



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 October 18, 2023
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 September 20, 2023:

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

- MTMC Seismic Retrofit Update:
- BHCIP Application Update:
- MTMC – Building AssessmentMr. Archer / Mr. Arvin

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

8. Accountant’s Report:.....Mr. Wood

- September 2023 Financials Will Be Presented: Public Comment- **Action**
- Annual Audit for 2022-2023:
 - Management Comments:.....Dr. Smart

9. Treasurer’s Report:.....Ms. Hack

10. Comments and Future Agenda Items:

11. Next Meeting:

Next Finance Committee Meeting will be November 15, 2023 at **7:30am**

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

Traci Whittington is inviting you to a scheduled Zoom meeting.

Topic: MTHCD Finance Committee Meeting

Time: Oct 18, 2023 09:00 AM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/87634606722?pwd=Mm1FUEJWS01xWjdJbUp3a0U2YU03dz09>

Meeting ID: 876 3460 6722

Passcode: 888954

One tap mobile

+16694449171,,87634606722#,,,,*888954# US

+16699006833,,87634606722#,,,,*888954# US (San Jose)

Dial by your location

- **+1 669 444 9171 US**
- **+1 669 900 6833 US (San Jose)**
- **+1 346 248 7799 US (Houston)**
- **+1 719 359 4580 US**
- **+1 253 205 0468 US**
- **+1 253 215 8782 US (Tacoma)**
- **+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**

Meeting ID: 876 3460 6722

Passcode: 888954

Find your local number: <https://us02web.zoom.us/u/kbyKRbjU9Q>



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 September 20, 2023
9:00am

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

Un- Approved Minutes

Mark Twain Health Care District Mission Statement

“Through community collaboration, we serve as the stewards of a community health system that Ensures our residents have the dignity of access to care that provides high quality, professional and compassionate health care.”

1. Call to order with Flag Salute:

Meeting called to order by Ms. Hack at 9:01am

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 Mr. Randolph

Second: Ms. Bettinger

Ayes:3

Nays: 0

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

Hearing none

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

A. Un-Approved Minutes:

- Finance Committee Meeting Minutes for August. 16, 2023:

Motion to approve Consent Agenda and Minutes by Mr. Randolph

Second: Ms. Bettinger

Ayes:3

Nays: 0

6. Chief Executive Officer's Report:

- BHCIP Application Update:

Scope of Work was received on 9/19/23. The architect contract went out for bid with only one company responding.

- MTMC – Building Assessment:

Three firms have bid on the MTMC Building Assessment Contract.

7. Real Estate Review:

- MOB 704: Stockton Cardiology Lease:

Lease for Stockton Cardiology has been extended until February 2027.

8. Accountant's Report:

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

The VSHWC had a great month. The Balance sheet shows a strong cash position. The Interest & Reserves are strong.

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

Second: Mr. Randolph

Ayes: 3

Nays: 0

- Annual Audit for 2022-2023:

All requests for information have been sent to the Auditor.

- Reserve Recommendation: Public Comment- **Action**

Recommended Reserve allocations will be sent to the Board for approval.

Motion to approve recommendations to Reserve Accounts by Mr. Randolph

Second: Ms. Bettinger

Ayes: 3

Nays: 0

9. Treasurer's Report:

No Report.

10. Comments and Future Agenda Items:

Hearing none.

11. Next Meeting:

Next Finance Committee Meeting will be October 18, 2023 at 9:00am

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

Motion to adjourn by Mr. Randolph

Second: Ms. Bettinger

Ayes: 3

Nays: 0

Traci Whittington is inviting you to a scheduled Zoom meeting.

Topic: MTHCD Finance Committee Meeting

Time: Sep 20, 2023 09:00 AM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/81064092606?pwd=bFdhdUlzajZFT0d3SVlQaHBNdTA3Zz09>

Meeting ID: 810 6409 2606

Passcode: 735442

One tap mobile

+16694449171,,81064092606#,,,,*735442# US

+16699006833,,81064092606#,,,,*735442# US (San Jose)

Dial by your location

- +1 669 444 9171 US
- +1 669 900 6833 US (San Jose)
- +1 346 248 7799 US (Houston)
- +1 719 359 4580 US
- +1 253 205 0468 US
- +1 253 215 8782 US (Tacoma)
- +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
- +1 646 931 3860 US

Meeting ID: 810 6409 2606

Passcode: 735442

Find your local number: <https://us02web.zoom.us/u/kSdg51kFp>



**MARK TWAIN
HEALTH CARE DISTRICT**

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

Agenda Item: Financial Reports for September 2023
Item Type: Action
Submitted By: Rick Wood, Accountant
Presented By: Rick Wood, Accountant

BACKGROUND:

The September 2023 financial reports are attached for your review and approval.

Unfortunately, Dr. Smart warned us September might not be the third month in a row for a positive net income at the clinic, but it wasn't actually all that bad, as reflected below



Mark Twain Health Care District				
Direct Clinic Financial Projections				
		9/30/23		
		Actual Month	Y-T-D Actual	2023/2024 Budget
	Total Other Revenue	387,110	1,541,969	5,882,085
	Labor related costs	(203,084)	(591,717)	(2,913,126)
	Non labor expenses	(263,731)	(859,860)	(3,742,372)
	Total Expenses	(466,816)	(1,451,577)	(6,655,498)
	Net Expenses over Revenues	(79,706)	90,392	(773,413)

Mark Twain Health Care District						
Annual Budget Recap						
	09/30/23	2022 - 2023 Annual Budget				
	Actual	Total				
	Y-T-D	District	Clinic	Rental	Projects	Admin
Revenues	2,707,589	10,538,718	7,455,963	1,332,755	0	1,750,000
Total Revenue	2,707,589	10,538,718	7,455,963	1,332,755	0	1,750,000
Expenses	(2,295,524)	(10,316,786)	(8,229,376)	(1,303,690)	(177,900)	(605,820)
Total Expenses	(2,295,524)	(10,316,786)	(8,229,376)	(1,303,690)	(177,900)	(605,820)
Surplus(Deficit)	412,064	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)
	Jul-23	Aug-23	23-Sep			
	197,850	392,710	412,064			

