



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 July 17, 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 June 19, 2024:

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

- BHCIP Update:
- Dental Expansion Update:
- Grant Activities:

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

- MOB 704 Update:

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

- June Financials Will Be Presented: Public Comment - **Action**
- 401k Employee Contribution - July 1, 2023 to June 30, 2024: Public Comment - **Action**

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

9. Comments and Future Agenda Items:

10. Next Meeting:

Next Finance Committee Meeting will be August 21, 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: Jul 17, 2024 09:00 AM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/86362566632?pwd=cw9vunj9NgFaOnGMaOE9cpRme1QE0pf.1>

Meeting ID: 863 6256 6632

Passcode: 499792

One tap mobile

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Finance Committee Meeting
Mark Twain Medical Center Classroom 5
768 Mountain Ranch Road
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Wednesday June 19, 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 Mr. Randolph at 9:00am.

2. Roll Call:

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

Quorum: Yes

3. Approval of Agenda:

Motion to approve agenda by Ms. Bettinger
Second: Mr. Randolph
Ayes: 2
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 May 22, 2024:

Motion to approve Consent agenda with minutes by Ms. Bettinger
Second: Mr. Randolph
Ayes: 2
Nays: 0

6. Chief Executive Officer's Report:

- BHCIP Update:

Will be sending Haggerty Construction a notice of intent to award. They came in under budget. Preconstruction Meeting July 8. Projected to be finished with project Dec. 10, 2024.

- Dental Expansion Update:

Due to County Ordinance change. Will submit for permit mid-July.

- Grant Activities:

Working on \$25k grant from HealthNet for Robo-Doc Tyto Care equipment.
Working on \$25k grant from Calaveras Community Foundation for Vascular equipment.
CWF to apply for Cal-Vet grant for Behavioral Health for Veterans.

Real Estate Review:

- MOB 704 Update:

Draft Letters of Intent went out to all parties.

7. Accountant's Report:

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

The May financials look good. 3 pay periods in May skewed the expense side for the month.

Motion to approve May Financials by Ms. Bettinger

Second: Mr. Randolph

Ayes: 2

Nays: 0

- Budget - 2024-2025 Fiscal Year: Public Comment - **Action**

Need to consolidate department pages into 1 VSHWC page for Board meeting.

Motion to recommend 2024-2025 Budget with dept. pages rolled up into 1 VSHCW page to the Board by Ms. Bettinger

Second: Mr. Randolph

Ayes: 2

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 July 17, 2024 at 9:00am

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

Motion to adjourn by Ms. Bettinger

Second: Mr. Randolph

Ayes: 2

Nays: 0

Time: 10:22am.

Traci Whittington is inviting you to a scheduled Zoom meeting.

Topic: MTHCD Finance Committee Meeting

Time: Jun 19, 2024 09:00 AM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/87042809374?pwd=lc0ZoBwH6CYuK2JmjmzrQFa7a7afhy.1>

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**MARK TWAIN
HEALTH CARE DISTRICT**

P. O. Box 95
San Andreas, CA 95249
(209) 754-4468 Phone
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Agenda Item: Financial Reports for June 2024

Item Type: Action

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

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

BACKGROUND:

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

The June financials will remain in DRAFT form until after the Audit is complete.

The District, in total, has remained in the “Black” for 12 months in a row 🤪

**Mark Twain Health Care District
Direct Clinic Financial Projections**

6/30/24

	Actual Month	Y-T-D Actual	2023/2024 Budget
Total Other Revenue	500,037	6,080,966	5,882,085
Labor related costs	(256,523)	(2,833,509)	(2,913,126)
Non labor expenses	(321,421)	(3,289,739)	(3,742,372)
Total Expenses	(577,944)	(6,123,247)	(6,655,498)
Net Expenses over Revenues	(77,907)	(42,281)	(773,413)

Mark Twain Health Care District

Annual Budget Recap

	06/30/24	2023 - 2024 Annual Budget				
	Actual	Total				
	Y-T-D	District	Clinic	Rental	Projects	Admin
Revenues	11,106,099	10,538,718	7,455,963	1,332,755	0	1,750,000
Total Revenue	11,106,099	10,538,718	7,455,963	1,332,755	0	1,750,000
Expenses	(9,556,686)	(10,316,786)	(8,229,376)	(1,303,690)	(177,900)	(605,820)
Total Expenses	(9,556,686)	(10,316,786)	(8,229,376)	(1,303,690)	(177,900)	(605,820)
Surplus(Deficit)	1,549,413	221,933	(773,413)	29,065	(177,900)	1,144,180
Historical Totals						
	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
	(154,650)	(194,594)	(499,150)	(322,408)	(375,636)	(269,953)
	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)	(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

