



P. O. Box 95
San Andreas, CA 95249
(209) 754-4468 Phone
(209) 754-2537 Fax

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

Wednesday February 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 January 17, 2024:

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

- MTMC Seismic Retrofit Update:
- BHCIP Application Update:
- MTMC – Building AssessmentMr. Randolph

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

8. Accountant’s Report:.....Mr. Wood

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

9. Treasurer’s Report:.....Ms. Hack

10. Comments and Future Agenda Items:

11. Next Meeting:

Next Finance Committee Meeting will be March 20, 2024 at 9:00am

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

Traci Whittington is inviting you to a scheduled Zoom meeting.

Topic: Feb 21, 2024 MTHCD Finance Committee Meeting

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

Join Zoom Meeting

<https://us02web.zoom.us/j/83831346603?pwd=SmozeXZsUUEwNk9JYTdnRExoVmJGQT09>

Meeting ID: 838 3134 6603

Passcode: 542687

One tap mobile

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- +1 564 217 2000 US**
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Meeting ID: 838 3134 6603

Passcode: 542687

Find your local number: <https://us02web.zoom.us/u/kCtb8BzbG>



**MARK TWAIN
HEALTH CARE DISTRICT**

P. O. Box 95
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**Finance Committee Meeting
Mark Twain Medical Center Classroom 5
768 Mountain Ranch Road
San Andreas, CA**

**Wednesday January 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 @ 9:02am

2. Roll Call:

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

Quorum: YES

3. Approval of Agenda:

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

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

Michelle Monaco from 5 Star Bank in attendance

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

A. Un-Approved Minutes:

- Finance Committee Meeting Minutes for November 15, 2023:

Motion to approve Consent Agenda by Mr. Randolph
Second: Ms. Bettinger
Ayes: 3
Nays: 0

6. Chief Executive Officer's Report:

Common Spirit is providing Capital Improvements to the Hospital Building.

- MTMC Seismic Retrofit Update:

They have been on-site for 3 weeks so far. They are moving forward with the Material Assessment

- BHCIP Application Update:

We have submitted the Permit Application, had the soil testing done and are waiting on the Program Funding Agreement (PFA)

- MTMC – Building Assessment:

Last week the group looked over plans, A report will be submitted.

7. Real Estate Review:

No Report

8. Accountant's Report:

- November 2023 Financials Will Be Presented: Public Comment- **Action**

Motion to approve November Financial with I & R Report by Ms. Bettinger

Second: Mr. Randolph

Ayes: 3

Nays: 0

- December 2023 Financials Will Be Presented: Public Comment- **Action**

December marks 6 months that the District has remained in the black.
We received a Property Tax check for \$850k

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

Second: Ms. Bettinger

Ayes: 3

Nays:0

9. Treasurer's Report:

No Report

10. Comments and Future Agenda Items:

Strategic Planning coming soon.

11. Next Meeting:

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

12. Adjournment: Public Comment - Action

Motion to adjourn by Mr. Randolph

Second: Ms. Bettinger

Ayes: 3

Nays: 0

Time: 10:02am

Traci Whittington is inviting you to a scheduled Zoom meeting.

Topic: January 17, 2024 MTHCD Finance Committee Meeting

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

Join Zoom Meeting

<https://us02web.zoom.us/j/88453418939?pwd=aVZSQzQ4N3lrUWJsRkE1anExZVR3dz09>

Meeting ID: 884 5341 8939

Passcode: 691216

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- +1 689 278 1000 US**
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**MARK TWAIN
HEALTH CARE DISTRICT**

P. O. Box 95
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Agenda Item: Financial Reports for January 2024
Item Type: Action
Submitted By: Rick Wood, Accountant
Presented By: Rick Wood, Accountant

BACKGROUND:

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

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

Mark Twain Health Care District				
Direct Clinic Financial Projections				
		1/31/24		
		Actual	Y-T-D	2023/2024
		Month	Actual	Budget
	Total Other Revenue	524,566	3,297,321	5,882,085
	Non labor expenses	(287,879)	(1,895,555)	(3,742,372)
	Total Expenses	(492,484)	(3,376,651)	(6,655,498)
	Net Expenses over Revenues	32,082	(79,331)	(773,413)

Mark Twain Health Care District

Annual Budget Recap

	01/31/24	2023 - 2024 Annual Budget				
	Actual	Total				
	Y-T-D	District	Clinic	Rental	Projects	Admin
Revenues	5,806,627	10,538,718	7,455,963	1,332,755	0	1,750,000
Total Revenue	5,806,627	10,538,718	7,455,963	1,332,755	0	1,750,000
Expenses	(5,078,387)	(10,316,786)	(8,229,376)	(1,303,690)	(177,900)	(605,820)
Total Expenses	(5,078,387)	(10,316,786)	(8,229,376)	(1,303,690)	(177,900)	(605,820)
Surplus(Deficit)	728,240	221,933	(773,413)	29,065	(177,900)	1,144,180
Historical Totals	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
	(154,650)	(194,594)	(499,150)	(322,408)	(375,636)	(269,953)
						DRAFT
	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					
	728,240					

