



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**  
**October 16, 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 Sept. 18, 2024:

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

- BHCIP Update:
- Dental Expansion Update:

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

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

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

- Annual Audit Report:.....Mr. Wood
- Financials for September 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 November 20, 2024 at Time TBD

There will not be a Finance Committee Meeting in December 2024

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

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

**Topic: MTHCD Finance Committee Meeting**

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

**Join Zoom Meeting**

**<https://us02web.zoom.us/j/84328662341?pwd=CAiLLvtjs7EFzAMsttOAVLAbEDFVAP.1>**

**Meeting ID: 843 2866 2341**

**Passcode: 873359**

**One tap mobile**

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**+16694449171,,84328662341#,,,,\*873359# US**

**Dial by your location**

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- +1 305 224 1968 US**
- +1 309 205 3325 US**
- +1 312 626 6799 US (Chicago)**
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- +1 507 473 4847 US**
- +1 564 217 2000 US**
- +1 646 931 3860 US**
- +1 689 278 1000 US**
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**Meeting ID: 843 2866 2341**

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**MARK TWAIN  
HEALTH CARE DISTRICT**

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

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

**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 9:02am.

**2. Roll Call:**

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

Quorum: Yes

**3. Approval of Agenda:**

Motion to approve agenda by Mr. Randolph

Second: Ms. Bettinger

Ayes: 3

Nays: 0

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

Hearing None.

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

**A. Un-Approved Minutes:**

- Finance Committee Meeting Minutes for August 21, 2024:

Motion to approve consent agenda with minutes by Mr. Randolph

Second: Ms. Bettinger

Ayes: 3

Nays: 0

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

- BHCIP Update:

Construction activity progressing daily.

- Dental Expansion Update:

Still waiting for the building permit. Predicting construction to start in Feb. 2025.  
Occupancy expected summer of 2025.

- MTMC Rent Letter: Public Comment - **Action**

Letter from MTMCD CEO Doug Archer re: Rent payments.

Motion to recommend acceptance of letter to Board of Directors by Mr. Randolph

Second: Ms. Bettinger

Ayes: 3

Nays: 0

**Real Estate Review:**

- MOB 704 Update:

County approved language used in revised lease agreement re: Units 102-105

- Pharmacy Lease Update:

Tenant requested early termination of lease. Plans to vacate space by November 1.

**7. Accountant's Report:**

- August Financials Will Be Presented: Public Comment - Action

Annual audit information still being sent to auditor. August financials look good. Investments are strong.

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

Second: Mr. Randolph

Ayes: 3

Nays: 0

**8. Treasurer's Report:**

No Report.

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

District is looking to refresh the building. Will bring budget request to Committee.

**10. Next Meeting:**

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

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

Motion to adjourn by Mr. Randolph

Second: Ms. Bettinger

Ayes: 3

Nays: 0

Time: 9:53am.

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

**Topic: MTHCD Finance Committee Meeting**

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

**Join Zoom Meeting**

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

**Meeting ID: 838 1624 9197**

**Passcode: 772579**

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**MARK TWAIN  
HEALTH CARE DISTRICT**

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**Agenda Item:** Financial Reports for September 2024

**Item Type:** Action

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

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

**BACKGROUND:**

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

Good month for investments 😊 As we have been stating, we are still working to close out the last fiscal year, and Traci has sent the Auditor all the requested information.

Mark Twain Health Care District				
Direct Clinic Financial Projections				
		9/30/24		
		Actual	Y-T-D	2024/2025
		Month	Actual	Budget
	<b>Total Other Revenue</b>	441,807	1,464,286	7,480,926
	<b>Labor related costs</b>	(264,563)	(793,714)	(3,298,269)
	Non labor expenses	(256,809)	(814,235)	(4,479,995)
	Total Expenses	(521,372)	(1,607,949)	(7,778,264)
	<b>Net Expenses over Revenues</b>	(79,566)	(143,663)	(297,338)



Mark Twain Health Care District						
Annual Budget Recap						
	09/30/24	2024 - 2025 Annual Budget				
	Actual	Total				
	Y-T-D	District	Clinic	Rental	Projects	Admin
Revenues	2,795,886	10,445,483	7,480,926	1,089,557	0	1,875,000
Total Revenue	2,795,886	10,445,483	7,480,926	1,089,557	0	1,875,000
Expenses	(2,690,393)	(9,913,598)	(7,778,264)	(741,229)	(634,500)	(759,605)
Total Expenses	(2,690,393)	(9,913,598)	(7,778,264)	(741,229)	(634,500)	(759,605)
Surplus(Deficit)	105,493	531,885	(297,338)	348,328	(634,500)	1,115,395
<b>Historical Totals</b>	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			
	41,416	105,833	105,493			



Mark Twain Health Care District											
Rental Financial Projections		Rental									
		9/30/24									
		Monthly Budget	Actual Month	Variance \$\$\$	Variance %	Y-T-D Budget	Y-T-D Actual	Variance \$\$\$	Variance %	2024/2025 Budget	
9260.01	Rent Hospital Asset amortized	72,000	72,000	0	100.00%	216,000	216,000	0	100.00%	864,000	
<b>Rent Revenues</b>		<b>72,000</b>	<b>72,000</b>	<b>0</b>	<b>100.00%</b>	<b>216,000</b>	<b>216,000</b>	<b>0</b>	<b>100.00%</b>	<b>864,000</b>	
9520.62	Repairs and Maintenance Grounds		0			0	(2,300)				
9520.80	Utilities - Electrical, Gas, Water, other	(28,000)	(65,835)	(37,835)	235.13%	(84,000)	(239,425)	(155,425)	285.03%	(336,000)	
9521.80	Utility Reimbursements- MTMC	0	8,869				8,869				
9520.85	Telephone & Communications	(625)	(522)	103	83.47%	(1,875)	(1,563)	312	83.36%	(7,500)	
9520.72	Depreciation	(8,333)	(18,907)	(10,574)	226.88%	(25,000)	(56,721)	(31,721)	226.88%	(100,000)	
9520.82	Insurance										
<b>Total Costs</b>		<b>(36,958)</b>	<b>(76,395)</b>	<b>(39,436)</b>	<b>206.70%</b>	<b>(110,875)</b>	<b>(291,140)</b>	<b>(180,265)</b>	<b>262.58%</b>	<b>(443,500)</b>	
<b>Net</b>		<b>35,042</b>	<b>(4,395)</b>	<b>(39,436)</b>	<b>-12.54%</b>	<b>105,125</b>	<b>(75,140)</b>	<b>(180,265)</b>	<b>-71.48%</b>	<b>420,500</b>	
9260.02	MOB Rents Revenue	16,069	19,534	3,465	121.56%	48,208	58,601	10,394	121.56%	192,830	
9521.75	MOB rent expenses	(24,611)	(23,781)	830	96.63%	(73,832)	(71,343)	2,489	96.63%	(295,329)	
<b>Net</b>		<b>(8,542)</b>	<b>(4,247)</b>	<b>4,294</b>	<b>49.72%</b>	<b>(25,625)</b>	<b>(12,742)</b>	<b>12,883</b>	<b>49.72%</b>	<b>(102,499)</b>	
9260.03	Child Advocacy Rent revenue	801	820	18	102.28%	2,404	2,459	55	102.28%	9,615	
9522.75	Child Advocacy Expenses	(100)	0	100	0.00%	(300)	(225)	75	0.00%	(1,200)	
<b>Net</b>		<b>701</b>	<b>820</b>	<b>118</b>	<b>116.87%</b>	<b>2,104</b>	<b>2,234</b>	<b>130</b>	<b>106.17%</b>	<b>8,415</b>	
9260.04	Sunrise Pharmacy Revenue	1,926	1,908	(18)	99.07%	5,778	5,724	5,724	0.00%	23,112	
7084.41	Sunrise Pharmacy Expenses	(100)	0	100		(300)	0	0		(1,200)	
<b>Total Revenues</b>		<b>90,796</b>	<b>94,261</b>	<b>3,465</b>	<b>103.82%</b>	<b>272,389</b>	<b>282,784</b>	<b>10,395</b>	<b>103.82%</b>	<b>1,089,557</b>	
<b>Total Expenses</b>		<b>(61,769)</b>	<b>(100,176)</b>	<b>(38,407)</b>	<b>162.18%</b>	<b>(185,307)</b>	<b>(362,708)</b>	<b>(177,400)</b>	<b>195.73%</b>	<b>(741,229)</b>	
<b>Summary Net</b>		<b>29,027</b>	<b>(5,914)</b>	<b>(34,942)</b>	<b>-20.38%</b>	<b>87,082</b>	<b>(79,924)</b>	<b>(167,006)</b>	<b>-91.78%</b>	<b>348,328</b>	

