



P. O. Box 95
San Andreas, CA 95249
(209) 754-4468 Phone
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Finance Committee Meeting
Mark Twain Medical Center Classroom 5
768 Mountain Ranch Road
San Andreas, CA

Wednesday April 17, 2024
9:00am

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

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 Mar. 20, 2024:

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

- Change Health Care:
- CalVet Grant:
- BHCIP Application Update:
- MTMC – Building AssessmentMr. Randolph

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

- MOB 704 Update:

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

- March Financials Will Be Presented: Public Comment- **Action**
- Balance Sheet acct 2219.00:

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

10. Comments and Future Agenda Items:

11. Next Meeting:

Next Finance Committee Meeting will be May 15, 2024 at 9:00am

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

Traci Whittington is inviting you to a scheduled Zoom meeting.

Topic: MTHCD Finance Committee Meeting

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

Join Zoom Meeting

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

Meeting ID: 892 2919 4783

Passcode: 833154

One tap mobile

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+16694449171,,89229194783#,,,,*833154# US

Dial by your location

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- +1 346 248 7799 US (Houston)**
- +1 719 359 4580 US**
- +1 253 205 0468 US**
- +1 646 931 3860 US**
- +1 689 278 1000 US**
- +1 929 205 6099 US (New York)**
- +1 301 715 8592 US (Washington DC)**
- +1 305 224 1968 US**
- +1 309 205 3325 US**
- +1 312 626 6799 US (Chicago)**
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- +1 386 347 5053 US**
- +1 507 473 4847 US**
- +1 564 217 2000 US**

Meeting ID: 892 2919 4783

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Find your local number: <https://us02web.zoom.us/j/89229194783>



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 San Andreas, CA 95249
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Finance Committee Meeting
Mark Twain Medical Center Classroom 5
768 Mountain Ranch Road
San Andreas, CA

Wednesday March 20, 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 was called to order by Ms. Hack at 9:02am

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:

Dr. Smart would like to add Change Healthcare discussion under item 8

Motion to approve amended 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 Feb. 21, 2024:

Motion to approve consent agenda by Ms. Bettinger

Second: Mr. Randolph

Ayes: 3

Nays: 0

6. Chief Executive Officer's Report:

- MTMC Seismic Retrofit Update:

Phase 1 - Materials Testing- The team has checked the concrete and framing and have found no problems. They are ahead of schedule. Report will be sent out once testing has finished.

- BHCIP Application Update:

A Request for Qualifications (RFQ) was sent out 10 days ago. We received 4 replies from reputable commercial companies. JP Morgan Portal access is being obtained to begin the match deposit process.

- MTMC – Building Assessment

A DRAFT report was delivered to MTMC. Facility was reported to be in good condition.

7. Real Estate Review:

Reviewing lease renewal of bottom floor of 704 Mountain Ranch Rd. Meeting with MTMC to discuss future plans was productive. Timelines seem to work well.

8. Accountant's Report:

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

February looks good. VSHWC had a solid month again.

Motion to approve February 2024 Financials with I & R Report by Ms. Bettinger

Second: Mr. Randolph

Ayes: 3

Nays: 0

Change Healthcare was hacked and is holding 1400 claims. This could potentially affect the financials in the next few months.

District staff asked to review Business Continuity Plan.

9. Treasurer's Report:

No Report

10. Comments and Future Agenda Items:

Add update on Change Healthcare on future agendas.

Add Strategic Planning follow up on April meeting agenda

11. Next Meeting:

Next Finance Committee Meeting will be April 17, 2024 at 9:00am

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

Motion to adjourn by Mr. Randolph

Second: Ms. Bettinger

Ayes: 3

Nays: 0

Time: 9:55am

Traci Whittington is inviting the Public to a scheduled Zoom meeting.

Topic: March 20, 2024 MTHCD Finance Committee Meeting

Time: Mar 20, 2024 09:00 AM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/81381546271?pwd=QThhcDBwSW9nMIFNMINGSUI6czZEUT09>

Meeting ID: 813 8154 6271

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++1 346 248 7799 US (Houston)

++1 719 359 4580 US

++1 253 205 0468 US

++1 646 931 3860 US

++1 689 278 1000 US

++1 929 205 6099 US (New York)

++1 301 715 8592 US (Washington DC)

++1 305 224 1968 US

++1 309 205 3325 US

++1 312 626 6799 US (Chicago)

++1 360 209 5623 US

++1 386 347 5053 US

++1 507 473 4847 US

++1 564 217 2000 US

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**MARK TWAIN
HEALTH CARE DISTRICT**

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

BACKGROUND:

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

Another good month for the clinic 😊 Despite the insurance issue, cash flow is being managed, but we'll see how April shakes out. Please note, we booked the Audit adjustments, and they did recognize more of the future clinic receivable. See account # 1215 on the Balance Sheet.

The District, in total, has remained in the "Black" for NINE months in a row 😊

Mark Twain Health Care District				
Direct Clinic Financial Projections				
		3/31/24		
		Actual Month	Y-T-D Actual	2023/2024 Budget
	Total Other Revenue	563,453	4,347,038	5,882,085
	Non labor expenses	(252,731)	(2,397,905)	(3,742,372)
	Total Expenses	(493,970)	(4,371,044)	(6,655,498)
	Net Expenses over Revenues	69,484	(24,005)	(773,413)

Mark Twain Health Care District

Annual Budget Recap

	03/31/24	2023 - 2024 Annual Budget				
	Actual	Total				
	Y-T-D	District	Clinic	Rental	Projects	Admin
Revenues	7,934,099	10,538,718	7,455,963	1,332,755	0	1,750,000
Total Revenue	7,934,099	10,538,718	7,455,963	1,332,755	0	1,750,000
Expenses	(6,798,653)	(10,316,786)	(8,229,376)	(1,303,690)	(177,900)	(605,820)
Total Expenses	(6,798,653)	(10,316,786)	(8,229,376)	(1,303,690)	(177,900)	(605,820)
Surplus(Deficit)	1,135,447	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	Feb-24	Mar-24			
	728,240	1,033,067	1,135,447			