Mark Twain Health Care District										
Direct Clinic Financial Projections										
			9/30/23			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	494,493	(126,838)	79.59%	1,863,991	1,783,426	(80,565)	95.68%	7,455,963
4083.60	Contractual Adjustments	(131,157)	(107,382)	23,774	81.87%	(393,470)	(241,456)	152,013	61.37%	(1,573,878)
	Net Patient revenue	490,174	387,110	(103,064)	78.97%	1,470,521	1,541,969	71,448	104.86%	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	387,110	(103,064)	78.97%	1,470,521	1,541,969	71,448	104.86%	5,882,085
7083.09	Other salaries and wages	(192,606)	(165,600)	27,006	85.98%	(577,817)	(486,655)	91,162	84.22%	(2,311,267)
7083.10	Payroll taxes	(12,318)	(12,075)	243	98.03%	(36,954)	(36,796)	158	99.57%	(147,816)
7083.12	Vacation, Holiday and Sick Leave	(9,729)	0	9,729	0.00%	(29,188)	0	29,188	0.00%	(116,751)
7083.13	Group Health & Welfare Insurance	(20,000)	(20,241)	(241)	101.20%	(60,000)	(60,722)	(722)	101.20%	(240,000)
7083.14	Group Life Insurance					0	0			
7083.15	Pension and Retirement	(6,486)	0	6,486	0.00%	(19,459)	0	19,459	0.00%	(77,834)
7083.16	Workers Compensation insurance	(1,622)	(5,169)	(3,548)	318.78%	(4,865)	(7,543)	(2,679)	155.07%	(19,458)
7083.18	Other payroll related benefits		0			0	0			
	Total taxes and benefits	(50,155)	(37,485)	12,670	74.74%	(150,465)	(105,062)	45,403	69.83%	(601,859)
	Labor related costs	(242,761)	(203,084)	39,676	83.66%	(728,282)	(591,717)	136,565	81.25%	(2,913,126)
7083.05	Marketing	(1,000)	0	1,000	0.00%	(3,000)	(243)	2,757		(12,000)
7083.20.01	Medical - Physicians	(105,562)	(61,434)	44,128	58.20%	(316,685)	(193,886)	122,799	61.22%	(1,266,738)
7083.20.02	Dental - Providers	0	(7,975)			0	(23,925)			
7083.20.03	Behavior Health - Providers	0				0	0			
7083.22	Consulting and Management fees	(2,500)	(1,938)	562	77.50%	(7,500)	(7,616)	(116)	101.54%	(30,000)
7083.23	Legal - Clinic	(417)	0	417	0.00%	(1,250)	(3,315)	(2,065)		(5,000)
7083.25	Registry Nursing personnel	0								
7083.26	Other contracted services	(18,583)	(56,351)	(37,767)	303.23%	(55,750)	(123,483)	(67,733)	221.49%	(223,000)
7083.29	Other Professional fees	(1,000)	(300)	700	30.00%	(3,000)	(4,165)	(1,165)	138.83%	(12,000)
7083.36	Oxygen and Other Medical Gases	(58)	(131)	(72)	223.73%	(175)	(228)	(53)	130.05%	(700)
7083.38	Pharmaceuticals	0				0	0	0		0
7083.41.01	Other Medical Care Materials and Supplies	(56,792)	(22,841)	33,951	40.22%	(170,375)	(125,007)	45,368	73.37%	(681,500)
7083.41.02	Dental Care Materials and Supplies - Clinic	0	(5,976)	(5,976)		0	(45,335)	(45,335)		
7083.41.03	Behavior Health Materials	0	(71)	(71)		0	(433)	(433)		
7083.44	Linens	0								
7083.48	Instruments and Minor Medical Equipment	0				0	0	0		
7083.74	Depreciation - Equipment	(17,917)	(24,501)	(6,585)	136.75%	(53,750)	(73,504)	(19,754)		(215,000)
7083.45	Cleaning supplies	0				0	0	0		
7083.62	Repairs and Maintenance Grounds	(417)	0	417	0.00%	(1,250)	(1,020)	230	81.60%	(5,000)
7083.72	Depreciation - Bldgs & Improvements	(62,083)	(36,526)	25,557	58.83%	(186,250)	(109,579)	76,671	58.83%	(745,000)
7083.80	Utilities - Electrical, Gas, Water, other	(6,417)	(8,878)	(2,462)	138.36%	(19,250)	(19,850)	(600)	103.12%	(77,000)
8870.00	Interest on Debt Service	(21,490)	(21,708)	(218)	101.01%	(64,471)	(65,124)	(654)	101.01%	(257,883)
7083.43	Food	(333)	(213)	120	63.95%	(1,000)	(498)	502	49.85%	(4,000)
7083.46	Office and Administrative supplies	(2,092)	(4,620)	(2,529)	220.90%	(6,275)	(10,619)	(4,344)	169.23%	(25,100)
7083.69	Other purchased services	(1,250)	(796)	454	63.68%	(3,750)	(3,159)	591	84.25%	(15,000)
7083.81	Insurance - Malpractice	(2,758)	(2,826)	(67)	102.44%	(8,275)	(8,477)	(202)	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%	(375)	0	375	0.00%	(1,500)
7083.85	Telephone and Communications	(2,500)	(2,474)	26	98.97%	(7,500)	(11,014)	(3,514)	146.86%	(30,000)
7083.86	Dues, Subscriptions & Fees	(2,500)	(1,300)	1,200	52.00%	(7,500)	(1,500)	6,000	20.00%	(30,000)
7083.87	Outside Training	(375)	0	375	0.00%	(1,125)	0	1,125	0.00%	(4,500)
7083.88	Travel costs	(279)	(2,872)	(2,593)	1028.87%	(838)	(7,004)	(6,167)	836.33%	(3,350)
7083.89	Recruiting	(3,333)	0	3,333	0.00%	(10,000)	0	10,000	0.00%	(40,000)
8895.00	Let's All Smile	(2,083)	0	2,083	0.00%	(6,250)	0	6,250	0.00%	(25,001)
	Non labor expenses	(311,864)	(263,731)	48,133	84.57%	(935,593)	(859,860)	75,733	91.91%	(3,742,372)
	Total Expenses	(554,625)	(466,816)	(87,809)	84.17%	(1,663,874)	(1,451,577)	212,297	87.24%	(6,655,498)
	Net Expenses over Revenues	(64,451)	(79,706)	(190,873)	163%	(193,353)	90,392	283,746	192%	(773,413)

Mark Twain Health Care District											
Rental Financial Projections		Rental									
		9/30/23									
		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	89,525	191	100.21%	268,000	268,698	698	100.26%	1072000	
Rent Revenues		89,333	89,525	191	100.21%	268,000	268,698	698	100.26%	1,072,000	
9520.62	Repairs and Maintenance Grounds		0			0	0				
9520.80	Utilities - Electrical, Gas, Water, other	(77,500)	(73,801)	3,699	95.23%	(232,500)	(222,177)	10,323	95.56%	(930,000)	
9520.85	Telephone & Communications	(572)	(409)	162	71.61%	(1,715)	(1,130)	585	65.90%	(6,860)	
9520.72	Depreciation	(8,285)	(8,432)	(147)	101.77%	(24,855)	(25,419)	(564)	102.27%	(99,420)	
9520.82	Insurance										
Total Costs		(86,357)	(82,642)	3,715	95.70%	(259,070)	(248,726)	10,344	96.01%	(1,036,280)	
Net		2,977	6,883	3,906	231.23%	8,930	19,972	11,042	223.65%	35,720	
9260.02	MOB Rents Revenue	19,044	14,762	(4,282)	77.51%	57,132	55,438	(1,694)	97.04%	228,527	
9521.75	MOB rent expenses	(22,284)	0	22,284	0.00%	(66,853)	(42,489)	24,363	63.56%	(267,410)	
Net		(3,240)	14,762	18,002	-455.57%	(9,721)	12,949	22,669	-133.21%	(38,883)	
9260.03	Child Advocacy Rent revenue	796	796	0	100.00%	2,387	2,387	0	100.00%	9,548	
9522.75	Child Advocacy Expenses	0	0	0	0.00%	0	(775)	(775)	0.00%		
Net		796	796	0	100.00%	2,387	1,612	(775)	67.53%	9,548	
9260.04	Sunrise Pharmacy Revenue	1,890	1,872	(18)	99.05%	5,670	5,616	5,616	0.00%	22,680	
7084.41	Sunrise Pharmacy Expenses	0	0	0		0	0	0			
Total Revenues		111,063	106,954	(4,109)	96.30%	333,189	332,139	(1,050)	99.68%	1,332,755	
Total Expenses		(108,641)	(82,642)	25,999	76.07%	(325,923)	(291,990)	33,932	89.59%	(1,303,690)	
Summary Net		2,422	24,312	21,890	1003.77%	7,266	40,149	32,883	552.54%	29,065	