Mark Twain Health Care District										
Projects, Grants and Support										
		9/30/2024								
						Month				
			2021/2022	2022/2023	2023/2024	2024/2025	to-Date	Actual	Actual	Actual
			Budget	Budget	Budget	Budget	Budget	Month	Y-T-D	vs Budget
	Project grants and support		(667,000)	(85,000)	(177,900)	(634,500)	(158,625)	(34,540)	(51,425)	8.10%
8890.00	Miscellaneous (TBD)				(100,000)	(500,000)		(30,640)	(41,290)	
8890.01	AED for Life				(40,000)	(40,000)	(10,000)			0.00%
8890.02	Stay Vertical Calaveras		(14,000)	(35,000)	(37,900)	(64,500)	(16,125)	(3,900)	(10,135)	15.71%
8890.03	Doris Barger Golf					(2,500)	(625)			0.00%
8890.04	San Andreas Rotary Club-Hospice									
8890.05	Steps to Kick Cancer									
8890.06	Office of Education (Med. Science)					(25,000)	(6,250)			0.00%
8890.07	Veterans Support									
8890.08	Foundation		(628,000)							
8890.09	Friends of the Calaveras County Fair					(2,500)	(625)			0.00%
8890.10	Community Grants			(50,000)						
8890.11	Calaveras Senior Center Meals									
8890.12	High school ROP (CTE) program		(25,000)							
	<b>Project grants and support</b>		<b>(667,000)</b>	<b>(85,000)</b>	<b>(177,900)</b>	<b>(634,500)</b>	<b>(33,625)</b>	<b>(34,540)</b>	<b>(51,425)</b>	<b>60.50%</b>

Mark Twain Health Care District		9/30/24		ADMIN							
General Administration Financial Projections											
		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	41,257	10,007	132.02%	93,750	128,023	34,273	136.56%	375,000	
9160.00	Property Tax Revenues	116,667	116,667	0	100.00%	350,000	350,001	1	100.00%	1,400,000	
9010.00	Gain on Sale of Asset										
9400.00	Miscellaneous Income		0			0	0				
5801.00	Rebates, Sponsorships, Refunds on Expenses		0			0	0				
5990.00	Other Miscellaneous Income		0			0	0				
9108.00	Other Non-Operating Revenue-GRANTS		25,000			117,507	117,507			100,000	
9205.03	Miscellaneous Income (1% Minority Interest)		4,597			0	(2,702)				
	<b>Summary Revenues</b>	147,917	187,521	39,604	126.77%	561,257	592,829	31,572	105.63%	1,875,000	
8610.09	Other salaries and wages	(31,041)	(22,576)	8,465	72.73%	(93,122)	(67,548)	25,574	72.54%	(372,487)	
8610.10	Payroll taxes	(2,135)	(1,180)	955	55.29%	(6,404)	(3,527)	2,877	55.07%	(25,617)	
8610.12	Vacation, Holiday and Sick Leave	(1,862)	0	1,862	0.00%	(5,587)	0	5,587	0.00%	(22,349)	
8610.13	Group Health & Welfare Insurance	(1,134)	0	1,134	0.00%	(3,402)	0	3,402	0.00%	(13,609)	
8610.14	Group Life Insurance	-	0			0	0				
8610.15	Pension and Retirement	(310)	(30)	281	9.62%	(931)	(12,948)	(12,017)	1390.39%	(3,725)	
8610.16	Workers Compensation insurance	(310)	0	310	0.00%	(931)	0	931	0.00%	(3,725)	
8610.18	Other payroll related benefits	(8)	0			(23)	0			(93)	
	Benefits and taxes	(5,760)	(1,210)	4,550	21.01%	(17,280)	(16,475)	805	95.34%	(69,118)	
	<b>Labor Costs</b>	(36,800)	(23,786)	13,014	64.64%	(110,401)	(84,023)	26,378	76.11%	(441,605)	
8610.22	Consulting and Management Fees	(2,083)	(295)	1,788	14.18%	(6,250)	(932)	5,318	14.91%	(25,000)	
8610.23	Legal	(2,500)	(205)	2,295	8.20%	(7,500)	(1,886)	5,614	25.15%	(30,000)	
8610.24	Accounting /Audit Fees	(5,000)	(1,017)	3,983	20.34%	(15,000)	(3,125)	11,875	20.84%	(60,000)	
8610.05	Marketing	(3,750)	(2,870)	880	76.52%	(11,250)	(3,048)	8,202	27.09%	(45,000)	
8610.46	Office and Administrative Supplies	(833)	(121)	712	14.56%	(2,500)	(1,288)	1,212	51.52%	(10,000)	
8610.62	Repairs and Maintenance Grounds	-	0	0	#DIV/0!	0	0	0		0	
8610.69	Other- IT Services	(1,500)	(809)	691	53.96%	(4,500)	(2,493)	2,007	55.40%	(18,000)	
8610.82	Insurance	(7,000)	0	7,000	0.00%	(21,000)	(88,503)	(67,503)	421.44%	(84,000)	
8610.86	Dues, Subscriptions & Fees	(1,667)	(35)	1,632	2.10%	(5,000)	(10,417)	(5,417)	208.33%	(20,000)	
8610.87	Outside Trainings	(833)	(2,544)	(1,710)	305.24%	(2,500)	(6,390)	(3,890)	255.61%	(10,000)	
8610.88	Travel	(833)	0			(2,500)	0			(10,000)	
8610.89	Recruiting	-	0	0		0	0	0		0	
8610.90	Other Direct Expenses	(500)	(400)	100	80.00%	(1,500)	(1,300)	200	86.67%	(6,000)	
8610.95	Other Misc. Expenses	-	0			0	0	0			
8888.00	Calaveras Wellness Foundation		(50)				(50)				
	Non-Labor costs	(26,500)	(8,297)	17,370	31.31%	(79,500)	(119,432)	(42,382)	150.23%	(318,000)	
	<b>Total Costs</b>	(63,300)	(32,083)	30,385	50.68%	(189,901)	(203,455)	(16,004)	107.14%	(759,605)	
	<b>Net</b>	84,616	155,438	69,989	183.70%	371,355	389,374	15,568	104.85%	1,115,395	