Mark Twain Health Care District										
Direct Clinic Financial Projections										
			3/31/24			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	673,292	51,962	108.36%	5,591,972	5,056,913	(535,059)	90.43%	7,455,963
4083.60	Contractual Adjustments	(131,157)	(109,839)	21,318	83.75%	(1,180,409)	(709,875)	470,534	60.14%	(1,573,878)
	Net Patient revenue	490,174	563,453	73,280	114.95%	4,411,564	4,347,038	(64,525)	98.54%	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	563,453	73,280	114.95%	4,411,564	4,347,038	(64,525)	98.54%	5,882,085
7083.09	Other salaries and wages	(192,606)	(204,895)	(12,289)	106.38%	(1,733,450)	(1,626,592)	106,858	93.84%	(2,311,267)
7083.10	Payroll taxes	(12,318)	(17,006)	(4,688)	138.06%	(110,862)	(162,887)	(52,025)	146.93%	(147,816)
7083.12	Vacation, Holiday and Sick Leave	(9,729)	0	9,729	0.00%	(87,563)	0	87,563	0.00%	(116,751)
7083.13	Group Health & Welfare Insurance	(20,000)	(18,150)	1,850	90.75%	(180,000)	(172,913)	7,087	96.06%	(240,000)
7083.14	Group Life Insurance					0	0			
7083.15	Pension and Retirement	(6,486)	0	6,486	0.00%	(58,376)	0	58,376	0.00%	(77,834)
7083.16	Workers Compensation insurance	(1,622)	(1,187)	434	73.21%	(14,594)	(15,853)	(1,259)	108.63%	(19,458)
7083.18	Other payroll related benefits		0			0	5,106			
	Total taxes and benefits	(50,155)	(36,344)	13,811	72.46%	(451,394)	(346,547)	104,847	76.77%	(601,859)
	Labor related costs	(242,761)	(241,239)	1,522	99.37%	(2,184,845)	(1,973,139)	211,706	90.31%	(2,913,126)
7083.05	Marketing	(1,000)	(2,049)	(1,049)	204.94%	(9,000)	(5,724)	3,276		(12,000)
7083.20.01	Medical - Physicians	(105,562)	(57,157)	48,404	54.15%	(950,054)	(521,099)	428,955	54.85%	(1,266,738)
7083.20.02	Dental - Providers	0	(8,800)			0	(73,563)			
7083.20.03	Behavior Health - Providers	0				0				
7083.22	Consulting and Management fees	(2,500)	(2,021)	479	80.84%	(22,500)	(29,285)	(6,785)	130.16%	(30,000)
7083.23	Legal - Clinic	(417)	(263)	154	63.00%	(3,750)	(11,963)	(8,213)		(5,000)
7083.25	Registry Nursing personnel	0								
7083.26	Other contracted services	(18,583)	(37,803)	(19,220)	203.43%	(167,250)	(356,753)	(189,503)	213.31%	(223,000)
7083.27	Other- IT Services		(750)				(750)			
7083.29	Other Professional fees	(1,000)	0	1,000	0.00%	(9,000)	(20,580)	(11,580)	228.67%	(12,000)
7083.36	Oxygen and Other Medical Gases	(58)	(97)	(39)	166.42%	(525)	(750)	(225)	142.95%	(700)
7083.38	Pharmaceuticals	0	0	0		0	0	0		0
7083.41.01	Other Medical Care Materials and Supplies	(56,792)	(26,765)	30,027	47.13%	(511,125)	(294,308)	216,817	57.58%	(681,500)
7083.41.02	Dental Care Materials and Supplies - Clinic	0	(10,236)	(10,236)		0	(111,931)	(111,931)		
7083.41.03	Behavior Health Materials	0	(96)	(96)		0	(2,328)	(2,328)		
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%	(161,250)	(136,307)	24,943		(215,000)
7083.45	Cleaning supplies	0		0		0	0	0		
7083.62	Repairs and Maintenance Grounds	(417)	(215)	202	51.53%	(3,750)	(5,560)	(1,810)	148.27%	(5,000)
7083.72	Depreciation - Bldgs & Improvements	(62,083)	(50,561)	11,523	81.44%	(558,750)	(412,942)	145,808	73.90%	(745,000)
7083.80	Utilities - Electrical, Gas, Water, other	(6,417)	(6,794)	(378)	105.89%	(57,750)	(55,617)	2,133	96.31%	(77,000)
8870.00	Interest on Debt Service	(21,490)	(21,708)	(218)	101.01%	(193,412)	(195,373)	(1,961)	101.01%	(257,883)
7083.43	Food	(333)	(223)	110	66.92%	(3,000)	(3,962)	(962)	132.08%	(4,000)
7083.46	Office and Administrative supplies	(2,092)	(3,964)	(1,873)	189.54%	(18,825)	(23,178)	(4,353)	123.12%	(25,100)
7083.69	Other purchased services	(1,250)	(1,062)	188	85.00%	(11,250)	(10,773)	477	95.76%	(15,000)
7083.81	Insurance - Malpractice	(2,758)	(2,826)	(67)	102.44%	(24,825)	(28,256)	(3,431)	113.82%	(33,100)
7083.82	Other Insurance - Clinic	0	0	0		0	(20,875)	(20,875)		
7083.83	Licenses & Taxes	(125)	0	125	0.00%	(1,125)	0	1,125	0.00%	(1,500)
7083.85	Telephone and Communications	(2,500)	(1,622)	878	64.90%	(22,500)	(39,026)	(16,526)	173.45%	(30,000)
7083.86	Dues, Subscriptions & Fees	(2,500)	(3,124)	(624)	124.96%	(22,500)	(15,192)	7,308	67.52%	(30,000)
7083.87	Outside Training	(375)	(112)	263	29.87%	(3,375)	(1,603)	1,772	47.50%	(4,500)
7083.88	Travel costs	(279)	(4,015)	(3,735)	1438.08%	(2,513)	(20,207)	(17,695)	804.27%	(3,350)
7083.89	Recruiting	(3,333)	0	3,333	0.00%	(30,000)	0	30,000	0.00%	(40,000)
8895.00	Let's All Smile	(2,083)	0	2,083	0.00%	(18,750)	0	18,750	0.00%	(25,001)
	Non labor expenses	(311,864)	(252,731)	59,133	81.04%	(2,806,779)	(2,397,905)	408,874	85.43%	(3,742,372)
	Total Expenses	(554,625)	(493,970)	60,655	89.06%	(4,991,623)	(4,371,044)	620,579	87.57%	(6,655,498)
	Net Expenses over Revenues	(64,451)	69,484	133,935	204%	(580,059)	(24,005)	556,054	186%	(773,413)

Mark Twain Health Care District											
Rental Financial Projections		Rental									
		3/31/24									
		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	89,274	(60)	99.93%	804,000	804,971	971	100.12%	1072000	
Rent Revenues		89,333	89,274	(60)	99.93%	804,000	804,971	971	100.12%	1,072,000	
9520.62	Repairs and Maintenance Grounds		0			0	0				
9520.80	Utilities - Electrical, Gas, Water, other	(77,500)	(60,277)	17,223	77.78%	(697,500)	(845,190)	(147,690)	121.17%	(930,000)	
9521.80	Utility Reimbursements- MTMC		0				481,607				
9520.85	Telephone & Communications	(572)	(494)	78	86.39%	(5,145)	(3,891)	1,254	75.62%	(6,860)	
9520.72	Depreciation	(8,285)	(8,181)	104	98.74%	(74,565)	(75,134)	(569)	100.76%	(99,420)	
9520.82	Insurance										
Total Costs		(86,357)	(68,951)	17,406	79.84%	(777,210)	(442,608)	334,602	56.95%	(1,036,280)	
Net		2,977	20,323	17,346	682.73%	26,790	362,363	335,573	1352.61%	35,720	
9260.02	MOB Rents Revenue	19,044	18,605	(439)	97.70%	171,395	163,225	(8,170)	95.23%	228,527	
9521.75	MOB rent expenses	(22,284)	(24,336)	(2,052)	109.21%	(200,558)	(206,630)	(6,073)	103.03%	(267,410)	
Net		(3,240)	(5,731)	(2,491)	176.86%	(29,162)	(43,405)	(14,243)	148.84%	(38,883)	
9260.03	Child Advocacy Rent revenue	796	796	0	100.00%	7,161	7,161	0	100.00%	9,548	
9522.75	Child Advocacy Expenses	0	(250)	(250)	0.00%	0	(2,126)	(2,126)	0.00%		
Net		796	546	(250)	68.58%	7,161	5,036	(2,125)	70.32%	9,548	
9260.04	Sunrise Pharmacy Revenue	1,890	1,908	18	100.95%	17,010	16,956	16,956	0.00%	22,680	
7084.41	Sunrise Pharmacy Expenses	0	0	0		0	0	0			
Total Revenues		111,063	110,582	(480)	99.57%	999,566	992,313	(7,253)	99.27%	1,332,755	
Total Expenses		(108,641)	(93,537)	15,104	86.10%	(977,768)	(651,364)	326,404	66.62%	(1,303,690)	
Summary Net		2,422	17,045	14,623	703.75%	21,799	340,950	319,151	1564.08%	29,065	

