



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, February 26, 2025

8:00am

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

Agenda

Mark Twain Health Care District Mission Statement

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

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

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

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

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

A. Un-Approved Minutes:

- Finance Committee Meeting Minutes January 15, 2025:

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

- General Comments:
- BHCIP Update:
- Pharmacy Remodel Update:
- West Wing Update:
- 2021 Cost Report Audit:

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

- MOB 704 Update:

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

- Financials for January 2025 Will Be Presented: Public Comment - **Action**

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

9. Comments and Future Agenda Items:

10. Next Meeting:

Next Finance Committee Meeting will be March 19, 2025 at 9am.

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

Traci Whittington is inviting you to a scheduled Zoom meeting.

Topic: MTHCD Finance Committee Meeting

Time: Feb 26, 2025 08:00 AM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/89184495620?pwd=anwlbXNQzJuQv2baaW3bcb2OQo1yvf.1>

Meeting ID: 891 8449 5620

Passcode: 222085

One tap mobile

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- +1 646 931 3860 US**
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- +1 929 205 6099 US (New York)**

Meeting ID: 891 8449 5620

Passcode: 222085

Find your local number: <https://us02web.zoom.us/u/kcyJIYD4I1>

This Institution is an Equal Opportunity Provider and Employer
Agenda February 26, 2025 MTHCD Finance Committee Meeting



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Finance Committee Meeting
Mark Twain Medical Center Classroom 5
768 Mountain Ranch Road
San Andreas, CA
January 15, 2025

9:00am

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

UN- Approved Minutes

Mark Twain Health Care District Mission Statement

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

1. Call to order with Flag Salute:

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

2. Roll Call:

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

Quorum: Yes

3. Approval of Agenda: 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 Nov. 20, 2024:

Motion to approve Consent Agenda with Minutes by Mr. Randolph

Second: Ms. Bettinger

Ayes: 3

Nays: 0

6. Chief Executive Officer's Report:

Fiscal year end 6/30/21 undergoing audit for Reconciliation Report.

Recruiting for Family Medicine provider. 2 pediatricians on board this week.

- VSHWC Performance at 6 months:

The VSHWC has 13,369 encounters. 7-10 new patient requests per day..

- BHCIP Update:

Construction at 50% financially. 65% construction complete. Potential temporary occupancy March 2025.

- Pharmacy Remodel Update:

Architects submitting request for building permit. Will begin working on this once The Behavior Health expansion is complete.

- West Wing Update:

Design in progress.

Real Estate Review:

- MOB 704 Update:

The MTMC is completely out of Suites 103-105. Inspection shows units in good condition. Walk through with County Representatives was done. Potential occupancy in the summer.

7. Accountant's Report:

- Financials for November 2024 Will Be Presented: Public Comment - **Action**

Financials in the black.

Motion to approve November Financials with I&R Report by Mr. Randolph

Second: Ms. Bettinger

Ayes: 3

Nays: 0

- Financials for December 2024 Will Be Presented: Public Comment - **Action**

Property tax check received. Money moved into investment account.

December financials look good.

Motion to approve December Financials with I&R Report by Mr. Randolph

Second: Ms. Bettinger

Ayes: 3

Nays: 0

8. Treasurer's Report:

No Report.

9. Comments and Future Agenda Items:

Hearing none.

10. Next Meeting:

Next Finance Committee Meeting on February 26 at 8:00am.

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

Motion to approve Adjourn by Ms. Bettinger

Second: Mr. Wood

Ayes: 3

Nays: 0

Time: 9:55am

Traci Whittington is inviting you to a scheduled Zoom meeting.

Topic: MTHCD Finance Committee Meeting

Time: Jan 15, 2025 09:00 AM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/82839225656?pwd=nNc8fMCobrD7tKvvhvrFB0wXz3LJZv.1>

Meeting ID: 828 3922 5656

Passcode: 947556

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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 January 2025
Item Type: Action
Submitted By: Rick Wood, Accountant & Traci Whittington, Accounting
Presented By: Rick Wood, Accountant & Traci Whittington, Accounting

BACKGROUND:

The January 2025 Financials reports are attached for your review and approval.

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

1/31/25

	Actual Month	Y-T-D Actual	2024/2025 Budget
Total Other Revenue	519,658	3,719,766	7,480,926
Labor related costs	(297,168)	(2,040,885)	(3,298,269)
Non labor expenses	(281,816)	(1,981,885)	(4,479,995)
Total Expenses	(578,984)	(4,022,769)	(7,778,264)
Net Expenses over Revenues	(59,326)	(303,004)	(297,338)

Mark Twain Health Care District						
Annual Budget Recap						
	01/31/25	2024 - 2025 Annual Budget				
	Actual	Total				
	Y-T-D	District	Clinic	Rental	Projects	Admin
Revenues	6,536,415	10,445,483	7,480,926	1,089,557	0	1,875,000
Total Revenue	6,536,415	10,445,483	7,480,926	1,089,557	0	1,875,000
Expenses	(6,198,227)	(9,913,598)	(7,778,264)	(741,229)	(634,500)	(759,605)
Total Expenses	(6,198,227)	(9,913,598)	(7,778,264)	(741,229)	(634,500)	(759,605)
Surplus(Deficit)	338,189	531,885	(297,338)	348,328	(634,500)	1,115,395
Historical Totals	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22
	(636,595)	(667,632)	(1,258,828)	(1,236,253)	(1,068,554)	(500,529)
	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
	(115,159)	(212,780)	84,671	(22,389)	(95,377)	(293,261)
	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23
	(304,048)	(1,003,063)	(868,056)	(871,876)	(851,960)	(1,282,214)
	23-Jul	Aug-23	23-Sep	23-Oct	23-Nov	23-Dec
	197,850	392,710	412,064	551,925	546,391	630,489
	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24
	728,240	1,033,067	1,135,447	1,414,580	1,515,345	1,549,413
	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
	41,416	105,833	105,493	59,726	60,182	277,287
	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25
	338,189					

