



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

**Finance Committee Meeting
Mark Twain Medical Center Classroom 5
768 Mountain Ranch Road
San Andreas, CA
September 18, 2024
9:00am**

**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:**
- 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 August 21, 2024:

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

- BHCIP Update:
- Dental Expansion Update:
- MTMC Rent Letter: Public Comment - **Action**

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

- MOB 704 Update:
- Pharmacy Lease Update:

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

- August Financials Will Be Presented: Public Comment - **Action**

8. Treasurer’s Report:.....Ms. Hack

9. Comments and Future Agenda Items:

10. Next Meeting:

Next Finance Committee Meeting will be October 16, 2024 at 9:00am

11. Adjournment: Public Comment - Action

Traci Whittington is inviting you to a scheduled Zoom meeting.

Topic: MTHCD Finance Committee Meeting

Time: Sep 18, 2024 09:00 AM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/83816249197?pwd=gBd5nqrAYcUOVP7LK3V2itF0n2CVWn.1>

Meeting ID: 838 1624 9197

Passcode: 772579

One tap mobile

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• +1 346 248 7799 US (Houston)

• +1 305 224 1968 US

• +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

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Passcode: 772579

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



**MARK TWAIN
HEALTH CARE DISTRICT**

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

Finance Committee Meeting
Mark Twain Medical Center Classroom 5
768 Mountain Ranch Road
San Andreas, CA

Wednesday August 21, 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			
Patricia 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 July 17, 2024:

Motion to approve consent agenda with minutes by Ms. Bettinger
Second: Mr. Randolph
Ayes: 3
Nays: 0

6. Chief Executive Officer's Report:

MTMC roof replacement documents have been received. Construction to begin in December. MTHCD refresh on District building in design phase. Will bring plans to Committee/Board for approval.

- BHCIP Update:

Contract with the general contractor has been signed. Building permit has been received. Mobilizing 8/26/24.

- Dental Expansion Update:

Project in the drawing phase. Preparing for permitting application.

- Grant Activities:

Calaveras County is accepting Community block grant proposals. MTHCD to apply.

Real Estate Review:

- MOB 704 Update:

MTMC in process of clearing out suites 103-105.

7. Accountant's Report:

- July Financials Will Be Presented: Public Comment - **Action**

Annual Financial Audit information currently being sent to Auditor.

Low revenue due to summer vacations and 25 lost provider days.

Committee supports reallocation of funds to move from Cal Class Prime account into Enhanced cash fund.

Motion to approve July Financials as amended with I & R Report by Mr. Randolph

Second: Ms. Bettinger

Ayes: 3

Nays: 0

8. Treasurer's Report:

No Report

9. Comments and Future Agenda Items:

Hearing none.

10. Next Meeting:

Next Finance Committee Meeting will be September 18, 2024 at 9:00am

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

Motion to approve adjourn by Ms. Bettinger

Second: Mr. Randolph

Ayes: 3

Nays: 0

Time: 9:32am.

Traci Whittington is inviting you to a scheduled Zoom meeting.

Topic: MTHCD Finance Committee Meeting

Time: Aug 21, 2024 09:00 AM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/88612561731?pwd=kIIHaRy23QapHryl0EcRF4V2p4aR0b.1>

Meeting ID: 886 1256 1731

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- **+1 507 473 4847 US**
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Find your local number: <https://us02web.zoom.us/u/kbanWDz4i7>

Aug 2, 2024

Dr. Randy Smart
Chief Executive Officer
Mark Twain Healthcare District

Dear Dr. Smart,

The purpose of this letter is to memorialize our understanding of the monthly rent payment paid to the Mark Twain Healthcare District. Based on our discussion we have agreed to lower our monthly rent from \$100,000 down to \$72,000 effective June 1, 2024. The reduction is based on our understanding of the language in Article III, section 3.5, Paragraph (d) of the lease document. The amount of the reduction is directly related to the increase in electrical expense that has exceeded the 125% threshold as defined in this section.

Since Mark Twain Medical Center has already processed rent payments for June, July and August at the prior amount of \$100,000, we will reduce the next two payments to account for these overpayments. Please see table below for details:

	Amount Paid	Amount Due	Difference
June 2024	\$100,000	\$72,000	\$28,000
July 2024	\$100,000	\$72,000	\$28,000
August 2024	\$100,000	\$72,000	\$28,000
September 2024	\$0	\$72,000	-\$72,000
October 2024	\$60,000	\$72,000	-\$12,000
	\$360,000	\$360,000	\$0

On behalf of Dignity Health and Mark Twain Medical Center, I would like to thank you and the Mark Twain Healthcare District Board for their ongoing support of the hospital and the overall delivery of quality healthcare in our community.

Respectfully,



Doug Archer
President & CEO
Dignity Health
Mark Twain Medical Center
209.754.5916 (O)
doug.archer@commonspirit.org



**MARK TWAIN
HEALTH CARE DISTRICT**

P. O. Box 95
San Andreas, CA 95249
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Agenda Item: Financial Reports for August 2024

Item Type: Action

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

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

BACKGROUND:

The August 2024 financial reports are attached for your review and approval.

Rough month for utilities, but good month for investments 😊 As we have been stating, we are still working to close out the last fiscal year, and Traci has sent what she can to the Auditor, now it's time to see what else he requests.

Mark Twain Health Care District			
Direct Clinic Financial Projections			
		8/31/24	
		Actual	Y-T-D
		Month	Actual
			2024/2025
			Budget
	Total Other Revenue	488,867	1,022,479
	Labor related costs	(274,310)	(529,151)
			(3,298,269)
	Non labor expenses	(293,216)	(540,786)
	Total Expenses	(567,526)	(1,069,937)
	Net Expenses over Revenues	(78,659)	(47,458)
			(297,338)

Mark Twain Health Care District						
Annual Budget Recap						
	08/31/24	2024 - 2025 Annual Budget				
	Actual	Total				
	Y-T-D	District	Clinic	Rental	Projects	Admin
Revenues	1,893,335	10,445,483	7,480,926	1,089,557	0	1,875,000
Total Revenue	1,893,335	10,445,483	7,480,926	1,089,557	0	1,875,000
Expenses	(1,787,502)	(9,913,598)	(7,778,264)	(741,229)	(634,500)	(759,605)
Total Expenses	(1,787,502)	(9,913,598)	(7,778,264)	(741,229)	(634,500)	(759,605)
Surplus(Deficit)	105,833	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				
	41,416	105,833				