Mark Twain Health Care District										
Projects, Grants and Support										
		3/31/2024								
			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)	(133,425)	(3,538)	(69,644)	81.93%
8890.00	Community Grants		(3,754)		(50,000)			(213)	(213)	
8890.00	Friends of the Calaveras County Fair							(500)	(500)	
8890.00	Foundation			(628,000)						
8890.00	Veterans Support		0	0			0		0	
8890.00	Mens Health		0	0			0		0	
8890.00	Miscellaneous (TBD)					(100,000)				
8890.00	Steps to Kick Cancer - October		0	0			0		0	
8890.00	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)	(2,825)	(48,318)	127.49%
8890.00	AED for Life					(40,000)	(16,667)		(9,913)	24.78%
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)	(3,538)	(69,644)	81.93%

Mark Twain Health Care District										
General Administration Financial Projections										
		3/31/24				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	41,498	12,331	142.28%	262,500	358,672	96,172	136.64%	350,000
9160.00	Property Tax Revenues	108,333	108,333	(0)	100.00%	975,000	975,000	(0)	100.00%	1,300,000
9010.00	Gain on Sale of Asset									
9400.00	Miscellaneous Income		0			0	11,082			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		12,768				97,443			
9205.03	Miscellaneous Income (1% Minority Interest)		(4,958)			0	(38,930)			
	Summary Revenues	137,500	157,641	20,141	114.65%	1,237,500	1,403,266	165,766	113.40%	1,750,000
8610.09	Other salaries and wages	(27,217)	(23,163)	4,054	85.10%	(244,955)	(243,385)	1,570	99.36%	(326,606)
8610.10	Payroll taxes	(2,082)	(1,225)	857	58.84%	(18,739)	(12,911)	5,828	68.90%	(24,985)
8610.12	Vacation, Holiday and Sick Leave	(1,415)	0	1,415	0.00%	(12,732)	0	12,732	0.00%	(16,976)
8610.13	Group Health & Welfare Insurance	(1,467)	0	1,467	0.00%	(13,205)	0	13,205	0.00%	(17,607)
8610.14	Group Life Insurance	-	0			0	0			
8610.15	Pension and Retirement	(943)	(211)	732	22.34%	(8,488)	(2,184)	6,303	25.74%	(11,317)
8610.16	Workers Compensation insurance	(236)	0	236	0.00%	(2,122)	0	2,122	0.00%	(2,829)
8610.18	Other payroll related benefits	-	0			0	0			
	Benefits and taxes	(6,143)	(1,436)	4,707	23.37%	(55,286)	(15,095)	40,190	27.30%	(73,714)
	Labor Costs	(33,360)	(24,598)	8,762	73.74%	(300,240)	(258,480)	41,760	86.09%	(400,320)
8610.22	Consulting and Management Fees	(4,167)	(318)	3,849	7.63%	(37,500)	(3,385)	34,115	9.03%	(50,000)
8610.23	Legal	(333)	(58,693)	(58,359)	17607.75%	(3,000)	(68,969)	(65,969)	2298.95%	(4,000)
8610.24	Accounting /Audit Fees	(3,000)	(1,465)	1,535	48.83%	(27,000)	(43,181)	(16,181)	159.93%	(36,000)
8610.05	Marketing	(1,000)	(1,127)	(127)	112.72%	(9,000)	(2,587)	6,413	28.74%	(12,000)
8610.43	Food	(167)	0	167	0.00%	(1,500)	0	1,500	0.00%	(2,000)
8610.46	Office and Administrative Supplies	(375)	(1,559)	(1,184)	415.62%	(3,375)	(8,378)	(5,003)	248.22%	(4,500)
8610.62	Repairs and Maintenance Grounds	(42)	0	42	0.00%	(375)	0	375	0.00%	(500)
8610.69	Other- IT Services	(583)	(774)	(191)	132.75%	(5,250)	(10,732)	(5,482)	204.42%	(7,000)
8610.74	Depreciation - Equipment	-	0	0	0.00%	0	0	0	0.00%	
8610.75	Rental/lease equipment					0	0			
8610.80	Utilities		0			0	0			
8610.82	Insurance	(3,667)	0	3,667	0.00%	(33,000)	(84,334)	(51,334)	255.56%	(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)	(35)	1,632	2.10%	(15,000)	(11,813)	3,187	78.76%	(20,000)
8610.87	Outside Trainings	(833)	(60)	773	7.20%	(7,500)	(3,600)	3,900	48.00%	(10,000)
8610.88	Travel	-	0			0	0			
8610.89	Recruiting	(42)	0	42		(375)	0	375		(500)
8610.90	Other Direct Expenses	(1,250)	(500)	750	40.00%	(11,250)	(10,800)	450	96.00%	(15,000)
8610.95	Other Misc. Expenses	-	0			0	(21,380)	0		
8888.00	Calaveras Wellness Foundation						12,519			
	Non-Labor costs	(17,125)	(64,530)	(47,405)	376.82%	(154,125)	(256,640)	(93,653)	166.51%	(205,500)
	Total Costs	(50,485)	(89,129)	(38,644)	176.55%	(454,365)	(515,119)	(51,893)	113.37%	(605,820)
	Net	87,015	68,512	(18,503)	78.74%	783,135	888,146	113,873	113.41%	1,144,180