Mark Twain Health Care District										
Direct Clinic Financial Projections										
			1/31/24			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	608,346	(12,985)	97.91%	4,349,312	3,782,721	(566,591)	86.97%	7,455,963
4083.60	Contractual Adjustments	(131,157)	(83,780)	47,377	63.88%	(918,096)	(485,400)	432,696	52.87%	(1,573,878)
	Net Patient revenue	490,174	524,566	34,392	107.02%	3,431,216	3,297,321	(133,896)	96.10%	5,882,085
						0				
4083.90	Flu shot, Lab income, physicals					0				
4083.91	Medical Records copy fees					0				
9108.00	Other - Plan Incentives & COVID Relief					0	-			
			0			0	0			0
	Total Other Revenue	490,174	524,566	34,392	107.02%	3,431,216	3,297,321	(133,896)	96.10%	5,882,085
7083.09	Other salaries and wages	(192,606)	(166,652)	25,954	86.52%	(1,348,239)	(1,232,766)	115,473	91.44%	(2,311,267)
7083.10	Payroll taxes	(12,318)	(16,021)	(3,703)	130.06%	(86,226)	(93,578)	(7,352)	108.53%	(147,816)
7083.12	Vacation, Holiday and Sick Leave	(9,729)	0	9,729	0.00%	(68,105)	0	68,105	0.00%	(116,751)
7083.13	Group Health & Welfare Insurance	(20,000)	(20,745)	(745)	103.73%	(140,000)	(142,461)	(2,461)	101.76%	(240,000)
7083.14	Group Life Insurance					0	0			
7083.15	Pension and Retirement	(6,486)	0	6,486	0.00%	(45,403)	0	45,403	0.00%	(77,834)
7083.16	Workers Compensation insurance	(1,622)	(1,187)	434	73.21%	(11,351)	(12,292)	(941)	108.29%	(19,458)
7083.18	Other payroll related benefits		0			0	0			
	Total taxes and benefits	(50,155)	(37,953)	12,202	75.67%	(351,084)	(248,330)	102,754	70.73%	(601,859)
	Labor related costs	(242,761)	(204,605)	38,155	84.28%	(1,699,324)	(1,481,096)	218,227	87.16%	(2,913,126)
7083.05	Marketing	(1,000)	(426)	574	42.58%	(7,000)	(1,301)	5,699		(12,000)
7083.20.01	Medical - Physicians	(105,562)	(57,609)	47,952	54.57%	(738,931)	(409,178)	329,753	55.37%	(1,266,738)
7083.20.02	Dental - Providers	0	(9,900)			0	(57,063)			
7083.20.03	Behavior Health - Providers	0				0				
7083.22	Consulting and Management fees	(2,500)	(3,202)	(702)	128.09%	(17,500)	(26,007)	(8,507)	148.61%	(30,000)
7083.23	Legal - Clinic	(417)	(1,989)	(1,572)	477.36%	(2,917)	(11,700)	(8,783)		(5,000)
7083.25	Registry Nursing personnel	0								
7083.26	Other contracted services	(18,583)	(38,425)	(19,842)	206.77%	(130,083)	(288,943)	(158,859)	222.12%	(223,000)
7083.29	Other Professional fees	(1,000)	(450)	550	45.00%	(7,000)	(9,165)	(2,165)	130.93%	(12,000)
7083.36	Oxygen and Other Medical Gases	(58)	(97)	(39)	166.42%	(408)	(605)	(197)	148.13%	(700)
7083.38	Pharmaceuticals	0		0		0	0	0		0
7083.41.01	Other Medical Care Materials and Supplies	(56,792)	(43,990)	12,802	77.46%	(397,542)	(241,461)	156,081	60.74%	(681,500)
7083.41.02	Dental Care Materials and Supplies - Clinic	0	(13,836)	(13,836)		0	(87,431)	(87,431)		
7083.41.03	Behavior Health Materials	0	(956)	(956)		0	(2,066)	(2,066)		
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%	(125,417)	(115,373)	10,044		(215,000)
7083.45	Cleaning supplies	0		0		0	0	0		
7083.62	Repairs and Maintenance Grounds	(417)	(1,054)	(637)	252.96%	(2,917)	(3,808)	(891)	130.56%	(5,000)
7083.72	Depreciation - Bldgs & Improvements	(62,083)	(50,561)	11,523	81.44%	(434,583)	(311,821)	122,763	71.75%	(745,000)
7083.80	Utilities - Electrical, Gas, Water, other	(6,417)	(9,097)	(2,680)	141.77%	(44,917)	(43,928)	988	97.80%	(77,000)
8870.00	Interest on Debt Service	(21,490)	(21,708)	(218)	101.01%	(150,432)	(151,957)	(1,525)	101.01%	(257,883)
7083.43	Food	(333)	(195)	138	58.55%	(2,333)	(3,600)	(1,266)	154.27%	(4,000)
7083.46	Office and Administrative supplies	(2,092)	(1,894)	198	90.54%	(14,642)	(16,583)	(1,941)	113.26%	(25,100)
7083.69	Other purchased services	(1,250)	(1,060)	190	84.81%	(8,750)	(8,526)	224	97.44%	(15,000)
7083.81	Insurance - Malpractice	(2,758)	(2,826)	(67)	102.44%	(19,308)	(19,779)	(471)	102.44%	(33,100)
7083.82	Other Insurance - Clinic	0	0	0		0	(20,875)	(20,875)		
7083.83	Licenses & Taxes	(125)	0	125	0.00%	(875)	0	875	0.00%	(1,500)
7083.85	Telephone and Communications	(2,500)	(5,415)	(2,915)	216.59%	(17,500)	(35,687)	(18,187)	203.92%	(30,000)
7083.86	Dues, Subscriptions & Fees	(2,500)	(8,308)	(5,808)	332.32%	(17,500)	(10,981)	6,519	62.75%	(30,000)
7083.87	Outside Training	(375)	0	375	0.00%	(2,625)	(932)	1,693	35.50%	(4,500)
7083.88	Travel costs	(279)	(4,414)	(4,135)	1581.25%	(1,954)	(16,788)	(14,834)	859.10%	(3,350)
7083.89	Recruiting	(3,333)	0	3,333	0.00%	(23,333)	0	23,333	0.00%	(40,000)
8895.00	Let's All Smile	(2,083)	0	2,083	0.00%	(14,584)	0	14,584	0.00%	(25,001)
	Non labor expenses	(311,864)	(287,879)	23,985	92.31%	(2,183,050)	(1,895,555)	287,495	86.83%	(3,742,372)
	Total Expenses	(554,625)	(492,484)	62,141	88.80%	(3,882,374)	(3,376,651)	505,722	86.97%	(6,655,498)
	Net Expenses over Revenues	(64,451)	32,082	96,533	196%	(451,157)	(79,331)	371,827	183%	(773,413)

Mark Twain Health Care District											
Rental Financial Projections		Rental									
		1/31/24									
		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	89,358	25	100.03%	625,333	626,381	1,048	100.17%	1072000	
Rent Revenues		89,333	89,358	25	100.03%	625,333	626,381	1,048	100.17%	1,072,000	
9520.62	Repairs and Maintenance Grounds		0			0	0				
9520.80	Utilities - Electrical, Gas, Water, other	(77,500)	(81,444)	(3,944)	105.09%	(542,500)	(405,393)	137,107	74.73%	(930,000)	
9520.85	Telephone & Communications	(572)	(430)	141	75.28%	(4,002)	(2,931)	1,070	73.25%	(6,860)	
9520.72	Depreciation	(8,285)	(8,265)	20	99.76%	(57,995)	(58,730)	(735)	101.27%	(99,420)	
9520.82	Insurance										
Total Costs		(86,357)	(90,139)	(3,782)	104.38%	(604,497)	(467,054)	137,442	77.26%	(1,036,280)	
Net		2,977	(781)	(3,758)	-26.24%	20,837	159,327	138,490	764.65%	35,720	
9260.02	MOB Rents Revenue	19,044	18,605	(439)	97.70%	133,307	126,015	(7,292)	94.53%	228,527	
9521.75	MOB rent expenses	(22,284)	(48,672)	(26,388)	218.42%	(155,989)	(157,958)	(1,969)	101.26%	(267,410)	
Net		(3,240)	(30,067)	(26,827)	927.92%	(22,682)	(31,943)	(9,261)	140.83%	(38,883)	
9260.03	Child Advocacy Rent revenue	796	796	0	100.00%	5,570	5,570	0	100.00%	9,548	
9522.75	Child Advocacy Expenses	0	0	0	0.00%	0	(1,004)	(1,004)	0.00%		
Net		796	796	0	100.00%	5,570	4,566	(1,004)	81.98%	9,548	
9260.04	Sunrise Pharmacy Revenue	1,890	1,908	18	100.95%	13,230	13,140	13,140	0.00%	22,680	
7084.41	Sunrise Pharmacy Expenses	0	0	0		0	0	0			
Total Revenues		111,063	110,667	(396)	99.64%	777,440	771,106	(6,334)	99.19%	1,332,755	
Total Expenses		(108,641)	(138,811)	(30,170)	127.77%	(760,486)	(626,016)	134,469	82.32%	(1,303,690)	
Summary Net		2,422	(28,144)	(30,566)	-1161.98%	16,955	145,090	128,135	855.76%	29,065	

