



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 Rd,  
San Andreas, CA**

**Wednesday May 17, 2023  
9:00 am**

**Participation: Zoom - Invite information is at the End of the Agenda  
Or Participate In Person**

**Ms. Hack will be remote (Zoom) at Burbank Marriott, 2500 N. Hollywood 91505**

## **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 of 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 April 19, 2023:

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

- BHCIP Application Update:

7. **Real Estate Review:** .....Mr. Randolph

8. **Accountant’s Report:** .....Mr. Wood

- April 2023 Financials Will Be Presented: Public Comment – **Action**
- Budget Will be Presented for 2023-2024 (Draft):

9. **Treasurer’s Report:**.....Ms. Hack

- CA Dept. of Human Services – Grant - Center for Data Insights and Innovation (CDII):

10. **Comments and Future Agenda Items:**

11. **Next Meeting:**

Next Finance Committee Meeting will be June 21, 2023 at 9:00am

12. **Adjournment:** Public Comment – **Action:**

**Traci Whittington is inviting you to a scheduled Zoom meeting.**

**Topic: May 17,2023 MTHCD Finance Committee Meeting**

**Time: May 17, 2023 09:00 AM Pacific Time (US and Canada)**

**Join Zoom Meeting**

**<https://us02web.zoom.us/j/88517615406?pwd=K09SRUIwdVRTOfIaeVduY3pzM28yZz09>**

**Meeting ID: 885 1761 5406**

**Passcode: 203128**

**One tap mobile**

**+16694449171,,88517615406#,,,,\*203128# US**

**+16699006833,,88517615406#,,,,\*203128# US (San Jose)**

**Dial by your location**

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**+1 253 215 8782 US (Tacoma)**

**+1 301 715 8592 US (Washington DC)**

**+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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**Find your local number: <https://us02web.zoom.us/u/kcbMKB5JgX>**



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

**Wednesday April 19, 2023  
 9:00 am**

**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			
Johanna Vermeltfoort	X			

Quorum yes

**3. Approval of Agenda: Public Comment - **Action****

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 March 15, 2023:

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

**6. Chief Executive Officer's Report:**

- Bank Fraud Event: A fraudulent email exchange caused a hacker to obtain funds from one of our accounts. The bank was notified of the action. FBI and local sheriff reports were filed. Crime insurance policy will cover the loss, minus deductible. Going forward, we have implemented Positive Pay and a double check system to oversee all bank activity.
- Hospital Lease: Electric Utilities: Have 1 bid submitted for Window Replacement Project. It is a non-prevailing wage bid. Other contractors did not respond to requests for a bid.
- BHCIP Application Update: No update on the \$3.3mil application to expand the VSHWC. The District has received a few emails with follow up questions.
- Cyber Security Insurance Policy: The CEO is still reviewing the potential policy.

**7. Real Estate Review:**

The backup for the monthly CAM charges has been sent to MTMC for review.

**8. Accountant's Report:**

- March 2023 Financials Will Be Presented: Public Comment – Action

The March 2023 Financials look great! The clinic revenue is up. The Reserve Interest is continuing to increase.

Motion to approve March 2023 Financials with I & R report by Ms. Bettinger

Second: Ms. Hack

Ayes: 3

Nays: 0

**9. Treasurer's Report:**

Nothing to Report

**10. Comments and Future Agenda Items:**

- Funding for Information Sharing - CA Dept. of Human Services – Grant - Center for Data Insights and Innovation (CDII) is opening in May 2023.

**11. Next Meeting:**

Next Finance Committee Meeting will be May 17, 2023 at 9:00am

**12. Adjournment: Public Comment – Action:**

Motion to adjourn by Mr. Randolph

Second: Ms. Bettinger

Ayes: 3

Nays: 0

Time: 10:56am

Traci Whittington is inviting you to a scheduled Zoom meeting.

Topic: MTHCD April 19, 2023 Finance Committee Meeting

Time: Apr 19, 2023 09:00 AM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/82059859711?pwd=SStrWHUzVUN5TDJ3d0Y5Y0J6V0dEUT09>

Meeting ID: 820 5985 9711

Passcode: 953471

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+1 646 931 3860 US

+1 689 278 1000 US

+1 929 205 6099 US (New York)

+1 301 715 8592 US (Washington DC)

+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

Meeting ID: 820 5985 9711

Passcode: 953471

Find your local number: <https://us02web.zoom.us/j/82059859711?pwd=SStrWHUzVUN5TDJ3d0Y5Y0J6V0dEUT09>

**Mark Twain Health Care District**

**Annual Budget Recap**

	04/30/23	2022 - 2023 Annual Budget				
	Actual	Total				
	Y-T-D	District	Clinic	Rental	Projects	Admin
Revenues	6,122,534	8,589,930	5,903,144	1,336,786	0	1,350,000
Total Revenue	6,122,534	8,589,930	5,903,144	1,336,786	0	1,350,000
Expenses	(6,994,410)	(8,129,593)	(6,429,672)	(1,123,758)	(35,000)	(541,163)
Total Expenses	(6,994,410)	(8,129,593)	(6,429,672)	(1,123,758)	(35,000)	(541,163)
Surplus(Deficit)	(871,876)	460,337	(526,528)	213,028	(35,000)	808,837
<b>Historical Totals</b>						
	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
	(154,650)	(194,594)	(499,150)	(322,408)	(375,636)	(269,953)
						<b>DRAFT</b>
	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21
	(323,567)	(305,579)	(549,710)	(550,970)	(527,872)	(576,658)
	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
	(487,374)	(507,779)	(430,419)	(540,634)	(547,627)	(691,685)
	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)	(1,298,656)
	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		
	(304,048)	(1,003,063)	(868,056)	(871,876)		





**MARK TWAIN  
HEALTH CARE DISTRICT**

P. O. Box 95  
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**Agenda Item:** Financial Reports for April 2023

**Item Type:** Action

**Submitted By:** Rick Wood, Accountant

**Presented By:** Rick Wood, Accountant

**BACKGROUND:**

The April 2023 financial reports are attached for your review and approval.

I'm going to take this report in a little different direction. When the clinic was first started, there was proposed a three year start up period before the P&L would be in the black. Then COVID arrived, but despite a global pandemic, now incredibly very close to schedule, the clinic is turning the corner! The year to date number does not reflect the full reimbursable compensation due to the clinic because of a historically conservative approach.

Mark Twain Health Care District				
Direct Clinic Financial Projections				
		4/30/23		
		Actual Month	Y-T-D Actual	2022/2023 Budget
4083.49	Urgent care Gross Revenues	389,369	3,504,802	5,903,144
4083.60	Contractual Adjustments	(73,890)	(817,504)	(1,531,379)
	Net Patient revenue	315,479	2,687,298	4,371,765
9108.00	Other - Plan Incentives & COVID Relief	71,558	225,411	0
		71,558	225,411	0
	<b>Total Other Revenue</b>	<b>387,037</b>	<b>2,912,709</b>	<b>4,371,765</b>
	Non labor expenses	(162,397)	(2,601,029)	(2,891,624)
	Total Expenses	(363,630)	(4,189,625)	(4,902,293)
	<b>Net Expenses over Revenues</b>	<b>23,407</b>	<b>(1,276,916)</b>	<b>(530,528)</b>



