



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 August 21, 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 July 17, 2024:

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

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

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

- MOB 704 Update:

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

- July Financials 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 September 18, 2024 at 9:00am

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

Traci Whittington is inviting you to a scheduled Zoom meeting.

Topic: MTHCD Finance Committee Meeting

Time: Aug 21, 2024 09:00 AM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/88612561731?pwd=kllHaRy23QapHryl0EcRF4V2p4aR0b.1>

Meeting ID: 886 1256 1731

Passcode: 859797

One tap mobile

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Find your local number: <https://us02web.zoom.us/u/kbanWDz4i7>



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

Wednesday July 17, 2024
9:00am

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

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 9:03am.

2. Roll Call:

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

Quorum: YES

3. Approval of Agenda:

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 June 19, 2024:

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

6. Chief Executive Officer’s Report:

The District took the lease option to not pay electric utilities for MTMC. The MTMC should be paying \$72,000/mo. for rent. They have paid \$200,000 over the last 2 months. The MTHCD will deduct \$56,000 from the July rent.

- BHCIP Update:

Pre-Construction meeting today at 2:30pm with Program Manager, Architect and Construction Company.

- Dental Expansion Update:

Still waiting for County zoning rule change. Plans are being drawn up. Hope to submit plans in August.

- Grant Activities:

Working on \$25,000 grant from Health Net for the Robodoc Plus Program.
Applying for \$10,000 From Calaveras Community Foundation for Cardiovascular Monitoring.

Real Estate Review:

- MOB 704 Update:

Working with the attorney to get lease between MTHCD and MTMC for units 103-105.

7. Accountant's Report:

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

June financials will remain in DRAFT form until the audit is complete. Balance Sheet review is in process. The audit process has begun.

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

Second: Ms. Bettinger

Ayes: 3

Nays: 0

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

Motion to recommend 10% contribution to employee 401k by Ms. Bettinger

Second: Mr. Randolph

Ayes: 3

Nays: 0

8. Treasurer's Report:

No Report.

9. Comments and Future Agenda Items:

Hearing None.

10. Next Meeting:

Next Finance Committee Meeting will be August 21, 2024 at 9:00am

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

Motion to adjourn by Mr. Randolph

Second: Ms. Bettinger

Ayes: 3

Nays: 0

Time: 9:52am.

Traci Whittington is inviting you to a scheduled Zoom meeting.

Topic: MTHCD Finance Committee Meeting

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

Join Zoom Meeting

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

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**MARK TWAIN
HEALTH CARE DISTRICT**

P. O. Box 95
San Andreas, CA 95249
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Agenda Item: Financial Reports for July 2024
Item Type: Action
Submitted By: Rick Wood, Accountant & Traci Whittington, Accounting
Presented By: Rick Wood, Accountant & Traci Whittington, Accounting

BACKGROUND:

Looks like a great start to the Fiscal Year 😊

Obviously, it's only the first month, and it is hard to project what the rest of the year will look like, but the way the District ended the last Fiscal Year, and this start, seems promising.

Mark Twain Health Care District			
Direct Clinic Financial Projections			
	7/31/24		
	Actual	Y-T-D	2024/2025
	Month	Actual	Budget
Total Other Revenue	533,612	533,612	7,480,926
Labor related costs	(254,841)	(254,841)	(3,298,269)
Non labor expenses	(247,570)	(247,570)	(4,479,995)
Total Expenses	(502,411)	(502,411)	(7,778,264)
Net Expenses over Revenues	31,202	31,202	(297,338)

Mark Twain Health Care District						
Annual Budget Recap						
	07/31/24	2024 - 2025 Annual Budget				
	Actual	Total				
	Y-T-D	District	Clinic	Rental	Projects	Admin
Revenues	1,175,169	10,445,483	7,480,926	1,089,557	0	1,875,000
Total Revenue	1,175,169	10,445,483	7,480,926	1,089,557	0	1,875,000
Expenses	(920,053)	(9,913,598)	(7,778,264)	(741,229)	(634,500)	(759,605)
Total Expenses	(920,053)	(9,913,598)	(7,778,264)	(741,229)	(634,500)	(759,605)
Surplus(Deficit)	255,116	531,885	(297,338)	348,328	(634,500)	1,115,395
Historical Totals	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22
	(636,595)	(667,632)	(1,258,828)	(1,236,253)	(1,068,554)	(500,529)
	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
	(115,159)	(212,780)	84,671	(22,389)	(95,377)	(293,261)
	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23
	(304,048)	(1,003,063)	(868,056)	(871,876)	(851,960)	(1,282,214)
	23-Jul	Aug-23	23-Sep	23-Oct	23-Nov	23-Dec
	197,850	392,710	412,064	551,925	546,391	630,489
	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24
	728,240	1,033,067	1,135,447	1,414,580	1,515,345	1,549,413
	Jul-24					
	255,116					