Mark Twain Health Care District										
Projects, Grants and Support										
		1/31/2024								
			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)	(103,775)	(17,894)	(59,178)	69.62%
8890.00	Community Grants		(3,754)		(50,000)					
8890.00	Friends of the Calaveras County Fair									
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	Ken McInturf Laptops		(2,571)							
8890.00	Doris Barger Golf		0	0			0		(2,500)	
8890.00	Stay Vertical		(14,000)	(14,000)	(35,000)	(37,900)	(15,792)	(3,352)	(38,116)	100.57%
8890.00	AED for Life					(40,000)	(16,667)	(14,542)	(10,362)	25.91%
8890.00	Calaveras Mentoring Program							0	(2,500)	
8890.00	Calaveras Senior Center Meals							0	(5,700)	
8890.00	High school ROP (CTE) program			(25,000)						
	Project grants and support		(20,325)	(667,000)	(85,000)	(177,900)	(32,458)	(17,894)	(59,178)	69.62%

Mark Twain Health Care District										
General Administration Financial Projections										
1/31/24										
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	40,375	11,208	138.43%	204,167	279,668	75,501	136.98%	350,000
9160.00	Property Tax Revenues	108,333	108,333	(0)	100.00%	758,333	758,333	(0)	100.00%	1,300,000
9010.00	Gain on Sale of Asset									
9400.00	Miscellaneous Income		3,792			0	3,792			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		10,054				84,674			
9205.03	Miscellaneous Income (1% Minority Interest)		(9,457)			0	(31,681)			
	Summary Revenues	137,500	153,097	15,597	111.34%	962,500	1,094,786	132,286	113.74%	1,750,000
8610.09	Other salaries and wages	(27,217)	(25,168)	2,049	92.47%	(190,520)	(195,726)	(5,205)	102.73%	(326,606)
8610.10	Payroll taxes	(2,082)	(888)	1,194	42.66%	(14,575)	(10,359)	4,216	71.07%	(24,985)
8610.12	Vacation, Holiday and Sick Leave	(1,415)	0	1,415	0.00%	(9,903)	0	9,903	0.00%	(16,976)
8610.13	Group Health & Welfare Insurance	(1,467)	0	1,467	0.00%	(10,271)	0	10,271	0.00%	(17,607)
8610.14	Group Life Insurance	-	0			0	0			
8610.15	Pension and Retirement	(943)	0	943	0.00%	(6,602)	(1,974)	4,628	29.90%	(11,317)
8610.16	Workers Compensation insurance	(236)	0	236	0.00%	(1,650)	0	1,650	0.00%	(2,829)
8610.18	Other payroll related benefits	-	0			0	0			
	Benefits and taxes	(6,143)	(888)	5,255	14.46%	(43,000)	(12,332)	30,668	28.68%	(73,714)
	Labor Costs	(33,360)	(26,057)	7,303	78.11%	(233,520)	(208,058)	25,462	89.10%	(400,320)
8610.22	Consulting and Management Fees	(4,167)	(916)	3,251	21.98%	(29,167)	(2,753)	26,414	9.44%	(50,000)
8610.23	Legal	(333)	0	333	0.00%	(2,333)	(10,276)	(7,943)	440.40%	(4,000)
8610.24	Accounting /Audit Fees	(3,000)	(2,432)	568	81.07%	(21,000)	(40,880)	(19,880)	194.67%	(36,000)
8610.05	Marketing	(1,000)	(234)	766	23.38%	(7,000)	(1,459)	5,541	20.85%	(12,000)
8610.43	Food	(167)	0	167	0.00%	(1,167)	0	1,167	0.00%	(2,000)
8610.46	Office and Administrative Supplies	(375)	(358)	17	95.56%	(2,625)	(6,373)	(3,748)	242.77%	(4,500)
8610.62	Repairs and Maintenance Grounds	(42)	0	42	0.00%	(292)	0	292	0.00%	(500)
8610.69	Other- IT Services	(583)	(1,653)	(1,069)	283.29%	(4,083)	(9,183)	(5,100)	224.90%	(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)	(350)	3,317	9.55%	(25,667)	(63,459)	(37,792)	247.24%	(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)	(2,522)	(855)	151.32%	(11,667)	(11,336)	330	97.17%	(20,000)
8610.87	Outside Trainings	(833)	(60)	773	7.20%	(5,833)	(2,760)	3,073	47.32%	(10,000)
8610.88	Travel	-	0			0	0			
8610.89	Recruiting	(42)	0	42		(292)	0	292		(500)
8610.90	Other Direct Expenses	(1,250)	(500)	750	40.00%	(8,750)	(2,500)	6,250	28.57%	(15,000)
8610.95	Other Misc. Expenses	-	0			0	(21,380)	0		
	Non-Labor costs	(17,125)	(9,025)	8,100	52.70%	(119,875)	(172,360)	(31,105)	143.78%	(205,500)
	Total Costs	(50,485)	(35,081)	15,404	69.49%	(353,395)	(380,418)	(5,643)	107.65%	(605,820)
	Net	87,015	118,016	31,001	135.63%	609,105	714,369	126,644	117.28%	1,144,180

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

	Total
ASSETS	
Current Assets	
Bank Accounts	
1001.10 Umpqua Bank - Checking	78,949
1001.20 Umpqua Bank - Money Market	6,446
1001.30 Bank of Stockton	6,928
1001.45 Five Star Bank - MTHCD Checking NEW	803,418
1001.50 Five Star Bank - Money Market	705,292
1001.60 Five Star Bank - VSHWC Checking	78,631
1001.65 Five Star Bank - VSHWC Payroll	111,160
1001.90 US Bank - VSHWC	10,574
1001.98 Calaveras Wellness Foundation	115,075
1820 VSHWC - Petty Cash	400
Total Bank Accounts	1,916,872
Accounts Receivable	
1201.00 Accounts Receivable	20,201
1210.00 Grants Receivable	23,714
1215.00 Settlements	488,746
Total Accounts Receivable	532,661
Other Current Assets	
1003.10 CalTRUST Operational Reserve Fund	31,731
1003.20 CLASS Operational Reserve Fund	1,023,319
1004.10 CLASS Lease & Contract Reserve Fund	1,763,043
1004.20 CLASS Loan Reserve Fund	2,152,634
1004.30 CLASS Capital Improvement Reserve Fund	2,604,631
1004.40 CLASS Technology Reserve Fund	265,555
1004.50 Community Programs Reserve Fund	102,332
1004.60 Lease Termination Reserve Fund	502,449
1150.05 Due from Calaveras County	474,510
1160.00 Lease Receivable	166,262
1202.00 Prior Year Grant Revenue	6,211
1205.50 Allowance for Uncollectable Clinic Receivables	324,443
1205.51 Cash To Be Reconciled	95,930
1300.00 Prepaid Expense (USDA)	-21,708
Total Other Current Assets	9,491,340
Total Current Assets	11,940,873
Fixed Assets	
1200.00 District Owned Land	286,144
1200.10 District Land Improvements	150,308
1200.20 District - Building	2,123,678
1200.30 District - Building Improvements	2,276,956
1200.40 District - Equipment	715,764
1200.50 District - Building Service Equipment	168,095
1220.00 VSHWC - Land	903,112
1220.05 VSHWC - Land Improvements	1,691,262
1220.10 VSHWC - Buildings	5,875,622
1220.20 VSHWC - Equipment	937,082
1221.00 Pharmacy Construction	48,536
1521.10 CIP Land	4,528
1521.20 CIP Buildings	80,781
1600.00 Accumulated Depreciation	-8,811,715
Total Fixed Assets	6,450,154