Mark Twain Health Care District										
Direct Clinic Financial Projections										
			8/31/24				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	620,103	(132,434)	82.40%	1,505,074	1,299,504	(205,570)	86.34%	9,030,446
4083.60	Contractual Adjustments	(129,210)	(131,237)	(2,027)	101.57%	(258,420)	(277,025)	(18,605)	107.20%	(1,550,520)
	Net Patient revenue	623,327	488,867	(134,461)	78.43%	1,246,654	1,022,479	(224,175)	82.02%	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	488,867	(134,544)	78.42%	1,246,654	1,022,479	(224,175)	82.02%	7,480,926
7083.09	Other salaries and wages	(223,150)	(231,433)	(8,283)	103.71%	(446,300)	(448,334)	(2,034)	100.46%	(2,677,802)
7083.10	Payroll taxes	(16,916)	(17,131)	(215)	101.27%	(33,833)	(34,506)	(674)	101.99%	(202,996)
7083.12	Vacation, Holiday and Sick Leave	(13,389)	0	13,389	0.00%	(26,778)	0	26,778	0.00%	(160,668)
7083.13	Group Health & Welfare Insurance	(16,881)	(24,145)	(7,264)	143.03%	(33,763)	(43,110)	(9,347)	127.68%	(202,577)
7083.14	Group Life Insurance					0	0			
7083.15	Pension and Retirement	(2,232)	0	2,232	0.00%	(4,463)	0	4,463	0.00%	(26,778)
7083.16	Workers Compensation insurance	(2,232)	(1,600)	631	71.71%	(4,463)	(3,201)	1,263	71.71%	(26,778)
7083.18	Other payroll related benefits	(56)	0	56	0	(112)	0			(670)
	Total taxes and benefits	(51,706)	(42,877)	8,829	82.92%	(103,411)	(80,816)	22,595	78.15%	(620,467)
	Labor related costs	(274,856)	(274,310)	546	99.80%	(549,712)	(529,151)	20,561	96.26%	(3,298,269)
7083.05	Marketing	(833)	0	833	0.00%	(1,667)	(184)	1,483		(10,000)
7083.20.01	Medical - Physicians	(91,505)	(42,760)	48,745	46.73%	(183,011)	(92,229)	90,782	50.40%	(1,098,064)
7083.20.02	Dental - Providers	(22,750)	0	22,750	0.00%	(45,500)	0	45,500	0.00%	(273,000)
7083.20.03	Behavioral Health - Providers	(22,533)	(31,730)	(9,197)	140.81%	(45,067)	(31,730)	13,337	70.41%	(270,400)
7083.22	Consulting and Management fees	(2,500)	(2,033)	467	81.31%	(5,000)	(4,045)	955	80.90%	(30,000)
7083.23	Legal - Clinic	0	0	0		0	(451)	(451)		0
7083.26	Other contracted services	(40,417)	(47,240)	(6,823)	116.88%	(80,833)	(77,584)	3,250	95.98%	(485,000)
7083.27	Other- IT Services	(3,176)	(1,808)	1,368			(13,820)			(38,117)
7083.29	Other Professional fees	(4,417)	(7,907)	(3,490)	179.02%	(8,833)	(9,041)	(208)	102.36%	(53,000)
7083.36	Oxygen and Other Medical Gases	(75)	(97)	(22)	129.44%	(150)	(146)	4	97.08%	(900)
7083.41.01	Other Medical Care Materials and Supplies	(24,417)	(24,995)	(578)	102.37%	(48,833)	(40,967)	7,866	83.89%	(293,000)
7083.41.02	Dental Care Materials and Supplies - Clinic	(35,165)	(14,551)	20,614		(70,330)	(28,595)	41,735		(421,980)
7083.41.03	Behavioral Health Materials	0	(71)	(71)		0	(143)	(143)		
7083.62	Repairs and Maintenance Grounds	(458)	(338)	121	73.64%	(917)	(613)	304	66.87%	(5,500)
7083.72	Depreciation - Bldgs & Improvements	(61,045)	(61,045)	(0)	100.00%	(122,091)	(122,091)	(0)	100.00%	(732,545)
7083.74	Depreciation - Equipment	(14,151)	(14,151)	0	100.00%	(28,303)	(28,303)	0		(169,815)
7083.80	Utilities - Electrical, Gas, Water, other	(6,417)	(2,594)	3,823	40.42%	(12,833)	(9,930)	2,904	77.37%	(77,000)
7083.43	Food	(375)	(174)	201	46.40%	(750)	(174)	576	23.20%	(4,500)
7083.46	Office and Administrative supplies	(3,042)	(1,265)	1,777	41.58%	(6,083)	(4,422)	1,662	72.68%	(36,500)
7083.69	Other purchased services	(1,292)	(7,648)	(6,356)	592.08%	(2,583)	(8,659)	(6,076)	335.19%	(15,500)
7083.81	Insurance - Malpractice	(3,899)	(3,812)	88	97.75%	(7,799)	(7,623)	175	97.75%	(46,791)
7083.82	Other Insurance - Clinic	0	0	0		0	(1,228)	(1,228)		
7083.83	License renewals	(1,375)	0	1,375	0.00%	(2,750)	(190)	2,560	6.91%	(16,500)
7083.85	Telephone and Communications	(2,083)	(2,321)	(237)	111.40%	(4,167)	(3,972)	194	95.34%	(25,000)
7083.86	Dues, Subscriptions & Fees	(917)	(375)	542	40.91%	(1,833)	(375)	1,458	20.45%	(11,000)
7083.87	Outside Training	(667)	(83)	583	12.50%	(1,333)	(215)	1,118	16.12%	(8,000)
7083.88	Mileage - VSHWC	(2,250)	(3,274)	(1,024)	145.51%	(4,500)	(7,135)	(2,635)	158.55%	(27,000)
7083.89	Recruiting	(6,083)	(2,500)	3,583	41.10%	(12,167)	(6,032)	6,134	49.58%	(73,000)
8870.00	Interest on Debt Service	(21,490)	(20,446)	1,045	95.14%	(42,981)	(40,891)	2,089	95.14%	(257,883)
8895.00	Let's All Smile	0	0	0		0	0	0		
	Non labor expenses	(373,333)	(293,216)	80,117	78.54%	(740,313)	(540,786)	199,527	73.05%	(4,479,995)
	Total Expenses	(648,189)	(567,526)	80,663	87.56%	(1,290,025)	(1,069,937)	220,088	82.94%	(7,778,264)
	Net Expenses over Revenues	(24,778)	(78,659)	(53,881)	166%	(43,370)	(47,458)	(4,088)	165%	(297,338)

