



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 May 22, 2024**  
**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:**
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 April 17, 2024:

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

- BHCIP Application Update:
- Dental Expansion Update:

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

- MOB 704 Update:
  - Letter of Intent:.....Dr. Smart

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

- April Financials Will Be Presented: Public Comment- **Action**
- Draft Budget - 2024-2025 Fiscal Year: Public Comment - **Action**

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

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

**11. Next Meeting:**

Next Finance Committee Meeting will be June 19, 2024 at 9:00am

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

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

**Topic: MTHCD Finance Committee Meeting**

**Time: May 22, 2024 08:00 AM Pacific Time (US and Canada)**

**Join Zoom Meeting**

**<https://us02web.zoom.us/j/82888387896?pwd=SmdtS0NzM09IU2FTVWhuSUtWYnJJdz09>**

**Meeting ID: 828 8838 7896**

**Passcode: 132365**

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

**Wednesday April 17, 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 9:04am.

**2. Roll Call:**

Member	In Person	Via Zoom/Phone	Absent	Time of Arrival
Lori Hack	X			
Richard Randolph				9:40am
Patricia Bettinger	X			

**Quorum: Yes**

**3. Approval of Agenda:**

Motion to approve agenda by Ms. Bettinger  
Second: Ms. Hack  
Ayes: 2  
Nays: 0

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

Hearing None

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

**A. Un-Approved Minutes:**

- Finance Committee Meeting Minutes for Mar. 20, 2024:

Motion to approve consent agenda by Ms. Bettinger  
Second: Ms. Hack  
Ayes: 2  
Nays: 0

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

- Change Health Care:

The delayed claims are starting to be processed.

- CalVet Grant:

This grant would help with Veterans Mental health labor costs. Deadline to apply is June 28.

- BHCIP Application Update:

County contract is holding up the process. 4 contractors have been chosen to bid.  
Still planning to break ground on June 1.

- MTMC – Building Assessment:

Monthly meeting in May.

**7. Real Estate Review:**

- MOB 704 Update:

Suites 103-105 to be leased to the County Mental Health Department on a month to month basis. Beginning Feb 2025.

**8. Accountant's Report:**

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

The District has had 9 consecutive months of being in the black. The changes to the Balance Sheet are due to year end audit adjustments.

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

Second: Ms. Hack

Ayes: 2

Nays: 0

- Balance Sheet acct 2219.00:

Will table this discussion until the May 15 meeting.

**9. Treasurer's Report:**

No report.

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

Hearing None.

**11. Next Meeting:**

Next Finance Committee Meeting will be May 15, 2024 at 9:00am  
Strategic Planning on May 3 at the Fireside Room at Greenhorn Creek.

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

Motion to adjourn by Ms. Bettinger

Second: Ms. Hack

Ayes: 3

Nays: 0

Time: 9:52am.

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

**Topic: MTHCD Finance Committee Meeting**

**Time: Apr 17, 2024 09:00 AM Pacific Time (US and Canada)**

**Join Zoom Meeting**

**<https://us02web.zoom.us/j/89229194783?pwd=NzQ2TDZYT0pCaXFLTk4rOTRiMIZmZz09>**

**Meeting ID: 892 2919 4783**

**Passcode: 833154**

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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 April 2024

**Item Type:** Action

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

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

**BACKGROUND:**

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

Cash flow has been a question but has not become an actual issue. Plus, we received our property tax check for \$586,520 😊

The District, in total, has remained in the “Black” for ten months in a row 😊 The Clinic has a solid month as well.

Mark Twain Health Care District				
Direct Clinic Financial Projections				
		4/30/24		
		<b>Actual</b>	<b>Y-T-D</b>	<b>2023/2024</b>
		<b>Month</b>	<b>Actual</b>	<b>Budget</b>
	<b>Total Other Revenue</b>	666,035	5,013,073	5,882,085
	<b>Labor related costs</b>	(233,135)	(2,206,274)	(2,913,126)
	Non labor expenses	(261,100)	(2,659,005)	(3,742,372)
	Total Expenses	(494,235)	(4,865,279)	(6,655,498)
	<b>Net Expenses over Revenues</b>	171,799	147,794	(773,413)



Mark Twain Health Care District						
Annual Budget Recap						
	04/30/24	2023 - 2024 Annual Budget				
	Actual	Total				
	Y-T-D	District	Clinic	Rental	Projects	Admin
Revenues	9,036,370	10,538,718	7,455,963	1,332,755	0	1,750,000
Total Revenue	9,036,370	10,538,718	7,455,963	1,332,755	0	1,750,000
Expenses	(7,621,790)	(10,316,786)	(8,229,376)	(1,303,690)	(177,900)	(605,820)
Total Expenses	(7,621,790)	(10,316,786)	(8,229,376)	(1,303,690)	(177,900)	(605,820)
Surplus(Deficit)	1,414,580	221,933	(773,413)	29,065	(177,900)	1,144,180
<b>Historical Totals</b>	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
	(154,650)	(194,594)	(499,150)	(322,408)	(375,636)	(269,953)
	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21
	(323,567)	(305,579)	(549,710)	(550,970)	(527,872)	(576,658)
	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
	(487,374)	(507,779)	(430,419)	(540,634)	(547,627)	(691,685)
	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22
	(636,595)	(667,632)	(1,258,828)	(1,236,253)	(1,068,554)	(1,298,656)
	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
	(115,159)	(212,780)	84,671	(22,389)	(95,377)	(293,261)
	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23
	(304,048)	(1,003,063)	(868,056)	(871,876)	(851,960)	(679,760)
	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		
	728,240	1,033,067	1,135,447	1,414,580		