Mark Twain Health Care District											
Rental Financial Projections		Rental									
		4/30/23									
		Monthly Budget	Actual Month	Variance \$\$\$	Variance %	Y-T-D Budget	Y-T-D Actual	Variance \$\$\$	Variance %	2022/2023 Budget	
9260.01	Rent Hospital Asset amortized	89,870	89,730	(140)	99.84%	898,698	899,100	402	100.04%	1078438	
<b>Rent Revenues</b>		89,870	89,730	(140)	99.84%	898,698	899,100	402	100.04%	1,078,438	
9520.62	Repairs and Maintenance Grounds		0			0	0				
9520.80	Utilities - Electrical, Gas, Water, other	(63,333)	(34,642)	28,691	54.70%	(633,333)	(921,035)	(287,702)	145.43%	(760,000)	
9520.85	Telephone & Communications	(3,750)	(177)	3,573	4.73%	(37,500)	(4,956)	32,544	13.22%	(45,000)	
9520.72	Depreciation	(8,777)	(8,637)	140	98.40%	(87,768)	(105,965)	(18,196)	120.73%	(105,322)	
9520.82	Insurance										
Total Costs		(75,860)	(43,456)	32,404	57.28%	(758,602)	(1,031,956)	(273,354)	136.03%	(910,322)	
<b>Net</b>		14,010	46,274	32,264	330.30%	140,097	(132,856)	(272,952)	-94.83%	168,116	
9260.02	MOB Rents Revenue	18,905	4,171	(14,734)	22.06%	189,049	165,927	(23,122)	87.77%	226,859	
9521.75	MOB rent expenses	(21,336)	(44,551)	(23,214)	208.80%	(213,363)	(212,008)	1,355	99.36%	(256,036)	
<b>Net</b>		(2,431)	(40,379)	(37,948)	1660.73%	(24,314)	(46,081)	(21,767)	189.53%	(29,177)	
9260.03	Child Advocacy Rent revenue	770	796	26	103.32%	7,701	7,748	47	100.61%	9,241	
9522.75	Child Advocacy Expenses	(200)	0	200	0.00%	(2,000)	0	2,000	0.00%	(2,400)	
<b>Net</b>		570	796	226	139.57%	5,701	7,748	2,047	135.91%	6,841	
9260.04	Sunrise Pharmacy Revenue	1,854	1,872	18	100.97%	0	18,504	18,504	0.00%	22,248	
7084.41	Sunrise Pharmacy Expenses	(200)	0	200	0.00%	(2,000)	0	0	0.00%	(2,400)	
Total Revenues		111,399	96,569	(14,830)	86.69%	1,095,448	1,091,279	(4,169)	99.62%	1,336,786	
Total Expenses		(97,597)	(88,007)	9,590	90.17%	(975,965)	(1,243,964)	(267,999)	127.46%	(1,171,158)	
<b>Summary Net</b>		13,802	8,562	(5,240)	62.03%	119,483	(152,685)	(272,168)	-127.79%	165,628	

Mark Twain Health Care District										
Projects, Grants and Support										
		4/30/2023								
			2019/2020	2020/2021	2021/2022	2022/2023	Month to-Date	Actual	Actual	Actual
			Actual	Actual	Budget	Budget	Budget	Month	Y-T-D	vs Budget
	Project grants and support			(20,325)	(667,000)	(85,000)	(29,167)	(1,188)	(318,286)	374.45%
8890.00	Community Grants			(3,754)		(50,000)				
8890.00	Friends of the Calaveras County Fair									
8890.00	Foundation		(465,163)		(628,000)				(300,000)	
8890.00	Veterans Support			0	0		0		0	
8890.00	Mens Health			0	0		0		0	
8890.00	Steps to Kick Cancer - October			0	0		0		0	
8890.00	Ken McInturf Laptops			(2,571)						
8890.00	Doris Barger Golf			0	0		0			
8890.00	Stay Vertical			(14,000)	(14,000)	(35,000)	(29,167)	(1,188)	(18,286)	52.25%
8890.00	Golden Health Grant Awards									
8890.00	Calaveras Senior Center Meals									
8890.00	High school ROP (CTE) program				(25,000)					
	<b>Project grants and support</b>		<b>(465,163)</b>	<b>(20,325)</b>	<b>(667,000)</b>	<b>(85,000)</b>	<b>(29,167)</b>	<b>(1,188)</b>	<b>(318,286)</b>	<b>374.45%</b>

Mark Twain Health Care District										
General Administration Financial Projections										
		4/30/23				ADMIN				
		Monthly Budget	Actual Month	Variance \$\$\$	Variance %	Y-T-D Budget	Y-T-D Actual	Variance \$\$\$	Variance %	2022/2023 Budget
9060.00	Income, Gains and losses from investments	8,333	37,661	29,327	451.93%	83,333	255,310	171,977	306.37%	100,000
9160.00	Property Tax Revenues	104,167	104,167	0	100.00%	1,041,667	1,041,667	0	100.00%	1,250,000
9010.00	Gain on Sale of Asset									
9400.00	Miscellaneous Income		27,487			0	27,487			
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		71,558				225,411			
9205.03	Miscellaneous Income (1% Minority Interest)		0			0	(32,872)			
	<b>Summary Revenues</b>	112,500	240,872	128,372	214.11%	1,125,000	1,517,002	392,002	134.84%	1,350,000
8610.09	Other salaries and wages	(21,644)	(20,389)	1,256	94.20%	(216,443)	(198,412)	18,032	91.67%	(259,732)
8610.10	Payroll taxes	(1,661)	(1,012)	649	60.93%	(16,612)	(8,075)	8,537	48.61%	(19,934)
8610.12	Vacation, Holiday and Sick Leave	(1,299)	0	1,299	0.00%	(12,987)	0	12,987	0.00%	(15,584)
8610.13	Group Health & Welfare Insurance	(1,009)	0	1,009	0.00%	(10,089)	0	10,089	0.00%	(12,107)
8610.14	Group Life Insurance	-	0			0	0			
8610.15	Pension and Retirement	(866)	0	866	0.00%	(8,658)	(3,614)	5,044	41.74%	(10,389)
8610.16	Workers Compensation insurance	(216)	0	216	0.00%	(2,164)	0	2,164	0.00%	(2,597)
8610.18	Other payroll related benefits	-	0			0	0			
	Benefits and taxes	(5,051)	(1,012)	4,039	20.04%	(50,509)	(11,689)	38,820	23.14%	(60,611)
	<b>Labor Costs</b>	(26,695)	(21,401)	5,294	80.17%	(266,953)	(210,101)	56,852	78.70%	(320,343)
8610.22	Consulting and Management Fees	(4,167)	(288)	3,879	6.90%	(41,667)	(27,215)	14,452	65.32%	(50,000)
8610.23	Legal	(417)	0	417	0.00%	(4,167)	(368)	3,799	8.83%	(5,000)
8610.24	Accounting /Audit Fees	(3,333)	(1,839)	1,494	55.17%	(33,333)	(43,340)	(10,007)	130.02%	(40,000)
8610.05	Marketing	(667)	(78)	589	11.63%	(6,667)	(20,240)	(13,573)	303.60%	(8,000)
8610.43	Food	(167)	0	167	0.00%	(1,667)	0	1,667	0.00%	(2,000)
8610.46	Office and Administrative Supplies	(833)	(1,681)	(848)	201.78%	(8,333)	(7,459)	874	89.51%	(10,000)
8610.62	Repairs and Maintenance Grounds	(417)	(136)	281	32.64%	(4,167)	(11,508)	(7,341)	276.19%	(5,000)
8610.69	Other- IT Services	(833)	(834)	(1)	100.13%	(8,333)	(9,340)	(1,007)	112.08%	(10,000)
8610.74	Depreciation - Equipment	(1,003)	0	1,003	0.00%	(10,034)	0	10,034	0.00%	(12,041)
8610.75	Rental/lease equipment					0	0			
8610.80	Utilities		0			0	0			
8610.82	Insurance	(5,000)	0	5,000	0.00%	(50,000)	(39,278)	10,722	78.56%	(60,000)
8610.83	Licenses and Taxes		0			0	0			
8610.85	Telephone and communications		0			0	0			
8610.86	Dues, Subscriptions & Fees	(667)	(529)	138	79.28%	(6,667)	(16,526)	(9,859)	247.88%	(8,000)
8610.87	Outside Trainings	(417)	(60)	357	14.40%	(4,167)	(10,168)	(6,002)	244.04%	(5,000)
8610.88	Travel		0			0	0			
8610.89	Recruiting		0	0		0	(666)	(666)		
8610.90	Other Direct Expenses	(833)	(500)	333	60.00%	(8,333)	(4,400)	3,933	52.80%	(10,000)
8610.95	Other Misc. Expenses	-	(2,900)			0	(3,779)	0		
	Non-Labor costs	(18,753)	(8,844)	12,809	47.16%	(187,534)	(194,287)	(2,973)	103.60%	(225,041)
	Total Costs	(45,449)	(30,245)	18,104	66.55%	(454,487)	(404,387)	53,879	88.98%	(545,384)
	<b>Net</b>	67,051	210,627	146,476	314.13%	670,513	1,112,615	445,881	165.93%	804,616