Mark Twain Health Care District										
Direct Clinic Financial Projections										
			1/31/25			VSHWC				
		Monthly Budget	Actual Month	Variance \$\$\$	Variance %	Y-T-D Budget	Y-T-D Actual	Variance \$\$\$	Variance %	2024/2025 Budget
4083.49	Urgent care Gross Revenues	752,537	639,737	(112,800)	85.01%	5,267,760	4,679,502	(588,258)	88.83%	9,030,446
4083.60	Contractual Adjustments	(129,210)	(120,079)	9,131	92.93%	(904,470)	(959,737)	(55,267)	106.11%	(1,550,520)
	Net Patient revenue	623,327	519,658	(103,669)	83.37%	4,363,290	3,719,766	(643,525)	85.25%	7,479,926
						0				
4083.90	Flu shot, Lab income, physicals					0				
4083.91	Medical Records copy fees					0				1,000
9108.00	Other - Plan Incentives & COVID Relief					0	-			
			0			0	0			1,000
	Total Other Revenue	623,411	519,658	(103,753)	83.36%	4,363,290	3,719,766	(643,525)	85.25%	7,480,926
7083.09	Other salaries and wages	(223,150)	(246,413)	(23,263)	110.42%	(1,562,051)	(1,734,067)	(172,016)	111.01%	(2,677,802)
7083.10	Payroll taxes	(16,916)	(25,297)	(8,381)	149.54%	(118,414)	(133,746)	(15,331)	112.95%	(202,996)
7083.12	Vacation, Holiday and Sick Leave	(13,389)	0	13,389	0.00%	(93,723)	0	93,723	0.00%	(160,668)
7083.13	Group Health & Welfare Insurance	(16,881)	(23,857)	(6,976)	141.32%	(118,170)	(161,870)	(43,700)	136.98%	(202,577)
7083.14	Group Life Insurance					0	0			
7083.15	Pension and Retirement	(2,232)	0	2,232	0.00%	(15,621)	0	15,621	0.00%	(26,778)
7083.16	Workers Compensation insurance	(2,232)	(1,600)	631	71.71%	(15,621)	(11,202)	4,419	71.71%	(26,778)
7083.18	Other payroll related benefits	(56)	0	56	0	(391)	0			(670)
	Total taxes and benefits	(51,706)	(50,755)	951	98.16%	(361,939)	(306,818)	55,121	84.77%	(620,467)
	Labor related costs	(274,856)	(297,168)	(22,312)	108.12%	(1,923,990)	(2,040,885)	(116,894)	106.08%	(3,298,269)
7083.05	Marketing	(833)	(1,800)	(967)	216.00%	(5,833)	(6,762)	(929)		(10,000)
7083.20.01	Medical - Physicians	(91,505)	(33,223)	58,283	36.31%	(640,537)	(293,372)	347,165	45.80%	(1,098,064)
7083.20.02	Dental - Providers	(22,750)	0	22,750	0.00%	(159,250)	0	159,250	0.00%	(273,000)
7083.20.03	Behavioral Health - Providers	(22,533)	(21,600)	933	95.86%	(157,733)	(137,650)	20,083	87.27%	(270,400)
7083.22	Consulting and Management fees	(2,500)	(7,389)	(4,889)	295.57%	(17,500)	(27,540)	(10,040)	157.37%	(30,000)
7083.23	Legal - Clinic	0	3,957	3,957		0	(451)	(451)		0
7083.26	Other contracted services	(40,417)	(53,361)	(12,944)	132.03%	(282,917)	(300,957)	(18,040)	106.38%	(485,000)
7083.27	Other- IT Services	(3,176)	(9,797)	(6,621)			(39,500)			(38,117)
7083.29	Other Professional fees	(4,417)	(3,539)	878	80.12%	(30,917)	(34,446)	(3,529)	111.42%	(53,000)
7083.36	Oxygen and Other Medical Gases	(75)	(97)	(22)	129.44%	(525)	(631)	(106)	120.19%	(900)
7083.41.01	Other Medical Care Materials and Supplies	(24,417)	(7,001)	17,415	28.67%	(170,917)	(152,918)	17,999	89.47%	(293,000)
7083.41.02	Dental Care Materials and Supplies - Clinic	(35,165)	(8,701)	26,464		(246,155)	(82,587)	163,568		(421,980)
7083.41.03	Behavioral Health Materials	0	(71)	(71)		0	(878)	(878)		
7083.62	Repairs and Maintenance Grounds	(458)	(1,331)	(873)	290.39%	(3,208)	(7,569)	(4,361)	235.92%	(5,500)
7083.72	Depreciation - Bldgs & Improvements	(61,045)	(61,045)	(0)	100.00%	(427,318)	(427,318)	(0)	100.00%	(732,545)
7083.74	Depreciation - Equipment	(14,151)	(14,151)	(0)	100.00%	(99,059)	(99,059)	0		(169,815)
7083.80	Utilities - Electrical, Gas, Water, other	(6,417)	(9,117)	(2,700)	142.09%	(44,917)	(40,855)	4,062	90.96%	(77,000)
7083.43	Food	(375)	(130)	245	34.79%	(2,625)	(5,528)	(2,903)	210.58%	(4,500)
7083.46	Office and Administrative supplies	(3,042)	(4,400)	(1,358)	144.66%	(21,292)	(22,918)	(1,627)	107.64%	(36,500)
7083.69	Other purchased services	(1,292)	(3,769)	(2,477)	291.78%	(9,042)	(23,645)	(14,603)	261.51%	(15,500)
7083.81	Insurance - Malpractice	(3,899)	(3,812)	88	97.75%	(27,295)	(26,682)	613	97.75%	(46,791)
7083.82	Other Insurance - Clinic	0	0	0		0	(1,228)	(1,228)		
7083.83	License renewals	(1,375)	0	1,375	0.00%	(9,625)	(3,658)	5,967	38.01%	(16,500)
7083.85	Telephone and Communications	(2,083)	(4,170)	(2,086)	200.14%	(14,583)	(24,022)	(9,439)	164.72%	(25,000)
7083.86	Dues, Subscriptions & Fees	(917)	(1,273)	(356)	138.89%	(6,417)	(1,648)	4,769	25.69%	(11,000)
7083.87	Outside Training	(667)	(8,612)	(7,945)	1291.75%	(4,667)	(11,208)	(6,542)	240.18%	(8,000)
7083.88	Mileage - VSHWC	(2,250)	(4,388)	(2,138)	195.03%	(15,750)	(25,155)	(9,405)	159.71%	(27,000)
7083.89	Recruiting	(6,083)	(2,549)	3,534	41.91%	(42,583)	(40,582)	2,002	95.30%	(73,000)
8870.00	Interest on Debt Service	(21,490)	(20,446)	1,045	95.14%	(150,432)	(143,119)	7,313	95.14%	(257,883)
8895.00	Let's All Smile	0	0	0		0	0	0		
	Non labor expenses	(373,333)	(281,816)	91,517	75.49%	(2,591,096)	(1,981,885)	609,211	76.49%	(4,479,995)
	Total Expenses	(648,189)	(578,984)	69,205	89.32%	(4,515,086)	(4,022,769)	492,316	89.10%	(7,778,264)
	Net Expenses over Revenues	(24,778)	(59,326)	(34,548)	173%	(151,796)	(303,004)	(151,208)	174%	(297,338)

Mark Twain Health Care District											
Rental Financial Projections		Rental									
		1/31/25									
		Monthly Budget	Actual Month	Variance \$\$\$	Variance %	Y-T-D Budget	Y-T-D Actual	Variance \$\$\$	Variance %	2024/2025 Budget	
9260.01	Rent Hospital Asset amortized	72,000	72,000	0	100.00%	504,000	504,000	0	100.00%	864,000	
Rent Revenues		72,000	72,000	0	100.00%	504,000	504,000	0	100.00%	864,000	
9520.62	Repairs and Maintenance Grounds		0			0	(2,300)				
9520.80	Utilities - Electrical, Gas, Water, other	(28,000)	(109,950)	(81,950)	392.68%	(196,000)	(433,479)	(237,479)	221.16%	(336,000)	
9521.80	Utility Reimbursements- MTMC	0	0				40,141				
9520.85	Telephone & Communications	(625)	(483)	142	77.28%	(4,375)	(3,468)	907	79.27%	(7,500)	
9520.72	Depreciation	(8,333)	(18,907)	(10,574)	226.88%	(58,333)	(132,349)	(74,016)	226.88%	(100,000)	
9520.82	Insurance										
Total Costs		(36,958)	(129,340)	(92,381)	349.96%	(258,708)	(531,455)	(272,747)	205.43%	(443,500)	
Net		35,042	(57,340)	(92,381)	-163.63%	245,292	(27,455)	(272,747)	-11.19%	420,500	
9260.02	MOB Rents Revenue	16,069	10,228	(5,841)	63.65%	112,484	118,141	5,657	105.03%	192,830	
9521.75	MOB rent expenses	(24,611)	(47,562)	(22,951)	193.26%	(172,275)	(166,467)	5,808	96.63%	(295,329)	
Net		(8,542)	(37,334)	(28,792)	437.08%	(59,791)	(48,326)	11,465	80.82%	(102,499)	
9260.03	Child Advocacy Rent revenue	801	820	18	102.28%	5,609	5,737	128	102.28%	9,615	
9522.75	Child Advocacy Expenses	(100)	(150)	(50)	0.00%	(700)	(375)	325	0.00%	(1,200)	
Net		701	670	(32)	95.48%	4,909	5,362	453	109.23%	8,415	
9260.04	Sunrise Pharmacy Revenue	1,926	0	(1,926)	0.00%	13,482	7,632	7,632	0.00%	23,112	
7084.41	Sunrise Pharmacy Expenses	(100)	0	100		(700)	0	0		(1,200)	
Total Revenues		90,796	83,048	(7,749)	91.47%	635,575	635,510	(65)	99.99%	1,089,557	
Total Expenses		(61,769)	(177,052)	(115,283)	286.64%	(432,384)	(698,298)	(265,914)	161.50%	(741,229)	
Summary Net		29,027	(94,004)	(123,031)	-323.85%	203,191	(62,787)	(265,979)	-30.90%	348,328	