Mark Twain Health Care District										
Direct Clinic Financial Projections										
			4/30/24			VSHWC				
		Monthly Budget	Actual Month	Variance \$\$\$	Variance %	Y-T-D Budget	Y-T-D Actual	Variance \$\$\$	Variance %	2023/2024 Budget
4083.49	Urgent care Gross Revenues	621,330	838,458	217,128	134.95%	6,213,303	5,895,372	(317,931)	94.88%	7,455,963
4083.60	Contractual Adjustments	(131,157)	(172,424)	(41,267)	131.46%	(1,311,565)	(882,299)	429,266	67.27%	(1,573,878)
	Net Patient revenue	490,174	666,035	175,861	135.88%	4,901,738	5,013,073	111,335	102.27%	5,882,085
						0				
4083.90	Flu shot, Lab income, physicals					0				
4083.91	Medical Records copy fees					0				
9108.00	Other - Plan Incentives & COVID Relief					0	-			
			0			0	0			0
	<b>Total Other Revenue</b>	<b>490,174</b>	<b>666,035</b>	<b>175,861</b>	<b>135.88%</b>	<b>4,901,738</b>	<b>5,013,073</b>	<b>111,335</b>	<b>102.27%</b>	<b>5,882,085</b>
7083.09	Other salaries and wages	(192,606)	(194,513)	(1,908)	100.99%	(1,926,056)	(1,821,105)	104,951	94.55%	(2,311,267)
7083.10	Payroll taxes	(12,318)	(15,480)	(3,162)	125.67%	(123,180)	(178,367)	(55,187)	144.80%	(147,816)
7083.12	Vacation, Holiday and Sick Leave	(9,729)	0	9,729	0.00%	(97,293)	0	97,293	0.00%	(116,751)
7083.13	Group Health & Welfare Insurance	(20,000)	(21,955)	(1,955)	109.77%	(200,000)	(194,867)	5,133	97.43%	(240,000)
7083.14	Group Life Insurance					0	0			
7083.15	Pension and Retirement	(6,486)	0	6,486	0.00%	(64,862)	0	64,862	0.00%	(77,834)
7083.16	Workers Compensation insurance	(1,622)	(1,187)	434	73.21%	(16,215)	(17,040)	(825)	105.09%	(19,458)
7083.18	Other payroll related benefits		0			0	5,106			
	Total taxes and benefits	(50,155)	(38,622)	11,533	77.01%	(501,549)	(385,169)	116,380	76.80%	(601,859)
	<b>Labor related costs</b>	<b>(242,761)</b>	<b>(233,135)</b>	<b>9,625</b>	<b>96.04%</b>	<b>(2,427,605)</b>	<b>(2,206,274)</b>	<b>221,331</b>	<b>90.88%</b>	<b>(2,913,126)</b>
7083.05	Marketing	(1,000)	(2,098)	(1,098)	209.75%	(10,000)	(7,821)	2,179		(12,000)
7083.20.01	Medical - Physicians	(105,562)	(67,350)	38,211	63.80%	(1,055,615)	(588,449)	467,166	55.74%	(1,266,738)
7083.20.02	Dental - Providers	0	(4,400)			0	(77,963)			
7083.20.03	Behavior Health - Providers	0				0				
7083.22	Consulting and Management fees	(2,500)	(1,965)	535	78.59%	(25,000)	(31,250)	(6,250)	125.00%	(30,000)
7083.23	Legal - Clinic	(417)	(3,614)	(3,197)	867.36%	(4,167)	(15,577)	(11,410)		(5,000)
7083.25	Registry Nursing personnel	0								
7083.26	Other contracted services	(18,583)	(24,421)	(5,838)	131.41%	(185,833)	(381,174)	(195,341)	205.12%	(223,000)
7083.27	Other- IT Services		(6,828)				(7,578)			
7083.29	Other Professional fees	(1,000)	(2,443)	(1,443)	244.30%	(10,000)	(23,023)	(13,023)	230.23%	(12,000)
7083.36	Oxygen and Other Medical Gases	(58)	(162)	(103)	276.94%	(583)	(912)	(329)	156.35%	(700)
7083.38	Pharmaceuticals	0	0			0	0	0		0
7083.41.01	Other Medical Care Materials and Supplies	(56,792)	(25,086)	31,706	44.17%	(567,917)	(319,394)	248,523	56.24%	(681,500)
7083.41.02	Dental Care Materials and Supplies - Clinic	0	(16,220)	(16,220)		0	(128,151)	(128,151)		
7083.41.03	Behavior Health Materials	0	(331)	(331)		0	(2,660)	(2,660)		
7083.44	Linens	0								
7083.48	Instruments and Minor Medical Equipment	0	0			0	0	0		
7083.74	Depreciation - Equipment	(17,917)	(10,467)	7,450	58.42%	(179,167)	(146,774)	32,393		(215,000)
7083.45	Cleaning supplies	0	0			0	0	0		
7083.62	Repairs and Maintenance Grounds	(417)	(2,544)	(2,127)	610.60%	(4,167)	(8,104)	(3,938)	194.50%	(5,000)
7083.72	Depreciation - Bldgs & Improvements	(62,083)	(50,561)	11,523	81.44%	(620,833)	(463,502)	157,331	74.66%	(745,000)
7083.80	Utilities - Electrical, Gas, Water, other	(6,417)	(3,695)	2,722	57.58%	(64,167)	(59,311)	4,855	92.43%	(77,000)
8870.00	Interest on Debt Service	(21,490)	(21,708)	(218)	101.01%	(214,903)	(217,081)	(2,179)	101.01%	(257,883)
7083.43	Food	(333)	(200)	133	60.06%	(3,333)	(4,162)	(829)	124.87%	(4,000)
7083.46	Office and Administrative supplies	(2,092)	(2,651)	(560)	126.76%	(20,917)	(25,830)	(4,913)	123.49%	(25,100)
7083.69	Other purchased services	(1,250)	(1,122)	128	89.74%	(12,500)	(11,895)	605	95.16%	(15,000)
7083.81	Insurance - Malpractice	(2,758)	(3,290)	(532)	119.28%	(27,583)	(31,546)	(3,962)	114.36%	(33,100)
7083.82	Other Insurance - Clinic	0	0	0		0	(20,875)	(20,875)		
7083.83	Licenses & Taxes	(125)	0	125	0.00%	(1,250)	0	1,250	0.00%	(1,500)
7083.85	Telephone and Communications	(2,500)	(6,081)	(3,581)	243.24%	(25,000)	(45,107)	(20,107)	180.43%	(30,000)
7083.86	Dues, Subscriptions & Fees	(2,500)	0	2,500	0.00%	(25,000)	(15,192)	9,808	60.77%	(30,000)
7083.87	Outside Training	(375)	(12)	363	3.11%	(3,750)	(1,615)	2,135	43.06%	(4,500)
7083.88	Travel costs	(279)	(3,852)	(3,573)	1379.81%	(2,792)	(24,059)	(21,267)	861.82%	(3,350)
7083.89	Recruiting	(3,333)	0	3,333	0.00%	(33,333)	0	33,333	0.00%	(40,000)
8895.00	Let's All Smile	(2,083)	0	2,083	0.00%	(20,834)	0	20,834	0.00%	(25,001)
	Non labor expenses	(311,864)	(261,100)	50,764	83.72%	(3,118,643)	(2,659,005)	459,638	85.26%	(3,742,372)
	Total Expenses	(554,625)	(494,235)	60,390	89.11%	(5,546,248)	(4,865,279)	680,969	87.72%	(6,655,498)
	<b>Net Expenses over Revenues</b>	<b>(64,451)</b>	<b>171,799</b>	<b>236,250</b>	<b>225%</b>	<b>(644,510)</b>	<b>147,794</b>	<b>792,304</b>	<b>190%</b>	<b>(773,413)</b>

Mark Twain Health Care District											
Rental Financial Projections		Rental									
		4/30/24									
		Monthly Budget	Actual Month	Variance \$\$\$	Variance %	Y-T-D Budget	Y-T-D Actual	Variance \$\$\$	Variance %	2023/2024 Budget	
9260.01	Rent Hospital Asset amortized	89,333	89,231	(102)	99.89%	893,333	894,202	868	100.10%	1072000	
<b>Rent Revenues</b>		89,333	89,231	(102)	99.89%	893,333	894,202	868	100.10%	1,072,000	
9520.62	Repairs and Maintenance Grounds		0			0	0				
9520.80	Utilities - Electrical, Gas, Water, other	(77,500)	(74,971)	2,529	96.74%	(775,000)	(920,161)	(145,161)	118.73%	(930,000)	
9521.80	Utility Reimbursements- MTMC		9,419				481,607				
9520.85	Telephone & Communications	(572)	(508)	64	88.83%	(5,717)	(4,398)	1,318	76.94%	(6,860)	
9520.72	Depreciation	(8,285)	(8,138)	147	98.23%	(82,850)	(83,272)	(422)	100.51%	(99,420)	
9520.82	Insurance										
<b>Total Costs</b>		(86,357)	(74,197)	12,159	85.92%	(863,567)	(526,224)	337,342	60.94%	(1,036,280)	
<b>Net</b>		2,977	15,034	12,057	505.05%	29,767	367,977	338,211	1236.21%	35,720	
9260.02	MOB Rents Revenue	19,044	19,521	477	102.50%	190,439	182,746	(7,693)	95.96%	228,527	
9521.75	MOB rent expenses	(22,284)	(16,565)	5,719	74.34%	(222,842)	(223,196)	(354)	100.16%	(267,410)	
<b>Net</b>		(3,240)	2,956	6,196	-91.21%	(32,403)	(40,449)	(8,047)	124.83%	(38,883)	
9260.03	Child Advocacy Rent revenue	796	820	24	103.00%	7,957	7,981	24	100.30%	9,548	
9522.75	Child Advocacy Expenses	0	(1,408)	(1,408)	0.00%	0	(3,534)	(3,534)	0.00%		
<b>Net</b>		796	(589)	(1,384)	-73.99%	7,957	4,447	(3,510)	55.89%	9,548	
9260.04	Sunrise Pharmacy Revenue	1,890	1,908	18	100.95%	18,900	18,864	18,864	0.00%	22,680	
7084.41	Sunrise Pharmacy Expenses	0	0	0		0	0	0			
<b>Total Revenues</b>		111,063	111,480	417	100.38%	1,110,629	1,103,793	(6,836)	99.38%	1,332,755	
<b>Total Expenses</b>		(108,641)	(92,171)	16,470	84.84%	(1,086,408)	(752,954)	333,454	69.31%	(1,303,690)	
<b>Summary Net</b>		2,422	19,308	16,886	797.18%	24,221	350,839	326,618	1448.50%	29,065	