Mark Twain Health Care District										
Direct Clinic Financial Projections										
			6/30/24				VSHWC			
		Monthly Budget	Actual Month	Variance \$\$\$	Variance %	Y-T-D Budget	Y-T-D Actual	Variance \$\$\$	Variance %	2023/2024 Budget
4083.49	Urgent care Gross Revenues	621,330	642,800	21,470	103.46%	7,455,963	7,290,676	(165,287)	97.78%	7,455,963
4083.60	Contractual Adjustments	(131,157)	(142,763)	(11,607)	108.85%	(1,573,878)	(1,209,710)	364,168	76.86%	(1,573,878)
	Net Patient revenue	490,174	500,037	9,863	102.01%	5,882,085	6,080,966	198,881	103.38%	5,882,085
						0				
4083.90	Flu shot, Lab income, physicals					0				
4083.91	Medical Records copy fees					0				
9108.00	Other - Plan Incentives & COVID Relief					0	-			
			0			0	0			0
	Total Other Revenue	490,174	500,037	9,863	102.01%	5,882,085	6,080,966	198,881	103.38%	5,882,085
7083.09	Other salaries and wages	(192,606)	(218,393)	(25,788)	113.39%	(2,311,267)	(2,363,666)	(52,399)	102.27%	(2,311,267)
7083.10	Payroll taxes	(12,318)	(17,590)	(5,272)	142.80%	(147,816)	(221,765)	(73,949)	150.03%	(147,816)
7083.12	Vacation, Holiday and Sick Leave	(9,729)	0	9,729	0.00%	(116,751)	0	116,751	0.00%	(116,751)
7083.13	Group Health & Welfare Insurance	(20,000)	(19,353)	647	96.76%	(240,000)	(233,769)	6,231	97.40%	(240,000)
7083.14	Group Life Insurance					0	0			
7083.15	Pension and Retirement	(6,486)	0	6,486	0.00%	(77,834)	0	77,834	0.00%	(77,834)
7083.16	Workers Compensation insurance	(1,622)	(1,187)	434	73.20%	(19,458)	(19,414)	44	99.77%	(19,458)
7083.18	Other payroll related benefits		0			0	5,106			
	Total taxes and benefits	(50,155)	(38,130)	12,025	76.02%	(601,859)	(469,842)	132,017	78.07%	(601,859)
	Labor related costs	(242,761)	(256,523)	(13,762)	105.67%	(2,913,126)	(2,833,509)	79,617	97.27%	(2,913,126)
7083.05	Marketing	(1,000)	(2,662)	(1,662)	266.25%	(12,000)	(11,609)	391		(12,000)
7083.20.01	Medical - Physicians	(105,562)	(59,427)	46,134	56.30%	(1,266,738)	(709,870)	556,868	56.04%	(1,266,738)
7083.20.02	Dental - Providers	0	0			0	(77,963)			
7083.20.03	Behavioral Health - Providers	0					0			
7083.22	Consulting and Management fees	(2,500)	(2,045)	455	81.82%	(30,000)	(35,382)	(5,382)	117.94%	(30,000)
7083.23	Legal - Clinic	(417)	0	417	0.00%	(5,000)	(15,577)	(10,577)		(5,000)
7083.25	Registry Nursing personnel	0								
7083.26	Other contracted services	(18,583)	(108,524)	(89,940)	583.98%	(223,000)	(546,549)	(323,549)	245.09%	(223,000)
7083.27	Other- IT Services		(3,008)				(12,812)			
7083.29	Other Professional fees	(1,000)	(5,553)	(4,553)	555.27%	(12,000)	(28,576)	(16,576)	238.13%	(12,000)
7083.36	Oxygen and Other Medical Gases	(58)	(49)	10	83.21%	(700)	(1,058)	(358)	151.09%	(700)
7083.38	Pharmaceuticals	0	0			0	0	0		0
7083.41.01	Other Medical Care Materials and Supplies	(56,792)	(30,767)	26,025	54.17%	(681,500)	(378,548)	302,952	55.55%	(681,500)
7083.41.02	Dental Care Materials and Supplies - Clinic	0	(8,936)	(8,936)		0	(146,399)	(146,399)		
7083.41.03	Behavioral Health Materials	0	(199)	(199)		0	(3,049)	(3,049)		
7083.44	Linens	0								
7083.48	Instruments and Minor Medical Equipment	0	0			0	0	0		
7083.74	Depreciation - Equipment	(17,917)	(10,467)	7,450	58.42%	(215,000)	(167,708)	47,292		(215,000)
7083.45	Cleaning supplies	0	0			0	0	0		
7083.62	Repairs and Maintenance Grounds	(417)	(669)	(252)	160.47%	(5,000)	(10,106)	(5,106)	202.12%	(5,000)
7083.72	Depreciation - Bldgs & Improvements	(62,083)	(50,561)	11,523	81.44%	(745,000)	(564,624)	180,376	75.79%	(745,000)
7083.80	Utilities - Electrical, Gas, Water, other	(6,417)	(2,914)	3,503	45.41%	(77,000)	(67,843)	9,157	88.11%	(77,000)
8870.00	Interest on Debt Service	(21,490)	(21,708)	(218)	101.01%	(257,883)	(260,498)	(2,615)	101.01%	(257,883)
7083.43	Food	(333)	(204)	129	61.19%	(4,000)	(4,971)	(971)	124.28%	(4,000)
7083.46	Office and Administrative supplies	(2,092)	(4,548)	(2,456)	217.44%	(25,100)	(35,458)	(10,358)	141.27%	(25,100)
7083.69	Other purchased services	(1,250)	(1,028)	222	82.24%	(15,000)	(14,169)	831	94.46%	(15,000)
7083.81	Insurance - Malpractice	(2,758)	(2,826)	(67)	102.44%	(33,100)	(37,197)	(4,097)	112.38%	(33,100)
7083.82	Other Insurance - Clinic	0	0	0		0	(20,875)	(20,875)		
7083.83	License renewals	(125)	(508)	(383)	406.40%	(1,500)	(508)	992	33.87%	(1,500)
7083.85	Telephone and Communications	(2,500)	(1,091)	1,409	43.65%	(30,000)	(47,854)	(17,854)	159.51%	(30,000)
7083.86	Dues, Subscriptions & Fees	(2,500)	(127)	2,373	5.07%	(30,000)	(15,987)	14,013	53.29%	(30,000)
7083.87	Outside Training	(375)	(303)	72	80.86%	(4,500)	(24,017)	(19,517)	533.71%	(4,500)
7083.88	Mileage - VSHWC	(279)	(3,008)	(2,729)	1077.48%	(3,350)	(30,191)	(26,841)	901.23%	(3,350)
7083.89	Recruiting	(3,333)	(290)	3,043	8.70%	(40,000)	(20,342)	19,658	50.86%	(40,000)
8895.00	Let's All Smile	(2,083)	0	2,083	0.00%	(25,001)	0	25,001	0.00%	(25,001)
	Non labor expenses	(311,864)	(321,421)	(9,557)	103.06%	(3,742,372)	(3,289,739)	452,633	87.91%	(3,742,372)
	Total Expenses	(554,625)	(577,944)	(23,319)	104.20%	(6,655,498)	(6,123,247)	532,250	92.00%	(6,655,498)
	Net Expenses over Revenues	(64,451)	(77,907)	(13,456)	206%	(773,413)	(42,281)	731,132	195%	(773,413)

Mark Twain Health Care District											
Rental Financial Projections		Rental									
		6/30/24									
		Monthly Budget	Actual Month	Variance \$\$\$	Variance %	Y-T-D Budget	Y-T-D Actual	Variance \$\$\$	Variance %	2023/2024 Budget	
9260.01	Rent Hospital Asset amortized	89,333	100,000	10,667	111.94%	1,072,000	1,081,170	9,170	100.86%	1072000	
Rent Revenues		89,333	100,000	10,667	111.94%	1,072,000	1,081,170	9,170	100.86%	1,072,000	
9520.62	Repairs and Maintenance Grounds		0			0	0				
9520.80	Utilities - Electrical, Gas, Water, other	(77,500)	(62,931)	14,569	81.20%	(930,000)	(1,063,041)	(133,041)	114.31%	(930,000)	
9521.80	Utility Reimbursements- MTMC		25,718				507,325				
9520.85	Telephone & Communications	(572)	(521)	51	91.16%	(6,860)	(5,440)	1,420	79.30%	(6,860)	
9520.72	Depreciation	(8,285)	(18,907)	(10,622)	228.21%	(99,420)	(110,274)	(10,854)	110.92%	(99,420)	
9520.82	Insurance										
Total Costs		(86,357)	(56,641)	29,716	65.59%	(1,036,280)	(671,430)	364,850	64.79%	(1,036,280)	
Net		2,977	43,359	40,382	1456.63%	35,720	409,741	374,021	1147.09%	35,720	
9260.02	MOB Rents Revenue	19,044	19,534	490	102.57%	228,527	221,874	(6,653)	97.09%	228,527	
9521.75	MOB rent expenses	(22,284)	(23,781)	(1,497)	106.72%	(267,410)	(270,758)	(3,348)	101.25%	(267,410)	
Net		(3,240)	(4,247)	(1,007)	131.08%	(38,883)	(48,884)	(10,001)	125.72%	(38,883)	
9260.03	Child Advocacy Rent revenue	796	820	24	103.00%	9,548	9,620	72	100.75%	9,548	
9522.75	Child Advocacy Expenses	0	0	0	0.00%	0	(3,894)	(3,894)	0.00%		
Net		796	820	24	103.00%	9,548	5,726	(3,822)	59.97%	9,548	
9260.04	Sunrise Pharmacy Revenue	1,890	1,908	18	100.95%	22,680	22,680	22,680	0.00%	22,680	
7084.41	Sunrise Pharmacy Expenses	0	0	0		0	0	0			
Total Revenues		111,063	122,261	11,198	110.08%	1,332,755	1,335,344	2,589	100.19%	1,332,755	
Total Expenses		(108,641)	(80,422)	28,219	74.03%	(1,303,690)	(946,081)	357,609	72.57%	(1,303,690)	
Summary Net		2,422	41,839	39,417	1727.41%	29,065	389,263	360,198	1339.28%	29,065	

