023 under GASB 87, was \$25,497 lease revenues and \$10,032 related interest income revenues. The future minimum rental payments required under operating lease obligations as of June 30, 2024, having initial or remaining non-cancelable lease terms in excess of one year are summarized as follows:

Years ending June 30,

2025	\$ 29,907
2026	30,468
2027	31,032
2028	
Thereafter	<u>204,829</u>
Total	325,584
Less: interest	<u>(68,333)</u>
Present value of lease receivable	<u>\$ 257,251</u>

The weighted average for the remaining lease term of this operating lease is 13.8 and the weighted average discount rate for this operating leases is 3.5%

MARK TWAIN HEALTH CARE DISTRICT

NOTE L -INVESTMENTS

The District’s investment balances and average maturities were as follows at June 30, 2024 and 2023:

<i>As of June 30, 2024</i>	<u>Fair Value</u>	<u>Investment Maturities in Years</u>		
		<u>Less than 1</u>	<u>1 to 5</u>	<u>Over 5</u>
Money market & ST investments	\$ 9,534,265	\$ 9,534,265		
Total investments	<u>\$ 9,534,265</u>	<u>\$ 9,534,265</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

<i>As of June 30, 2023</i>	<u>Fair Value</u>	<u>Investment Maturities in Years</u>		
		<u>Less than 1</u>	<u>1 to 5</u>	<u>Over 5</u>
Money market & ST investments	\$ 8,684,029	\$ 8,684,029		
Total investments	<u>\$ 8,684,029</u>	<u>\$ 8,684,029</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

The District’s investments are reported at fair value as previously discussed. The District’s investment policy allows for various forms of investments generally set to mature within a few months. Policies generally identify certain provisions which address interest rate risk, credit risk and concentration of credit risk.

Interest Rate Risk: Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways an entity manages its exposure to interest rate risk is by purchasing a combination of shorter-term and longer-term investments and by timing cash flows from maturities so that a position of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for District operations. Information about the sensitivity of the fair values of the District’s investments to market interest rate fluctuations is provided by the preceding schedules that shows the distribution of the District’s investments by maturity.

Credit Risk: Credit risk is the risk that the issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization, such as Moody’s Investor Service, Inc. Generally an entity’s investment policy for corporate bonds and notes would be to invest in companies with total assets in excess of \$500 million and having a “A” or higher rating by agencies such as Moody’s or Standard and Poor’s.

Custodial Credit Risk: Custodial credit risk is the risk that, in the event of the failure of the counterparty (e.g. broker-dealer), an entity would not be able to recover the value of its investment or collateral securities that are in the possession of another party. An entity’s investments are generally held by broker-dealers or in the case of many healthcare district’s, in government-pooled short-term cash equivalents such as mutual funds.

Notes to Financial Statements (continued)

MARK TWAIN HEALTH CARE DISTRICT

NOTE L -INVESTMENTS (continued)

Concentration of Credit Risk: Concentration of credit risk is the risk of loss attributed to the magnitude of an entity's investment in a single issuer. An entity's investment policy generally allows for different concentrations in selected investment portfolios such as government-backed securities, which are deemed to be lower risk.

Investment Hierarchy - The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant other unobservable inputs. The District investments are solely measured by Level 1 inputs and does not have any investments that are measured using Level 2 or 3 inputs.

NOTE M - SUBSEQUENT EVENTS

The District's management has evaluated the effect of significant subsequent events on the financial statements through November 13, 2024, the date the financial statements are issued, and determined that there are no other material subsequent events that have not been disclosed.

JWT & Associates, LLP

A Certified Public Accountancy Limited Liability Partnership

1111 East Herndon Avenue, Suite 211, Fresno, California 93720

Voice: (559) 431-7708 Fax: (559) 431-7685

Independent Auditors Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

The Board of Directors
Mark Twain Health Care District
San Andreas, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities of the Mark Twain Health Care District (the District) as of and for the years ended June 30, 2024 and 2023, and the related notes to the financial statements, which collectively comprise the District's financial statements, and have issued our report thereon dated November 13, 2024.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given those limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

JW7 & Associates, LLP

Fresno, California
November 13, 2024



**MARK TWAIN
HEALTH CARE DISTRICT**

P. O. Box 95
San Andreas, CA 95249
(209) 754-4468 Phone
(209) 754-2537 Fax

Agenda Item: Financial Reports for October 2024

Item Type: Action

Submitted By: Rick Wood, Accountant & Traci Whittington, Accounting

Presented By: Rick Wood, Accountant & Traci Whittington, Accounting

BACKGROUND:

So, good news, the Audit is done 😊 that gives us time to get the Controller's Report done without having to rush!

The financials through October are included. Very high utilities, three pay periods, and higher than anticipated contractual allowances, didn't make the month real flattering, but still in the black for the year.

Mark Twain Health Care District				
Direct Clinic Financial Projections				
		10/31/24		
		Actual	Y-T-D	2024/2025
		Month	Actual	Budget
	Total Other Revenue	566,226	2,030,512	7,480,926
	Labor related costs	(394,353)	(1,188,067)	(3,298,269)
	Non labor expenses	(301,822)	(1,116,117)	(4,479,995)
	Total Expenses	(696,175)	(2,304,184)	(7,778,264)
	Net Expenses over Revenues	(129,948)	(273,672)	(297,338)

Mark Twain Health Care District						
Annual Budget Recap						
	10/31/24	2024 - 2025 Annual Budget				
	Actual	Total				
	Y-T-D	District	Clinic	Rental	Projects	Admin
Revenues	3,807,615	10,445,483	7,480,926	1,089,557	0	1,875,000
Total Revenue	3,807,615	10,445,483	7,480,926	1,089,557	0	1,875,000
Expenses	(3,747,889)	(9,913,598)	(7,778,264)	(741,229)	(634,500)	(759,605)
Total Expenses	(3,747,889)	(9,913,598)	(7,778,264)	(741,229)	(634,500)	(759,605)
Surplus(Deficit)	59,726	531,885	(297,338)	348,328	(634,500)	1,115,395
Historical Totals	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22
	(636,595)	(667,632)	(1,258,828)	(1,236,253)	(1,068,554)	(500,529)
	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
	(115,159)	(212,780)	84,671	(22,389)	(95,377)	(293,261)
	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23
	(304,048)	(1,003,063)	(868,056)	(871,876)	(851,960)	(1,282,214)
	23-Jul	Aug-23	23-Sep	23-Oct	23-Nov	23-Dec
	197,850	392,710	412,064	551,925	546,391	630,489
	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24
	728,240	1,033,067	1,135,447	1,414,580	1,515,345	1,549,413
	Jul-24	Aug-24	Sep-24	Oct-24		
	41,416	105,833	105,493	59,726		