Mark Twain Health Care District										
Projects, Grants and Support										
		1/31/2025								
						Month				
			2021/2022	2022/2023	2023/2024	2024/2025	to-Date	Actual	Actual	
			Budget	Budget	Budget	Budget	Budget	Month	Y-T-D	
									vs Budget	
	Project grants and support		(667,000)	(85,000)	(177,900)	(634,500)	(370,125)	(30,246)	(117,537)	18.52%
8890.00	Miscellaneous (TBD)				(100,000)	(500,000)		(1,000)	(58,236)	11.65%
8890.01	AED for Life				(40,000)	(40,000)	(23,333)	(24,921)	(24,921)	62.30%
8890.02	Stay Vertical Calaveras		(14,000)	(35,000)	(37,900)	(64,500)	(37,625)	(4,325)	(31,880)	49.43%
8890.03	Doris Barger Golf					(2,500)	(1,458)			0.00%
8890.04	San Andreas Rotary Club-Hospice									
8890.05	Steps to Kick Cancer									
8890.06	Office of Education (Med. Science)					(25,000)	(14,583)			0.00%
8890.07	Veterans Support									
8890.08	Foundation		(628,000)							
8890.09	Friends of the Calaveras County Fair					(2,500)	(1,458)		(2,500)	100.00%
8890.10	Community Grants			(50,000)						
8890.11	Calaveras Senior Center Meals									
8890.12	High school ROP (CTE) program		(25,000)							
	Project grants and support		(667,000)	(85,000)	(177,900)	(634,500)	(78,458)	(30,246)	(117,537)	138.28%

Mark Twain Health Care District										
General Administration Financial Projections										
1/31/25										
ADMIN										
		Monthly Budget	Actual Month	Variance \$\$\$	Variance %	Y-T-D Budget	Y-T-D Actual	Variance \$\$\$	Variance %	2024/2025 Budget
9060.00	Income, Gains and losses from investments	31,250	38,012	6,762	121.64%	218,750	283,742	64,992	129.71%	375,000
9160.00	Property Tax Revenues	116,667	116,667	0	100.00%	816,667	816,669	2	100.00%	1,400,000
9010.00	Gain on Sale of Asset						(25,000)			
9101.00	Gain and Loss on Sale of Asset									
9400.00	Miscellaneous Income		4,567			0	4,567			
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			131,507	131,507			100,000
9205.03	Miscellaneous Income (1% Minority Interest)		6,634			0	9,919			
	Summary Revenues	147,917	165,881	17,964	112.14%	1,166,923	1,221,403	54,480	104.67%	1,875,000
8610.09	Other salaries and wages	(31,041)	(23,104)	7,936	74.43%	(217,284)	(171,177)	46,107	78.78%	(372,487)
8610.10	Payroll taxes	(2,135)	(1,221)	914	57.18%	(14,943)	(8,994)	5,950	60.19%	(25,617)
8610.12	Vacation, Holiday and Sick Leave	(1,862)	0	1,862	0.00%	(13,037)	0	13,037	0.00%	(22,349)
8610.13	Group Health & Welfare Insurance	(1,134)	0	1,134	0.00%	(7,939)	0	7,939	0.00%	(13,609)
8610.14	Group Life Insurance	-	0	0	0.00%	0	0	0	0.00%	0
8610.15	Pension and Retirement	(310)	0	310	0.00%	(2,173)	(12,981)	(10,808)	597.42%	(3,725)
8610.16	Workers Compensation insurance	(310)	0	310	0.00%	(2,173)	0	2,173	0.00%	(3,725)
8610.18	Other payroll related benefits	(8)	0	8	0.00%	(54)	0	54	0.00%	(93)
	Benefits and taxes	(5,760)	(1,221)	4,539	21.19%	(40,319)	(21,975)	18,344	54.50%	(69,118)
	Labor Costs	(36,800)	(24,325)	12,476	66.10%	(257,603)	(193,152)	64,451	74.98%	(441,605)
8610.22	Consulting and Management Fees	(2,083)	(405)	1,679	19.43%	(14,583)	(2,267)	12,316	15.55%	(25,000)
8610.23	Legal	(2,500)	(989)	1,511	39.56%	(17,500)	(7,242)	10,258	41.38%	(30,000)
8610.24	Accounting /Audit Fees	(5,000)	(888)	4,112	17.76%	(35,000)	(18,257)	16,743	52.16%	(60,000)
8610.05	Marketing	(3,750)	0	3,750	0.00%	(26,250)	(4,809)	21,441	18.32%	(45,000)
8610.46	Office and Administrative Supplies	(833)	(932)	(99)	111.90%	(5,833)	(4,964)	870	85.09%	(10,000)
8610.62	Repairs and Maintenance Grounds	-	0	0	0.00%	0	0	0	0.00%	0
8610.69	Other- IT Services	(1,500)	(1,182)	318	78.81%	(10,500)	(7,403)	3,097	70.50%	(18,000)
8610.82	Insurance	(7,000)	0	7,000	0.00%	(49,000)	(88,853)	(39,853)	181.33%	(84,000)
8610.86	Dues, Subscriptions & Fees	(1,667)	(11,245)	(9,578)	674.68%	(11,667)	(22,991)	(11,324)	197.06%	(20,000)
8610.87	Outside Trainings	(833)	0	833	0.00%	(5,833)	(7,108)	(1,274)	121.85%	(10,000)
8610.88	Travel	(833)	0	833	0.00%	(5,833)	0	5,833	0.00%	(10,000)
8610.89	Recruiting	-	0	0	0.00%	0	0	0	0.00%	0
8610.90	Other Direct Expenses	(500)	(500)	0	100.00%	(3,500)	(2,700)	800	77.14%	(6,000)
8610.95	Other Misc. Expenses	-	0	0	0.00%	0	0	0	0.00%	0
8888.00	Calaveras Wellness Foundation	-	0	0	0.00%	0	0	0	0.00%	0
	Non-Labor costs	(26,500)	(16,141)	9,526	60.91%	(185,500)	(166,592)	13,074	89.81%	(318,000)
	Total Costs	(63,300)	(40,466)	22,002	63.93%	(443,103)	(359,745)	77,525	81.19%	(759,605)
	Net	84,616	125,415	39,965	148.22%	723,820	861,658	132,005	119.04%	1,115,395

Mark Twain Health Care District
Balance Sheet
As of January 2025

	Total
ASSETS	
Current Assets	
Bank Accounts	
1001.10 Umpqua Bank - Checking	101,392
1001.20 Umpqua Bank - Money Market	6,446
1001.30 Bank of Stockton	93,617
1001.45 Five Star Bank - MTHCD Checking NEW	558,810
1001.50 Five Star Bank - Money Market	308,068
1001.60 Five Star Bank - VSHWC Checking	164,673
1001.65 Five Star Bank - VSHWC Payroll	196,699
1001.90 US Bank - VSHWC	117,157
1001.98 Calaveras Wellness Foundation	49,109
1820 VSHWC - Petty Cash	400
Total Bank Accounts	1,596,372
Accounts Receivable	
1201.00 Accounts Receivable	118,077
1210.00 Grants Receivable	0
1215.00 Clinic Revenue Settlements	1,045,803
Total Accounts Receivable	1,163,881
Other Current Assets	
1003.10 CalTRUST Operational Reserve Fund	33,296
1003.20 CLASS Operational Reserve Fund	2,338,702
1004.10 CLASS Lease & Contract Reserve Fund	1,855,748
1004.20 CLASS Loan Reserve Fund	2,265,825
1004.30 CLASS Capital Improvement Reserve Fund	2,741,590
1004.40 CLASS Technology Reserve Fund	279,519
1004.50 Community Programs Reserve Fund	107,713
1004.60 Lease Termination Reserve Fund	528,859
1150.05 Due from Calaveras County	471,359
1160.00 Lease Receivable	162,790
1205.50 Allowance for Uncollectable Clinic Receivables	229,567
1205.51 Cash To Be Reconciled	350,630
1300.00 Prepaid Expense (USDA)(MTMC rent)	93,426
1300.10 General Prepaid	27,718
Total Other Current Assets	11,486,742
Total Current Assets	14,246,994
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	718,485
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	5,894,474
1220.20 VSHWC - Equipment	949,988
1221.00 Pharmacy Construction	3,536
1250.12 CIP - Sunrise Pharmacy	98,358
1250.13 CIP - Dental Expansion	78,630
1250.14 CIP - Medical Expansion	56,222
1521.20 CIP Buildings - BHCiP	313,806
1600.00 Accumulated Depreciation	-9,476,425
Total Fixed Assets	6,236,630