Mark Twain Health Care District										
Projects, Grants and Support										
		9/30/2023								
			2020/2021	2021/2022	2022/2023	2023/2024	Month to-Date	Actual	Actual	Actual
			Actual	Budget	Budget	Budget	Budget	Month	Y-T-D	vs Budget
	Project grants and support		(20,325)	(667,000)	(85,000)	(177,900)	(19,475)	3,712	(21,724)	25.56%
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)	(9,475)	(566)	(5,516)	14.55%
8890.00	AED for Life					(40,000)	(10,000)	4,278	(13,708)	34.27%
8890.00	Golden Health Grant Awards									
8890.00	Calaveras Senior Center Meals									
8890.00	High school ROP (CTE) program			(25,000)						
	Project grants and support		(20,325)	(667,000)	(85,000)	(177,900)	(19,475)	3,712	(21,724)	25.56%

Mark Twain Health Care District										
General Administration Financial Projections										
		9/30/23				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	41,573	12,406	142.54%	87,500	118,706	31,206	135.66%	350,000
9160.00	Property Tax Revenues	108,333	108,333	(0)	100.00%	325,000	325,000	(0)	100.00%	1,300,000
9010.00	Gain on Sale of Asset									
9400.00	Miscellaneous Income		0			0	0			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		17,821				67,607			
9205.03	Miscellaneous Income (1% Minority Interest)		(28,148)			0	(17,414)			
	Summary Revenues	137,500	139,579	2,079	101.51%	412,500	493,898	81,398	119.73%	1,750,000
8610.09	Other salaries and wages	(27,217)	(25,002)	2,215	91.86%	(81,652)	(83,457)	(1,805)	102.21%	(326,606)
8610.10	Payroll taxes	(2,082)	(1,366)	716	65.60%	(6,246)	(4,744)	1,502	75.95%	(24,985)
8610.12	Vacation, Holiday and Sick Leave	(1,415)	0	1,415	0.00%	(4,244)	0	4,244	0.00%	(16,976)
8610.13	Group Health & Welfare Insurance	(1,467)	0	1,467	0.00%	(4,402)	0	4,402	0.00%	(17,607)
8610.14	Group Life Insurance	-	0			0	0			
8610.15	Pension and Retirement	(943)	(206)	737	21.85%	(2,829)	(206)	2,623	7.28%	(11,317)
8610.16	Workers Compensation insurance	(236)	0	236	0.00%	(707)	0	707	0.00%	(2,829)
8610.18	Other payroll related benefits	-	0			0	0			
	Benefits and taxes	(6,143)	(1,572)	4,571	25.59%	(18,429)	(4,950)	13,479	26.86%	(73,714)
	Labor Costs	(33,360)	(26,574)	6,786	79.66%	(100,080)	(88,407)	11,673	88.34%	(400,320)
8610.22	Consulting and Management Fees	(4,167)	(297)	3,869	7.14%	(12,500)	(884)	11,616	7.07%	(50,000)
8610.23	Legal	(333)	(117)	216	35.10%	(1,000)	(10,276)	(9,276)	1027.60%	(4,000)
8610.24	Accounting /Audit Fees	(3,000)	(9,561)	(6,561)	318.71%	(9,000)	(18,352)	(9,352)	203.91%	(36,000)
8610.05	Marketing	(1,000)	0	1,000	0.00%	(3,000)	0	3,000	0.00%	(12,000)
8610.43	Food	(167)	0	167	0.00%	(500)	0	500	0.00%	(2,000)
8610.46	Office and Administrative Supplies	(375)	(1,151)	(776)	306.98%	(1,125)	(2,932)	(1,807)	260.65%	(4,500)
8610.62	Repairs and Maintenance Grounds	(42)	0	42	0.00%	(125)	0	125	0.00%	(500)
8610.69	Other- IT Services	(583)	(1,044)	(460)	178.94%	(1,750)	(5,643)	(3,893)	322.44%	(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%	(11,000)	(54,063)	(43,063)	491.48%	(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)	(50)	1,617	3.00%	(5,000)	(7,450)	(2,450)	149.00%	(20,000)
8610.87	Outside Trainings	(833)	0	833	0.00%	(2,500)	(1,145)	1,355	45.80%	(10,000)
8610.88	Travel	-	0			0	0			
8610.89	Recruiting	(42)	0	42		(125)	0	125		(500)
8610.90	Other Direct Expenses	(1,250)	(500)	750	40.00%	(3,750)	(1,500)	2,250	40.00%	(15,000)
8610.95	Other Misc. Expenses	-	0			0	0	0		
	Non-Labor costs	(17,125)	(12,721)	4,404	74.28%	(51,375)	(102,244)	(50,869)	199.02%	(205,500)
	Total Costs	(50,485)	(39,294)	11,191	77.83%	(151,455)	(190,651)	(39,196)	125.88%	(605,820)
	Net	87,015	100,285	13,270	115.25%	261,045	303,247	42,202	116.17%	1,144,180