**Mark Twain Health Care District**  
**Balance Sheet**  
As of April 2023

	Total
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Bank Accounts</b>	
1001.10 Umpqua Bank - Checking	62,798
1001.20 Umpqua Bank - Money Market	6,445
1001.30 Bank of Stockton	244,923
1001.40 Five Star Bank - MTHCD Checking	146,611
1001.45 Five Star Bank - MTHCD Checking NEW	132,612
1001.50 Five Star Bank - Money Market	148,201
1001.60 Five Star Bank - VSHWC Checking	102,410
1001.65 Five Star Bank - VSHWC Payroll	150,207
1001.90 US Bank - VSHWC	457,308
1820 VSHWC - Petty Cash	400
<b>Total Bank Accounts</b>	<b>1,451,915</b>
<b>Accounts Receivable</b>	
1201.00 Accounts Receivable	28,392
1210.00 Grants Receivable	23,714
1215.00 Settlements	488,746
<b>Total Accounts Receivable</b>	<b>540,852</b>
<b>Other Current Assets</b>	
1003.10 CalTRUST Operational Reserve Fund	28,801
1004.10 CLASS Lease & Contract Reserve Fund	2,479,862
1004.20 CLASS Loan Reserve Fund	2,066,567
1004.30 CLASS Capital Improvement Reserve Fund	2,500,492
1004.40 CLASS Technology Reserve Fund	1,030,634
1150.05 Due from Calaveras County	516,360
1150.60 Lease Receivable	166,262
1202.00 Prior Year Grant Revenue	6,211
1205.50 Allowance for Uncollectable Clinic Receivables	188,429
1205.51 Cash To Be Reconciled	53,673
<b>Total Other Current Assets</b>	<b>9,037,291</b>
<b>Total Current Assets</b>	<b>11,030,058</b>
<b>Fixed Assets</b>	
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	944,899
1221.00 Pharmacy Construction	48,536
1521.10 CIP Land	1,996
1521.20 CIP Buildings	24,921
1600.00 Accumulated Depreciation	-8,384,521
<b>Total Fixed Assets</b>	<b>6,826,772</b>
<b>Other Assets</b>	
1710.10 Minority Interest in MTMC - NEW	362,609
1810.60 Capitalized Lease Negotiations	311,878
1810.65 Capitalized Costs Amortization	8,939
<b>Total Intangible Assets</b>	<b>320,818</b>
2219.00 Capital Lease	5,917,999
2260.00 Lease Receivable - Long Term	841,774
<b>Total Other Assets</b>	<b>7,443,200</b>
<b>TOTAL ASSETS</b>	<b>25,300,029</b>
<b>LIABILITIES AND EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2000.00 Accounts Payable (MISC)	160,342
<b>Total 200.00 Accts Payable &amp; Accrued Expenes</b>	<b>160,342</b>
2001.00 Other Accounts Payable (Credit Card)	26,674
<b>Total 200.00 Accts Payable &amp; Accrued Expenes</b>	<b>26,674</b>
2010.00 USDA Loan Accrued Interest Payable	84,955
2021.00 Accrued Payroll - Clinic	95,023
2022.00 Accrued Leave Liability	52,767
2100.00 Deide Security Deposit	2,275
2110.00 Payroll Liabilities - New Account for 2019	-655
2110.10 Valley Springs Security Deposit	1,000
2140.00 Lease Payable - Current	142,286
2200.00 Due to Others	2,000
2270.00 Deferred Revenue	84,580
<b>Total Other Current Liabilities</b>	<b>464,232</b>
<b>Total Current Liabilities</b>	<b>651,248</b>
<b>Long-Term Liabilities</b>	
2128.01 Deferred Capital Lease	459,351
2128.02 Deferred Utilities Reimbursement	838,429
2129.00 Other Third Party Reimbursement - Calaveras County	208,333
2130.00 Deferred Inflows of Resources	269,375
2210.00 USDA Loan - VS Clinic	6,719,951
2240.00 Lease Payable - Long Term	596,895
<b>Total Long-Term Liabilities</b>	<b>9,092,334</b>
<b>Total Liabilities</b>	<b>9,743,582</b>
<b>Equity</b>	
2900.00 Fund Balance	648,149
2910.00 PY - Historical Minority Interest MTMC	19,720,638

3000 Opening Bal Equity	128,655
3900.00 Retained Earnings	-4,069,119
Net Income	-871,876
Total Equity	<u>15,556,447</u>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>25,300,029</b>



**Investment & Reserves Report  
30-Apr-23**

Annual

<b>Reserve Funds</b>	<b>Minimum Target</b>	<b>6/30/2022 Balance</b>	<b>2022/2023 Allocated</b>	<b>2022/2023 Interest</b>	<b>4/30/2023 Balance</b>	<b>Funding Goal</b>
Valley Springs HWC - Operational Reserve Fund	2,200,000	889,813	0	14,006	903,819	
Capital Improvement Fund	12,000,000	2,436,516	0	63,976	2,500,492	
Technology Reserve Fund	1,000,000	1,003,323	0	26,123	1,029,446	
Lease & Contract Reserve Fund	2,400,000	2,407,976	0	71,894	2,479,870	
Loan Reserve Fund	2,000,000	2,006,647	0	59,892	2,066,539	
<b>Reserves &amp; Contingencies</b>	<b>19,600,000</b>	<b>8,744,275</b>	<b>0</b>	<b>235,891</b>	<b>8,980,166</b>	<b>0</b>

<b>Reserves</b>	<b>2022-2023</b>	
	<b>4/30/2023</b>	<b>Interest Earned</b>
Valley Springs HWC - Operational Reserve Fund	903,819	14,006
<b>Total Cal-Trust Reserve Funds</b>	<b>903,819</b>	<b>14,006</b>
Lease & Contract Reserve Fund	2,479,870	71,894
Loan Reserve Fund	2,066,539	59,892
Capital Improvement Fund	2,500,492	63,976
Technology Reserve Fund	1,029,446	26,123
<b>Total Cal-CLASS Reserve Funds</b>	<b>8,076,347</b>	<b>221,885</b>

<b>Five Star</b>		
General Operating Fund	199,975	374
General Operating Fund - NEW	126,656	1
Money Market Account	148,201	7,074
Valley Springs - Checking	102,410	83
Valley Springs - Payroll	151,107	56
<b>Total Five Star</b>	<b>728,348</b>	<b>7,588</b>

<b>Umpqua Bank</b>		
Checking	62,798	0
Money Market Account	6,445	0.53
Investments	0	0
<b>Total Savings &amp; CD's</b>	<b>69,244</b>	<b>0.53</b>

<b>Bank of Stockton</b>	<b>244,923</b>	<b>51</b>
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<b>Total in interest earning accounts</b>	<b>10,022,681</b>	<b>243,530</b>
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<b>Beta Dividends 1 &amp; 2</b>	<b>6,276</b>
<b>CSDA Training Scholarship</b>	<b>1,200</b>
<b>Anthem Rebate</b>	<b>4,230</b>

<b>Total Without Unrealized Loss</b>	<b>255,236</b>
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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.