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

	Total
ASSETS	
Current Assets	
Bank Accounts	
1001.10 Umpqua Bank - Checking	168,754
1001.20 Umpqua Bank - Money Market	6,446
1001.30 Bank of Stockton	84,262
1001.45 Five Star Bank - MTHCD Checking NEW	468,161
1001.50 Five Star Bank - Money Market	685,457
1001.60 Five Star Bank - VSHWC Checking	37,396
1001.65 Five Star Bank - VSHWC Payroll	8,062
1001.90 US Bank - VSHWC	6,867
1001.98 Calaveras Wellness Foundation	129,064
1820 VSHWC - Petty Cash	400
Total Bank Accounts	1,594,869
Accounts Receivable	
1201.00 Accounts Receivable	-5,414
1210.00 Grants Receivable	23,241
1215.00 Settlements	1,054,984
Total Accounts Receivable	1,072,811
Other Current Assets	
1003.10 CalTRUST Operational Reserve Fund	31,918
1003.20 CLASS Operational Reserve Fund	1,032,267
1004.10 CLASS Lease & Contract Reserve Fund	1,778,459
1004.20 CLASS Loan Reserve Fund	2,171,457
1004.30 CLASS Capital Improvement Reserve Fund	2,627,406
1004.40 CLASS Technology Reserve Fund	267,877
1004.50 Community Programs Reserve Fund	103,227
1004.60 Lease Termination Reserve Fund	506,833
1150.05 Due from Calaveras County	474,510
1160.00 Lease Receivable	166,262
1205.50 Allowance for Uncollectable Clinic Receivables	828,794
1205.51 Cash To Be Reconciled	123,038
1300.00 Prepaid Expense (USDA)	-52,996
130.30 Other Prepaid Expense	2
Total Other Current Assets	10,059,054
Total Current Assets	12,726,734
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
1250.13 CIP - Dental Expansion	3,500
1521.20 CIP Buildings - BHCIP	175,601
1600.00 Accumulated Depreciation	-8,933,770
Total Fixed Assets	6,421,891

Other Assets	
1710.10 Minority Interest in MTMC - NEW	344,779
1810.60 Capitalized Lease Negotiations	299,960
1810.65 Capitalized Costs Amortization	8,939
Total Intangible Assets	308,899
2219.00 Capital Lease	5,710,022
2260.00 Lease Receivable - Long Term	841,774
Total Other Assets	7,205,474
TOTAL ASSETS	26,354,099
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000.00 Accounts Payable (MISC)	240,477
Total 200.00 Accts Payable & Accrued Expenses	240,477
2001.00 Other Accounts Payable (Credit Card)	32,978
Total 200.00 Accts Payable & Accrued Expenses	32,978
2000.10 Other Accounts Payable	-6,130
2010.00 USDA Loan Accrued Interest Payable	83,282
2021.00 Accrued Payroll - Clinic	95,023
2022.00 Accrued Leave Liability	63,466
2100.00 Deide Security Deposit	2,275
2110.00 Payroll Liabilities - New Account for 2019	19,454
2110.10 Valley Springs Security Deposit	1,000
2140.00 Lease Payable - Current	142,286
2200.00 Due to Calaveras Wellness Foundation	129,064
Total Other Current Liabilities	529,720
Total Current Liabilities	803,175
Long-Term Liabilities	
2128.01 Deferred Capital Lease	68,779
2128.02 Deferred Utilities Reimbursement	129,001
2129.00 Other Third Party Reimbursement - Calaveras County	325,000
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	7,968,216
Total Liabilities	8,771,391
Equity	
2900.00 Fund Balance	648,149
2910.00 PY - Historical Minority Interest MTMC	19,720,638
3900.00 Retained Earnings	-3,921,526
Net Income	1,135,447
Total Equity	17,582,708
TOTAL LIABILITIES AND EQUITY	26,354,100

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

Reserve Funds	Minimum Target	6/30/2023 Balance	2023/2024 Allocated	2023/2024 Interest	3/31/2024 Balance
Valley Springs HWC - Operational Reserve	2,200,000	30,658	1,000,000	32,767	1,063,425
Capital Improvement	3,000,000	2,522,220	0	105,186	2,627,406
Technology Reserve	250,000	1,039,589	-789,589	17,877	267,877
Lease, Contract, & Utilities Reserve	1,700,000	2,501,410	-801,410	78,459	1,778,459
Communiuty Programs Reserve	250,000		100,000	3,227	103,227
Lease Termination Reserve	3,250,000		490,999	15,834	506,833
Loan Reserve	2,000,000	2,084,524	0	86,933	2,171,457
Reserves & Contingencies	12,650,000	8,178,401	0	340,283	8,518,684

Reserves	2023-2024	
	3/31/2024	Interest Earned
Valley Springs HWC - Operational Reserve	31,918	1,260
Total Cal-Trust Reserve Funds	31,918	1,260

Valley Springs HWC - Operational Reserve	1,032,267	32,227
Lease & Contract Reserve	1,778,459	78,459
Loan Reserve	2,171,457	86,933
Capital Improvement	2,627,406	105,186
Technology Reserve Fund	267,877	17,877
Community Programs Reserve	103,227	3,227
Lease Termination reserve	506,833	15,834
Total CA-CLASS Reserve Funds	8,487,526	339,743

	CA CLASS	Interest Rate
Prime	5,464,058	5.43%
Enhanced	3,023,468	5.46%
Total	8,487,526	

Five Star		
General Operating - Closed	0	0
General Operating - NEW	498,008	234
Money Market Account	685,457	11,274
Valley Springs - Checking	37,396	48
Valley Springs - Payroll	8,962	63
Total Five Star	1,229,823	11,619

4.19%

Umpqua Bank		
Checking	168,754	0
Money Market Account	6,446	0.49
Investments	0	0
Total Savings & CD's	175,200	0.49

Bank of Stockton	84,262	33
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Total in interest earning accounts	10,008,729	352,656
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Beta Dividends 1 & 2	2,333
Anthem Rebate	3,643

Total Without Unrealized Loss	358,632
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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
March 2024

MTHCD-Operating	Date	Num	Vendor	Amount
	03/11/2024	5908	3-Day Crowns @ 38 Smiles Dental Laboratory	-1,449.52
	03/18/2024	5936	3-Day Crowns @ 38 Smiles Dental Laboratory	-523.76
	03/25/2024	5956	3-Day Crowns @ 38 Smiles Dental Laboratory	-984.05
	03/18/2024	5937	Aireserv	-250.00
	03/05/2024	5875	Alpine Natural Gas	-2,199.04
	03/11/2024	5909	Angels Heating & Air Conditioning	-871.58
	03/25/2024	5957	Anthem Blue Cross	-21,954.60
	03/05/2024	5876	Arnaudo Bros., L.P.	-24,336.09
	03/05/2024	5877	Aspen Street Architects	-18,945.00
	03/11/2024	5910	Aspen Street Architects	-3,500.00
	03/18/2024	5938	Aspen Street Architects	-27,260.00
	03/05/2024	5878	AT&T - 209-772-1005	-194.12
	03/05/2024	5879	AT&T 209-772-2791 VSHWC	-242.47
	03/11/2024	5911	AT&T 248 134-3045	-4.30
	03/11/2024	5912	AT&T 248 134-7000(754)	-25.81
	03/11/2024	5913	AT&T 248-134-7000 952	-8.60
	03/18/2024	5939	AT&T 754-9362	-224.51
	03/11/2024	5914	AT&T OneNet	-230.65
	03/05/2024	5880	Benco Dental Supply Co.	-999.54
	03/11/2024	5915	Benco Dental Supply Co.	-1,005.20
	03/18/2024	5940	Benco Dental Supply Co.	-767.40
	03/25/2024	5958	Benco Dental Supply Co.	-817.42
	03/11/2024	5916	BETA Healthcare Group	-4,012.65
	03/20/2024	5955	Calaveras County Public Works	-1,313.00
	03/11/2024	5917	Calaveras County Water District	-1,085.34
	03/05/2024	5881	Calaveras Enterprise & Sierra Lodestar	-819.00
	03/11/2024	5918	Calaveras Power Agency	-39,650.16
	03/05/2024	5882	Calaveras Public Utility District	-5,583.75
	03/25/2024	5959	Capital Group - American Funds	-210.69
	03/06/2024	ACH 3/6/24	Christian Bader	-7,700.00
	03/05/2024	5883	CHW, LLP	-750.00
	03/05/2024	5884	City of Angels	-785.25
	03/05/2024	5885	Community United Methodist Church	-510.00
	03/05/2024	5886	Dannette Larsh	-400.00
	03/11/2024	5919	Day Denture Laboratory	-5,674.37
	03/18/2024	5941	Day Denture Laboratory	-136.25
	03/25/2024	5960	Day Denture Laboratory	-1,582.26
	03/05/2024	5887	Debbra Sellick	-100.00
	03/05/2024	5888	Division 01 Construction Management Services	-3,227.50
	03/06/2024	ACH 3/6/24	Dr. Deborah Salom	-15,970.00
	03/18/2024	5942	Ebbetts Pass Gas Services	-1,374.92
	03/05/2024	5889	Family 4 Fitness	-80.00
	03/18/2024	5943	Friends of the Calaveras County Fair	-500.00
	03/11/2024	5920	Glidewell Laboratories	-199.90
	03/05/2024	5890	Jacquelyne Youngquist	-2,385.00
	03/06/2024	ACH 3/6/24	James Mosson	-9,060.00