Mark Twain Health Care District										
Direct Clinic Financial Projections										
			10/31/24				VSHWC			
	Monthly Budget	Actual Month	Variance \$\$\$	Variance %	Y-T-D Budget	Y-T-D Actual	Variance \$\$\$	Variance %	2024/2025 Budget	
4083.49	Urgent care Gross Revenues	752,537	748,001	(4,536)	99.40%	3,010,149	2,668,274	(341,875)	88.64%	9,030,446
4083.60	Contractual Adjustments	(129,210)	(181,775)	(52,565)	140.68%	(516,840)	(637,762)	(120,922)	123.40%	(1,550,520)
	Net Patient revenue	623,327	566,226	(57,101)	90.84%	2,493,309	2,030,512	(462,797)	81.44%	7,479,926
						0				
4083.90	Flu shot, Lab income, physicals					0				
4083.91	Medical Records copy fees					0				1,000
9108.00	Other - Plan Incentives & COVID Relief					0	-			
			0			0	0			1,000
	Total Other Revenue	623,411	566,226	(57,184)	90.83%	2,493,309	2,030,512	(462,797)	81.44%	7,480,926
7083.09	Other salaries and wages	(223,150)	(345,255)	(122,105)	154.72%	(892,601)	(1,014,732)	(122,132)	113.68%	(2,677,802)
7083.10	Payroll taxes	(16,916)	(24,929)	(8,013)	147.37%	(67,665)	(75,338)	(7,673)	111.34%	(202,996)
7083.12	Vacation, Holiday and Sick Leave	(13,389)	0	13,389	0.00%	(53,556)	0	53,556	0.00%	(160,668)
7083.13	Group Health & Welfare Insurance	(16,881)	(22,569)	(5,688)	133.69%	(67,526)	(91,595)	(24,070)	135.65%	(202,577)
7083.14	Group Life Insurance					0	0			
7083.15	Pension and Retirement	(2,232)	0	2,232	0.00%	(8,926)	0	8,926	0.00%	(26,778)
7083.16	Workers Compensation insurance	(2,232)	(1,600)	631	71.71%	(8,926)	(6,401)	2,525	71.71%	(26,778)
7083.18	Other payroll related benefits	(56)	0	56	0	(223)	0			(670)
	Total taxes and benefits	(51,706)	(49,098)	2,607	94.96%	(206,822)	(173,335)	33,488	83.81%	(620,467)
	Labor related costs	(274,856)	(394,353)	(119,497)	143.48%	(1,099,423)	(1,188,067)	(88,644)	108.06%	(3,298,269)
7083.05	Marketing	(833)	(2,215)	(1,382)	265.82%	(3,333)	(4,141)	(808)		(10,000)
7083.20.01	Medical - Physicians	(91,505)	(48,257)	43,248	52.74%	(366,021)	(181,311)	184,710	49.54%	(1,098,064)
7083.20.02	Dental - Providers	(22,750)	0	22,750	0.00%	(91,000)	0	91,000	0.00%	(273,000)
7083.20.03	Behavioral Health - Providers	(22,533)	(24,340)	(1,807)	108.02%	(90,133)	(74,550)	15,583	82.71%	(270,400)
7083.22	Consulting and Management fees	(2,500)	(3,044)	(544)	121.78%	(10,000)	(9,021)	979	90.21%	(30,000)
7083.23	Legal - Clinic	0	0	0		0	(4,408)	(4,408)		0
7083.26	Other contracted services	(40,417)	(56,537)	(16,120)	139.88%	(161,667)	(168,290)	(6,624)	104.10%	(485,000)
7083.27	Other- IT Services	(3,176)	(1,808)	1,368		(17,811)	(17,811)			(38,117)
7083.29	Other Professional fees	(4,417)	(6,145)	(1,728)	139.13%	(17,667)	(24,420)	(6,753)	138.23%	(53,000)
7083.36	Oxygen and Other Medical Gases	(75)	(97)	(22)	129.44%	(300)	(400)	(100)	133.26%	(900)
7083.41.01	Other Medical Care Materials and Supplies	(24,417)	(24,361)	56	99.77%	(97,667)	(83,482)	14,185	85.48%	(293,000)
7083.41.02	Dental Care Materials and Supplies - Clinic	(35,165)	(16,584)	18,581		(140,660)	(56,001)	84,659		(421,980)
7083.41.03	Behavioral Health Materials	0	(300)	(300)		0	(513)	(513)		
7083.62	Repairs and Maintenance Grounds	(458)	(2,781)	(2,323)	606.84%	(1,833)	(4,063)	(2,230)	221.62%	(5,500)
7083.72	Depreciation - Bldgs & Improvements	(61,045)	(61,045)	(0)	100.00%	(244,182)	(244,182)	(0)	100.00%	(732,545)
7083.74	Depreciation - Equipment	(14,151)	(14,151)	(0)	100.00%	(56,605)	(56,605)	(0)		(169,815)
7083.80	Utilities - Electrical, Gas, Water, other	(6,417)	(2,438)	3,979	37.99%	(25,667)	(19,876)	5,790	77.44%	(77,000)
7083.43	Food	(375)	(2,849)	(2,474)	759.83%	(1,500)	(4,021)	(2,521)	268.05%	(4,500)
7083.46	Office and Administrative supplies	(3,042)	(2,526)	515	83.05%	(12,167)	(10,769)	1,398	88.51%	(36,500)
7083.69	Other purchased services	(1,292)	(757)	534	58.63%	(5,167)	(10,661)	(5,495)	206.35%	(15,500)
7083.81	Insurance - Malpractice	(3,899)	(3,812)	88	97.75%	(15,597)	(15,247)	350	97.75%	(46,791)
7083.82	Other Insurance - Clinic	0	0	0		0	(1,228)	(1,228)		
7083.83	License renewals	(1,375)	(1,706)	(331)	124.07%	(5,500)	(1,996)	3,504	36.29%	(16,500)
7083.85	Telephone and Communications	(2,083)	(1,923)	160	92.30%	(8,333)	(8,672)	(339)	104.07%	(25,000)
7083.86	Dues, Subscriptions & Fees	(917)	0	917	0.00%	(3,667)	(375)	3,292	10.23%	(11,000)
7083.87	Outside Training	(667)	0	667	0.00%	(2,667)	(238)	2,428	8.94%	(8,000)
7083.88	Mileage - VSHWC	(2,250)	(3,699)	(1,449)	164.40%	(9,000)	(14,021)	(5,021)	155.79%	(27,000)
7083.89	Recruiting	(6,083)	0	6,083	0.00%	(24,333)	(18,032)	6,301	74.11%	(73,000)
8870.00	Interest on Debt Service	(21,490)	(20,446)	1,045	95.14%	(85,961)	(81,782)	4,179	95.14%	(257,883)
8895.00	Let's All Smile	0	0	0		0	0	0		
	Non labor expenses	(373,333)	(301,822)	71,511	80.85%	(1,480,626)	(1,116,117)	364,509	75.38%	(4,479,995)
	Total Expenses	(648,189)	(696,175)	(47,986)	107.40%	(2,580,049)	(2,304,184)	275,865	89.31%	(7,778,264)
	Net Expenses over Revenues	(24,778)	(129,948)	(105,170)	198%	(86,740)	(273,672)	(186,931)	171%	(297,338)

Mark Twain Health Care District											
Rental Financial Projections		Rental									
		10/31/24									
		Monthly Budget	Actual Month	Variance \$\$\$	Variance %	Y-T-D Budget	Y-T-D Actual	Variance \$\$\$	Variance %	2024/2025 Budget	
9260.01	Rent Hospital Asset amortized	72,000	72,000	0	100.00%	288,000	288,000	0	100.00%	864,000	
Rent Revenues		72,000	72,000	0	100.00%	288,000	288,000	0	100.00%	864,000	
9520.62	Repairs and Maintenance Grounds		0			0	(2,300)				
9520.80	Utilities - Electrical, Gas, Water, other	(28,000)	(69,201)	(41,201)	247.15%	(112,000)	(301,986)	(189,986)	269.63%	(336,000)	
9521.80	Utility Reimbursements- MTMC	0	6,639				36,145				
9520.85	Telephone & Communications	(625)	(461)	164	73.81%	(2,500)	(2,024)	476	80.97%	(7,500)	
9520.72	Depreciation	(8,333)	(18,907)	(10,574)	226.88%	(33,333)	(75,628)	(42,295)	226.88%	(100,000)	
9520.82	Insurance										
Total Costs		(36,958)	(81,930)	(44,972)	221.68%	(147,833)	(345,794)	(197,960)	233.91%	(443,500)	
Net		35,042	(9,930)	(44,972)	-28.34%	140,167	(57,794)	(197,960)	-41.23%	420,500	
9260.02	MOB Rents Revenue	16,069	19,633	3,563	122.17%	64,277	78,234	13,957	121.71%	192,830	
9521.75	MOB rent expenses	(24,611)	(23,781)	830	96.63%	(98,443)	(95,124)	3,319	96.63%	(295,329)	
Net		(8,542)	(4,149)	4,393	48.57%	(34,166)	(16,890)	17,276	49.44%	(102,499)	
9260.03	Child Advocacy Rent revenue	801	820	18	102.28%	3,205	3,278	73	102.28%	9,615	
9522.75	Child Advocacy Expenses	(100)	0	100	0.00%	(400)	(225)	175	0.00%	(1,200)	
Net		701	820	118	116.87%	2,805	3,053	248	108.85%	8,415	
9260.04	Sunrise Pharmacy Revenue	1,926	1,908	(18)	99.07%	7,704	7,632	7,632	0.00%	23,112	
7084.41	Sunrise Pharmacy Expenses	(100)	0	100		(400)	0	0		(1,200)	
Total Revenues		90,796	94,360	3,564	103.92%	363,186	377,144	13,958	103.84%	1,089,557	
Total Expenses		(61,769)	(105,711)	(43,942)	171.14%	(247,076)	(441,143)	(194,066)	178.55%	(741,229)	
Summary Net		29,027	(11,351)	(40,378)	-39.10%	116,109	(63,999)	(180,108)	-55.12%	348,328	