Other Assets	
1710.10 Minority Interest in MTMC - NEW	376,298
1810.60 Capitalized Lease Negotiations	301,946
1810.65 Capitalized Costs Amortization	18,872
Total Intangible Assets	320,818
2219.00 Capital Lease	5,747,836
2260.00 Lease Receivable - Long Term	841,774
Total Other Assets	7,286,726
TOTAL ASSETS	25,677,753
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000.00 Accounts Payable (MISC)	167,852
Total 200.00 Accts Payable & Accrued Expenes	167,852
2001.00 Other Accounts Payable (Credit Card)	40,664
Total 200.00 Accts Payable & Accrued Expenes	40,664
2000.10 Other Accounts Payable	-6,130
2010.00 USDA Loan Accrued Interest Payable	84,955
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	15,581
2110.10 Valley Springs Security Deposit	1,000
2140.00 Lease Payable - Current	142,286
2200.00 Due to Calaveras Wellness Foundation	115,075
2270.00 Deferred Revenue	84,580
Total Other Current Liabilities	598,112
Total Current Liabilities	806,628
Long-Term Liabilities	
2128.01 Deferred Capital Lease	139,792
2128.02 Deferred Utilities Reimbursement	257,988
2129.00 Other Third Party Reimbursement - Calaveras County	541,667
2130.00 Deferred Inflows of Resources	269,375
2210.00 USDA Loan - VS Clinic	6,562,277
2240.00 Lease Payable - Long Term	596,895
Total Long-Term Liabilities	8,367,994
Total Liabilities	9,174,622
Equity	
2900.00 Fund Balance	648,149
2910.00 PY - Historical Minority Interest MTMC	19,720,638
3900.00 Retained Earnings	-4,593,898
Net Income	728,241
Total Equity	16,503,130
TOTAL LIABILITIES AND EQUITY	25,677,753

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

Reserve Funds	Minimum Target	6/30/2023 Balance	2023/2024 Allocated	2023/2024 Interest	1/31/2024 Balance
Valley Springs HWC - Operational Reserve	2,200,000	30,658	1,000,000	23,819	1,054,477
Capital Improvement	3,000,000	2,522,220	0	82,411	2,604,631
Technology Reserve	250,000	1,039,589	-789,589	15,555	265,555
Lease, Contract, & Utilities Reserve	1,700,000	2,501,410	-801,410	63,043	1,763,043
Community Programs Reserve	250,000		100,000	2,332	102,332
Lease Termination Reserve	3,250,000		490,999	11,450	502,449
Loan Reserve	2,000,000	2,084,524	0	68,110	2,152,634
Reserves & Contingencies	12,650,000	8,178,401	0	266,718	8,445,119

Reserves	2023-2024	
	1/31/2024	Interest Earned
Valley Springs HWC - Operational Reserve	31,731	1,073
Total Cal-Trust Reserve Funds	31,731	1,073

Valley Springs HWC - Operational Reserve	1,022,746	23,279
Lease & Contract Reserve	1,763,043	63,043
Loan Reserve	2,152,634	68,110
Capital Improvement	2,604,631	82,411
Technology Reserve Fund	265,555	15,555
Community Programs Reserve	102,332	2,332
Lease Termination reserve	502,449	11,450
Total CA-CLASS Reserve Funds	8,413,389	266,178

Five Star		
General Operating - Closed	0	0
General Operating - NEW	880,509	183
Money Market Account	705,292	6,109
Valley Springs - Checking	78,631	38
Valley Springs - Payroll	112,360	48
Total Five Star	1,776,791	6,378

Umpqua Bank		
Checking	78,949	0
Money Market Account	6,446	0.38
Investments	0	0
Total Savings & CD's	85,395	0.38

Bank of Stockton	6,928	23
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Total in interest earning accounts	10,314,234	273,652
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Beta Dividends 1	2,333
Anthem Rebate	3,643

Total Without Unrealized Loss	279,628
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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
January 2024

Checking-MTHCD-	Date	Num	Vendor	Amount
	01/03/2024	5713	3-Day Crowns @ 38 Smiles Dental Laboratory	-273.68
	01/08/2024	5727	3-Day Crowns @ 38 Smiles Dental Laboratory	-136.84
	01/16/2024	5746	3-Day Crowns @ 38 Smiles Dental Laboratory	-232.29
	01/22/2024	5766	3-Day Crowns @ 38 Smiles Dental Laboratory	-236.58
	01/29/2024	5803	3-Day Crowns @ 38 Smiles Dental Laboratory	-1,153.96
	01/03/2024	5714	Aireserv	-225.00
	01/16/2024	5747	Alliant Insurance Services, Inc. - Irvine Main	-350.00
	01/08/2024	5728	AmerisourceBergen	-4,737.30
	01/08/2024	5729	Anthem Blue Cross	-33,047.13
	01/29/2024	5804	Arnaudo Bros., L.P.	-24,336.09
	01/29/2024	5779	AT&T - 831-000-9337 371	-1,166.69
	01/16/2024	5748	AT&T 248 134-3045	-4.30
	01/16/2024	5749	AT&T 248 134-7000(754)	-25.81
	01/16/2024	5750	AT&T 248-134-7000 952	-8.60
	01/16/2024	5751	AT&T 754-9362	-224.51
	01/29/2024	5780	AT&T 831-000-9975	-1,637.68
	01/16/2024	5752	AT&T OneNet	-167.12
	01/08/2024	5730	Benco Dental Supply Co.	-237.25
	01/16/2024	5753	Benco Dental Supply Co.	-1,094.50
	01/29/2024	5781	Benco Dental Supply Co.	-624.81
	01/22/2024	5767	Best Best & Krieger, LLP	-2,355.00
	01/03/2024	5715	BETA Healthcare Group	-4,012.65
	01/03/2024	5716	Calaveras County Water District	-1,056.87
	01/16/2024	5754	Calaveras Power Agency	-44,996.79
	01/29/2024	5782	Calaveras Public Utility District	-238.28
	01/03/2024	5717	California Special Districts Association - Financial	-749.08
	01/03/2024	ACH 1/3/24	Christian Bader	-8,800.00
	01/03/2024	5718	CHW, LLP	-750.00
	01/08/2024	5731	City of Angels	-780.18
	01/03/2024	5719	Community Hospital Consulting, Inc.	-4,426.91
	01/03/2024	5720	Day Denture Laboratory	-107.91
	01/08/2024	5732	Day Denture Laboratory	-669.22
	01/16/2024	5755	Day Denture Laboratory	-427.87
	01/29/2024	5783	Day Denture Laboratory	-2,219.15
	01/29/2024	5784	Debbra Sellick	-100.00
	01/03/2024	5726	Diana Coleman	-327.50
	01/03/2024	ACH 1/3/24	Dr. Deborah Salom	-15,996.00
	01/16/2024	5756	Ebbetts Pass Gas Services	-1,265.34
	01/29/2024	5785	Felicia Trefl	-200.00
	01/16/2024	5757	Foothill-Sierra Pest Control	-350.00
	01/03/2024	ACH 1/3/24	Harvard M. Robbins, M.D.	-1,717.73
	01/16/2024	5758	Healthcare Clinical Laboratories	-78.00
	01/08/2024	5733	Industrial Electrical Company	-899.95
	01/16/2024	5759	Jacquelyne Youngquist	-360.00
	01/22/2024	5768	Jacquelyne Youngquist	-1,980.00
	01/03/2024	ACH 1/3/24	James Mosson	-12,480.00