Mark Twain Health Care District											
Rental Financial Projections		Rental									
		8/31/24									
		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%	144,000	144,000	0	100.00%	864,000	
Rent Revenues		72,000	72,000	0	100.00%	144,000	144,000	0	100.00%	864,000	
9520.62	Repairs and Maintenance Grounds		(520)			0	(2,300)				
9520.80	Utilities - Electrical, Gas, Water, other	(28,000)	(90,938)	(62,938)	324.78%	(56,000)	(173,590)	(117,590)	309.98%	(336,000)	
9521.80	Utility Reimbursements- MTMC	0	0				20,637				
9520.85	Telephone & Communications	(625)	(527)	98	84.34%	(1,250)	(1,041)	209	83.31%	(7,500)	
9520.72	Depreciation	(8,333)	(18,907)	(10,574)	226.88%	(16,667)	(37,814)	(21,147)	226.88%	(100,000)	
9520.82	Insurance										
Total Costs		(36,958)	(110,892)	(73,933)	300.05%	(73,917)	(194,108)	(120,191)	262.60%	(443,500)	
Net		35,042	(38,892)	(73,933)	-110.99%	70,083	(50,108)	(120,191)	-71.50%	420,500	
9260.02	MOB Rents Revenue	16,069	19,534	3,465	121.56%	32,138	39,068	6,929	121.56%	192,830	
9521.75	MOB rent expenses	(24,611)	(23,781)	830	96.63%	(49,222)	(47,562)	1,659	96.63%	(295,329)	
Net		(8,542)	(4,247)	4,294	49.72%	(17,083)	(8,495)	8,589	49.72%	(102,499)	
9260.03	Child Advocacy Rent revenue	801	820	18	102.28%	1,603	1,639	37	102.28%	9,615	
9522.75	Child Advocacy Expenses	(100)	0	100	0.00%	(200)	(225)	(25)	0.00%	(1,200)	
Net		701	820	118	116.87%	1,403	1,414	12	100.83%	8,415	
9260.04	Sunrise Pharmacy Revenue	1,926	1,908	(18)	99.07%	3,852	3,816	3,816	0.00%	23,112	
7084.41	Sunrise Pharmacy Expenses	(100)	0	100		(200)	0	0		(1,200)	
Total Revenues		90,796	94,261	3,465	103.82%	181,593	188,523	6,930	103.82%	1,089,557	
Total Expenses		(61,769)	(134,673)	(72,904)	218.03%	(123,538)	(241,895)	(118,357)	195.81%	(741,229)	
Summary Net		29,027	(40,411)	(69,439)	-139.22%	58,055	(53,373)	(111,427)	-91.94%	348,328	

Mark Twain Health Care District									
Projects, Grants and Support									
		8/31/2024							
						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)	(105,750)	(3,420)	(6,685)	1.05%
8890.00	Miscellaneous (TBD)			(100,000)	(500,000)		(450)	(450)	
8890.01	AED for Life			(40,000)	(40,000)	(6,667)			0.00%
8890.02	Stay Vertical Calaveras	(14,000)	(35,000)	(37,900)	(64,500)	(10,750)	(2,970)	(6,235)	9.67%
8890.03	Doris Barger Golf				(2,500)	(417)			0.00%
8890.04	San Andreas Rotary Club-Hospice								
8890.05	Steps to Kick Cancer								
8890.06	Office of Education (Med. Science)				(25,000)	(4,167)			0.00%
8890.07	Veterans Support								
8890.08	Foundation	(628,000)							
8890.09	Friends of the Calaveras County Fair				(2,500)	(417)			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)	(22,417)	(3,420)	(6,685)	7.86%

Mark Twain Health Care District										
General Administration Financial Projections										
		8/31/24				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	43,538	12,288	139.32%	62,500	86,766	24,266	138.83%	375,000
9160.00	Property Tax Revenues	116,667	116,667	0	100.00%	233,333	233,334	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		67,507			92,507	92,507			100,000
9205.03	Miscellaneous Income (1% Minority Interest)		(10,210)			0	(7,298)			
	Summary Revenues	147,917	217,501	69,584	147.04%	388,340	405,308	16,968	104.37%	1,875,000
8610.09	Other salaries and wages	(31,041)	(22,552)	8,489	72.65%	(62,081)	(44,972)	17,109	72.44%	(372,487)
8610.10	Payroll taxes	(2,135)	(1,178)	956	55.20%	(4,270)	(2,347)	1,923	54.96%	(25,617)
8610.12	Vacation, Holiday and Sick Leave	(1,862)	0	1,862	0.00%	(3,725)	0	3,725	0.00%	(22,349)
8610.13	Group Health & Welfare Insurance	(1,134)	0	1,134	0.00%	(2,268)	0	2,268	0.00%	(13,609)
8610.14	Group Life Insurance	-	0			0	0			
8610.15	Pension and Retirement	(310)	0	310	0.00%	(621)	(12,918)	(12,297)	2080.78%	(3,725)
8610.16	Workers Compensation insurance	(310)	0	310	0.00%	(621)	0	621	0.00%	(3,725)
8610.18	Other payroll related benefits	(8)	0			(16)	0			(93)
	Benefits and taxes	(5,760)	(1,178)	4,581	20.46%	(11,520)	(15,265)	(3,745)	132.51%	(69,118)
	Labor Costs	(36,800)	(23,730)	13,070	64.48%	(73,601)	(60,237)	13,364	81.84%	(441,605)
8610.22	Consulting and Management Fees	(2,083)	(321)	1,763	15.39%	(4,167)	(636)	3,530	15.27%	(25,000)
8610.23	Legal	(2,500)	(1,681)	819	67.24%	(5,000)	(1,681)	3,319	33.62%	(30,000)
8610.24	Accounting /Audit Fees	(5,000)	(2,034)	2,966	40.68%	(10,000)	(2,108)	7,892	21.08%	(60,000)
8610.05	Marketing	(3,750)	(179)	3,571	4.76%	(7,500)	(179)	7,321	2.38%	(45,000)
8610.46	Office and Administrative Supplies	(833)	(626)	207	75.16%	(1,667)	(1,167)	500	70.00%	(10,000)
8610.62	Repairs and Maintenance Grounds	-	0	0	#DIV/0!	0	0	0		0
8610.69	Other- IT Services	(1,500)	(909)	591	60.63%	(3,000)	(1,684)	1,316	56.13%	(18,000)
8610.82	Insurance	(7,000)	0	7,000	0.00%	(14,000)	(88,503)	(74,503)	632.16%	(84,000)
8610.86	Dues, Subscriptions & Fees	(1,667)	(582)	1,085	34.89%	(3,333)	(10,382)	(7,048)	311.45%	(20,000)
8610.87	Outside Trainings	(833)	(12)	822	1.40%	(1,667)	(3,847)	(2,180)	230.80%	(10,000)
8610.88	Travel	(833)	0			(1,667)	0			(10,000)
8610.89	Recruiting	-	0	0		0	0	0		0
8610.90	Other Direct Expenses	(500)	(500)	0	100.00%	(1,000)	(900)	100	90.00%	(6,000)
8610.95	Other Misc. Expenses	-	0			0	0	0		
8888.00	Calaveras Wellness Foundation		0				0			
	Non-Labor costs	(26,500)	(6,843)	18,824	25.82%	(53,000)	(111,085)	(59,752)	209.60%	(318,000)
	Total Costs	(63,300)	(30,573)	31,894	48.30%	(126,601)	(171,323)	(46,388)	135.33%	(759,605)
	Net	84,616	186,928	101,479	220.91%	261,739	233,985	(29,420)	89.40%	1,115,395