Mark Twain Health Care District
Balance Sheet
As of September 31, 2023

	Total
ASSETS	
Current Assets	
Bank Accounts	
1001.10 Umpqua Bank - Checking	232,528
1001.20 Umpqua Bank - Money Market	6,446
1001.30 Bank of Stockton	7,019
1001.40 Five Star Bank - MTHCD Checking - Closed	0
1001.45 Five Star Bank - MTHCD Checking NEW	669,748
1001.50 Five Star Bank - Money Market	277,267
1001.60 Five Star Bank - VSHWC Checking	88,502
1001.65 Five Star Bank - VSHWC Payroll	36,196
1001.90 US Bank - VSHWC	49,348
1001.98 Calaveras Wellness Foundation	100,901
1820 VSHWC - Petty Cash	400
Total Bank Accounts	1,468,355
Accounts Receivable	
1201.00 Accounts Receivable	6,337
1210.00 Grants Receivable	23,714
1215.00 Settlements	488,746
Total Accounts Receivable	518,797
Other Current Assets	
1003.10 CalTRUST Operational Reserve Fund	31,026
1003.20 CLASS Operational Reserve Fund	1,004,501
1004.10 CLASS Lease & Contract Reserve Fund	1,730,622
1004.20 CLASS Loan Reserve Fund	2,113,049
1004.30 CLASS Capital Improvement Reserve Fund	2,556,734
1004.40 CLASS Technology Reserve Fund	260,672
1004.50 Community Programs Reserve Fund	100,450
1004.60 Lease Termination Reserve Fund	493,209
1150.05 Due from Calaveras County	1,300,000
1160.00 Lease Receivable	166,262
1202.00 Prior Year Grant Revenue	6,211
1205.50 Allowance for Uncollectable Clinic Receivables	216,359
1205.51 Cash To Be Reconciled	88,681
1300.00 Prepaid Expense (USDA)	65,124
Total Other Current Assets	10,132,901
Total Current Assets	12,120,053
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 - Buildngs	5,875,622
1220.20 VSHWC - Equipment	936,577
1221.00 Pharmacy Construction	48,536

1521.10 CIP Land	3,082
1521.20 CIP Buildings	30,388
1600.00 Accumulated Depreciation	-8,567,604
Total Fixed Assets	6,641,920
Other Assets	
1710.10 Minority Interest in MTMC - NEW	390,564
1810.60 Capitalized Lease Negotiations	305,919
1810.65 Capitalized Costs Amortization	14,899
Total Intangible Assets	320,818
2219.00 Capital Lease	5,823,464
2260.00 Lease Receivable - Long Term	841,774
Total Other Assets	7,376,620
TOTAL ASSETS	26,138,593
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000.00 Accounts Payable (MISC)	139,546
Total 200.00 Accts Payable & Accrued Expenes	139,546
2001.00 Other Accounts Payable (Credit Card)	27,891
Total 200.00 Accts Payable & Accrued Expenes	27,891
2010.00 USDA Loan Accrued Interest Payable	84,955
2021.00 Accrued Payroll - Clinic	95,023
2022.00 Accrued Leave Liability	42,068
2100.00 Deide Security Deposit	2,275
2110.00 Payroll Liabilities - New Account for 2019	8,388
2110.10 Valley Springs Security Deposit	1,000
2140.00 Lease Payable - Current	142,286
2200.00 Due to Calaveras Wellness Foundation	100,901
2270.00 Deferred Revenue	84,580
Total Other Current Liabilities	561,477
Total Current Liabilities	728,914
Long-Term Liabilities	
2128.01 Deferred Capital Lease	281,818
2128.02 Deferred Utilities Reimbursement	515,962
2129.00 Other Third Party Reimbursement - Calaveras County	975,000
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	9,201,327
Total Liabilities	9,930,241
Equity	
2900.00 Fund Balance	648,149
2910.00 PY - Historical Minority Interest MTMC	19,720,638
3900.00 Retained Earnings	-4,572,500
Net Income	412,064
Total Equity	16,208,352
TOTAL LIABILITIES AND EQUITY	26,138,593

**Investment & Reserves Report
30-Sep-23**

Reserve Funds	Minimum Target	6/30/2023 Balance	2023/2024 Allocated	2023/2024 Interest	9/30/2023 Balance
Valley Springs HWC - Operational Reserve	2,200,000	30,658	1,000,000	4,869	1,035,527
Capital Improvement	3,000,000	2,522,220	0	34,514	2,556,734
Technology Reserve	250,000	1,039,589	-789,589	10,672	260,672
Lease, Contract, & Utilities Reserve	1,700,000	2,501,410	-801,410	30,622	1,730,622
Community Programs Reserve	250,000		100,000	450	100,450
Lease Termination Reserve	3,250,000		490,999	2,210	493,209
Loan Reserve	2,000,000	2,084,524	0	28,525	2,113,049
Reserves & Contingencies	12,650,000	8,178,401	0	111,862	8,290,263

Reserves	2023-2024	
	9/30/2023	Interest Earned
Valley Springs HWC - Operational Reserve	31,026	368
Total Cal-Trust Reserve Funds	31,026	368

Valley Springs HWC - Operational Reserve	1,004,501	4,501
Lease & Contract Reserve	1,730,622	30,622
Loan Reserve	2,113,049	28,525
Capital Improvement	2,556,734	34,514
Technology Reserve Fund	260,672	10,672
Community Programs Reserve	100,450	450
Lease Termination reserve	493,209	2,210
Total CA-CLASS Reserve Funds	8,259,237	111,494

Five Star		
General Operating - Closed	0	0
General Operating - NEW	681,609	59
Money Market Account	277,267	3,084
Valley Springs - Checking	88,502	17
Valley Springs - Payroll	37,096	19
Total Five Star	1,084,473	3,179

Umpqua Bank		
Checking	232,528	0
Money Market Account	6,446	0.16
Investments	0	0
Total Savings & CD's	238,974	0.16

Bank of Stockton	7,019	21
-------------------------	--------------	-----------

Total in interest earning accounts	9,620,730	115,063
---	------------------	----------------

Beta Dividends 1	0
CSDA Training Scholarship	0
Anthem Rebate	3,643

Total Without Unrealized Loss	118,706
--------------------------------------	----------------

Mark Twain Health Care District's (District) Investment Policy No. 22 describes the District's commitment to managing risk by selecting investment products based on safety, liquidity and yield. Per California Government Code Section 53600 et. seq., specifically section 53646 and section 53607, this investment report details all investment-related activity in the current period. District investable funds are currently invested in Umpqua Bank, Five Star Bank, and the CA CLASS investment pool, all of which meet those standards; the individual investment transactions of the CA CLASS Pool are not reportable under the government code. That being said, the District's Investment Policy remains a prudent investment course, and is in compliance with the "Prudent Investor's Policy" designed to protect public funds.