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

	Total
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Bank Accounts</b>	
1001.10 Umpqua Bank - Checking	173,231
1001.20 Umpqua Bank - Money Market	6,446
1001.30 Bank of Stockton	93,604
1001.45 Five Star Bank - MTHCD Checking NEW	480,104
1001.50 Five Star Bank - Money Market	650,285
1001.60 Five Star Bank - VSHWC Checking	94,376
1001.65 Five Star Bank - VSHWC Payroll	227,883
1001.90 US Bank - VSHWC	128,562
1001.98 Calaveras Wellness Foundation	36,939
1820 VSHWC - Petty Cash	400
<b>Total Bank Accounts</b>	<b>1,891,829</b>
<b>Accounts Receivable</b>	
1201.00 Accounts Receivable	-590
1210.00 Grants Receivable	23,241
1215.00 Clinic Revenue Settlements	1,054,984
<b>Total Accounts Receivable</b>	<b>1,077,635</b>
<b>Other Current Assets</b>	
1003.10 CalTRUST Operational Reserve Fund	32,922
1003.20 CLASS Operational Reserve Fund	1,314,306
1004.10 CLASS Lease & Contract Reserve Fund	1,826,861
1004.20 CLASS Loan Reserve Fund	2,230,554
1004.30 CLASS Capital Improvement Reserve Fund	2,698,913
1004.40 CLASS Technology Reserve Fund	275,168
1004.50 Community Programs Reserve Fund	106,036
1004.60 Lease Termination Reserve Fund	520,626
1150.05 Due from Calaveras County	1,315,263
1160.00 Lease Receivable	166,262
1205.50 Allowance for Uncollectable Clinic Receivables	445,154
1205.51 Cash To Be Reconciled	142,094
1300.00 Prepaid Expense (USDA)(MTMC rent)	57,088
1300.10 General Prepaid	27,718
<b>Total Other Current Assets</b>	<b>11,158,963</b>
<b>Total Current Assets</b>	<b>14,128,427</b>
<b>Fixed Assets</b>	
1200.00 District Owned Land	286,144
1200.10 District Land Improvements	150,308
1200.20 District - Building	2,123,678
1200.30 District - Building Improvements	2,276,956
1200.40 District - Equipment	715,764
1200.50 District - Building Service Equipment	168,095
1220.00 VSHWC - Land	903,112
1220.05 VSHWC - Land Improvements	1,691,262
1220.10 VSHWC - Buildngs	5,875,622
1220.20 VSHWC - Equipment	937,082
1221.00 Pharmacy Construction	48,536

1250.13 CIP - Dental Expansion	60,828
1250.14 CIP - Medical Expansion	23,852
1521.20 CIP Buildings - BHCiP	329,354
1600.00 Accumulated Depreciation	-9,342,443
<b>Total Fixed Assets</b>	<b>6,248,151</b>
<b>Other Assets</b>	
1710.10 Minority Interest in MTMC - NEW	361,066
1810.60 Capitalized Lease Negotiations	294,000
1810.65 Capitalized Costs Amortization	14,899
<b>Total Intangible Assets</b>	<b>308,899</b>
2219.00 Capital Lease	5,596,580
2260.00 Lease Receivable - Long Term	841,774
<b>Total Other Assets</b>	<b>7,108,319</b>
<b>TOTAL ASSETS</b>	<b>27,484,897</b>
<b>LIABILITIES AND EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2000.00 Accounts Payable (MISC)	140,958
<b>Total 200.00 Accts Payable &amp; Accrued Expenses</b>	<b>140,958</b>
2001.00 Other Accounts Payable (Credit Card)	27,270
<b>Total 200.00 Accts Payable &amp; Accrued Expenses</b>	<b>27,270</b>
2010.00 USDA Loan Accrued Interest Payable	83,282
2021.00 Accrued Payroll - Clinic	95,023
2022.00 Accrued Leave Liability	76,406
2100.00 Deide Security Deposit	2,275
2110.00 Payroll Liabilities - New Account for 2019	31,585
2110.10 Valley Springs Security Deposit	1,000
2140.00 Lease Payable - Current	142,286
2200.00 Due to Calaveras Wellness Foundation	36,939
2271.00 Deferred Hospital Lease Rent	112,000
<b>Total Other Current Liabilities</b>	<b>580,795</b>
<b>Total Current Liabilities</b>	<b>749,023</b>
<b>Long-Term Liabilities</b>	
2128.01 Deferred Capital Lease	72,000
2129.00 Other Third Party Reimbursement - Calaveras County	965,262
2130.00 Deferred Inflows of Resources	269,375
2210.00 USDA Loan - VS Clinic	6,553,037
2240.00 Lease Payable - Long Term	596,895
<b>Total Long-Term Liabilities</b>	<b>8,456,569</b>
<b>Total Liabilities</b>	<b>9,205,592</b>
<b>Equity</b>	
2900.00 Fund Balance	648,149
2910.00 PY - Historical Minority Interest MTMC	19,720,638
3900.00 Retained Earnings	-2,194,975
<b>Net Income</b>	<b>105,493</b>
<b>Total Equity</b>	<b>18,279,305</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>27,484,897</b>

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

<b>Reserve Funds</b>	<b>Minimum Target</b>	<b>6/30/2024 Balance</b>	<b>2023/2024 Allocated</b>	<b>2024/2025 Interest</b>	<b>9/30/2024 Balance</b>
Valley Springs HWC - Operational Reserve	2,200,000	1,327,897	0	17,567	1,345,464
Capital Improvement	3,000,000	2,662,840	0	36,073	2,698,913
Technology Reserve	250,000	271,490		3,678	275,168
Lease, Contract, & Utilities Reserve	1,700,000	1,802,444		24,417	1,826,861
Community Programs Reserve	250,000	104,619		1,417	106,036
Lease Termination Reserve	3,250,000	513,668		6,959	520,627
Loan Reserve	2,000,000	2,200,741	0	29,813	2,230,554
<b>Reserves &amp; Contingencies</b>	<b>12,650,000</b>	<b>8,883,699</b>	<b>0</b>	<b>119,923</b>	<b>9,003,622</b>

<b>Reserves</b>	<b>2024-2025</b>	
	<b>9/30/2024</b>	<b>Interest Earned</b>
Valley Springs HWC - Operational Reserve	32,922	631
<b>Total Cal-Trust Reserve Funds</b>	<b>32,922</b>	<b>631</b>

Valley Springs HWC - Operational Reserve	1,315,487	17,567
Lease & Contract Reserve	1,826,861	24,417
Loan Reserve	2,230,554	29,813
Capital Improvement	2,698,913	36,073
Technology Reserve Fund	273,985	3,678
Community Programs Reserve	106,036	1,417
Lease Termination reserve	520,627	6,959
<b>Total CA-CLASS Reserve Funds</b>	<b>8,972,463</b>	<b>119,923</b>

	<b>CA CLASS</b>	<b>Interest Rate</b>
Prime	3,352,368	<b>5.26%</b>
Enhanced	5,620,095	<b>5.27%</b>
<b>Total</b>	<b>8,972,463</b>	

<b>Five Star</b>		
General Operating - NEW	616,812	112
Money Market Account	650,285	7,296
Valley Springs - Checking	94,376	21
Valley Springs - Payroll	227,883	23
<b>Total Five Star</b>	<b>1,589,356</b>	<b>7,452</b>

<b>Umpqua Bank</b>		
Checking	173,231	0
Money Market Account	6,446	0.16
Investments	0	0
<b>Total Savings &amp; CD's</b>	<b>179,677</b>	<b>0.16</b>

<b>Bank of Stockton</b>	<b>93,604</b>	<b>17</b>
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<b>Total in interest earning accounts</b>	<b>10,868,021</b>	<b>128,023</b>
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Beta Dividends 1 & 2  
Anthem Rebate

<b>Total Without Unrealized Loss</b>	<b>128,023</b>
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Mark Twain Health Care District's (District) Investment Policy No. 22 describes the District's commitment to managing risk by selecting investment products based on safety, liquidity and yield. Per California Government Code Section 53600 et. seq., specifically section 53646 and section 53607, this investment report details all investment-related activity in the current period. District investable funds are currently invested in Umpqua Bank, Five Star Bank, and the CA CLASS investment pool, all of which meet those standards; the individual investment transactions of the CA CLASS Pool are not reportable under the government code. That being said, the District's Investment Policy remains a prudent investment course, and is in compliance with the "Prudent Investor's Policy" designed to protect public funds.