Mark Twain Health Care District									
Projects, Grants and Support									
		10/31/2024							
						Month			
		2021/2022	2022/2023	2023/2024	2024/2025	to-Date	Actual	Actual	Actual
		Budget	Budget	Budget	Budget	Budget	Month	Y-T-D	vs Budget
	Project grants and support	(667,000)	(85,000)	(177,900)	(634,500)	(211,500)	(22,080)	(73,505)	11.58%
8890.00	Miscellaneous (TBD)			(100,000)	(500,000)		(17,480)	(58,770)	
8890.01	AED for Life			(40,000)	(40,000)	(13,333)			0.00%
8890.02	Stay Vertical Calaveras	(14,000)	(35,000)	(37,900)	(64,500)	(21,500)	(4,600)	(14,735)	22.84%
8890.03	Doris Barger Golf				(2,500)	(833)			0.00%
8890.04	San Andreas Rotary Club-Hospice								
8890.05	Steps to Kick Cancer								
8890.06	Office of Education (Med. Science)				(25,000)	(8,333)			0.00%
8890.07	Veterans Support								
8890.08	Foundation	(628,000)							
8890.09	Friends of the Calaveras County Fair				(2,500)	(833)			0.00%
8890.10	Community Grants		(50,000)						
8890.11	Calaveras Senior Center Meals								
8890.12	High school ROP (CTE) program	(25,000)							
	Project grants and support	(667,000)	(85,000)	(177,900)	(634,500)	(44,833)	(22,080)	(73,505)	86.48%

Mark Twain Health Care District										
General Administration Financial Projections										
		10/31/24				ADMIN				
		Monthly Budget	Actual Month	Variance \$\$\$	Variance %	Y-T-D Budget	Y-T-D Actual	Variance \$\$\$	Variance %	2024/2025 Budget
9060.00	Income, Gains and losses from investments	31,250	42,388	11,138	135.64%	125,000	170,411	45,411	136.33%	375,000
9160.00	Property Tax Revenues	116,667	116,667	0	100.00%	466,667	466,668	1	100.00%	1,400,000
9010.00	Gain on Sale of Asset									
9400.00	Miscellaneous Income		0			0	0			
5801.00	Rebates, Sponsorships, Refunds on Expenses		0			0	0			
5990.00	Other Miscellaneous Income		0			0	0			
9108.00	Other Non-Operating Revenue-GRANTS		7,000			124,517	124,517			100,000
9205.03	Miscellaneous Income (1% Minority Interest)		3,303			0	601			
	Summary Revenues	147,917	169,358	21,441	114.50%	716,183	762,197	46,014	106.42%	1,875,000
8610.09	Other salaries and wages	(31,041)	(34,375)	(3,334)	110.74%	(124,162)	(101,923)	22,239	82.09%	(372,487)
8610.10	Payroll taxes	(2,135)	(1,809)	325	84.76%	(8,539)	(5,336)	3,203	62.49%	(25,617)
8610.12	Vacation, Holiday and Sick Leave	(1,862)	0	1,862	0.00%	(7,450)	0	7,450	0.00%	(22,349)
8610.13	Group Health & Welfare Insurance	(1,134)	0	1,134	0.00%	(4,536)	0	4,536	0.00%	(13,609)
8610.14	Group Life Insurance	-	0			0	0			
8610.15	Pension and Retirement	(310)	0	310	0.00%	(1,242)	(12,948)	(11,706)	1042.79%	(3,725)
8610.16	Workers Compensation insurance	(310)	0	310	0.00%	(1,242)	0	1,242	0.00%	(3,725)
8610.18	Other payroll related benefits	(8)	0			(31)	0			(93)
	Benefits and taxes	(5,760)	(1,809)	3,950	31.41%	(23,039)	(18,284)	4,755	79.36%	(69,118)
	Labor Costs	(36,800)	(36,184)	616	98.33%	(147,202)	(120,208)	26,994	81.66%	(441,605)
8610.22	Consulting and Management Fees	(2,083)	(574)	1,510	27.53%	(8,333)	(1,505)	6,828	18.06%	(25,000)
8610.23	Legal	(2,500)	(4,367)	(1,867)	174.68%	(10,000)	(6,253)	3,747	62.53%	(30,000)
8610.24	Accounting /Audit Fees	(5,000)	(7,231)	(2,231)	144.62%	(20,000)	(10,356)	9,644	51.78%	(60,000)
8610.05	Marketing	(3,750)	(570)	3,180	15.21%	(15,000)	(3,619)	11,381	24.12%	(45,000)
8610.46	Office and Administrative Supplies	(833)	(224)	609	26.90%	(3,333)	(1,512)	1,821	45.37%	(10,000)
8610.62	Repairs and Maintenance Grounds	-	0	0	0.00%	0	0	0		0
8610.69	Other- IT Services	(1,500)	(1,605)	(105)	107.00%	(6,000)	(4,098)	1,902	68.30%	(18,000)
8610.82	Insurance	(7,000)	0	7,000	0.00%	(28,000)	(88,503)	(60,503)	316.08%	(84,000)
8610.86	Dues, Subscriptions & Fees	(1,667)	(640)	1,027	38.38%	(6,667)	(11,056)	(4,389)	165.84%	(20,000)
8610.87	Outside Trainings	(833)	0	833	0.00%	(3,333)	(6,390)	(3,057)	191.71%	(10,000)
8610.88	Travel	(833)	0			(3,333)	0			(10,000)
8610.89	Recruiting	-	0	0		0	0	0		0
8610.90	Other Direct Expenses	(500)	(400)	100	80.00%	(2,000)	(1,700)	300	85.00%	(6,000)
8610.95	Other Misc. Expenses	-	0			0	0	0		
8888.00	Calaveras Wellness Foundation		0				50			
	Non-Labor costs	(26,500)	(15,611)	10,056	58.91%	(106,000)	(134,943)	(32,326)	127.30%	(318,000)
	Total Costs	(63,300)	(51,795)	10,672	81.82%	(253,202)	(255,150)	(5,332)	100.77%	(759,605)
	Net	84,616	117,563	32,113	138.94%	462,982	507,047	40,682	109.52%	1,115,395

Mark Twain Health Care District
Balance Sheet
As of October 31, 2024

	Total
ASSETS	
Current Assets	
Bank Accounts	
1001.10 Umpqua Bank - Checking	306,304
1001.20 Umpqua Bank - Money Market	6,446
1001.30 Bank of Stockton	93,607
1001.45 Five Star Bank - MTHCD Checking NEW	399,426
1001.50 Five Star Bank - Money Market	652,817
1001.60 Five Star Bank - VSHWC Checking	67,777
1001.65 Five Star Bank - VSHWC Payroll	71,421
1001.90 US Bank - VSHWC	110,127
1001.98 Calaveras Wellness Foundation	37,139
1820 VSHWC - Petty Cash	400
Total Bank Accounts	1,745,463
Accounts Receivable	
1201.00 Accounts Receivable	6,953
1210.00 Grants Receivable	23,241
1215.00 Clinic Revenue Settlements	1,054,984
Total Accounts Receivable	1,085,178
Other Current Assets	
1003.10 CalTRUST Operational Reserve Fund	32,953
1003.20 CLASS Operational Reserve Fund	1,319,866
1004.10 CLASS Lease & Contract Reserve Fund	1,834,590
1004.20 CLASS Loan Reserve Fund	2,239,991
1004.30 CLASS Capital Improvement Reserve Fund	2,710,331
1004.40 CLASS Technology Reserve Fund	276,332
1004.50 Community Programs Reserve Fund	106,485
1004.60 Lease Termination Reserve Fund	522,829
1150.05 Due from Calaveras County	1,315,263
1160.00 Lease Receivable	166,262
1205.50 Allowance for Uncollectable Clinic Receivables	389,657
1205.51 Cash To Be Reconciled	294,708
1300.00 Prepaid Expense (USDA)(MTMC rent)	36,642
1300.10 General Prepaid	27,718
Total Other Current Assets	11,273,626
Total Current Assets	14,104,266
Fixed Assets	
1200.00 District Owned Land	286,144
1200.10 District Land Improvements	150,308
1200.20 District - Building	2,123,678
1200.30 District - Building Improvements	2,276,956
1200.40 District - Equipment	715,764
1200.50 District - Building Service Equipment	168,095
1220.00 VSHWC - Land	903,112
1220.05 VSHWC - Land Improvements	1,691,262
1220.10 VSHWC - Buildngs	5,875,622
1220.20 VSHWC - Equipment	941,564
1221.00 Pharmacy Construction	28,536
1250.13 CIP - Dental Expansion	60,828
1250.14 CIP - Medical Expansion	23,852
1521.20 CIP Buildings - BHCIP	333,686
1600.00 Accumulated Depreciation	-9,417,639
Total Fixed Assets	6,161,768