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

	Total
ASSETS	
Current Assets	
Bank Accounts	
1001.10 Umpqua Bank - Checking	327,327
1001.20 Umpqua Bank - Money Market	6,446
1001.30 Bank of Stockton	384,272
1001.45 Five Star Bank - MTHCD Checking NEW	315,162
1001.50 Five Star Bank - Money Market	647,848
1001.60 Five Star Bank - VSHWC Checking	121,966
1001.65 Five Star Bank - VSHWC Payroll	187,236
1001.90 US Bank - VSHWC	126,592
1001.98 Calaveras Wellness Foundation	26,228
1820 VSHWC - Petty Cash	400
Total Bank Accounts	2,143,476
Accounts Receivable	
1201.00 Accounts Receivable	-986
1210.00 Grants Receivable	23,241
1215.00 Clinic Revenue Settlements	1,054,984
Total Accounts Receivable	1,077,239
Other Current Assets	
1003.10 CalTRUST Operational Reserve Fund	32,725
1003.20 CLASS Operational Reserve Fund	1,308,657
1004.10 CLASS Lease & Contract Reserve Fund	1,819,009
1004.20 CLASS Loan Reserve Fund	2,220,967
1004.30 CLASS Capital Improvement Reserve Fund	2,687,312
1004.40 CLASS Technology Reserve Fund	273,985
1004.50 Community Programs Reserve Fund	105,580
1004.60 Lease Termination Reserve Fund	518,388
1150.05 Due from Calaveras County	1,315,263
1160.00 Lease Receivable	166,262
1205.50 Allowance for Uncollectable Clinic Receivables	424,557
1205.51 Cash To Be Reconciled	269,754
1300.00 Prepaid Expense (USDA)(MTMC rent)	-159,011
1300.10 General Prepaid	27,718
Total Other Current Assets	11,011,165
Total Current Assets	14,231,880
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	937,082
1221.00 Pharmacy Construction	48,536
1250.13 CIP - Dental Expansion	40,223
1250.14 CIP - Medical Expansion	23,852
1521.20 CIP Buildings - BHCIP	342,510
1600.00 Accumulated Depreciation	-9,267,246
Total Fixed Assets	6,315,898

Total Fixed Assets	6,315,898
Other Assets	
1710.10 Minority Interest in MTMC - NEW	356,469
1810.60 Capitalized Lease Negotiations	294,993
1810.65 Capitalized Costs Amortization	13,905
Total Intangible Assets	308,899
2219.00 Capital Lease	5,615,487
2260.00 Lease Receivable - Long Term	841,774
Total Other Assets	7,122,630
TOTAL ASSETS	27,670,408
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000.00 Accounts Payable (MISC)	181,202
Total 200.00 Accts Payable & Accrued Expenses	181,202
2001.00 Other Accounts Payable (Credit Card)	29,964
Total 200.00 Accts Payable & Accrued Expenses	29,964
2000.10 Other Accounts Payable	0
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	29,565
2110.10 Valley Springs Security Deposit	1,000
2140.00 Lease Payable - Current	142,286
2200.00 Due to Calaveras Wellness Foundation	26,228
2271.00 Deferred Hospital Lease Rent	84,000
Total Other Current Liabilities	540,065
Total Current Liabilities	751,230
Long-Term Liabilities	
2128.01 Deferred Capital Lease	100,000
2129.00 Other Third Party Reimbursement - Calaveras County	1,081,929
2130.00 Deferred Inflows of Resources	269,375
2210.00 USDA Loan - VS Clinic	6,579,166
2240.00 Lease Payable - Long Term	596,895
Total Long-Term Liabilities	8,627,365
Total Liabilities	9,378,595
Equity	
2900.00 Fund Balance	648,149
2910.00 PY - Historical Minority Interest MTMC	19,720,638
3900.00 Retained Earnings	-2,182,807
Net Income	105,833
Total Equity	18,291,813
TOTAL LIABILITIES AND EQUITY	27,670,408

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

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

Reserve Funds	Minimum Target	6/30/2024 Balance	2023/2024 Allocated	2024/2025 Interest	8/31/2024 Balance
Valley Springs HWC - Operational Reserve	2,200,000	1,327,897	0	11,917	1,339,814
Capital Improvement	3,000,000	2,662,840	0	24,472	2,687,312
Technology Reserve	250,000	271,490		2,495	273,985
Lease, Contract, & Utilities Reserve	1,700,000	1,802,444		16,565	1,819,009
Community Programs Reserve	250,000	104,619		961	105,580
Lease Termination Reserve	3,250,000	513,668		4,721	518,389
Loan Reserve	2,000,000	2,200,741	0	20,225	2,220,966
Reserves & Contingencies	12,650,000	8,883,699	0	81,357	8,965,056

Reserves	2024-2025	
	8/31/2024	Interest Earned
Valley Springs HWC - Operational Reserve	32,725	434
Total Cal-Trust Reserve Funds	32,725	434

Valley Springs HWC - Operational Reserve	1,308,637	11,917
Lease & Contract Reserve	1,819,009	16,565
Loan Reserve	2,220,966	20,225
Capital Improvement	2,687,312	24,472
Technology Reserve Fund	273,985	2,495
Community Programs Reserve	105,580	961
Lease Termination reserve	518,389	4,721
Total CA-CLASS Reserve Funds	8,933,878	81,357

	CA CLASS	Interest Rate
Prime	3,337,965	5.40%
Enhanced	5,595,913	5.39%
Total	8,933,878	

Five Star		
General Operating - NEW	392,204	75
Money Market Account	647,848	4,859
Valley Springs - Checking	121,966	12
Valley Springs - Payroll	188,136	16
Total Five Star	1,350,154	4,962

Umpqua Bank		
Checking	327,327	0
Money Market Account	6,446	0.11
Investments	0	0
Total Savings & CD's	333,773	0.11

Bank of Stockton	384,272	12
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Total in interest earning accounts	11,034,802	86,766
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Beta Dividends 1 & 2
Anthem Rebate

Total Without Unrealized Loss	86,766
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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
August 2024**