Other Assets	
1710.10 Minority Interest in MTMC - NEW	395,705
1810.60 Capitalized Lease Negotiations	278,108
1810.65 Capitalized Costs Amortization	18,872
Total Intangible Assets	296,980
2219.00 Capital Lease	5,520,952
2260.00 Lease Receivable - Long Term	841,774
Total Other Assets	7,055,412
TOTAL ASSETS	27,539,036
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000.00 Accounts Payable (MISC)	201,661
Total 200.00 Accts Payable & Accrued Expenses	201,661
2001.00 Other Accounts Payable (Credit Card)	20,777
Total 200.00 Accts Payable & Accrued Expenses	20,777
2010.00 USDA Loan Accrued Interest Payable	81,782
2021.00 Accrued Payroll - Clinic	71,460
2022.00 Accrued Leave Liability	82,251
2100.00 Deide Security Deposit	2,275
2110.00 Payroll Liabilities - New Account for 2019	20,686
2110.10 Valley Springs Security Deposit	1,000
2140.00 Lease Payable - Current	159,518
2200.00 Due to Calaveras Wellness Foundation	49,109
2260.00 Deferred Rental Revenue	333,879
2271.00 Deferred Hospital Lease Rent	224,000
Total Other Current Liabilities	1,025,960
Total Current Liabilities	1,248,399
Long-Term Liabilities	
2128.01 Deferred Capital Lease	-28,000
2129.00 Other Third Party Reimbursement - Calaveras County	498,594
2130.00 Deferred Inflows of Resources	230,362
2210.00 USDA Loan - VS Clinic	6,658,255
2240.00 Lease Payable - Long Term	286,659
Total Long-Term Liabilities	7,645,870
Total Liabilities	8,894,269
Equity	
2900.00 Fund Balance	648,149
2910.00 PY - Historical Minority Interest MTMC	19,720,638
3900.00 Retained Earnings	-2,062,209
Net Income	338,189
Total Equity	18,644,767
TOTAL LIABILITIES AND EQUITY	27,539,036

**Investment & Reserves Report
31-Jan-25**

Reserve Funds	Minimum Target	6/30/2024 Balance	2023/2024 Allocated	2024/2025 Interest	1/31/2025 Balance
Valley Springs HWC - Operational Reserve	2,200,000	1,327,897	0	41,963	1,369,860
Capital Improvement	3,000,000	2,662,840	0	78,750	2,741,590
Technology Reserve	250,000	271,490		8,029	279,519
Lease, Contract, & Utilities Reserve	1,700,000	1,802,444		53,305	1,855,749
Community Programs Reserve	250,000	104,619		3,094	107,713
Lease Termination Reserve	3,250,000	513,668		15,191	528,859
Loan Reserve	2,000,000	2,200,741	0	65,084	2,265,825
Reserves & Contingencies	12,650,000	8,883,699	0	265,415	9,149,114

Reserves	2024-2025	
	1/31/2025	Interest Earned
Valley Springs HWC - Operational Reserve	33,296	1,005
Total Cal-Trust Reserve Funds	33,296	1,005

Valley Springs HWC - Operational Reserve	2,338,703	41,963
Lease & Contract Reserve	1,855,749	53,305
Loan Reserve	2,265,825	65,084
Capital Improvement	2,741,590	78,750
Technology Reserve Fund	279,519	8,029
Community Programs Reserve	107,713	3,094
Lease Termination reserve	528,859	15,191
Total CA-CLASS Reserve Funds	10,117,956	265,415

	CA CLASS	Interest Rate
Prime	3,406,285	4.42%
Enhanced	6,711,671	4.43%
Total	10,117,956	

Five Star		
General Operating - NEW	640,271	286
Money Market Account	308,068	15,080
Valley Springs - Checking	164,673	54
Valley Springs - Payroll	196,699	61
Total Five Star	1,309,711	15,480

Umpqua Bank		
Checking	101,392	0
Money Market Account	6,446	0.38
Investments	0	0
Total Savings & CD's	107,838	0.38

Bank of Stockton	93,617	32
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Total in interest earning accounts	11,662,419	281,934
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Beta Dividends 1	1,759
Anthem Rebate	

Total Without Unrealized Loss	283,692
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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.

Bill Payment List
Mark Twain Health Care District
January 2025

Checking-MTHCD-	Date	Num	Vendor	Amount
	01/07/2025	6879	3-Day Crowns @ 38 Smiles Dental Laboratory	-532.14
	01/13/2025	6908	3-Day Crowns @ 38 Smiles Dental Laboratory	-313.35
	01/21/2025	6936	Aireserv	-150.00
	01/27/2025	6961	Alpine Natural Gas	-2,221.79
	01/21/2025	6937	Anthem Blue Cross	-23,797.05
	01/21/2025	6938	Architenders, Inc.	-1,800.00
	01/21/2025	6939	Arnaudo Bros. L.P.	-23,781.04
	01/21/2025	6940	Aspen Street Architects	-10,101.70
	01/27/2025	6962	AT&T - 831-000-9337 371	-1,175.24
	01/21/2025	6941	AT&T 754-9362	-233.23
	01/07/2025	6880	AT&T 831-000-9975	-3,313.85
	01/21/2025	6942	AT&T OneNet	-249.80
	01/13/2025	6909	Benco Dental Supply Co.	-479.54
	01/21/2025	6943	Benco Dental Supply Co.	-553.90
	01/27/2025	6963	Benco Dental Supply Co.	-575.27
	01/07/2025	6881	BETA Healthcare Group	-5,411.90
	01/07/2025	6882	Brian's Landscape	-800.00
	01/16/2025	6935	Calaveras County Building Department	-2,125.00
	01/21/2025	6944	Calaveras County Water District	-1,218.84
	01/13/2025	6910	Calaveras Power Agency	-24,068.92
	01/07/2025	6883	Calaveras Public Utility District	-6,061.50
	01/21/2025	6945	Cen-Cal Fire Systems, Inc.	-2,750.00
	01/28/2025	6979	Central Calaveras Firefighters Assoc.	-1,000.00
	01/07/2025	6884	CHW, LLP	-750.00
	01/07/2025	6885	City of Angels	-795.39
	01/07/2025	6886	Community United Methodist Church	-360.00
	01/07/2025	6887	Day Denture Laboratory	-973.87
	01/13/2025	6911	Day Denture Laboratory	-944.38
	01/27/2025	6965	Day Denture Laboratory	-1,100.85
	01/27/2025	6966	Debbra Sellick	-100.00
	01/13/2025	6912	Diana Coleman	-2,500.00
	01/21/2025	6946	Diana Coleman	-268.00
	01/13/2025	6913	Division 01 Construction Management Services	-4,175.00
	01/27/2025	6967	Division 01 Construction Management Services	-5,102.50
	01/14/2025	6932	Dr. David Stone	-10,000.00
	01/03/2025	ACH 1/3/25	Dr. Deborah Salom	-11,804.00
	01/07/2025	6888	Dr. Deborah Salom	-468.00
	01/07/2025	6889	Ebbetts Pass Gas Services	-125.00
	01/21/2025	6947	Ebbetts Pass Gas Services	-972.65
	01/13/2025	6914	Emily Cook	-90.00
	01/13/2025	6915	Felicia Treft	-25.00
	01/13/2025	6916	Glidewell Laboratories	-212.51
	01/07/2025	6890	Jacquelyne Youngquist	-3,240.00
	01/03/2025	ACH 1/3/25	James Mosson	-12,480.00