Other Assets	
1710.10 Minority Interest in MTMC - NEW	364,369
1810.60 Capitalized Lease Negotiations	293,007
1810.65 Capitalized Costs Amortization	15,892
Total Intangible Assets	308,899
2219.00 Capital Lease	5,577,673
2260.00 Lease Receivable - Long Term	841,774
Total Other Assets	7,092,716
TOTAL ASSETS	27,358,750
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000.00 Accounts Payable (MISC)	139,222
Total 200.00 Accts Payable & Accrued Expenses	139,222
2001.00 Other Accounts Payable (Credit Card)	34,327
Total 200.00 Accts Payable & Accrued Expenses	34,327
2010.00 USDA Loan Accrued Interest Payable	83,282
2021.00 Accrued Payroll - Clinic	95,023
2022.00 Accrued Leave Liability	76,406
2100.00 Deide Security Deposit	2,275
2110.00 Payroll Liabilities - New Account for 2019	34,351
2110.10 Valley Springs Security Deposit	1,000
2140.00 Lease Payable - Current	142,286
2200.00 Due to Calaveras Wellness Foundation	37,139
2271.00 Deferred Hospital Lease Rent	140,000
Total Other Current Liabilities	611,761
Total Current Liabilities	785,310
Long-Term Liabilities	
2128.01 Deferred Capital Lease	72,000
2129.00 Other Third Party Reimbursement - Calaveras County	848,595
2130.00 Deferred Inflows of Resources	269,375
2210.00 USDA Loan - VS Clinic	6,553,037
2240.00 Lease Payable - Long Term	596,895
Total Long-Term Liabilities	8,339,902
Total Liabilities	9,125,212
Equity	
2900.00 Fund Balance	648,149
2910.00 PY - Historical Minority Interest MTMC	19,720,638
3900.00 Retained Earnings	-2,194,975
Net Income	59,726
Total Equity	18,233,538
TOTAL LIABILITIES AND EQUITY	27,358,750

Wednesday, May 13, 2020 05:33:00 PM GMT-7 - Accrual Basis

**Investment & Reserves Report
31-Oct-24**

Reserve Funds	Minimum Target	6/30/2024 Balance	2023/2024 Allocated	2024/2025 Interest	10/31/2024 Balance
Valley Springs HWC - Operational Reserve	2,200,000	1,327,897	0	23,127	1,351,024
Capital Improvement	3,000,000	2,662,840	0	47,491	2,710,331
Technology Reserve	250,000	271,490		4,842	276,332
Lease, Contract, & Utilities Reserve	1,700,000	1,802,444		32,146	1,834,590
Community Programs Reserve	250,000	104,619		1,866	106,485
Lease Termination Reserve	3,250,000	513,668		9,161	522,829
Loan Reserve	2,000,000	2,200,741	0	39,250	2,239,991
Reserves & Contingencies	12,650,000	8,883,699	0	157,883	9,041,582

Reserves	2024-2025	
	10/31/2024	Interest Earned
Valley Springs HWC - Operational Reserve	32,953	663
Total Cal-Trust Reserve Funds	32,953	663

Valley Springs HWC - Operational Reserve	1,319,865	23,127
Lease & Contract Reserve	1,834,590	32,146
Loan Reserve	2,239,991	39,250
Capital Improvement	2,710,331	47,491
Technology Reserve Fund	276,332	4,842
Community Programs Reserve	106,485	1,866
Lease Termination reserve	522,829	9,161
Total CA-CLASS Reserve Funds	9,010,423	157,883

	CA CLASS	Interest Rate
Prime	3,366,577	5.00%
Enhanced	5,643,847	4.99%
Total	9,010,423	

Five Star		
General Operating - NEW	488,804	148
Money Market Account	652,817	9,828
Valley Springs - Checking	67,777	28
Valley Springs - Payroll	79,254	31
Total Five Star	1,288,652	10,036

Umpqua Bank		
Checking	306,304	0
Money Market Account	6,446	0.21
Investments	0	0
Total Savings & CD's	312,750	0.21

Bank of Stockton	93,607	21
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Total in interest earning accounts	10,738,385	168,603
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Beta Dividends 1	1,759
Anthem Rebate	

Total Without Unrealized Loss	170,361
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Mark Twain Health Care District's (District) Investment Policy No. 22 describes the District's commitment to managing risk by selecting investment products based on safety, liquidity and yield. Per California Government Code Section 53600 et. seq., specifically section 53646 and section 53607, this investment report details all investment-related activity in the current period. District investable funds are currently invested in Umpqua Bank, Five Star Bank, and the CA CLASS investment pool, all of which meet those standards; the individual investment transactions of the CA CLASS Pool are not reportable under the government code. That being said, the District's Investment Policy remains a prudent investment course, and is in compliance with the "Prudent Investor's Policy" designed to protect public funds.

Mark Twain Health Care District Bill Payment List

October 2024

Date	Num	Vendor	Amount
10/08/2024	6553	3-Day Crowns @ 38 Smiles Dental Laboratory	-\$ 273.68
10/21/2024	6607	3-Day Crowns @ 38 Smiles Dental Laboratory	-\$ 1,075.47
10/29/2024	6629	3-Day Crowns @ 38 Smiles Dental Laboratory	-\$ 939.44
10/08/2024	6554	Aireserv	-\$ 225.00
10/15/2024	6606	Aireserv	-\$ 5,188.08
10/21/2024	6608	Aireserv	-\$ 1,500.00
10/15/2024	6596	AIS Trust Account Newport	-\$ 350.00
10/08/2024	6555	Alpine Natural Gas	-\$ 104.83
10/29/2024	6641	Alpine Natural Gas	-\$ 142.57
10/21/2024	6609	Anthem Blue Cross	-\$ 23,149.00
10/21/2024	6610	Architenders, Inc.	-\$ 1,800.00
10/29/2024	6654	Arnaudo Bros., L.P.	-\$ 23,781.04
10/08/2024	6556	Aspen Street Architects	-\$ 21,865.15
10/29/2024	6636	AT&T - 209-772-1005	-\$ 199.80
10/21/2024	6611	AT&T - 831-000-9337 371	-\$ 371.23
10/29/2024	6637	AT&T 209-772-2791 VSHWC	-\$ 248.15
10/21/2024	6612	AT&T 754-9362	-\$ 229.79
10/21/2024	6613	AT&T OneNet	-\$ 231.51
10/08/2024	6557	Benco Dental Supply Co.	-\$ 867.82
10/15/2024	6597	Benco Dental Supply Co.	-\$ 660.02
10/21/2024	6614	Benco Dental Supply Co.	-\$ 2,843.24
10/29/2024	6640	Benco Dental Supply Co.	-\$ 751.91
10/08/2024	6558	Best Best & Krieger, LLP	-\$ 4,818.00
10/15/2024	6598	BETA Healthcare Group	-\$ 5,411.90
10/21/2024	6626	Brian's Landscape	-\$ 400.00
10/09/2024	6595	Calaveras County Building Department	-\$ 336.00
10/08/2024	6559	Calaveras County Water District	-\$ 5,113.53
10/22/2024	6628	Calaveras County Water District	-\$ 200.00
10/08/2024	6560	Calaveras Power Agency	-\$ 36,008.70
10/08/2024	6561	Calaveras Public Utility District	-\$ 8,507.72
10/29/2024	6650	Calaveras Public Utility District	-\$ 6,215.31
10/08/2024	6562	California Special Districts Association - Financial	-\$ 861.12
10/29/2024	6657	California Special Districts Association - Financial	-\$ 8,687.00
10/29/2024	6655	CHW, LLP	-\$ 750.00
10/21/2024	6615	City of Angels	-\$ 981.29