Mark Twain Health Care District										
Projects, Grants and Support										
		4/30/2024								
			2020/2021	2021/2022	2022/2023	2023/2024	Month to-Date	Actual Month	Actual Y-T-D	Actual vs Budget
			Actual	Budget	Budget	Budget	Budget			
	Project grants and support		(20,325)	(667,000)	(85,000)	(177,900)	(148,250)	(12,730)	(82,375)	96.91%
8890.00	Community Grants		(3,754)		(50,000)				(213)	
8890.00	Friends of the Calaveras County Fair								(500)	
8890.00	Foundation			(628,000)						
8890.00	Veterans Support		0	0			0		0	
8890.00	Mens Health		0	0			0		0	
8890.00	Miscellaneous (TBD)					(100,000)				
8890.00	Steps to Kick Cancer - October		0	0			0		0	
8890.00	San Andreas Rotary Club-Hospice		(2,571)					(3,000)	(3,000)	
8890.00	Doris Barger Golf		0	0			0	(3,500)	(6,000)	
8890.00	Stay Vertical Calaveras		(14,000)	(14,000)	(35,000)	(37,900)	(15,792)	(6,230)	(36,563)	96.47%
8890.01	AED for Life					(40,000)	(16,667)		(27,899)	69.75%
8890.00	Calaveras Mentoring Program							0	(2,500)	
8890.00	Calaveras Senior Center Meals							0	(5,700)	
8890.00	High school ROP (CTE) program			(25,000)						
	<b>Project grants and support</b>		<b>(20,325)</b>	<b>(667,000)</b>	<b>(85,000)</b>	<b>(177,900)</b>	<b>(32,458)</b>	<b>(12,730)</b>	<b>(82,375)</b>	<b>96.91%</b>

Mark Twain Health Care District										
General Administration Financial Projections										
4/30/24										
ADMIN										
		Monthly Budget	Actual Month	Variance \$\$\$	Variance %	Y-T-D Budget	Y-T-D Actual	Variance \$\$\$	Variance %	2023/2024 Budget
9060.00	Income, Gains and losses from investments	29,167	42,063	12,896	144.22%	291,667	400,735	109,068	137.39%	350,000
9160.00	Property Tax Revenues	108,333	108,333	(0)	100.00%	1,083,333	1,083,333	(0)	100.00%	1,300,000
9010.00	Gain on Sale of Asset									
9400.00	Miscellaneous Income		241			0	11,323			100,000
5801.00	Rebates, Sponsorships, Refunds on Expenses		0			0	0			
5990.00	Other Miscellaneous Income		0			0	0			
9108.00	Other Non-Operating Revenue-GRANTS		0				97,443			
9205.03	Miscellaneous Income (1% Minority Interest)		1,695			0	(37,235)			
	<b>Summary Revenues</b>	137,500	152,333	14,833	110.79%	1,375,000	1,555,598	180,598	113.13%	1,750,000
8610.09	Other salaries and wages	(27,217)	(23,458)	3,759	86.19%	(272,172)	(266,843)	5,329	98.04%	(326,606)
8610.10	Payroll taxes	(2,082)	(1,248)	834	59.93%	(20,821)	(14,158)	6,662	68.00%	(24,985)
8610.12	Vacation, Holiday and Sick Leave	(1,415)	0	1,415	0.00%	(14,147)	0	14,147	0.00%	(16,976)
8610.13	Group Health & Welfare Insurance	(1,467)	0	1,467	0.00%	(14,673)	0	14,673	0.00%	(17,607)
8610.14	Group Life Insurance	-	0	0		0	0			
8610.15	Pension and Retirement	(943)	0	943	0.00%	(9,431)	(2,184)	7,246	23.16%	(11,317)
8610.16	Workers Compensation insurance	(236)	0	236	0.00%	(2,358)	0	2,358	0.00%	(2,829)
8610.18	Other payroll related benefits	-	0	0		0	0			
	Benefits and taxes	(6,143)	(1,248)	4,895	20.31%	(61,428)	(16,343)	45,085	26.60%	(73,714)
	<b>Labor Costs</b>	(33,360)	(24,706)	8,654	74.06%	(333,600)	(283,186)	50,414	84.89%	(400,320)
8610.22	Consulting and Management Fees	(4,167)	(304)	3,863	7.29%	(41,667)	(3,688)	37,978	8.85%	(50,000)
8610.23	Legal	(333)	(12,315)	(11,981)	3694.35%	(3,333)	(81,283)	(77,950)	2438.49%	(4,000)
8610.24	Accounting /Audit Fees	(3,000)	(2,959)	41	98.64%	(30,000)	(46,140)	(16,140)	153.80%	(36,000)
8610.05	Marketing	(1,000)	0	1,000	0.00%	(10,000)	(2,587)	7,413	25.87%	(12,000)
8610.43	Food	(167)	0	167	0.00%	(1,667)	0	1,667	0.00%	(2,000)
8610.46	Office and Administrative Supplies	(375)	(612)	(237)	163.31%	(3,750)	(8,990)	(5,240)	239.73%	(4,500)
8610.62	Repairs and Maintenance Grounds	(42)	0	42	0.00%	(417)	0	417	0.00%	(500)
8610.69	Other- IT Services	(583)	(774)	(191)	132.75%	(5,833)	(11,507)	(5,673)	197.25%	(7,000)
8610.74	Depreciation - Equipment	-	0	0	0.00%	0	0	0	0.00%	
8610.75	Rental/lease equipment					0	0			
8610.80	Utilities		0			0	0			
8610.82	Insurance	(3,667)	0	3,667	0.00%	(36,667)	(84,334)	(47,667)	230.00%	(44,000)
8610.83	Licenses and Taxes		0			0	0			
8610.85	Telephone and communications		0			0	0			
8610.86	Dues, Subscriptions & Fees	(1,667)	0	1,667	0.00%	(16,667)	(11,813)	4,853	70.88%	(20,000)
8610.87	Outside Trainings	(833)	(60)	773	7.20%	(8,333)	(3,660)	4,673	43.92%	(10,000)
8610.88	Travel	-	0	0		0	0			
8610.89	Recruiting	(42)	0	42		(417)	0	417		(500)
8610.90	Other Direct Expenses	(1,250)	(500)	750	40.00%	(12,500)	(11,300)	1,200	90.40%	(15,000)
8610.95	Other Misc. Expenses	-	0	0		0	(21,380)	0		
8888.00	Calaveras Wellness Foundation						12,592			
	Non-Labor costs	(17,125)	(17,524)	(399)	102.33%	(171,250)	(274,091)	(94,053)	160.05%	(205,500)
	Total Costs	(50,485)	(42,230)	8,255	83.65%	(504,850)	(557,277)	(43,638)	110.38%	(605,820)
	<b>Net</b>	87,015	110,102	23,087	126.53%	870,150	998,322	136,960	114.73%	1,144,180