**Mark Twain Health Care District**  
**Bill Payment List**  
**September 2024**

Checking-MTHCD-	Date	Num	Vendor	Amount
	09/10/2024	6473	3-Day Crowns @ 38 Smiles Dental Laboratory	-901.90
	09/25/2024	6519	3-Day Crowns @ 38 Smiles Dental Laboratory	-756.05
	09/30/2024	6539	3-Day Crowns @ 38 Smiles Dental Laboratory	-2,036.64
	09/30/2024	6540	Abigail Milo	-104.03
	09/10/2024	6474	Alpine Natural Gas	-84.84
	09/03/2024	6436	Amy Swank	-1,200.00
	09/03/2024	6437	Andrea Holloway	-1,200.00
	09/03/2024	6438	Angela DeWalt	-2,400.00
	09/25/2024	6520	Anthem Blue Cross	-22,509.07
	09/16/2024	6502	Architenders, Inc.	-1,200.00
	09/10/2024	6475	Arnaudo Bros., L.P.	-23,781.04
	09/25/2024	6521	Arnaudo Bros., L.P.	-23,781.04
	09/25/2024	6522	Aspen Street Architects	-5,558.85
	09/03/2024	6439	AT&T - 209-772-1005	-202.68
	09/30/2024	6541	AT&T - 209-772-1005	-198.40
	09/03/2024	6440	AT&T 209-772-2791 VSHWC	-251.03
	09/30/2024	6542	AT&T 209-772-2791 VSHWC	-246.75
	09/16/2024	6503	AT&T 248 134-7000(754)	-25.81
	09/16/2024	6504	AT&T 754-9362	-228.79
	09/25/2024	6537	AT&T 831-000-9975	-1,138.87
	09/10/2024	6476	AT&T OneNet	-267.09
	09/03/2024	6441	Benco Dental Supply Co.	-579.92
	09/10/2024	6477	Benco Dental Supply Co.	-489.59
	09/16/2024	6505	Benco Dental Supply Co.	-396.50
	09/25/2024	6524	Benco Dental Supply Co.	-1,417.83
	09/16/2024	6506	BETA Healthcare Group	-5,411.90
	09/16/2024	6516	BETA Healthcare Group	-6,243.00
	09/11/2024	6501	Calaveras County Public Works	-2,590.67
	09/30/2024	6552	Calaveras County Seniors' Center	-5,000.00
	09/10/2024	6478	Calaveras County Water District	-1,168.86
	09/30/2024	6543	Calaveras Enterprise & Sierra Lodestar	-1,800.00
	09/10/2024	6479	Calaveras Power Agency	-38,459.94
	09/03/2024	6442	Calaveras Public Utility District	-274.67
	09/10/2024	6480	Calaveras Public Utility District	-11,043.01
	09/16/2024	6507	California Special Districts Association - Financial	-1,026.12
	09/25/2024	6525	Capital Group - American Funds	-29.87

09/03/2024	6443	Cen-Cal Fire Systems, Inc.	-1,000.00
09/03/2024	6444	CHW, LLP	-750.00
09/30/2024	6544	CHW, LLP	-750.00
09/10/2024	6481	City of Angels	-1,050.58
09/25/2024	6538	City of Angels	-25,000.00
09/03/2024	6445	Curative Talent, LLC	-2,500.00
09/25/2024	6526	Curative Talent, LLC	-12,000.00
09/03/2024	6446	David Johnson	-1,200.00
09/10/2024	6482	Day Denture Laboratory	-761.52
09/25/2024	6527	Day Denture Laboratory	-2,562.69
09/30/2024	6545	Day Denture Laboratory	-1,891.54
09/03/2024	6447	Debbra Sellick	-100.00
09/16/2024	6508	Diana Coleman	-268.00
09/10/2024	6483	Division 01 Construction Management Services	-4,215.00
09/10/2024	6484	Donna Koplen	-360.00
09/04/2024	ACH 9/4/24	Dr. Deborah Salom	-14,672.00
09/30/2024	6546	Dr. Randall Smart	-85.00
09/04/2024	ACH 9/4/24	Dr. Renee Perry	-2,595.00
09/10/2024	6485	Evelyne Slomon	-800.00
09/03/2024	6448	Garett's Cross-Connection Control	-175.00
09/03/2024	6449	Jacob Evans	-1,200.00
09/03/2024	6450	Jacquelyne Youngquist	-2,070.00
09/30/2024	6547	Jacquelyne Youngquist	-3,420.00
09/04/2024	ACH 9/4/24	James Mosson	-12,060.00
09/03/2024	6451	Jeanine McKinney	-1,200.00
09/03/2024	6452	Jenee Patterson	-1,200.00
09/25/2024	6528	Jennifer Scheidt	-640.00
09/03/2024	6453	Johanna Vermeltfoort	-100.00
09/03/2024	6454	Joy Peterson	-1,200.00
09/25/2024	6529	JWT & Associates, LLP	-6,825.00
09/30/2024	6548	Kelly Frederick	-400.00
09/16/2024	6509	Ledger Dispatch	-255.00
09/03/2024	6455	Linda Reed	-100.00
09/03/2024	6456	Lori Hack	-100.00
09/10/2024	6486	Marisah Garcia	-100.00
09/18/2024	6518	Mark Twain Medical Center Foundation	-10,000.00
09/04/2024	ACH 9/4/24	Martha Tapia, DO	-14,423.33
09/16/2024	6510	Medex Practice Solutions, Inc.	-3,850.00
09/16/2024	6511	Modesto Welding Products	-48.54
09/03/2024	6457	Mountain Ranch Community Club	-100.00
09/03/2024	6458	Novarad Corporation	-1,134.71
09/30/2024	6549	Novarad Corporation	-1,145.29