1001.45 Five Star Checking-MTHCD-
Operating

10/15/2024	6599	10/15/2024	6599	Comfort Air Inc	-\$	1,310.00
10/15/2024	6600	10/15/2024	6600	Dannette Larsh	-\$	400.00
10/21/2024	6616	10/21/2024	6616	Day Denture Laboratory	-\$	1,975.15
10/29/2024	6632	10/29/2024	6632	Day Denture Laboratory	-\$	1,539.52
10/29/2024	6643	10/29/2024	6643	Debbra Sellick	-\$	100.00
10/08/2024	6563	10/08/2024	6563	Diana Coleman	-\$	268.00
10/08/2024	6564	10/08/2024	6564	Division 01 Construction Management Services	-\$	5,307.50
10/08/2024	6565	10/08/2024	6565	Donna Koplen	-\$	360.00
10/03/2024	ACH 10/3/24	10/03/2024	ACH 10/3/24	Dr. Deborah Salom	-\$	15,741.00
10/03/2024	ACH 10/3/24	10/03/2024	ACH 10/3/24	Dr. Renee Perry	-\$	1,211.00
10/29/2024	6631	10/29/2024	6631	Evelyne Slomon	-\$	800.00
10/29/2024	6639	10/29/2024	6639	Gaspers Electric	-\$	300.00
10/29/2024	6635	10/29/2024	6635	Gidewell Laboratories	-\$	135.55
10/03/2024	ACH 10/3/24	10/03/2024	ACH 10/3/24	James Mosson	-\$	10,050.00
10/15/2024	6601	10/15/2024	6601	Jennifer Scheidt	-\$	240.00
10/08/2024	6566	10/08/2024	6566	Johanna Vermelfoort	-\$	100.00
10/29/2024	6644	10/29/2024	6644	Johanna Vermelfoort	-\$	100.00
10/08/2024	6567	10/08/2024	6567	Kelli Clemans	-\$	40.35
10/29/2024	6653	10/29/2024	6653	Laurel Cane	-\$	150.00
10/08/2024	6568	10/08/2024	6568	Linda Reed	-\$	100.00
10/29/2024	6645	10/29/2024	6645	Linda Reed	-\$	100.00
10/08/2024	6569	10/08/2024	6569	Lori Hack	-\$	100.00
10/08/2024	6570	10/08/2024	6570	Louise Carniglia	-\$	480.00
10/29/2024	6646	10/29/2024	6646	Mark Twain Medical Center Foundation	-\$	10,000.00
10/03/2024	ACH 10/3/24	10/03/2024	ACH 10/3/24	Martha Tapia, DO	-\$	16,103.33
10/21/2024	6617	10/21/2024	6617	Mary Carley	-\$	102.67
10/08/2024	6571	10/08/2024	6571	McKesson Medical Surgical	-\$	5,185.03
10/29/2024	6647	10/29/2024	6647	Medex Practice Solutions, Inc.	-\$	2,310.00
10/08/2024	6572	10/08/2024	6572	Modesto Welding Products	-\$	48.54
10/21/2024	6618	10/21/2024	6618	Modesto Welding Products	-\$	48.54
10/29/2024	6651	10/29/2024	6651	Modesto Welding Products	-\$	48.54
10/08/2024	6573	10/08/2024	6573	Mountain Ranch Community Club	-\$	80.00
10/21/2024	6619	10/21/2024	6619	MXR Imaging, INC.	-\$	4,600.00
10/08/2024	6574	10/08/2024	6574	Nathan Henry	-\$	95.81
10/08/2024	6575	10/08/2024	6575	Olympic Cleaning Service	-\$	4,950.00
10/08/2024	6576	10/08/2024	6576	Orbit Health Practice Mgmt. Inc.	-\$	15,600.00
10/21/2024	6620	10/21/2024	6620	Peggy Stout	-\$	200.00
10/29/2024	6633	10/29/2024	6633	PG&E 0529233604-6 Copper Clinic	-\$	3,990.56
10/08/2024	6577	10/08/2024	6577	PG&E 2070234150-2 Traffic Control	-\$	96.81
10/08/2024	6578	10/08/2024	6578	PG&E 7845103478-5 - Centralized Scheduling	-\$	818.63
10/08/2024	6579	10/08/2024	6579	PG&E 1022075267-8 - Traffic Control	-\$	58.58
10/29/2024	6630	10/29/2024	6630	PG&E 1115246270-8 SOMO	-\$	3,280.87
10/08/2024	6580	10/08/2024	6580	PG&E 3991832007-6 Cancer	-\$	445.86

10/15/2024	6602	PG&E 4263039970-9 Hospital	-\$	7,244.50
10/08/2024	6581	PG&E 7402140630-6 SAFMC	-\$	459.28
10/08/2024	6582	PG&E 8919598400-3 Cancer/Infusion	-\$	1,051.26
10/08/2024	6583	PG&E 9610376900-4-James Dalton (Angels Camp)	-\$	7,120.71
10/29/2024	6649	PG&E 9610376900-4-James Dalton (Angels Camp)	-\$	6,275.15
10/09/2024	6593	Pickle Patch Deli & Garden	-\$	1,000.00
10/15/2024	6603	Pickle Patch Deli & Garden	-\$	1,444.00
10/29/2024	6638	Pickle Patch Deli & Garden	-\$	307.43
10/08/2024	6584	Rachall Crowe	-\$	1,452.23
10/08/2024	6585	Radiologica	-\$	2,066.00
10/08/2024	6586	Richard Randolph	-\$	100.00
10/29/2024	6648	Richard Randolph	-\$	100.00
10/08/2024	6587	RJ Pro Innovative I.T. Services	-\$	2,331.00
10/21/2024	6622	RJ Pro Innovative I.T. Services	-\$	795.55
10/15/2024	6604	Robert G. Gish Consultants, LLC	-\$	600.00
10/08/2024	6588	San Andreas Sanitary District	-\$	463.19
10/29/2024	6652	San Andreas Sanitary District	-\$	8,994.20
10/08/2024	6589	Sew & Tell	-\$	35.00
10/15/2024	6605	Sew & Tell	-\$	35.00
10/29/2024	6656	Signal Service, Inc.	-\$	1,453.77
10/09/2024	6594	Sparkles the Clown	-\$	400.00
10/21/2024	6623	Suburban Propane-Ortho	-\$	532.98
10/29/2024	6634	Suburban Propane-Ortho	-\$	565.30
10/21/2024	6624	Susan Deax-Keirns	-\$	57.82
10/29/2024	6642	Tam Nguyen	-\$	1,556.00
10/08/2024	6590	Timothy Shank	-\$	948.72
10/08/2024	6591	Todd Pearson	-\$	37.50
10/21/2024	6625	Traci Whittington	-\$	26.45
10/08/2024	6592	Vicky Arellano	-\$	422.10
			-\$	321,935.28