01/22/2024	5769	Jennifer Scheidt	-560.00
01/29/2024	5786	Johanna Vermeltfoort	-100.00
01/29/2024	5787	Kamps-High Country Propane	-3,003.65
01/22/2024	5770	Katherine Murphy	-20,800.00
01/08/2024	5734	Kelly Frederick	-325.00
01/29/2024	5788	Kirk Stout	-850.00
01/29/2024	5789	Linda Reed	-100.00
01/29/2024	5790	Liza Stowers	-50.00
01/29/2024	5791	Lori Hack	-100.00
01/03/2024	ACH 1/3/24	Martha Tapia, DO	-10,283.33
01/08/2024	5735	Medex Practice Solutions, Inc.	-450.00
01/29/2024	5792	Modesto Welding Products	-48.54
01/16/2024	5760	MRI Software LLC	-136.69
01/16/2024	5761	Nathan Henry	-50.00
01/29/2024	5793	Olympic Cleaning Service	-4,950.00
01/03/2024	5721	Peggy Stout	-282.31
01/29/2024	5794	PG&E 0529233604-6 Copper Clinic	-2,916.93
01/08/2024	5736	PG&E 2070234150-2 Traffic Control	-72.32
01/08/2024	5737	PG&E 7845103478-5 - Centralized Scheduling	-727.42
01/08/2024	5738	PG&E 1022075267-8 - Traffic Control	-61.37
01/29/2024	5795	PG&E 1115246270-8 SOMO	-761.03
01/08/2024	5739	PG&E 3991832007-6 Cancer	-324.05
01/08/2024	5740	PG&E 4263039970-9 Hospital	-16,781.40
01/08/2024	5741	PG&E 7402140630-6 SAFMC	-391.28
01/08/2024	5742	PG&E 8919598400-3 Cancer/Infusion	-751.81
01/08/2024	5743	PG&E 9610376900-4-James Dalton (Angels Camp)	-3,378.06
01/03/2024	5722	Rachall Crowe	-1,325.20
01/16/2024	5762	Rachall Crowe	-579.00
01/22/2024	5771	Radiologica	-1,559.00
01/22/2024	5772	Ray Morgan Company	-3,116.00
01/29/2024	5796	Richard Randolph	-100.00
01/03/2024	5723	RJ Pro Innovative I.T. Services	0.00
01/08/2024	5744	RJ Pro Innovative I.T. Services	-2,577.00
01/29/2024	5797	RJ Pro Innovative I.T. Services	-8,450.00
01/22/2024	5773	Robert G. Gish Consultants, LLC	-600.00
01/03/2024	5724	San Andreas Sanitary District	-8,920.45
01/29/2024	5798	Sarah Krutsinger	-306.77
01/29/2024	5799	Sew & Tell	-91.00
01/03/2024	5725	Sierra Dickey	0.00
01/22/2024	5774	Sierra Dickey	-282.06
01/16/2024	5763	Sierra Embroidery Works	-80.00
01/22/2024	5775	Sierra Embroidery Works	-70.00
01/29/2024	5800	Signal Service, Inc.	-1,492.77
01/08/2024	5745	Suburban Propane-Ortho	-1,189.80
01/22/2024	5776	Suburban Propane-Ortho	-791.58
01/29/2024	5801	Suburban Propane-Ortho	-1,579.58
01/29/2024	5802	The Valley Springs News	-40.00
01/03/2024	ACH 1/3/24	Thomas Drakes	-10,140.00
01/16/2024	5764	Tonia Cook	-50.00
01/16/2024	5765	Your Type Graphics	-319.61