Mark Twain Health Care District										
Direct Clinic Financial Projections										
			7/31/24			VSHWC				
	Monthly Budget	Actual Month	Variance \$\$\$	Variance %	Y-T-D Budget	Y-T-D Actual	Variance \$\$\$	Variance %	2024/2025 Budget	
4083.49	Urgent care Gross Revenues	752,537	679,401	(73,136)	90.28%	752,537	679,401	(73,136)	90.28%	9,030,446
4083.60	Contractual Adjustments	(129,210)	(145,788)	(16,578)	112.83%	(129,210)	(145,788)	(16,578)	112.83%	(1,550,520)
	Net Patient revenue	623,327	533,612	(89,715)	85.61%	623,327	533,612	(89,715)	85.61%	7,479,926
						0				
4083.90	Flu shot, Lab income, physicals					0				
4083.91	Medical Records copy fees					0				1,000
9108.00	Other - Plan Incentives & COVID Relief					0	-			
			0			0	0			1,000
	Total Other Revenue	623,411	533,612	(89,798)	85.60%	623,327	533,612	(89,715)	85.61%	7,480,926
7083.09	Other salaries and wages	(223,150)	(216,901)	6,249	97.20%	(223,150)	(216,901)	6,249	97.20%	(2,677,802)
7083.10	Payroll taxes	(16,916)	(17,375)	(459)	102.71%	(16,916)	(17,375)	(459)	102.71%	(202,996)
7083.12	Vacation, Holiday and Sick Leave	(13,389)	0	13,389	0.00%	(13,389)	0	13,389	0.00%	(160,668)
7083.13	Group Health & Welfare Insurance	(16,881)	(18,964)	(2,083)	112.34%	(16,881)	(18,964)	(2,083)	112.34%	(202,577)
7083.14	Group Life Insurance					0	0			
7083.15	Pension and Retirement	(2,232)	0	2,232	0.00%	(2,232)	0	2,232	0.00%	(26,778)
7083.16	Workers Compensation insurance	(2,232)	(1,600)	631	71.71%	(2,232)	(1,600)	631	71.71%	(26,778)
7083.18	Other payroll related benefits	(56)	0	56	0	(56)	0			(670)
	Total taxes and benefits	(51,706)	(37,940)	13,766	73.38%	(51,706)	(37,940)	13,766	73.38%	(620,467)
	Labor related costs	(274,856)	(254,841)	20,015	92.72%	(274,856)	(254,841)	20,015	92.72%	(3,298,269)
7083.05	Marketing	(833)	(184)	649	22.08%	(833)	(184)	649		(10,000)
7083.20.01	Medical - Physicians	(91,505)	(49,468)	42,037	54.06%	(91,505)	(49,468)	42,037	54.06%	(1,098,064)
7083.20.02	Dental - Providers	(22,750)	0			(22,750)	0			(273,000)
7083.20.03	Behavioral Health - Providers	(22,533)					0			(270,400)
7083.22	Consulting and Management fees	(2,500)	(2,012)	488	80.49%	(2,500)	(2,012)	488	80.49%	(30,000)
7083.23	Legal - Clinic	0	(451)	(451)	#DIV/0!	0	(451)	(451)		0
7083.26	Other contracted services	(40,417)	(30,344)	10,073	75.08%	(40,417)	(30,344)	10,073	75.08%	(485,000)
7083.27	Other- IT Services	(3,176)	(6,999)				(6,999)			(38,117)
7083.29	Other Professional fees	(4,417)	(1,135)	3,282	25.69%	(4,417)	(1,135)	3,282	25.69%	(53,000)
7083.36	Oxygen and Other Medical Gases	(75)	(49)	26	64.72%	(75)	(49)	26	64.72%	(900)
7083.41.01	Other Medical Care Materials and Supplies	(24,417)	(15,973)	8,444	65.42%	(24,417)	(15,973)	8,444	65.42%	(293,000)
7083.41.02	Dental Care Materials and Supplies - Clinic	(35,165)	(14,044)	21,121		(35,165)	(14,044)	21,121		(421,980)
7083.41.03	Behavioral Health Materials	0	(71)	(71)		0	(71)	(71)		
7083.62	Repairs and Maintenance Grounds	(458)	(275)	183	60.10%	(458)	(275)	183	60.10%	(5,500)
7083.72	Depreciation - Bldgs & Improvements	(61,045)	(61,045)	(0)	100.00%	(61,045)	(61,045)	(0)	100.00%	(732,545)
7083.74	Depreciation - Equipment	(14,151)	(14,151)	0	100.00%	(14,151)	(14,151)	0		(169,815)
7083.80	Utilities - Electrical, Gas, Water, other	(6,417)	(7,336)	(919)	114.33%	(6,417)	(7,336)	(919)	114.33%	(77,000)
7083.43	Food	(375)	0	375	0.00%	(375)	0	375	0.00%	(4,500)
7083.46	Office and Administrative supplies	(3,042)	(3,157)	(115)	103.79%	(3,042)	(3,157)	(115)	103.79%	(36,500)
7083.69	Other purchased services	(1,292)	(1,011)	280	78.29%	(1,292)	(1,011)	280	78.29%	(15,500)
7083.81	Insurance - Malpractice	(3,899)	(3,812)	88	97.75%	(3,899)	(3,812)	88	97.75%	(46,791)
7083.82	Other Insurance - Clinic	0	(1,228)	(1,228)		0	(1,228)	(1,228)		
7083.83	License renewals	(1,375)	(190)	1,185	13.82%	(1,375)	(190)	1,185	13.82%	(16,500)
7083.85	Telephone and Communications	(2,083)	(1,652)	432	79.28%	(2,083)	(1,652)	432	79.28%	(25,000)
7083.86	Dues, Subscriptions & Fees	(917)	(5,013)	(4,096)	546.86%	(917)	(5,013)	(4,096)	546.86%	(11,000)
7083.87	Outside Training	(667)	(132)	535	19.75%	(667)	(132)	535	19.75%	(8,000)
7083.88	Mileage - VSHWC	(2,250)	(3,861)	(1,611)	171.59%	(2,250)	(3,861)	(1,611)	171.59%	(27,000)
7083.89	Recruiting	(6,083)	(3,532)	2,551	58.07%	(6,083)	(3,532)	2,551	58.07%	(73,000)
8870.00	Interest on Debt Service	(21,490)	(20,446)	1,045	95.14%	(21,490)	(20,446)	1,045	95.14%	(257,883)
8895.00	Let's All Smile	0	0	0		0	0	0		
	Non labor expenses	(373,333)	(247,570)	125,763	66.31%	(347,623)	(247,570)	100,053	71.22%	(4,479,995)
	Total Expenses	(648,189)	(502,411)	145,778	77.51%	(622,479)	(502,411)	120,068	80.71%	(7,778,264)
	Net Expenses over Revenues	(24,778)	31,202	55,980	163%	848	31,202	30,353	166%	(297,338)

Mark Twain Health Care District											
Rental Financial Projections		Rental									
		7/31/24									
		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%	72,000	72,000	0	100.00%	864,000	
Rent Revenues		72,000	72,000	0	100.00%	72,000	72,000	0	100.00%	864,000	
9520.62	Repairs and Maintenance Grounds		(1,780)			0	(1,780)				
9520.80	Utilities - Electrical, Gas, Water, other	(28,000)	(82,652)	(54,652)	295.19%	(28,000)	(82,652)	(54,652)	295.19%	(336,000)	
9521.80	Utility Reimbursements- MTMC	0	20,637				20,637				
9520.85	Telephone & Communications	(625)	(514)	111	82.28%	(625)	(514)	111	82.28%	(7,500)	
9520.72	Depreciation	(8,333)	(18,907)	(10,574)	226.88%	(8,333)	(18,907)	(10,574)	226.88%	(100,000)	
9520.82	Insurance										
Total Costs		(36,958)	(83,216)	(46,258)	225.16%	(36,958)	(83,216)	(46,258)	225.16%	(443,500)	
Net		35,042	(11,216)	(46,258)	-32.01%	35,042	(11,216)	(46,258)	-32.01%	420,500	
9260.02	MOB Rents Revenue	16,069	44,541	28,472	277.18%	16,069	44,541	28,472	277.18%	192,830	
9521.75	MOB rent expenses	(24,611)	(23,781)	830	96.63%	(24,611)	(23,781)	830	96.63%	(295,329)	
Net		(8,542)	20,760	29,301	-243.04%	(8,542)	20,760	29,301	-243.04%	(102,499)	
9260.03	Child Advocacy Rent revenue	801	820	18	102.28%	801	820	18	102.28%	9,615	
9522.75	Child Advocacy Expenses	(100)	(225)	(125)	0.00%	(100)	(225)	(125)	0.00%	(1,200)	
Net		701	595	(107)	84.78%	701	595	(107)	84.78%	8,415	
9260.04	Sunrise Pharmacy Revenue	1,926	1,908	(18)	99.07%	1,926	1,908	1,908	0.00%	23,112	
7084.41	Sunrise Pharmacy Expenses	(100)	0	100		(100)	0	0		(1,200)	
Total Revenues		90,796	119,268	28,472	131.36%	90,796	119,268	28,472	131.36%	1,089,557	
Total Expenses		(61,769)	(107,222)	(45,453)	173.59%	(61,769)	(107,222)	(45,453)	173.59%	(741,229)	
Summary Net		29,027	12,046	(16,981)	41.50%	29,027	12,046	(16,981)	41.50%	348,328	

Mark Twain Health Care District									
Projects, Grants and Support									
		7/31/2024							
						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)	(52,875)	(3,265)	(3,265)	0.51%
8890.00	Miscellaneous (TBD)			(100,000)	(500,000)				
8890.01	AED for Life			(40,000)	(40,000)	(16,667)			0.00%
8890.02	Stay Vertical Calaveras	(14,000)	(35,000)	(37,900)	(64,500)	(26,875)	(3,265)	(3,265)	5.06%
8890.03	Doris Barger Golf				(2,500)	(1,042)			0.00%
8890.04	San Andreas Rotary Club-Hospice								
8890.05	Steps to Kick Cancer								
8890.06	Office of Education (Med. Science)				(25,000)	(10,417)			0.00%
8890.07	Veterans Support								
8890.08	Foundation	(628,000)							
8890.09	Friends of the Calaveras County Fair				(2,500)	(1,042)			0.00%
8890.10	Community Grants		(50,000)						
8890.11	Calaveras Senior Center Meals								
8890.12	High school ROP (CTE) program	(25,000)							
	Project grants and support	(667,000)	(85,000)	(177,900)	(634,500)	(56,042)	(3,265)	(3,265)	3.84%