Apr-23

\$ 7,532.19	7083.41.01	Mckesson Medical	Medical Supplies- Non COVID		
\$ 4,745.49	7083.41.01	Mckesson Medical	Medical Supplies-COVID		
\$ 400.07	7083.41.01	AT&T	Iphones for T2T grant (monthly fee)		
\$ 1,071.56	7083.41.01	Amazon	Training Manikin		
\$ 329.19	7083.41.01	Sanford Guide	Education Material		
\$ 11.66	7083.41.01	CPR Foundation	CPR Certificates		
\$ 4,737.30	7083.41.01	Mesa Labs	Medical Supplies		
	7083.41.01	AmerisourceBergen	Mirena IUD (5)	\$ 18,827.46	7083.41.01 - OTHER MEDICAL CARE MATERIALS & SUPPLIES
	7083.41.02	Amazon	Batteries		
\$ 744.75	7083.41.02	Henry Schein	Dentrix Dental Systems	\$ 744.75	7083.41.02 - DENTAL CARE MATERIALS & SUPPLIES
\$ 71.30	7083.41.03	IntakeQ	Psychiatric BH Forms		
	7083.41.03	Ross	BHSupplies- Non COVID	\$ 71.30	7083.41.03 - BEHAVIOR HEALTH CARE MATERIALS & SUPPLIES
\$ 53.70	7083.43	Mo's Devils Food	Community Engagement		
\$ 37.66	7083.43	Fusion Grill	Community Relations	\$ 91.36	7083.43 - FOOD - CLINIC
\$ 587.47	7083.46	FP Mailing Solutions	Postage Machine Reload		
\$ 37.37	7083.46	Sender's Market	Cards		
\$ 286.62	7083.46	Amazon	Filters/Lanyards		
\$ 48.49	7083.46	Blooms & Things	Get well flowers		
	7083.46	Amazon	Batteries/Cart		
\$ 1,234.22	7083.46	Staples	Office Supplies		
\$ 50.00	7083.46	Instacard	Badges		
	7083.46		Overstock.com		
\$ 155.00	7083.69	CALAVERAS MINI STORAGE	NO RECEIPT	\$ 2,244.17	7083.46 - OFFICE & ADMINISTRATIVE SUPPLIES - CLINIC
	7083.69				
\$ 150.00	7083.69	MEDSTATIX	Monthly fees		
\$ 81.00	7083.69	Clark Pest Control	3/30/2023		
\$ 96.40	7083.69	ProScreening	Background checks/Credentials	\$ 482.40	7083.69 - OTHER PURCHASED SERVICES - CLINIC
	7083.80				
	7083.80				
\$ 118.65	7083.80	MedPro Disposal	Waste Removal		
\$ 349.96	7083.80	Cal-Waste	Trash Removal	\$ 468.61	7083.80 - UTILITIES - CLINIC
\$ 387.10	7083.85	Language Line	Translation Services		
	7083.85	AT&T	T2T Oncall Cell phones (2)		
\$ 997.24	7083.85	Sphinx Medical	CallMyDoc	\$ 1,384.34	7083.85 - TELEPHONE & COMMUNICATIONS - CLINIC
\$ 5.49	8610.46	Treat's General Store	Water		
\$ 666.40	8610.46	Staples	Office Supplies		
\$ 619.01	8610.46	Dell	Computer for S. Dickey		
\$ 15.49	8610.46	Amazon	Supplies		
	8610.46	County of	Key Tags		
	8610.46	Wayfair			
\$ 51.40	8610.69	T-Mobile	District Internet	\$ 1,306.39	8610.46 - OFFICE & ADMINISTRATIVE SUPPLIES - DISTRICT
\$ 200.00	8610.69	QUICKBOOKS	MONTHLY SUB/1099 filing		
	8610.69	Doteasy	Yearly Renewal		
\$ 200.00	8610.69	Streamline	Monthly	\$ 451.40	8610.69 - OTHER - IT SERVICES - DISTRICT
\$ 528.52	8610.86	Umpqua Bank Credit Card	Corporate Finance Fee		
	8610.86	Carbonite	Annual Subscription	\$ 528.52	8610.86 - DUES & SUBSCRIPTIONS - DISTRICT
	8610.87	Hyatt	Hotel for ACHD training		
\$ 59.99	8610.87	Study.com	Accounting Classes	\$ 59.99	8610.87 - OUTSIDE TRAINING - DISTRICT
\$ 12.99	8890.00	Canva.com	Monthly membership/postcards		
	8890.00	Magento	Magnets	\$ 12.99	8890.00 - FOUNDATION PROJECTS - DISTRICT
\$ 26,673.68				\$ 26,673.68	

**Mark Twain Health Care District**  
**Bill Payment List**  
**April 2023**

MTHCD Checking -	Date	Num	Vendor	Amount
	04/03/2023	3988	3-Day Crowns @ 38 Smiles Dental Laboratory	-247.31
	04/03/2023	3980	Alpine Natural Gas	-3,811.07
	04/03/2023	3983	Anthem Blue Cross	-17,888.38
	04/03/2023	3970	Arnaudo Bros., L.P.	-22,046.02
	04/03/2023	3971	AT&T - 209-772-1005	-191.23
	04/03/2023	3977	AT&T 209-772-2791 VSHWC	-241.03
	04/03/2023	3968	AT&T 248 134-3045	-4.28
	04/03/2023	3973	AT&T 248 134-7000(754)	-25.69
	04/03/2023	3972	AT&T 248-134-7000 952	-8.56
	04/03/2023	3978	AT&T OneNet	-138.91
	04/03/2023	3982	Benco Dental Supply Co.	-943.51
	04/03/2023	3987	Best Best & Krieger, LLP	-1,550.79
	04/03/2023	3975	Calaveras County Water District	-2,746.98
	04/03/2023	3976	Calaveras Power Agency	-41,762.16
	04/03/2023	3974	Calaveras Public Utility District	-2,324.38
	04/03/2023	3984	Calaveras Public Utility District	-188.46
	04/03/2023	3985	California Special Districts Association - Financial	-1,443.16
	04/03/2023	3989	Cheri Aguiar	-160.00
	04/03/2023	3969	Christian Bader	-9,900.00
	04/03/2023	3981	City of Angels	-836.36
	04/03/2023	3986	Day Denture Laboratory	-908.05
	04/03/2023	3979	Diana Coleman	-589.50
	04/03/2023	ACH 4/3/23	Donna Koplen	-330.76
	04/03/2023	ACH 4/3/23	Dr. Deborah Salom	-7,734.00
	04/03/2023	ACH 4/3/23	Ebbetts Pass Gas Services	-3,332.48
	04/03/2023	ACH 4/3/23	Expedito Systems	-90.36
	04/03/2023	ACH 4/3/23	Felicia Trefl	-250.00
	04/03/2023	ACH 4/3/23	Harold Thompson, Inc.	-791.00
	04/11/2023	4008	Harvard M. Robbins, M.D.	-11,666.67
	04/11/2023	3992	Healthcare Clinical Laboratories	0.00
	04/11/2023	3990	Healthcare Clinical Laboratories	-52.00
	04/11/2023	4009	Howard Walters	-300.00
	04/11/2023	3994	Industrial Electrical Company	-854.81
	04/11/2023	3991	Jacquelyne Youngquist	-1,600.00
	04/11/2023	3993	James Mosson	-14,250.00
	04/11/2023	3995	Kamps Propane	-578.46
	04/11/2023	3996	Kirk Stout	-610.31
	04/11/2023	3997	Martha Tapia, DO	-17,753.33
	04/11/2023	3998	Mary Carley	-329.05
	04/11/2023	3999	Mary Carley	-250.00
	04/11/2023	4000	Modesto Welding Products	-48.54
	04/11/2023	4001	Novarad Corporation	-1,091.27

04/11/2023	4002	Nuance Communications, Inc.	-316.00
04/11/2023	4003	Olympic Cleaning Service	-4,950.00
04/11/2023	4004	Peggy Stout	-442.77
04/11/2023	4006	PG&E 0529233604-6 Copper Clinic	-1,779.03
04/11/2023	4007	PG&E 2070234150-2 Traffic Control	-68.89
04/11/2023	4005	PG&E 7845103478-5 - Centralized Scheduling	-480.08
04/11/2023	4010	PG&E 1022075267-8 - Traffic Control	-52.81
04/11/2023	4011	PG&E 1115246270-8 SOMO	-1,442.04
04/11/2023	4012	PG&E 3991832007-6 Cancer	-285.73
04/11/2023	4013	PG&E 4263039970-9 Hospital	-20,689.19
04/11/2023	4014	PG&E 7402140630-6 SAFMC	-383.07
04/12/2023	4015	PG&E 8919598400-3 Cancer/Infusion	-767.40
04/12/2023	4016	PG&E 9610376900-4-James Dalton (Angels Camp)	-3,269.70
04/12/2023	4017	Rachall Crowe	-2,205.31
04/12/2023	4018	Radiologica	-2,222.00
04/12/2023	4019	RJ Pro Innovative I.T. Services	-383.00
04/17/2023	4026	RJ Pro Innovative I.T. Services	-2,054.00
04/17/2023	4027	San Andreas Sanitary District	-7,494.77
04/17/2023	4021	Sarah Krutsinger	-199.99
04/17/2023	4022	Suburban Propane-Ortho	-1,994.58
04/17/2023	4023	Suburban Propane-Ortho	-909.52
04/17/2023	4024	Suburban Propane-Ortho	-712.96
04/17/2023	4025	Sunrise Pharmacy	-4,027.50
04/17/2023	4028	Susan Deax-Keirns	-250.00
04/17/2023	4030	Suzanne Dietrich	-2,932.50
04/17/2023	4031	Thomas Drakes	-8,710.00
04/17/2023	4029	TINA TERRADISTA	-80.76
04/17/2023	4032	TINA TERRADISTA	-250.00
04/17/2023	4020	Your Type Graphics	-641.09