Total for 1001.45 Five Star Checking-
MTHCD-Operating

Mark Twain Health Care District

Journal

October 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
10/01/2024	Journal Entry	9/24 Lease Rent Rev.		9/24 Lease Rent Reverse	1300.00	1300.00 Prepaid Expenses	\$100,000.00	
				9/24 Lease Rent Reverse	9260.01	9260.01 Deferred Lease Income		\$100,000.00
							\$100,000.00	\$100,000.00
10/01/2024	Journal Entry	9/24 CC Payment		9/24 CC Payment	2001.00	2001.00 Credit Card Payable	\$27,269.67	
				9/24 CC Payment	1001.45	1001.45 Five Star Checking-MTHCD-Operating		\$27,269.67
							\$27,269.67	\$27,269.67
10/03/2024	Journal Entry	10/3/24 Grant 31		10/3/24 Grant 31 - ABI	1001.45	1001.45 Five Star Checking-MTHCD-Operating	\$7,000.00	
				10/3/24 Grant 31 - ABI	9108.00	9108.00 Other Non-Operating Revenue - Grants		\$7,000.00
							\$7,000.00	\$7,000.00
10/04/2024	Journal Entry	10/4/24 Payrun #172		Pay Period 9/15/24 - 9/28/24	8610.09	8610.09 Other salaries and wages - Admin.	\$11,520.13	
				Pay Period 9/15/24 - 9/28/24	7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$76,524.68	
				Pay Period 9/15/24 - 9/28/24	7083.09.02	7083.09.02 Dental Salaries and Wages	\$27,614.01	
				Pay Period 9/15/24 - 9/28/24	7083.09.03	7083.09.03 Behavior Health Salaries and Wages	\$14,572.47	
				Pay Period 9/15/24 - 9/28/24	8610.10	8610.10 Payroll taxes - Admin.	\$167.04	
				Pay Period 9/15/24 - 9/28/24	7083.10	7083.10 Payroll taxes - Clinic	\$1,710.49	
				Pay Period 9/15/24 - 9/28/24	8610.10	8610.10 Payroll taxes - Admin.	\$440.82	
				Pay Period 9/15/24 - 9/28/24	7083.10	7083.10 Payroll taxes - Clinic	\$6,884.02	
				Pay Period 9/15/24 - 9/28/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$3,857.14
				Pay Period 9/15/24 - 9/28/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$14,649.70
				Pay Period 9/15/24 - 9/28/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$15,130.19
				Pay Period 9/15/24 - 9/28/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$7,736.15
				Pay Period 9/15/24 - 9/28/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$746.33
				Pay Period 9/15/24 - 9/28/24	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$8,421.80
				Pay Period 9/15/24 - 9/28/24	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$1,360.65
				Payroll Processing Fee Pay Period 9/15/24 - 9/28/24	8610.22	8610.22 Consulting and Management Fees - District	\$272.13	
				Payroll Processing Fee Pay Period 9/15/24 - 9/28/24	7083.22	7083.22 Consulting and Management fees - Clinic	\$1,088.52	
				Pay Period 9/15/24 - 9/28/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$41,373.18	
				Pay Period 9/15/24 - 9/28/24	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$41,373.18
				Pay Period 9/15/24 - 9/28/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,706.29
				Pay Period 9/15/24 - 9/28/24	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$87,186.06
				Pay Period 9/15/24 - 9/28/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$1,706.29	
				Pay Period 9/15/24 - 9/28/24	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$1,706.29
							\$183,873.78	\$183,873.78
10/10/2024	Journal Entry	10/10/24 VSHC Deposit		10/10/24 VSHC Deposit	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$10,571.27	
				10/10/24 VSHC Deposit	4083.49	4083.49 VSHWC Gross Revenues		\$10,571.27
							\$10,571.27	\$10,571.27
10/11/2024	Journal Entry	10/11/24 CWF Donation		10/11/24 CWF Donation - Nussbaum	1001.98	1001.98 Five Star Bank - Calaveras Wellness Foundation	\$250.00	
				10/11/24 CWF Donation - Nussbaum	2200.00	2200.00 Due to Calaveras Wellness Foundation		\$250.00
							\$250.00	\$250.00

Mark Twain Health Care District

Journal

October 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
10/11/2024	Journal Entry	10/11/24 BETA Divid.		10/11/24 BETA Dividend - Installment 1	1001.45	1001.45 Five Star Checking-MTHCD-Operating	\$1,758.50	
				10/11/24 BETA Dividend - Installment 1	9060.00	9060.00 Income, Gains & losses from investments - District		\$1,758.50
							\$1,758.50	\$1,758.50
10/15/2024	Journal Entry	10/15/24 Cameo Refund		Cameo Refund for Lockers in wrong color	1001.45	1001.45 Five Star Checking-MTHCD-Operating	\$430.00	
				Cameo Refund for Lockers in wrong color	7083.46	7083.46 Office and Administrative supplies - Clinic		\$430.00
							\$430.00	\$430.00
10/16/2024	Journal Entry	10/16/24 ATT Refund		10/16/24 ATT Refund of closed account 248 134-7000 754	1001.45	1001.45 Five Star Checking-MTHCD-Operating	\$193.58	
				10/16/24 ATT Refund of closed account 248 134-7000 754	9520.80	9520.80 Utilities - Electrical, Gas, Water, other		\$193.58
							\$193.58	\$193.58
10/16/2024	Journal Entry	9/24 Athena Charges		9/24 Athena Health Charges	1001.60	1001.60 Five Star Bank - VSHWC Checking - NEW-1		\$26,606.43
				9/24 Athena Health Charges	7083.26	7083.26 Other contracted services - Clinic	\$26,606.43	
							\$26,606.43	\$26,606.43
10/18/2024	Journal Entry	10/18/24 Payrun #173		Pay Period 9/29/24 - 10/12/24	8610.09	8610.09 Other salaries and wages - Admin.	\$11,501.23	
				Pay Period 9/29/24 - 10/12/24	7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$76,039.30	
				Pay Period 9/29/24 - 10/12/24	7083.09.02	7083.09.02 Dental Salaries and Wages	\$26,877.58	
				Pay Period 9/29/24 - 10/12/24	7083.09.03	7083.09.03 Behavior Health Salaries and Wages	\$14,091.60	
				Pay Period 9/29/24 - 10/12/24	8610.10	8610.10 Payroll taxes - Admin.	\$166.77	
				Pay Period 9/29/24 - 10/12/24	7083.10	7083.10 Payroll taxes - Clinic	\$1,678.15	
				Pay Period 9/29/24 - 10/12/24	8610.10	8610.10 Payroll taxes - Admin.	\$439.65	
				Pay Period 9/29/24 - 10/12/24	7083.10	7083.10 Payroll taxes - Clinic	\$6,745.77	
				Pay Period 9/29/24 - 10/12/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$3,791.91
				Pay Period 9/29/24 - 10/12/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$14,370.86
				Pay Period 9/29/24 - 10/12/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$15,305.53
				Pay Period 9/29/24 - 10/12/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$7,531.42
				Pay Period 9/29/24 - 10/12/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,273.42
				Pay Period 9/29/24 - 10/12/24	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$8,556.59
				Pay Period 9/29/24 - 10/12/24	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$123.13
				Payroll Processing Fee -Pay Period 9/29/24 - 10/12/24	8610.22	8610.22 Consulting and Management Fees - District	\$24.63	
				Payroll Processing Fee -Pay Period 9/29/24 - 10/12/24	7083.22	7083.22 Consulting and Management fees - Clinic	\$98.52	
				Pay Period 9/29/24 - 10/12/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$40,999.72	
				Pay Period 9/29/24 - 10/12/24	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$40,999.72
				Pay Period 9/29/24 - 10/12/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,679.93
	Pay Period 9/29/24 - 10/12/24	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$85,030.41			
	Pay Period 9/29/24 - 10/12/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$1,679.93				
	Pay Period 9/29/24 - 10/12/24	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$1,679.93			
							\$180,342.85	\$180,342.85
10/22/2024	Journal Entry	10/22 RX Refund		10/22 RX Partial Refund of Tenant Improvement	1001.45	1001.45 Five Star Checking-MTHCD-Operating	\$20,000.00	
				10/22 RX Partial Refund of Tenant	1221.00	1221.00 Pharmacy Construction		\$20,000.00