Mark Twain Health Care District										
Projects, Grants and Support										
		6/30/2024								
			2020/2021	2021/2022	2022/2023	2023/2024	Month to-Date	Actual Month	Actual Y-T-D	Actual vs Budget
			Actual	Budget	Budget	Budget	Budget			
	Project grants and support		(20,325)	(667,000)	(85,000)	(177,900)	(177,900)	(6,725)	(93,771)	110.32%
8890.00	Community Grants		(3,754)		(50,000)				(213)	
8890.00	Friends of the Calaveras County Fair								(500)	
8890.00	Foundation			(628,000)						
8890.00	Veterans Support		0	0			0		0	
8890.00	Mens Health		0	0			0		0	
8890.00	Miscellaneous (TBD)					(100,000)				
8890.00	Steps to Kick Cancer - October		0	0			0		0	
8890.00	San Andreas Rotary Club-Hospice		(2,571)						(3,000)	
8890.00	Doris Barger Golf		0	0			0		(6,000)	
8890.00	Stay Vertical Calaveras		(14,000)	(14,000)	(35,000)	(37,900)	(15,792)	(6,725)	(47,960)	126.54%
8890.01	AED for Life					(40,000)	(16,667)		(27,899)	69.75%
8890.00	Calaveras Mentoring Program							0	(2,500)	
8890.00	Calaveras Senior Center Meals							0	(5,700)	
8890.00	High school ROP (CTE) program			(25,000)						
	Project grants and support		(20,325)	(667,000)	(85,000)	(177,900)	(32,458)	(6,725)	(93,771)	110.32%

Mark Twain Health Care District										
General Administration Financial Projections										
		6/30/24				ADMIN				
		Monthly Budget	Actual Month	Variance \$\$\$	Variance %	Y-T-D Budget	Y-T-D Actual	Variance \$\$\$	Variance %	2023/2024 Budget
9060.00	Income, Gains and losses from investments	29,167	41,481	12,314	142.22%	350,000	484,071	134,071	138.31%	350,000
9160.00	Property Tax Revenues	108,333	108,333	(0)	100.00%	1,300,000	1,300,000	(0)	100.00%	1,300,000
9010.00	Gain on Sale of Asset									
9400.00	Miscellaneous Income		0			0	11,082			100,000
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		0				197,543			
9205.03	Miscellaneous Income (1% Minority Interest)		0			0	(19,941)			
	Summary Revenues	137,500	149,814	12,314	108.96%	1,650,000	1,972,754	322,754	119.56%	1,750,000
8610.09	Other salaries and wages	(27,217)	(22,354)	4,863	82.13%	(326,606)	(323,061)	3,545	98.91%	(326,606)
8610.10	Payroll taxes	(2,082)	(1,163)	919	55.87%	(24,985)	(17,092)	7,893	68.41%	(24,985)
8610.12	Vacation, Holiday and Sick Leave	(1,415)	0	1,415	0.00%	(16,976)	0	16,976	0.00%	(16,976)
8610.13	Group Health & Welfare Insurance	(1,467)	0	1,467	0.00%	(17,607)	0	17,607	0.00%	(17,607)
8610.14	Group Life Insurance	-	0			0	0			
8610.15	Pension and Retirement	(943)	(26)	918	2.71%	(11,317)	(4,070)	7,247	35.96%	(11,317)
8610.16	Workers Compensation insurance	(236)	0	236	0.00%	(2,829)	0	2,829	0.00%	(2,829)
8610.18	Other payroll related benefits	-	0			0	0			
	Benefits and taxes	(6,143)	(1,189)	4,954	19.35%	(73,714)	(21,162)	52,552	28.71%	(73,714)
	Labor Costs	(33,360)	(23,543)	9,817	70.57%	(400,320)	(344,223)	56,097	85.99%	(400,320)
8610.22	Consulting and Management Fees	(4,167)	(324)	3,843	7.77%	(50,000)	(4,346)	45,654	8.69%	(50,000)
8610.23	Legal	(333)	0	333	0.00%	(4,000)	(81,283)	(77,283)	2032.08%	(4,000)
8610.24	Accounting /Audit Fees	(3,000)	(942)	2,058	31.40%	(36,000)	(47,179)	(11,179)	131.05%	(36,000)
8610.05	Marketing	(1,000)	0	1,000	0.00%	(12,000)	(2,587)	9,413	21.56%	(12,000)
8610.43	Food	(167)	0	167	0.00%	(2,000)	0	2,000	0.00%	(2,000)
8610.46	Office and Administrative Supplies	(375)	(287)	88	76.65%	(4,500)	(10,089)	(5,589)	224.21%	(4,500)
8610.62	Repairs and Maintenance Grounds	(42)	0	42	0.00%	(500)	(525)	(25)	105.00%	(500)
8610.69	Other- IT Services	(583)	(774)	(191)	132.75%	(7,000)	(13,055)	(6,055)	186.50%	(7,000)
8610.74	Depreciation - Equipment	-	0	0	0.00%	0	0	0	0.00%	
8610.75	Rental/lease equipment					0	0			
8610.80	Utilities		0			0	0			
8610.82	Insurance	(3,667)	0	3,667	0.00%	(44,000)	(89,938)	(45,938)	204.40%	(44,000)
8610.83	Licenses and Taxes		0			0	0			
8610.85	Telephone and communications		0			0	0			
8610.86	Dues, Subscriptions & Fees	(1,667)	(288)	1,379	17.28%	(20,000)	(12,101)	7,899	60.51%	(20,000)
8610.87	Outside Trainings	(833)	(60)	773	7.20%	(10,000)	(3,798)	6,202	37.98%	(10,000)
8610.88	Mileage	-	0			0	0			
8610.89	Recruiting	(42)	0	42		(500)	0	500		(500)
8610.90	Other Direct Expenses	(1,250)	(500)	750	40.00%	(15,000)	(12,300)	2,700	82.00%	(15,000)
8610.95	Other Misc. Expenses	-	(21,027)			0	(42,407)	0		
8888.00	Calaveras Wellness Foundation		(128)				(12,719)			
	Non-Labor costs	(17,125)	(24,202)	13,949	141.33%	(205,500)	(332,329)	(71,702)	161.72%	(205,500)
	Total Costs	(50,485)	(47,745)	23,766	94.57%	(605,820)	(676,551)	(15,605)	111.68%	(605,820)
	Net	87,015	102,069	36,080	117.30%	1,044,180	1,296,203	307,149	124.14%	1,144,180