**Total for 1001.40 Five  
Star Bank - MTHCD  
Checking - NEW**

**-\$ 239,863.56**

# Mark Twain Health Care District

## Journal

April 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
04/04/2023	Journal Entry	4/4/23 BETA Dividend2		4/4/23 BETA Dividend 2	1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW	\$3,138.00	
				4/4/23 BETA Dividend 2	9060.00	9060.00 Income, Gains & losses from investments - District		\$3,138.00
							<b>\$3,138.00</b>	<b>\$3,138.00</b>
04/07/2023	Journal Entry	3/24 CC Payment		Umpqua Credit Card Payment	2001.00	2001.00 Credit Card Payable	\$27,305.54	
				Umpqua Credit Card Payment	1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW		\$27,305.54
							<b>\$27,305.54</b>	<b>\$27,305.54</b>
04/07/2023	Journal Entry	4/7/23 Payrun #132		Pay Period 3/19/23 - 4/1/23	8610.09	8610.09 Other salaries and wages - Admin.	\$10,208.03	
				Pay Period 3/19/23 - 4/1/23	7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$60,337.04	
				Pay Period 3/19/23 - 4/1/23	7083.09.02	7083.09.02 Dental Salaries and Wages	\$9,486.12	
				Pay Period 3/19/23 - 4/1/23	7083.09.03	7083.09.03 Behavior Health Salaries and Wages	\$8,667.12	
				Pay Period 3/19/23 - 4/1/23	8610.10	8610.10 Payroll taxes - Admin.	\$148.01	
				Pay Period 3/19/23 - 4/1/23	7083.10	7083.10 Payroll taxes - Clinic	\$1,114.82	
				Pay Period 3/19/23 - 4/1/23	8610.10	8610.10 Payroll taxes - Admin.	\$359.48	
				Pay Period 3/19/23 - 4/1/23	7083.10	7083.10 Payroll taxes - Clinic	\$5,123.19	
				Pay Period 3/19/23 - 4/1/23	7083.10	7083.10 Payroll taxes - Clinic	\$293.03	
				Pay Period 3/19/23 - 4/1/23	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$2,545.06
				Pay Period 3/19/23 - 4/1/23	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$10,965.34
				Pay Period 3/19/23 - 4/1/23	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$10,684.81
				Pay Period 3/19/23 - 4/1/23	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$5,085.93
				Pay Period 3/19/23 - 4/1/23	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$293.03
				Pay Period 3/19/23 - 4/1/23	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,604.50
				Pay Period 3/19/23 - 4/1/23	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$3,782.58
				Pay Period 3/19/23 - 4/1/23	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$1,324.60
				Payroll Processing Fee -Pay Period 3/19/23 - 4/1/23	8610.22	8610.22 Consulting and Management Fees - District	\$264.92	
				Payroll Processing Fee -Pay Period 3/19/23 - 4/1/23	7083.22	7083.22 Consulting and Management fees - Clinic	\$1,059.68	
				Pay Period 3/19/23 - 4/1/23	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$29,593.55	
				Pay Period 3/19/23 - 4/1/23	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$29,593.55
				Pay Period 3/19/23 - 4/1/23	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$824.85
				Pay Period 3/19/23 - 4/1/23	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$59,950.74
							<b>\$126,654.99</b>	<b>\$126,654.99</b>
04/11/2023	Journal Entry	4/11/23 VSHWC Deposit		4/11/23 VSHWC Deposit	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$1,773.70	
				4/11/23 VSHWC Deposit	4083.49	4083.49 VSHWC Gross Revenues		\$1,773.70
							<b>\$1,773.70</b>	<b>\$1,773.70</b>
04/11/2023	Journal Entry	Fraudulent Check 8358		Fraudulent CK# 93999 - Bank is processing refund	1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW		\$2,900.00
				Fraudulent CK# 93999 - Bank is processing refund	8610.95	8610.95 Other Misc. Expenses	\$2,900.00	
							<b>\$2,900.00</b>	<b>\$2,900.00</b>
04/12/2023	Journal Entry	MTMC Cam/Rent Income		16 Months CAM at MTMC calcaultion	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$12,769.48	
				MTMC April rent/1 mo CAM	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$14,717.16	
				MTMC Cam/Rent Income	9400.00	9400.00 Miscellaneous Income		\$27,486.64
							<b>\$27,486.64</b>	<b>\$27,486.64</b>

# Mark Twain Health Care District

## Journal

April 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
04/13/2023	Journal Entry	3/31/23	Athena Charge	3/31/23 Athena Charge	1001.60	1001.60 Five Star Bank - VSHWC Checking - NEW-1		\$30,112.97
				3/31/23 Athena Charge	7083.26	7083.26 Other contracted services - Clinic	\$30,112.97	
							<b>\$30,112.97</b>	<b>\$30,112.97</b>
04/20/2023	Journal Entry	Grant #15	Deposit	Grant #15 Centene Incentive payment	1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW	\$3,842.12	
				Grant #15 Centene Incentive payment	9108.00	9108.00 Other Non-Operating Revenue - Grants		\$3,842.12
							<b>\$3,842.12</b>	<b>\$3,842.12</b>
04/21/2023	Journal Entry	4/21/23	Payrun #133	Pay Period 4/2/23 - 4/15/23	8610.09	8610.09 Other salaries and wages - Admin.	\$10,180.71	
				Pay Period 4/2/23 - 4/15/23	7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$66,800.16	
				Pay Period 4/2/23 - 4/15/23	7083.09.02	7083.09.02 Dental Salaries and Wages	\$12,204.99	
				Pay Period 4/2/23 - 4/15/23	7083.09.03	7083.09.03 Behavior Health Salaries and Wages	\$9,322.66	
				Pay Period 4/2/23 - 4/15/23	8610.10	8610.10 Payroll taxes - Admin.	\$147.48	
				Pay Period 4/2/23 - 4/15/23	7083.10	7083.10 Payroll taxes - Clinic	\$1,275.68	
				Pay Period 4/2/23 - 4/15/23	8610.10	8610.10 Payroll taxes - Admin.	\$357.16	
				Pay Period 4/2/23 - 4/15/23	7083.10	7083.10 Payroll taxes - Clinic	\$5,728.02	
				Pay Period 4/2/23 - 4/15/23	7083.10	7083.10 Payroll taxes - Clinic	\$340.96	
				Pay Period 4/2/23 - 4/15/23	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$2,846.32
				Pay Period 4/2/23 - 4/15/23	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$12,170.34
				Pay Period 4/2/23 - 4/15/23	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$13,219.99
				Pay Period 4/2/23 - 4/15/23	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$6,225.06
				Pay Period 4/2/23 - 4/15/23	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$340.98
				Pay Period 4/2/23 - 4/15/23	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$350.30
				Pay Period 4/2/23 - 4/15/23	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$4,079.08
				Pay Period 4/2/23 - 4/15/23	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$113.00
				Payroll Processing Fee -Pay Period 4/2/23 - 4/15/23	8610.22	8610.22 Consulting and Management Fees - District	\$22.60	
				Payroll Processing Fee -Pay Period 4/2/23 - 4/15/23	7083.22	7083.22 Consulting and Management fees - Clinic	\$90.40	
				Pay Period 4/2/23 - 4/15/23	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$34,802.70	
				Pay Period 4/2/23 - 4/15/23	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$34,802.70
				Pay Period 4/2/23 - 4/15/23	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$27.43
				Pay Period 4/2/23 - 4/15/23	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$67,098.32
							<b>\$141,273.52</b>	<b>\$141,273.52</b>
04/24/2023	Journal Entry	Grant #4	Payment	Grant #4 Payment	1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW	\$67,715.86	
				Grant #4 Payment	9108.00	9108.00 Other Non-Operating Revenue - Grants		\$67,715.86
							<b>\$67,715.86</b>	<b>\$67,715.86</b>
04/25/2023	Journal Entry	4/25/23	VSHWC Deposit	4/25/23 VSHWC Deposit	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$1,255.51	
				4/25/23 VSHWC Deposit	4083.49	4083.49 VSHWC Gross Revenues		\$1,255.51
							<b>\$1,255.51</b>	<b>\$1,255.51</b>
04/30/2023	Journal Entry	4/23	Prop Tax Revenue	4/23 Prop Tax Revenue	2129.00	2129.00 Other Third Party Reimbursement - Calaveras County	\$104,166.67	
				4/23 Prop Tax Revenue	9160.00	9160.00 Property Tax Revenues - District		\$104,166.67
							<b>\$104,166.67</b>	<b>\$104,166.67</b>