01/13/2025 6917	Janie Willis	-25.00
01/13/2025 6918	Jennifer Scheidt	-640.00
01/27/2025 6968	Johanna Vermeltfoort	-100.00
01/21/2025 6948	Kamps Propane	-2,509.59
01/27/2025 6969	Katherine Murphy	-4,000.00
01/07/2025 6891	Language Line Services	-1,216.95
01/14/2025 6933	Lauren Date-Chong	-15,000.00
01/27/2025 6970	Lauren Date-Chong	-319.20
01/27/2025 6971	Linda Reed	-100.00
01/27/2025 6972	Lori Hack	-100.00
01/27/2025 6973	Louise Carniglia	-420.00
01/03/2025 ACH 1/3/25	Martha Tapia, DO	-15,083.33
01/27/2025 6974	Mary Carley	-86.48
01/21/2025 6949	Modesto Welding Products	-48.54
01/27/2025 6975	Modesto Welding Products	-48.54
01/21/2025 6950	Nathan Henry	-173.26
01/07/2025 6892	Novarad Corporation	-1,077.52
01/13/2025 6920	Orbit Health Practice Mgmt, Inc.	-17,680.00
01/07/2025 6893	PG&E 2070234150-2 Traffic Control	-102.97
01/07/2025 6894	PG&E 7845103478-5 - Centralized Scheduling	-834.92
01/21/2025 6951	PG&E 0606434445-6	-181.00
01/07/2025 6895	PG&E 1022075267-8 - Traffic Control	-79.55
01/13/2025 6921	PG&E 1115246270-8 SOMO	-933.37
01/21/2025 6952	PG&E 3991832007-6 Cancer	-383.78
01/13/2025 6922	PG&E 4263039970-9 Hospital	-18,827.91
01/07/2025 6896	PG&E 7402140630-6 SAFMC	-428.24
01/21/2025 6953	PG&E 8919598400-3 Cancer/Infusion	-1,056.63
01/07/2025 6897	PG&E 9610376900-4-James Dalton (Angels Camp)	-5,006.05
01/21/2025 6954	Pro Tech Security & Electronics	-3,739.89
01/07/2025 6898	Rachall Crowe	-1,362.78
01/13/2025 6923	Rachel Henning	-100.00
01/07/2025 6899	Radiologica	-2,105.00
01/27/2025 6976	Ray Morgan Company	-4,939.15
01/03/2025 ACH 1/3/25	Renee Perry	-2,768.00
01/27/2025 6977	Richard Randolph	-100.00
01/07/2025 6900	RJ Pro Innovative I.T. Services	-5,008.20
01/21/2025 6955	RJ Pro Innovative I.T. Services	-625.00
01/13/2025 6924	Robert G. Gish Consultants, LLC	-2,100.00
01/07/2025 6901	San Andreas Sanitary District	-1,435.89
01/21/2025 6956	Sew & Tell	-37.50
01/13/2025 6925	Shelley Mueller	-125.00
01/07/2025 6902	Signal Service, Inc.	-202.50
01/27/2025 6978	Signal Service, Inc.	-1,453.77
01/21/2025 6957	Sonic Incytes Medical Corp	-13,000.00
01/07/2025 6903	Suburban Propane-Ortho	-1,502.37
01/21/2025 6958	Suburban Propane-Ortho	-1,548.86
01/13/2025 6927	Susan Deax-Keirns	-75.00
01/21/2025 6959	Terracon Consultants, Inc.	-1,110.00
01/07/2025 6904	The Valley Springs News	-190.00

01/13/2025 6928	Timothy Shank	-1,264.96
01/07/2025 6905	Todd Pearson	-312.50
01/13/2025 6929	Traci Whittington	-100.00
01/13/2025 6930	Via Heart Project	-24,921.20
01/07/2025 6906	Vicky Arellano	-381.90
01/07/2025 6907	Your Type Graphics	-235.99
01/13/2025 6931	Your Type Graphics	-124.49

