



# Mark Twain Health Care District

768 Mountain Ranch Road  
San Andreas, CA 95249  
209 754 3521 Telephone

To: Board of Directors  
Finance Committee

From: J.R. Krieg, Controller

Subject: September 2014 Financial Results

Date: November 24, 2014

memorandum

## MARK TWAIN HEALTH CARE DISTRICT:

The Statement of Revenues and Expenses for the District reported an operating income **before** Programs and Events of \$4,300 as compared to the budgeted operating income of \$16,176.

Total revenues were slightly under budget due to a smaller than expected return on investments.

Total expenses **before** Programs & Events were 12% over budget mostly resulting from higher than anticipated utility charges.

Programs and Events totaled \$1,291 versus a budget of \$11,042 bringing the year to date amount spent to \$6,045 compared to a budget of \$40,625.

Operating income **after** Programs & Events was \$3,009 versus a budget of \$5,134.

The Minority Interest in Mark Twain Medical Center **decreased** by <\$566,008> in September versus a budgeted loss of <\$268,100>, due to losses from the operation of the Medical Center and Investments.

The District's cash and investments balance as of September 30, 2014 is \$2,312,119 as compared to beginning of the year balance of \$2,440,937.

*"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 competent, professional and compassionate healing".*

**Mark Twain Health Care District  
List of Renters and Leases  
September 30, 2014**

11/19/2014

Name	Contract Date	Commencement Date	Lease Term	Lease expire date	MOB Suite	Location	District Pays Utilities	Type	Monthly Rent	Sq Ft Rate	CAM	Total	Sq Ft.	Comments
<u>Medical Office Building Subleases</u>														
						704 Mountain Ranch Rd, First Floor Building E								
Stokton Cardiology	8/15/2007	8/15/2007	5 years	8/14/2017	101	see above	N	Office	\$ 2,783.61	2.18	\$ 552.50	\$ 3,336.13	1,276	Current thru 9/2014
Specialty Clinic - GI	9/1/2012	9/1/2012	5 years	9/1/2017	102	see above	Y	Office	\$ 2,611.10	2.05	\$ 552.50	\$ 3,163.60	1,276	Current thru 9/2014
San Andreas FMC	9/22/2008	1/1/2009	5 years	12/31/2014	103/104	see above	Y	Clinic	\$ 7,026.63	3.05	\$ -	\$ 7,026.63	2,304	Current thru 9/2014
San Andreas FMC	7/1/2014	7/1/2014	5 years	7/1/2019	105	see above	Y	Office	\$ 3,757.72	2.29	\$ 552.50	\$ 4,310.22	1,644	Current thru 9/2014
Total MOB lease income									\$ 16,179.08		\$ 1,657.50	\$ 17,836.58	6,500	
<u>Hospital Lease Agreement w/ Corporation</u>														
Mark Twain St. Joseph's Hospital	1/1/1990	1/1/1990	30 years	12/31/2019		768 Mountain Ranch	Reimburse	Hospital	\$ 23,200.00		NA	\$ 23,200.00		
<u>Office Lease</u>														
San Andreas Medical and Professional Offices (Diede)	3/1/2007	3/1/2007	20 years	2/28/2027		704 Mountain Ranch Rd, First Floor Building F	N	Office	\$ 14,605.36		\$ 2,893.39	\$ 17,498.75	6,500	Rent increases 3% each year. Increase in CAM charge-4.73% on 5/1/13
<u>Land Lease</u>														
Ike Koplen	5/3/1994	5/3/1994	50 years	5/2/2044		Parcel 5, 700 Mountain Ranch Road, MOB Bldgs. A, B, C	Y	Land	\$ 481.42		NA	\$ 481.42	NA	At term of lease Improvements (buildings) become District property. May terminate lease after 35 years and purchase Improvements.
San Andreas Medical and Professional Offices (Diede)	5/20/2004	5/20/2004	50 years	5/19/2054		Parcel 3, Building E (MOB Property)	N	Land	\$ 1 / Yr		NA	\$ 1 / Yr	NA	At term of lease Improvements (buildings) become District property. May terminate lease after 35 years and purchase Improvements.

