



Mark Twain Health Care District

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San Andreas, CA 95249
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To: Board of Directors
Finance Committee

From: J.R. Krieg, Controller

Subject: May 2016 Financial Results

Date: July 26, 2016

memorandum

MARK TWAIN HEALTH CARE DISTRICT:

The Statement of Revenues and Expenses for the District reported an operating gain **before** Programs and Events of \$22,307 as compared to the budgeted operating income of \$16,447. For the month of May total revenues were above budget due to an adjustment to property tax revenue based on the first tax apportionment that was received in February.

Total expenses **before** Programs & Events were 5% **over** budget for the month due to higher than expected operational consulting costs, legal fees, and payroll expenses. Year to date, utility costs are 62.1% of District tax revenue.

Programs and Events expenses in May were \$2,066 versus a budget of \$9,042. YTD Programs and Events are \$97,969 versus a budget of \$186,459.

Operating income **after** Programs & Events in May was \$20,240 versus a budget of \$7,405. Year to date Operating income **after** Programs and Events was a profit of \$66,406 versus a budgeted loss of <\$5,545>.

The Minority Interest in Mark Twain Medical Center **decreased** by <\$342,649> in May versus a budgeted loss of <\$72,300>, due to losses from the operations of the Medical Center. Year to date, Minority Interest in Mark Twain Medical Center has **decreased** by <\$2,837,242>, which is the District share of the <\$5,674,544> of losses from operations and investments of the medical center. This is a 14% decrease in the District's Minority Interest for the year.

The District's cash and investments balance as of May 31, 2016 is \$1,533,402 as compared to the yearend balance of \$2,386,298; the change is mostly due to the \$903,112 purchase of land for the new Valley Springs clinic location.

"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
MAY 2016**

**MARK TWAIN HEALTH CARE DISTRICT
STATEMENT OF REVENUES AND EXPENSES
MAY 2016**

<u>MAY</u>					<u>Year-to-date</u>					
<u>Actual</u>	<u>Budget</u>	<u>Var %</u>	<u>Last Yr</u>	<u>Var %</u>	<u>Line #</u>	<u>Actual</u>	<u>Budget</u>	<u>Var %</u>	<u>Last Yr</u>	<u>Var %</u>
\$26,837	\$25,837	4%	\$25,837	4%	1	\$292,252	\$284,207	3%	\$284,202	3%
481	481	0%	481	0%	2	5,296	5,296	0%	5,296	0%
17,914	17,937	0%	17,837	0%	3	196,901	197,306	0%	196,052	0%
81,204	70,833	15%	78,260	4%	4	820,647	779,167	5%	786,709	4%
168	917	-82%	606	-72%	5	4,425	10,083	-56%	4,757	-7%
535	104	415%	156	244%	6	2,560	1,146	123%	5,176	-51%
<u>\$127,139</u>	<u>\$116,109</u>	<u>9%</u>	<u>\$123,176</u>	<u>3%</u>		<u>\$1,322,081</u>	<u>\$1,277,205</u>	<u>4%</u>	<u>\$1,282,192</u>	<u>3%</u>
6,632	1,750	279%	1,980	235%	6	28,729	19,250	49%	8,845	225%
1,131	1,075	5%	1,131	0%	7	13,463	11,825	14%	12,444	8%
3,829	2,083	84%	5,684	-33%	8	36,242	22,917	58%	27,629	31%
117	1,000	-88%	140	-17%	9	11,590	11,000	5%	11,268	3%
6,160	6,160	0%	6,160	0%	10	64,680	67,760	-5%	67,760	-5%
8,732	1,667	424%	0	0%	11	111,476	18,333	508%	47,068	137%
6,055	6,237	-3%	6,055	0%	12	66,607	68,605	-3%	71,420	-7%
40,662	49,583	-18%	40,575	0%	13	509,387	545,417	-7%	549,094	-7%
17,937	17,937	0%	17,499	3%	14	197,306	197,306	0%	192,486	3%
6,054	8,879	-32%	8,973	-33%	15	79,539	97,669	-19%	101,113	-21%
0	0	0%	8,001	-100%	16	0	0	0%	20,878	-100%
1,138	833	37%	1,304	-13%	17	10,460	9,167	14%	14,101	-26%
4,949	625	692%	0	0%	18	7,983	6,875	16%	2,838	181%
0	1,250	-100%	310	-100%	19	11,140	13,750	-19%	2,726	309%
1,437	583	146%	706	103%	20	9,104	6,417	42%	13,098	-30%
<u>\$104,833</u>	<u>\$99,662</u>	<u>5%</u>	<u>\$98,517</u>	<u>6%</u>		<u>\$1,157,706</u>	<u>\$1,096,291</u>	<u>6%</u>	<u>\$1,142,769</u>	<u>1%</u>
<u>\$22,307</u>	<u>\$16,447</u>	<u>36%</u>	<u>\$24,659</u>	<u>-10%</u>		<u>\$164,375</u>	<u>\$180,914</u>	<u>-9%</u>	<u>\$139,423</u>	<u>18%</u>
\$0	\$625	-100%	\$0	0%	21	\$9,016	\$6,875	31%	\$4,923	83%
2,066	3,333	-38%	355	482%	22	12,340	36,667	-66%	18,537	-33%
0	0	0%	0	0%	23	195	3,000	-94%	2,456	-92%
0	0	0%	0	0%	24	0	20,000	-100%	20,000	-100%
0	0	0%	0	0%	25	3,831	4,000	-4%	4,134	-7%
0	0	0%	0	0%	26	45,087	40,000	13%	43,328	4%
0	333	-100%	2,500	-100%	27	1,000	3,667	-73%	2,500	-60%
0	1,250	-100%	0	0%	28	24,500	13,750	78%	8,742	180%
0	2,500	-100%	0	0%	29	0	27,500	-100%	0	0%
0	0	0%	0	0%	30	0	20,000	-100%	20,000	-100%
0	1,000	-100%	0	0%	31	2,000	11,000	-82%	0	0%
<u>\$2,066</u>	<u>\$9,042</u>	<u>-77%</u>	<u>\$2,855</u>	<u>-28%</u>		<u>\$97,969</u>	<u>\$186,459</u>	<u>-47%</u>	<u>\$124,620</u>	<u>-21%</u>
<u>\$20,240</u>	<u>\$7,405</u>	<u>173%</u>	<u>\$21,804</u>	<u>-7%</u>		<u>\$66,406</u>	<u>(\$5,545)</u>	<u>-1298%</u>	<u>\$14,803</u>	<u>349%</u>
(\$355,711)	(\$109,718)	224%	\$92,454	-485%	32	(\$2,636,146)	(\$1,477,073)	78%	(\$79,616)	3211%
13,062	37,418	-65%	42,218	-69%	33	(201,126)	411,598	-149%	458,832	-144%
<u>(\$342,649)</u>	<u>(\$72,300)</u>	<u>374%</u>	<u>\$134,672</u>	<u>-354%</u>		<u>(\$2,837,272)</u>	<u>(\$1,065,475)</u>	<u>166%</u>	<u>\$379,216</u>	<u>-848%</u>
<u>(\$322,409)</u>	<u>(\$64,894)</u>	<u>397%</u>	<u>\$156,476</u>	<u>-306%</u>		<u>(\$2,770,866)</u>	<u>(\$1,071,020)</u>	<u>159%</u>	<u>\$394,019</u>	<u>-803%</u>