Mark Twain Health Care District										
General Administration Financial Projections										
		7/31/24				ADMIN				
		Monthly Budget	Actual Month	Variance \$\$\$	Variance %	Y-T-D Budget	Y-T-D Actual	Variance \$\$\$	Variance %	2024/2025 Budget
9060.00	Income, Gains and losses from investments	31,250	43,228	11,978	138.33%	31,250	43,228	11,978	138.33%	375,000
9160.00	Property Tax Revenues	116,667	116,667	0	100.00%	116,667	116,667	0	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		213,693			213,693	213,693			100,000
9205.03	Miscellaneous Income (1% Minority Interest)		2,912			0	2,912			
	Summary Revenues	147,917	376,500	228,583	254.54%	361,610	376,500	14,890	104.12%	1,875,000
8610.09	Other salaries and wages	(31,041)	(22,421)	8,620	72.23%	(31,041)	(22,421)	8,620	72.23%	(372,487)
8610.10	Payroll taxes	(2,135)	(1,168)	966	54.73%	(2,135)	(1,168)	966	54.73%	(25,617)
8610.12	Vacation, Holiday and Sick Leave	(1,862)	0	1,862	0.00%	(1,862)	0	1,862	0.00%	(22,349)
8610.13	Group Health & Welfare Insurance	(1,134)	0	1,134	0.00%	(1,134)	0	1,134	0.00%	(13,609)
8610.14	Group Life Insurance	-	0			0	0			
8610.15	Pension and Retirement	(310)	(12,918)	(12,608)	4161.55%	(310)	(12,918)	(12,608)	4161.55%	(3,725)
8610.16	Workers Compensation insurance	(310)	0	310	0.00%	(310)	0	310	0.00%	(3,725)
8610.18	Other payroll related benefits	(8)	0			(8)	0			(93)
	Benefits and taxes	(5,760)	(14,086)	(8,327)	244.56%	(5,760)	(14,086)	(8,327)	244.56%	(69,118)
	Labor Costs	(36,800)	(36,507)	293	99.20%	(36,800)	(36,507)	293	99.20%	(441,605)
8610.22	Consulting and Management Fees	(2,083)	(316)	1,768	15.15%	(2,083)	(316)	1,768	15.15%	(25,000)
8610.23	Legal	(2,500)	0	2,500	0.00%	(2,500)	0	2,500	0.00%	(30,000)
8610.24	Accounting /Audit Fees	(5,000)	(74)	4,926	1.49%	(5,000)	(74)	4,926	1.49%	(60,000)
8610.05	Marketing	(3,750)	0	3,750	0.00%	(3,750)	0	3,750	0.00%	(45,000)
8610.46	Office and Administrative Supplies	(833)	(520)	313	62.44%	(833)	(520)	313	62.44%	(10,000)
8610.62	Repairs and Maintenance Grounds	-	0	0	#DIV/0!	0	0	0		0
8610.69	Other- IT Services	(1,500)	(774)	726	51.63%	(1,500)	(774)	726	51.63%	(18,000)
8610.82	Insurance	(7,000)	(88,503)	(81,503)	1264.33%	(7,000)	(88,503)	(81,503)	1264.33%	(84,000)
8610.86	Dues, Subscriptions & Fees	(1,667)	(9,800)	(8,133)	588.00%	(1,667)	(9,800)	(8,133)	588.00%	(20,000)
8610.87	Outside Trainings	(833)	(3,835)	(3,002)	460.20%	(833)	(3,835)	(3,002)	460.20%	(10,000)
8610.88	Travel	(833)	0			(833)	0			(10,000)
8610.89	Recruiting	-	0	0		0	0	0		0
8610.90	Other Direct Expenses	(500)	(400)	100	80.00%	(500)	(400)	100	80.00%	(6,000)
8610.95	Other Misc. Expenses	-	0			0	0	0		
8888.00	Calaveras Wellness Foundation		(1,500)				(1,500)			
	Non-Labor costs	(26,500)	(104,223)	(78,556)	393.29%	(26,500)	(105,723)	(78,556)	398.95%	(318,000)
	Total Costs	(63,300)	(140,730)	(78,263)	222.32%	(63,300)	(142,230)	(78,263)	224.69%	(759,605)
	Net	84,616	235,770	150,321	278.63%	298,309	234,270	(63,372)	78.53%	1,115,395

Mark Twain Health Care District
Balance Sheet
As of July 31, 2024

	Total
ASSETS	
Current Assets	
Bank Accounts	
1001.10 Umpqua Bank - Checking	301,085
1001.20 Umpqua Bank - Money Market	6,446
1001.30 Bank of Stockton	84,264
1001.45 Five Star Bank - MTHCD Checking NEW	485,346
1001.50 Five Star Bank - Money Market	895,298
1001.60 Five Star Bank - VSHWC Checking	61,081
1001.65 Five Star Bank - VSHWC Payroll	34,107
1001.90 US Bank - VSHWC	123,124
1001.98 Calaveras Wellness Foundation	26,228
1820 VSHWC - Petty Cash	400
Total Bank Accounts	2,017,379
Accounts Receivable	
1201.00 Accounts Receivable	28,033
1210.00 Grants Receivable	23,241
1215.00 Clinic Revenue Settlements	1,054,984
Total Accounts Receivable	1,106,258
Other Current Assets	
1003.10 CalTRUST Operational Reserve Fund	32,499
1003.20 CLASS Operational Reserve Fund	1,302,695
1004.10 CLASS Lease & Contract Reserve Fund	1,810,722
1004.20 CLASS Loan Reserve Fund	2,210,849
1004.30 CLASS Capital Improvement Reserve Fund	2,675,070
1004.40 CLASS Technology Reserve Fund	272,737
1004.50 Community Programs Reserve Fund	105,099
1004.60 Lease Termination Reserve Fund	516,027
1150.05 Due from Calaveras County	1,315,263
1160.00 Lease Receivable	166,262
1205.50 Allowance for Uncollectable Clinic Receivables	381,804
1205.51 Cash To Be Reconciled	304,105
1300.00 Prepaid Expense (USDA)(MTMC rent)	-138,566
Total Other Current Assets	10,954,565
Total Current Assets	14,078,202
Fixed Assets	
1200.00 District Owned Land	286,144
1200.10 District Land Improvements	150,308
1200.20 District - Building	2,123,678
1200.30 District - Building Improvements	2,276,956
1200.40 District - Equipment	715,765
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	40,223
1521.20 CIP Buildings - BHCIP	558,411
1600.00 Accumulated Depreciation	-9,192,049
Total Fixed Assets	6,583,145