4.0 Schedule of Renters/Leases

**MARK TWAIN HEALTH CARE DISTRICT  
SEPTEMBER 2014**

**MARK TWAIN HEALTH CARE DISTRICT  
STATEMENT OF REVENUES AND EXPENSES  
SEPTEMBER 2014**

SEPTEMBER					Line #	Year-to-date				
Actual	Budget	Var %	Last Yr	Var %		Actual	Budget	Var %	Last Yr	Var %
\$25,837	\$25,837	0%	\$25,837	0%	1	\$77,510	\$77,511	0%	\$77,510	0%
481	481	0%	481	0%	2	1,444	1,444	0%	1,444	0%
17,837	17,587	1%	13,370	33%	3	53,359	52,760	1%	40,869	31%
67,667	67,667	0%	63,944	6%	4	203,001	203,000	0%	192,964	5%
204	917	-78%	130	58%	5	1,017	2,750	-63%	414	146%
0	104	-100%		0%	6	428	313	37%	0	0%
<b>\$112,026</b>	<b>\$112,593</b>	<b>-0.50%</b>	<b>\$103,762</b>	<b>8%</b>		<b>\$336,760</b>	<b>\$337,778</b>	<b>0%</b>	<b>\$313,201</b>	<b>8%</b>
1,131	1,075	5%	1,074	5%	7	3,394	3,225	5%	3,223	5%
145	1,250	-88%	0	0%	8	1,970	3,750	-47%	1,425	38%
0	1,000	-100%	0	0%	9	0	3,000	-100%	0	0%
6,160	6,160	0%	7,084	-13%	10	18,480	18,480	0%	18,956	-3%
0	1,867	-100%	0	0%	11	130	5,000	-97%	425	-69%
6,743	6,743	0%	5,277	28%	12	20,229	20,228	0%	15,833	28%
64,752	47,367	37%	54,550	19%	13	180,709	142,100	27%	147,550	22%
17,499	17,499	0%	17,073	2%	14	52,496	52,496	0%	51,220	2%
9,914	9,948	0%	9,914	0%	15	26,506	28,427	-7%	29,742	-11%
1,280	1,250	2%	1,280	0%	16	3,839	3,750	2%	0	0%
0	625	-100%	0	0%	17	0	1,875	-100%	1,280	-100%
0	1,250	-100%	0	-100%	18	0	3,750	-100%	0	0%
103	583	-82%	2,310	-96%	19	1,700	1,750	-3%	3,750	-55%
<b>\$107,726</b>	<b>\$96,417</b>	<b>12%</b>	<b>\$98,563</b>	<b>9%</b>		<b>\$309,453</b>	<b>\$287,831</b>	<b>8%</b>	<b>\$273,404</b>	<b>13%</b>
<b>\$4,300</b>	<b>\$16,176</b>	<b>-73%</b>	<b>\$5,198</b>	<b>-17%</b>		<b>\$27,307</b>	<b>\$49,947</b>	<b>-45%</b>	<b>\$39,797</b>	<b>-31%</b>
\$481	\$625	-23%	\$312	54%	20	\$5,235	\$1,875	179%	\$5,049	4%
0	3,333	-100%	210	-100%	21	0	10,000	-100%	210	-100%
0	0	0%	0	0%	22	0	1,500	-100%	0	0%
0	0	0%	0	0%	23	0	0	0%	0	0%
0	2,000	-100%	0	0%	24	0	2,000	-100%	0	0%
560	0	0%	0	0%	25	560	0	0%	0	0%
0	333	-100%	0	0%	26	0	1,000	-100%	0	0%
250	417	-40%	1,750	-86%	27	250	1,250	-80%	1,750	-86%
0	2,500	-100%	0	0%	28	0	7,500	-100%	0	0%
0	0	0%	0	0%	29	0	10,000	-100%	0	0%
0	1,833	-100%	0	0%	30	0	5,500	-100%	0	0%
<b>\$1,291</b>	<b>\$11,042</b>	<b>-88%</b>	<b>\$2,272</b>	<b>-43%</b>		<b>\$6,045</b>	<b>\$40,625</b>	<b>-85%</b>	<b>\$7,009</b>	<b>-14%</b>
<b>\$3,009</b>	<b>\$5,134</b>	<b>-41%</b>	<b>\$2,927</b>	<b>3%</b>		<b>\$21,262</b>	<b>\$9,322</b>	<b>128%</b>	<b>\$32,789</b>	<b>-35%</b>
(\$465,011)	(\$306,905)	52%	(\$234,446)	98%	31	(\$455,810)	(\$695,586)	-34%	(\$354,791)	28%
(100,998)	38,671	-361%	208,188	-149%	32	23,523	116,012	-80%	349,814	-93%
<b>(\$566,008)</b>	<b>(\$268,235)</b>	<b>111%</b>	<b>(\$26,261)</b>	<b>2055%</b>		<b>(\$432,287)</b>	<b>(\$579,575)</b>	<b>-25%</b>	<b>(\$4,977)</b>	<b>8586%</b>
<b>(\$562,999)</b>	<b>(\$263,100)</b>	<b>114%</b>	<b>(\$23,334)</b>	<b>2313%</b>		<b>(\$411,025)</b>	<b>(\$570,253)</b>	<b>-28%</b>	<b>\$27,812</b>	<b>-1578%</b>



