



# 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: February 2014 Financial Results

Date: April 16, 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 \$3,715 as compared to the budgeted operating income of \$12,119. Year-to-date operating income before Programs and Events is \$94,308 versus a budget of \$87,574.

Total revenues were 1% under budget due to lower interest income than expected.

Total expenses **before** Programs & Events were 8% over budget mostly resulting from higher utility costs than budgeted.

Programs & Events expenses were \$18,535 versus a budget of \$21,766. Most of the payments were related to the Golden Health Awards. Year-to-date Programs & Events are \$18,835 below budget.

Operating income **after** Programs & Events was (\$14,820) versus a budgeted loss of (\$9,647). Year to date operating income after Programs and Events is \$16,509 versus a budgeted loss of (\$9,060).

The Minority Interest in Mark Twain Medical Center **decreased** by (\$188,616) in February versus a budgeted loss of (\$73,632), due to losses from the operation of the Medical Center, offset somewhat by investment gains.

The District's cash and investments balance as of February 28, 2014 is \$2,390,554 as compared to beginning of the year balance of \$2,333,290.

*"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  
FEBRUARY 2014**

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

FEBRUARY					Year-to-date					
Actual	Budget	Var %	Last Yr	Var %	Line #	Actual	Budget	Var %	Last Yr	Var %
\$25,837	\$25,837	0%	\$25,837	0%		\$206,693	\$206,688	0.00%	\$206,693	0%
481	481	0%	481	0%	1	3,631	3,651	0.01%	3,651	0%
13,370	13,303	1%	11,814	-29%	2	107,719	107,324	0.37%	91,844	17%
83,394	63,944	0%	65,255	-2%	3	512,634	511,553	0.26%	567,280	-10%
125	833	-85%	121	3%	4	1,016	6,667	-84.76%	1,132	-10%
0	100	-100%	0	0%	5	6,156	800	669.52%	1,668	269%
					6					
<b>\$103,807</b>	<b>\$104,498</b>	<b>-1%</b>	<b>\$110,508</b>	<b>-6%</b>		<b>\$836,319</b>	<b>\$836,891</b>	<b>0.17%</b>	<b>\$872,448</b>	<b>-4%</b>
\$1,777	\$1,777	0%	\$1,777	0%		\$14,220	\$14,220	0.00%	\$14,220	0%
1,131	1,075	5%	1,074	0%	7	8,652	8,600	0.61%	8,585	1%
1,801	2,500	-36%	0	0%	8	4,812	20,000	-75.94%	23,686	-86%
0	1,000	-100%	0	0%	9	11,250	8,000	40.63%	11,230	0%
6,332	5,900	7%	11,400	-44%	11	45,252	47,200	-4.13%	68,545	-34%
0	833	-100%	0	0%	12	425	6,667	-93.63%	0	
3,500	3,500	0%	3,500	0%	13	28,000	28,000	0.00%	28,000	0%
56,491	46,666	21%	40,492	40%	14	395,357	379,328	5.90%	362,668	9%
17,073	17,073	0%	16,228	3%	15	136,587	136,587	0.00%	132,236	3%
8,298	8,202	1%	11,850	-29%	16	76,076	75,868	0.25%	93,240	-18%
0	250	-100%	0	0%	17	0	2,000	-100.00%	1,875	-100%
1,260	1,250	2%	833	54%	18	7,678	10,000	-23.22%	6,867	
1,074	837	28%	1,668	-36%	19	3,193	6,693	-52.29%	9,062	
309	833	-64%	136	122%	20	2,316	6,667	-65.26%	135	1616%
1,235	683	81%	1,040	19%	21	10,183	5,467	86.44%	29,272	-65%
					22					
<b>\$100,092</b>	<b>\$92,379</b>	<b>8%</b>	<b>\$90,106</b>	<b>11%</b>		<b>\$744,011</b>	<b>\$749,317</b>	<b>-0.71%</b>	<b>\$799,371</b>	<b>-7%</b>
<b>\$3,715</b>	<b>\$12,119</b>	<b>-69%</b>	<b>\$20,403</b>	<b>-82%</b>		<b>\$94,308</b>	<b>\$87,574</b>	<b>7.69%</b>	<b>\$73,077</b>	<b>29%</b>
\$766	80	0%	\$173	337%		\$7,762	\$7,800	3.49%	\$9,163	-15%
0	3,333	-100%	126	-100%	23	8,798	26,667	-67.01%	33,524	-75%
0	1,667	-100%	0	0%	24	20,000	13,333	50.00%	20,000	0%
0	333	-100%	0	0%	25	4,011	3,667	50.38%	3,814	5%
16,270	12,500	30%	14,873	9%	26	27,330	15,000	82.13%	18,642	64%
0	333	-100%	0	0%	27	1,500	2,067	-43.76%	0	
0	300	-100%	0	0%	28	1,750	3,400	-27.08%	0	
0	2,500	-100%	0	0%	29	0	20,000	-100.00%	0	
1,500	800	88%	0	0%	30	6,690	6,400	4.05%	1,500	344%
					31					
<b>\$18,535</b>	<b>\$21,766</b>	<b>-15%</b>	<b>\$15,173</b>	<b>22%</b>		<b>\$77,799</b>	<b>\$96,634</b>	<b>-19.49%</b>	<b>\$86,643</b>	<b>-10%</b>
<b>(\$14,820)</b>	<b>(\$9,647)</b>	<b>54%</b>	<b>\$5,230</b>	<b>-383%</b>		<b>\$16,509</b>	<b>(\$9,060)</b>	<b>-282.22%</b>	<b>(\$13,566)</b>	<b>-222%</b>
(\$330,878)	(\$111,287)	205%	(\$235,045)	44%		(\$1,330,002)	(\$510,606)	160.48%	(\$396,905)	262%
151,202	37,655	302%	50,975	197%	32	900,210	311,093	188.54%	863,017	0%
					33					
<b>(\$188,616)</b>	<b>(\$73,632)</b>	<b>156%</b>	<b>(\$185,070)</b>	<b>2%</b>		<b>(\$429,783)</b>	<b>(\$198,613)</b>	<b>116.39%</b>	<b>\$536,112</b>	<b>-180%</b>
<b>(\$203,436)</b>	<b>(\$83,279)</b>	<b>144%</b>	<b>(\$179,840)</b>	<b>13%</b>		<b>(\$413,274)</b>	<b>(\$207,673)</b>	<b>99.00%</b>	<b>\$522,546</b>	<b>-179%</b>