09/03/2024	6459	Nuance Communications, Inc.	-316.00
09/25/2024	6530	Nuance Communications, Inc.	-241.74
09/30/2024	6550	Nuance Communications, Inc.	-237.00
09/03/2024	6460	Olympic Cleaning Service	-5,600.00
09/16/2024	6512	Orbit Health Practice Mgmt, Inc.	-21,450.00
09/11/2024	6500	Ostlund Environmental Services, Inc.	-700.00
09/25/2024	6531	PG&E 0529233604-6 Copper Clinic	-4,330.94
09/10/2024	6487	PG&E 2070234150-2 Traffic Control	-103.42
09/10/2024	6488	PG&E 7845103478-5 - Centralized Scheduling	-930.73
09/10/2024	6489	PG&E 1022075267-8 - Traffic Control	-57.53
09/10/2024	6490	PG&E 1115246270-8 SOMO	-4,605.60
09/10/2024	6491	PG&E 3991832007-6 Cancer	-415.17
09/16/2024	6513	PG&E 4263039970-9 Hospital	-9,208.95
09/10/2024	6492	PG&E 7402140630-6 SAFMC	-563.92
09/10/2024	6493	PG&E 8919598400-3 Cancer/Infusion	-1,142.49
09/10/2024	6494	PG&E 9610376900-4-James Dalton (Angels Camp)	-7,562.88
09/03/2024	6461	Rachall Crowe	-1,582.88
09/03/2024	6462	Radiologica	-1,897.00
09/25/2024	6532	Radiologica	-2,183.00
09/03/2024	6463	Ralph Stapleton	-880.00
09/03/2024	6464	Richard Randolph	-100.00
09/03/2024	6465	RJ Pro Innovative I.T. Services	-2,331.00
09/25/2024	6533	RJ Pro Innovative I.T. Services	-375.00
09/10/2024	6495	Robert G. Gish Consultants, LLC	-450.00
09/03/2024	6466	Robin Kennedy	-1,200.00
09/03/2024	6467	Ron Jones	-880.00
09/03/2024	6468	Ryan Kopyn	-1,200.00
09/10/2024	6496	San Andreas Sanitary District	-926.38
09/16/2024	6514	San Andreas Sanitary District	-8,994.20
09/30/2024	6551	San Andreas Sanitary District	-8,994.20
09/03/2024	6469	Sandra Neuschmid	-136.84
09/10/2024	6497	Sandra Neuschmid	-50.00
09/25/2024	6535	Signal Service, Inc.	-140.00
09/10/2024	6499	Suburban Propane-Ortho	-1,166.24
09/16/2024	6515	Suburban Propane-Ortho	-301.55
09/25/2024	6536	Suburban Propane-Ortho	-582.90
09/18/2024	6517	The Resource Connection	-199.98
09/03/2024	6470	The Valley Springs News	-35.00
09/03/2024	6471	Timothy Shank	-1,423.08
09/03/2024	6472	Todd Pearson	-337.50

Checking-MTHCD-

**-\$ 392,146.08**

# Mark Twain Health Care District

## Journal

September 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
09/01/2024	Journal Entry	9/24 Cap Lease	9/24 Cap Lease	9/24 Cap Lease	1300.00	1300.00 Prepaid Expenses	\$72,000.00	
			9/24 Cap Lease		9260.01	9260.01 Deferred Lease Income		\$72,000.00
							<b>\$72,000.00</b>	<b>\$72,000.00</b>
09/01/2024	Journal Entry	8/24 CC Payment	Umpqua Credit Card Payment	Umpqua Credit Card Payment	2001.00	2001.00 Credit Card Payable	\$29,963.64	
			Umpqua Credit Card Payment		1001.45	1001.45 Five Star Checking-MTHCD-Operating		\$29,963.64
							<b>\$29,963.64</b>	<b>\$29,963.64</b>
09/03/2024	Journal Entry	9/3/24 VSHWC Deposit	9/3/24 VSHWC Deposit	9/3/24 VSHWC Deposit	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$11,974.07	
			9/3/24 VSHWC Deposit		4083.49	4083.49 VSHWC Gross Revenues		\$11,974.07
							<b>\$11,974.07</b>	<b>\$11,974.07</b>
09/03/2024	Journal Entry	9/24 USDA Payment	9/24 USDA Payment	9/24 USDA Payment	1001.30	1001.30 Bank of Stockton - NEW		\$290,673.12
			9/24 USDA Payment		1300.00	1300.00 Prepaid Expenses	\$264,544.37	
			9/24 USDA Payment		2210.00	2210.00 USDA Loan - VS Clinic	\$26,128.75	
							<b>\$290,673.12</b>	<b>\$290,673.12</b>
09/06/2024	Journal Entry	9/6/24 Payrun #170	Pay Period 8/18/24 - 8/31/24	Pay Period 8/18/24 - 8/31/24	8610.09	8610.09 Other salaries and wages - Admin.	\$11,265.10	
			Pay Period 8/18/24 - 8/31/24		7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$71,814.02	
			Pay Period 8/18/24 - 8/31/24		7083.09.02	7083.09.02 Dental Salaries and Wages	\$27,511.48	
			Pay Period 8/18/24 - 8/31/24		7083.09.03	7083.09.03 Behavior Health Salaries and Wages	\$14,574.67	
			Pay Period 8/18/24 - 8/31/24		8610.10	8610.10 Payroll taxes - Admin.	\$163.34	
			Pay Period 8/18/24 - 8/31/24		7083.10	7083.10 Payroll taxes - Clinic	\$1,640.77	
			Pay Period 8/18/24 - 8/31/24		8610.10	8610.10 Payroll taxes - Admin.	\$425.02	
			Pay Period 8/18/24 - 8/31/24		7083.10	7083.10 Payroll taxes - Clinic	\$6,585.73	
			Pay Period 8/18/24 - 8/31/24		2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$3,608.22
			Pay Period 8/18/24 - 8/31/24		2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$14,021.52
			Pay Period 8/18/24 - 8/31/24		2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$14,257.63
			Pay Period 8/18/24 - 8/31/24		2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$7,326.88
			Pay Period 8/18/24 - 8/31/24		2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$746.34
			Pay Period 8/18/24 - 8/31/24		1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$8,547.52
			Pay Period 8/18/24 - 8/31/24		1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$1,339.18
			Payroll Processing Fee - Pay Period 8/18/24 - 8/31/24		8610.22	8610.22 Consulting and Management Fees - District	\$267.84	
			Payroll Processing Fee - Pay Period 8/18/24 - 8/31/24		7083.22	7083.22 Consulting and Management fees - Clinic	\$1,071.34	
			Payroll Processing Fee - Pay Period 8/18/24 - 8/31/24		2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$39,214.25	
			Payroll Processing Fee - Pay Period 8/18/24 - 8/31/24		1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$39,214.25
			Payroll Processing Fee - Pay Period 8/18/24 - 8/31/24		1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$85,472.02
							<b>\$174,533.56</b>	<b>\$174,533.56</b>
09/11/2024	Journal Entry	9/11/24 Grant 15	9/11/24 Grant 15	9/11/24 Grant 15	1001.45	1001.45 Five Star Checking-MTHCD-Operating	\$25,000.00	
			9/11/24 Grant 15		9108.00	9108.00 Other Non-Operating Revenue - Grants		\$25,000.00
							<b>\$25,000.00</b>	<b>\$25,000.00</b>
09/13/2024	Journal Entry	8/24 Athena Charges	8/24 Athena Health Charges	8/24 Athena Health Charges	1001.60	1001.60 Five Star Bank - VSHWC Checking - NEW-1		\$27,599.18
			8/24 Athena Health Charges		7083.26	7083.26 Other contracted services - Clinic	\$27,599.18	
							<b>\$27,599.18</b>	<b>\$27,599.18</b>