Mark Twain Health Care District
Bill Payment List
September 2023

1001.45 Five Star Checking-MTHCD- Operating	Date	Num	Vendor	Amount
	09/05/2023	5340	3-Day Crowns @ 38 Smiles Dental Laboratory	-752.65
	09/18/2023	5388	3-Day Crowns @ 38 Smiles Dental Laboratory	-1,340.57
	09/26/2023	5409	3-Day Crowns @ 38 Smiles Dental Laboratory	-601.42
	09/26/2023	5411	Alpine Natural Gas	-127.60
	09/19/2023	5379	Anthem Blue Cross	-19,615.29
	09/11/2023	5387	Aspen Street Architects	-3,300.00
	09/26/2023	5412	AT&T - 209-772-1005	-184.76
	09/26/2023	5413	AT&T - 831-000-9337 371	-170.79
	09/26/2023	5414	AT&T 209-772-2791 VSHWC	-233.03
	09/18/2023	5390	AT&T 248 134-3045	-4.28
	09/18/2023	5391	AT&T 248 134-7000(754)	-25.69
	09/18/2023	5392	AT&T 248-134-7000 952	-8.56
	09/18/2023	5393	AT&T 754-9362	-215.15
	09/26/2023	5415	AT&T 831-000-9975	-1,628.00
	09/18/2023	5394	AT&T OneNet	-155.71
	09/26/2023	5410	A-Tec Office Solutions	-300.00
	09/11/2023	5378	Benco Dental Supply Co.	-9,429.16
	09/18/2023	5395	Benco Dental Supply Co.	-443.89
	09/26/2023	5408	Benco Dental Supply Co.	-33.23
	09/26/2023	5416	Best Best & Krieger, LLP	-537.00
	09/18/2023	5396	BETA Healthcare Group	-3,982.00
	09/26/2023	ACH 9/25/23	BETA Healthcare Group	-4,012.65
	09/18/2023	5397	Blue Shield of California	-742.50
	09/11/2023	5385	Calaveras County Water District	-21.93
	09/11/2023	5384	Calaveras Power Agency	-68,000.98
	09/05/2023	5341	Calaveras Public Utility District	-9,413.69
	09/11/2023	5383	Calaveras Public Utility District	-469.88
	09/08/2023	5365	Calaveras Wellness Foundation	-3,200.00
	09/18/2023	5398	California Health & Wellness	-57.20
	09/11/2023	5366	California Special Districts Association - Financial	-1,134.08
	09/01/2023	ACH 9/1/23	Christian Bader	-9,350.00
	09/11/2023	5367	CHW, LLP	-750.00
	09/11/2023	5368	City of Angels	-977.91
	09/11/2023	5369	Community Hospital Consulting, Inc.	-1,081.96
	09/05/2023	5364	Day Denture Laboratory	-2,367.72
	09/18/2023	5399	Day Denture Laboratory	-1,846.65
	09/26/2023	5417	Day Denture Laboratory	-669.22
	09/05/2023	5343	Debbra Sellick	-100.00
	09/05/2023	5344	Diana Coleman	-589.50
	09/05/2023	5345	Donna Koplen	-330.76

09/01/2023	ACH 9/1/23	Dr. Deborah Salom	-11,576.00
09/18/2023	5400	Ebbetts Pass Gas Services	-16.72
09/01/2023	ACH 9/1/23	Harvard M. Robbins, M.D.	-11,666.67
09/19/2023	5380	Hydro X Services, Inc.	-2,000.00
09/01/2023	ACH 9/1/23	James Mosson	-14,760.00
09/19/2023	5381	Jazzed About Printing LLC	-320.02
09/05/2023	5346	Johanna Vermeltfoort	-100.00
09/05/2023	5347	Kamps-High Country Propane	-1,974.41
09/11/2023	5370	Kelli Clemans	-75.00
09/11/2023	5371	Kirk Stout	-510.00
09/05/2023	5348	Linda Reed	-100.00
09/05/2023	5349	Lori Hack	-100.00
09/01/2023	5339	Louise Carniglia	-490.00
09/01/2023	ACH 9/1/23	Martha Tapia, DO	-19,043.33
09/05/2023	5350	Medi-Tek Inc	-430.00
09/18/2023	5401	Modesto Welding Products	-48.54
09/05/2023	5351	Novarad Corporation	-1,134.71
09/05/2023	5352	Nuance Communications, Inc.	-79.00
09/26/2023	5419	Nuance Communications, Inc.	-158.00
09/05/2023	5353	Olympic Cleaning Service	-4,950.00
09/11/2023	5372	Olympic Cleaning Service	-650.00
09/19/2023	5382	PG&E 0529233604-6 Copper Clinic	-3,862.26
09/05/2023	5354	PG&E 2070234150-2 Traffic Control	-78.73
09/05/2023	5355	PG&E 7845103478-5 - Centralized Scheduling	-869.85
09/05/2023	5356	PG&E 1022075267-8 - Traffic Control	-46.51
09/18/2023	5402	PG&E 1115246270-8 SOMO	-5,085.03
09/11/2023	5373	PG&E 3991832007-6 Cancer	-338.17
09/18/2023	5403	PG&E 4263039970-9 Hospital	-8,304.90
09/05/2023	5357	PG&E 7402140630-6 SAFMC	-659.69
09/11/2023	5374	PG&E 8919598400-3 Cancer/Infusion	-1,147.70
09/05/2023	5358	PG&E 9610376900-4-James Dalton (Angels Camp)	-5,643.10
09/05/2023	5359	Rachall Crowe	-1,693.31
09/11/2023	5375	Radiologica	-1,897.00
09/05/2023	5360	Richard Randolph	-100.00
09/05/2023	5361	RJ Pro Innovative I.T. Services	-801.28
09/11/2023	5376	RJ Pro Innovative I.T. Services	-2,054.00
09/18/2023	5404	RJ Pro Innovative I.T. Services	-581.22
09/18/2023	5405	Robert G. Gish Consultants, LLC	-450.00
09/05/2023	5362	San Andreas Sanitary District	-8,018.43
09/11/2023	5377	San Andreas Sanitary District	-902.02
09/19/2023	5406	Seats & Stations	-942.94
09/19/2023	5407	Suburban Propane-Ortho	-181.82
09/01/2023	ACH 9/1/23	Thomas Drakes	-12,350.00
09/05/2023	5363	Your Type Graphics	-334.21