**MARK TWAIN HEALTH CARE DISTRICT  
BALANCE SHEET  
SEPTEMBER 2014**

	SEPTEMBER 2014	JUNE 2014		SEPTEMBER 2014	JUNE 2014
<b>ASSETS</b>			<b>LIABILITIES AND NET ASSETS</b>		
<u>CURRENT ASSETS</u>			<u>CURRENT LIABILITIES</u>		
Cash and cash equivalents	\$503,238	\$630,653	Accounts payable and accrued expenses	\$42,741	\$41,276
Umpqua Investments	898,880	1,000,284	Prepaid Rent	0	0
Investments - GDARS	810,000	810,000	Security Deposits	2,275	2,275
Due from Calaveras County	193,012	33,610	Due to MTSJH Corporation - rental clearing	166,104	174,014
Security Deposit	5,300	5,300			
Accrued Interest Receivable	1,156	105			
Accounts Receivable (net)	7,564	4,146			
Prepaid expenses and other	4,965	12,198			
	<u>\$2,524,115</u>	<u>\$2,496,296</u>	Total current liabilities	<u>\$211,121</u>	<u>\$217,565</u>
Total current assets					
<u>LONG TERM INVESTMENTS</u>					
Minority Interest in MTSJH	<u>\$19,340,999</u>	<u>\$19,773,286</u>			
Total LT Investments	<u>\$19,340,999</u>	<u>\$19,773,286</u>			
<u>PROPERTY, PLANT AND EQUIPMENT</u>					
Land and land improvements	\$884,614	\$884,614			
Buildings and improvements	4,478,938	4,478,938			
Construction in Progress (Angels Camp)	46,012	43,180			
Equipment	<u>698,157</u>	<u>698,157</u>			
Total gross PPE	<u>\$6,107,720</u>	<u>\$6,104,888</u>			
Accumulated Depreciation	<u>(5,112,239)</u>	<u>(5,086,015)</u>			
Net property, plant and equipment	<u>\$995,481</u>	<u>\$1,018,873</u>			
<u>OTHER ASSETS</u>			<u>NET ASSETS (Fund Balances)</u>		
Due from State Prop 1A	\$0	\$0	Fund balance - District	\$3,382,190	\$3,345,930
Capitalized Lease Negotiation	83,694	78,020	Fund balance - Minority Interest in MTSJH	19,773,283	19,104,118
Intangible assets	<u>6,281</u>	<u>6,563</u>	Fund balance - District CY	21,262	36,260
Total other assets	<u>\$94,975</u>	<u>\$84,583</u>	Fund balance - Minority Interest CY	<u>(432,287)</u>	<u>669,165</u>
			Total net assets	<u>\$22,744,448</u>	<u>\$23,155,473</u>
Total assets	<u>\$22,955,569</u>	<u>\$23,373,038</u>	Total Liabilities and net assets	<u>\$22,955,569</u>	<u>\$23,373,038</u>