# Mark Twain Health Care District

## Journal

September 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
09/17/2024	Journal Entry	ATT refunds	ATT refunds for Acct# 248-134-3045	ATT refunds for Acct# 248-134-3045	1001.45	1001.45 Five Star Checking-MTHCD-Operating	\$27.96	
			ATT refunds for Acct# 248-134-3045	ATT refunds for Acct# 248-134-3045	9520.80	9520.80 Utilities - Electrical, Gas, Water, other		\$27.96
			ATT refunds for Acct# 248-134-7000-952	ATT refunds for Acct# 248-134-7000-952	1001.45	1001.45 Five Star Checking-MTHCD-Operating	\$55.93	
			ATT refunds for Acct# 248-134-7000-952	ATT refunds for Acct# 248-134-7000-952	9520.80	9520.80 Utilities - Electrical, Gas, Water, other		\$55.93
							<b>\$83.89</b>	<b>\$83.89</b>
09/19/2024	Journal Entry	9/19/24 VSHWC Deposit	9/19/24 VSHWC Deposit	9/19/24 VSHWC Deposit	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$9,264.56	
			9/19/24 VSHWC Deposit	9/19/24 VSHWC Deposit	4083.49	4083.49 VSHWC Gross Revenues		\$9,264.56
							<b>\$9,264.56</b>	<b>\$9,264.56</b>
09/20/2024	Journal Entry	9/20/24 Payrun# 171	Pay Period 8/18/24 - 8/31/24	Pay Period 8/18/24 - 8/31/24	8610.09	8610.09 Other salaries and wages - Admin.	\$11,310.83	
			Pay Period 8/18/24 - 8/31/24	Pay Period 8/18/24 - 8/31/24	7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$68,579.47	
			Pay Period 8/18/24 - 8/31/24	Pay Period 8/18/24 - 8/31/24	7083.09.02	7083.09.02 Dental Salaries and Wages	\$25,162.22	
			Pay Period 8/18/24 - 8/31/24	Pay Period 8/18/24 - 8/31/24	7083.09.03	7083.09.03 Behavior Health Salaries and Wages	\$13,501.08	
			Pay Period 8/18/24 - 8/31/24	Pay Period 8/18/24 - 8/31/24	8610.10	8610.10 Payroll taxes - Admin.	\$164.01	
			Pay Period 8/18/24 - 8/31/24	Pay Period 8/18/24 - 8/31/24	7083.10	7083.10 Payroll taxes - Clinic	\$1,536.52	
			Pay Period 8/18/24 - 8/31/24	Pay Period 8/18/24 - 8/31/24	8610.10	8610.10 Payroll taxes - Admin.	\$427.85	
			Pay Period 8/18/24 - 8/31/24	Pay Period 8/18/24 - 8/31/24	7083.10	7083.10 Payroll taxes - Clinic	\$6,140.31	
			Pay Period 8/18/24 - 8/31/24	Pay Period 8/18/24 - 8/31/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$3,480.05
			Pay Period 8/18/24 - 8/31/24	Pay Period 8/18/24 - 8/31/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$13,136.32
			Pay Period 8/18/24 - 8/31/24	Pay Period 8/18/24 - 8/31/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$12,963.53
			Pay Period 8/18/24 - 8/31/24	Pay Period 8/18/24 - 8/31/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$6,747.67
			Pay Period 8/18/24 - 8/31/24	Pay Period 8/18/24 - 8/31/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,273.43
			Pay Period 8/18/24 - 8/31/24	Pay Period 8/18/24 - 8/31/24	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$7,792.68
			Pay Period 8/18/24 - 8/31/24	Pay Period 8/18/24 - 8/31/24	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$138.15
			Payroll Processing Fee -Pay Period 8/18/24 - 8/31/24	Payroll Processing Fee -Pay Period 8/18/24 - 8/31/24	8610.22	8610.22 Consulting and Management Fees - District	\$27.63	
			Payroll Processing Fee -Pay Period 8/18/24 - 8/31/24	Payroll Processing Fee -Pay Period 8/18/24 - 8/31/24	7083.22	7083.22 Consulting and Management fees - Clinic	\$110.52	
Payroll Processing Fee -Pay Period 8/18/24 - 8/31/24	Payroll Processing Fee -Pay Period 8/18/24 - 8/31/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$36,327.55				
Payroll Processing Fee -Pay Period 8/18/24 - 8/31/24	Payroll Processing Fee -Pay Period 8/18/24 - 8/31/24	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$35,327.55			
Payroll Processing Fee -Pay Period 8/18/24 - 8/31/24	Payroll Processing Fee -Pay Period 8/18/24 - 8/31/24	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$82,428.61			
						<b>\$163,287.99</b>	<b>\$163,287.99</b>	
09/25/2024	Journal Entry	9/25/24 CWF Donation	9/25/24 CWF Donation Richard/Kathleen Randolph	9/25/24 CWF Donation Richard/Kathleen Randolph	1001.98	1001.98 Five Star Bank - Calaveras Wellness Foundation	\$2,500.00	
			9/25/24 CWF Donation Richard/Kathleen Randolph	9/25/24 CWF Donation Richard/Kathleen Randolph	2200.00	2200.00 Due to Calaveras Wellness Foundation		\$2,500.00
							<b>\$2,500.00</b>	<b>\$2,500.00</b>
09/25/2024	Journal Entry	9/25//24 BHCiP Draw 3	9/25//24 BHCiP Draw 3	9/25//24 BHCiP Draw 3	1001.45	1001.45 Five Star Checking-MTHCD-Operating	\$29,565.29	
			9/25//24 BHCiP Draw 3	9/25//24 BHCiP Draw 3	1521.20	1521.20 CIP Buildings		\$29,565.29
							<b>\$29,565.29</b>	<b>\$29,565.29</b>
09/30/2024	Journal Entry	9/24 Cap. Costs	9/24 Cap. Costs	9/24 Cap. Costs	1810.65	1810.65 Intangible Assets:Capitalized Costs Amortization	\$993.24	
			9/24 Cap. Costs	9/24 Cap. Costs	1810.60	1810.60 Intangible Assets:Capitalized		\$993.24