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

	<b>Total</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Bank Accounts</b>	
1001.10 Umpqua Bank - Checking	32,154
1001.20 Umpqua Bank - Money Market	6,446
1001.30 Bank of Stockton	84,262
1001.45 Five Star Bank - MTHCD Checking NEW	282,152
1001.50 Five Star Bank - Money Market	687,308
1001.60 Five Star Bank - VSHWC Checking	69,752
1001.65 Five Star Bank - VSHWC Payroll	174,021
1001.90 US Bank - VSHWC	186,574
1001.98 Calaveras Wellness Foundation	127,070
1820 VSHWC - Petty Cash	400
<b>Total Bank Accounts</b>	<b>1,650,140</b>
<b>Accounts Receivable</b>	
1201.00 Accounts Receivable	-4,134
1210.00 Grants Receivable	23,241
1215.00 Settlements	1,054,984
<b>Total Accounts Receivable</b>	<b>1,074,091</b>
<b>Other Current Assets</b>	
1003.10 CalTRUST Operational Reserve Fund	31,971
1003.20 CLASS Operational Reserve Fund	1,036,862
1004.10 CLASS Lease & Contract Reserve Fund	1,786,376
1004.20 CLASS Loan Reserve Fund	2,181,123
1004.30 CLASS Capital Improvement Reserve Fund	2,639,102
1004.40 CLASS Technology Reserve Fund	269,070
1004.50 Community Programs Reserve Fund	103,686
1004.60 Lease Termination Reserve Fund	509,089
1150.05 Due from Calaveras County	474,510
1160.00 Lease Receivable	166,262
1205.50 Allowance for Uncollectable Clinic Receivables	1,118,961
1205.51 Cash To Be Reconciled	-190,392
1300.00 Prepaid Expense (USDA)	-74,704
130.30 Other Prepaid Expense	2
<b>Total Other Current Assets</b>	<b>10,051,919</b>
<b>Total Current Assets</b>	<b>12,776,150</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 - Buildings	5,875,622
1220.20 VSHWC - Equipment	937,082
1221.00 Pharmacy Construction	48,536
1250.13 CIP - Dental Expansion	23,251
1521.20 CIP Buildings - BHCIP	213,267
1600.00 Accumulated Depreciation	-8,994,798
<b>Total Fixed Assets</b>	<b>6,418,279</b>

<b>Other Assets</b>	
1710.10 Minority Interest in MTMC - NEW	346,474
1810.60 Capitalized Lease Negotiations	298,966
1810.65 Capitalized Costs Amortization	9,932
<b>Total Intangible Assets</b>	<b>308,899</b>
2219.00 Capital Lease	5,691,115
2260.00 Lease Receivable - Long Term	841,774
<b>Total Other Assets</b>	<b>7,188,262</b>
<b>TOTAL ASSETS</b>	<b>26,382,691</b>
<b>LIABILITIES AND EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2000.00 Accounts Payable (MISC)	198,572
<b>Total 200.00 Accts Payable &amp; Accrued Expenses</b>	<b>198,572</b>
2001.00 Other Accounts Payable (Credit Card)	32,499
<b>Total 200.00 Accts Payable &amp; Accrued Expenses</b>	<b>32,499</b>
2000.10 Other Accounts Payable	-6,130
2010.00 USDA Loan Accrued Interest Payable	83,282
2021.00 Accrued Payroll - Clinic	95,023
2022.00 Accrued Leave Liability	63,466
2100.00 Deide Security Deposit	2,275
2110.00 Payroll Liabilities - New Account for 2019	21,624
2110.10 Valley Springs Security Deposit	1,000
2140.00 Lease Payable - Current	142,286
2200.00 Due to Calaveras Wellness Foundation	127,070
<b>Total Other Current Liabilities</b>	<b>529,896</b>
<b>Total Current Liabilities</b>	<b>760,967</b>
<b>Long-Term Liabilities</b>	
2128.01 Deferred Capital Lease	33,272
2128.02 Deferred Utilities Reimbursement	64,508
2129.00 Other Third Party Reimbursement - Calaveras County	216,667
2130.00 Deferred Inflows of Resources	269,375
2210.00 USDA Loan - VS Clinic	6,579,166
2240.00 Lease Payable - Long Term	596,895
<b>Total Long-Term Liabilities</b>	<b>7,759,883</b>
<b>Total Liabilities</b>	<b>8,520,850</b>
<b>Equity</b>	
2900.00 Fund Balance	648,149
2910.00 PY - Historical Minority Interest MTMC	19,720,638
3900.00 Retained Earnings	-3,921,526
<b>Net Income</b>	<b>1,414,580</b>
<b>Total Equity</b>	<b>17,861,841</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>26,382,691</b>

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

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

<b>Reserve Funds</b>	<b>Minimum Target</b>	<b>6/30/2023 Balance</b>	<b>2023/2024 Allocated</b>	<b>2023/2024 Interest</b>	<b>4/30/2024 Balance</b>
Valley Springs HWC - Operational Reserve	2,200,000	30,658	1,000,000	37,362	1,068,020
Capital Improvement	3,000,000	2,522,220	0	116,882	2,639,102
Technology Reserve	250,000	1,039,589	-789,589	19,069	269,070
Lease, Contract, & Utilities Reserve	1,700,000	2,501,410	-801,410	86,376	1,786,376
Community Programs Reserve	250,000		100,000	3,686	103,686
Lease Termination Reserve	3,250,000		490,999	18,090	509,089
Loan Reserve	2,000,000	2,084,524	0	96,599	2,181,123
<b>Reserves &amp; Contingencies</b>	<b>12,650,000</b>	<b>8,178,401</b>	<b>0</b>	<b>378,065</b>	<b>8,556,466</b>

<b>Reserves</b>	<b>2023-2024</b>	
	<b>4/30/2024</b>	<b>Interest Earned</b>
Valley Springs HWC - Operational Reserve	31,971	1,260
<b>Total Cal-Trust Reserve Funds</b>	<b>31,971</b>	<b>1,260</b>

Valley Springs HWC - Operational Reserve	1,036,862	36,823
Lease & Contract Reserve	1,786,376	86,376
Loan Reserve	2,181,123	96,599
Capital Improvement	2,639,102	116,882
Technology Reserve Fund	269,070	19,069
Community Programs Reserve	103,686	3,686
Lease Termination reserve	509,089	18,090
<b>Total CA-CLASS Reserve Funds</b>	<b>8,525,309</b>	<b>377,525</b>

	<b>CA CLASS</b>	<b>Interest Rate</b>
Prime	5,488,256	<b>5.40%</b>
Enhanced	3,037,053	<b>5.42%</b>
<b>Total</b>	<b>8,525,309</b>	

<b>Five Star</b>		
General Operating - Closed	0	0
General Operating - NEW	308,436	259
Money Market Account	687,308	13,126
Valley Springs - Checking	69,752	55
Valley Springs - Payroll	174,921	71
<b>Total Five Star</b>	<b>1,240,418</b>	<b>13,510</b>

4.29%

<b>Umpqua Bank</b>		
Checking	32,154	0
Money Market Account	6,446	0.54
Investments	0	0
<b>Total Savings &amp; CD's</b>	<b>38,600</b>	<b>0.54</b>

<b>Bank of Stockton</b>	<b>84,262</b>	<b>37</b>
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<b>Total in interest earning accounts</b>	<b>9,920,561</b>	<b>392,333</b>
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<b>Beta Dividends 1 &amp; 2</b>	<b>4,665</b>
<b>Anthem Rebate</b>	<b>3,643</b>

<b>Total Without Unrealized Loss</b>	<b>400,642</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**  
**April 2024**