10/16/2014

**Mark Twain Health Care District  
Budget Overview  
July 2014 through June 2015**

Mark Twain Health Care District  
Budget FY 2015

	2015-2016 BUDGET	Jul '14	Aug '14	Sep '14	Oct '14	Nov '14	Dec '14	Jan '15	Feb '15	Mar '15	Apr '15	May '15	Jun '15
<b>Ordinary Income/Expense</b>													
<b>Income</b>													
550.10 - Rental Revenue	310,044	25,637	25,637	25,637	25,637	25,637	25,637	25,637	25,637	25,637	25,637	25,637	25,637
550.20 - Land Rental Revenue	5,777	481	481	481	481	481	481	481	481	481	481	481	481
550.30 - MOB Linear Rent	211,041	17,587	17,587	17,587	17,587	17,587	17,587	17,587	17,587	17,587	17,587	17,587	17,587
560.10 - District Tax Revenue	812,000	67,667	67,667	67,667	67,667	67,667	67,667	67,667	67,667	67,667	67,667	67,667	67,667
570.10 - Interest Income	11,000	917	917	917	917	917	917	917	917	917	917	917	917
570.20 - Other Miscellaneous Income	1,250	104	104	104	104	104	104	104	104	104	104	104	104
<b>Total Income</b>	<b>1,351,112</b>	<b>112,593</b>	<b>112,593</b>	<b>112,593</b>	<b>112,593</b>	<b>112,593</b>	<b>112,593</b>	<b>112,593</b>	<b>112,593</b>	<b>112,593</b>	<b>112,593</b>	<b>112,593</b>	<b>112,593</b>
<b>Expense</b>													
600.00 - Lease Negotiation Costs	-	0	0	0	0	0	0	0	0	0	0	0	0
700.00 - Benefits	-	0	0	0	0	0	0	0	0	0	0	0	0
710.00 - Insurance	12,900	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075
715.23 - Legal Fees	15,000	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250
715.24 - Audit Fees	12,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
715.25 - Management Consulting Fees	73,920	6,160	6,160	6,160	6,160	6,160	6,160	6,160	6,160	6,160	6,160	6,160	6,160
715.26 - Operational Consulting Fees	20,000	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667
720.64 - Administrative Services	80,913	6,743	6,743	6,743	6,743	6,743	6,743	6,743	6,743	6,743	6,743	6,743	6,743
730.00 - Utilities	568,400	47,367	47,367	47,367	47,367	47,367	47,367	47,367	47,367	47,367	47,367	47,367	47,367
731.00 - Community Education & Marketing	13,000	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250
734.00 - MOB Rent	209,985	17,499	17,499	17,499	17,499	17,499	17,499	17,499	17,499	17,499	17,499	17,499	17,499
735.00 - Depreciation & Amortization	117,959	9,948	9,948	9,948	9,948	9,948	9,948	9,948	9,948	9,948	9,948	9,948	9,948
740.86 - Dues and Subscriptions	15,000	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250
740.88 - Travel, Meals & Lodging	7,500	625	625	625	625	625	625	625	625	625	625	625	625
740.00 - Miscellaneous	7,000	583	583	583	583	583	583	583	583	583	583	583	583
<b>Total Operating Expense</b>	<b>1,155,577</b>	<b>95,000</b>	<b>96,417</b>	<b>96,417</b>	<b>96,417</b>	<b>96,417</b>	<b>96,417</b>	<b>96,417</b>	<b>96,417</b>	<b>96,417</b>	<b>96,417</b>	<b>96,417</b>	<b>97,562</b>
<b>Operating Income Before Programs &amp; Events</b>	<b>195,535</b>	<b>17,593</b>	<b>16,176</b>	<b>16,176</b>	<b>16,176</b>	<b>16,176</b>	<b>16,176</b>	<b>16,176</b>	<b>16,176</b>	<b>16,176</b>	<b>16,176</b>	<b>16,176</b>	<b>15,031</b>
<b>715.00 - Programs and Events</b>													
715.01 - Pink in the Night	7,200	625	625	625	625	625	625	625	625	625	625	625	625
715.02 - Health Fair	18,000	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333
715.03 - Health Education Forum	1,000	0	1,500	0	0	0	0	1,500	0	0	0	0	0
715.07 - Chronic Disease Program	28,000	0	10,000	0	0	0	0	10,000	0	0	0	0	0
715.08 - Respite Care Program	18,000	0	0	0	0	0	0	20,000	0	0	0	0	0
715.09 - Technology for Students	8,800	0	0	2,000	2,000	0	0	0	0	0	0	0	0
715.10 - Miscellaneous	22,800	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833
715.12 - Golden Health Awards	10,000	0	0	0	0	0	0	10,000	0	0	0	0	0
715.13 - Foundation Sponsorships	8,000	333	333	333	333	333	333	333	333	333	333	333	333
715.14 - Community Sponsorships	2,000	417	417	417	417	417	417	417	417	417	417	417	417
715.15 - Outpatient Telehealth	10,000	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
<b>Total Programs &amp; Events</b>	<b>195,500</b>	<b>9,042</b>	<b>20,942</b>	<b>11,042</b>	<b>11,042</b>	<b>9,042</b>	<b>9,042</b>	<b>50,542</b>	<b>39,042</b>	<b>9,042</b>	<b>9,042</b>	<b>9,042</b>	<b>9,042</b>
<b>Operating Income After Programs &amp; Events</b>	<b>35</b>	<b>8,551</b>	<b>(4,366)</b>	<b>5,134</b>	<b>5,134</b>	<b>7,134</b>	<b>7,134</b>	<b>(34,366)</b>	<b>(22,866)</b>	<b>7,134</b>	<b>7,134</b>	<b>7,134</b>	<b>5,989</b>
<b>TOTAL OPERATING INCOME</b>	<b>35</b>	<b>8,551</b>	<b>(4,366)</b>	<b>5,134</b>	<b>5,134</b>	<b>7,134</b>	<b>7,134</b>	<b>(34,366)</b>	<b>(22,866)</b>	<b>7,134</b>	<b>7,134</b>	<b>7,134</b>	<b>5,989</b>