# Mark Twain Health Care District

## Journal

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DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
						Lease Negotiations		
							<b>\$993.24</b>	<b>\$993.24</b>
09/30/2024	Journal Entry	9/24 Depreciation VS	9/24 Depreciation VS		7083.72	7083.72 Depreciation - Bldgs & Improvements - Clinic	\$61,045.42	
			9/24 Depreciation VS		7083.74	7083.74 Depreciation - Equipment - Clinic	\$14,151.25	
			9/24 Depreciation VS		1600.00	1600.00 Accumulated Depreciation		\$75,196.67
							<b>\$75,196.67</b>	<b>\$75,196.67</b>
09/30/2024	Journal Entry	9/24 MOB Rents	9/24 MOB Rents		9260.02	9260.02 MOB Rents Revenue		\$14,217.57
			9/24 MOB Rents		1001.10	1001.10 Umpqua Bank - Checking - NEW	\$14,217.57	
			9/24 MOB Rents		9260.03	9260.03 Child Advocacy Rent Revenue		\$819.55
			9/24 MOB Rents		1001.10	1001.10 Umpqua Bank - Checking - NEW	\$819.55	
			9/24 MOB Rents - CAM2		9260.02	9260.02 MOB Rents Revenue		\$915.68
			9/24 MOB Rents - CAM2		1001.10	1001.10 Umpqua Bank - Checking - NEW	\$915.68	
							<b>\$15,952.80</b>	<b>\$15,952.80</b>
09/30/2024	Journal Entry	9/24 Cap Depreciation	9/24 Cap Depreciation		9520.72	9520.72 Depreciation	\$18,907.00	
			9/24 Cap Depreciation		2219.00	2219.00 Capital Lease		\$18,907.00
							<b>\$18,907.00</b>	<b>\$18,907.00</b>
09/30/2024	Journal Entry	9/24 Prop Tax Revenue	9/24 Prop Tax Revenue		2129.00	2129.00 Other Third Party Reimbursement - Calaveras County	\$116,667.00	
			9/24 Prop Tax Revenue		9160.00	9160.00 Property Tax Revenues - District		\$116,667.00
							<b>\$116,667.00</b>	<b>\$116,667.00</b>
09/30/2024	Journal Entry	9/24 USDA Interest	9/24 USDA Interest		8870.00	8870.00 Interest on Debt Service - Clinic	\$20,445.52	
			9/24 USDA Interest		1300.00	1300.00 Prepaid Expenses		\$20,445.52
							<b>\$20,445.52</b>	<b>\$20,445.52</b>
09/30/2024	Journal Entry	9/24 Cap Lease Rent	9/24 Cap Lease Rent		1300.00	1300.00 Prepaid Expenses		\$100,000.00
			9/24 Cap Lease Rent		1001.10	1001.10 Umpqua Bank - Checking - NEW	\$100,000.00	
							<b>\$100,000.00</b>	<b>\$100,000.00</b>
09/30/2024	Journal Entry	9/24 CALTRUST Recon	9/24 CALTRUST Recon		1003.10	1003.10 Operational Reserve Fund - Cal Trust	\$196.62	
			9/24 CALTRUST Recon		9060.00	9060.00 Income, Gains & losses from investments - District		\$196.62
							<b>\$196.62</b>	<b>\$196.62</b>
09/30/2024	Journal Entry	9/24 CA CLASS Recon	9/24 CA CLASS Recon		1003.20	1003.20 Operational Reserve Fund - CA CLASS	\$5,649.19	
			9/24 CA CLASS Recon		1004.10	1004.10 Lease and Contract Reserve Fund	\$7,852.27	
			9/24 CA CLASS Recon		1004.20	1004.20 Loan Reserve Fund	\$9,587.43	
			9/24 CA CLASS Recon		1004.30	1004.30 Capital Improvement Reserve Fund	\$11,600.55	
			9/24 CA CLASS Recon		1004.40	1004.40 Technology Reserve Fund	\$1,182.73	
			9/24 CA CLASS Recon		1004.50	1004.50 Community Programs Reserve Fund	\$455.77	
			9/24 CA CLASS Recon		1004.60	1004.60 Lease Termination Reserve Fund	\$2,237.77	
			9/24 CA CLASS Recon		9060.00	9060.00 Income, Gains & losses from investments - District		\$38,565.71
							<b>\$38,565.71</b>	<b>\$38,565.71</b>
09/30/2024	Journal Entry	9/24 CC Recon	4AllPromos- Swag for Health Fair		7083.05	7083.05 Marketing - Clinic	\$287.02	
			CalPers - SSA annual Fee		7083.13	7083.13 Group Health & Welfare Insurance - Clinic	\$110.00	
			McKesson		7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$12,704.90	
			Amazon- Robodoc Supplies		7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$170.91	

# Mark Twain Health Care District

## Journal

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DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
				Amazon- supplies	7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$7.50	
				Mail Depot	7083.41.02	7083.41.02 Dental Care Materials and Supplies - Clinic	\$72.89	
				Henry Schein Dentrix	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	
				Safeway - Team Building Supplies	7083.43	7083.43 Food - Clinic	\$51.31	
				SaveMart- Team Building Supplies	7083.43	7083.43 Food - Clinic	\$238.43	
				CowABunga- Staff Appreciation	7083.43	7083.43 Food - Clinic	\$220.20	
				Fusion Grill - Community Engagement	7083.43	7083.43 Food - Clinic	\$95.00	
				Starbucks - Staff Appreciation	7083.43	7083.43 Food - Clinic	\$310.25	
				Star Donuts - Staff Appreciation	7083.43	7083.43 Food - Clinic	\$41.90	
				FP Mailing	7083.46	7083.46 Office and Administrative supplies - Clinic	\$527.85	
				Dosimetry Badge	7083.46	7083.46 Office and Administrative supplies - Clinic	\$20.00	
				Staples	7083.46	7083.46 Office and Administrative supplies - Clinic	\$1,044.83	
				Costco- Candy	7083.46	7083.46 Office and Administrative supplies - Clinic	\$19.99	
				Amazon	7083.46	7083.46 Office and Administrative supplies - Clinic	\$300.80	
				Walmart	7083.46	7083.46 Office and Administrative supplies - Clinic	\$10.54	
				Mail Depot	7083.46	7083.46 Office and Administrative supplies - Clinic	\$34.76	
				Monday.com- contract management	7083.46	7083.46 Office and Administrative supplies - Clinic	\$324.00	
				Oriental Trading co. - Anniversary Party Supplies	7083.46	7083.46 Office and Administrative supplies - Clinic	\$91.42	
				Staples - Anniversary Party Supplies	7083.46	7083.46 Office and Administrative supplies - Clinic	\$241.41	
				Amazon - Anniversary Party Supplies	7083.46	7083.46 Office and Administrative supplies - Clinic	\$1,128.15	
				Lowe's - Anniversary Party Supplies	7083.46	7083.46 Office and Administrative supplies - Clinic	\$77.49	
				Midmark - calibrate exam tables	7083.26	7083.26 Other contracted services - Clinic	\$830.84	
				Sender's Market - Gardening/Outdoor supplies	7083.62	7083.62 Repairs and Maintenance Grounds - Clinic	\$332.07	
				Lowe's - Gardening/Outdoor supplies	7083.62	7083.62 Repairs and Maintenance Grounds - Clinic	\$253.12	
				Amazon - Gardening/Outdoor supplies	7083.62	7083.62 Repairs and Maintenance Grounds - Clinic	\$46.05	
				Calaveras mini storage	7083.69	7083.69 Other purchased services - Clinic	\$200.00	
				Medstatix	7083.69	7083.69 Other purchased services - Clinic	\$221.00	
				Clark Pest Control	7083.69	7083.69 Other purchased services - Clinic	\$188.00	
				Stericycle- Shred it	7083.69	7083.69 Other purchased services - Clinic	\$157.48	
				Cal-Waste	7083.80	7083.80 Utilities - Electrical, Gas, Water, other - Clinic	\$399.18	
				MedPro Disposal	7083.80	7083.80 Utilities - Electrical, Gas, Water, other - Clinic	\$275.04	
				Language Line	7083.85	7083.85 Telephone and Communications - Clinic	\$392.90	
				Spruce Afterhours phone	7083.85	7083.85 Telephone and Communications - Clinic	\$784.00	
				AT&T - former T2T phones	7083.85	7083.85 Telephone and Communications - Clinic	\$262.72	
				CPR certs	7083.87	7083.87 Outside Training - Clinic	\$23.32	
				4AllPromos - Swag for health fair	8610.05	8610.05 Marketing - District	\$582.73	
				4Imprint - Swag for health fair	8610.05	8610.05 Marketing - District	\$486.83	
				AT&T Program coordinator phone	8610.46	8610.46 Office and Administrative Supplies - District	\$121.30	
				T-Mobile District internet	8610.69	8610.69 Other - IT Services- District	\$51.40	