Account	Date	Num	Vendor	Amount
1001.45 Five Star Checking-MTHCD-Operating	08/12/2024	6387	3-Day Crowns @ 38 Smiles Dental Laboratory	655.68
1001.45 Five Star Checking-MTHCD-Operating	08/20/2024	6407	3-Day Crowns @ 38 Smiles Dental Laboratory	660.86
1001.45 Five Star Checking-MTHCD-Operating	08/26/2024	6424	3-Day Crowns @ 38 Smiles Dental Laboratory	250.08
1001.45 Five Star Checking-MTHCD-Operating	08/26/2024	6425	AnnerisourceBergen	4,874.20
1001.45 Five Star Checking-MTHCD-Operating	08/20/2024	6408	Anthem Blue Cross	25,806.63
1001.45 Five Star Checking-MTHCD-Operating	08/06/2024	6359	Arnaudo Bros., L.P.	23,781.04
1001.45 Five Star Checking-MTHCD-Operating	08/12/2024	6388	AT&T 248 134-3045	4.30
1001.45 Five Star Checking-MTHCD-Operating	08/12/2024	6389	AT&T 248 134-7000(754)	25.81
1001.45 Five Star Checking-MTHCD-Operating	08/12/2024	6390	AT&T 248-134-7000 952	8.60
1001.45 Five Star Checking-MTHCD-Operating	08/20/2024	6409	AT&T 754-9362	231.83
1001.45 Five Star Checking-MTHCD-Operating	08/12/2024	6391	AT&T OneNet	256.60
1001.45 Five Star Checking-MTHCD-Operating	08/06/2024	6360	Benco Dental Supply Co.	302.44
1001.45 Five Star Checking-MTHCD-Operating	08/12/2024	6392	Benco Dental Supply Co.	642.10
1001.45 Five Star Checking-MTHCD-Operating	08/20/2024	6410	Benco Dental Supply Co.	685.86
1001.45 Five Star Checking-MTHCD-Operating	08/26/2024	6426	Benco Dental Supply Co.	569.26
1001.45 Five Star Checking-MTHCD-Operating	08/20/2024	6411	Best Best & Krieger, LLP	1,681.00
1001.45 Five Star Checking-MTHCD-Operating	08/20/2024	6421	Best Best & Krieger, LLP	1,435.00
1001.45 Five Star Checking-MTHCD-Operating	08/12/2024	6393	BETA Healthcare Group	5,411.90
1001.45 Five Star Checking-MTHCD-Operating	08/09/2024	6386	Calaveras County Building Department	21,665.29
1001.45 Five Star Checking-MTHCD-Operating	08/06/2024	6361	Calaveras County Water District	8,042.14
1001.45 Five Star Checking-MTHCD-Operating	08/27/2024	6435	Calaveras Power Agency	38,622.14
1001.45 Five Star Checking-MTHCD-Operating	08/06/2024	6362	Calaveras Public Utility District	10,558.67
1001.45 Five Star Checking-MTHCD-Operating	08/20/2024	6412	California Special Districts Association - Financial	861.12
1001.45 Five Star Checking-MTHCD-Operating	08/06/2024	6363	City of Angels	961.01
1001.45 Five Star Checking-MTHCD-Operating	08/20/2024	6423	Classic Design	6,400.00
1001.45 Five Star Checking-MTHCD-Operating	08/12/2024	6395	Day Denture Laboratory	4,185.96
1001.45 Five Star Checking-MTHCD-Operating	08/20/2024	6414	Day Denture Laboratory	2,179.82
1001.45 Five Star Checking-MTHCD-Operating	08/26/2024	6427	Day Denture Laboratory	1,768.85
1001.45 Five Star Checking-MTHCD-Operating	08/06/2024	6364	Diana Coleman	335.00
1001.45 Five Star Checking-MTHCD-Operating	08/06/2024	6365	Division 01 Construction Management Services	2,715.00
1001.45 Five Star Checking-MTHCD-Operating	08/06/2024	6366	Donna Koplen	360.00
1001.45 Five Star Checking-MTHCD-Operating	08/06/2024	ACH 8/6/24	Dr. Deborah Salom	15,826.00
1001.45 Five Star Checking-MTHCD-Operating	08/06/2024	ACH 8/6/24	Dr. Renee Perry	1,384.00
1001.45 Five Star Checking-MTHCD-Operating	08/06/2024	6367	Evelyn Slomon	400.00
1001.45 Five Star Checking-MTHCD-Operating	08/26/2024	6428	Gildewell Laboratories	105.53
1001.45 Five Star Checking-MTHCD-Operating	08/06/2024	6368	Greg Whittington	520.00
1001.45 Five Star Checking-MTHCD-Operating	08/06/2024	6369	Jacquelyne Youngquist	2,430.00
1001.45 Five Star Checking-MTHCD-Operating	08/06/2024	ACH 8/6/24	James Mosson	12,540.00
1001.45 Five Star Checking-MTHCD-Operating	08/06/2024	6370	Jason Colombini	133.50

Checking-MTHCD-

1001.45	Five Star Checking-MTHCD-Operating	08/12/2024	6396 Kelli Clemans	\$	31.96
1001.45	Five Star Checking-MTHCD-Operating	08/26/2024	6429 Kelli Clemans	\$	93.13
1001.45	Five Star Checking-MTHCD-Operating	08/06/2024	6371 Kelly Frederick	\$	375.00
1001.45	Five Star Checking-MTHCD-Operating	08/26/2024	6430 Laurel Cane	\$	11.66
1001.45	Five Star Checking-MTHCD-Operating	08/12/2024	6397 Louise Camiglia	\$	450.00
1001.45	Five Star Checking-MTHCD-Operating	08/06/2024	6372 Marianne Akerland	\$	158.48
1001.45	Five Star Checking-MTHCD-Operating	08/12/2024	6398 Marianne Akerland	\$	43.60
1001.45	Five Star Checking-MTHCD-Operating	08/12/2024	6399 Mark Twain Medical Staff Fund	\$	375.00
1001.45	Five Star Checking-MTHCD-Operating	08/06/2024	ACH 8/6/24 Martha Tapia, DO	\$	18,293.33
1001.45	Five Star Checking-MTHCD-Operating	08/20/2024	6415 Mary Carley	\$	48.90
1001.45	Five Star Checking-MTHCD-Operating	08/12/2024	6400 Medex Practice Solutions, Inc.	\$	4,675.00
1001.45	Five Star Checking-MTHCD-Operating	08/12/2024	6401 Modesto Welding Products	\$	97.08
1001.45	Five Star Checking-MTHCD-Operating	08/26/2024	6431 Modesto Welding Products	\$	48.54
1001.45	Five Star Checking-MTHCD-Operating	08/06/2024	6373 Mountain Ranch Community Club	\$	60.00
1001.45	Five Star Checking-MTHCD-Operating	08/06/2024	6374 Novarad Corporation	\$	1,134.71
1001.45	Five Star Checking-MTHCD-Operating	08/20/2024	6416 Nuance Communications, Inc.	\$	162.74
1001.45	Five Star Checking-MTHCD-Operating	08/12/2024	6402 Olympic Cleaning Service	\$	4,950.00
1001.45	Five Star Checking-MTHCD-Operating	08/20/2024	6422 Orbit Health Practice Mgmt, Inc.	\$	8,840.00
1001.45	Five Star Checking-MTHCD-Operating	08/26/2024	6432 PG&E 0529233604-6 Copper Clinic	\$	4,493.91
1001.45	Five Star Checking-MTHCD-Operating	08/06/2024	6375 PG&E 2070234150-2 Traffic Control	\$	97.61
1001.45	Five Star Checking-MTHCD-Operating	08/06/2024	6376 PG&E 7845103478-5 - Centralized Scheduling	\$	1,061.18
1001.45	Five Star Checking-MTHCD-Operating	08/06/2024	6377 PG&E 1022075267-8 - Traffic Control	\$	49.30
1001.45	Five Star Checking-MTHCD-Operating	08/20/2024	6417 PG&E 1115246270-8 SOMO	\$	6,045.97
1001.45	Five Star Checking-MTHCD-Operating	08/12/2024	6403 PG&E 3991832007-6 Cancer	\$	496.46
1001.45	Five Star Checking-MTHCD-Operating	08/12/2024	6404 PG&E 4263039970-9 Hospital	\$	8,087.19
1001.45	Five Star Checking-MTHCD-Operating	08/06/2024	6378 PG&E 7402140630-6 SAFMC	\$	866.13
1001.45	Five Star Checking-MTHCD-Operating	08/12/2024	6405 PG&E 8919598400-3 Cancer/Infusion	\$	1,295.24
1001.45	Five Star Checking-MTHCD-Operating	08/06/2024	6379 PG&E 9610376900-4-James Dalton (Angels Camp)	\$	7,393.79
1001.45	Five Star Checking-MTHCD-Operating	08/06/2024	6380 Rachall Crowe	\$	1,582.88
1001.45	Five Star Checking-MTHCD-Operating	08/06/2024	6381 RJ Pro Innovative I.T. Services	\$	2,331.00
1001.45	Five Star Checking-MTHCD-Operating	08/12/2024	6406 Robert G. Gish Consultants, LLC	\$	1,425.00
1001.45	Five Star Checking-MTHCD-Operating	08/20/2024	6418 Sew & Tell	\$	14.00
1001.45	Five Star Checking-MTHCD-Operating	08/20/2024	6420 Sparkles the Clown	\$	200.00
1001.45	Five Star Checking-MTHCD-Operating	08/06/2024	6382 Suburban Propane-Ortho	\$	671.65
1001.45	Five Star Checking-MTHCD-Operating	08/06/2024	6383 Timothy Shank	\$	1,581.20
1001.45	Five Star Checking-MTHCD-Operating	08/06/2024	6384 Todd Pearson	\$	275.48
1001.45	Five Star Checking-MTHCD-Operating	08/06/2024	6385 Vicky Arellano	\$	361.80
1001.45	Five Star Checking-MTHCD-Operating	08/26/2024	6433 Vicky Arellano	\$	59.99
1001.45	Five Star Checking-MTHCD-Operating	08/26/2024	6434 Your Type Graphics	\$	213.96
Total for 1001.45				\$	277,830.09