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

ASSETS	FEBRUARY 2014	JUNE 2013	LIABILITIES AND NET ASSETS	FEBRUARY 2014	JUNE 2013
<b>CURRENT ASSETS</b>					
Cash and cash equivalents	\$1,040,554	\$623,290	<b>CURRENT LIABILITIES</b>		
Investments - Short Term CD	0	0	Accounts payable and accrued expenses	\$46,553	\$62,114
Investments - CDARS	1,380,000	1,710,000	Prepaid Rent	0	0
Due from Calaveras County	68,847	46,768	Security Deposits	2,275	2,275
Security Deposit	5,300	5,000	Due to MTSJH Corporation - rental clearing	<u>164,560</u>	<u>205,652</u>
Accrued Interest Receivable	259	7,044	Total current liabilities	<u>\$233,389</u>	<u>\$270,042</u>
Accounts Receivable (net)	4,146	6,146			
Prepaid expenses and other	<u>21,842</u>	<u>11,803</u>			
Total current assets	<u>\$2,487,648</u>	<u>\$2,410,051</u>			
<b>LONG TERM INVESTMENTS</b>					
Minority Interest in MTSJH	<u>\$18,674,338</u>	<u>\$19,104,121</u>			
Total LT Investments	<u>\$18,674,338</u>	<u>\$19,104,121</u>			
<b>PROPERTY, PLANT AND EQUIPMENT</b>					
Land and land improvements	\$884,614	\$884,614			
Buildings and improvements	4,478,938	4,478,938			
Construction in Progress (Angels Camp)	8,802	8,802			
Equipment	<u>698,157</u>	<u>698,156</u>			
Total gross PPE	<u>\$6,068,574</u>	<u>\$6,070,510</u>			
Accumulated Depreciation	<u>(5,023,207)</u>	<u>(4,977,883)</u>			
Net property, plant and equipment	<u>\$1,045,367</u>	<u>\$1,092,627</u>			
<b>OTHER ASSETS</b>					
Due from State Prop 1A	83	\$66,115	<b>NET ASSETS (Fund Balances)</b>		
Capitalized Lease Negotiation	55,871	19,486	Fund balance - District	\$3,345,930	\$3,363,651
Intangible assets	<u>8,927</u>	<u>7,691</u>	Fund balance - Minority Interest in MTSJH	19,104,118	17,351,523
Total other assets	<u>\$62,810</u>	<u>\$113,292</u>	Fund balance - District CY	16,509	(17,721)
			Fund balance - Minority Interest CY	<u>(429,783)</u>	<u>1,752,595</u>
			Total net assets	<u>\$22,036,774</u>	<u>\$22,450,048</u>
Total assets	<u>\$22,270,163</u>	<u>\$22,720,090</u>	Total Liabilities and net assets	<u>\$22,270,163</u>	<u>\$22,720,090</u>