# Mark Twain Health Care District

## Journal

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DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
				Quickbooks	8610.69	8610.69 Other - IT Services- District	\$235.00	
				ACHD annual meeting (CEO)	8610.87	8610.87 Outside Training's - Admin.	\$925.00	
				ACHD annual meeting hotel - 3 members	8610.87	8610.87 Outside Training's - Admin.	\$1,533.69	
				Umpqua Credit Card	2001.00	2001.00 Credit Card Payable		\$27,269.67
							<b>\$27,269.67</b>	<b>\$27,269.67</b>
09/30/2024	Journal Entry	9/24 Minority Int.		9/24 Minority Interest	9205.03	9205.03 Minority Interest MTSJ Ops - NEW		\$3,858.91
				9/24 Minority Interest	9205.04	9205.04 Minority Interest MTSJ Invest - NEW		\$737.84
				9/24 Minority Interest	1710.10	1710.10 Minority Interest in MTMC - NEW	\$4,596.75	
							<b>\$4,596.75</b>	<b>\$4,596.75</b>
09/30/2024	Journal Entry	9/24 US Bank Recon		9/24 US Bank Recon	1001.90	1001.90 U.S. Bank - VSHWC		\$525,765.41
				9/24 US Bank Recon	1001.45	1001.45 Five Star Checking-MTHCD-Operating	\$525,765.41	
							<b>\$525,765.41</b>	<b>\$525,765.41</b>
09/30/2024	Journal Entry	9/24 AR Revenue		9/24 AR Revenue	4083.49	4083.49 VSHWC Gross Revenues		\$599,530.00
				9/24 AR Revenue	4083.60	4083.60 Contractual Adjustments	\$178,858.00	
				9/24 AR Revenue	1205.50	1205.50 Allowance for Uncollectable Clinic Receivables		\$527,735.20
				9/24 AR Revenue	1001.90	1001.90 U.S. Bank - VSHWC	\$527,735.20	
				9/24 AR Revenue	1205.50	1205.50 Allowance for Uncollectable Clinic Receivables	\$85,927.20	
				9/24 AR Revenue	1205.50	1205.50 Allowance for Uncollectable Clinic Receivables	\$462,405.00	
				9/24 AR Revenue	1205.51	1205.51 Cash to be Reconciled		\$462,405.00
				9/24 AR Revenue	1205.51	1205.51 Cash to be Reconciled	\$334,744.80	
							<b>\$1,589,670.20</b>	<b>\$1,589,670.20</b>
09/30/2024	Journal Entry	9/30/24 CWF		9/30/24 CWF - DOJ payment	2200.00	2200.00 Due to Calaveras Wellness Foundation		\$50.00
				9/30/24 CWF - DOJ payment	8888.00	8888.00 Calaveras Wellness Foundation	\$50.00	
							<b>\$50.00</b>	<b>\$50.00</b>
09/30/2024	Journal Entry	9/30/24 Deferred rent		Rent overage	2128.01	2128.01 Deferred Capital Lease	\$28,000.00	
				Rent overage	2271.00	2271.00 Deferred Hospital Lease Rent		\$28,000.00
							<b>\$28,000.00</b>	<b>\$28,000.00</b>
<b>TOTAL</b>							<b>\$3,398,721.89</b>	<b>\$3,398,721.89</b>



Sep-24

\$ 287.02	7083.05	4AllPromos	Swag for Health Fair	\$ 287.02	7083.05 - MARKETING
\$ 110.00	7083.13	CalPers	SSA Annual Fee	\$ 110.00	7083.13 - Group Health & Welfare Insurance
\$ 12,704.90	7083.41.01	McKesson Medical	Medical Supplies		
\$ 170.91	7083.41.01	Amazon	Robo-Doc Supplies		
\$ 7.50	7083.41.01	Amazon	Refund for damaged Fridge door		
\$ 72.89	7083.41.02	Mail Depot	Postage	\$ 12,883.31	7083.41.01 - OTHER MEDICAL CARE MATERIALS & SUPPLIES
\$ 765.15	7083.41.02	Henry Schein	Dentrix Dental Systems		
\$ 71.30	7083.41.03	IntakeQ	Psychiatric BH Forms	\$ 838.04	7083.41.02 - DENTAL CARE MATERIALS & SUPPLIES
\$ 51.31	7083.43	Safeway	Team Building BBQ Supplies	\$ 71.30	7083.41.03 - BEHAVIOR HEALTH CARE MATERIALS & SUPPLIES
\$ 238.43	7083.43	Save Mart	Team Building BBQ Supplies		
\$ 220.20	7083.43	Cowabunga	Staff Appreciation		
\$ 95.00	7083.43	Fusion Grill	Community Engagement		
\$ 310.25	7083.43	Starbucks	Staff Appreciation		
\$ 41.90	7083.43	Star Donuts	Staff Appreciation	\$ 957.09	7083.43 - FOOD - CLINIC
\$ 527.85	7083.46	FP Mailing Solutions	Postage Machine Reload		
\$ 20.00	7083.46	Dosimetry Badge	Ortly Radiation Badges		
\$ 1,044.83	7083.46	Staples	Office Supplies		
\$ 19.99	7083.46	Costco	Candy for Office		
\$ 300.80	7083.46	Amazon	Office Supplies		
\$ 10.54	7083.46	Walmart	Postage		
\$ 34.76	7083.46	Mail Depot	Postage		
\$ 324.00	7083.46	Monday.com	Work Management		
\$ 91.42	7083.46	Oriental Trading	Anniversary Party Supplies		
\$ 241.41	7083.46	Staples	Anniversary Party Supplies		
\$ 1,128.15	7083.46	Amazon	Anniversary Party Supplies		
\$ 77.49	7084.46	Lowe's	Anniversary Party Supplies		
\$ 830.84	7083.46	Midmark	Recalibrate Exam Tables	\$ 4,652.08	7083.46 - OFFICE & ADMINISTRATIVE SUPPLIES - CLINIC
\$ 332.07	7083.62	Senders Market	Gardening/Outdoor Supplies		
\$ 253.12	7083.62	Lowe's	Gardening Tools/Supplies		
\$ 46.05	7083.62	Amazon	Gardening Tools/Supplies	\$ 631.24	7083.62 - Repairs & Maint Grounds
\$ 200.00	7083.69	CALAVERAS MINI STORAGE	NO RECEIPT		
\$ 221.00	7083.69	MEDSTATIX	Patient Survey Reports		
\$ 188.00	7083.69	Clark Pest Control	8/29 & 9/5/24		
\$ 157.48	7083.69	Stercycle	Shred-It	\$ 766.48	7083.69 - OTHER PURCHASED SERVICES - CLINIC
\$ 399.18	7083.80	Cat-Waste	Trash Removal		
\$ 275.04	7083.80	MedPro Disposal	Waste Removal	\$ 674.22	7083.80 - UTILITIES - CLINIC
\$ 392.90	7083.85	Language Line	Translation Services		
\$ 784.00	7083.85	Spruce	On Call/After hours Services		
\$ 262.72	7083.85	AT&T	Previous T2T Oncall Cell phones (2)	\$ 1,439.62	7083.85 - TELEPHONE & COMMUNICATIONS - CLINIC
\$ 23.32	7083.87	National CPR Foundation	CPR Certs	\$ 23.32	7083.87 - OUTSIDE TRAINING - CLINIC
\$ 582.73	8610.05	4AllPromos	Swag for Health Fair		
\$ 486.83	8610.05	4Imprint	Swag for Health Fair	\$ 1,069.56	8610.05 - MARKETING - DISTRICT
\$ 121.30	8610.46	AT&T	Phone for Program Coordinator	\$ 121.30	8610.46 - OFFICE & ADMINISTRATIVE SUPPLIES - DISTRICT
\$ 51.40	8610.69	T-Mobile	Monthly District Internet		
\$ 235.00	8610.69	QUICKBOOKS	MONTHLY SUB/1099 filing		
\$ 8610.69	8610.69	Microsoft	Subscription (annual)	\$ 286.40	8610.69 - OTHER - IT SERVICES - DISTRICT
\$ 925.00	8610.87	ACHD	Annual Meeting - CEO		
\$ 1,533.69	8610.87	Embassy Suites	Annual Meeting - Hotel (3 Members)	\$ 2,458.69	8610.87 - OUTSIDE TRAINING - DISTRICT
\$ 27,269.67				\$ 27,269.67	