Mark Twain Health Care District
Balance Sheet
As of June 30, 2024

	Total
ASSETS	
Current Assets	
Bank Accounts	
1001.10 Umpqua Bank - Checking	350,358
1001.20 Umpqua Bank - Money Market	6,446
1001.30 Bank of Stockton	84,263
1001.45 Five Star Bank - MTHCD Checking NEW	288,929
1001.50 Five Star Bank - Money Market	642,988
1001.60 Five Star Bank - VSHWC Checking	85,618
1001.65 Five Star Bank - VSHWC Payroll	179,439
1001.90 US Bank - VSHWC	29,187
1001.98 Calaveras Wellness Foundation	26,161
1820 VSHWC - Petty Cash	400
Total Bank Accounts	1,693,790
Accounts Receivable	
1201.00 Accounts Receivable	10,845
1210.00 Grants Receivable	23,241
1215.00 Settlements	1,054,984
Total Accounts Receivable	1,089,070
Other Current Assets	
1003.10 CalTRUST Operational Reserve Fund	32,291
1003.20 CLASS Operational Reserve Fund	1,296,739
1004.10 CLASS Lease & Contract Reserve Fund	1,802,444
1004.20 CLASS Loan Reserve Fund	2,200,741
1004.30 CLASS Capital Improvement Reserve Fund	2,662,840
1004.40 CLASS Technology Reserve Fund	271,490
1004.50 Community Programs Reserve Fund	104,619
1004.60 Lease Termination Reserve Fund	513,668
1150.05 Due from Calaveras County	-112,010
1160.00 Lease Receivable	166,262
1205.50 Allowance for Uncollectable Clinic Receivables	688,196
1205.51 Cash To Be Reconciled	120,072
1300.00 Prepaid Expense (USDA)(MTMC rent)	-118,120
130.30 Other Prepaid Expense	2
Total Other Current Assets	9,629,232
Total Current Assets	12,412,092
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 - Buildings	5,875,622
1220.20 VSHWC - Equipment	937,082
1221.00 Pharmacy Construction	48,536
1250.13 CIP - Dental Expansion	25,606
1521.20 CIP Buildings - BHCiP	508,870
1600.00 Accumulated Depreciation	-9,116,853
Total Fixed Assets	6,594,182

Other Assets	
1710.10 Minority Interest in MTMC - NEW	363,768
1810.60 Capitalized Lease Negotiations	296,980
1810.65 Capitalized Costs Amortization	11,919
Total Intangible Assets	308,899
2219.00 Capital Lease	5,653,301
2260.00 Lease Receivable - Long Term	841,774
Total Other Assets	7,167,742
TOTAL ASSETS	26,174,016
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000.00 Accounts Payable (MISC)	153,188
Total 200.00 Accts Payable & Accrued Expenses	153,188
2001.00 Other Accounts Payable (Credit Card)	45,830
Total 200.00 Accts Payable & Accrued Expenses	45,830
2000.10 Other Accounts Payable	-6,130
2010.00 USDA Loan Accrued Interest Payable	83,282
2021.00 Accrued Payroll - Clinic	95,023
2022.00 Accrued Leave Liability	63,466
2100.00 Deide Security Deposit	2,275
2110.00 Payroll Liabilities - New Account for 2019	25,525
2110.10 Valley Springs Security Deposit	1,000
2140.00 Lease Payable - Current	142,286
2200.00 Due to Calaveras Wellness Foundation	26,161
Total Other Current Liabilities	432,888
Total Current Liabilities	631,906
Long-Term Liabilities	
2128.01 Deferred Capital Lease	100,000
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	7,545,436
Total Liabilities	8,177,342
Equity	
2900.00 Fund Balance	648,149
2910.00 PY - Historical Minority Interest MTMC	19,720,638
3900.00 Retained Earnings	-3,921,526
Net Income	1,549,413
Total Equity	17,996,674
TOTAL LIABILITIES AND EQUITY	26,174,016

**Investment & Reserves Report
30-Jun-24**

Reserve Funds	Minimum Target	6/30/2023 Balance	2023/2024 Allocated	2023/2024 Interest	6/30/2024 Balance
Valley Springs HWC - Operational Reserve	2,200,000	30,658	1,000,000	47,239	1,077,897
Capital Improvement	3,000,000	2,522,220	0	140,620	2,662,840
Technology Reserve	250,000	1,039,589	-789,589	21,490	271,490
Lease, Contract, & Utilities Reserve	1,700,000	2,501,410	-801,410	102,444	1,802,444
Community Programs Reserve	250,000		100,000	4,619	104,619
Lease Termination Reserve	3,250,000		490,999	22,669	513,668
Loan Reserve	2,000,000	2,084,524	0	116,217	2,200,741
Reserves & Contingencies	12,650,000	8,178,401	0	455,297	8,633,698

Reserves	2023-2024	
	6/30/2024	Interest Earned
Valley Springs HWC - Operational Reserve	32,291	1,579
Total Cal-Trust Reserve Funds	32,291	1,579

Valley Springs HWC - Operational Reserve	1,297,929	46,699
Lease & Contract Reserve	1,802,444	102,444
Loan Reserve	2,200,741	116,217
Capital Improvement	2,662,840	140,620
Technology Reserve Fund	270,299	21,490
Community Programs Reserve	104,619	4,619
Lease Termination reserve	513,668	22,669
Total CA-CLASS Reserve Funds	8,852,541	454,757

	CA CLASS	Interest Rate
Prime	5,788,099	5.40%
Enhanced	3,064,442	5.41%
Total	8,852,541	

Five Star		
General Operating - Closed	0	0
General Operating - NEW	352,117	325
Money Market Account	642,988	18,806
Valley Springs - Checking	85,618	71
Valley Springs - Payroll	186,887	87
Total Five Star	1,267,611	19,289

4.36%

Umpqua Bank		
Checking	350,358	0
Money Market Account	6,446	0.59
Investments	0	0
Total Savings & CD's	356,804	0.59

Bank of Stockton	84,263	44
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Total in interest earning accounts	10,593,509	475,669
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Beta Dividends 1 & 2	4,665
Anthem Rebate	3,643

Total Without Unrealized Loss	483,978
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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
June 2024