Accrual Basis Friday, September 13, 2024 03:45 PM GMTZ

Mark Twain Health Care District
Journal
August 2024

Date	Transaction Type	Name	Num	Memo/Description	Account #	Account	Debit	Credit
08/09/2024	Journal Entry	Centlene Grant		Centlene Grant 2023 CHW CHIP	1,001.45	1001.45 Five Star Checking-MTHCD-Operating	67,506.63	
		Centlene Grant		Centlene Grant 2023 CHW CHIP	9,108.00	9108.00 Other Non-Operating Revenue - Grants		67,506.63
							\$ 67,506.63	\$ 67,506.63
08/09/2024	Journal Entry	8/8/24 VSHWC Deposit	8/8/24 VSHWC Deposit	8/8/24 VSHWC Deposit	4,083.49	4083.49 VSHWC Gross Revenues		10,405.13
		8/8/24 VSHWC Deposit		8/8/24 VSHWC Deposit	1,001.10	1001.10 Unmpqua Bank - Checking - NEW	10,405.13	
							\$ 10,405.13	\$ 10,405.13
08/09/2024	Journal Entry	7/24 CC Payment	7/24 CC Payment	Unmpqua Credit Card Payment	2,001.00	2001.00 Credit Card Payable	30,448.77	
				Unmpqua Credit Card Payment	1,001.45	1001.45 Five Star Checking-MTHCD-Operating		30,448.77
							\$ 30,448.77	\$ 30,448.77
08/09/2024	Journal Entry	8/9/24 Payrun #168	8/9/24 Payrun #168	Pay Period 7/21/24 - 8/3/24	8,610.09	8610.09 Other salaries and wages - Admin.	11,271.64	
				Pay Period 7/21/24 - 8/3/24	7,083.09.01	7083.09.01 Other salaries and wages - Clinic	71,210.57	
				Pay Period 7/21/24 - 8/3/24	7,083.09.02	7083.09.02 Dental Salaries and Wages	27,412.50	
				Pay Period 7/21/24 - 8/3/24	7,083.09.03	7083.09.03 Behavior Health Salaries and Wages	14,131.75	
				Pay Period 7/21/24 - 8/3/24	8,610.10	8610.10 Payroll taxes - Admin.	163.44	
				Pay Period 7/21/24 - 8/3/24	7,083.10	7083.10 Payroll taxes - Clinic	1,624.16	
				Pay Period 7/21/24 - 8/3/24	8,610.10	8610.10 Payroll taxes - Admin.	425.42	
				Pay Period 7/21/24 - 8/3/24	7,083.10	7083.10 Payroll taxes - Clinic	6,836.50	
				Pay Period 7/21/24 - 8/3/24	7,083.10	7083.10 Payroll taxes - Clinic	104.27	
				Pay Period 7/21/24 - 8/3/24	2,110.00	2110.00 Payroll Liabilities - New Account for 2019	3,575.20	
				Pay Period 7/21/24 - 8/3/24	2,110.00	2110.00 Payroll Liabilities - New Account for 2019	14,523.84	
				Pay Period 7/21/24 - 8/3/24	2,110.00	2110.00 Payroll Liabilities - New Account for 2019	14,574.75	
				Pay Period 7/21/24 - 8/3/24	2,110.00	2110.00 Payroll Liabilities - New Account for 2019	7,349.67	
				Pay Period 7/21/24 - 8/3/24	2,110.00	2110.00 Payroll Liabilities - New Account for 2019	104.28	
				Pay Period 7/21/24 - 8/3/24	2,110.00	2110.00 Payroll Liabilities - New Account for 2019	746.34	
				Pay Period 7/21/24 - 8/3/24	1,001.65	1001.65 Five Star Bank - VSHWC Payroll	6,964.20	
				Pay Period 7/21/24 - 8/3/24	1,001.65	1001.65 Five Star Bank - VSHWC Payroll	1,479.14	
				Payroll Processing Fee - Pay Period 7/21/24 - 8/3/24	8,610.22	8610.22 Consulting and Management Fees - District	295.83	
				Payroll Processing Fee - Pay Period 7/21/24 - 8/3/24	7,083.22	7083.22 Consulting and Management fees - Clinic	1,183.32	
				Pay Period 7/21/24 - 8/3/24	2,110.00	2110.00 Payroll Liabilities - New Account for 2019	40,127.75	
				Pay Period 7/21/24 - 8/3/24	1,001.65	1001.65 Five Star Bank - VSHWC Payroll	40,127.75	
				Pay Period 7/21/24 - 8/3/24	1,001.65	1001.65 Five Star Bank - VSHWC Payroll	85,341.98	
							\$ 174,787.15	\$ 174,787.15
08/14/2024	Journal Entry	7/24 Athena Charges	7/24 Athena Charges	7/24 Athena Health Charges	1,001.60	1001.60 Five Star Bank - VSHWC Checking - NEW-1	40,670.03	
				7/24 Athena Health Charges	7,083.26	7083.26 Other contracted services - Clinic		40,670.03
							\$ 40,670.03	\$ 40,670.03
08/15/2024	Journal Entry	8/15/24 ALLPAID	8/15/24 ALLPAID	8/15/24 ALLPAID L. Granada	1,001.60	1001.60 Five Star Bank - VSHWC Checking - NEW-1	1,200.00	
				8/15/24 ALLPAID L. Granada	4,083.49	4083.49 VSHWC Gross Revenues		1,200.00
							\$ 1,200.00	\$ 1,200.00
08/16/2024	Journal Entry	8/16/24 ALLPAID	8/16/24 ALLPAID	8/16/24 ALLPAID P. Ruiz	1,001.60	1001.60 Five Star Bank - VSHWC Checking - NEW-1	350.00	
				8/16/24 ALLPAID P. Ruiz	4,083.49	4083.49 VSHWC Gross Revenues		350.00
							\$ 350.00	\$ 350.00