Checking-MTHCD-	Date	Num	Vendor	Amount
	04/09/2024	5994	3-Day Crowns @ 38 Smiles Dental Laboratory	-711.26
	04/23/2024	6052	3-Day Crowns @ 38 Smiles Dental Laboratory	-479.59
	04/29/2024	6060	3-Day Crowns @ 38 Smiles Dental Laboratory	-664.70
	04/02/2024	5971	Alpine Natural Gas	-1,353.18
	04/29/2024	6061	Alpine Natural Gas	-1,383.45
	04/29/2024	6062	AMS.NET	-5,000.00
	04/17/2024	6028	Anthem Blue Cross	-19,548.66
	04/02/2024	5972	Arnaudo Bros., L.P.	-24,336.09
	04/09/2024	5995	Aspen Street Architects	-17,562.73
	04/17/2024	6029	Aspen Street Architects	-5,229.45
	04/02/2024	5973	AT&T - 209-772-1005	-194.12
	04/29/2024	6063	AT&T - 209-772-1005	-192.72
	04/02/2024	5974	AT&T 209-772-2791 VSHWC	-242.47
	04/29/2024	6064	AT&T 209-772-2791 VSHWC	-241.07
	04/17/2024	6030	AT&T 248 134-3045	-4.30
	04/17/2024	6031	AT&T 248 134-7000(754)	-25.81
	04/17/2024	6032	AT&T 248-134-7000 952	-8.60
	04/17/2024	6033	AT&T 754-9362	-223.51
	04/17/2024	6034	AT&T OneNet	-245.61
	04/02/2024	5975	Benco Dental Supply Co.	-625.44
	04/09/2024	5996	Benco Dental Supply Co.	-544.36
	04/17/2024	6035	Benco Dental Supply Co.	-827.34
	04/23/2024	6053	Benco Dental Supply Co.	-487.97
	04/29/2024	6065	Benco Dental Supply Co.	-600.65
	04/02/2024	5976	Best Best & Krieger, LLP	-19,043.50
	04/29/2024	6066	Best Best & Krieger, LLP	-2,149.50
	04/17/2024	6036	BETA Healthcare Group	-4,012.65
	04/29/2024	6067	BETA Healthcare Group	-464.47
	04/09/2024	6024	Calaveras County Building Department	-849.00
	04/23/2024	6054	Calaveras County Environmental Health	-175.00
	04/02/2024	5977	Calaveras County Water District	-3,204.48
	04/02/2024	5978	Calaveras Enterprise & Sierra Lodestar	-675.00
	04/29/2024	6068	Calaveras Enterprise & Sierra Lodestar	-675.00
	04/09/2024	5997	Calaveras Power Agency	-38,764.18
	04/09/2024	5998	Calaveras Public Utility District	-4,888.44
	04/09/2024	5999	California Special Districts Association - Financial	-1,356.12
	04/17/2024	6051	California Special Districts Association - Financial	-2,052.24
	04/25/2024	6058	Central Valley Hardware	-340.08
	04/03/2024	ACH 4/3/24	Christian Bader	-8,800.00
	04/02/2024	5979	CHW, LLP	-750.00
	04/09/2024	6000	City of Angels	-781.87
	04/09/2024	6001	Day Denture Laboratory	-1,955.73
	04/17/2024	6037	Day Denture Laboratory	-2,781.80
	04/29/2024	6069	Day Denture Laboratory	-585.96
	04/02/2024	5980	Debbra Sellick	-100.00
	04/29/2024	6070	Debbra Sellick	-100.00
	04/09/2024	6002	Diana Coleman	-268.00
	04/09/2024	6003	Division 01 Construction Management Services	-3,437.50
	04/03/2024	ACH 4/3/24	Dr. Deborah Salom	-16,054.00
	04/09/2024	6004	Dr. Randall Smart	-136.26
	04/17/2024	ACH 4/17/24	Dr. Renee Perry	-5,709.00
	04/17/2024	6038	Ebbetts Pass Gas Services	-1,168.28
	04/23/2024	6055	Evelyne Slomon	-800.00
	04/09/2024	6005	Family 4 Fitness	-80.00

04/02/2024	5981	Gaspers Electric	-8,271.64
04/17/2024	6039	Gaspers Electric	-6,821.29
04/17/2024	6040	Glidewell Laboratories	-199.90
04/02/2024	5982	Jacquelyne Youngquist	-2,745.00
04/03/2024	ACH 4/3/24	James Mosson	-12,540.00
04/02/2024	5983	Johanna Vermeltfoort	-100.00
04/29/2024	6071	Johanna Vermeltfoort	-100.00
04/09/2024	6006	Kamps-High Country Propane	-3,403.73
04/17/2024	6041	Kelly Frederick	-400.00
04/09/2024	6007	Kirk Stout	-578.00
04/17/2024	6042	Kirk Stout	-1,346.00
04/01/2024	5968	Law Offices of Panos Lagos	-40,000.00
04/02/2024	5984	Linda Reed	-100.00
04/29/2024	6072	Linda Reed	-100.00
04/02/2024	5985	Lori Hack	-100.00
04/29/2024	6073	Lori Hack	-100.00
04/17/2024	6043	Louise Carniglia	-480.00
04/29/2024	6074	Mark Twain Medical Center Foundation	-3,500.00
04/03/2024	ACH 4/3/24	Martha Tapia, DO	-15,953.33
04/02/2024	5986	Michelle Pimentel	-420.00
04/02/2024	5987	Modesto Welding Products	-48.54
04/23/2024	6056	Modesto Welding Products	-113.01
04/02/2024	5988	Novarad Corporation	-1,134.71
04/29/2024	6075	Nuance Communications, Inc.	-478.74
04/02/2024	5989	Olympic Cleaning Service	-4,950.00
04/29/2024	6076	PG&E 0529233604-6 Copper Clinic	-3,324.75
04/09/2024	6008	PG&E 2070234150-2 Traffic Control	-87.85
04/09/2024	6009	PG&E 7845103478-5 - Centralized Scheduling	-737.65
04/09/2024	6010	PG&E 1022075267-8 - Traffic Control	-64.59
04/09/2024	6011	PG&E 1115246270-8 SOMO	-1,946.28
04/09/2024	6012	PG&E 3991832007-6 Cancer	-363.33
04/17/2024	6044	PG&E 4263039970-9 Hospital	-15,037.71
04/09/2024	6013	PG&E 7402140630-6 SAFMC	-454.91
04/09/2024	6014	PG&E 8919598400-3 Cancer/Infusion	-876.28
04/09/2024	6015	PG&E 9610376900-4-James Dalton (Angels Camp)	-4,581.31
04/02/2024	5990	Rachall Crowe	-1,506.16
04/09/2024	6016	Radiologica	-2,274.00
04/17/2024	6045	Ray Morgan Company	-5,019.99
04/02/2024	5991	Richard Randolph	-100.00
04/29/2024	6077	Richard Randolph	-100.00
04/09/2024	6017	RJ Pro Innovative I.T. Services	-2,331.00
04/17/2024	6046	Robert G. Gish Consultants, LLC	-1,200.00
04/25/2024	6059	San Andreas Rotary Club	-3,000.00
04/09/2024	6018	San Andreas Sanitary District	-9,416.56
04/17/2024	6047	Sew & Tell	-7.00
04/29/2024	6080	Sharen Manuse	-650.00
04/23/2024	6057	Signal Service, Inc.	-1,492.77
04/29/2024	6078	Signal Service, Inc.	-327.50
04/17/2024	6048	Stocking & Cozzi Ins. Agy, Inc.	-5,603.93
04/09/2024	6019	Suburban Propane-Ortho	-986.81
04/17/2024	6049	Suburban Propane-Ortho	-887.28
04/29/2024	6079	Suburban Propane-Ortho	-277.26
04/02/2024	5992	The Valley Springs News	-1,050.00
04/03/2024	ACH 4/3/24	Thomas Drakes	-12,610.00
04/02/2024	5993	Timothy Shank	-1,818.38
04/09/2024	6023	Traci Whittington	-52.07
04/09/2024	6021	Vicky Arellano	-422.10
04/17/2024	6050	Your Type Graphics	-222.54