Other Assets	
1710.10 Minority Interest in MTMC - NEW	366,680
1810.60 Capitalized Lease Negotiations	295,987
1810.65 Capitalized Costs Amortization	12,912
Total Intangible Assets	308,899
2219.00 Capital Lease	5,634,394
2260.00 Lease Receivable - Long Term	841,774
Total Other Assets	7,151,747
TOTAL ASSETS	27,813,094
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000.00 Accounts Payable (MISC)	138,592
Total 200.00 Accts Payable & Accrued Expenes	138,592
2001.00 Other Accounts Payable (Credit Card)	30,449
Total 200.00 Accts Payable & Accrued Expenes	30,449
2000.10 Other Accounts Payable	0
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	27,545
2110.10 Valley Springs Security Deposit	1,000
2140.00 Lease Payable - Current	142,286
2200.00 Due to Calaveras Wellness Foundation	26,228
2271.00 Deferred Hospital Lease Rent	56,000
Total Other Current Liabilities	497,105
Total Current Liabilities	666,145
Long-Term Liabilities	
2128.01 Deferred Capital Lease	100,000
2129.00 Other Third Party Reimbursement - Calaveras County	1,198,596
2130.00 Deferred Inflows of Resources	269,375
2210.00 USDA Loan - VS Clinic	6,579,166
2240.00 Lease Payable - Long Term	596,895
Total Long-Term Liabilities	8,744,032
Total Liabilities	9,410,177
Equity	
2900.00 Fund Balance	648,149
2910.00 PY - Historical Minority Interest MTMC	19,720,638
3900.00 Retained Earnings	-2,220,988
Net Income	255,116
Total Equity	18,402,916
TOTAL LIABILITIES AND EQUITY	27,813,093

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

**Investment & Reserves Report
31-Jul-24**

Reserve Funds	Minimum Target	6/30/2024 Balance	2023/2024 Allocated	2024/2025 Interest	7/31/2024 Balance
Valley Springs HWC - Operational Reserve	2,200,000	1,327,897	0	5,956	1,333,853
Capital Improvement	3,000,000	2,662,840	0	12,230	2,675,070
Technology Reserve	250,000	271,490		1,247	272,737
Lease, Contract, & Utilities Reserve	1,700,000	1,802,444		8,278	1,810,722
Community Programs Reserve	250,000	104,619		481	105,100
Lease Termination Reserve	3,250,000	513,668		2,359	516,027
Loan Reserve	2,000,000	2,200,741	0	10,108	2,210,849
Reserves & Contingencies	12,650,000	8,883,699	0	40,658	8,924,357

Reserves	2024-2025	
	7/31/2024	Interest Earned
Valley Springs HWC - Operational Reserve	32,499	208
Total Cal-Trust Reserve Funds	32,499	208

Valley Springs HWC - Operational Reserve	1,302,695	5,956
Lease & Contract Reserve	1,810,722	8,278
Loan Reserve	2,210,849	10,108
Capital Improvement	2,675,070	12,230
Technology Reserve Fund	272,737	1,247
Community Programs Reserve	105,100	481
Lease Termination reserve	516,027	2,359
Total CA-CLASS Reserve Funds	8,893,199	40,658

	CA CLASS	Interest Rate
Prime	5,814,674	5.42%
Enhanced	3,078,525	5.43%
Total	8,893,199	

Five Star		
General Operating - NEW	520,077	33
Money Market Account	895,298	2,310
Valley Springs - Checking	61,081	7
Valley Springs - Payroll	35,007	9
Total Five Star	1,511,463	2,358

Umpqua Bank		
Checking	301,085	0
Money Market Account	6,446	0.05
Investments	0	0
Total Savings & CD's	307,531	0.05

Bank of Stockton	84,264	4
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Total in interest earning accounts	10,828,956	43,228
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Beta Dividends 1 & 2
Anthem Rebate

Total Without Unrealized Loss	43,228
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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
July 2024

	Date	Num	Vendor	Amount
1001.10 Umpqua Bank - Checking - NEW				
	07/31/2024	To print	Calaveras Wellness Foundation	-1,500.00
Total for 1001.10 Umpqua Bank - Checking - NEW				-\$ 1,500.00
1001.45 Five Star Checking-MTHCD-Operating				
	07/02/2024	6264	3-Day Crowns @ 38 Smiles Dental Laboratory	-236.58
	07/15/2024	6305	3-Day Crowns @ 38 Smiles Dental Laboratory	-745.95
	07/22/2024	6321	3-Day Crowns @ 38 Smiles Dental Laboratory	-1,186.22
	07/29/2024	6338	3-Day Crowns @ 38 Smiles Dental Laboratory	-268.76
	07/29/2024	6339	Aireserv	-225.00
	07/22/2024	6337	Alliant Insurance Services Inc.	-66,734.17
	07/29/2024	6340	Alpine Natural Gas	-98.59
	07/22/2024	6322	Anthem Blue Cross	-24,085.37
	07/02/2024	6285	Arnaudo Bros., L.P.	-23,781.04
	07/22/2024	6323	Aspen Street Architects	-14,617.50
	07/22/2024	6335	Aspen Street Architects	-39,508.99
	07/02/2024	6267	AT&T - 209-772-1005	-193.20
	07/29/2024	6341	AT&T - 209-772-1005	-196.76
	07/02/2024	6268	AT&T 209-772-2791 VSHWC	-241.55
	07/29/2024	6342	AT&T 209-772-2791 VSHWC	-245.11
	07/15/2024	6306	AT&T 248 134-3045	-4.30
	07/15/2024	6307	AT&T 248 134-7000(754)	-25.81
	07/15/2024	6308	AT&T 248-134-7000 952	-8.60
	07/22/2024	6324	AT&T 754-9362	-226.11
	07/15/2024	6309	AT&T OneNet	-249.40
	07/02/2024	6271	Benco Dental Supply Co.	-559.06
	07/10/2024	6302	Benco Dental Supply Co.	-933.21
	07/22/2024	6325	Benco Dental Supply Co.	-447.11
	07/29/2024	6343	Benco Dental Supply Co.	-463.81
	07/22/2024	6326	Best Best & Krieger, LLP	-5,248.00
	07/22/2024	6336	Best Best & Krieger, LLP	-3,567.00
	07/02/2024	6290	BETA Healthcare Group	-1,600.25
	07/01/2024	ACH 7/15/24	BETA Healthcare Group	-3,811.65
	07/01/2024	ACH 7/15/24	BETA Healthcare Group	-24,450.00
	07/01/2024	ACH 7/15/24	BETA Healthcare Group	-1,228.00
	07/22/2024	6327	BETA Healthcare Group	-3,811.65
	07/15/2024	6310	Calaveras County Water District	-1,063.76
	07/10/2024	6297	Calaveras Enterprise & Sierra Lodestar	-225.00
	07/10/2024	6298	Calaveras Power Agency	-50,426.06
	07/02/2024	6273	Calaveras Public Utility District	-6,661.21
	07/15/2024	6311	Calaveras Public Utility District	-236.55
	07/29/2024	6344	California Special Districts Association - Financial	-861.12
	07/29/2024	6345	Cen-Cal Fire Systems, Inc.	-3,750.00
	07/02/2024	6286	CHW, LLP	-750.00
	07/22/2024	6328	CHW, LLP	-750.00
	07/15/2024	6312	City of Angels	-901.86
	07/10/2024	6292	Community United Methodist Church	-240.00
	07/22/2024	6329	Curative Talent, LLC	-2,500.00
	07/02/2024	6265	Day Denture Laboratory	-1,680.10
	07/15/2024	6313	Day Denture Laboratory	-2,358.29
	07/22/2024	6330	Day Denture Laboratory	-1,505.17
	07/29/2024	6346	Day Denture Laboratory	-2,942.70
	07/02/2024	6274	Debbra Sellick	-100.00
	07/29/2024	6347	Debbra Sellick	-100.00
	07/02/2024	6262	Division 01 Construction Management Services	-3,532.50