## Mark Twain Health Care District

To: Board of Directors  
Finance Committee

From: J.R. Krieg, Controller

Subject: October 2014 Financial Results

Date: November 24, 2014

memorandum

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The Minority Interest in Mark Twain Medical Center **decreased** by <\$171,868> in October versus a budgeted loss of <\$288,197>, due to losses from the operation of the Medical Center. Investment income was slightly less than budget – \$38,213 compared to \$38,671.

The District's cash and investments balance as of October 31, 2014 is \$2,193,896 as compared to beginning of the year balance of \$2,440,937.

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11/19/2014

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4.0 Schedule of Renters/Leases



**MARK TWAIN HEALTH CARE DISTRICT  
OCTOBER 2014**

**MARK TWAIN HEALTH CARE DISTRICT  
STATEMENT OF REVENUES AND EXPENSES  
OCTOBER 2014**

OCTOBER				
Actual	Budget	Var %	Last Yr	Var %
\$25,837	\$25,837	0%	\$25,837	0%
481	481	0%	481	0%
17,837	17,587	1%	13,370	33%
67,667	67,667	0%	63,944	6%
167	917	-82%	129	29%
2,612	104	2411%	0	0%
<b>\$114,601</b>	<b>\$112,593</b>	<b>1.78%</b>	<b>\$103,761</b>	<b>10%</b>
1,131	1,075	5%	1,074	5%
0	1,250	-100%	1,098	-100%
8,550	1,000	755%	0	0%
5,160	6,160	0%	5,279	-2%
0	1,667	-100%	0	0%
6,743	6,743	0%	5,277	28%
56,978	47,367	20%	49,316	16%
17,499	17,499	0%	17,073	2%
9,914	9,948	0%	9,914	0%
1,280	1,250	2%	1,280	0%
0	625	-100%	0	0%
0	1,250	-100%	0	-100%
118	583	-80%	440	-73%
<b>\$108,370</b>	<b>\$96,417</b>	<b>12%</b>	<b>\$91,752</b>	<b>18%</b>
<b>\$6,231</b>	<b>\$16,176</b>	<b>-61%</b>	<b>\$12,009</b>	<b>-48%</b>
\$0	\$625	-100%	\$766	-100%
0	3,333	-100%	7,892	-100%
2,456	0	0%	0	0%
0	0	0%	0	0%
0	2,000	-100%	4,011	-100%
0	0	0%	0	0%
0	333	-100%	1,500	-100%
0	417	-100%	0	0%
0	2,500	-100%	0	0%
0	0	0%	0	0%
0	1,833	-100%	0	0%
<b>\$2,456</b>	<b>\$11,042</b>	<b>-78%</b>	<b>\$14,168</b>	<b>-83%</b>
<b>\$3,774</b>	<b>\$5,134</b>	<b>-26%</b>	<b>(\$2,159)</b>	<b>-275%</b>
(\$210,081)	(\$326,868)	-36%	(\$533,640)	-61%
38,213	38,671	-1%	220,972	-83%
<b>(\$171,868)</b>	<b>(\$288,197)</b>	<b>-40%</b>	<b>(\$312,668)</b>	<b>-45%</b>
<b>(\$168,094)</b>	<b>(\$283,063)</b>	<b>-41%</b>	<b>(\$314,827)</b>	<b>-47%</b>