# Mark Twain Health Care District

## Journal

April 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
04/30/2023	Journal Entry	4/23 Cap Costs	4/23 Cap Costs		1810.65	1810.65 Intangible Assets:Capitalized Costs Amortization	\$993.24	
			4/23 Cap Costs		1810.60	1810.60 Intangible Assets:Capitalized Lease Negotiations		\$993.24
							<b>\$993.24</b>	<b>\$993.24</b>
04/30/2023	Journal Entry	4/23 Capital Lease	4/23 Capital Lease		2128.01	2128.01 Deferred Capital Lease	\$35,506.59	
			4/23 Capital Lease		9260.01	9260.01 Deferred Lease Income		\$25,236.30
			4/23 Capital Lease		2219.00	2219.00 Capital Lease		\$10,270.29
			4/23 Capital Lease		2128.02	2128.02 Deferred Utilities Reimbursement	\$64,493.41	
			4/23 Capital Lease		9260.01	9260.01 Deferred Lease Income		\$64,493.41
							<b>\$100,000.00</b>	<b>\$100,000.00</b>
04/30/2023	Journal Entry	4/23 Clinic Dep.	4/23 Clinic Dep.		9520.72	9520.72 Depreciation	\$8,636.71	
			4/23 Clinic Dep.		2219.00	2219.00 Capital Lease		\$8,636.71
							<b>\$8,636.71</b>	<b>\$8,636.71</b>
04/30/2023	Journal Entry	4/23 Manual Checks	4/23 Manual Check - Mallori Nunes - Final		1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$1,336.36
			4/23 Manual Check - Mallori Nunes - Final		7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$1,336.36	
			4/23 Manual Check - Monica Sosa - Manual		1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$824.85
			4/23 Manual Check - Monica Sosa - Manual		7083.09.02	7083.09.02 Dental Salaries and Wages	\$824.85	
							<b>\$2,161.21</b>	<b>\$2,161.21</b>
04/30/2023	Journal Entry	4/23 CC Recon	McKesson NON COVID		7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$7,532.19	
			McKesson COVID		7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$4,745.49	
			AT&T T2T oncall phones		7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$400.07	
			Amazon- Training Manikin		7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$1,071.56	
			Sanford Guide - educational material		7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$329.19	
			CPR Foundation Certificate		7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$11.66	
			AmerisourceBergen IUDs		7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$4,737.30	
			Henry Schein Dentrrix		7083.41.02	7083.41.02 Dental Care Materials and Supplies - Clinic	\$744.75	
			IntakeQ - Behavior Health supplies		7083.41.03	7083.41.03 Behavior Health Care Materials & Supplies - Clinic	\$71.30	
			Mo's Devil Food - Community Engagement		7083.43	7083.43 Food - Clinic	\$53.70	
			Fusion Grill - Community Relations		7083.43	7083.43 Food - Clinic	\$37.66	
			FP Mailing Solutions - Postage		7083.46	7083.46 Office and Administrative supplies - Clinic	\$587.47	
			Sender's Market - Cards		7083.46	7083.46 Office and Administrative supplies - Clinic	\$37.37	
			Amazon - Filters/Lanyards		7083.46	7083.46 Office and Administrative supplies - Clinic	\$286.62	
			Blooms & Things - Get well flowers		7083.46	7083.46 Office and Administrative supplies - Clinic	\$48.49	
			Staples - Office supplies		7083.46	7083.46 Office and Administrative supplies - Clinic	\$1,234.22	
			Instacard - Badges		7083.46	7083.46 Office and Administrative supplies - Clinic	\$50.00	
			Calaveras Mini Storage		7083.69	7083.69 Other purchased services - Clinic	\$155.00	
			Medstatix		7083.69	7083.69 Other purchased services - Clinic	\$150.00	
			Clark Pest - 3/30/23 service		7083.69	7083.69 Other purchased services - Clinic	\$81.00	

# Mark Twain Health Care District

## Journal

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DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
				Proscreening	7083.69	7083.69 Other purchased services - Clinic	\$96.40	
				Medpro waste disposal	7083.80	7083.80 Utilities - Electrical, Gas, Water, other - Clinic	\$118.65	
				CalWaste trash removal	7083.80	7083.80 Utilities - Electrical, Gas, Water, other - Clinic	\$349.96	
				Language Line	7083.85	7083.85 Telephone and Communications - Clinic	\$387.10	
				CallMyDoc	7083.85	7083.85 Telephone and Communications - Clinic	\$997.24	
				Treat's General Store - Water	8610.46	8610.46 Office and Administrative Supplies - District	\$5.49	
				Staples - Office Supplies	8610.46	8610.46 Office and Administrative Supplies - District	\$666.40	
				Dell - computer for S. Dickey	8610.46	8610.46 Office and Administrative Supplies - District	\$619.01	
				Amazon- HDMI cord	8610.46	8610.46 Office and Administrative Supplies - District	\$15.49	
				T=Moblie District internet	8610.69	8610.69 Other - IT Services- District	\$51.40	
				Quickbooks	8610.69	8610.69 Other - IT Services- District	\$200.00	
				Streamline	8610.69	8610.69 Other - IT Services- District	\$200.00	
				Corporate Finance Fee	8610.86	8610.86 Dues, Subscriptions & Fees - District	\$528.52	
				Study.com	8610.87	8610.87 Outside Training's - Admin.	\$59.99	
				Canva.com	8890.00	8890.00 Foundation - Stay Vertical, Golden Health Grant Awards - Dist.	\$12.99	
				Umpqua Credit Card	2001.00	2001.00 Credit Card Payable		\$26,673.68
							<b>\$26,673.68</b>	<b>\$26,673.68</b>
04/30/2023	Journal Entry	4/23 AR Revenue		4/23 AR Revenue	4083.49	4083.49 VSHWC Gross Revenues		\$386,340.00
				4/23 AR Revenue	4083.60	4083.60 Contractual Adjustments	\$73,896.00	
				4/23 AR Revenue	1205.50	1205.50 Allowance for Uncollectable Clinic Receivables		\$250,691.03
				4/23 AR Revenue	1001.90	1001.90 U.S. Bank - VSHWC	\$250,691.03	
				4/23 AR Revenue	1205.50	1205.50 Allowance for Uncollectable Clinic Receivables	\$107,852.00	
				4/23 AR Revenue	1205.50	1205.50 Allowance for Uncollectable Clinic Receivables	\$188,429.00	
				4/23 AR Revenue	1205.51	1205.51 Cash to be Reconciled		\$188,429.00
				4/23 AR Revenue	1205.51	1205.51 Cash to be Reconciled	\$204,592.00	
							<b>\$825,460.03</b>	<b>\$825,460.03</b>
04/30/2023	Journal Entry	4/23 US Bank Recon		4/23 US Bank Recon	1001.90	1001.90 U.S. Bank - VSHWC		\$301.28
				4/23 US Bank Recon	1001.45	1001.45 Five Star Checking-MTHCD-Operating	\$301.28	
				4/23 US Bank Recon Adj	1001.90	1001.90 U.S. Bank - VSHWC	\$0.06	
				4/23 US Bank Recon Adj	1001.45	1001.45 Five Star Checking-MTHCD-Operating		\$0.06
							<b>\$301.34</b>	<b>\$301.34</b>
04/30/2023	Journal Entry	4/23 MOB Rents		4/23 MOB Rents	9260.03	9260.03 Child Advocacy Rent Revenue		\$795.68
				4/23 MOB Rents	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$795.68	
							<b>\$795.68</b>	<b>\$795.68</b>
04/30/2023	Journal Entry	4/23 CA CLASS Recon		4/23 CA CLASS Recon	1004.10	1004.10 Lease and Contract Reserve Fund	\$10,155.26	
				4/23 CA CLASS Recon	1004.20	1004.20 Loan Reserve Fund	\$8,462.78	
				4/23 CA CLASS Recon	1004.30	1004.30 Capital Improvement Reserve Fund	\$10,239.75	
				4/23 CA CLASS Recon	1004.40	1004.40 Technology Reserve Fund	\$4,220.54	
				4/23 CA CLASS Recon	9060.00	9060.00 Income, Gains & losses from investments - District		\$33,078.33
							<b>\$33,078.33</b>	<b>\$33,078.33</b>
04/30/2023	Journal Entry	4/23 CalTRUST Recon		4/23 CalTRUST Recon	1003.10	1003.10 Operational Reserve Fund	\$599.75	



# Mark Twain Health Care District

## Journal

April 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
			4/23	CalTRUST Recon	9060.00	9060.00 Income, Gains & losses from investments - District		\$599.75
							\$599.75	\$599.75
<b>TOTAL</b>							<b>\$1,536,325.49</b>	<b>\$1,536,325.49</b>

	A	B	C	E	F	G	H	I	J
1	<b>Mark Twain Health Care District</b>								
2	<b>Annual Budget Recap</b>								
3									
4	<b>2023 - 2024 Annual Budget</b>								
5		<b>Total</b>							
6		<b>District</b>	<b>Clinic</b>	<b>Rental</b>	<b>Projects</b>	<b>Admin</b>			
7									
8									
9	Revenues	10,812,955	7,830,200	1,332,755	0	1,650,000			
10	Total Revenue	10,812,955	7,830,200	1,332,755	0	1,650,000			
11									
12									
13	Expenses	(10,332,009)	(8,321,292)	(1,336,585)	(80,750)	(593,382)			
14	Total Expenses	(10,332,009)	(8,321,292)	(1,336,585)	(80,750)	(593,382)			
15									
16	Surplus(Deficit)	480,946	(491,092)	(3,830)	(80,750)	1,056,618			