07/15/2024	6314	Donna Koplen	-360.00
07/05/2024	ACH 7/5/24	Dr. Deborah Salom	-15,996.00
07/05/2024	ACH 7/5/24	Dr. Renee Perry	-2,768.00
07/02/2024	6266	Evelyne Slomon	-800.00
07/22/2024	6331	Glidewell Laboratories	-199.90
07/02/2024	6288	Greg Whittington	-1,780.00
07/10/2024	6299	Healthcare Clinical Laboratories	-78.00
07/22/2024	6332	Industrial Electrical Company	-850.00
07/02/2024	6280	Jacquelyne Youngquist	-2,880.00
07/05/2024	ACH 7/5/24	James Mosson	-12,600.00
07/02/2024	6275	Johanna Vermeltfoort	-100.00
07/29/2024	6348	Johanna Vermeltfoort	-100.00
07/02/2024	6276	Linda Reed	-100.00
07/29/2024	6349	Linda Reed	-100.00
07/02/2024	6277	Lori Hack	-100.00
07/02/2024	6289	Lori Tallman	-60.00
07/29/2024	6350	Marisah Garcia	-120.00
07/05/2024	ACH 7/5/24	Martha Tapia, DO	-15,443.33
07/29/2024	6351	Matthew Paraniel	-745.89
07/02/2024	6272	Modesto Welding Products	-48.54
07/02/2024	6281	Mountain Ranch Community Club	-80.00
07/02/2024	6291	Novarad Corporation	-1,134.71
07/29/2024	6352	Nuance Communications, Inc.	-399.74
07/02/2024	6287	Olympic Cleaning Service	-4,950.00
07/22/2024	6333	PG&E 0529233604-6 Copper Clinic	-4,918.90
07/15/2024	6315	PG&E 2070234150-2 Traffic Control	-95.88
07/10/2024	6293	PG&E 7845103478-5 - Centralized Scheduling	-861.52
07/10/2024	6295	PG&E 1022075267-8 - Traffic Control	-51.66
07/29/2024	6353	PG&E 1115246270-8 SOMO	-4,939.14
07/15/2024	6316	PG&E 3991832007-6 Cancer	-385.16
07/15/2024	6317	PG&E 4263039970-9 Hospital	-8,056.60
07/10/2024	6296	PG&E 7402140630-6 SAFMC	-733.11
07/15/2024	6318	PG&E 8919598400-3 Cancer/Infusion	-1,191.33
07/10/2024	6294	PG&E 9610376900-4-James Dalton (Angels Camp)	-5,164.15
07/02/2024	6284	Rachall Crowe	-1,432.13
07/10/2024	6300	Radiologica	-2,274.00
07/29/2024	6354	Ray Morgan Company	-5,190.83
07/02/2024	6278	Richard Randolph	-100.00
07/29/2024	6355	Richard Randolph	-100.00
07/10/2024	6303	RJ Pro Innovative I.T. Services	-2,331.00
07/15/2024	6319	RJ Pro Innovative I.T. Services	-5,012.87
07/02/2024	6270	Robert G. Gish Consultants, LLC	-1,050.00
07/02/2024	6279	San Andreas Sanitary District	-8,018.43
07/15/2024	6320	San Andreas Sanitary District	-451.01
07/29/2024	6356	San Andreas Sanitary District	-8,994.20
07/02/2024	6269	Sharen Manuse	-400.00
07/22/2024	6334	Sierra Embroidery Works	-50.00
07/29/2024	6357	Signal Service, Inc.	-1,444.77
07/02/2024	6263	The Valley Springs News	-1,750.00
07/09/2024	ACH 7/9/24	Thomas Drakes	-11,570.00
07/02/2024	6282	Timothy Shank	-1,106.84
07/10/2024	6304	Tonia Cook	-190.00
07/02/2024	6283	Vicky Arellano	-280.00
07/10/2024	6301	Vicky Arellano	-201.00
07/29/2024	6358	Your Type Graphics	-184.03

Total for 1001.45 Five Star Checking-MTHCD-Operating

-\$ 439,905.74

Mark Twain Health Care District

Journal

July 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
07/01/2024	Journal Entry	6/24 Minority Int.	6/24 Minority Int.	6/24 Minority Int.	9205.03	9205.03 Minority Interest MTSJ Ops - NEW	\$3,296.37	
			6/24 Minority Int.	6/24 Minority Int.	9205.04	9205.04 Minority Interest MTSJ Invest - NEW		\$516.91
			6/24 Minority Int.	6/24 Minority Int.	1710.10	1710.10 Minority Interest in MTMC - NEW		\$2,779.46
							\$3,296.37	\$3,296.37
07/01/2024	Journal Entry	7/24 Prop Tax Budget	7/24 Prop Tax Budget	7/24 Prop Tax Budget	1150.05	1150.05 Due From Calaveras County	\$1,400,000.00	
			7/24 Prop Tax Budget	7/24 Prop Tax Budget	2129.00	2129.00 Other Third Party Reimbursement - Calaveras County		\$1,400,000.00
							\$1,400,000.00	\$1,400,000.00
07/11/2024	Journal Entry	6/24 CC Payment	6/24 CC Payment	6/24 CC Payment	2001.00	2001.00 Credit Card Payable	\$45,829.91	
			6/24 CC Payment	6/24 CC Payment	1001.45	1001.45 Five Star Checking-MTHCD-Operating		\$45,829.91
							\$45,829.91	\$45,829.91
07/12/2024	Journal Entry	7/12/24 Payrun #166	Pay Period 6/23/24 - 7/12/24	Pay Period 6/23/24 - 7/12/24	8610.09	8610.09 Other salaries and wages - Admin.	\$11,082.90	
			Pay Period 6/23/24 - 7/12/24	Pay Period 6/23/24 - 7/12/24	7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$69,919.33	
			Pay Period 6/23/24 - 7/12/24	Pay Period 6/23/24 - 7/12/24	7083.09.02	7083.09.02 Dental Salaries and Wages	\$21,904.51	
			Pay Period 6/23/24 - 7/12/24	Pay Period 6/23/24 - 7/12/24	7083.09.03	7083.09.03 Behavior Health Salaries and Wages	\$12,146.08	
			Pay Period 6/23/24 - 7/12/24	Pay Period 6/23/24 - 7/12/24	8610.10	8610.10 Payroll taxes - Admin.	\$160.70	
			Pay Period 6/23/24 - 7/12/24	Pay Period 6/23/24 - 7/12/24	7083.10	7083.10 Payroll taxes - Clinic	\$1,496.75	
			Pay Period 6/23/24 - 7/12/24	Pay Period 6/23/24 - 7/12/24	8610.10	8610.10 Payroll taxes - Admin.	\$413.72	
			Pay Period 6/23/24 - 7/12/24	Pay Period 6/23/24 - 7/12/24	7083.10	7083.10 Payroll taxes - Clinic	\$6,673.24	
			Pay Period 6/23/24 - 7/12/24	Pay Period 6/23/24 - 7/12/24	7083.10	7083.10 Payroll taxes - Clinic	\$210.97	
			Pay Period 6/23/24 - 7/12/24	Pay Period 6/23/24 - 7/12/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$3,314.90
			Pay Period 6/23/24 - 7/12/24	Pay Period 6/23/24 - 7/12/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$14,173.94
			Pay Period 6/23/24 - 7/12/24	Pay Period 6/23/24 - 7/12/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$12,737.09
			Pay Period 6/23/24 - 7/12/24	Pay Period 6/23/24 - 7/12/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$6,513.91
			Pay Period 6/23/24 - 7/12/24	Pay Period 6/23/24 - 7/12/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$210.97
			Pay Period 6/23/24 - 7/12/24	Pay Period 6/23/24 - 7/12/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$746.34
			Pay Period 6/23/24 - 7/12/24	Pay Period 6/23/24 - 7/12/24	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$6,447.04
			Pay Period 6/23/24 - 7/12/24	Pay Period 6/23/24 - 7/12/24	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$1,454.67
			Payroll Processing Fee -Pay Period 6/23/24 - 7/12/24	Payroll Processing Fee -Pay Period 6/23/24 - 7/12/24	8610.22	8610.22 Consulting and Management Fees - District	\$290.94	
			Payroll Processing Fee -Pay Period 6/23/24 - 7/12/24	Payroll Processing Fee -Pay Period 6/23/24 - 7/12/24	7083.22	7083.22 Consulting and Management fees - Clinic	\$1,163.74	
			Pay Period 6/23/24 - 7/12/24	Pay Period 6/23/24 - 7/12/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$36,950.82	
			Pay Period 6/23/24 - 7/12/24	Pay Period 6/23/24 - 7/12/24	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$36,950.82
			Pay Period 6/23/24 - 7/12/24	Pay Period 6/23/24 - 7/12/24	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$79,864.02
							\$162,413.70	\$162,413.70
07/16/2024	Journal Entry	7/16/24 VSHWC Deposit	7/16/24 VSHWC Deposit	7/16/24 VSHWC Deposit	4083.49	4083.49 VSHWC Gross Revenues		\$6,717.72
			7/16/24 VSHWC Deposit	7/16/24 VSHWC Deposit	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$6,717.72	
							\$6,717.72	\$6,717.72
07/22/2024	Journal Entry	7/22/24 VSHWC Deposit	7/22/24 VSHWC Deposit	7/22/24 VSHWC Deposit	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$8,991.41	
			7/22/24 VSHWC Deposit	7/22/24 VSHWC Deposit	4083.49	4083.49 VSHWC Gross Revenues		\$7,491.41
			7/22/24 VSHWC Deposit	7/22/24 VSHWC Deposit	8888.00	8888.00 Calaveras Wellness Foundation		\$1,500.00
			7/22/24 VSHWC Deposit	7/22/24 VSHWC Deposit	8888.00	8888.00 Calaveras Wellness Foundation	\$1,500.00	
			7/22/24 VSHWC Deposit	7/22/24 VSHWC Deposit	8888.00	8888.00 Calaveras Wellness Foundation		\$1,500.00
							\$10,491.41	\$10,491.41