Total for 1001.45 Five  
Star Checking-MTHCD-  
Operating

- \$ 385,705.04

**Mark Twain Health Care District**  
**Journal**  
**April 2024**

Date	Transaction Type	Num	Memo/Description	Account #	Account	Debit	Credit
04/03/2024	Journal Entry	4/3/24	VSHWC Deposit	4,083.49	4083.49 VSHWC Gross Revenues		18,132.22
			4/3/24 VSHWC Deposit	1,001.10	1001.10 Umpqua Bank - Checking - NEW	18,132.22	
						\$ 18,132.22	\$ 18,132.22
04/04/2024	Journal Entry	4/4/24	BETA Dividend	1,001.45	1001.45 Five Star Checking-MTHCD-Operating		2,332.50
			4/4/24 BETA Dividend Installment 2	9,060.00	9060.00 Income, Gains & losses from investments - District	2,332.50	
						\$ 2,332.50	\$ 2,332.50
04/05/2024	Journal Entry	4/5/24	Payrun# 159	8,610.09	8610.09 Other salaries and wages - Admin.	11,724.03	
			Pay Period 3/17/24 - 3/30/24	7,083.09.01	7083.09.01 Other salaries and wages - Clinic	67,870.78	
			Pay Period 3/17/24 - 3/30/24	7,083.09.02	7083.09.02 Dental Salaries and Wages	18,133.01	
			Pay Period 3/17/24 - 3/30/24	7,083.09.03	7083.09.03 Behavior Health Salaries and Wages	14,042.91	
			Pay Period 3/17/24 - 3/30/24	8,610.10	8610.10 Payroll taxes - Admin.	170.00	
			Pay Period 3/17/24 - 3/30/24	7,083.10	7083.10 Payroll taxes - Clinic	1,438.50	
			Pay Period 3/17/24 - 3/30/24	8,610.10	8610.10 Payroll taxes - Admin.	453.47	
			Pay Period 3/17/24 - 3/30/24	7,083.10	7083.10 Payroll taxes - Clinic	6,424.20	
			Pay Period 3/17/24 - 3/30/24	7,083.10	7083.10 Payroll taxes - Clinic	97.30	
			Pay Period 3/17/24 - 3/30/24	2,110.00	2110.00 Payroll Liabilities - New Account for 2019		3,217.02
			Pay Period 3/17/24 - 3/30/24	2,110.00	2110.00 Payroll Liabilities - New Account for 2019		13,755.34
			Pay Period 3/17/24 - 3/30/24	2,110.00	2110.00 Payroll Liabilities - New Account for 2019		13,707.82
			Pay Period 3/17/24 - 3/30/24	2,110.00	2110.00 Payroll Liabilities - New Account for 2019		6,721.92
			Pay Period 3/17/24 - 3/30/24	2,110.00	2110.00 Payroll Liabilities - New Account for 2019		97.30
			Pay Period 3/17/24 - 3/30/24	1,001.65	1001.65 Five Star Bank - VSHWC Payroll		841.09
			Pay Period 3/17/24 - 3/30/24	1,001.65	1001.65 Five Star Bank - VSHWC Payroll		5,070.43
			Payroll Processing Fee - Pay Period 3/17/24 - 3/30/24	1,001.65	1001.65 Five Star Bank - VSHWC Payroll		1,399.56
			Payroll Processing Fee - Pay Period 3/17/24 - 3/30/24	8,610.22	8610.22 Consulting and Management Fees - District	279.91	
			Payroll Processing Fee - Pay Period 3/17/24 - 3/30/24	7,083.22	7083.22 Consulting and Management fees - Clinic	1,119.65	
			Pay Period 3/17/24 - 3/30/24	2,110.00	2110.00 Payroll Liabilities - New Account for 2019	37,499.40	
			Pay Period 3/17/24 - 3/30/24	1,001.65	1001.65 Five Star Bank - VSHWC Payroll		37,499.40
			Pay Period 3/17/24 - 3/30/24	2,110.00	2110.00 Payroll Liabilities - New Account for 2019		1,567.68
			Pay Period 3/17/24 - 3/30/24	1,001.65	1001.65 Five Star Bank - VSHWC Payroll		75,375.60
			Pay Period 3/17/24 - 3/30/24	2,110.00	2110.00 Payroll Liabilities - New Account for 2019		1,567.68
			Pay Period 3/17/24 - 3/30/24	1,001.65	1001.65 Five Star Bank - VSHWC Payroll		1,567.68
						\$ 160,820.84	\$ 160,820.84
04/08/2024	Journal Entry	3/24	CC Payment	2,001.00	2001.00 Credit Card Payable	32,978.34	
			3/24 CC Payment	1,001.45	1001.45 Five Star Checking-MTHCD-Operating		32,978.34
						\$ 32,978.34	\$ 32,978.34
04/17/2024	Journal Entry	4/17/24	VSHWC Deposit	1,001.10	1001.10 Umpqua Bank - Checking - NEW	11,986.59	
			4/17/24 VSHWC Deposit	4,083.49	4083.49 VSHWC Gross Revenues		11,986.59
						\$ 11,986.59	\$ 11,986.59