	A	B	C	K	L	AB	AC	AE	AF
1		<b>Mark Twain Health Care District</b>							
2		<b>Direct Clinic Financial Projections</b>							
3									
4				VSHWC		Thru February 2023			
5						2022 - 2023			
6				2020/2021	2021/2022	Actual	Actual	2022/2023	2023/2024
7				Actual	Actual	Month	Y-T-D	Budget	Budget
26	4083.49	Urgent care Gross Revenues		2,789,431	3,604,071	377,042	2,670,293	5,903,144	7,830,200
27	4083.60	Contractual Adjustments		(1,383,628)	(1,006,672)	(107,928)	(683,872)	(1,531,379)	(1,652,876)
33		Net Patient revenue		1,405,803	2,597,399	269,114	1,986,422	4,371,765	6,177,324
34									
35	4083.90	Flu shot, Lab income, physicals						0	
36	4083.91	Medical Records copy fees						0	
37	4083.92	Other - Plan Incentives						0	
38						0	0	0	
39		<b>Total Other Revenue</b>		<b>1,405,803</b>	<b>2,597,399</b>	<b>269,114</b>	<b>1,986,422</b>	<b>4,371,765</b>	<b>6,177,324</b>
40									
41	7083.09	Other salaries and wages		(954,884)	(1,398,808)	(157,852)	(1,000,013)	(1,552,769)	(2,311,267)
42									
43	7083.10	Payroll taxes		(83,696)	(99,489)	(14,723)	(80,105)	(119,175)	(147,816)
44	7083.12	Vacation, Holiday and Sick Leave						(93,166)	(116,751)
45	7083.13	Group Health & Welfare Insurance		(132,724)	(166,865)	(13,669)	(118,403)	(167,920)	(183,310)
46	7083.14	Group Life Insurance							
47	7083.15	Pension and Retirement		(1,403)	(1,709)		0	(62,111)	(77,834)
48	7083.16	Workers Compensation insurance		(16,697)		(1,150)	(11,252)	(15,528)	(19,458)
49	7083.18	Other payroll related benefits							
50		Total taxes and benefits		(234,520)	(268,064)	(29,543)	(209,760)	(457,900)	(545,168)
51		<b>Labor related costs</b>		<b>(1,189,404)</b>	<b>(1,666,872)</b>	<b>(187,395)</b>	<b>(1,209,773)</b>	<b>(2,010,669)</b>	<b>(2,856,435)</b>
52									
53									
54	7083.05	Marketing	Web Updates, News Ads, Billboards	(2,469)	(38,900)	(3,114)	(10,483)	(4,000)	(12,000)
55	7083.20	Medical - Physicians		(844,648)	(717,928)	(60,924)	(462,445)	(1,052,155)	(1,266,738)
56	7083.22	Consulting and Management fees	CHC, K. Hohenbrink	(97,365)	(25,413)	(1,157)	(18,395)	(20,900)	(6,500)
57	7083.23	Legal - Clinic		(19,720)	(8,664)		(1,264)	(10,000)	(5,000)
58	7083.25	Registry Nursing personnel							
59	7083.26	Other contracted services	IT, Janitor, Alarms, Athena, Xray Maint.	(209,741)	(315,082)	(19,423)	(209,534)	(180,000)	(223,000)
60	7083.29	Other Professional fees	MedPro, CPR Certs., MedEx	(11,554)	(16,742)		(24,339)	(17,000)	(12,000)
61	7083.36	Oxygen and Other Medical Gases		(578)	(343)	(81)	(308)	(700)	(700)
62	7083.38	Pharmaceuticals						(3,500)	
63	7083.41	Other Medical Care Materials and Supplies	McKesson, Dental, Radiologica, Novarad	(263,109)	(328,940)	(25,941)	(235,412)	(479,000)	(677,000)
64	7083.44	Linens		(37,429)				0	
65	7083.48	Instruments and Minor Medical Equipment		(1,515)				(21,050)	
66	7083.74	Depreciation - Equipment				(201,933)	(201,933)	(137,349)	(134,487)
67	7083.45	Cleaning supplies						(200)	
68	7083.62	Repairs and Maintenance Grounds			(565)		(671)	(5,000)	(5,000)
69	7083.72	Depreciation - Bldgs & Improvements			(769,690)	(292,209)	(735,862)	(345,687)	(745,000)
70	7083.74	Depreciation - Equipment				(201,833)	(201,933)	0	(215,000)
71	7083.80	Utilities - Electrical, Gas, Water, other		(37,583)	(72,953)	(7,874)	(54,206)	(80,000)	(77,000)
72	8870.00	Interest on Debt Service		(247,955)	(7,813)		0	(275,495)	(257,883)
73	8870.01	Debt Financing Costs			(249,585)				
74	7083.43	Food		(1,070)	(2,885)	(149)	(3,447)	(1,300)	(4,000)
75	7083.46	Office and Administrative supplies		(57,037)	(40,848)	(2,404)	(14,887)	(41,250)	(25,500)
76	7083.69	Other purchased services	Nuance, MedStatix, Pest Control, Storage	(22,248)	(10,827)	(1,036)	(7,990)	(29,246)	(15,000)
77	7083.81	Insurance - Malpractice				(2,607)	(20,854)	(38,000)	(33,100)
78	7083.82	Other Insurance - Clinic		(46,530)	(63,371)		(18,960)	(31,728)	
79	7083.83	Licenses & Taxes						(5,300)	(1,500)
80	7083.85	Telephone and Communications		(66,112)	(28,399)	(5,749)	(25,732)	(28,000)	(30,000)
81	7083.86	Dues, Subscriptions & Fees		(7,669)	(9,412)	(2,468)	(21,557)	(2,000)	(30,000)
82	7083.87	Outside Training		(31,537)	(952)		(29,576)	(9,400)	(4,500)
83	7083.88	Travel costs		(1,498)	(5,636)	(1,923)	(9,099)	(6,010)	(2,150)
84	7083.89	Recruiting		(4,475)	(57,418)		(59,196)	(55,000)	(28,922)
85	8895.00	RoboDoc						(12,354)	
86		Non labor expenses		(2,011,842)	(2,772,367)	(830,826)	(2,368,085)	(2,891,624)	(3,811,981)
87		Total Expenses		(3,201,246)	(4,439,239)	(1,018,221)	(3,577,858)	(4,902,293)	(6,668,416)
88		<b>Net Expenses over Revenues</b>		<b>(1,795,443)</b>	<b>(1,841,840)</b>	<b>(749,107)</b>	<b>(1,591,437)</b>	<b>(530,528)</b>	<b>(491,092)</b>
89									

	A	B	G	H	K	L	N	O
1		<b>Mark Twain Health Care District</b>						
2		<b>Rental Financial Projections</b>	<b>Rental</b>					
3					Thru February 2023			
4					<b>2022-2023</b>			
5			<b>2020/2021</b>	<b>2021/2022</b>	<b>Actual</b>	<b>Actual</b>	<b>2022/2023</b>	<b>2023/2024</b>
6			<b>Actual</b>	<b>Actual</b>	<b>Month</b>	<b>Y-T-D</b>	<b>Budget</b>	<b>Budget</b>
7	9260.01	Rent Hospital Asset amortized	1,090,174	1,084,806	89,811	719,600	1,078,438	1,072,000
8								
9		<b>Rent Revenues</b>	<b>1,090,174</b>	<b>1,084,806</b>	<b>89,811</b>	<b>719,600</b>	<b>1,078,438</b>	<b>1,072,000</b>
10								
11	9520.62	Repairs and Maintenance Grounds						
12	9520.80	Utilities - Electrical, Gas, Water, other, Phone	(658,014)	(677,222)	(46,942)	(737,724)	(760,000)	(930,000)
13	9520.85	Telephone & Communications	(45,185)	(43,003)	(184)	(4,596)	(45,000)	(6,860)
14	9520.72	Depreciation	(770,925)	(101,799)	(26,512)	(88,651)	(105,322)	(132,315)
15	9520.75	Capitalized Costs Amortization Expense		(11,919)				
16	9520.82	Insurance						
17		<b>Total Costs</b>	<b>(1,474,124)</b>	<b>(833,943)</b>	<b>(73,638)</b>	<b>(830,971)</b>	<b>(910,322)</b>	<b>(1,069,175)</b>
18								
19		<b>Net</b>	<b>(383,950)</b>	<b>250,863</b>	<b>16,172</b>	<b>(111,371)</b>	<b>168,116</b>	<b>2,825</b>
20								
21								
22	9260.02	MOB Rents Revenue	208,946	215,042	17,973	143,783	226,859	228,527
23	9521.75	MOB rent expenses	(263,451)	(248,382)	(22,196)	(169,425)	(256,036)	(267,410)
24								
25		<b>Net</b>	<b>(54,505)</b>	<b>(33,341)</b>	<b>(4,223)</b>	<b>(25,643)</b>	<b>(29,177)</b>	<b>(38,883)</b>
26								
27								
28	9260.03	Child Advocacy Rent revenue	9,000	9,068	773	6,180	9,241	9,548
29	9522.75	Child Advocacy Expenses	(5,436)	(195)		0	(2,400)	
30								
31		<b>Net</b>	<b>3,564</b>	<b>8,873</b>	<b>773</b>	<b>6,180</b>	<b>6,841</b>	<b>9,548</b>
32								
33								
34	9260.04	Sunrise Pharmacy Revenue	14,400	21,816	1872	14760	22,248	22,680
35	7084.41	Sunrise Pharmacy Expenses	(3,785)			0	(2,400)	
36								
37								
38			1,322,520	1,330,731	110,428	884,323	1,336,786	1,332,755
39			(1,746,796)	(1,082,520)	(95,834)	(1,000,396)	(1,171,158)	(1,336,585)
40								
41		<b>Summary Net</b>	<b>(424,276)</b>	<b>248,211</b>	<b>14,594</b>	<b>(116,073)</b>	<b>165,628</b>	<b>(3,830)</b>