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DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
07/22/2024	Journal Entry	7/22/24 Donation		7/22/24 Donation	2200.00	2200.00 Due to Calaveras Wellness Foundation		\$1,500.00
				7/22/24 Donation	8888.00	8888.00 Calaveras Wellness Foundation	\$1,500.00	
							\$1,500.00	\$1,500.00
07/23/2024	Journal Entry	7/24 Athena Charge		June 2024 Athena Charges	1001.60	1001.60 Five Star Bank - VSHWC Checking - NEW-1		\$24,543.95
				June 2024 Athena Charges	7083.26	7083.26 Other contracted services - Clinic	\$24,543.95	
							\$24,543.95	\$24,543.95
07/24/2024	Journal Entry	7/24/24 BHCiP Rev		7/24/24 BHCiP Revenue - Draw #1	1001.45	1001.45 Five Star Checking-MTHCD-Operating	\$188,692.97	
				7/24/24 BHCiP Revenue - Draw #1	9108.00	9108.00 Other Non-Operating Revenue - Grants		\$188,692.97
							\$188,692.97	\$188,692.97
07/26/2024	Journal Entry	7/26/24 Payrun #167		Pay Period 7/7/24 - 7/20/24	8610.09	8610.09 Other salaries and wages - Admin.	\$11,337.79	
				Pay Period 7/7/24 - 7/20/24	7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$74,750.82	
				Pay Period 7/7/24 - 7/20/24	7083.09.02	7083.09.02 Dental Salaries and Wages	\$24,048.59	
				Pay Period 7/7/24 - 7/20/24	7083.09.03	7083.09.03 Behavior Health Salaries and Wages	\$14,131.75	
				Pay Period 7/7/24 - 7/20/24	8610.10	8610.10 Payroll taxes - Admin.	\$164.40	
				Pay Period 7/7/24 - 7/20/24	7083.10	7083.10 Payroll taxes - Clinic	\$1,619.01	
				Pay Period 7/7/24 - 7/20/24	8610.10	8610.10 Payroll taxes - Admin.	\$429.52	
				Pay Period 7/7/24 - 7/20/24	7083.10	7083.10 Payroll taxes - Clinic	\$7,196.20	
				Pay Period 7/7/24 - 7/20/24	7083.10	7083.10 Payroll taxes - Clinic	\$178.90	
				Pay Period 7/7/24 - 7/20/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$3,566.80
				Pay Period 7/7/24 - 7/20/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$15,251.44
				Pay Period 7/7/24 - 7/20/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$14,824.10
				Pay Period 7/7/24 - 7/20/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$7,486.83
				Pay Period 7/7/24 - 7/20/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$178.92
				Pay Period 7/7/24 - 7/20/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,273.43
				Pay Period 7/7/24 - 7/20/24	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$7,051.42
				Pay Period 7/7/24 - 7/20/24	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$123.15
				Payroll Processing Fee -Pay Period 7/7/24 - 7/20/24	8610.22	8610.22 Consulting and Management Fees - District	\$24.63	
				Payroll Processing Fee -Pay Period 7/7/24 - 7/20/24	7083.22	7083.22 Consulting and Management fees - Clinic	\$98.52	
				Pay Period 7/7/24 - 7/20/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$41,308.09	
				Pay Period 7/7/24 - 7/20/24	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$41,308.09
				Pay Period 7/7/24 - 7/20/24	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$84,224.04
							\$175,288.22	\$175,288.22
07/26/2024	Journal Entry	23/24 401k Contrib.		10% 401k Contribution	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$12,918.15
				10% 401k Contribution	8610.15	8610.15 Pension and Retirement - Admin.	\$12,918.15	
							\$12,918.15	\$12,918.15
07/26/2024	Journal Entry	7/26/24 Grant Rev		7/26/24 Grant Rev	1001.45	1001.45 Five Star Checking-MTHCD-Operating	\$25,000.00	
				7/26/24 Grant Rev	9108.00	9108.00 Other Non-Operating Revenue - Grants		\$25,000.00
							\$25,000.00	\$25,000.00
07/30/2024	Journal Entry	7/30/24 Refund		7/30/24 Refund Insurance - duplicate	8610.82	8610.82 Insurance - District		\$4,146.32