Checking-MTHCD-	Date	Num	Vendor	Amount
	06/04/2024	6169	3-Day Crowns @ 38 Smiles Dental Laboratory	-95.45
	06/10/2024	6195	3-Day Crowns @ 38 Smiles Dental Laboratory	-633.60
	06/18/2024	6218	3-Day Crowns @ 38 Smiles Dental Laboratory	-95.45
	06/25/2024	6243	3-Day Crowns @ 38 Smiles Dental Laboratory	-466.38
	06/18/2024	6219	ACHD	-7,300.00
	06/18/2024	6220	AIS Trust Account Newport	-1,465.00
	06/04/2024	6170	Alpine Natural Gas	-226.46
	06/25/2024	6244	Alpine Natural Gas	-103.38
	06/18/2024	6221	Anthem Blue Cross	-18,904.20
	06/04/2024	6171	Arnaudo Bros., L.P.	-23,781.04
	06/18/2024	6222	Aspen Street Architects	-5,242.50
	06/18/2024	6223	AT&T 248 134-3045	-4.30
	06/18/2024	6224	AT&T 248 134-7000(754)	-25.81
	06/18/2024	6225	AT&T 248-134-7000 952	-8.60
	06/18/2024	6226	AT&T 754-9362	-223.59
	06/10/2024	6196	AT&T OneNet	-258.81
	06/10/2024	6197	Banks Glass	-18,852.00
	06/18/2024	6227	BASIC Benefits	-410.00
	06/25/2024	6245	BASIC Benefits	-60.00
	06/04/2024	6172	Benco Dental Supply Co.	-817.75
	06/10/2024	6198	Benco Dental Supply Co.	-413.63
	06/18/2024	6228	Benco Dental Supply Co.	-449.16
	06/25/2024	6246	Benco Dental Supply Co.	-353.09
	06/10/2024	6199	BETA Healthcare Group	-1,600.25
	06/10/2024	6217	Calaveras County Water District	-3,217.45
	06/04/2024	6173	Calaveras Enterprise & Sierra Lodestar	-1,125.00
	06/10/2024	6201	Calaveras Power Agency	-42,523.81
	06/04/2024	6174	Calaveras Public Utility District	-5,425.69
	06/25/2024	6247	California Special Districts Association - Financial	-861.12
	06/25/2024	6248	Capital Group - American Funds	-25.54
	06/25/2024	6260	Cen-Cal Fire Systems, Inc.	-1,250.00
	06/18/2024	6229	Chapel in the Pines	-180.00
	06/04/2024	6175	CHW, LLP	-750.00
	06/04/2024	6176	City of Angels	-866.37
	06/18/2024	6230	Comfort Air Inc	-69.07
	06/04/2024	6177	Curative Talent, LLC	-2,500.00
	06/25/2024	6249	Dannette Larsh	-375.00
	06/04/2024	6178	Day Denture Laboratory	-83.74
	06/10/2024	6202	Day Denture Laboratory	-1,181.46
	06/25/2024	6250	Day Denture Laboratory	-347.36
	06/18/2024	6231	Diana Coleman	-268.00
	06/04/2024	6179	Division 01 Construction Management Services	-4,777.00
	06/18/2024	6232	Donna Koplen	-480.00
	06/04/2024	ACH 6/4/24	Dr. Deborah Salom	-15,906.00

06/07/2024	6193	Dr. Rani Chandana	-2,426.49
06/11/2024	ACH 6/11/24	Dr. Renee Perry	-1,384.00
06/18/2024	6233	Ebbetts Pass Gas Services	-149.00
06/25/2024	6251	Evelyne Slomon	-1,000.00
06/18/2024	6240	Gaspers Electric	-884.96
06/10/2024	6203	Healthcare Clinical Laboratories	-26.00
06/04/2024	6180	Hicks Pension Services	-1,860.00
06/04/2024	6181	Jacquelyne Youngquist	-2,880.00
06/04/2024	ACH 6/4/24	James Mosson	-12,090.00
06/25/2024	6252	Jennifer Scheidt	-225.00
06/25/2024	6261	Kelli Clemans	-32.74
06/04/2024	6182	Kelly Frederick	-400.00
06/04/2024	6183	Kirk Stout	-136.00
06/18/2024	6234	Kirk Stout	-238.00
06/18/2024	6235	Louise Carniglia	-480.00
06/04/2024	ACH 6/4/24	Martha Tapia, DO	-17,213.33
06/18/2024	6236	Medi-Tek Inc	-645.00
06/04/2024	6184	Modesto Welding Products	-48.54
06/04/2024	6185	Novarad Corporation	-1,134.71
06/04/2024	6186	Nuance Communications, Inc.	-79.00
06/25/2024	6253	Nuance Communications, Inc.	-316.00
06/04/2024	6187	Olympic Cleaning Service	-4,950.00
06/10/2024	6204	Olympic Cleaning Service	-650.00
06/25/2024	6254	PG&E 0529233604-6 Copper Clinic	-3,930.18
06/10/2024	6205	PG&E 2070234150-2 Traffic Control	-102.71
06/10/2024	6206	PG&E 7845103478-5 - Centralized Scheduling	-718.83
06/10/2024	6207	PG&E 1022075267-8 - Traffic Control	-60.76
06/18/2024	6237	PG&E 1115246270-8 SOMO	-2,473.86
06/10/2024	6208	PG&E 3991832007-6 Cancer	-302.44
06/10/2024	6209	PG&E 4263039970-9 Hospital	-9,954.63
06/10/2024	6210	PG&E 7402140630-6 SAFMC	-517.22
06/10/2024	6211	PG&E 8919598400-3 Cancer/Infusion	-795.29
06/10/2024	6212	PG&E 9610376900-4-James Dalton (Angels Camp)	-4,838.74
06/25/2024	6255	Pinnell's Carpet One	-5,000.00
06/18/2024	6238	Property Condition Assessments, LLC	-21,026.70
06/04/2024	6188	Rachall Crowe	-1,581.47
06/10/2024	6213	Radiologica	-2,144.00
06/04/2024	6189	RJ Pro Innovative I.T. Services	-2,331.00
06/10/2024	6214	RJ Pro Innovative I.T. Services	-1,383.34
06/25/2024	6256	RJ Pro Innovative I.T. Services	-2,819.93
06/10/2024	6215	Robert G. Gish Consultants, LLC	-2,400.00
06/04/2024	6190	San Andreas Sanitary District	-8,018.43
06/10/2024	6216	San Andreas Sanitary District	-451.01
06/04/2024	ACH 6/4/24	Thomas Drakes	-13,000.00
06/04/2024	6191	Timothy Shank	-1,423.08
06/25/2024	6257	Timothy Shank	-508.00
06/25/2024	6258	TytoCare Inc.	-27,718.20
06/04/2024	6192	Vicky Arellano	-402.00
06/25/2024	6259	Your Type Graphics	-687.47