	A	B	C	E	F	K	L	T	U
1	<b>Mark Twain Health Care District</b>								
2	<b>Projects, Grants and Support</b>								
3			2/28/2023						
4				<b>Projects</b>		Thru February 2023			
5						<b>2022-2023</b>			
6				<b>2020/2021</b>	<b>2021/2022</b>	<b>Actual</b>	<b>Actual</b>	<b>2022/2023</b>	<b>2022/2024</b>
7				<b>Actual</b>	<b>Actual</b>	<b>Month</b>	<b>Y-T-D</b>	<b>Budget</b>	<b>Budget</b>
8		<b>Project grants and support</b>		(20,325)	(367,181)	(300,873)	(312,067)	(85,000)	(80,750)
9	8890.00	Friends of the Calaveras County Fair			(1,000)	(500)	(500)		
10	8890.00	Calaveras County Senior Center			(3,000)				
11	8890.00	Community (COVID) Masks		(3,754)					
12	8890.00	Foundation			(328,000)	(300,000)	(300,000)	(50,000)	
13	8890.00	Veterans Support							
14	8890.00	Office of Education (Med. Science)			(25,000)				
15	8890.00	Miscellaneous (TBD)							(50,000)
16	8890.00	Steps to Kick Cancer - October							
17	8890.00	Ken McInturf Laptops		(2,571)					
18	8890.00	Doris Barger Golf			(2,500)				
19	8890.00	Stay Vertical		(14,000)	(5,245)	(373)	(11,567)	(35,000)	(30,750)
20	8890.00	Golden Health Grant Awards							
21	8890.00	High school ROP (CTE) program			(2,436)				
22	8890.00	Auditor Adjustment							
23		<b>Project grants and support</b>		<b>(20,325)</b>	<b>(367,181)</b>	<b>(300,873)</b>	<b>(312,067)</b>	<b>(85,000)</b>	<b>(80,750)</b>
24									
25									

	A	B	C	K	L	P	Q	S	T
1		<b>Mark Twain Health Care District</b>							
2		<b>General Administration Financial Projections</b>			<b>Admin</b>				
3						Thru February 2023			
4						<b>2022-2023</b>			
5				<b>2020/2021</b>	<b>2021/2022</b>	<b>Actual</b>	<b>Actual</b>	<b>2022/2023</b>	<b>2023/2024</b>
6				<b>Actual</b>	<b>Actual</b>	<b>Month</b>	<b>Y-T-D</b>	<b>Budget</b>	<b>Budget</b>
7	9060.00	Income, Gains and losses from investments		39,321	21,936	30,510	183,531	100,000	350,000
8	9160.00	Property Tax Revenues		1,233,836	1,253,632	104,167	833,333	1,250,000	1,300,000
9	9010.00	Gain on Sale of Asset							
10	9108.00	Other Non-Operating Revenue - Grants			662,341	27,037	153,853		
11	9400.00	Miscellaneous Income		19,978	6,123		9,451		
12	5801.00	Rebates, Sponsorships, Refunds on Expenses		236,724	1,000				
13	9205.03	Miscellaneous Income (1% Minority Interest)		(23,789)	(44,257)		(19,987)		
14		<b>Summary Revenues</b>		<b>1,506,070</b>	<b>1,900,775</b>	<b>161,714</b>	<b>1,160,182</b>	<b>1,350,000</b>	<b>1,650,000</b>
15									
16									
17	8610.09	Other salaries and wages		(273,071)	(243,983)	(20,254)	(157,537)	(259,732)	(316,123)
18									
19	8610.10	Payroll taxes		(10,079)	(11,174)	(1,002)	(6,043)	(19,934)	(24,183)
20	8610.12	Vacation, Holiday and Sick Leave						(15,584)	(16,347)
21	8610.13	Group Health & Welfare Insurance						(12,107)	(17,607)
22	8610.14	Group Life Insurance							
23	8610.15	Pension and Retirement		(3,736)	(4,008)		(3,419)	(10,389)	(10,898)
24	8610.16	Workers Compensation insurance		924	(924)			(2,597)	(2,724)
25	8610.18	Other payroll related benefits		(800)					
26		Benefits and taxes		(13,691)	(16,106)	(1,002)	(9,461)	(60,611)	(71,759)
27		<b>Labor Costs</b>		<b>(286,762)</b>	<b>(260,089)</b>	<b>(21,256)</b>	<b>(166,998)</b>	<b>(320,343)</b>	<b>(387,882)</b>
28									
29	8610.22	Consulting and Management Fees	Payroll fees, Faircloth	(4,548)	(25,413)	(289)	(24,147)	(50,000)	(50,000)
30	8610.23	Legal		(4,528)	(8,664)		(368)	(5,000)	(4,000)
31	8610.24	Accounting /Audit Fees	CSDA, JWT	(62,977)	(41,962)	(2,086)	(39,690)	(40,000)	(36,000)
32	8610.05	Marketing		(2,031)	(8,984)	(40)	(19,954)	(8,000)	(12,000)
33	8610.43	Food						(2,000)	(2,000)
34	8610.46	Office and Administrative Supplies		(8,306)	(6,895)	(232)	(4,978)	(10,000)	(4,500)
35	8610.62	Repairs and Maintenance Grounds			(1,250)		(11,372)	(5,000)	(500)
36	8610.69	Other- IT Services	Rj Pro, Streamline, Quickbooks	(11,066)	(9,063)	(783)	(7,647)	(10,000)	(7,000)
37	8610.74	Depreciation - Equipment						(12,041)	
38	8610.75	Rental/lease equipment							
39	8610.80	Utilities							
40	8610.82	Insurance		4,257	(54,354)		(39,278)	(60,000)	(44,000)
41	8610.83	Licenses and Taxes							
42	8610.85	Telephone and communications							
43	8610.86	Dues, Subscriptions & Fees	ACHD, Amazon, Zoom, McAfee, Adobe	(9,648)	(21,422)	(149)	(15,962)	(8,000)	(20,000)
44	8610.87	Outside Trainings		(585)	(1,556)	(60)	(8,694)	(5,000)	(10,000)
45	8610.88	Travel							
46	8610.89	Recruiting		(2,812)	(912)		(666)		(500)
47	8610.90	Other Direct Expenses	Board Stipends	(90,083)	(7,575)	(500)	(3,400)	(10,000)	(15,000)
48	8610.95	Other Misc. Expenses	Bank Adjustments				(879)		
49	8888.00	Calaveras Wellness Foundation				(1,806)	(1,960)		
50		Non-Labor costs		(192,327)	(188,049)	(4,140)	(178,995)	(225,041)	(205,500)
51		Total Costs		(479,089)	(448,138)	(25,396)	(345,993)	(545,384)	(593,382)
52		<b>Net</b>		<b>1,026,981</b>	<b>1,452,637</b>	<b>136,318</b>	<b>814,189</b>	<b>804,616</b>	<b>1,056,618</b>