Mark Twain Health Care District

Journal

October 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
				Improvement			\$20,000.00	\$20,000.00
10/25/2024	Journal Entry	10/24 Returned Check		10/24 Returned Check - PGE reissued	1001.45	1001.45 Five Star Checking-MTHCD-Operating	\$3,990.56	
				10/24 Returned Check - PGE reissued	9520.80	9520.80 Utilities - Electrical, Gas, Water, other		\$3,990.56
				10/24 Returned Check - PGE reissued	1001.45	1001.45 Five Star Checking-MTHCD-Operating		\$3,990.56
				10/24 Returned Check - PGE reissued	9520.80	9520.80 Utilities - Electrical, Gas, Water, other	\$3,990.56	
							\$7,981.12	\$7,981.12
10/29/2024	Journal Entry	10/24 BHCiP Draw		10/24 BHCiP Draw #4	1001.45	1001.45 Five Star Checking-MTHCD-Operating	\$9,274.75	
				10/24 BHCiP Draw #4	1521.20	1521.20 CIP Buildings		\$9,274.75
							\$9,274.75	\$9,274.75
10/31/2024	Journal Entry	11/1/24 Payrun #174		Pay Period 10/13/24 - 10/26/24	8610.09	8610.09 Other salaries and wages - Admin.	\$11,353.67	
				Pay Period 10/13/24 - 10/26/24	7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$69,754.26	
				Pay Period 10/13/24 - 10/26/24	7083.09.02	7083.09.02 Dental Salaries and Wages	\$25,176.22	
				Pay Period 10/13/24 - 10/26/24	7083.09.03	7083.09.03 Behavior Health Salaries and Wages	\$14,604.84	
				Pay Period 10/13/24 - 10/26/24	8610.10	8610.10 Payroll taxes - Admin.	\$164.63	
				Pay Period 10/13/24 - 10/26/24	7083.10	7083.10 Payroll taxes - Clinic	\$1,577.45	
				Pay Period 10/13/24 - 10/26/24	8610.10	8610.10 Payroll taxes - Admin.	\$430.51	
				Pay Period 10/13/24 - 10/26/24	7083.10	7083.10 Payroll taxes - Clinic	\$6,315.15	
				Pay Period 10/13/24 - 10/26/24	7083.10	7083.10 Payroll taxes - Clinic	\$17.90	
				Pay Period 10/13/24 - 10/26/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$3,586.25
				Pay Period 10/13/24 - 10/26/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$13,491.34
				Pay Period 10/13/24 - 10/26/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$14,190.68
				Pay Period 10/13/24 - 10/26/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$6,949.47
				Pay Period 10/13/24 - 10/26/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$17.90
				Pay Period 10/13/24 - 10/26/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$746.34
				Pay Period 10/13/24 - 10/26/24	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$7,832.65
				Pay Period 10/13/24 - 10/26/24	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$1,384.18
				Payroll Processing Fee -Pay Period 10/13/24 - 10/26/24	8610.22	8610.22 Consulting and Management Fees - District	\$276.84	
				Payroll Processing Fee -Pay Period 10/13/24 - 10/26/24	7083.22	7083.22 Consulting and Management fees - Clinic	\$1,107.34	
				Pay Period 10/13/24 - 10/26/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$38,235.65	
				Pay Period 10/13/24 - 10/26/24	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$38,235.65
				Pay Period 10/13/24 - 10/26/24	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$82,580.00
							\$169,014.46	\$169,014.46
10/31/2024	Journal Entry	10/24 Cap Costs		10/24 Cap Costs	1810.65	1810.65 Intangible Assets:Capitalized Costs Amortization	\$993.24	
				10/24 Cap Costs	1810.60	1810.60 Intangible Assets:Capitalized Lease Negotiations		\$993.24
							\$993.24	\$993.24
10/31/2024	Journal Entry	10/24 DepreciationVS		10/24 DepreciationVS	7083.72	7083.72 Depreciation - Bldgs & Improvements - Clinic	\$61,045.42	
		10/24 DepreciationVS		10/24 DepreciationVS	7083.74	7083.74 Depreciation - Equipment - Clinic	\$14,151.25	
				10/24 DepreciationVS	1600.00	1600.00 Accumulated Depreciation		\$75,196.67

Mark Twain Health Care District

Journal

October 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
							\$75,196.67	\$75,196.67
10/31/2024	Journal Entry	10/24 MOB Rent		10/24 MOB Rent	9260.02	9260.02 MOB Rents Revenue		\$14,217.57
				10/24 MOB Rent	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$14,217.57	
				10/24 MOB Rent	9260.03	9260.03 Child Advocacy Rent Revenue		\$819.55
				10/24 MOB Rent	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$819.55	
				10/24 MOB Rent	9260.02	9260.02 MOB Rents Revenue		\$915.66
				10/24 MOB Rent	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$915.66	
							\$15,952.78	\$15,952.78
10/31/2024	Journal Entry	10/24 Cap Depreciation		10/24 Cap Depreciation	9520.72	9520.72 Depreciation	\$18,907.00	
				10/24 Cap Depreciation	2219.00	2219.00 Capital Lease		\$18,907.00
							\$18,907.00	\$18,907.00
10/31/2024	Journal Entry	10/24 Capital Lease		10/24 Capital Lease	1300.00	1300.00 Prepaid Expenses		\$100,000.00
				10/24 Capital Lease	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$100,000.00	
							\$100,000.00	\$100,000.00
10/31/2024	Journal Entry	10/24 Prop. Tax Rev		10/24 Prop. Tax Rev	2129.00	2129.00 Other Third Party Reimbursement - Calaveras County	\$116,667.00	
				10/24 Prop. Tax Rev	9160.00	9160.00 Property Tax Revenues - District		\$116,667.00
							\$116,667.00	\$116,667.00
10/31/2024	Journal Entry	10/24 USDA Interest		10/24 USDA Interest	8870.00	8870.00 Interest on Debt Service - Clinic	\$20,445.52	
				10/24 USDA Interest	1300.00	1300.00 Prepaid Expenses		\$20,445.52
							\$20,445.52	\$20,445.52
10/31/2024	Journal Entry	10/24 CA CLASS Recon		10/24 CA CLASS Recon	1003.20	1003.20 Operational Reserve Fund - CA CLASS	\$5,560.47	
				10/24 CA CLASS Recon	1004.10	1004.10 Lease and Contract Reserve Fund	\$7,728.95	
				10/24 CA CLASS Recon	1004.20	1004.20 Loan Reserve Fund	\$9,436.86	
				10/24 CA CLASS Recon	1004.30	1004.30 Capital Improvement Reserve Fund	\$11,418.36	
				10/24 CA CLASS Recon	1004.40	1004.40 Technology Reserve Fund	\$1,164.16	
				10/24 CA CLASS Recon	1004.50	1004.50 Community Programs Reserve Fund	\$448.61	
				10/24 CA CLASS Recon	1004.60	1004.60 Lease Termination Reserve Fund	\$2,202.63	
				10/24 CA CLASS Recon	9060.00	9060.00 Income, Gains & losses from investments - District		\$37,960.04
							\$37,960.04	\$37,960.04
10/31/2024	Journal Entry	10/24 CAL TRUST Recon		10/24 CAL TRUST Recon	1003.10	1003.10 Operational Reserve Fund - Cal Trust	\$31.83	
				10/24 CAL TRUST Recon	9060.00	9060.00 Income, Gains & losses from investments - District		\$31.83
							\$31.83	\$31.83
10/31/2024	Journal Entry	10/24 AR Revenue		10/24 AR Revenue	4083.49	4083.49 VSHWC Gross Revenues		\$737,430.00
				10/24 AR Revenue	4083.60	4083.60 Contractual Adjustments	\$181,775.00	
				10/24 AR Revenue	1205.50	1205.50 Allowance for Uncollectable Clinic Receivables		\$458,538.32
				10/24 AR Revenue	1001.90	1001.90 U.S. Bank - VSHWC	\$458,538.32	
				10/24 AR Revenue	1205.50	1205.50 Allowance for Uncollectable Clinic Receivables		\$3,866.68
				10/24 AR Revenue	1205.50	1205.50 Allowance for Uncollectable	\$406,908.00	

Mark Twain Health Care District

Journal

October 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
						Clinic Receivables		
				10/24 AR Revenue	1205.51	1205.51 Cash to be Reconciled		\$406,908.00
				10/24 AR Revenue	1205.51	1205.51 Cash to be Reconciled	\$559,521.68	
							\$1,606,743.00	\$1,606,743.00
10/31/2024	Journal Entry	10/24 US Bank Recon	10/24 US Bank Recon		1001.90	1001.90 U.S. Bank - VSHWC		\$476,973.34
			10/24 US Bank Recon		1001.45	1001.45 Five Star Checking-MTHCD-Operating	\$476,973.34	
							\$476,973.34	\$476,973.34
10/31/2024	Journal Entry	10/31/24 Minority Int	10/31/24 Minority Interest		9205.03	9205.03 Minority Interest MTSJ Ops - NEW		\$2,645.26
			10/31/24 Minority Interest		9205.04	9205.04 Minority Interest MTSJ Invest - NEW		\$657.92
			10/31/24 Minority Interest		1710.10	1710.10 Minority Interest in MTMC - NEW	\$3,303.18	
							\$3,303.18	\$3,303.18
10/31/2024	Journal Entry	10/24 CC Recon	Wayfair - Nurses Station Chairs		1220.20	1220.20 VSHWC - Equipment	\$4,481.44	
			Basic- Cobra Admin Fee		7083.13	7083.13 Group Health & Welfare Insurance - Clinic	\$60.00	
			McKesson Medical		7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$17,691.39	
			Mesa Labs		7083.41.02	7083.41.02 Dental Care Materials and Supplies - Clinic	\$1,828.35	
			Henry Schein		7083.41.02	7083.41.02 Dental Care Materials and Supplies - Clinic	\$765.15	
			Amazon - Dental Supplies		7083.41.02	7083.41.02 Dental Care Materials and Supplies - Clinic	\$70.56	
			IntakeQ - BH Supplies		7083.41.03	7083.41.03 Behavior Health Care Materials & Supplies - Clinic	\$71.30	
			Amazon - BH Supplies		7083.41.03	7083.41.03 Behavior Health Care Materials & Supplies - Clinic	\$170.46	
			Save Mart- Anniversary Party Supplies		7083.43	7083.43 Food - Clinic	\$65.97	
			Dosimetry Badge		7083.46	7083.46 Office and Administrative supplies - Clinic	\$220.00	
			Amazon - Office Supplies		7083.46	7083.46 Office and Administrative supplies - Clinic	\$745.27	
			Staples - Office Supplies		7083.46	7083.46 Office and Administrative supplies - Clinic	\$1,361.79	
			Mar-Val - Office Supplies		7083.46	7083.46 Office and Administrative supplies - Clinic	\$18.67	
			Tractor Supply - Anniversary Party Supplies		7083.46	7083.46 Office and Administrative supplies - Clinic	\$48.24	
			Starbucks- Staff Appreciation		7083.46	7083.46 Office and Administrative supplies - Clinic	\$150.00	
			Amazon- Anniversary Party Supplies		7083.46	7083.46 Office and Administrative supplies - Clinic	\$71.27	
			Instacard - Badges		7083.46	7083.46 Office and Administrative supplies - Clinic	\$50.00	
			Air Filter Supply - A/C filters		7083.62	7083.62 Repairs and Maintenance Grounds - Clinic	\$1,223.16	
			Calaveras Mini Storage		7083.69	7083.69 Other purchased services - Clinic	\$200.00	
			Medstatix		7083.69	7083.69 Other purchased services - Clinic	\$221.00	
			Clark Pest Control		7083.69	7083.69 Other purchased services - Clinic	\$94.00	
			Shred-It		7083.69	7083.69 Other purchased services - Clinic	\$163.27	
			Cal-Waste		7083.80	7083.80 Utilities - Electrical, Gas, Water, other - Clinic	\$399.18	
			MedPro Disposal		7083.80	7083.80 Utilities - Electrical, Gas, Water, other - Clinic	\$207.93	
			Spruce- Afterhours service		7083.85	7083.85 Telephone and Communications	\$392.00	