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		Insur		coverage				
				7/30/24 Refund Insurance - duplicate coverage	1001.45	1001.45 Five Star Checking-MTHCD-Operating	\$4,146.32	
							\$4,146.32	\$4,146.32
07/30/2024	Journal Entry	7/30/24 Donation CWF		7/30/24 Donation CWF - Paypal	1001.98	1001.98 Five Star Bank - Calaveras Wellness Foundation	\$96.62	
				7/30/24 Donation CWF - Paypal	2200.00	2200.00 Due to Calaveras Wellness Foundation		\$96.62
							\$96.62	\$96.62
07/31/2024	Journal Entry	6/24 Prop Tax Revenue		7/24 Prop Tax True Up	1001.45	1001.45 Five Star Checking-MTHCD-Operating	\$84,737.28	
				7/24 Prop Tax Revenue	1150.05	1150.05 Due From Calaveras County		\$84,737.28
							\$84,737.28	\$84,737.28
07/31/2024	Journal Entry	7/24 Cap. Costs		7/24 Cap. Costs	1810.65	1810.65 Intangible Assets:Capitalized Costs Amortization	\$993.24	
				7/24 Cap. Costs	1810.60	1810.60 Intangible Assets:Capitalized Lease Negotiations		\$993.24
							\$993.24	\$993.24
07/31/2024	Journal Entry	7/24 MOB Rents		7/24 MOB Rents	9260.02	9260.02 MOB Rents Revenue		\$14,217.57
				7/24 MOB Rents	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$14,217.57	
				7/24 MOB Rents	9260.03	9260.03 Child Advocacy Rent Revenue		\$819.55
				7/24 MOB Rents	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$819.55	
				7/24 MOB Rents - CAM 2	9260.02	9260.02 MOB Rents Revenue		\$915.68
				7/24 MOB Rents - CAM 2	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$915.68	
							\$15,952.80	\$15,952.80
07/31/2024	Journal Entry	7/24 Cap Depreciation		7/24 Cap Depreciation	9520.72	9520.72 Depreciation	\$18,907.00	
				7/24 Cap Depreciation	2219.00	2219.00 Capital Lease		\$18,907.00
							\$18,907.00	\$18,907.00
07/31/2024	Journal Entry	7/24 Depreciation VS		7/24 VSHW Depreciation	7083.72	7083.72 Depreciation - Bldgs & Improvements - Clinic	\$61,045.42	
				7/24 VSHW Depreciation	7083.74	7083.74 Depreciation - Equipment - Clinic	\$14,151.25	
				7/24 VSHW Depreciation	1600.00	1600.00 Accumulated Depreciation		\$75,196.67
							\$75,196.67	\$75,196.67
07/31/2024	Journal Entry	7/24 Capital Lease		7/24 Capital Lease	1300.00	1300.00 Prepaid Expenses		\$100,000.00
				7/24 Capital Lease	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$100,000.00	
							\$100,000.00	\$100,000.00
07/31/2024	Journal Entry	7/24 Cap Lease Adj		7/24 Cap Lease Adj	9260.01	9260.01 Deferred Lease Income	\$28,000.00	
				7/24 Cap Lease Adj	2271.00	2271.00 Deferred Hospital Lease Rent		\$28,000.00
							\$28,000.00	\$28,000.00
07/31/2024	Journal Entry	7/24 USDA Interest		7/24 USDA Interest	8870.00	8870.00 Interest on Debt Service - Clinic	\$20,445.52	
				7/24 USDA Interest	1300.00	1300.00 Prepaid Expenses		\$20,445.52
							\$20,445.52	\$20,445.52
07/31/2024	Journal Entry	7/24 CC Recon		Basic- Cobra Admin Fee	7083.13	7083.13 Group Health & Welfare Insurance - Clinic	\$60.00	
				McKesson	7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$15,777.28	
				Midmark - Equipment replacement	7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$83.99	
				Glidewell	7083.41.02	7083.41.02 Dental Care Materials and Supplies - Clinic	\$105.53	

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			Dentrix		7083.41.02	7083.41.02 Dental Care Materials and Supplies - Clinic	\$765.15	
			Benco		7083.41.02	7083.41.02 Dental Care Materials and Supplies - Clinic	\$376.48	
			IntakeQ		7083.41.03	7083.41.03 Behavior Health Care Materials & Supplies - Clinic	\$71.30	
			FP Mailing		7083.46	7083.46 Office and Administrative supplies - Clinic	\$517.50	
			Dosimetry Bdge		7083.46	7083.46 Office and Administrative supplies - Clinic	\$220.00	
			USPS- Shipping		7083.46	7083.46 Office and Administrative supplies - Clinic	\$8.73	
			Staples		7083.46	7083.46 Office and Administrative supplies - Clinic	\$526.90	
			Sender's market - school physical supplies		7083.46	7083.46 Office and Administrative supplies - Clinic	\$52.72	
			Village Gas Market - school physical supplies		7083.46	7083.46 Office and Administrative supplies - Clinic	\$7.50	
			Walmart - school physical supplies		7083.46	7083.46 Office and Administrative supplies - Clinic	\$105.08	
			Amazon		7083.46	7083.46 Office and Administrative supplies - Clinic	\$314.55	
			4Imprint- Anniversary Party Supplies		7083.46	7083.46 Office and Administrative supplies - Clinic	\$1,353.90	
			Amazon - Student Suture Kits (4)		7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$111.48	
			Calaveras Mini Storage		7083.69	7083.69 Other purchased services - Clinic	\$200.00	
			Proscreening		7083.69	7083.69 Other purchased services - Clinic	\$96.50	
			Medstatix		7083.69	7083.69 Other purchased services - Clinic	\$221.00	
			Clark Pest Control		7083.69	7083.69 Other purchased services - Clinic	\$94.00	
			Cal-Waste		7083.80	7083.80 Utilities - Electrical, Gas, Water, other - Clinic	\$381.69	
			MedPro Waste		7083.80	7083.80 Utilities - Electrical, Gas, Water, other - Clinic	\$137.72	
			Language Line		7083.85	7083.85 Telephone and Communications - Clinic	\$422.45	
			Spruce- Afterhours		7083.85	7083.85 Telephone and Communications - Clinic	\$769.77	
			AT&T - Previous T2T Phones		7083.85	7083.85 Telephone and Communications - Clinic	\$262.72	
			CPR Foundation		7083.87	7083.87 Outside Training - Clinic	\$11.66	
			Cascabel Restaurant - Dr. MP		7083.89	7083.89 Recruiting - Clinic	\$148.05	
			Fusion Grill- Dr. MP		7083.89	7083.89 Recruiting - Clinic	\$77.27	
			Round Table Pizza - Dr. MP		7083.89	7083.89 Recruiting - Clinic	\$61.11	
			Staples		8610.46	8610.46 Office and Administrative Supplies - District	\$389.78	
			Home Depot- keys		8610.46	8610.46 Office and Administrative Supplies - District	\$9.30	
			AT&T - Program Coordinator phone		8610.46	8610.46 Office and Administrative Supplies - District	\$121.27	
			T-Mobile Internet		8610.69	8610.69 Other - IT Services- District	\$51.40	
			Quickbooks		8610.69	8610.69 Other - IT Services- District	\$200.00	
			USPS- PO Box 95 annual		8610.86	8610.86 Dues, Subscriptions & Fees - District	\$100.00	
			Streamline annual		8610.86	8610.86 Dues, Subscriptions & Fees - District	\$2,400.00	
			ACHD Annual Meeting - 4 BOD members		8610.87	8610.87 Outside Training's - Admin.	\$3,775.00	
			Study.com		8610.87	8610.87 Outside Training's - Admin.	\$59.99	
			Umpqua Credit Card		2001.00	2001.00 Credit Card Payable		\$30,448.77
							\$30,448.77	\$30,448.77
07/31/2024	Journal Entry	7/31/24 A/R Revenue		7/31/24 A/R Revenue	4083.49	4083.49 VSHWC Gross Revenues		\$665,191.68
				7/31/24 A/R Revenue	4083.60	4083.60 Contractual Adjustments	\$145,436.39	