**Total for 1001.45 Five
Star Checking-MTHCD-
Operating**

-\$ 327,841.12

Friday, Jul 12, 2024 10:58:59 AM GMT-7

Mark Twain Health Care District

Journal June 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
06/01/2024	Journal Entry	6/24	Lease rent	6/24 Lease rent	1300.00	1300.00 Prepaid Expenses	\$100,000.00	
				6/24 Lease rent	2128.01	2128.01 Deferred Capital Lease		\$100,000.00
							\$100,000.00	\$100,000.00
06/07/2024	Journal Entry	5/24	CC Payment	5/24 CC Payment	2001.00	2001.00 Credit Card Payable	\$56,750.74	
				5/24 CC Payment	1001.45	1001.45 Five Star Checking-MTHCD-Operating		\$56,750.74
							\$56,750.74	\$56,750.74
06/13/2024	Journal Entry	6/24	Athena Charges	May Athena Charges	7083.26	7083.26 Other contracted services - Clinic	\$49,654.54	
				May Athena Charges	1001.60	1001.60 Five Star Bank - VSHWC Checking - NEW-1		\$49,654.54
							\$49,654.54	\$49,654.54
06/14/2024	Journal Entry	6/14/24	Payrun# 164	Pay Period 5/26/24 - 6/8/24	8610.09	8610.09 Other salaries and wages - Admin.	\$11,069.67	
				Pay Period 5/26/24 - 6/8/24	7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$70,787.74	
				Pay Period 5/26/24 - 6/8/24	7083.09.02	7083.09.02 Dental Salaries and Wages	\$22,693.39	
				Pay Period 5/26/24 - 6/8/24	7083.09.03	7083.09.03 Behavior Health Salaries and Wages	\$12,990.70	
				Pay Period 5/26/24 - 6/8/24	8610.10	8610.10 Payroll taxes - Admin.	\$160.51	
				Pay Period 5/26/24 - 6/8/24	7083.10	7083.10 Payroll taxes - Clinic	\$1,533.77	
				Pay Period 5/26/24 - 6/8/24	8610.10	8610.10 Payroll taxes - Admin.	\$412.90	
				Pay Period 5/26/24 - 6/8/24	7083.10	7083.10 Payroll taxes - Clinic	\$6,831.72	
				Pay Period 5/26/24 - 6/8/24	7083.10	7083.10 Payroll taxes - Clinic	\$238.20	
				Pay Period 5/26/24 - 6/8/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$3,388.56
				Pay Period 5/26/24 - 6/8/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$14,489.24
				Pay Period 5/26/24 - 6/8/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$13,337.79
				Pay Period 5/26/24 - 6/8/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$6,772.00
				Pay Period 5/26/24 - 6/8/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$238.20
				Pay Period 5/26/24 - 6/8/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$693.10
				Pay Period 5/26/24 - 6/8/24	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$6,623.74
				Pay Period 5/26/24 - 6/8/24	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$1,480.18
				Payroll Processing Fee -Pay Period 5/26/24 - 6/8/24	8610.22	8610.22 Consulting and Management Fees - District	\$296.04	
				Payroll Processing Fee -Pay Period 5/26/24 - 6/8/24	7083.22	7083.22 Consulting and Management fees - Clinic	\$1,184.14	
				Pay Period 5/26/24 - 6/8/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$38,225.80	
				Pay Period 5/26/24 - 6/8/24	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$38,225.80
				Pay Period 5/26/24 - 6/8/24	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$81,175.97
							\$166,424.58	\$166,424.58
06/25/2024	Journal Entry	6/25/24	VSHWC Deposit	6/25/24 VSHWC Deposit	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$13,187.39	
				6/25/24 VSHWC Deposit	4083.49	4083.49 VSHWC Gross Revenues		\$13,187.39
							\$13,187.39	\$13,187.39
06/28/2024	Journal Entry	6/28/24	Payrun# 165	Pay Period 6/9/24 - 6/22/24	8610.09	8610.09 Other salaries and wages - Admin.	\$11,284.50	
				Pay Period 6/9/24 - 6/22/24	7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$71,325.44	
				Pay Period 6/9/24 - 6/22/24	7083.09.02	7083.09.02 Dental Salaries and Wages	\$27,323.68	
				Pay Period 6/9/24 - 6/22/24	7083.09.03	7083.09.03 Behavior Health Salaries and Wages	\$13,272.15	
				Pay Period 6/9/24 - 6/22/24	8610.10	8610.10 Payroll taxes - Admin.	\$163.63	
				Pay Period 6/9/24 - 6/22/24	7083.10	7083.10 Payroll taxes - Clinic	\$1,605.73	
				Pay Period 6/9/24 - 6/22/24	8610.10	8610.10 Payroll taxes - Admin.	\$426.22	
				Pay Period 6/9/24 - 6/22/24	7083.10	7083.10 Payroll taxes - Clinic	\$7,139.34	

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DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
				Pay Period 6/9/24 - 6/22/24	7083.10	7083.10 Payroll taxes - Clinic	\$241.12	
				Pay Period 6/9/24 - 6/22/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$3,538.70
				Pay Period 6/9/24 - 6/22/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$15,131.12
				Pay Period 6/9/24 - 6/22/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$13,947.92
				Pay Period 6/9/24 - 6/22/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$7,166.21
				Pay Period 6/9/24 - 6/22/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$241.12
				Pay Period 6/9/24 - 6/22/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,180.69
				Pay Period 6/9/24 - 6/22/24	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$6,547.87
				Pay Period 6/9/24 - 6/22/24	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$139.18
				Payroll Processing Fee -Pay Period 6/9/24 - 6/22/24	8610.22	8610.22 Consulting and Management Fees - District	\$27.84	
				Payroll Processing Fee -Pay Period 6/9/24 - 6/22/24	7083.22	7083.22 Consulting and Management fees - Clinic	\$111.34	
				Pay Period 6/9/24 - 6/22/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$40,025.09	
				Pay Period 6/9/24 - 6/22/24	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$40,025.09
				Pay Period 6/9/24 - 6/22/24	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$85,028.18
							\$172,946.08	\$172,946.08
06/30/2024	Journal Entry	6/24 Cap. Costs	6/24 Cap. Costs	6/24 Cap. Costs	1810.65	1810.65 Intangible Assets:Capitalized Costs Amortization	\$993.24	
			6/24 Cap. Costs	6/24 Cap. Costs	1810.60	1810.60 Intangible Assets:Capitalized Lease Negotiations		\$993.24
							\$993.24	\$993.24
06/30/2024	Journal Entry	6/24 Depreciation VS	6/24 Depreciation VS	6/24 Depreciation VS	7083.72	7083.72 Depreciation - Bldgs & Improvements - Clinic	\$36,526.18	
			6/24 Depreciation VS	6/24 Depreciation VS	7083.74	7083.74 Depreciation - Equipment - Clinic	\$10,467.06	
			6/24 Depreciation VS	6/24 Depreciation VS	7083.72	7083.72 Depreciation - Bldgs & Improvements - Clinic	\$14,034.38	
			6/24 Depreciation VS	6/24 Depreciation VS	1600.00	1600.00 Accumulated Depreciation		\$61,027.62
							\$61,027.62	\$61,027.62
06/30/2024	Journal Entry	6/24 MOB Rent	6/24 MOB Rent	6/24 MOB Rent	9260.02	9260.02 MOB Rents Revenue		\$14,217.57
			6/24 MOB Rent	6/24 MOB Rent	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$14,217.57	
			6/24 MOB Rent	6/24 MOB Rent	9260.03	9260.03 Child Advocacy Rent Revenue		\$819.55
			6/24 MOB Rent	6/24 MOB Rent	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$819.55	
							\$15,037.12	\$15,037.12
06/30/2024	Journal Entry	6/24 Cap Depreciation	6/24 Cap Depreciation	6/24 Cap Depreciation	9520.72	9520.72 Depreciation	\$18,907.00	
			6/24 Cap Depreciation	6/24 Cap Depreciation	2219.00	2219.00 Capital Lease		\$18,907.00
							\$18,907.00	\$18,907.00
06/30/2024	Journal Entry	6/24 Prop. Tax	6/24 Prop. Tax	6/24 Prop. Tax	2129.00	2129.00 Other Third Party Reimbursement - Calaveras County	\$108,333.33	
			6/24 Prop. Tax	6/24 Prop. Tax	9160.00	9160.00 Property Tax Revenues - District		\$108,333.33
							\$108,333.33	\$108,333.33
06/30/2024	Journal Entry	6/24 USDA Interest	6/24 USDA Interest	6/24 USDA Interest	8870.00	8870.00 Interest on Debt Service - Clinic	\$21,708.13	
			6/24 USDA Interest	6/24 USDA Interest	1300.00	1300.00 Prepaid Expenses		\$21,708.13
							\$21,708.13	\$21,708.13
06/30/2024	Journal Entry	6/24 Investing	6/24 Investing	6/24 Investing	1001.45	1001.45 Five Star Checking-MTHCD-Operating		\$250,000.00
			6/24 Investing	6/24 Investing	1003.20	1003.20 Operational Reserve Fund - CA CLASS	\$250,000.00	
							\$250,000.00	\$250,000.00