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

-\$ 289,179.58

Mark Twain Health Care District

Journal

January 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
01/04/2024	Journal Entry	1/24	Athena Refund	1/24 Athena Refund S. Smith #2	1001.45	1001.45 Five Star Checking-MTHCD-Operating	\$60.97	\$60.97
				1/24 Athena Refund S. Smith #2	4083.60	4083.60 Contractual Adjustments		\$60.97
01/05/2024	Journal Entry	12/23	CC Reversal	12/23 CC Reversal	2001.00	2001.00 Credit Card Payable	\$27,098.64	\$27,098.64
				12/23 CC Reversal	1001.45	1001.45 Five Star Checking-MTHCD-Operating	\$27,098.64	\$27,098.64
01/10/2024	Journal Entry	1/10/24	CWF Donation	Anonymous Donation #11024	1001.98	1001.98 Five Star Bank - Calaveras Wellness Foundation	\$1,000.00	\$1,000.00
				Anonymous Donation #11024	2200.00	2200.00 Due to Calaveras Wellness Foundation	\$1,000.00	\$1,000.00
01/12/2024	Journal Entry	1/12/24	Payrun# 153	Pay Period 12/24/23 - 1/6/24	8610.09	8610.09 Other salaries and wages - Admin.	\$12,317.06	
				Pay Period 12/24/23 - 1/6/24	7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$45,063.30	
				Pay Period 12/24/23 - 1/6/24	7083.09.02	7083.09.02 Dental Salaries and Wages	\$14,215.68	
				Pay Period 12/24/23 - 1/6/24	7083.09.03	7083.09.03 Behavior Health Salaries and Wages	\$9,814.15	
				Pay Period 12/24/23 - 1/6/24	8610.10	8610.10 Payroll taxes - Admin.	\$178.60	
				Pay Period 12/24/23 - 1/6/24	7083.10	7083.10 Payroll taxes - Clinic	\$989.64	
				Pay Period 12/24/23 - 1/6/24	8610.22	8610.22 Consulting and Management Fees - District	\$490.24	
				Pay Period 12/24/23 - 1/6/24	7083.10	7083.10 Payroll taxes - Clinic	\$4,505.05	
				Pay Period 12/24/23 - 1/6/24	7083.10	7083.10 Payroll taxes - Clinic	\$2,466.15	
				Pay Period 12/24/23 - 1/6/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$2,336.48	
				Pay Period 12/24/23 - 1/6/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$9,990.58	
				Pay Period 12/24/23 - 1/6/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$8,891.60	
				Pay Period 12/24/23 - 1/6/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$4,466.13	
				Pay Period 12/24/23 - 1/6/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$2,466.15	
				Pay Period 12/24/23 - 1/6/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$841.09	
				Pay Period 12/24/23 - 1/6/24	1001.65	1001.65 Five Star Bank - VSHWC Payroll	\$4,364.07	
				Pay Period 12/24/23 - 1/6/24	1001.65	1001.65 Five Star Bank - VSHWC Payroll	\$2,013.80	
				Payroll Processing Fee -Pay Period 12/24/23 - 1/6/24	8610.22	8610.22 Consulting and Management Fees - District	\$402.76	
				Payroll Processing Fee -Pay Period 12/24/23 - 1/6/24	7083.22	7083.22 Consulting and Management fees - Clinic	\$1,611.04	
				Pay Period 12/24/23 - 1/6/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$28,150.94	
				Pay Period 12/24/23 - 1/6/24	1001.65	1001.65 Five Star Bank - VSHWC Payroll	\$28,150.94	
				Pay Period 12/24/23 - 1/6/24	1001.65	1001.65 Five Star Bank - VSHWC Payroll	\$56,683.77	
							\$120,204.61	\$120,204.61
01/12/2024	Journal Entry	1/12/24	CPR1 Purchase	1/12/24 CPR1 Purchase - AED for Life	1001.45	1001.45 Five Star Checking-MTHCD-Operating	\$18,130.83	\$18,130.83
				1/12/24 CPR1 Purchase - AED for Life	8890.01	8890.01 AED for Life	\$18,130.83	\$18,130.83
01/18/2024	Journal Entry	1/24	Property Tax Rev	1/24 Property Tax Revenue	1001.45	1001.45 Five Star Checking-MTHCD-Operating	\$825,490.31	\$825,490.31
				1/24 Property Tax Revenue	1150.05	1150.05 Due From Calaveras County	\$825,490.31	\$825,490.31
01/23/2024	Journal Entry	1/24	Grant 26 Revenue	1/24 Grant 26 Revenue "Let's All Smile"	1001.45	1001.45 Five Star Checking-MTHCD-Operating	\$10,000.00	\$10,000.00

Mark Twain Health Care District

Journal

January 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
				1/24 Grant 26 Revenue "Let's All Smile"	9108.00	9108.00 Other Non-Operating Revenue - Grants	\$10,000.00	\$10,000.00
01/23/2024	Journal Entry	1/24 CWF Donation		1/24 CWF Donation	1001.98	1001.98 Five Star Bank - Calaveras Wellness Foundation	\$4,000.00	
				1/24 CWF Donation	2200.00	2200.00 Due to Calaveras Wellness Foundation	\$4,000.00	\$4,000.00
01/25/2024	Journal Entry	1/25/24 VSHWC Deposit		1/25/24 VSHWC Deposit	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$3,606.60	
				1/25/24 VSHWC Deposit	4083.49	4083.49 VSHWC Gross Revenues	\$3,606.60	\$3,606.60
01/25/2024	Journal Entry	1/24 Athena Charges		Athena Health Charges for January 2024	1001.60	1001.60 Five Star Bank - VSHWC Checking - NEW-1	\$27,323.79	\$27,323.79
				Athena Health Charges for January 2024	7083.26	7083.26 Other contracted services - Clinic	\$27,323.79	\$27,323.79
01/26/2024	Journal Entry	1/26/24 Payrun# 154		Pay Period 1/6/24 - 1/20/24	8610.09	8610.09 Other salaries and wages - Admin.	\$12,851.25	
				Pay Period 1/6/24 - 1/20/24	7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$49,835.11	
				Pay Period 1/6/24 - 1/20/24	7083.09.02	7083.09.02 Dental Salaries and Wages	\$16,438.17	
				Pay Period 1/6/24 - 1/20/24	7083.09.03	7083.09.03 Behavior Health Salaries and Wages	\$10,485.43	
				Pay Period 1/6/24 - 1/20/24	8610.10	8610.10 Payroll taxes - Admin.	\$186.34	
				Pay Period 1/6/24 - 1/20/24	7083.10	7083.10 Payroll taxes - Clinic	\$1,097.14	
				Pay Period 1/6/24 - 1/20/24	8610.10	8610.10 Payroll taxes - Admin.	\$523.36	
				Pay Period 1/6/24 - 1/20/24	7083.10	7083.10 Payroll taxes - Clinic	\$4,964.55	
				Pay Period 1/6/24 - 1/20/24	7083.10	7083.10 Payroll taxes - Clinic	\$1,998.35	
				Pay Period 1/6/24 - 1/20/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$2,566.96	
				Pay Period 1/6/24 - 1/20/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$10,975.82	
				Pay Period 1/6/24 - 1/20/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$10,163.81	
				Pay Period 1/6/24 - 1/20/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$5,111.08	
				Pay Period 1/6/24 - 1/20/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$1,998.35	
				Pay Period 1/6/24 - 1/20/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$1,095.26	
				Pay Period 1/6/24 - 1/20/24	1001.65	1001.65 Five Star Bank - VSHWC Payroll	\$4,937.65	
				Pay Period 1/6/24 - 1/20/24	1001.65	1001.65 Five Star Bank - VSHWC Payroll	\$114.00	
				Payroll Processing Fee - Pay Period 1/6/24 - 1/20/24	8610.22	8610.22 Consulting and Management Fees - District	\$22.80	
				Payroll Processing Fee - Pay Period 1/6/24 - 1/20/24	7083.22	7083.22 Consulting and Management fees - Clinic	\$91.20	
				Pay Period 1/6/24 - 1/20/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$30,816.02	
				Pay Period 1/6/24 - 1/20/24	1001.65	1001.65 Five Star Bank - VSHWC Payroll	\$30,816.02	\$30,816.02
				Pay Period 1/6/24 - 1/20/24	1001.65	1001.65 Five Star Bank - VSHWC Payroll	\$61,530.77	\$61,530.77
				Pay Period 1/6/24 - 1/20/24	1001.65	1001.65 Five Star Bank - VSHWC Payroll	\$129,309.72	\$129,309.72
01/30/2024	Journal Entry	12/23 unclaimed pymt		12/23 unclaimed pymt from SCO	1001.45	1001.45 Five Star Checking-MTHCD-Operating	\$53.98	
				12/23 unclaimed pymt from SCO	9108.00	9108.00 Other Non-Operating Revenue - Grants	\$53.98	\$53.98
01/31/2024	Journal Entry	1/24 Prop Tax Revenue		1/24 Prop Tax Revenue	2129.00	2129.00 Other Third Party Reimbursement - Calaveras County	\$108,333.33	
				1/24 Prop Tax Revenue	9160.00	9160.00 Property Tax Revenues - District	\$108,333.33	\$108,333.33