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DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
				7/31/24 A/R Revenue	1205.50	1205.50 Allowance for Uncollectable Clinic Receivables		\$642,113.90
				7/31/24 A/R Revenue	1001.90	1001.90 U.S. Bank - VSHWC	\$642,113.90	
				7/31/24 A/R Revenue	1205.50	1205.50 Allowance for Uncollectable Clinic Receivables		\$63,333.10
				7/31/24 A/R Revenue	1205.50	1205.50 Allowance for Uncollectable Clinic Receivables	\$399,055.00	
				7/31/24 A/R Revenue	1205.51	1205.51 Cash to be Reconciled		\$399,055.00
				7/31/24 A/R Revenue	1205.51	1205.51 Cash to be Reconciled	\$583,088.39	
							\$1,769,693.68	\$1,769,693.68
07/31/2024	Journal Entry	7/31/24 US Bank Recon		7/31/24 US Bank Recon	1001.90	1001.90 U.S. Bank - VSHWC		\$548,176.68
				7/31/24 US Bank Recon	1001.45	1001.45 Five Star Checking-MTHCD-Operating	\$548,176.68	
							\$548,176.68	\$548,176.68
07/31/2024	Journal Entry	7/31/24 CA CLASS		7/31/24 CA CLASS	1003.20	1003.20 Operational Reserve Fund - CA CLASS	\$5,955.72	
				7/31/24 CA CLASS	1004.10	1004.10 Lease and Contract Reserve Fund	\$8,278.33	
				7/31/24 CA CLASS	1004.20	1004.20 Loan Reserve Fund	\$10,107.65	
				7/31/24 CA CLASS	1004.30	1004.30 Capital Improvement Reserve Fund	\$12,230.00	
				7/31/24 CA CLASS	1004.40	1004.40 Technology Reserve Fund	\$1,246.91	
				7/31/24 CA CLASS	1004.50	1004.50 Community Programs Reserve Fund	\$480.50	
				7/31/24 CA CLASS	1004.60	1004.60 Lease Termination Reserve Fund	\$2,359.19	
				7/31/24 CA CLASS	9060.00	9060.00 Income, Gains & losses from investments - District		\$40,658.30
							\$40,658.30	\$40,658.30
07/31/2024	Journal Entry	7/31/24 Cal-Trust		7/31/24 Cal-Trust	1003.10	1003.10 Operational Reserve Fund - Cal Trust	\$208.21	
				7/31/24 Cal-Trust	9060.00	9060.00 Income, Gains & losses from investments - District		\$208.21
							\$208.21	\$208.21
07/31/2024	Journal Entry	7/24 Prop Tax Rev		7/24 Prop Tax Revenue	2129.00	2129.00 Other Third Party Reimbursement - Calaveras County	\$116,667.00	
				7/24 Prop Tax Revenue	9160.00	9160.00 Property Tax Revenues - District		\$116,667.00
							\$116,667.00	\$116,667.00
07/31/2024	Journal Entry	7/31 Minority Int.		7/31 Minority Interest	9205.03	9205.03 Minority Interest MTSJ Ops - NEW		\$4,936.78
				7/31 Minority Interest	9205.04	9205.04 Minority Interest MTSJ Invest - NEW		\$754.32
				7/31 Minority Interest	1710.10	1710.10 Minority Interest in MTMC - NEW	\$5,691.10	
							\$5,691.10	\$5,691.10
07/31/2024	Journal Entry	7/31/24 Cap Lease		7/31/24 Cap Lease	1300.00	1300.00 Prepaid Expenses	\$100,000.00	
				7/31/24 Cap Lease	9260.01	9260.01 Deferred Lease Income		\$100,000.00
							\$100,000.00	\$100,000.00
TOTAL							\$5,016,711.59	\$5,016,711.59

Jul-24

\$ 60.00	7083.13	Basic	Cobra Admin Fee	\$ 60.00	7083.13 - Group Health & Welfare Insurance
\$ 15,777.28	7083.41.01	McKesson Medical	Medical Supplies		
\$ 83.99	7083.41.01	Midmark	Equipment Replacement		
\$ 111.48	7083.41.01	Amazon	Stuent Suture Kits (4)	\$ 15,972.75	7083.41.01 - OTHER MEDICAL CARE MATERIALS & SUPPLIES
\$ 105.53	7083.41.02	Glidewell	Dental Supplies		
\$ 765.15	7083.41.02	Henry Schein	Dentrix Dental Systems		
\$ 376.48	7083.41.02	Benco Dental	Dental Supplies	\$ 1,247.16	7083.41.02 - DENTAL CARE MATERIALS & SUPPLIES
\$ 71.30	7083.41.03	IntakeQ	Psychiatric BH Forms	\$ 71.30	7083.41.03 - BEHAVIOR HEALTH CARE MATERIALS & SUPPLIES
\$ 517.50	7083.46	FP Mailing Solutions	Postage Machine Reload		
\$ 220.00	7083.46	Dosimetry Badge	Badges		
\$ 8.73	7083.46	USPS	Shipping		
\$ 526.90	7083.46	Staples	Office Supplies		
\$ 52.72	7083.46	Sender's Market	Sports Physical Supplies		
\$ 7.50	7083.46	Village Gas Mart	Sports Physical Supplies		
\$ 314.55	7083.46	Amazon	Office Supplies		
\$ 105.08	7083.46	Walmart	Sports Physical Supplies		
\$ 1,353.90	7083.46	4imprint	Anniversary Party Supplies	\$ 3,106.88	7083.46 - OFFICE & ADMINISTRATIVE SUPPLIES - CLINIC
\$ 200.00	7083.69	CALAVERAS MINI STORAGE	NO RECEIPT		
\$ 96.50	7083.69	ProScreening	Background checks/Credentials		
\$ 221.00	7083.69	MEDSTATIX	Patient Survey Reports		
\$ 94.00	7083.69	Clark Pest Control	Pest control	\$ 611.50	7083.69 - OTHER PURCHASED SERVICES - CLINIC
\$ 381.69	7083.80	Cal-Waste	Trash Removal		
\$ 137.72	7083.80	MedPro Disposal	Waste Removal	\$ 519.41	7083.80 - UTILITIES - CLINIC
\$ 422.45	7083.85	Language Line	Translation Services		
\$ 769.77	7083.85	Spruce	On Call/After hours Services		
\$ 262.72	7083.85	AT&T	Previous T2T Oncall Cell phones (2)	\$ 1,454.94	7083.85 - TELEPHONE & COMMUNICATIONS - CLINIC
\$ 11.66	7083.87	National CPR Foundation	CPR Certs	\$ 11.66	7083.87 - OUTSIDE TRAINING - CLINIC
\$ 148.05	7083.89	Cascabel Restaurant	Physician Recruitment - MP		
\$ 77.27	7083.89	Fusion Grill	Physician Recruitment - MP		
\$ 61.11	7083.89	Round Table Pizza	Physician Recruitment - MP	\$ 286.43	7083.89 - RECRUITING - CLINIC
\$ 389.78	8610.46	Staples	Office Supplies		
\$ 9.30	8610.46	The Home Depot	Key copies for Storage Closet		
\$ 121.27	8610.46	AT&T	Phone for Program Coordinator	\$ 520.35	8610.46 - OFFICE & ADMINISTRATIVE SUPPLIES - DISTRICT
\$ 51.40	8610.69	T-Mobile	Monthly District Internet	\$ 251.40	8610.69 - OTHER - IT SERVICES - DISTRICT
\$ 200.00	8610.69	QUICKBOOKS	MONTHLY SUB/1099 filing	\$ 2,500.00	8610.69 - DUES & SUBSCRIPTIONS - DISTRICT
\$ 100.00	8610.86	USPS	Annual P.O. Box 95 Fee		
\$ 2,400.00	8610.86	Streamline	Annual MTHCD Website	\$ 3,834.99	8610.87 - OUTSIDE TRAINING - DISTRICT
\$ 3,775.00	8610.87	ACHD	Annual Meeting - 4 BOD members		
\$ 59.99	8610.87	Study.com	Accounting Classes	\$ 30,448.77	
\$ 30,448.77					