Line #	Revenue	Year-to-date				
		Actual	Budget	Var %	Last Yr	Var %
1	Rental revenue	\$103,346	\$103,348	0%	\$103,346	0%
2	Land rental revenue	1,926	1,926	0%	1,926	0%
3	MOB Lease Rent	71,196	70,347	1%	54,239	31%
4	District Tax Revenue	270,668	270,667	0%	256,908	5%
5	Interest Income	1,185	3,667	-68%	543	118%
6	Other Miscellaneous Income	3,040	417	629%	0	0%
	<b>Total revenue</b>	<b>\$451,360</b>	<b>\$450,372</b>	<b>0%</b>	<b>\$416,963</b>	<b>8%</b>
	<b>Expenses</b>					
7	Insurance	4,525	4,300	5%	4,298	5%
8	Legal Fees	1,970	5,000	-61%	2,523	-22%
9	Audit Fees	8,550	4,000	114%	0	0%
10	Management Consulting Fees	24,640	24,640	0%	25,235	-2%
11	Operational Consulting Fees	130	6,667	-98%	425	-69%
12	MTMC Administrative Services	26,971	26,971	0%	21,110	28%
13	Utilities	237,688	189,467	25%	196,866	21%
14	MOB Rent	69,995	69,995	0%	68,293	2%
15	Depreciation and Amortization	36,420	38,375	-5%	39,856	-8%
16	Dues and Subscriptions	5,119	5,000	2%	2,559	100%
17	Travel, Meals and Lodging	0	2,500	-100%	0	0%
18	Community Education & Marketing	0	5,000	-100%	0	0%
19	Other/Miscellaneous/Property tax/Vol Exp	1,817	2,333	-22%	4,190	-57%
	<b>Total expenses</b>	<b>\$417,822</b>	<b>\$384,248</b>	<b>9%</b>	<b>\$365,156</b>	<b>14%</b>
	<b>Operating Income (Loss) Before Programs &amp; Events</b>	<b>\$33,538</b>	<b>\$66,124</b>	<b>-49%</b>	<b>\$51,807</b>	<b>-35%</b>
	<b>Programs &amp; Events</b>					
20	Pink in the Night	\$5,235	\$2,500	109%	\$5,815	-10%
21	Health Fairs	0	13,333	-100%	8,102	-100%
22	Health Education Forum	2,456	1,500	64%	0	0%
23	Respite Care Program	0	0	0%	0	0%
24	Technology for Students	0	4,000	-100%	4,011	-100%
25	Golden Health Awards	560	0	0%	0	0%
26	Foundation Sponsorships	0	1,333	-100%	1,500	-100%
27	Community Sponsorships	250	1,667	-85%	1,750	-86%
28	Outpatient Telehealth	0	10,000	-100%	0	0%
29	Chronic Disease Program	0	10,000	-100%	0	0%
30	Miscellaneous	0	7,333	-100%	0	0%
	<b>Total Programs &amp; Events</b>	<b>\$8,501</b>	<b>\$51,666</b>	<b>-84%</b>	<b>\$21,177</b>	<b>-60%</b>
	<b>Operating Income (Loss) After Programs &amp; Events</b>	<b>\$25,037</b>	<b>\$14,458</b>	<b>73%</b>	<b>\$30,630</b>	<b>-18%</b>
	<b>Other Income/Expense</b>					
31	Minority Interest in MTSJH Operations	(\$665,890)	(\$1,022,452)	-35%	(\$888,431)	-25%
32	Minority Interest in MTSJH Investments	61,735	154,682	-60%	570,786	-89%
	<b>Total Other Income/Expense</b>	<b>(\$604,155)</b>	<b>(\$867,770)</b>	<b>-30%</b>	<b>(\$317,645)</b>	<b>90%</b>
	<b>Net Income (loss)</b>	<b>(\$579,118)</b>	<b>(\$853,312)</b>	<b>-32%</b>	<b>(\$287,015)</b>	<b>102%</b>