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DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
01/31/2024	Journal Entry	1/24 Cap Costs		1/24 Cap Costs	1810.65	1810.65 Intangible Assets:Capitalized Costs Amortization	\$993.24	
				1/24 Cap Costs	1810.60	1810.60 Intangible Assets:Capitalized Lease Negotiations	\$993.24	\$108,333.33
01/31/2024	Journal Entry	1/24 DepreciationVS		1/24 DepreciationVS	7083.72	7083.72 Depreciation - Bldgs & Improvements - Clinic	\$36,526.18	
				1/24 DepreciationVS	7083.74	7083.74 Depreciation - Equipment - Clinic	\$10,467.06	
				1/24 DepreciationVS	7083.72	7083.72 Depreciation - Bldgs & Improvements - Clinic	\$14,034.38	
				1/24 DepreciationVS	1600.00	1600.00 Accumulated Depreciation	\$61,027.62	\$61,027.62
01/31/2024	Journal Entry	1/24 MOB Rents		1/24 MOB Rents	9260.02	9260.02 MOB Rents Revenue	\$14,217.57	\$14,217.57
				1/24 MOB Rents	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$795.68	\$795.68
				1/24 MOB Rents	9260.03	9260.03 Child Advocacy Rent Revenue	\$15,013.25	\$15,013.25
				1/24 MOB Rents	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$35,506.59	\$35,506.59
01/31/2024	Journal Entry	1/24 Capital Lease		1/24 Capital Lease	2128.01	2128.01 Deferred Capital Lease	\$24,864.58	
				1/24 Capital Lease	9260.01	9260.01 Deferred Lease Income	\$10,642.01	\$10,642.01
				1/24 Capital Lease	2219.00	2219.00 Capital Lease	\$64,493.41	\$64,493.41
				1/24 Capital Lease	2128.02	2128.02 Deferred Utilities Reimbursement	\$100,000.00	\$100,000.00
				1/24 Capital Lease	9260.01	9260.01 Deferred Lease Income	\$8,264.98	\$8,264.98
01/31/2024	Journal Entry	1/24 Cap Depreciation		1/24 Cap Depreciation	9520.72	9520.72 Depreciation	\$8,264.98	
				1/24 Cap Depreciation	2219.00	2219.00 Capital Lease	\$8,264.98	\$8,264.98
01/31/2024	Journal Entry	1/24 USDA Loan Int.		1/24 USDA Loan Interest	8870.00	8870.00 Interest on Debt Service - Clinic	\$21,708.13	
				1/24 USDA Loan Interest	1300.00	1300.00 Prepaid Expenses	\$21,708.13	\$21,708.13
01/31/2024	Journal Entry	1/24 CC Recon		McKesson Medical	7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$34,084.26	
				National CPR Certificate - V. Arellano	7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$11.66	
				CVS - ROBODOC Cart Supplies	7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$26.63	
				Amazon - Lab Coats/Timers	7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$324.40	
				McKesson Medical	7083.41.02	7083.41.02 Dental Care Materials and Supplies - Clinic	\$671.16	
				Henry Schein - Dentrrix	7083.41.02	7083.41.02 Dental Care Materials and Supplies - Clinic	\$765.15	
				Intake Q- BH Material	7083.41.03	7083.41.03 Behavior Health Care Materials & Supplies - Clinic	\$71.30	
				Amazon - Furniture	7083.41.03	7083.41.03 Behavior Health Care Materials & Supplies - Clinic	\$275.09	
				Wayfair - Rug	7083.41.03	7083.41.03 Behavior Health Care Materials & Supplies - Clinic	\$93.30	
				Middletons - Couch	7083.41.03	7083.41.03 Behavior Health Care Materials & Supplies - Clinic	\$516.12	
				Round Table Pizza - Staff appreciation	7083.43	7083.43 Food - Clinic	\$195.15	
				FP Postage Meter refill	7083.46	7083.46 Office and Administrative supplies - Clinic	\$290.11	

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DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
				Lowe's - Hooks/Cleaner	7083.46	7083.46 Office and Administrative supplies - Clinic	\$45.71	
				Treat's - Shelf paper	7083.46	7083.46 Office and Administrative supplies - Clinic	\$5.89	
				Calaveras Customs - Sign	7083.46	7083.46 Office and Administrative supplies - Clinic	\$37.71	
				Staples - Office Supplies	7083.46	7083.46 Office and Administrative supplies - Clinic	\$618.55	
				Wayfair - Billing office desk	7083.46	7083.46 Office and Administrative supplies - Clinic	\$589.86	
				Calaveras Mini Storage	7083.69	7083.69 Other purchased services - Clinic	\$200.00	
				Proscreening - Background checks	7083.69	7083.69 Other purchased services - Clinic	\$72.40	
				Medstatix	7083.69	7083.69 Other purchased services - Clinic	\$221.00	
				Clark Pest Control	7083.69	7083.69 Other purchased services - Clinic	\$88.00	
				MedPro Disposal	7083.80	7083.80 Utilities - Electrical, Gas, Water, other - Clinic	\$129.92	
				Language Line translation services	7083.85	7083.85 Telephone and Communications - Clinic	\$74.25	
				CallMyDoc	7083.85	7083.85 Telephone and Communications - Clinic	\$2,101.70	
				Previous T2T cell phones	7083.85	7083.85 Telephone and Communications - Clinic	\$240.17	
				Staples - Strategic Planning Supplies	8610.46	8610.46 Office and Administrative Supplies - District	\$192.66	
				Staples - Office Supplies	8610.46	8610.46 Office and Administrative Supplies - District	\$49.32	
				AT&T - Program Coordinator cell phone	8610.46	8610.46 Office and Administrative Supplies - District	\$116.38	
				T-Mobile Monthly internet	8610.69	8610.69 Other - IT Services- District	\$51.40	
				T-Mobile Disputed charges	8610.69	8610.69 Other - IT Services- District	\$287.35	
				Quickbooks	8610.69	8610.69 Other - IT Services- District	\$290.76	
				Calaveras Chamber of Commerce Membership Dues	8610.86	8610.86 Dues, Subscriptions & Fees - District	\$1,200.00	
				Adobe - Annual fee	8610.86	8610.86 Dues, Subscriptions & Fees - District	\$239.88	
				McAfee Subscription	8610.86	8610.86 Dues, Subscriptions & Fees - District	\$149.99	
				Umpqua Finance Charge	8610.86	8610.86 Dues, Subscriptions & Fees - District	\$68.75	
				Study.com Accounting classes	8610.87	8610.87 Outside Training's - Admin.	\$59.99	
				Umpqua rebate 2023	9400.00	9400.00 Miscellaneous Income	\$3,791.60	
				Umpqua CC Payable	2001.00	2001.00 Credit Card Payable	\$40,664.37	
							\$44,455.97	\$44,455.97
01/31/2024	Journal Entry	1/24 CA Class Recon		1/24 CA Class Recon	1003.20	1003.20 Operational Reserve Fund - CA CLASS	\$4,742.84	
				1/24 CA Class Recon	1004.10	1004.10 Lease and Contract Reserve Fund	\$8,171.28	
				1/24 CA Class Recon	1004.20	1004.20 Loan Reserve Fund	\$9,976.95	
				1/24 CA Class Recon	1004.30	1004.30 Capital Improvement Reserve Fund	\$12,071.85	
				1/24 CA Class Recon	1004.40	1004.40 Technology Reserve Fund	\$1,230.78	
				1/24 CA Class Recon	1004.50	1004.50 Community Programs Reserve Fund	\$474.28	
				1/24 CA Class Recon	1004.60	1004.60 Lease Termination Reserve Fund	\$2,328.74	
				1/24 CA Class Recon	9060.00	9060.00 Income, Gains & losses from investments - District	\$38,996.72	
							\$38,996.72	\$38,996.72
01/31/2024	Journal Entry	1/24 CalTrust Recon		1/24 CalTrust Recon	1003.10	1003.10 Operational Reserve Fund - Cal Trust	\$139.03	
				1/24 CalTrust Recon	9060.00	9060.00 Income, Gains & losses from investments - District	\$139.03	
							\$139.03	\$139.03
01/31/2024	Journal Entry	1/24 Minority Int.		1/24 Minority Interest	9205.03	9205.03 Minority Interest MTSJ Ops - NEW	\$9,864.16	
				1/24 Minority Interest	9205.04	9205.04 Minority Interest MTSJ Invest - NEW	\$407.60	
				1/24 Minority Interest	1710.10	1710.10 Minority Interest in MTMC - NEW	\$9,456.56	