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**Mark Twain Health Care District  
List of Renters and Leases  
February 28, 2014**

4/16/2014

Name	Contract Date	Commencement Date	Lease Term	expire date	MOB Suite	Location	District Pays Utilities	Type	Monthly Rent	Sq ft Rate	CAM	Total	Sq Ft.	Comments
						704 Mountain Ranch Rd, First Floor Building E								
Stockton Cardiology	8/15/2007	8/15/2007	5 years	8/14/2017	101	see above	N	Office	\$ 2,783.63	2.18	\$ 552.50	\$ 3,336.13	1,276	Current thru 2/2014
Specialty Clinic - GI	9/1/2012	9/1/2012	5 years	9/1/2017	102	see above	N	Office	\$ 2,536.56	1.99	\$ 552.50	\$ 3,089.06	1,276	Current thru 2/2014
San Andreas FMC	9/22/2008	1/1/2009	5 years	12/31/2014	103/104	see above	Y	Clinic	\$ 6,932.35	3.01	\$ -	\$ 6,932.35	2,304	Current thru 2/2014
Vacant	NA				105	see above		Office	\$ -	-	\$ -	\$ -	1,600	Vacant
Total MOB lease income									\$ 12,252.54		\$ 1,105.00	\$ 13,357.54	6,456	
<u>Hospital Lease Agreement w/ Corporation</u>														
Mark Twain Medical Center	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 E	N	Office	\$ 14,179.96	\$ 2.18	\$ 2,893.39	\$ 17,075.53	6,500	Rent increases 3% each year. Increase in CAM charge-4.73% on 5/1/13
<u>Land Lease</u>														
Jake 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.

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Accrual Basis

Mark Twain Health Care District  
Transaction Detail by Account  
February 2014

Type	Date	Num	Name	Memo	Clr	Split	Amount
Check	02/01/2014	12387	Gardens to Grow In		√	716.12 · Golden Health Awards	(3,000.00)
Check	02/01/2014	12388	Mark Twain Medical Center Foundati	In honor of Dr. William Griffin	√	716.12 · Golden Health Awards	(1,000.00)
Check	02/04/2014	12391	Doss, Daymon		√	-SPLIT-	(857.31)
Check	02/04/2014	12392	Productivity Plus Systems		√	-SPLIT-	(4,600.00)
Check	02/05/2014	12393	Mark Twain Medical Center Foundati	In honor of Dr. William Griffin	√	716.12 · Golden Health Awards	(550.00)
Check	02/05/2014	12394	Golden State Cellular		√	730.85 · Telephone	(652.76)
Check	02/05/2014	12395	San Andreas Sanitary District		√	730.79 · Water/Sewer	(5,490.06)
Check	02/05/2014	12396	CPUD		√	-SPLIT-	(1,431.15)
Check	02/05/2014	12397	PG&E VS 46578486352 Clinic Ste 10		√	730.77 · Electricity	(80.92)
Check	02/05/2014	12398	PG&E 46995152991 VS Clinic Ste 9		√	730.77 · Electricity	(155.82)
Check	02/05/2014	12399	Calaveras Telephone		√	730.85 · Telephone	(381.94)
Check	02/05/2014	12400	Columbia Communications, Inc.		√	730.85 · Telephone	(569.00)
Check	02/05/2014	12401	PG&E 74021406306 SAFMC		√	730.77 · Electricity	(539.37)
Check	02/05/2014	12402	J.S. West		√	730.78 · Natural Gas	(641.04)
Check	02/05/2014	12403	CSDA		√	130.30 · Other Prepaid Expenses	(3,174.00)
Check	02/05/2014	12404	Meyers Nave		√	-SPLIT-	(6,398.50)
Check	02/05/2014	12405	Robben, Kim	Website Development	√	740.90 · Other Miscellaneous Expenses	(880.00)
Check	02/05/2014	12406	Ironstone Vineyards		√	716.12 · Golden Health Awards	(8,741.74)
Check	02/05/2014	12407	Gateway Press		√	-SPLIT-	(1,146.51)
Check	02/05/2014	12408	Pro-Flame Gas Co.		√	-SPLIT-	(1,196.87)
Check	02/05/2014	12409	Calaveras First		√	716.12 · Golden Health Awards	(462.83)
Check	02/05/2014	12410	Calaveras County Seniors' Center		√	716.10 · Miscellaneous	(1,500.00)
Check	02/05/2014	12411	Sound Extreme		√	716.12 · Golden Health Awards	(1,120.00)
Check	02/05/2014	12412	Victoria's Framing		√	716.12 · Golden Health Awards	(148.54)
Check	02/05/2014	12413	PG&E 71068388090 MOB Condo		√	-SPLIT-	(418.87)
Check	02/05/2014	12414	PG&E 89195984003 #B1		√	-SPLIT-	(362.52)
Check	02/05/2014	12415	PG&E 39918320076		√	-SPLIT-	(265.41)
Check	02/05/2014	12416	Mosbaugh Properties, Inc.		√	730.78 · Natural Gas	(833.18)
Check	02/05/2014	12417	Ironstone Vineyards		√	135 · Security Deposit	(300.00)
Check	02/05/2014	12418	The Union Democrat		√	716.01 · Pink in the Night	(765.50)
Check	02/05/2014	12419	AT&T 0518795579001		√	-SPLIT-	(31.26)
Check	02/05/2014	12420	AT&T Long Distance		√	730.85 · Telephone	(11.23)
Check	02/05/2014	12421	City of Angels		√	730.79 · Water/Sewer	(170.40)
Check	02/05/2014	12422	CPPA		√	730.77 · Electricity	(17,843.68)
Check	02/07/2014	12423	PG&E 2306121143-1 ortho		√	730.77 · Electricity	(245.06)
Check	02/10/2014	12424	San Andreas Medical & Professional Office		√	-SPLIT-	(17,073.35)