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

-\$ 287,028.77

Mark Twain Health Care District
Journal
September 2023

Date	Transaction Type	Num	Name	Memo/Description	Account #	Account	Debit	Credit
09/01/2023	Journal Entry	9/23 USDA Payment	9/23 USDA Payment		1,001.30	1001.30 Bank of Stockton - NEW		287,922.74
			9/23 USDA Payment		1,300.00	1300.00 Prepaid Expenses	130,248.75	
			9/23 USDA Payment		2,210.00	2210.00 USDA Loan - VS Clinic	157,673.99	
							\$ 287,922.74	\$ 287,922.74
09/01/2023	Journal Entry	9/23 Reserve Alloca	9/23 Reserve Allocation		1,003.20	1003.20 Operational Reserve Fund - CA CLASS	1,000,000.00	
			9/23 Reserve Allocation		1,004.50	1004.50 Community Programs Reserve Fund	100,000.00	
			9/23 Reserve Allocation		1,004.60	1004.60 Lease Termination Reserve Fund	490,999.00	
			9/23 Reserve Allocation		1,004.40	1004.40 Technology Reserve Fund	789,589.00	
			9/23 Reserve Allocation		1,004.10	1004.10 Lease and Contract Reserve Fund	801,410.00	
							\$ 1,590,999.00	\$ 1,590,999.00
09/07/2023	Journal Entry	8/23 CC Payment	8/23 CC Payment		2,001.00	2001.00 Credit Card Payable	23,167.80	
			8/23 CC Payment		1,001.45	1001.45 Five Star Checking-MTHCD-Operating	\$ 23,167.80	\$ 23,167.80
09/08/2023	Journal Entry	9/8/23 Payrun # 143	Pay Period 8/20/23 - 9/2/23		8,610.09	8610.09 Other salaries and wages - Admin.	12,791.25	
			Pay Period 8/20/23 - 9/2/23		7083.09.01	7083.09.01 Other salaries and wages - Clinic	58,662.81	
			Pay Period 8/20/23 - 9/2/23		7083.09.02	7083.09.02 Dental Salaries and Wages	15,101.01	
			Pay Period 8/20/23 - 9/2/23		7083.09.03	7083.09.03 Behavior Health Salaries and Wages	11,262.98	
			Pay Period 8/20/23 - 9/2/23		8,610.10	8610.10 Payroll taxes - Admin.	185.47	
			Pay Period 8/20/23 - 9/2/23		7,083.10	7083.10 Payroll taxes - Clinic	1,220.69	
			Pay Period 8/20/23 - 9/2/23		8,610.10	8610.10 Payroll taxes - Admin.	519.64	
			Pay Period 8/20/23 - 9/2/23		7,083.10	7083.10 Payroll taxes - Clinic	4,841.82	
			Pay Period 8/20/23 - 9/2/23		7,083.10	7083.10 Payroll taxes - Clinic	149.74	
			Pay Period 8/20/23 - 9/2/23		2,110.00	2110.00 Payroll Liabilities - New Account for 2019	2,812.32	
			Pay Period 8/20/23 - 9/2/23		2,110.00	2110.00 Payroll Liabilities - New Account for 2019	10,722.92	
			Pay Period 8/20/23 - 9/2/23		2,110.00	2110.00 Payroll Liabilities - New Account for 2019	11,136.64	
			Pay Period 8/20/23 - 9/2/23		2,110.00	2110.00 Payroll Liabilities - New Account for 2019	5,453.53	
			Pay Period 8/20/23 - 9/2/23		2,110.00	2110.00 Payroll Liabilities - New Account for 2019	149.74	
			Pay Period 8/20/23 - 9/2/23		2,110.00	2110.00 Payroll Liabilities - New Account for 2019	841.09	
			Pay Period 8/20/23 - 9/2/23		1,001.65	1001.65 Five Star Bank - VSHWC Payroll	4,733.32	
			Pay Period 8/20/23 - 9/2/23		1,001.65	1001.65 Five Star Bank - VSHWC Payroll	1,353.90	
			Payroll Processing Fee -Pay Period 8/20/23 - 9/2/23		8,610.22	8610.22 Consulting and Management Fees - District	271.10	
			Pay Period 8/20/23 - 9/2/23		7,083.22	7083.22 Consulting and Management fees - Clinic	1,082.80	
			Pay Period 8/20/23 - 9/2/23		2,110.00	2110.00 Payroll Liabilities - New Account for 2019	30,275.13	
			Pay Period 8/20/23 - 9/2/23		1,001.65	1001.65 Five Star Bank - VSHWC Payroll	30,275.13	
			Pay Period 8/20/23 - 9/2/23		1,001.65	1001.65 Five Star Bank - VSHWC Payroll	66,895.85	
							\$ 136,364.44	\$ 136,364.44
09/13/2023	Journal Entry	9/23 CWF Deposit	9/23 CWF Deposit		1,001.98	1001.98 Five Star Bank - Calaveras Wellness Foundation	10,000.00	
			9/23 CWF Deposit		2,200.00	2200.00 Due to Calaveras Wellness Foundation	\$ 10,000.00	\$ 10,000.00
09/13/2023	Journal Entry	9/24 CWF Transfer	9/23 CWF Deposit		1,001.98	1001.98 Five Star Bank - Calaveras Wellness Foundation	3,200.00	
			9/23 CWF Deposit		2,200.00	2200.00 Due to Calaveras Wellness Foundation	\$ 3,200.00	\$ 3,200.00

09/13/2023	Journal Entry	9/13/23 VSHWC Deposit	9/13/23 VSHWC Deposit	9/13/23 VSHWC Deposit	4,083.49	4083.49 VSHWC Gross Revenues	1,969.56	1,969.56
			9/13/23 VSHWC Deposit		1,001.10	100.10 Umpqua Bank - Checking - NEW	<u>1,969.56</u>	<u>1,969.56</u>
09/14/2023	Journal Entry	9/14/23 Grant #17	9/14/23 Grant #17 final 10%	9/14/23 Grant #17 final 10%	9,108.00	9108.00 Other Non-Operating Revenue - Grants	14,070.70	14,070.70
					1,001.45	100.145 Five Star Checking-MTHCD-Operating	<u>14,070.70</u>	<u>14,070.70</u>
09/14/2023	Journal Entry	8/23 Athena Charges	8/23 Athena Health Charges	8/23 Athena Health Charges	1,001.60	1001.60 Five Star Bank - VSHWC Checking - NEW-1	42,781.65	42,781.65
					7,083.26	7083.26 Other contracted services - Clinic	<u>42,781.65</u>	<u>42,781.65</u>
09/15/2023	Journal Entry	9/15/23 BH Grant	9/15/23 BH Grant - Tides	9/15/23 BH Grant - Tides	9,108.00	9108.00 Other Non-Operating Revenue - Grants	3,750.00	3,750.00
					1,001.45	100.145 Five Star Checking-MTHCD-Operating	<u>3,750.00</u>	<u>3,750.00</u>
09/19/2023	Journal Entry	9/16/23 Anthem Rebate	9/16/23 Anthem Rebate	9/16/23 Anthem Rebate	1,001.45	1001.45 Five Star Checking-MTHCD-Operating	3,643.24	3,643.24
					9,060.00	9060.00 Income, Gains & losses from investments - District	<u>3,643.24</u>	<u>3,643.24</u>
09/22/2023	Journal Entry	9/22/23 Payrun #144	9/22/23 Payrun #144	9/22/23 Payrun #144	8,610.09	8610.09 Other salaries and wages - Admin.	12,210.69	12,210.69
					7,083.09.01	7083.09.01 Other salaries and wages - Clinic	54,603.93	54,603.93
					7,083.09.02	7083.09.02 Dental Salaries and Wages	15,072.14	15,072.14
					7,083.09.03	7083.09.03 Behavior Health Salaries and Wages	10,896.93	10,896.93
					8,610.10	8610.10 Payroll taxes - Admin.	177.06	177.06
					7,083.10	7083.10 Payroll taxes - Clinic	1,152.42	1,152.42
					8,610.10	8610.10 Payroll taxes - Admin.	483.64	483.64
					7,083.10	7083.10 Payroll taxes - Clinic	4,549.93	4,549.93
					7,083.10	7083.10 Payroll taxes - Clinic	160.16	160.16
					2,110.00	2110.00 Payroll Liabilities - New Account for 2019	2,658.96	2,658.96
					2,110.00	2110.00 Payroll Liabilities - New Account for 2019	10,067.14	10,067.14
					2,110.00	2110.00 Payroll Liabilities - New Account for 2019	10,180.02	10,180.02
					2,110.00	2110.00 Payroll Liabilities - New Account for 2019	5,046.30	5,046.30
					2,110.00	2110.00 Payroll Liabilities - New Account for 2019	160.16	160.16
					2,110.00	2110.00 Payroll Liabilities - New Account for 2019	1,095.26	1,095.26
					1,001.65	1001.65 Five Star Bank - VSHWC Payroll	4,513.14	4,513.14
					1,001.65	1001.65 Five Star Bank - VSHWC Payroll	131.00	131.00
					8,610.22	8610.22 Consulting and Management Fees - District	26.20	26.20
					7,083.22	7083.22 Consulting and Management fees - Clinic	104.80	104.80
					2,110.00	2110.00 Payroll Liabilities - New Account for 2019	28,112.58	28,112.58
					1,001.65	1001.65 Five Star Bank - VSHWC Payroll	28,112.58	28,112.58
					1,001.65	1001.65 Five Star Bank - VSHWC Payroll	65,585.92	65,585.92
							<u>127,550.48</u>	<u>127,550.48</u>
09/30/2023	Journal Entry	9/23 Prop Tax Revenue	9/23 Prop Tax Revenue	9/23 Prop Tax Revenue	2,129.00	2129.00 Other Third Party Reimbursement - Calaveras County	108,333.33	108,333.33
					9,160.00	9160.00 Property Tax Revenues - District	<u>108,333.33</u>	<u>108,333.33</u>
09/30/2023	Journal Entry	9/23 Cap. Costs	9/23 Cap. Costs	9/23 Cap. Costs	1,810.65	1810.65 Intangible Assets-Capitalized Costs Amortization	983.24	983.24
					1,810.60	1810.60 Intangible Assets-Capitalized Lease Negotiations	<u>983.24</u>	<u>983.24</u>