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DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
06/30/2024	Journal Entry	6/24 CA Class Recon	6/24 CA Class Recon		1003.20	1003.20 Operational Reserve Fund - CA CLASS	\$5,139.83	
			6/24 CA Class Recon		1004.10	1004.10 Lease and Contract Reserve Fund	\$7,906.41	
			6/24 CA Class Recon		1004.20	1004.20 Loan Reserve Fund	\$9,653.54	
			6/24 CA Class Recon		1004.30	1004.30 Capital Improvement Reserve Fund	\$11,680.54	
			6/24 CA Class Recon		1004.40	1004.40 Technology Reserve Fund	\$1,190.89	
			6/24 CA Class Recon		1004.50	1004.50 Community Programs Reserve Fund	\$458.91	
			6/24 CA Class Recon		1004.60	1004.60 Lease Termination Reserve Fund	\$2,253.20	
			6/24 CA Class Recon		9060.00	9060.00 Income, Gains & losses from investments - District		\$38,283.32
							\$38,283.32	\$38,283.32
06/30/2024	Journal Entry	6/24 CalTrust Recon	6/24 CalTrust Recon		1003.10	1003.10 Operational Reserve Fund - Cal Trust	\$153.33	
			6/24 CalTrust Recon		9060.00	9060.00 Income, Gains & losses from investments - District		\$153.33
							\$153.33	\$153.33
06/30/2024	Journal Entry	6/24 CC Recon	Cisco Fire Systems		7083.26	7083.26 Other contracted services - Clinic	\$100.00	
			McKesson Medical		7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$20,156.06	
			Hyperion Medical - Smart-ABI cuffs		7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$10,610.50	
			Midmark		7083.41.02	7083.41.02 Dental Care Materials and Supplies - Clinic	\$442.00	
			Henry Schein		7083.41.02	7083.41.02 Dental Care Materials and Supplies - Clinic	\$765.15	
			Amazon- Fuses		7083.41.02	7083.41.02 Dental Care Materials and Supplies - Clinic	\$24.63	
			Intake Q		7083.41.03	7083.41.03 Behavior Health Care Materials & Supplies - Clinic	\$71.30	
			Etsy		7083.41.03	7083.41.03 Behavior Health Care Materials & Supplies - Clinic	\$72.29	
			Amazon		7083.41.03	7083.41.03 Behavior Health Care Materials & Supplies - Clinic	\$55.90	
			Fusion Grill		7083.43	7083.43 Food - Clinic	\$137.75	
			Save Mart		7083.43	7083.43 Food - Clinic	\$33.48	
			FP Mailing Solutions		7083.46	7083.46 Office and Administrative supplies - Clinic	\$527.85	
			Cameo - Lockers		7083.46	7083.46 Office and Administrative supplies - Clinic	\$1,548.60	
			Staples		7083.46	7083.46 Office and Administrative supplies - Clinic	\$1,273.37	
			Wayfair - desk		7083.46	7083.46 Office and Administrative supplies - Clinic	\$1,029.60	
			Amazon - signs		7083.46	7083.46 Office and Administrative supplies - Clinic	\$40.71	
			Instacard		7083.46	7083.46 Office and Administrative supplies - Clinic	\$50.00	
			Easy Keys		7083.62	7083.62 Repairs and Maintenance Grounds - Clinic	\$35.48	
			Sender's Market		7083.62	7083.62 Repairs and Maintenance Grounds - Clinic	\$101.96	
			Central Valley Hardware		7083.62	7083.62 Repairs and Maintenance Grounds - Clinic	\$157.17	
			Calaveras Mini Storage		7083.69	7083.69 Other purchased services - Clinic	\$200.00	
			Proscreening		7083.69	7083.69 Other purchased services - Clinic	\$197.00	
			Medstatix		7083.69	7083.69 Other purchased services - Clinic	\$221.00	
			Clark Pest Control		7083.69	7083.69 Other purchased services - Clinic	\$94.00	
			CalWaste		7083.80	7083.80 Utilities - Electrical, Gas, Water, other - Clinic	\$381.69	
			MedPro Waste		7083.80	7083.80 Utilities - Electrical, Gas, Water, other - Clinic	\$397.72	
			Language Line		7083.85	7083.85 Telephone and Communications -	\$608.40	

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DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
						Clinic		
			Spruce		7083.85	7083.85 Telephone and Communications - Clinic	\$26.87	
			AT&T T2T phones		7083.85	7083.85 Telephone and Communications - Clinic	\$262.72	
			Calaveras County Permit		7083.86	7083.86 Dues, Subscriptions & Fees- Clinic	\$126.87	
			CPR certs		7083.87	7083.87 Outside Training - Clinic	\$23.32	
			AIRBNB - Pedicatrician		7083.89	7083.89 Recruiting - Clinic	\$289.86	
			Staples		8610.46	8610.46 Office and Administrative Supplies - District	\$166.15	
			AT&T program Coordinator phone		8610.46	8610.46 Office and Administrative Supplies - District	\$121.27	
			T Mobile		8610.69	8610.69 Other - IT Services- District	\$51.40	
			Quickbooks		8610.69	8610.69 Other - IT Services- District	\$200.00	
			Carbonite Subscriptions		8610.86	8610.86 Dues, Subscriptions & Fees - District	\$287.97	
			Study.com		8610.87	8610.87 Outside Training's - Admin.	\$59.99	
			Amazon- Self inking stamp		8888.00	8888.00 Calaveras Wellness Foundation	\$15.00	
			Squarespace - Annual fee/refund		8888.00	8888.00 Calaveras Wellness Foundation	\$92.98	
			Squarespace - Domain fee		8888.00	8888.00 Calaveras Wellness Foundation	\$12.00	
			99Designs - Website building		8888.00	8888.00 Calaveras Wellness Foundation	\$4,515.00	
			Canva.com		8890.00	8890.00 Foundation - Stay Vertical, Golden Health Grant Awards - Dist.	\$244.90	
			Canva.com		2001.00	2001.00 Credit Card Payable		\$45,829.91
							\$45,829.91	\$45,829.91
06/30/2024	Journal Entry	7/24 Capital Lease	7/24 Capital Lease Rent		1300.00	1300.00 Prepaid Expenses		\$100,000.00
			7/24 Capital Lease Rent		1001.10	1001.10 Umpqua Bank - Checking - NEW	\$100,000.00	\$100,000.00
								\$100,000.00
06/30/2024	Journal Entry	6/30/24 AR Revenue	6/30/24 AR Revenue		4083.49	4083.49 VSHWC Gross Revenues		\$629,612.60
			6/30/24 AR Revenue		4083.60	4083.60 Contractual Adjustments	\$142,763.24	
			6/30/24 AR Revenue		1205.50	1205.50 Allowance for Uncollectable Clinic Receivables		\$366,966.81
			6/30/24 AR Revenue		1001.90	1001.90 U.S. Bank - VSHWC	\$366,966.81	
			6/30/24 AR Revenue		1205.50	1205.50 Allowance for Uncollectable Clinic Receivables		\$338,480.19
			6/30/24 AR Revenue		1205.50	1205.50 Allowance for Uncollectable Clinic Receivables	\$539,661.00	
			6/30/24 AR Revenue		1205.51	1205.51 Cash to be Reconciled		\$539,661.00
			6/30/24 AR Revenue		1205.51	1205.51 Cash to be Reconciled	\$825,329.55	
							\$1,874,720.60	\$1,874,720.60
06/30/2024	Journal Entry	6/30/24 US Bank Recon	6/30/24 US Bank Recon		1001.90	1001.90 U.S. Bank - VSHWC		\$497,055.99
			6/30/24 US Bank Recon		1001.45	1001.45 Five Star Checking-MTHCD-Operating	\$497,055.99	
							\$497,055.99	\$497,055.99
06/30/2024	Journal Entry	6/24 Cap. Lease Rev	6/24 Cap. Lease Rev		1300.00	1300.00 Prepaid Expenses	\$100,000.00	
			6/24 Cap. Lease Rev		9260.01	9260.01 Deferred Lease Income		\$100,000.00
							\$100,000.00	\$100,000.00
TOTAL							\$3,691,012.92	\$3,691,012.92