03/05/2024	5891	Jennifer Scheidt	-240.00
03/05/2024	5892	Johanna Vermeltfoort	-100.00
03/05/2024	5893	Kamps-High Country Propane	-3,118.92
03/11/2024	5921	Katherine Murphy	-1,703.00
03/11/2024	5922	Kelli Clemans	-50.00
03/18/2024	5944	Kelli Clemans	-86.21
03/18/2024	5945	Kirk Stout	-204.00
03/25/2024	5961	Kleinfelder	-1,610.00
03/11/2024	5923	Law Office of Shelley A. Carder	-262.50
03/05/2024	5894	Ledger Dispatch	-150.00
03/05/2024	5895	Linda Reed	-100.00
03/05/2024	5896	Lori Hack	-100.00
03/18/2024	5946	Marlen Galeana	-112.00
03/06/2024	ACH 3/6/24	Martha Tapia, DO	-16,733.33
03/25/2024	5962	Modesto Welding Products	-48.54
03/05/2024	5897	Novarad Corporation	-1,134.71
03/05/2024	5898	Nuance Communications, Inc.	-316.00
03/11/2024	5924	Nuance Communications, Inc.	-162.74
03/25/2024	5963	Nuance Communications, Inc.	-478.74
03/05/2024	5899	Olympic Cleaning Service	-5,600.00
03/25/2024	5964	PG&E 0529233604-6 Copper Clinic	-3,101.27
03/11/2024	5925	PG&E 2070234150-2 Traffic Control	-96.93
03/11/2024	5926	PG&E 7845103478-5 - Centralized Scheduling	-851.64
03/11/2024	5927	PG&E 1022075267-8 - Traffic Control	-78.23
03/11/2024	5928	PG&E 1115246270-8 SOMO	-908.89
03/11/2024	5929	PG&E 3991832007-6 Cancer	-386.66
03/18/2024	5947	PG&E 4263039970-9 Hospital	-19,014.67
03/11/2024	5930	PG&E 7402140630-6 SAFMC	-504.06
03/11/2024	5931	PG&E 8919598400-3 Cancer/Infusion	-975.07
03/05/2024	5900	PG&E 9610376900-4-James Dalton (Angels Camp)	-4,402.53
03/26/2024	5967	Pro Tech Security & Electronics	-1,500.00
03/05/2024	5901	Rachall Crowe	-1,403.85
03/18/2024	5948	Radiologica	-1,650.00
03/05/2024	5902	Richard Randolph	-100.00
03/05/2024	5903	RJ Pro Innovative I.T. Services	-2,331.00
03/18/2024	5949	RJ Pro Innovative I.T. Services	-750.00
03/05/2024	5904	San Andreas Sanitary District	-8,018.43
03/18/2024	5950	Sew & Tell	-35.00
03/25/2024	5965	Sew & Tell	-39.00
03/05/2024	5905	Sharen Manuse	-850.00
03/11/2024	5932	Sharon Pearson	-14.92
03/18/2024	5951	Sierra Embroidery Works	-40.00
03/11/2024	5933	Suburban Propane-Ortho	-1,173.20
03/18/2024	5952	Suburban Propane-Ortho	-524.04
03/11/2024	5934	Susan Deax-Keirns	-26.96
03/05/2024	5906	The Valley Springs News	-1,085.00
03/18/2024	5953	TheraCom, LLC	-4,369.92
03/06/2024	ACH 3/6/24	Thomas Drakes	-13,000.00
03/11/2024	5935	Timothy Shank	-888.00
03/05/2024	5907	Vicky Arellano	-419.42
03/18/2024	5954	Your Type Graphics	-1,127.20
03/25/2024	5966	Your Type Graphics	-324.43
Total for 1001.45 Five Star Checking-MTHCD- Operating			-\$ 312,204.71

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Mark Twain Health Care District