09/30/2023	Journal Entry	9/23 VS Depreciation	9/23 VS Depreciation	9/23 VS Depreciation	7,083.72	7,083.72	7083.72 Depreciation - Bldgs & Improvements - Clinic	36,526.18
		9/23 VS Depreciation	9/23 VS Depreciation	9/23 VS Depreciation	7,083.74	7,083.74	7083.74 Depreciation - Equipment - Clinic	10,467.06
		9/23 VS Depreciation	9/23 VS Depreciation	9/23 VS Depreciation	7,083.74	7,083.74	7083.74 Depreciation - Equipment - Clinic	14,034.38
		9/23 VS Depreciation	9/23 VS Depreciation	9/23 VS Depreciation	1,600.00	1,600.00	1600.00 Accumulated Depreciation	61,027.62
								\$ 61,027.62 \$ 61,027.62
09/30/2023	Journal Entry	9/23 MOB Rent	9/23 MOB Rent	9/23 MOB Rent	9,260.02	9,260.02	9260.02 MOB Rents Revenue	14,217.57
		9/23 MOB Rent	9/23 MOB Rent	9/23 MOB Rent	1,001.10	1,001.10	1001.10 Umpqua Bank - Checking - NEW	14,217.57
		9/23 MOB Rent	9/23 MOB Rent	9/23 MOB Rent	9,260.03	9,260.03	9260.03 Child Advocacy Rent Revenue	795.68
		9/23 MOB Rent	9/23 MOB Rent	9/23 MOB Rent	1,001.10	1,001.10	1001.10 Umpqua Bank - Checking - NEW	795.68
								\$ 15,013.25 \$ 15,013.25
09/30/2023	Journal Entry	9/23 Capital Lease	9/23 Capital Lease	9/23 Capital Lease	2,128.01	2,128.01	2128.01 Deferred Capital Lease	35,506.59
		9/23 Capital Lease	9/23 Capital Lease	9/23 Capital Lease	9,260.01	9,260.01	9260.01 Deferred Lease Income	25,031.42
		9/23 Capital Lease	9/23 Capital Lease	9/23 Capital Lease	2,219.00	2,219.00	2219.00 Capital Lease	10,475.17
		9/23 Capital Lease	9/23 Capital Lease	9/23 Capital Lease	2,128.02	2,128.02	2128.02 Deferred Utilities Reimbursement	64,493.41
		9/23 Capital Lease	9/23 Capital Lease	9/23 Capital Lease	9,260.01	9,260.01	9260.01 Deferred Lease Income	64,493.41
								\$ 100,000.00 \$ 100,000.00
09/30/2023	Journal Entry	9/23 Cap Depreciation	9/23 Cap Depreciation	9/23 Cap Depreciation	9,520.72	9,520.72	9520.72 Depreciation	8,431.83
		9/23 Cap Depreciation	9/23 Cap Depreciation	9/23 Cap Depreciation	2,219.00	2,219.00	2219.00 Capital Lease	8,431.83
								\$ 8,431.83 \$ 8,431.83
09/30/2023	Journal Entry	9/23 USDA Interest	9/23 USDA Interest	9/23 USDA Interest	8,870.00	8,870.00	8870.00 Interest on Debt Service - Clinic	21,708.13
		9/23 USDA Interest	9/23 USDA Interest	9/23 USDA Interest	1,300.00	1,300.00	1300.00 Prepaid Expenses	21,708.13
								\$ 21,708.13 \$ 21,708.13
09/30/2023	Journal Entry	9/23 US Bank Recon	9/23 US Bank Recon	9/23 US Bank Recon	1,001.90	1,001.90	1001.90 U.S. Bank - VSHWC	389,263.65
		9/23 US Bank Recon	9/23 US Bank Recon	9/23 US Bank Recon	1,001.45	1,001.45	1001.45 Five Star Checking-MTHCD-Operating	389,263.65
								\$ 389,263.65 \$ 389,263.65
09/30/2023	Journal Entry	9/23 AR Revenue	9/23 AR Revenue	9/23 AR Revenue	4,083.49	4,083.49	4083.49 VSHWC Gross Revenues	492,523.00
		9/23 AR Revenue	9/23 AR Revenue	9/23 AR Revenue	4,083.60	4,083.60	4083.60 Contractual Adjustments	105,887.00
		9/23 AR Revenue	9/23 AR Revenue	9/23 AR Revenue	1,205.50	1,205.50	1205.50 Allowance for Uncollectable Clinic Receivables	420,479.83
		9/23 AR Revenue	9/23 AR Revenue	9/23 AR Revenue	1,001.90	1,001.90	1001.90 U.S. Bank - VSHWC	420,479.83
		9/23 AR Revenue	9/23 AR Revenue	9/23 AR Revenue	1,205.50	1,205.50	1205.50 Allowance for Uncollectable Clinic Receivables	173,012.00
		9/23 AR Revenue	9/23 AR Revenue	9/23 AR Revenue	1,205.50	1,205.50	1205.50 Allowance for Uncollectable Clinic Receivables	216,359.00
		9/23 AR Revenue	9/23 AR Revenue	9/23 AR Revenue	1,205.51	1,205.51	1205.51 Cash to be Reconciled	216,359.00
		9/23 AR Revenue	9/23 AR Revenue	9/23 AR Revenue	1,205.51	1,205.51	1205.51 Cash to be Reconciled	213,624.00
								\$ 1,129,361.83 \$ 1,129,361.83
09/30/2023	Journal Entry	9/23 Minority Interest	9/23 Minority Int.	9/23 Minority Interest	9,205.03	9,205.03	9205.03 Minority Interest MTSJ Ops - NEW	28,377.43
		9/23 Minority Interest	9/23 Minority Interest	9/23 Minority Interest	9,205.04	9,205.04	9205.04 Minority Interest MTSJ Invest - NEW	229.36
		9/23 Minority Interest	9/23 Minority Interest	9/23 Minority Interest	1,710.10	1,710.10	1710.10 Minority Interest in MTMC - NEW	28,148.07
								\$ 28,377.43 \$ 28,377.43
09/30/2023	Journal Entry	9/23 CWF Reimb	9/23 CWF Reimb	9/23 CWF Reimb	1,001.98	1,001.98	1001.98 Five Star Bank - Calaveras Wellness Foundation	12,288.79
		9/23 CWF Reimb	9/23 CWF Reimb	9/23 CWF Reimb	2,200.00	2,200.00	2200.00 Due to Calaveras Wellness Foundation	12,288.79
								\$ 12,288.79 \$ 12,288.79