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

-\$326,533.99

Accrual Basis Wednesday, February 19, 2025 05:45 PM GMTZ

Mark Twain Health Care District

Journal January 2025

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
01/01/2025	Journal Entry	12/24 Cap Lease Rev	12/24 Cap Lease	12/24 Cap Lease	1300.00	1300.00 Prepaid Expenses	\$100,000.00	
			12/24 Cap Lease		9260.01	9260.01 Deferred Lease Income		\$100,000.00
							\$100,000.00	\$100,000.00
01/08/2025	Journal Entry	12/24 CC Payment	Umpqua Credit Card Payment	Umpqua Credit Card Payment	2001.00	2001.00 Credit Card Payable	\$29,007.07	
					1001.45	1001.45 Five Star Checking-MTHCD-Operating		\$29,007.07
							\$29,007.07	\$29,007.07
01/09/2025	Journal Entry	1/25 Prop Tax Rev	1/25 Prop Tax Revenue	1/25 Prop Tax Revenue	1001.45	1001.45 Five Star Checking-MTHCD-Operating	\$843,904.09	
					1150.05	1150.05 Due From Calaveras County		\$843,904.09
							\$843,904.09	\$843,904.09
01/10/2025	Journal Entry	1/10/25 Payrun #179	Pay Period 12/22/24 - 1/4/2025	Pay Period 12/22/24 - 1/4/2025	8610.09	8610.09 Other salaries and wages - Admin.	\$11,411.42	
			Pay Period 12/22/24 - 1/4/2025	Pay Period 12/22/24 - 1/4/2025	7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$66,784.84	
			Pay Period 12/22/24 - 1/4/2025	Pay Period 12/22/24 - 1/4/2025	7083.09.02	7083.09.02 Dental Salaries and Wages	\$19,826.20	
			Pay Period 12/22/24 - 1/4/2025	Pay Period 12/22/24 - 1/4/2025	7083.09.03	7083.09.03 Behavior Health Salaries and Wages	\$13,312.63	
			Pay Period 12/22/24 - 1/4/2025	Pay Period 12/22/24 - 1/4/2025	8610.10	8610.10 Payroll taxes - Admin.	\$165.47	
			Pay Period 12/22/24 - 1/4/2025	Pay Period 12/22/24 - 1/4/2025	7083.10	7083.10 Payroll taxes - Clinic	\$1,438.06	
			Pay Period 12/22/24 - 1/4/2025	Pay Period 12/22/24 - 1/4/2025	8610.10	8610.10 Payroll taxes - Admin.	\$434.09	
			Pay Period 12/22/24 - 1/4/2025	Pay Period 12/22/24 - 1/4/2025	7083.10	7083.10 Payroll taxes - Clinic	\$6,422.43	
			Pay Period 12/22/24 - 1/4/2025	Pay Period 12/22/24 - 1/4/2025	7083.10	7083.10 Payroll taxes - Clinic	\$4,143.61	
			Pay Period 12/22/24 - 1/4/2025	Pay Period 12/22/24 - 1/4/2025	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$3,207.06
			Pay Period 12/22/24 - 1/4/2025	Pay Period 12/22/24 - 1/4/2025	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$13,713.04
			Pay Period 12/22/24 - 1/4/2025	Pay Period 12/22/24 - 1/4/2025	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$11,942.34
			Pay Period 12/22/24 - 1/4/2025	Pay Period 12/22/24 - 1/4/2025	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$6,004.03
			Pay Period 12/22/24 - 1/4/2025	Pay Period 12/22/24 - 1/4/2025	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$4,143.62
			Pay Period 12/22/24 - 1/4/2025	Pay Period 12/22/24 - 1/4/2025	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$746.34
			Pay Period 12/22/24 - 1/4/2025	Pay Period 12/22/24 - 1/4/2025	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$8,339.08
			Pay Period 12/22/24 - 1/4/2025	Pay Period 12/22/24 - 1/4/2025	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$1,896.65
			Payroll Processing Fee - Pay Period 12/22/24 - 1/4/2025	Payroll Processing Fee - Pay Period 12/22/24 - 1/4/2025	8610.22	8610.22 Consulting and Management Fees - District	\$379.33	
			Payroll Processing Fee - Pay Period 12/22/24 - 1/4/2025	Payroll Processing Fee - Pay Period 12/22/24 - 1/4/2025	7083.22	7083.22 Consulting and Management fees - Clinic	\$1,517.32	
			Pay Period 12/22/24 - 1/4/2025	Pay Period 12/22/24 - 1/4/2025	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$39,010.09	
			Pay Period 12/22/24 - 1/4/2025	Pay Period 12/22/24 - 1/4/2025	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$39,010.09
			Pay Period 12/22/24 - 1/4/2025	Pay Period 12/22/24 - 1/4/2025	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$75,843.24
							\$164,845.49	\$164,845.49
01/13/2025	Journal Entry	1/13/25 Reserv Transf	1/13/25 Reserve Transfer to CA CLASS	1/13/25 Reserve Transfer to CA CLASS	1001.45	1001.45 Five Star Checking-MTHCD-Operating		\$1,000,000.00
					1003.20	1003.20 Operational Reserve Fund - CA CLASS	\$1,000,000.00	
							\$1,000,000.00	\$1,000,000.00
01/15/2025	Journal Entry	1/15/25 Refund	1/15/25 Refund of duplicate payment	1/15/25 Refund of duplicate payment	1001.45	1001.45 Five Star Checking-MTHCD-Operating	\$4,162.00	
			1/15/25 Refund of duplicate payment	1/15/25 Refund of duplicate payment	7083.23	7083.23 Legal - Clinic		\$3,957.00
			1/15/25 Refund of duplicate payment	1/15/25 Refund of duplicate payment	8610.23	8610.23 Legal - District		\$205.00
							\$4,162.00	\$4,162.00
01/15/2025	Journal Entry	12/24 Athena Charges	12/24 Athena Charges	12/24 Athena Charges	1001.60	1001.60 Five Star Bank - VSHWC Checking - NEW-1		\$40,432.75
					7083.26	7083.26 Other contracted services - Clinic	\$40,432.75	
							\$40,432.75	\$40,432.75
01/21/2025	Journal Entry	1/21/25 VSHWC Deposit	1/21/25 VSHWC Deposit	1/21/25 VSHWC Deposit	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$15,257.24	
			1/21/25 VSHWC Deposit	1/21/25 VSHWC Deposit	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$3,588.28	
			1/21/25 VSHWC Deposit	1/21/25 VSHWC Deposit	4083.49	4083.49 VSHWC Gross Revenues		\$18,845.52
							\$18,845.52	\$18,845.52
01/21/2025	Journal Entry	11/24 MOB Adj	3rd amendment rent reduction. Retroactive to 7/24-11/24	3rd amendment rent reduction. Retroactive to 7/24-11/24	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$5,137.15	
					9260.02	9260.02 MOB Rents Revenue		\$5,137.15
							\$5,137.15	\$5,137.15
01/21/2025	Journal Entry	1/21/25 BHCiP Draw 7	1/21/25 BHCiP Draw 7	1/21/25 BHCiP Draw 7	1001.45	1001.45 Five Star Checking-MTHCD-Operating	\$41,008.37	
					1521.20	1521.20 CIP Buildings		\$41,008.37
							\$41,008.37	\$41,008.37
01/24/2025	Journal Entry	1/24/25 Payrun #180	Pay Period 1/5/25 - 1/18/25	Pay Period 1/5/25 - 1/18/25	8610.09	8610.09 Other salaries and wages - Admin.	\$11,692.67	
			Pay Period 1/5/25 - 1/18/25	Pay Period 1/5/25 - 1/18/25	7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$81,991.06	
			Pay Period 1/5/25 - 1/18/25	Pay Period 1/5/25 - 1/18/25	7083.09.02	7083.09.02 Dental Salaries and Wages	\$27,347.25	
			Pay Period 1/5/25 - 1/18/25	Pay Period 1/5/25 - 1/18/25	7083.09.03	7083.09.03 Behavior Health Salaries and Wages	\$17,151.27	
			Pay Period 1/5/25 - 1/18/25	Pay Period 1/5/25 - 1/18/25	8610.10	8610.10 Payroll taxes - Admin.	\$169.54	
			Pay Period 1/5/25 - 1/18/25	Pay Period 1/5/25 - 1/18/25	7083.10	7083.10 Payroll taxes - Clinic	\$1,815.65	
			Pay Period 1/5/25 - 1/18/25	Pay Period 1/5/25 - 1/18/25	8610.10	8610.10 Payroll taxes - Admin.	\$451.53	
			Pay Period 1/5/25 - 1/18/25	Pay Period 1/5/25 - 1/18/25	7083.10	7083.10 Payroll taxes - Clinic	\$8,036.83	
			Pay Period 1/5/25 - 1/18/25	Pay Period 1/5/25 - 1/18/25	7083.10	7083.10 Payroll taxes - Clinic	\$3,440.91	
			Pay Period 1/5/25 - 1/18/25	Pay Period 1/5/25 - 1/18/25	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$3,970.40
			Pay Period 1/5/25 - 1/18/25	Pay Period 1/5/25 - 1/18/25	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$16,976.72
			Pay Period 1/5/25 - 1/18/25	Pay Period 1/5/25 - 1/18/25	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$16,592.21
			Pay Period 1/5/25 - 1/18/25	Pay Period 1/5/25 - 1/18/25	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$8,064.52
			Pay Period 1/5/25 - 1/18/25	Pay Period 1/5/25 - 1/18/25	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$3,440.91
			Pay Period 1/5/25 - 1/18/25	Pay Period 1/5/25 - 1/18/25	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,273.43
			Pay Period 1/5/25 - 1/18/25	Pay Period 1/5/25 - 1/18/25	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$9,077.84
			Pay Period 1/5/25 - 1/18/25	Pay Period 1/5/25 - 1/18/25	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$127.27
			Payroll Processing Fee-Pay Period 1/5/25 - 1/18/25	Payroll Processing Fee-Pay Period 1/5/25 - 1/18/25	8610.22	8610.22 Consulting and Management Fees - District	\$25.45	
			Payroll Processing Fee-Pay Period 1/5/25 - 1/18/25	Payroll Processing Fee-Pay Period 1/5/25 - 1/18/25	7083.22	7083.22 Consulting and Management fees - Clinic	\$101.82	
			Pay Period 1/5/25 - 1/18/25	Pay Period 1/5/25 - 1/18/25	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$49,044.76	
			Pay Period 1/5/25 - 1/18/25	Pay Period 1/5/25 - 1/18/25	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$49,044.76
			Pay Period 1/5/25 - 1/18/25	Pay Period 1/5/25 - 1/18/25	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$2,525.82