Journal

March 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
03/05/2024	Journal Entry	3/5/24	Grant 22 Pymt	Grant #22 Payment	1001.45	1001.45 Five Star Checking-MTHCD-Operating	\$3,146.30	
				Grant #22 Payment	1001.45	1001.45 Five Star Checking-MTHCD-Operating	\$9,622.00	
				Grant #22 Payment	9108.00	9108.00 Other Non-Operating Revenue - Grants		\$12,768.30
							\$12,768.30	\$12,768.30
03/08/2024	Journal Entry	3/8/24	Payrun # 157	Pay Period 2/18/24 - 3/2/24	8610.09	8610.09 Other salaries and wages - Admin.	\$11,488.16	
				Pay Period 2/18/24 - 3/2/24	7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$58,267.41	
				Pay Period 2/18/24 - 3/2/24	7083.09.02	7083.09.02 Dental Salaries and Wages	\$18,314.29	
				Pay Period 2/18/24 - 3/2/24	7083.09.03	7083.09.03 Behavior Health Salaries and Wages	\$16,253.60	
				Pay Period 2/18/24 - 3/2/24	8610.10	8610.10 Payroll taxes - Admin.	\$166.58	
				Pay Period 2/18/24 - 3/2/24	7083.10	7083.10 Payroll taxes - Clinic	\$1,333.90	
				Pay Period 2/18/24 - 3/2/24	8610.10	8610.10 Payroll taxes - Admin.	\$438.85	
				Pay Period 2/18/24 - 3/2/24	7083.10	7083.10 Payroll taxes - Clinic	\$5,977.03	
				Pay Period 2/18/24 - 3/2/24	7083.10	7083.10 Payroll taxes - Clinic	\$566.73	
				Pay Period 2/18/24 - 3/2/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$3,000.96
				Pay Period 2/18/24 - 3/2/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$12,831.76
				Pay Period 2/18/24 - 3/2/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$11,140.30
				Pay Period 2/18/24 - 3/2/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$5,730.63
				Pay Period 2/18/24 - 3/2/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$566.73
				Pay Period 2/18/24 - 3/2/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$841.09
				Pay Period 2/18/24 - 3/2/24	1001.65	1001.65 Five Star Bank - VSHWC Payroll	\$5,029.27	
				Pay Period 2/18/24 - 3/2/24	1001.65	1001.65 Five Star Bank - VSHWC Payroll	\$1,451.59	
				Payroll Processing Fee - Pay Period 2/18/24 - 3/2/24	8610.22	8610.22 Consulting and Management Fees - District	\$290.32	
				Payroll Processing Fee - Pay Period 2/18/24 - 3/2/24	7083.22	7083.22 Consulting and Management fees - Clinic	\$1,161.27	
				Pay Period 2/18/24 - 3/2/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$33,270.38	
				Pay Period 2/18/24 - 3/2/24	1001.65	1001.65 Five Star Bank - VSHWC Payroll	\$33,270.38	
				Pay Period 2/18/24 - 3/2/24	1001.65	1001.65 Five Star Bank - VSHWC Payroll	\$73,665.81	
				Pay Period 2/18/24 - 3/2/24	1001.65	1001.65 Five Star Bank - VSHWC Payroll	\$147,528.52	\$147,528.52
03/12/2024	Journal Entry	2/24	CC Reversal	2/24 CC Reversal	2001.00	2001.00 Credit Card Payable	\$24,250.15	
				2/24 CC Reversal	1001.45	1001.45 Five Star Checking-MTHCD-Operating	\$24,250.15	\$24,250.15
03/13/2024	Journal Entry	3/24	Athena Charges	Athena Health February Charges	1001.60	1001.60 Five Star Bank - VSHWC Checking - NEW-1	\$22,123.54	
				Athena Health February Charges	7083.26	7083.26 Other contracted services - Clinic	\$22,123.54	\$22,123.54
03/18/2024	Journal Entry	3/18/24	VSHWC Deposit	3/18/24 VSHWC Deposit	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$12,236.75	
				3/18/24 VSHWC Deposit	4083.49	4083.49 VSHWC Gross Revenues	\$12,236.75	\$12,236.75
03/18/2024	Journal Entry	3/24	Anthem Claim #2	3/24 Anthem Claim pymt - 4 claims	1001.45	1001.45 Five Star Checking-MTHCD-Operating	\$241.83	
				3/24 Anthem Claim pymt - 4 claims	4083.49	4083.49 VSHWC Gross Revenues	\$241.83	\$241.83
03/20/2024	Journal Entry	3/20/24	Payrun# 158	Pay Period 3/3/24 - 3/16/24	8610.09	8610.09 Other salaries and wages - Admin.	\$11,674.52	

Mark Twain Health Care District

Journal

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DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
				Pay Period 3/3/24 - 3/16/24	7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$68,337.47	
				Pay Period 3/3/24 - 3/16/24	7083.09.02	7083.09.02 Dental Salaries and Wages	\$19,840.36	
				Pay Period 3/3/24 - 3/16/24	7083.09.03	7083.09.03 Behavior Health Salaries and Wages	\$23,881.95	
				Pay Period 3/3/24 - 3/16/24	8610.10	8610.10 Payroll taxes - Admin.	\$169.28	
				Pay Period 3/3/24 - 3/16/24	7083.10	7083.10 Payroll taxes - Clinic	\$1,608.99	
				Pay Period 3/3/24 - 3/16/24	8610.10	8610.10 Payroll taxes - Admin.	\$450.40	
				Pay Period 3/3/24 - 3/16/24	7083.10	7083.10 Payroll taxes - Clinic	\$7,153.21	
				Pay Period 3/3/24 - 3/16/24	7083.10	7083.10 Payroll taxes - Clinic	\$366.51	
				Pay Period 3/3/24 - 3/16/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$3,556.54	
				Pay Period 3/3/24 - 3/16/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$15,207.22	
				Pay Period 3/3/24 - 3/16/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$7,575.99	
				Pay Period 3/3/24 - 3/16/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$366.51	
				Pay Period 3/3/24 - 3/16/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$1,095.26	
				Pay Period 3/3/24 - 3/16/24	1001.65	1001.65 Five Star Bank - VSHWC Payroll	\$5,217.51	
				Pay Period 3/3/24 - 3/16/24	1001.65	1001.65 Five Star Bank - VSHWC Payroll	\$137.12	
				Payroll Processing Fee -Pay Period 3/3/24 - 3/16/24	8610.22	8610.22 Consulting and Management Fees - District	\$27.42	
				Payroll Processing Fee -Pay Period 3/3/24 - 3/16/24	7083.22	7083.22 Consulting and Management fees - Clinic	\$109.70	
				Pay Period 3/3/24 - 3/16/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$42,205.44	
				Pay Period 3/3/24 - 3/16/24	1001.65	1001.65 Five Star Bank - VSHWC Payroll	\$42,205.44	
				Pay Period 3/3/24 - 3/16/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$15,499.18	
				Pay Period 3/3/24 - 3/16/24	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$84,964.48	
				Pay Period 3/3/24 - 3/16/24	1001.65	1001.65 Five Star Bank - VSHWC Payroll	\$175,925.25	\$175,925.25
03/28/2024	Journal Entry		3/24 Anthem Claim Pmt	3/24 Anthem Claim Pmt - 6 Claims	1001.45	1001.45 Five Star Checking-MTHCD-Operating	\$241.20	
				3/24 Anthem Claim Pmt - 6 Claims	4083.49	4083.49 VSHWC Gross Revenues	\$241.20	\$241.20
03/28/2024	Journal Entry		3/28/24 CWF Donation	3/28/24 CWF Donation	1001.98	1001.98 Five Star Bank - Calaveras Wellness Foundation	\$20,000.00	
				3/28/24 CWF Donation	2200.00	2200.00 Due to Calaveras Wellness Foundation	\$20,000.00	\$20,000.00
03/31/2024	Journal Entry		3/24 Prop Tax Revenue	3/24 Prop Tax Revenue	2129.00	2129.00 Other Third Party Reimbursement - Calaveras County	\$108,333.33	
				3/24 Prop Tax Revenue	9160.00	9160.00 Property Tax Revenues - District	\$108,333.33	\$108,333.33
03/31/2024	Journal Entry		3/24 Cap. Costs	3/24 Cap. Costs	1810.65	1810.65 Intangible Assets:Capitalized Costs Amortization	\$993.24	
				3/24 Cap. Costs	1810.60	1810.60 Intangible Assets:Capitalized Lease Negotiations	\$993.24	\$993.24
03/31/2024	Journal Entry		3/24 Depreciation VS	3/24 Depreciation VS	7083.72	7083.72 Depreciation - Bldgs & Improvements - Clinic	\$36,526.18	
				3/24 Depreciation VS	7083.74	7083.74 Depreciation - Equipment - Clinic	\$10,467.06	
				3/24 Depreciation VS	7083.72	7083.72 Depreciation - Bldgs & Improvements - Clinic	\$14,034.38	
				3/24 Depreciation VS	1600.00	1600.00 Accumulated Depreciation	\$61,027.62	
				3/24 MOB Rent	9260.02	9260.02 MOB Rents Revenue	\$61,027.62	\$61,027.62
03/31/2024	Journal Entry		3/24 MOB Rent	3/24 MOB Rent	9260.02	9260.02 MOB Rents Revenue	\$14,217.57	