08/23/2024	Journal Entry	8/23/24 Payrun# 189	Pay Period 8/4/24 - 8/17/24	8,610.09	8610.09 Other salaries and wages - Admin.	11,279.95
			Pay Period 8/4/24 - 8/17/24	7083.09.01	7083.09.01 Other salaries and wages - Clinic	76,079.00
			Pay Period 8/4/24 - 8/17/24	7083.09.02	7083.09.02 Dental Salaries and Wages	27,946.05
			Pay Period 8/4/24 - 8/17/24	7083.09.03	7083.09.03 Behavior Health Salaries and Wages	14,653.32
			Pay Period 8/4/24 - 8/17/24	8,610.10	8610.10 Payroll taxes - Admin.	163.56
			Pay Period 8/4/24 - 8/17/24	7,083.10	7083.10 Payroll taxes - Clinic	1,702.36
			Pay Period 8/4/24 - 8/17/24	8,610.10	8610.10 Payroll taxes - Admin.	425.94
			Pay Period 8/4/24 - 8/17/24	7,083.10	7083.10 Payroll taxes - Clinic	6,849.31
			Pay Period 8/4/24 - 8/17/24	2,110.00	2110.00 Payroll Liabilities - New Account for 2019	14.52
			Pay Period 8/4/24 - 8/17/24	2,110.00	2110.00 Payroll Liabilities - New Account for 2019	3,731.84
			Pay Period 8/4/24 - 8/17/24	2,110.00	2110.00 Payroll Liabilities - New Account for 2019	14,550.50
			Pay Period 8/4/24 - 8/17/24	2,110.00	2110.00 Payroll Liabilities - New Account for 2019	15,073.34
			Pay Period 8/4/24 - 8/17/24	2,110.00	2110.00 Payroll Liabilities - New Account for 2019	7,714.06
			Pay Period 8/4/24 - 8/17/24	2,110.00	2110.00 Payroll Liabilities - New Account for 2019	14.52
			Pay Period 8/4/24 - 8/17/24	1,001.65	1001.65 Five Star Bank - VSHWC Payroll	1,273.43
			Pay Period 8/4/24 - 8/17/24	1,001.65	1001.65 Five Star Bank - VSHWC Payroll	8,092.66
			Payroll Processing Fee -Pay Period 8/4/24 - 8/17/24	8,610.22	8610.22 Consulting and Management Fees - District	124.18
			Payroll Processing Fee -Pay Period 8/4/24 - 8/17/24	7,083.22	7083.22 Consulting and Management fees - Clinic	24.84
			Payroll Processing Fee -Pay Period 8/4/24 - 8/17/24	2,110.00	2110.00 Payroll Liabilities - New Account for 2019	99.34
			Payroll Processing Fee -Pay Period 8/4/24 - 8/17/24	1,001.65	1001.65 Five Star Bank - VSHWC Payroll	41,084.26
			Payroll Processing Fee -Pay Period 8/4/24 - 8/17/24	1,001.65	1001.65 Five Star Bank - VSHWC Payroll	41,084.26
						88,663.66
						\$ 180,322.45 \$ 180,322.45
08/29/2024	Journal Entry	8/24 USBank Recon Adj	8/24 USBank Recon Adj	1,001.45	1001.45 Five Star Checking-MTHCD-Operating	30.13
			8/24 USBank Recon Adj	8,610.24	8610.24 Accounting / Audit Fees - District	30.13
						\$ 30.13 \$ 30.13
08/29/2024	Journal Entry	8/20/24 BHCIP Rev	8/20/24 BHCIP Rev Draw # 2	1,001.45	1001.45 Five Star Checking-MTHCD-Operating	55,522.99
			8/20/24 BHCIP Rev Draw # 2	1,521.20	1521.20 CIP Buildings	55,522.99
						\$ 55,522.99 \$ 55,522.99
08/31/2024	Journal Entry	8/24 Cap Lease Adj	8/24 Cap Lease Adj	9,260.01	9260.01 Deferred Lease Income	28,000.00
			8/24 Cap Lease Adj	2,271.00	2271.00 Deferred Hospital Lease Rent	28,000.00
						\$ 28,000.00 \$ 28,000.00
08/31/2024	Journal Entry	8/24 Cap Lease Rev	8/24 Cap Lease Rev	1,300.00	1300.00 Prepaid Expenses	72,000.00
			8/24 Cap Lease Rev	9,260.01	9260.01 Deferred Lease Income	72,000.00
						\$ 72,000.00 \$ 72,000.00
08/31/2024	Journal Entry	8/24 Cal-Trust Recon	8/24 Cal-Trust Recon	1,003.10	1003.10 Operational Reserve Fund - Cal Trust	226.21
			8/24 Cal-Trust Recon	9,060.00	9060.00 Income, Gains & losses from investments - District	226.21
						\$ 226.21 \$ 226.21
08/31/2024	Journal Entry	8/24 CA CLASS Recon	8/24 CA CLASS Recon	1,003.20	1003.20 Operational Reserve Fund - CA CLASS	5,961.65
			8/24 CA CLASS Recon	1,004.10	1004.10 Lease and Contract Reserve Fund	8,286.58
			8/24 CA CLASS Recon	1,004.20	1004.20 Loan Reserve Fund	10,117.72
			8/24 CA CLASS Recon	1,004.30	1004.30 Capital Improvement Reserve Fund	12,242.17
			8/24 CA CLASS Recon	1,004.40	1004.40 Technology Reserve Fund	1,248.15
			8/24 CA CLASS Recon	1,004.50	1004.50 Community Programs Reserve Fund	480.97
			8/24 CA CLASS Recon	1,004.60	1004.60 Lease Termination Reserve Fund	2,361.54
			8/24 CA CLASS Recon	9,060.00	9060.00 Income, Gains & losses from investments - District	40,698.78
						\$ 40,698.78 \$ 40,698.78