Mark Twain Health Care District

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DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
				Pay Period 1/5/25 - 1/18/25	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$90,174.86
				Period 1/5/25 - 1/18/25	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$2,525.82	
				Period 1/5/25 - 1/18/25	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$2,525.82
							\$203,794.56	\$203,794.56
01/29/2025	Journal Entry	1/29/25 ALLPAID		1/29/25 ALLPAID M. Berchem	1001.60	1001.60 Five Star Bank - VSHWC Checking - NEW-1	\$350.00	
				1/29/25 ALLPAID M. Berchem	4083.49	4083.49 VSHWC Gross Revenues		\$350.00
							\$350.00	\$350.00
01/31/2025	Journal Entry	1/25 Cap Costs		1/25 Cap Costs	1810.65	1810.65 Intangible Assets:Capitalized Costs Amortization	\$993.24	
				1/25 Cap Costs	1810.60	1810.60 Intangible Assets:Capitalized Lease Negotiations		\$993.24
							\$993.24	\$993.24
01/31/2025	Journal Entry	1/25 DepreciationVS		1/25 DepreciationVS	7083.72	7083.72 Depreciation - Bldgs & Improvements - Clinic	\$61,045.42	
				1/25 DepreciationVS	7083.74	7083.74 Depreciation - Equipment - Clinic	\$14,151.25	
				1/25 DepreciationVS	1600.00	1600.00 Accumulated Depreciation		\$75,196.67
							\$75,196.67	\$75,196.67
01/31/2025	Journal Entry	1/25 MOB Rents		1/25 MOB Rents	9260.02	9260.02 MOB Rents Revenue		\$4,519.87
				1/25 MOB Rents	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$4,519.87	
				1/25 MOB Rents	9260.03	9260.03 Child Advocacy Rent Revenue		\$819.55
				1/25 MOB Rents	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$819.55	
							\$5,339.42	\$5,339.42
01/31/2025	Journal Entry	1/25 Cap Depreciation		1/25 Cap Depreciation	9520.72	9520.72 Depreciation	\$18,907.00	
				1/25 Cap Depreciation	2219.00	2219.00 Capital Lease		\$18,907.00
							\$18,907.00	\$18,907.00
01/31/2025	Journal Entry	1/25Cap Lease		1/25Cap Lease	1300.00	1300.00 Prepaid Expenses		\$100,000.00
				1/25Cap Lease	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$100,000.00	
				1/25Cap Lease	9260.01	9260.01 Deferred Lease Income	\$28,000.00	
				1/25Cap Lease	2271.00	2271.00 Deferred Hospital Lease Rent		\$28,000.00
							\$128,000.00	\$128,000.00
01/31/2025	Journal Entry	1/25 Prop Tax Revenue		1/25 Prop Tax Revenue	2129.00	2129.00 Other Third Party Reimbursement - Calaveras County	\$116,667.00	
				1/25 Prop Tax Revenue	9160.00	9160.00 Property Tax Revenues - District		\$116,667.00
							\$116,667.00	\$116,667.00
01/31/2025	Journal Entry	1/25 USDA Interest		1/25 USDA Interest	8870.00	8870.00 Interest on Debt Service - Clinic	\$20,445.52	
				1/25 USDA Interest	1300.00	1300.00 Prepaid Expenses		\$20,445.52
							\$20,445.52	\$20,445.52
01/31/2025	Journal Entry	1/25 EOB Deposits		1/25 EOB Deposits	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$361.65	
				1/25 EOB Deposits	4083.49	4083.49 VSHWC Gross Revenues		\$361.65
							\$361.65	\$361.65
01/31/2025	Journal Entry	1/31/25 US Bank Recon		1/31/25 US Bank Recon	1001.90	1001.90 U.S. Bank - VSHWC		\$525,406.53
				1/31/25 US Bank Recon	1001.45	1001.45 Five Star Checking-MTHCD-Operating	\$525,406.53	
							\$525,406.53	\$525,406.53
01/31/2025	Journal Entry	1/31/25 CA CLASS		1/31/25 CA CLASS	1003.20	1003.20 Operational Reserve Fund - CA CLASS	\$8,421.31	
				1/31/25 CA CLASS	1004.10	1004.10 Lease and Contract Reserve Fund	\$6,682.27	
				1/31/25 CA CLASS	1004.20	1004.20 Loan Reserve Fund	\$8,158.89	
				1/31/25 CA CLASS	1004.30	1004.30 Capital Improvement Reserve Fund	\$9,872.05	
				1/31/25 CA CLASS	1004.40	1004.40 Technology Reserve Fund	\$1,006.50	
				1/31/25 CA CLASS	1004.50	1004.50 Community Programs Reserve Fund	\$387.86	
				1/31/25 CA CLASS	1004.60	1004.60 Lease Termination Reserve Fund	\$1,904.34	
				1/31/25 CA CLASS	9060.00	9060.00 Income, Gains & losses from investments - District		\$36,433.22
							\$36,433.22	\$36,433.22
01/31/2025	Journal Entry	1/31/25 CAL TRUST		1/31/25 CAL TRUST	1003.10	1003.10 Operational Reserve Fund - Cal Trust	\$92.74	
				1/31/25 CAL TRUST	9060.00	9060.00 Income, Gains & losses from investments - District		\$92.74
							\$92.74	\$92.74
01/31/2025	Journal Entry	1/25 CC Recon		Basic	7083.13	7083.13 Group Health & Welfare Insurance - Clinic	\$60.00	
				McKesson	7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$6,040.31	
				Walmart	7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$172.89	
				Staples	7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$53.62	
				Dentrix - Henry Schein	7083.41.02	7083.41.02 Dental Care Materials and Supplies - Clinic	\$765.15	
				Intake Q	7083.41.03	7083.41.03 Behavior Health Care Materials & Supplies - Clinic	\$71.30	
				Save Mart	7083.43	7083.43 Food - Clinic	\$17.08	
				Pickle Patch	7083.43	7083.43 Food - Clinic	\$61.50	
				FP Mailing Solutions	7083.46	7083.46 Office and Administrative supplies - Clinic	\$828.00	
				Lowe's	7083.46	7083.46 Office and Administrative supplies - Clinic	\$218.59	
				Amazon	7083.46	7083.46 Office and Administrative supplies - Clinic	\$971.95	
				Amazon - Robo Doc	7083.46	7083.46 Office and Administrative supplies - Clinic	\$205.64	
				Staples	7083.46	7083.46 Office and Administrative supplies - Clinic	\$1,973.33	
				Harbor Freight	7083.62	7083.62 Repairs and Maintenance Grounds - Clinic	\$24.99	
				Senders Market	7083.62	7083.62 Repairs and Maintenance Grounds - Clinic	\$20.56	
				DK Hardware	7083.62	7083.62 Repairs and Maintenance Grounds - Clinic	\$297.90	
				Calaveras Mini Storage	7083.69	7083.69 Other purchased services - Clinic	\$200.00	
				ProScreening	7083.69	7083.69 Other purchased services - Clinic	\$250.99	
				Medstatix	7083.69	7083.69 Other purchased services - Clinic	\$249.80	
				Clark Pest Control	7083.69	7083.69 Other purchased services - Clinic	\$94.00	

Mark Twain Health Care District

Journal
January 2025

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
				SensoScientific	7083.69	7083.69 Other purchased services - Clinic	\$332.00	
				Stericycle- Shred It	7083.69	7083.69 Other purchased services - Clinic	\$83.98	
				Inuvio- Equip. Maint.	7083.69	7083.69 Other purchased services - Clinic	\$2,242.03	
				Cal-Waste	7083.80	7083.80 Utilities - Electrical, Gas, Water, other - Clinic	\$399.18	
				Med Pro Waste	7083.80	7083.80 Utilities - Electrical, Gas, Water, other - Clinic	\$275.04	
				Spruce - After hours	7083.85	7083.85 Telephone and Communications - Clinic	\$494.74	
				ATT - T2T Phones	7083.85	7083.85 Telephone and Communications - Clinic	\$262.72	
				Dept. Consumer Affairs - Med License	7083.86	7083.86 Dues, Subscriptions & Fees- Clinic	\$1,194.00	
				NurseCE4Less	7083.86	7083.86 Dues, Subscriptions & Fees- Clinic	\$50.15	
				NARHC Training for Terradista	7083.87	7083.87 Outside Training - Clinic	\$600.00	
				CPR training Cert	7083.87	7083.87 Outside Training - Clinic	\$11.66	
				Round Table Pizza	7083.89	7083.89 Recruiting - Clinic	\$49.24	
				Staples	8610.46	8610.46 Office and Administrative Supplies - District	\$575.15	
				ATT Program Coordinator Phone	8610.46	8610.46 Office and Administrative Supplies - District	\$121.33	
				Calaveras County Waste Fees	9520.80	9520.80 Utilities - Electrical, Gas, Water, other	\$3,110.51	
				T-Mobile Internet	8610.69	8610.69 Other - IT Services- District	\$51.40	
				QuickBooks	8610.69	8610.69 Other - IT Services- District	\$355.74	
				Umpqua - Late Fee/Finance Fee	8610.86	8610.86 Dues, Subscriptions & Fees - District	\$567.72	
				Adobe License	8610.86	8610.86 Dues, Subscriptions & Fees - District	\$239.88	
				Calaveras Chamber Membership	8610.86	8610.86 Dues, Subscriptions & Fees - District	\$1,600.00	
				McAfee Subscription	8610.86	8610.86 Dues, Subscriptions & Fees - District	\$149.99	
				Umpqua Rebate	9400.00	9400.00 Miscellaneous Income		\$4,566.82
				Umpqua Credit Card	2001.00	2001.00 Credit Card Payable		\$20,777.24
							\$25,344.06	\$25,344.06
01/31/2025	Journal Entry	1/25 Minority Int.		1/25 Minority Interest	9205.03	9205.03 Minority Interest MTSJ Ops - NEW		\$5,950.79
				1/25 Minority Interest	9205.04	9205.04 Minority Interest MTSJ Invest - NEW		\$683.52
				1/25 Minority Interest	1710.10	1710.10 Minority Interest in MTMC - NEW	\$6,634.31	
							\$6,634.31	\$6,634.31
01/31/2025	Journal Entry	1/25 AR Revenue		1/25 AR Revenue	4083.49	4083.49 VSHWC Gross Revenues		\$620,179.93
				1/25 AR Revenue	4083.60	4083.60 Contractual Adjustments	\$120,079.19	
				1/25 AR Revenue	1205.50	1205.50 Allowance for Uncollectable Clinic Receivables		\$414,105.98
				1/25 AR Revenue	1001.90	1001.90 U.S. Bank - VSHWC	\$414,105.98	
				1/25 AR Revenue	1205.50	1205.50 Allowance for Uncollectable Clinic Receivables	\$71,905.98	
				1/25 AR Revenue	1205.50	1205.50 Allowance for Uncollectable Clinic Receivables	\$395,353.00	
				1/25 AR Revenue	1205.51	1205.51 Cash to be Reconciled		\$395,353.00
				1/25 AR Revenue	1205.51	1205.51 Cash to be Reconciled	\$428,194.76	
							\$1,429,638.91	\$1,429,638.91
TOTAL							\$4,840,947.27	\$4,840,947.27