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				3/24 MOB Rent	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$14,217.57	
				3/24 MOB Rent	9260.03	9260.03 Child Advocacy Rent Revenue		\$795.68
				3/24 MOB Rent	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$795.68	
							\$15,013.25	\$15,013.25
03/31/2024	Journal Entry	3/24 Capital Lease		3/24 Capital Lease	2128.01	2128.01 Deferred Capital Lease	\$35,506.59	
				3/24 Capital Lease	9260.01	9260.01 Deferred Lease Income		\$24,780.16
				3/24 Capital Lease	2219.00	2219.00 Capital Lease		\$10,726.43
				3/24 Capital Lease	2128.02	2128.02 Deferred Utilities Reimbursement	\$64,493.41	
				3/24 Capital Lease	9260.01	9260.01 Deferred Lease Income	\$100,000.00	\$100,000.00
03/31/2024	Journal Entry	3/24 Cap Depreciation		3/24 Cap Depreciation	9520.72	9520.72 Depreciation	\$8,180.57	
				3/24 Cap Depreciation	2219.00	2219.00 Capital Lease	\$8,180.57	\$8,180.57
03/31/2024	Journal Entry	3/24 USDA Interest		3/24 USDA Interest	8870.00	8870.00 Interest on Debt Service - Clinic	\$21,708.13	
				3/24 USDA Interest	1300.00	1300.00 Prepaid Expenses	\$21,708.13	\$21,708.13
03/31/2024	Journal Entry	3/24 US Bank Recon		3/24 US Bank Recon	1001.90	1001.90 U.S. Bank - VSHWC	\$188,319.94	
				3/24 US Bank Recon	1001.45	1001.45 Five Star Checking-MTHCD-Operating	\$188,319.94	\$188,319.94
03/31/2024	Journal Entry	3/24 USDA Payment		3/24 USDA Payment	1300.00	1300.00 Prepaid Expenses	\$12,128.75	
				3/24 USDA Payment	2210.00	2210.00 USDA Loan - VS Clinic	\$110,544.37	
				3/24 USDA Payment	1001.30	1001.30 Bank of Stockton - NEW	\$122,673.12	\$122,673.12
03/31/2024	Journal Entry	3/24 AR Revenue		3/24 AR Revenue	4083.49	4083.49 VSHWC Gross Revenues	\$660,572.48	
				3/24 AR Revenue	4083.60	4083.60 Contractual Adjustments	\$109,838.91	
				3/24 AR Revenue	1205.50	1205.50 Allowance for Uncollectable Clinic Receivables	\$191,706.29	
				3/24 AR Revenue	1001.90	1001.90 U.S. Bank - VSHWC	\$191,706.29	
				3/24 AR Revenue	1205.50	1205.50 Allowance for Uncollectable Clinic Receivables	\$223,573.71	
				3/24 AR Revenue	1205.50	1205.50 Allowance for Uncollectable Clinic Receivables	\$700,213.00	
				3/24 AR Revenue	1205.51	1205.51 Cash to be Reconciled	\$774,307.28	
				3/24 AR Revenue	1205.51	1205.51 Cash to be Reconciled	\$1,776,065.48	\$1,776,065.48
03/31/2024	Journal Entry	3/24 CA Class Recon		3/24 CA Class Recon	1003.20	1003.20 Operational Reserve Fund - CA CLASS	\$4,719.84	
				3/24 CA Class Recon	1004.10	1004.10 Lease and Contract Reserve Fund	\$8,131.66	
				3/24 CA Class Recon	1004.20	1004.20 Loan Reserve Fund	\$9,928.57	
				3/24 CA Class Recon	1004.30	1004.30 Capital Improvement Reserve Fund	\$12,013.31	
				3/24 CA Class Recon	1004.40	1004.40 Technology Reserve Fund	\$1,224.82	
				3/24 CA Class Recon	1004.50	1004.50 Community Programs Reserve Fund	\$471.98	
				3/24 CA Class Recon	1004.60	1004.60 Lease Termination Reserve Fund	\$2,317.39	

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DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
				3/24 CA Class Recon	9060.00	9060.00 Income, Gains & losses from investments - District	\$38,807.57	\$38,807.57
03/31/2024	Journal Entry	3/24 Cal-Trust Recon		3/24 Cal-Trust Recon	1003.10	1003.10 Operational Reserve Fund - Cal Trust	\$158.26	
				3/24 Cal-Trust Recon	9060.00	9060.00 Income, Gains & losses from investments - District	\$158.26	\$158.26
03/31/2024	Journal Entry	3/24 CC Recon		McKesson	7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$20,940.53	
				McKesson - RoboDoc Supplies	7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$120.13	
				Amazon - RoboDoc Supplies	7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$15.00	
				Amazon - Tent/Cot (Coalition Grant Supplies)	7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$2,176.06	
				Henry Schein - Dentrrix	7083.41.02	7083.41.02 Dental Care Materials and Supplies - Clinic	\$765.15	
				IntakeQ - BH Forms	7083.41.03	7083.41.03 Behavior Health Care Materials & Supplies - Clinic	\$71.30	
				Fusion Grill - Community Outreach	7083.43	7083.43 Food - Clinic	\$60.00	
				5 Star Donuts - Staff Appreciation	7083.43	7083.43 Food - Clinic	\$49.90	
				Dosimetry Badge	7083.46	7083.46 Office and Administrative supplies - Clinic	\$220.00	
				Amazon - Surface Pros/lpad	7083.46	7083.46 Office and Administrative supplies - Clinic	\$1,774.25	
				Staples - Office Supplies	7083.46	7083.46 Office and Administrative supplies - Clinic	\$685.40	
				Amazon - Office Supplies	7083.46	7083.46 Office and Administrative supplies - Clinic	\$979.56	
				Amazon - Lab Coats (Tapia)	7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$55.62	
				Lowe's - Flowers for staff	7083.46	7083.46 Office and Administrative supplies - Clinic	\$45.61	
				Mar-Val - Flowers for staff	7083.46	7083.46 Office and Administrative supplies - Clinic	\$8.57	
				Mail Depot- Postage	7083.46	7083.46 Office and Administrative supplies - Clinic	\$9.90	
				Instacard - Badges	7083.46	7083.46 Office and Administrative supplies - Clinic	\$50.00	
				Senders Market - Tension Rod	7083.62	7083.62 Repairs and Maintenance Grounds - Clinic	\$10.71	
				Calaveras Mini Storage	7083.69	7083.69 Other purchased services - Clinic	\$200.00	
				Proscreening - Background Checks	7083.69	7083.69 Other purchased services - Clinic	\$74.70	
				Medstatix	7083.69	7083.69 Other purchased services - Clinic	\$221.00	
				Clark Pest Control	7083.69	7083.69 Other purchased services - Clinic	\$88.00	
				CalWaste	7083.80	7083.80 Utilities - Electrical, Gas, Water, other - Clinic	\$381.69	
				MedPro Waste	7083.80	7083.80 Utilities - Electrical, Gas, Water, other - Clinic	\$267.72	
				Language Line - Translation Services	7083.85	7083.85 Telephone and Communications - Clinic	\$247.50	
				CallMyDoc	7083.85	7083.85 Telephone and Communications - Clinic	\$1,104.47	
				AT&T - Former T2T Phones	7083.85	7083.85 Telephone and Communications - Clinic	\$116.29	
				CDPH- License	7083.86	7083.86 Dues, Subscriptions & Fees- Clinic	\$113.00	
				Staples - Office Supplies	8610.46	8610.46 Office and Administrative Supplies - District	\$157.81	
				Greenhorn Creek - 4/5/24 Strategic Planning Event	8610.46	8610.46 Office and Administrative Supplies - District	\$809.42	
				Brother - Toner	8610.46	8610.46 Office and Administrative Supplies - District	\$321.19	
				AT&T - Phone for Program Coordinator	8610.46	8610.46 Office and Administrative Supplies - District	\$240.17	
				T-Mobile - District Internet	8610.69	8610.69 Other - IT Services- District	\$51.40	
				Quickbooks	8610.69	8610.69 Other - IT Services- District	\$200.00	
				Study.com- Accounting Classes	8610.87	8610.87 Outside Training's - Admin.	\$59.99	
				Tax990 - Tax filing (2)	8888.00	8888.00 Calaveras Wellness Foundation	\$0.95	
				USPS - Annual P.O. Box 844	8888.00	8888.00 Calaveras Wellness Foundation	\$72.00	
				Lowe's - Tool donation to S.A.R.T.	8890.00	8890.00 Foundation - Stay Vertical, Golden Health Grant Awards - Dist.	\$213.35	
				Lowe's - Tool donation to S.A.R.T.	2001.00	2001.00 Credit Card Payable	\$32,978.34	