May-24

\$ 100.00	7083.26	Cisco Fire	Inspection	\$ 100.00	7083.26 - OTHER CONTRACTED SERVICES - CLINIC
\$ 20,156.06	7083.41.01	McKesson Medical	Medical Supplies		
\$ 10,610.50	7083.41.01	Hyperion Medical	Smart-ABI	\$ 30,766.56	7083.41.01 - OTHER MEDICAL CARE MATERIALS & SUPPLIES
\$ 442.00	7083.41.02	Midmark	Dental Supplies		
\$ 765.15	7083.41.02	Henry Schein	Dentrix Dental Systems		
\$ 24.63	7083.41.02	Amazon	Fuses	\$ 1,231.78	7083.41.02 - DENTAL CARE MATERIALS & SUPPLIES
\$ 71.30	7083.41.03	IntakeQ	Psychiatric BH Forms		
\$ 72.29	7083.41.03	Etsy	BH Materials		
\$ 55.90	7083.41.03	Amazon	BH Materials	\$ 199.49	7083.41.03 - BEHAVIOR HEALTH CARE MATERIALS & SUPPLIES
\$ 137.75	7083.43	Fusion Grill	Staff Appreciation		
\$ 33.48	7083.43	Save Mart	Staff Appreciation Supplies	\$ 1,712.23	7083.43 - FOOD - CLINIC
\$ 527.85	7083.46	FP Mailing Solutions	Postage Machine Reload		
\$ 1,548.60	7083.46	Cameo	Lockers		
\$ 1,273.37	7083.46	Staples	Office Supplies		
\$ 1,029.60	7083.46	Wayfair	Desk		
\$ 40.71	7083.46	Amazon	signs		
\$ 50.00	7083.46	Instacard	Badges	\$ 4,470.13	7083.46 - OFFICE & ADMINISTRATIVE SUPPLIES - CLINIC
\$ 35.48	7083.62	Easykeys	Keys		
\$ 101.96	7083.62	Senders Market	Hardware/Keys		
\$ 157.17	7083.62	Central Valley Hardware	Supplies	\$ 294.61	7083.62 - Repairs & Maint Grounds
\$ 200.00	7083.69	CALAVERAS MINI STORAGE	NO RECEIPT		
\$ 197.00	7083.69	ProScreening	Background checks/Credentials		
\$ 221.00	7083.69	MEDSTATIX	Survey Reports		
\$ 94.00	7083.69	Clark Pest Control	Pest control	\$ 712.00	7083.69 - OTHER PURCHASED SERVICES - CLINIC
\$ 381.69	7083.80	Cal-Waste	Trash Removal		
\$ 397.72	7083.80	MedPro Disposal	Waste Removal	\$ 779.41	7083.80 - UTILITIES - CLINIC
\$ 608.40	7083.85	Language Line	Translation Services		
\$ 26.87	7083.85	Spruce	On Call/After hours Services		
\$ 262.72	7083.85	AT&T	Previous T2T Oncall Cell phones (2)	\$ 897.99	7083.85 - TELEPHONE & COMMUNICATIONS - CLINIC
\$ 126.87	7083.86	Calaveras County Building Dept.	Building Permit	\$ 126.87	7083.86 - DUES & SUBSCRIPTIONS - CLINIC
\$ 23.32	7083.87	National CPR Foundation	CPR Certs	\$ 23.32	7083.87 - OUTSIDE TRAINING - CLINIC
\$ 289.86	7083.89	AIRBNB	Physician Recruitment	\$ 289.86	7083.89 - RECRUITING - CLINIC
\$ 166.15	8610.46	Staples	Office Supplies		
\$ 121.27	8610.46	AT&T	Phone for Program Coordinator	\$ 287.42	8610.46 - OFFICE & ADMINISTRATIVE SUPPLIES - DISTRICT
\$ 51.40	8610.69	T-Mobile	Monthly District Internet		
\$ 200.00	8610.69	QUICKBOOKS	MONTHLY SUB/1099 filing	\$ 251.40	8610.69 - OTHER - IT SERVICES - DISTRICT
\$ 287.97	8610.86	Carbonite	Annual Subscription	\$ 287.97	8610.86 - DUES & SUBSCRIPTIONS - DISTRICT
\$ 59.99	8610.87	Study.com	Accounting Classes	\$ 59.99	8610.87 - OUTSIDE TRAINING - DISTRICT
\$ 15.00	8888.00	Amazon	Self inking stamp		
\$ 92.98	8888.00	Squarespace	Refund/Annual		
\$ 12.00	8888.00	Squarespace	Domain		
\$ 4,515.00	8888.00	99Designs	WOTW Website design	\$ 4,634.98	8888.00 CALAVERAS WELLNESS FOUNDATION
\$ 244.90	8890.00	Canva.com	Stay Vertical postcards/renewal	\$ 244.90	8890.00 - PROJECTS, GRANTS & SUPPORT - DISTRICT
\$ 45,829.91				\$ 45,829.91	

District 401K Contribution

	<u>2019/2020</u>	<u>2020/2021</u>	<u>2021/2022</u>	<u>2022/2023</u>	<u>2023/2024</u>
Employee contribution	10,532.33	45,317.11	55,500.38	76,628.08	129,181.60
District Options:					
3%	315.97	1,359.51	1,665.01	2,298.84	3,875.45
4%	421.29	1,812.68	2,220.02	3,065.12	5,167.26
5%	526.62	2,265.86	2,775.02	3,831.40	6,459.08
6%	631.94	2,719.03	3,330.02	4,597.68	7,750.90
7%	737.26	3,172.20	3,885.03	5,363.97	9,042.71
8%	842.59	3,625.37	4,440.03	6,130.25	10,334.53
9%	947.91	4,078.54	4,995.03	6,896.53	11,626.34
10%	1,053.23	4,531.71	5,550.04	7,662.81	12,918.16

Board Approved in yellow