04/19/2024	Journal Entry	4/19/24 Payrun# 160	Pay Period 3/31/24 - 4/13/24	8,610.09	8610.09 Other salaries and wages - Admin.	11,734.24
			Pay Period 3/31/24 - 4/13/24	7083.09.01	7083.09.01 Other salaries and wages - Clinic	61,814.82
			Pay Period 3/31/24 - 4/13/24	7083.09.02	7083.09.02 Dental Salaries and Wages	19,021.25
			Pay Period 3/31/24 - 4/13/24	7083.09.03	7083.09.03 Behavior Health Salaries and Wages	13,630.37
			Pay Period 3/31/24 - 4/13/24	8,610.10	8610.10 Payroll taxes - Admin.	170.15
			Pay Period 3/31/24 - 4/13/24	7,083.10	7083.10 Payroll taxes - Clinic	1,350.48
			Pay Period 3/31/24 - 4/13/24	8,610.10	8610.10 Payroll taxes - Admin.	454.10
			Pay Period 3/31/24 - 4/13/24	7,083.10	7083.10 Payroll taxes - Clinic	6,047.98
			Pay Period 3/31/24 - 4/13/24	7,083.10	7083.10 Payroll taxes - Clinic	121.96
			Pay Period 3/31/24 - 4/13/24	2,110.00	2110.00 Payroll Liabilities - New Account for 2019	3,041.24
			Pay Period 3/31/24 - 4/13/24	2,110.00	2110.00 Payroll Liabilities - New Account for 2019	13,004.16
			Pay Period 3/31/24 - 4/13/24	2,110.00	2110.00 Payroll Liabilities - New Account for 2019	12,636.03
			Pay Period 3/31/24 - 4/13/24	2,110.00	2110.00 Payroll Liabilities - New Account for 2019	6,196.23
			Pay Period 3/31/24 - 4/13/24	2,110.00	2110.00 Payroll Liabilities - New Account for 2019	121.96
			Pay Period 3/31/24 - 4/13/24	2,110.00	2110.00 Payroll Liabilities - New Account for 2019	1,328.68
			Pay Period 3/31/24 - 4/13/24	1,001.65	1001.65 Five Star Bank - VSHWC Payroll	4,749.48
			Pay Period 3/31/24 - 4/13/24	1,001.65	1001.65 Five Star Bank - VSHWC Payroll	119.03
			Payroll Processing Fee -Pay Period 3/31/24 - 4/13/24	8,610.22	8610.22 Consulting and Management Fees - District	23.81
			Payroll Processing Fee -Pay Period 3/31/24 - 4/13/24	7,083.22	7083.22 Consulting and Management fees - Clinic	95.22
			Pay Period 3/31/24 - 4/13/24	2,110.00	2110.00 Payroll Liabilities - New Account for 2019	34,999.62
			Pay Period 3/31/24 - 4/13/24	1,001.65	1001.65 Five Star Bank - VSHWC Payroll	34,999.62
			Pay Period 3/31/24 - 4/13/24	1,001.65	1001.65 Five Star Bank - VSHWC Payroll	73,267.57
					<b>\$ 149,464.00</b>	<b>\$ 149,464.00</b>
04/22/2024	Journal Entry	4/22/24 CWF Reimb	4/22/24 CWF Reimb	1,001.45	1001.45 Five Star Checking-MTHCD-Operating	72.95
			4/22/24 CWF Reimb	2,200.00	2200.00 Due to Calaveras Wellness Foundation	72.95
					<b>\$ 72.95</b>	<b>\$ 72.95</b>
04/22/2024	Journal Entry	4/22/24 CWF	4/22/24 CWF	2,200.00	2200.00 Due to Calaveras Wellness Foundation	72.95
			4/22/24 CWF	8,888.00	8888.00 Calaveras Wellness Foundation	72.95
					<b>\$ 72.95</b>	<b>\$ 72.95</b>
04/23/2024	Journal Entry	4/24 Athena Charges	March Athena Health Charges	1,001.60	1001.60 Five Star Bank - VSHWC Checking - NEW-1	17,650.67
			March Athena Health Charges	7,083.26	7083.26 Other contracted services - Clinic	17,650.67
					<b>\$ 17,650.67</b>	<b>\$ 17,650.67</b>
04/25/2024	Journal Entry	4/25/24 VSHWC Deposit	4/25/24 VSHWC Deposit	1,001.10	1001.10 Unmpqua Bank - Checking - NEW	8,006.30
			4/25/24 VSHWC Deposit	4,083.49	4083.49 VSHWC Gross Revenues	8,006.30
					<b>\$ 8,006.30</b>	<b>\$ 8,006.30</b>
04/30/2024	Journal Entry	4/24 MOB Rent	4/24 MOB Rent	9,260.02	9260.02 MOB Rents Revenue	14,217.57
			4/24 MOB Rent	1,001.10	1001.10 Unmpqua Bank - Checking - NEW	14,217.57
			4/24 MOB Rent	9,260.03	9260.03 Child Advocacy Rent Revenue	819.55
			4/24 MOB Rent	1,001.10	1001.10 Unmpqua Bank - Checking - NEW	819.55
					<b>\$ 15,037.12</b>	<b>\$ 15,037.12</b>
04/30/2024	Journal Entry	4/24 Prop Tax Revenue	4/24 Prop Tax Revenue	2,129.00	2129.00 Other Third Party Reimbursement - Calaveras County	108,333.33
			4/24 Prop Tax Revenue	9,160.00	9160.00 Property Tax Revenues - District	108,333.33
					<b>\$ 108,333.33</b>	<b>\$ 108,333.33</b>

04/30/2024	Journal Entry	4/24 Cap. Costs	1810.65	1810.65	1810.65	Intangible Assets:Capitalized Costs Amortization	993.24		
		4/24 Cap. Costs	1810.60			1810.60 Intangible Assets:Capitalized Lease Negotiations		993.24	993.24
							<b>\$</b>	<b>993.24</b>	<b>\$ 993.24</b>
04/30/2024	Journal Entry	4/24 Depreciation VS	7,083.72	7,083.72	7,083.72	7083.72 Depreciation - Bldgs & Improvements - Clinic	36,526.18		
		4/24 Depreciation VS	7,083.74			7083.74 Depreciation - Equipment - Clinic	10,467.06		
		4/24 Depreciation VS	7,083.72			7083.72 Depreciation - Bldgs & Improvements - Clinic	14,034.38		
		4/24 Depreciation VS	1,600.00			1600.00 Accumulated Depreciation	61,027.62		61,027.62
							<b>\$</b>	<b>61,027.62</b>	<b>\$ 61,027.62</b>
04/30/2024	Journal Entry	4/24 Capital Lease	2,128.01	2,128.01	2,128.01	2128.01 Deferred Capital Lease	35,506.59		
		4/24 Capital Lease	9,260.01			9260.01 Deferred Lease Income	24,737.70		
		4/24 Capital Lease	2,219.00			2219.00 Capital Lease	10,768.89		
		4/24 Capital Lease	2,128.02			2128.02 Deferred Utilities Reimbursement	64,493.41		
		4/24 Capital Lease	9,260.01			9260.01 Deferred Lease Income	64,493.41		64,493.41
							<b>\$</b>	<b>100,000.00</b>	<b>\$ 100,000.00</b>
04/30/2024	Journal Entry	4/24 Cap Depreciation	9,520.72	9,520.72	9,520.72	9520.72 Depreciation	8,138.11		
		4/24 Cap Depreciation	2,219.00			2219.00 Capital Lease	8,138.11		8,138.11
							<b>\$</b>	<b>8,138.11</b>	<b>\$ 8,138.11</b>
04/30/2024	Journal Entry	4/24 USDA Loan Int.	8,870.00	8,870.00	8,870.00	8870.00 Interest on Debt Service - Clinic	21,708.13		
		4/24 USDA Loan Int.	1,300.00			1300.00 Prepaid Expenses	21,708.13		21,708.13
							<b>\$</b>	<b>21,708.13</b>	<b>\$ 21,708.13</b>
04/30/2024	Journal Entry	4/24 Cal Trust Recon	1,003.10	1,003.10	1,003.10	1003.10 Operational Reserve Fund - Cal Trust	53.19		
		4/24 Cal Trust Recon	9,060.00			9060.00 Income, Gains & losses from investments - District	53.19		53.19
							<b>\$</b>	<b>53.19</b>	<b>\$ 53.19</b>
04/30/2024	Journal Entry	4/24 CA CLASS Recon	1,003.20	1,003.20	1,003.20	1003.20 Operational Reserve Fund - CA CLASS	4,595.19		
		4/24 CA CLASS Recon	1,004.10			1004.10 Lease and Contract Reserve Fund	7,916.90		
		4/24 CA CLASS Recon	1,004.20			1004.20 Loan Reserve Fund	9,666.35		
		4/24 CA CLASS Recon	1,004.30			1004.30 Capital Improvement Reserve Fund	11,696.03		
		4/24 CA CLASS Recon	1,004.40			1004.40 Technology Reserve Fund	1,192.47		
		4/24 CA CLASS Recon	1,004.50			1004.50 Community Programs Reserve Fund	459.52		
		4/24 CA CLASS Recon	1,004.60			1004.60 Lease Termination Reserve Fund	2,256.19		
		4/24 CA CLASS Recon	9,060.00			9060.00 Income, Gains & losses from investments - District	37,782.65		37,782.65
							<b>\$</b>	<b>37,782.65</b>	<b>\$ 37,782.65</b>
04/30/2024	Journal Entry	4/24 AR Revenue	4,083.49	4,083.49	4,083.49	4083.49 VSHWC Gross Revenues	800,333.32		
		4/24 AR Revenue	4,083.60			4083.60 Contractual Adjustments	172,423.82		
		4/24 AR Revenue	1,205.50			1205.50 Allowance for Uncollectable Clinic Receivables	651,172.26		
		4/24 AR Revenue	1,001.90			1001.90 U.S. Bank - VSHWC	651,172.26		
		4/24 AR Revenue	1,205.50			1205.50 Allowance for Uncollectable Clinic Receivables	235,892.26		
		4/24 AR Revenue	1,205.50			1205.50 Allowance for Uncollectable Clinic Receivables	705,447.00		
		4/24 AR Revenue	1,205.51			1205.51 Cash to be Reconciled	705,447.00		
		4/24 AR Revenue	1,205.51			1205.51 Cash to be Reconciled	392,017.24		
							<b>\$</b>	<b>2,156,952.68</b>	<b>\$ 2,156,952.68</b>