08/31/2024	Journal Entry	8/24 Cap Costs	8/24 Cap Costs	1,810.65	1810.65 Intangible Assets:Capitalized Costs Amortization	993.24	993.24
		8/24 Cap Costs	8/24 Cap Costs	1,810.60	1810.60 Intangible Assets:Capitalized Lease Negotiations		993.24
						\$	993.24
08/31/2024	Journal Entry	8/24 DepreciationVS	8/24 DepreciationVS	7,083.72	7083.72 Depreciation - Bldgs & Improvements - Clinic	61,045.42	
		8/24 DepreciationVS	8/24 DepreciationVS	7,083.74	7083.74 Depreciation - Equipment - Clinic	14,151.25	
		8/24 DepreciationVS	8/24 DepreciationVS	1,600.00	1600.00 Accumulated Depreciation		75,196.67
						\$	75,196.67
08/31/2024	Journal Entry	8/24 MOB Rents	8/24 MOB Rents	9,260.02	9260.02 MOB Rents Revenue		14,217.57
		8/24 MOB Rents	8/24 MOB Rents	1,001.10	1001.10 Umpqua Bank - Checking - NEW	14,217.57	
		8/24 MOB Rents	8/24 MOB Rents	9,260.03	9260.03 Child Advocacy Rent Revenue		819.55
		8/24 MOB Rents	8/24 MOB Rents	1,001.10	1001.10 Umpqua Bank - Checking - NEW	819.55	
		8/24 MOB CAM2	8/24 MOB CAM2	9,260.02	9260.02 MOB Rents Revenue		915.68
		8/24 MOB CAM2	8/24 MOB CAM2	1,001.10	1001.10 Umpqua Bank - Checking - NEW	915.68	
						\$	15,952.80
08/31/2024	Journal Entry	8/24 Cap Depreciation	8/24 Cap Depreciation	9,520.72	9520.72 Depreciation	18,907.00	
		8/24 Cap Depreciation	8/24 Cap Depreciation	2,219.00	2219.00 Capital Lease		18,907.00
						\$	18,907.00
08/31/2024	Journal Entry	8/24 Prop Tax	8/24 Prop Tax	2,129.00	2129.00 Other Third Party Reimbursement - Calaveras County	116,667.00	
		8/24 Prop Tax	8/24 Prop Tax	9,160.00	9160.00 Property Tax Revenues - District		116,667.00
						\$	116,667.00
08/31/2024	Journal Entry	8/24 USDA Loan	8/24 USDA Loan	8,870.00	8870.00 Interest on Debt Service - Clinic	20,445.52	
		8/24 USDA Loan	8/24 USDA Loan	1,300.00	1300.00 Prepaid Expenses		20,445.52
						\$	20,445.52
08/31/2024	Journal Entry	8/24 Cap Lease	8/24 Cap Lease	1,300.00	1300.00 Prepaid Expenses	100,000.00	
		8/24 Cap Lease	8/24 Cap Lease	1,001.10	1001.10 Umpqua Bank - Checking - NEW		100,000.00
						\$	100,000.00
08/31/2024	Journal Entry	8/24 AR Revenue	8/24 AR Revenue	4,083.49	4083.49 VSHWC Gross Revenues	608,148.24	
		8/24 AR Revenue	8/24 AR Revenue	4,083.60	4083.60 Contractual Adjustments	116,096.32	
		8/24 AR Revenue	8/24 AR Revenue	1,205.50	1205.50 Allowance for Uncollectable Clinic Receivables		483,649.88
		8/24 AR Revenue	8/24 AR Revenue	1,001.90	1001.90 U.S. Bank - VSHWC	483,649.86	
		8/24 AR Revenue	8/24 AR Revenue	1,205.50	1205.50 Allowance for Uncollectable Clinic Receivables	84,594.86	
		8/24 AR Revenue	8/24 AR Revenue	1,205.50	1205.50 Allowance for Uncollectable Clinic Receivables	441,808.00	
		8/24 AR Revenue	8/24 AR Revenue	1,205.51	1205.51 Cash to be Reconciled		441,808.00
		8/24 AR Revenue	8/24 AR Revenue	1,205.51	1205.51 Cash to be Reconciled	407,457.06	
						\$	1,533,606.10
08/31/2024	Journal Entry	8/24 US Bank Recon	8/24 US Bank Recon	1,001.90	1001.90 U.S. Bank - VSHWC	480,182.14	
		8/24 US Bank Recon	8/24 US Bank Recon	1,001.45	1001.45 Five Star Checking-MTHCD-Operating	480,182.14	
						\$	480,182.14

Aug-24

\$ 60.00	7083.13	Basic	Cobra Admin Fee	\$ 60.00	7083.13 - Group Health & Welfare Insurance
\$ 17,375.89	7083.41.01	Medical Supplies			
\$ 259.15	7083.41.01	Robo-Doc Supplies			
\$ 2,515.00	7083.41.01	Fridge/Freezer			
\$ (214.50)	7083.41.01	Refund for damaged Fridge door			
\$ 70.91	7083.41.01	Medical Supplies			
\$ 20,006.45	7083.41.01				7083.41.01 - OTHER MEDICAL CARE MATERIALS & SUPPLIES
\$ 71.22	7083.41.02	Dental Supplies			
\$ 765.15	7083.41.02	Dentrix Dental Systems			
\$ 2,568.64	7083.41.02	FADE (K. Clemans)			
\$ 3,405.01	7083.41.02				7083.41.02 - DENTAL CARE MATERIALS & SUPPLIES
\$ 71.30	7083.41.03	Psychiatric BH Forms			
\$ 71.30	7083.41.03				7083.41.03 -BEHAVIOR HEALTH CARE MATERIALS & SUPPLIES
\$ 631.35	7083.46	Postage Machine Reload			
\$ 287.26	7083.46	Office Supplies			
\$ 2.97	7083.46	Candy for Office			
\$ 129.24	7083.46	Office Supplies			
\$ 1,050.82	7083.46				7083.46 - OFFICE & ADMINISTRATIVE SUPPLIES - CLINIC
\$ 200.00	7083.69	NO RECEIPT			
\$ 221.00	7083.69	Patient Survey Reports			
\$ 348.00	7083.69	Website (Annual)			
\$ 769.00	7083.69				7083.69 - OTHER PURCHASED SERVICES - CLINIC
\$ 399.18	7083.80	Trash Removal			
\$ 267.72	7083.80	Waste Removal			
\$ 666.90	7083.80				7083.80 - UTILITIES - CLINIC
\$ 1,855.36	7083.85	Translation Services			
\$ 262.72	7083.85	Previous T2T Oncall Cell phones (2)			
\$ 2,118.08	7083.85				7083.85 - TELEPHONE & COMMUNICATIONS - CLINIC
\$ 11.66	7083.87	CPR Certs			
\$ 11.66	7083.87				7083.87 - OUTSIDE TRAINING - CLINIC
\$ 178.51	8610.05	Pens for Health Fair			
\$ 178.51	8610.05				8610.05 - MARKETING - DISTRICT
\$ 494.29	8610.46	Office Supplies			
\$ 30.76	8610.46	State of The County			
\$ 121.30	8610.46	Phone for Program Coordinator			
\$ 646.35	8610.46				8610.46 - OFFICE & ADMINISTRATIVE SUPPLIES - DISTRICT
\$ 51.40	8610.69	Monthly District Internet			
\$ 235.00	8610.69	MONTHLY SUB/1099 filing			
\$ 99.99	8610.69	Subscription (annual)			
\$ 386.39	8610.69				8610.69 - OTHER - IT SERVICES - DISTRICT
\$ 581.51	8610.86	Finance/Late Charge			
\$ 581.51	8610.86				8610.86 - DUES & SUBSCRIPTIONS - DISTRICT
\$ 11.66	8610.87	T. Whittington CPR Cert.			
\$ 11.66	8610.87				8610.87 - OUTSIDE TRAINING - DISTRICT
\$ 29,963.64				\$ 29,963.64	