**MARK TWAIN HEALTH CARE DISTRICT  
BALANCE SHEET  
OCTOBER 2014**

ASSETS	OCTOBER 2014	JUNE 2014	LIABILITIES AND NET ASSETS	OCTOBER 2014	JUNE 2014
<b><u>CURRENT ASSETS</u></b>					
Cash and cash equivalents	\$921,714	\$630,653	<b><u>CURRENT LIABILITIES</u></b>		
Umpqua Investments	1,002,192	1,000,284	Accounts payable and accrued expenses	\$35,998	\$41,276
Investments - CDARS	270,000	810,000	Prepaid Rent	0	0
Due from Calaveras County	260,678	33,610	Security Deposits	2,275	2,275
Security Deposit	5,300	5,300	Due to MTSJH Corporation - rental clearing	163,467	174,014
Accrued Interest Receivable	465	105			
Accounts Receivable (net)	21,620	4,146	<b>Total current liabilities</b>	<b>\$201,741</b>	<b>\$217,565</b>
Prepaid expenses and other	2,554	12,198			
<b>Total current assets</b>	<b>\$2,484,515</b>	<b>\$2,496,296</b>			
<b><u>LONG TERM INVESTMENTS</u></b>					
Minority Interest in MTSJH	\$19,169,131	\$19,773,286			
<b>Total LT Investments</b>	<b>\$19,169,131</b>	<b>\$19,773,286</b>			
<b><u>PROPERTY, PLANT AND EQUIPMENT</u></b>					
Land and land improvements	\$884,614	\$884,614			
Buildings and improvements	4,478,938	4,478,938			
Construction in Progress (Angels Camp)	46,012	43,180			
Construction in Progress - HVAC	40,660	0			
Equipment	698,157	698,157			
<b>Total gross PPE</b>	<b>\$6,148,380</b>	<b>\$6,104,888</b>			
Accumulated Depreciation	(5,122,059)	(5,086,015)			
<b>Net property, plant and equipment</b>	<b>\$1,026,321</b>	<b>\$1,018,873</b>			
<b><u>OTHER ASSETS</u></b>					
Due from State Prop 1A	90	\$0	<b><u>NET ASSETS (Fund Balances)</u></b>		
Capitalized Lease Negotiation	91,942	78,020	Fund balance - District	\$3,382,190	\$3,345,930
Intangible assets	6,187	6,563	Fund balance - Minority Interest in MTSJH	19,773,283	19,104,118
<b>Total other assets</b>	<b>\$98,129</b>	<b>\$84,583</b>	Fund balance - District CY	25,037	36,260
			Fund balance - Minority Interest CY	(604,155)	669,165
			<b>Total net assets</b>	<b>\$22,576,355</b>	<b>\$23,155,473</b>
<b>Total assets</b>	<b>\$22,778,096</b>	<b>\$23,373,038</b>	<b>Total Liabilities and net assets</b>	<b>\$22,778,096</b>	<b>\$23,373,038</b>