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DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	DEBIT	CREDIT
01/31/2024	Journal Entry	1/31/24	US Bank Recon	1/31/24 US Bank Recon	1001.90		
				1/31/24 US Bank Recon	1001.45	\$374,956.16	\$374,956.16
						\$374,956.16	\$374,956.16
01/31/2024	Journal Entry	1/31/24	VSHWC Revenue	1/31/24 VSHWC Revenue	4083.49		\$604,739.05
				1/31/24 VSHWC Revenue	4083.60	\$83,840.89	
				1/31/24 VSHWC Revenue	1205.50		\$308,334.90
				1/31/24 VSHWC Revenue	1001.90	\$308,334.90	
				1/31/24 VSHWC Revenue	1205.50	\$134,311.90	
				1/31/24 VSHWC Revenue	1205.50	\$324,443.00	
				1/31/24 VSHWC Revenue	1205.51	\$386,586.26	
				1/31/24 VSHWC Revenue	1205.51	\$1,237,516.95	\$1,237,516.95
01/31/2024	Journal Entry	1/31/24	US Bank Ret	1/31/24 US Bank Returned checks	8610.24	\$2,337.17	
				1/31/24 US Bank Returned checks	1001.45	\$2,337.17	\$2,337.17
TOTAL						\$3,189,886.16	\$3,189,886.16

Jan-24

\$ 34,084.26	7083.41.01	McKesson Medical	Medical Supplies		
\$ 11.66	7083.41.01	National CPR	CPR Certificate (V. Arellano)		
\$ 26.63	7083.41.01	CVS	RoboDoc Cart Supplies		
\$ 324.40	7083.41.01	Amazon	Lab Coats/Timers	\$ 34,446.95	7083.41.01 - OTHER MEDICAL CARE MATERIALS & SUPPLIES
\$ 671.16	7083.41.02	McKesson Medical	Dental Supplies		
\$ 765.15	7083.41.02	Henry Schein	Dentrix Dental Systems	\$ 1,436.31	7083.41.02 - DENTAL CARE MATERIALS & SUPPLIES
\$ 71.30	7083.41.03	IntakeQ	Psychiatric BH Forms		
\$ 275.09	7083.41.03	Amazon	Furniture		
\$ 93.30	7083.41.03	Wayfair	Rug		
\$ 516.12	7083.41.03	Middletons	Couch		
\$ 195.15	7083.43	Round Table Pizza	Staff Appreciation Lunch	\$ 955.81	7083.41.03 - BEHAVIOR HEALTH CARE MATERIALS & SUPPLIES
\$ 290.11	7083.46	FP Mailing Solutions	Postage Machine Reload	\$ 195.15	7083.43 - FOOD - CLINIC
\$ 45.71	7083.46	Lowe's	Hooks/Cleaner		
\$ 5.89	7083.46	Treat's	Shelf Paper		
\$ 37.71	7083.46	Calaveras Customs	Sign		
\$ 618.55	7083.46	Staples	Office Supplies		
\$ 589.86	7083.46	Wayfair	Billing Office Desk		
\$ 200.00	7083.69	CALAVERAS MINI STORAGE	NO RECEIPT	\$ 1,587.83	7083.46 - OFFICE & ADMINISTRATIVE SUPPLIES - CLINIC
\$ 72.40	7083.69	ProScreening	Background checks/Credentials		
\$ 221.00	7083.69	MEDSTATIX	Jan invoice		
\$ 88.00	7083.69	Clark Pest Control	Jan Services	\$ 581.40	7083.69 - OTHER PURCHASED SERVICES - CLINIC
\$ 129.92	7083.80	Cal-Waste	Trash Removal		
\$ 74.25	7083.85	MedPro Disposal	Waste Removal	\$ 129.92	7083.80 - UTILITIES - CLINIC
\$ 2,101.70	7083.85	Language Line	Translation Services		
\$ 240.17	7083.85	Sphinx Medical	CallMyDoc		
\$ 192.66	8610.46	AT&T	Previous T2T Oncall Cell phones (2)	\$ 2,416.12	7083.85 - TELEPHONE & COMMUNICATIONS - CLINIC
\$ 49.32	8610.46	Staples	Strategic Planning Supplies		
\$ 116.38	8610.46	AT&T	Office supplies		
\$ 51.40	8610.69	T-Mobile	Phone for Program Coordinator	\$ 358.36	8610.46 - OFFICE & ADMINISTRATIVE SUPPLIES - DISTRICT
\$ 287.35	8610.69	T-Mobile	Monthly District Internet		
\$ 290.76	8610.69	QUICKBOOKS	District Internet (dispute)	\$ 629.51	8610.69 - OTHER - IT SERVICES - DISTRICT
\$ 1,200.00	8610.86	Calaveras Chamber	MONTHLY SUB/1099 filing		
\$ 239.88	8610.86	Adobe	Membership Fee		
\$ 149.99	8610.86	McAfee	Annual Membership		
\$ 68.75	8610.86	Umpqua CC	Yearly Subscription		
\$ 59.99	8610.86	Study.com	Finance Charge	\$ 1,658.62	8610.86 - DUES & SUBSCRIPTIONS - DISTRICT
\$ (3,791.60)	9400.00	Umpqua Bank Credit Card	Accounting Classes	\$ 59.99	8610.87 - OUTSIDE TRAINING - DISTRICT
\$ 40,664.37	9400.00	Umpqua Bank Credit Card	Umpqua Credit Card 2023 Rebate	\$ (3,791.60)	9400.00 - OTHER INCOME
\$ 40,664.37				\$ 40,664.37	