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DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
03/31/2024	Journal Entry	3/31/24	Minority Int	3/31/24 Minority Interest	9205.03	9205.03 Minority Interest MTSJ Ops - NEW	\$5,476.76	
				3/31/24 Minority Interest	9205.04	9205.04 Minority Interest MTSJ Invest - NEW		\$518.42
				3/31/24 Minority Interest	1710.10	1710.10 Minority Interest in MTMC - NEW	\$5,476.76	\$4,958.34
TOTAL							\$2,894,951.15	\$2,894,951.15

Mar-24

\$ 20,940.53	7083.41.01	Mckesson Medical	Medical Supplies		
\$ 120.13	7083.41.01	Mckesson Medical	Robo-Doc Supplies		
\$ 15.00	7083.41.01	Amazon	RoboDoc Cart Supplies		
\$ 2,176.06	7083.41.01	Amazon	Tent /Cots- (Coalition Grant)		
\$ 55.62	7083.41.01	Amazon	(2) Lab Coats (Tapia)		\$ 23,307.34
\$ 765.15	7083.41.02	Henry Schein	Dentrix Dental Systems		7083.41.01 - OTHER MEDICAL CARE MATERIALS & SUPPLIES
\$ 71.30	7083.41.03	IntakeQ	Psychiatric BH Forms		765.15 7083.41.02 - DENTAL CARE MATERIALS & SUPPLIES
\$ 60.00	7083.43	Fusion Grill	Community Outreach		71.30 7083.41.03 -BEHAVIOR HEALTH CARE MATERIALS & SUPPLIES
\$ 49.90	7083.43	5 Star Donuts	Staff Appreciation		
\$ 220.00	7083.46	Dosimetry Badge	Badges		109.90 7083.43 - FOOD - CLINIC
\$ 1,774.25	7083.46	Amazon	Surface Pros/Ipad		
\$ 685.40	7083.46	Amazon	Office Supplies		
\$ 979.56	7083.46	Amazon	Office Supplies		
\$ 45.61	7083.46	Lowe's	Flowers for Staff		
\$ 8.57	7083.46	Mar-Val	Flowers for Staff		
\$ 9.90	7083.46	Mail Depot	Postage		
\$ 50.00	7083.46	Instacard	Badges		
\$ 10.71	7083.62	Senders	Tension Rod		3,773.29 7083.46 - OFFICE & ADMINISTRATIVE SUPPLIES - CLINIC
\$ 200.00	7083.69	CALAVERAS MINI STORAGE	NO RECEIPT		10.71 7083.62 - Repairs & Maint Grounds
\$ 74.70	7083.69	ProScreening	Background checks/Credentials		
\$ 221.00	7083.69	MEDSTATIX	March invoice		
\$ 88.00	7083.69	Clark Pest Control	March Services		
\$ 381.69	7083.80	Cal-Waste	Jan/Feb Trash Removal		583.70 7083.69 - OTHER PURCHASED SERVICES - CLINIC
\$ 267.72	7083.80	MedPro Disposal	Waste Removal		
\$ 247.50	7083.85	Language Line	Translation Services		649.41 7083.80 - UTILITIES - CLINIC
\$ 1,104.47	7083.85	Sphinx Medical	CallMyDoc		
\$ 1.16.29	7083.85	AT&T	Previous T2T Oncall Cell phones (2)		
\$ 113.00	7083.86	Cal. Dept. Public Health	License		1,468.26 7083.85 - TELEPHONE & COMMUNICATIONS - CLINIC
\$ 157.81	8610.46	Staples	Office supplies		113.00 7083.86 - DUES & SUBSCRIPTIONS - CLINIC
\$ 809.42	8610.46	Greenhorn Creek	4/5/24 Strategic Planning Meeting		
\$ 321.19	8610.46	Brother	Toner		
\$ 240.17	8610.46	AT&T	Phone for Program Coordinator		
\$ 51.40	8610.69	T-Mobile	Monthly District Internet		1,528.59 8610.46 - OFFICE & ADMINISTRATIVE SUPPLIES - DISTRICT
\$ 200.00	8610.69	QUICKBOOKS	MONTHLY SUB/1099 filing		
\$ 59.99	8610.87	Study.com	Accounting Classes		251.40 8610.69 - OTHER - IT SERVICES - DISTRICT
\$ 0.95	8888.00	Tax990	Tax E-Filing 2023		59.99 8610.87 - OUTSIDE TRAINING - DISTRICT
\$ 72.00	8888.00	USPS	Annual P.O. Box 844		
\$ 213.35	8890.00	Lowe's	Tool Donation to S.A.R.T		72.95 8888.00 CALAVERAS WELLNESS FOUNDATION
\$ 32,978.34					213.35 8890.00 - PROJECTS, GRANTS & SUPPORT - DISTRICT
\$ 32,978.34					\$ 32,978.34