10/15/2014

**Mark Twain Health Care District  
Budget Overview  
July 2014 through June 2015**

Mark Twain Health Care District  
Budget FY 2015

	Jul 14	Aug 14	Sep 14	Oct 14	Nov 14	Dec 14	Jan 15	Feb 15	Mar 15	Apr 15	May 15	Jun 15
<b>Ordinary Income/Expense</b>												
<b>Income</b>												
550.10 - Rental Revenue	310,044	25,837	25,837	25,837	25,837	25,837	25,837	25,837	25,837	25,837	25,837	25,837
550.20 - Land Rental Revenue	5,777	481	481	481	481	481	481	481	481	481	481	481
550.30 - MOB Lease Rent	211,041	17,587	17,587	17,587	17,587	17,587	17,587	17,587	17,587	17,587	17,587	17,587
560.10 - District Tax Revenue	812,000	67,667	67,667	67,667	67,667	67,667	67,667	67,667	67,667	67,667	67,667	67,667
570.10 - Interest Income	11,800	917	917	917	917	917	917	917	917	917	917	917
570.20 - Other Miscellaneous Income	1,250	104	104	104	104	104	104	104	104	104	104	104
<b>Total Income</b>	<b>1,351,112</b>	<b>112,593</b>	<b>112,593</b>	<b>112,593</b>	<b>112,593</b>	<b>112,593</b>	<b>112,593</b>	<b>112,593</b>	<b>112,593</b>	<b>112,593</b>	<b>112,593</b>	<b>112,593</b>
<b>Expense</b>												
600.00 - Lease Negotiation Costs	-	0	0	0	0	0	0	0	0	0	0	0
700.00 - Benefits	0	0	0	0	0	0	0	0	0	0	0	0
710.00 - Insurance	12,900	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075
715.23 - Legal Fees	15,000	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250
715.24 - Audit Fees	12,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
715.25 - Management Consulting Fees	73,920	6,160	6,160	6,160	6,160	6,160	6,160	6,160	6,160	6,160	6,160	6,160
715.26 - Operational Consulting Fees	20,000	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667
720.04 - Administrative Services	80,913	6,743	6,743	6,743	6,743	6,743	6,743	6,743	6,743	6,743	6,743	6,743
730.00 - Utilities	568,400	47,367	47,367	47,367	47,367	47,367	47,367	47,367	47,367	47,367	47,367	47,367
731.00 - Community Education & Marketing	15,000	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	803
734.00 - MOB Rent	209,905	17,499	17,499	17,499	17,499	17,499	17,499	17,499	17,499	17,499	17,499	17,499
735.00 - Depreciation & Amortization	117,959	9,948	9,948	9,948	9,948	9,948	9,948	9,948	9,948	9,948	9,948	9,948
740.06 - Dues and Subscriptions	15,000	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250
740.88 - Travel, Meals & Lodging	7,500	625	625	625	625	625	625	625	625	625	625	627
740.00 - Miscellaneous	7,000	583	583	583	583	583	583	583	583	583	583	683
<b>Total Operating Expense</b>	<b>1,155,577</b>	<b>95,000</b>	<b>96,417</b>	<b>96,417</b>	<b>96,417</b>	<b>96,417</b>	<b>96,417</b>	<b>96,417</b>	<b>96,417</b>	<b>96,417</b>	<b>96,417</b>	<b>97,562</b>
<b>Operating Income Before Programs &amp; Events</b>	<b>195,535</b>	<b>17,593</b>	<b>16,176</b>	<b>16,176</b>	<b>16,176</b>	<b>16,176</b>	<b>16,176</b>	<b>16,176</b>	<b>16,176</b>	<b>16,176</b>	<b>16,176</b>	<b>15,031</b>
<b>718.00 - Programs and Events</b>												
718.01 - Pink in the Night	7,500	625	625	625	625	625	625	625	625	625	625	625
718.02 - Health Fair	10,000	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333
718.03 - Health Education Forum	8,000	0	1,500	0	0	0	1,500	0	0	0	0	0
718.07 - Chronic Disease Program	10,000	0	10,000	0	0	0	10,000	0	0	0	0	0
718.08 - Respite Care Program	20,000	0	0	0	0	0	20,000	0	0	0	0	0
718.09 - Technology for Students	8,000	0	0	2,000	2,000	0	0	0	0	0	0	0
718.10 - Miscellaneous	32,000	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833
718.12 - Golden Health Awards	10,000	0	0	0	0	0	10,000	20,000	0	0	0	0
718.13 - Foundation Sponsorships	8,000	333	333	333	333	333	333	333	333	333	333	333
718.14 - Community Sponsorships	3,000	417	417	417	417	417	417	417	417	417	417	417
718.15 - Outpatient Telehealth	30,000	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
<b>Total Programs &amp; Events</b>	<b>195,500</b>	<b>9,042</b>	<b>20,542</b>	<b>11,042</b>	<b>11,042</b>	<b>9,042</b>	<b>9,042</b>	<b>50,542</b>	<b>38,042</b>	<b>9,042</b>	<b>9,042</b>	<b>9,042</b>
<b>Operating Income After Programs &amp; Events</b>	<b>35</b>	<b>8,551</b>	<b>(4,366)</b>	<b>5,134</b>	<b>5,134</b>	<b>7,134</b>	<b>7,134</b>	<b>(34,366)</b>	<b>(22,866)</b>	<b>7,134</b>	<b>7,134</b>	<b>5,989</b>
<b>TOTAL OPERATING INCOME</b>	<b>35</b>	<b>8,551</b>	<b>(4,366)</b>	<b>5,134</b>	<b>5,134</b>	<b>7,134</b>	<b>7,134</b>	<b>(34,366)</b>	<b>(22,866)</b>	<b>7,134</b>	<b>7,134</b>	<b>5,989</b>