Mark Twain Health Care District

Journal

October 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
						- Clinic		
				ATT- Previous T2T phones	7083.85	7083.85 Telephone and Communications	\$262.72	
						- Clinic		
				Staples - Office Supplies	8610.46	8610.46 Office and Administrative Supplies - District	\$65.64	
				AT&T Phone for Program Coordinator	8610.46	8610.46 Office and Administrative Supplies - District	\$121.30	
				Amazon - Office Supplies	8610.46	8610.46 Office and Administrative Supplies - District	\$10.81	
				Calaveras County - Waste Fees	9520.80	9520.80 Utilities - Electrical, Gas, Water, other	\$2,170.03	
				T Mobile- District Internet	8610.69	8610.69 Other - IT Services- District	\$51.40	
				Quickbooks	8610.69	8610.69 Other - IT Services- District	\$235.00	
				Zoom Subscription	8610.86	8610.86 Dues, Subscriptions & Fees - District	\$639.60	
				Zoom Subscription	2001.00	2001.00 Credit Card Payable		\$34,326.90
							\$34,326.90	\$34,326.90
10/31/2024	Journal Entry	10/24 Cap Lease Adj.		10/24 Cap Lease Adj.	9260.01	9260.01 Deferred Lease Income	\$28,000.00	
				10/24 Cap Lease Adj.	2271.00	2271.00 Deferred Hospital Lease Rent		\$28,000.00
							\$28,000.00	\$28,000.00
TOTAL							\$3,280,066.91	\$3,280,066.91

Oct-24

\$ 4,481.44	1220.20	Wayfair	Chairs for Nurses Station	\$ 4,481.44	1220.2 - VSHWC - Equipment
\$ 60.00	7083.13	Basic	Cobra Admin Fee	\$ 60.00	7083.13 - Group Health & Welfare Insurance
\$ 17,691.39	7083.41.01	McKesson Medical	Medical Supplies	\$ 17,691.39	7083.41.01 - OTHER MEDICAL CARE MATERIALS & SUPPLIES
\$ 1,828.35	7083.41.02	Mesa Labs	Dental Supplies		
\$ 765.15	7083.41.02	Henry Schein	Dentrix Dental Systems		
\$ 70.56	7083.41.02	Amazon	Dental Supplies	\$ 2,664.06	7083.41.02 - DENTAL CARE MATERIALS & SUPPLIES
\$ 71.30	7083.41.03	IntakeQ	Psychiatric BH Forms		
\$ 170.46	7083.41.03	Amazon	BH Materials	\$ 241.76	7083.41.03 -BEHAVIOR HEALTH CARE MATERIALS & SUPPLIES
\$ 65.97	7083.43	Save Mart	Anniversary Party Supplies	\$ 65.97	7083.43 - FOOD - CLINIC
\$ 220.00	7083.46	Dosimetry Badge	Qrtly Radiation Badges		
\$ 745.27	7083.46	Amazon	Office Supplies		
\$ 1,361.79	7083.46	Staples	Office Supplies		
\$ 18.67	7083.46	Mar-Val	Candy for Office		
\$ 48.24	7083.46	Tractor Supply	Anniversary Party Supplies		
\$ 150.00	7083.46	Starbucks	Staff Appreciation		
\$ 71.27	7083.46	Amazon	Anniversary Party Supplies		
\$ 50.00	7083.46	Instacard	Badges	\$ 2,665.24	7083.46 - OFFICE & ADMINISTRATIVE SUPPLIES - CLINIC
\$ 1,223.16	7083.62	Air Filter Supply	A/C Filters	\$ 1,223.16	7083.62 - Repairs & Maint Grounds
\$ 200.00	7083.69	CALAVERAS MINI STORAGE	NO RECEIPT		
\$ 221.00	7083.69	MEDSTATIX	Patient Survey Reports		
\$ 94.00	7083.69	Clark Pest Control	10/17/2024		
\$ 163.27	7083.69	Stericycle	Shred-It	\$ 678.27	7083.69 - OTHER PURCHASED SERVICES - CLINIC
\$ 399.18	7083.80	Cal-Waste	Trash Removal		
\$ 207.93	7083.80	MedPro Disposal	Waste Removal	\$ 607.11	7083.80 - UTILITIES - CLINIC
\$ 392.00	7083.85	Spruce	On Call/After hours Services		
\$ 262.72	7083.85	AT&T	Previous T2T Oncall Cell phones (2)	\$ 654.72	7083.85 - TELEPHONE & COMMUNICATIONS - CLINIC
\$ 65.64	8610.46	Staples	Office Supplies		
\$ 121.30	8610.46	AT&T	Phone for Program Coordinator		
\$ 10.81	8610.46	Amazon	Office Supplies	\$ 197.75	8610.46 - OFFICE & ADMINISTRATIVE SUPPLIES - DISTRICT
\$ 2,170.03	9520.80	Calaveras County	Waste Fee	\$ 2,170.03	9520.80 - UTILITIES - DISTRICT
\$ 51.40	8610.69	T-Mobile	Monthly District Internet		
\$ 235.00	8610.69	QUICKBOOKS	MONTHLY SUB/1099 filing	\$ 286.40	8610.69 - OTHER - IT SERVICES - DISTRICT
\$ 639.60	8610.86	ZOOM	Annual Membership	\$ 639.60	8610.86 - DUES & SUBSCRIPTIONS - DISTRICT
\$ 34,326.90				\$ 34,326.90	

Quality Metric ^c	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25 Total	Census	MTD	Fiscal YTD	Historical	
													Fiscal YTD	Payor Mix	Payor Mix	Payor Mix	
Patient Visits Total	2203	2384	2183	2395									9165				
Medi-Cal	1461	1613	1437	1592									6103	66%	6103	67%	67%
Medicare	345	362	365	362									1434	15%	1434	16%	16%
Cash Pay	7	8	11	12									38	1%	38	0%	0%
Other	390	401	370	429									1590	18%	1590	17%	17%
Pediatrics 0-16 yrs	331	372	347	331													
Behavioral Health	307	357	342	353													
Dental	429	493	490	495													
Total Empanelled Patients	5963	5972	6061	6107													
Total New Patients SEEN	94	95	96	90													
Total New Pt's REGISTERED	105	78	99	93													
Robo Doc Calls	1	30	61	53													
Incident Reports	3																
Patient Satisfaction																	
Peer Review/Failouts																	
Employee turnover		1															
Wait time for appointments																	
Patient No-shows	270	331	265	341													
Monthly % of NO Shows	11%	13%	11%	13%													12%
Employee Satisfaction																	

1=All Financial data in Finance Report