04/30/2024	Journal Entry	4/24 US Bank Recon	4/24 US Bank Recon	1,001.90	1001.90 U.S. Bank - VSHWC		471,465.15	471,465.15
		4/24 US Bank Recon	4/24 US Bank Recon	1,001.45	1001.45 Five Star Checking-MTHCD-Operating		471,465.15	471,465.15
04/30/2024	Journal Entry	4/30/24 Deposit-Dup	4/30/24 Deposit-Dup	1,001.45	1001.45 Five Star Checking-MTHCD-Operating	241.20		241.20
		4/30/24 Deposit-Dup	4/30/24 Deposit-Dup	9,400.00	9400.00 Miscellaneous Income			241.20
							<b>\$ 241.20</b>	<b>\$ 241.20</b>
04/30/2024	Journal Entry	4/24 Minority Int.	4/24 Minority Int.	9,205.03	9205.03 Minority Interest MTSJ Ops - NEW			1,338.23
		4/24 Minority Interest	4/24 Minority Interest	9,205.04	9205.04 Minority Interest MTSJ Invest - NEW			356.97
		4/24 Minority Interest	4/24 Minority Interest	1,710.10	1710.10 Minority Interest in MTMC - NEW		1,695.20	
							<b>\$ 1,695.20</b>	<b>\$ 1,695.20</b>
04/30/2024	Journal Entry	4/24 CC Recon	4/24 CC Recon	7,083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic		22,073.59	
				7,083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic		48.24	
				7,083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic		1,822.13	
				7,083.41.02	7083.41.02 Dental Care Materials and Supplies - Clinic		765.15	
				7,083.41.03	7083.41.03 Behavior Health Care Materials & Supplies - Clinic		71.30	
				7,083.41.03	7083.41.03 Behavior Health Care Materials & Supplies - Clinic		259.79	
				7,083.43	7083.43 Food - Clinic		153.01	
				7,083.43	7083.43 Food - Clinic		47.18	
				7,083.46	7083.46 Office and Administrative supplies - Clinic		527.85	
				7,083.46	7083.46 Office and Administrative supplies - Clinic		722.93	
				7,083.46	7083.46 Office and Administrative supplies - Clinic		640.71	
				7,083.46	7083.46 Office and Administrative supplies - Clinic		294.00	
				7,083.46	7083.46 Office and Administrative supplies - Clinic		349.07	
				7,083.46	7083.46 Office and Administrative supplies - Clinic		116.90	
				7,083.62	7083.62 Repairs and Maintenance Grounds - Clinic		633.64	
				7,083.62	7083.62 Repairs and Maintenance Grounds - Clinic		6.43	
				7,083.69	7083.69 Other purchased services - Clinic		200.00	
				7,083.69	7083.69 Other purchased services - Clinic		47.00	
				7,083.69	7083.69 Other purchased services - Clinic		221.00	
				7,083.80	7083.80 Utilities - Electrical, Gas, Water, other - Clinic		381.69	
				7,083.80	7083.80 Utilities - Electrical, Gas, Water, other - Clinic		267.72	
				7,083.85	7083.85 Telephone and Communications - Clinic		309.45	
				7,083.85	7083.85 Telephone and Communications - Clinic		264.00	
				7,083.85	7083.85 Telephone and Communications - Clinic		74.66	
				7,083.85	7083.85 Telephone and Communications - Clinic		240.17	
				7,083.87	7083.87 Outside Training - Clinic		11.66	
				8,610.46	8610.46 Office and Administrative Supplies - District		474.03	
				8,610.46	8610.46 Office and Administrative Supplies - District		116.29	
				8,610.69	8610.69 Other - IT Services- District		51.40	
				8,610.69	8610.69 Other - IT Services- District		200.00	
				8,610.87	8610.87 Outside Training's - Admin.		59.99	
				9,522.75	9522.75 Child Advocacy Expenses		1,048.30	
				2,001.00	2001.00 Credit Card Payable		32,499.28	
							<b>\$ 32,499.28</b>	<b>\$ 32,499.28</b>
							<b>\$ 3,417,444.16</b>	<b>\$ 3,417,444.16</b>

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\$ 22,073.59	7083.41.01	Mckesson Medical	Medical Supplies	
\$ 48.24	7083.41.01	Mckesson Medical	Robo-Doc Supplies	
\$ 1,822.13	7083.41.01	Mesa Labs	Medical Supplies	\$ 23,943.96 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	
\$ 259.79	7083.41.03	Amazon	BH Materials	\$ 331.09 7083.41.03 -BEHAVIOR HEALTH CARE MATERIALS & SUPPLIES
\$ 153.01	7083.43	Fusion Grill	Community Outreach	
\$ 47.18	7083.43	Round Table Pizza	Staff Appreciation Lunch	\$ 200.19 7083.43 - FOOD - CLINIC
\$ 527.85	7083.46	FP Mailing Solutions	Postage Machine Reload	
\$ 722.93	7083.46	Amazon	Desk lights/office supplies	
\$ 640.71	7083.46	Staples	Office Supplies	
\$ 294.00	7083.46	Pens.com	Pens	
\$ 349.07	7083.46	4imprint	Notebooks	
\$ 116.90	7083.46	Amazon	Webcam	\$ 2,651.46 7083.46 - OFFICE & ADMINISTRATIVE SUPPLIES - CLINIC
\$ 633.64	7083.62	Lowe's	Landscape Materials	
\$ 6.43	7083.62	Calaveras Garden Supplies	Landscape Materials	
\$ 200.00	7083.69	CALAVERAS MINI STORAGE	NO RECEIPT	\$ 640.07 7083.62 - Repairs & Maint Grounds
\$ 47.00	7083.69	ProScreening	Background checks/Credentials	
\$ 221.00	7083.69	MEDSTATIX	April invoice	
\$ 381.69	7083.80	Cal-Waste	April Trash Removal	\$ 468.00 7083.69 - OTHER PURCHASED SERVICES - CLINIC
\$ 267.72	7083.80	MedPro Disposal	Waste Removal	\$ 649.41 7083.80 - UTILITIES - CLINIC
\$ 309.45	7083.85	Language Line	Translation Services	
\$ 264.00	7083.85	Spruce	On Call/After hours Services	
\$ 74.66	7083.85	Sphinx Medical	Incorrect charge-reversal 5/2024	
\$ 240.17	7083.85	AT&T	Previous T2T Oncall Cell phones (2)	
\$ 11.66	7083.87	National CPR Foundation	CPR Cert	\$ 888.28 7083.85 - TELEPHONE & COMMUNICATIONS - CLINIC
\$ 474.03	8610.46	Staples	Toner/Paper	\$ 11.66 7083.87 - OUTSIDE TRAINING - CLINIC
\$ 116.29	8610.46	AT&T	Phone for Program Coordinator	
\$ 51.40	8610.69	T-Mobile	Monthly District internet	\$ 590.32 8610.46 - OFFICE & ADMINISTRATIVE SUPPLIES - DISTRICT
\$ 200.00	8610.69	QUICKBOOKS	MONTHLY SUB/1099 filing	
\$ 59.99	8610.87	Study.com	Accounting Classes	\$ 251.40 8610.69 - OTHER - IT SERVICES - DISTRICT
\$ 1,048.30	9522.75	Aire-Serv	HVAC Repair	\$ 59.99 8610.87 - OUTSIDE TRAINING - DISTRICT
\$ 32,499.28	9522.75			\$ 1,048.30 9522.75 - Childrens Advocacy Center (CAC)
				\$ 32,499.28