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 Accrual Basis

**Mark Twain Health Care District  
 Transaction Detail by Account  
 February 2014**

Check	02/10/2014	12425	PG&E 42630399709 Hospital	√	730.78 · Natural Gas	(10,206.21)
Check	02/10/2014	12426	AT&T 754-9362	√	730.85 · Telephone	(296.96)
Check	02/10/2014	12427	AT&T MTMC Front Desk	√	730.85 · Telephone	(269.26)
Check	02/10/2014	12428	Lin Reed	√	740.88 · Travel, Meals & Lodging	(571.67)
Check	02/12/2014	12429	AT&T OneNet	√	730.85 · Telephone	(926.84)
Check	02/19/2014	12430	Productivity Plus Systems	√	-SPLIT-	(4,446.00)
Check	02/19/2014	12431	Grounds	√	716.12 · Golden Health Awards	(100.00)
Check	02/21/2014	12432	Amerigas		-SPLIT-	(1,143.90)
Check	02/21/2014	12433	Pro-Flame Gas Co.		-SPLIT-	(1,131.53)
Check	02/21/2014	12434	La Contenta Plaza		730.79 · Water/Sewer	(967.64)
Check	02/21/2014	12435	Mosbaugh Properties, Inc.		730.78 · Natural Gas	(818.40)
Check	02/21/2014	12436	AT&T 754-4468		730.85 · Telephone	(13.05)
Check	02/21/2014	12437	AT&T Whole Hospital		730.85 · Telephone	(9,396.96)
Check	02/25/2014	12438	Robben, Kim	√	740.90 · Other Miscellaneous Expenses	(300.00)
			Website Development			
						<u>(113,627.34)</u>





SNAPSHOT

MARK TWAIN HEALTH CARE DISTRICT



FEBRUARY 25, 2014 - MARCH 31, 2014  
ACCOUNT NUMBER: 2696-1386

Cash flow summary

	THIS PERIOD	THIS YEAR
Opening value of cash and sweep balances	\$0.00	
Income and distributions	22.57	22.57
Electronic funds transfers	444,000.00 -	444,000.00
Net additions to cash	-\$444,022.57	\$444,022.57
Securities purchased	-441,495.34	-441,495.34
Net subtractions from cash	-\$441,495.34	-\$441,495.34
Closing value of cash and sweep balances	\$2,527.23	

Income summary

	THIS PERIOD	THIS YEAR
TAXABLE Money market/sweep funds	3.07	3.07
Interest	19.50	19.50
Total taxable income	\$22.57	\$22.57
Total federally tax-exempt income	\$0.00	\$0.00
Total income	\$22.57	\$22.57



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SNAPSHOT  
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