Jan-25

\$ 60.00	7083.13	Basic	Cobra Admin Fee	\$ 60.00	7083.13 - Group Health & Welfare Insurance
\$ 6,040.31	7083.41.01	McKesson Medical	Medical Supplies		
\$ 172.89	7083.41.01	Walmart	Supplies		
\$ 53.62	7083.41.01	Amazon	Lab Coats (D. Stone)		
\$ 1,973.33	7083.41.01	Staples	Supplies	\$ 6,266.82	7083.41.01 - OTHER MEDICAL CARE MATERIALS & SUPPLIES
\$ 765.15	7083.41.02	Henry Schein	Dentrix Dental Systems	\$ 765.15	7083.41.02 - DENTAL CARE MATERIALS & SUPPLIES
\$ 71.30	7083.41.03	IntakeQ	Psychiatric BH Forms	\$ 71.30	7083.41.03 - BEHAVIOR HEALTH CARE MATERIALS & SUPPLIES
\$ 17.08	7083.43	Save Mart	Supplies		
\$ 61.50	7083.43	Pickle Patch	Staff Appreciation	\$ 78.58	7083.43 - FOOD - CLINIC
\$ 828.00	7083.46	FP Mailing Solutions	Postage Machine Reload/Ink		
\$ 218.59	7083.46	Lowe's	Supplies		
\$ 971.95	7083.46	Amazon	Supplies		
\$ 205.64	7083.46	Amazon	Robo-Doc Supplies		
\$ 1,973.33	7083.46	Staples	Office Supplies	\$ 4,197.51	7083.46 - OFFICE & ADMINISTRATIVE SUPPLIES - CLINIC
\$ 24.99	7083.62	Harbor Freight	Sink Repair Supplies		
\$ 20.56	7083.62	Senders Market	Sink Repair Supplies		
\$ 297.90	7083.62	DK Hardware	Door Supplies	\$ 343.45	7083.62 - Repairs & Maint Grounds
\$ 200.00	7083.69	CALAVERAS MINI STORAGE	NO RECEIPT		
\$ 250.99	7083.69	ProScreening	Background checks/Credentials		
\$ 249.80	7083.69	MEDSTATIX	Patient Survey Reports		
\$ 94.00	7083.69	Clark Pest Control	1/11/2025		
\$ 332.00	7083.69	SensoScientific	Cloud Support		
\$ 83.98	7083.69	Stericycle	Shred-It		
\$ 2,242.03	7083.69	Inuvio	Equip. Maintenance	\$ 3,452.80	7083.69 - OTHER PURCHASED SERVICES - CLINIC
\$ 399.18	7083.80	Cal-Waste	Trash Removal		
\$ 275.04	7083.80	MedPro Disposal	Waste Removal	\$ 674.22	7083.80 - UTILITIES - CLINIC
\$ 494.74	7083.85	Spruce	On Call/After hours Services		
\$ 262.72	7083.85	AT&T	Previous T2T Oncall Cell phones (2)	\$ 757.46	7083.85 - TELEPHONE & COMMUNICATIONS - CLINIC
\$ 1,194.00	7083.86	Dept. of Consumer Affairs	Medical License - R. Smart		
\$ 50.15	7083.86	Nursece4less	Subscription	\$ 1,244.15	7083.86 - DUES & SUBSCRIPTIONS - CLINIC
\$ 600.00	7083.87	NARHC	Training Class- Terradista		
\$ 11.66	7083.87	National CPR Foundation	CPR Certs		
\$ 49.24	7083.89	Round Table Pizza	Physician Recruitment	\$ 611.66	7083.87 - OUTSIDE TRAINING - CLINIC
\$ 575.15	8610.46	Staples	Office Supplies	\$ 49.24	7083.89 - RECRUITING - CLINIC
\$ 121.33	8610.46	AT&T	Phone for Program Coordinator	\$ 696.48	8610.46 - OFFICE & ADMINISTRATIVE SUPPLIES - DISTRICT
\$ 3,110.51	9520.80	Calaveras County	Waste Fee	\$ 3,110.51	9520.80 - UTILITIES - DISTRICT
\$ 51.40	8610.69	T-Mobile	Monthly District Internet		
\$ 355.74	8610.69	QUICKBOOKS	MONTHLY SUB/1099 filing	\$ 407.14	8610.69 - OTHER - IT SERVICES - DISTRICT
\$ 567.72	8610.86	Umpqua CC	Finance/Late Fee		
\$ 239.88	8610.86	Adobe	Annual Subscription		
\$ 1,600.00	8610.86	Calaveras Chamber	Annual Membership		
\$ 149.99	8610.86	McAfee	Annual Subscription	\$ 2,557.59	8610.86 - DUES & SUBSCRIPTIONS - DISTRICT
\$ (4,566.82)	9400.00	Umpqua Bank Credit Card	Umpqua Credit Card 2024 Rebate	\$ (4,566.82)	9400.00 - OTHER INCOME
\$ 20,777.24				\$ 20,777.24	

Quality Metric ^c	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25 Total	Census	MTD	Fiscal YTD	Historical
													Fiscal YTD	Payor Mix	Payor Mix	Payor Mix
Patient Visits Total	2203	2384	2183	2395	2037	2167	2138	15507	15507	10250	6.4%	66%	15507	10250	6.4%	66%
Medi-Cal	1461	1613	1437	1592	1366	1407	1374	2389	2389	2389	24%	15%	2389	2389	24%	15%
Medicare	345	362	365	362	280	341	334	78	78	78	1%	1%	78	78	1%	1%
Cash Pay	7	8	11	12	11	12	17	2790	2790	2790	19%	18%	2790	2790	19%	18%
Commercial	390	401	370	429	380	407	413	2241	2241	2444			2241	2444		
Pediatrics 0-16 yrs	331	372	347	331	298	342	220	3188	3188				3188			
Behavioral Health	307	357	342	353	343	371	371									
Dental	429	493	490	495	429	367	485									
Total Empanelled Patients	5963	5972	6061	6107	6183	6224	6299									
Total New Patients SEEN	94	95	96	90	74	76	77									
Total New Pt's REGISTERED	105	78	99	93	88	104	139									
Robo Doc Calls	1	30	61	53	28	35	31									
Incident Reports	3															
Patient Satisfaction																
Peer Review/Failouts																
Employee turnover																
Wait time for appointments																
Patient No-shows	270	331	265	341	260	261	248									
Monthly % of NO Shows	11%	13%	11%	13%	13%	11%	10%									
Employee Satisfaction																

1=All Financial data in Finance Report