Sep-23

\$ 19,583.25	7083.41.01	Mckesson Medical	Medical Supplies		
\$ 98.70	7083.41.01	Cisco Fire	Annual Inspection		
	7083.41.01	CVS	RoboDoc Cart Supplies	\$ 19,681.95	7083.41.01 - OTHER MEDICAL CARE MATERIALS & SUPPLIES
\$ 109.15	7083.41.02	Henry Schein	Dentrix Dental Systems	\$ 109.15	7083.41.02 - DENTAL CARE MATERIALS & SUPPLIES
\$ 71.30	7083.41.03	IntakeQ	Psychiatric BH Forms	\$ 71.30	7083.41.03 -BEHAVIOR HEALTH CARE MATERIALS & SUPPLIES
\$ 27.17	7083.43	Mar Val	Treats for Staff Appreciation		
\$ 186.00	7083.43	Cowabunga Ice Cream Truck	Staff Appreciation Treat		
	7083.43	Fusion Grill	Community Relations	\$ 213.17	7083.43 - FOOD - CLINIC
\$ 2,296.19	7083.46	Amazon	Mgr Office Desk/Cabinet/supplies		
\$ 655.21	7083.46	Staples	Office Supplies		
\$ 448.16	7083.46	4AllPromos	Jars for Anniversary Party		
\$ 802.61	7083.46	4imprint.com	Anniversary Party Supplies		
\$ 105.81	7084.46	Amazon	Anniversary Party Supplies		
\$ 50.00	7083.46	Instacard	Badges		
\$ 76.15	7083.46	Gateway Press	Trophy for Anniversary Party	\$ 4,434.13	7083.46 - OFFICE & ADMINISTRATIVE SUPPLIES - CLINIC
\$ 155.00	7083.69	CALAVERAS MINI STORAGE	NO RECEIPT		
	7083.69	MEDSTATIX	July/Aug Invoices		
\$ 88.00	7083.69	Clark Pest Control	August services		
\$ 79.00	7083.69	ProScreening	Background checks/Credentials	\$ 322.00	7083.69 - OTHER PURCHASED SERVICES - CLINIC
\$ 255.61	7083.80	MedPro Disposal	Waste Removal		
\$ 378.69	7083.80	Cal-Waste	Trash Removal	\$ 634.30	7083.80 - UTILITIES - CLINIC
\$ 490.74	7083.85	AT&T	Previous T2T Oncall Cell phones (2)		
\$ 490.74	7083.85	Sphinx Medical	CallMyDoc	\$ 490.74	7083.85 - TELEPHONE & COMMUNICATIONS - CLINIC
\$ 253.47	8610.46	Staples	Office Supplies		
\$ 54.65	8610.46	Amazon	Office Supplies		
\$ 697.11	8610.46	Brother	Printer for Accounting		
\$ 110.96	8610.46	AT&T	Phone for S. Dickey		
\$ 35.00	8610.46	Precision Roller	Printer part for Accounting	\$ 1,151.19	8610.46 - OFFICE & ADMINISTRATIVE SUPPLIES - DISTRICT
\$ 52.80	8610.69	T-Mobile	District internet		
\$ 200.00	8610.69	QUICKBOOKS	MONTHLY SUB/1099 filing		
\$ 348.00	8610.69	Doteasy	Yearly Renewal	\$ 600.80	8610.69 - OTHER - IT SERVICES - DISTRICT
\$ 50.00	8610.86	Umpqua Bank Credit Card	Underpayment on 8/30/23	\$ 50.00	8610.86 - DUES & SUBSCRIPTIONS - DISTRICT
	8610.87	ACHD	Annual Meeting - Dr. Smart		
\$ (561.24)	8610.87	Everline Resort	Refund of D. Sellicks Room ACHD		
\$ 561.24	8610.87	Everline Resort	2 Deposits for Hotel for ACHD training		
\$ 59.99	8610.87	Study.com	Accounting Classes	\$ 59.99	8610.87 - OUTSIDE TRAINING - DISTRICT
\$ 72.45	8890.00	Canva.com	Monthly membership/postcards		
\$ 72.45	8890.00	Mar-Val	Monthly membership/postcards	\$ 72.45	8890.00 - FOUNDATION PROJECTS - DISTRICT
\$ 27,891.17				\$ 27,891.17	

Management Comments and Subsequent Events:

On June 23, 2023 the District received a letter of award for the California BHCIP (round 5). This is a California Behavioral Health grant for \$3,322,198. There is an owner match of \$283,056, of which \$100,000 has been received from a private donor through the Calaveras Wellness Foundation. California will secure a service lien on the property requiring 30 years of behavioral health in the new addition. USDA has a lien on the property to secure the 30-year construction loan. USDA, national, has opined that they will not have an interest in the California lien unless new debt is created. There is no new debt projected for this construction.

The District is obtaining quotes from various vendors to provide a full facility assessment of the Mark Twain Medical Center, which the District owns. It is anticipated that the District board of directors will approve funding for the assessment and then work with Dignity Health/CommonSpirit to remedy facility deficiencies. The tenant, Dignity Health/CommonSpirit is responsible for any and all upgrades and maintenance.

The District has been notified, informally, that Dignity Health/CommonSpirit intend to fund permitting, engineering, testing, and implementation of construction designed to fulfill the requirements of the California seismic retrofit mandate. The District is cooperating and has asked for all related documents for approval purposes. The project is currently valued at about \$15m.

The District was also notified, informally, that Dignity Health/CommonSpirit intend to fund a new IT MDF room on the hospital campus. This project is valued at \$2.5m.

The District staff have conducted an informal facility assessment of the Valley Springs Health & Wellness Center. A list of issues was developed and will be addressed by facility management. The cost this fiscal year will be immaterial.

The District has received \$54,000 in new grant funding since July 1, 2023.