MARK TWAIN HEALTH CARE DISTRICT
BALANCE SHEET
MAY 2016

ASSETS	MAY 2016	JUNE 2015	LIABILITIES AND NET ASSETS	MAY 2016	JUNE 2015
<u>CURRENT ASSETS</u>			<u>CURRENT LIABILITIES</u>		
Cash and cash equivalents	\$831,551	\$1,377,470	Accounts payable and accrued expenses	\$33,047	\$71,277
Umpqua Investments	701,851	1,008,828	Deferred Rental Revenue	0	0
Investments - CDARS	0	0	Security Deposits	3,275	2,275
Due from Calaveras County	324,400	48,479	Due to MTMC Corporation - rental clearing	113,372	142,375
Security Deposit	0	0	Payroll Liabilities	5,059	1,269
Accrued Interest Receivable	890	890			
Accounts Receivable (net)	0	0			
Prepaid expenses and other	5,134	7,031			
	<hr/>	<hr/>	Total current liabilities	<hr/>	<hr/>
Total current assets	\$1,863,827	\$2,442,698		\$154,753	\$217,196
	<hr/>	<hr/>			
<u>LONG TERM INVESTMENTS</u>					
Minority Interest in MTMC	\$16,991,260	\$19,828,531			
	<hr/>	<hr/>			
Total LT Investments	\$16,991,260	\$19,828,531			
	<hr/>	<hr/>			
<u>PROPERTY, PLANT AND EQUIPMENT</u>					
Land and land improvements	\$1,339,593	\$884,614			
Buildings and improvements	4,570,497	4,570,497			
Construction in Progress (Valley Springs)	220,349	73,199			
Equipment	698,157	698,156			
	<hr/>	<hr/>			
Total gross PPE	\$6,828,595	\$6,226,467			
Accumulated Depreciation	(5,288,305)	(5,209,800)			
	<hr/>	<hr/>			
Net property, plant and equipment	\$1,540,290	\$1,016,667			
	<hr/>	<hr/>			
<u>OTHER ASSETS</u>			<u>NET ASSETS (Fund Balances)</u>		
Capitalized Lease Negotiation	179,417	119,173	Fund balance - District	\$3,474,671	\$3,426,695
Intangible assets	4,401	5,435	Fund balance - Minority Interest in MTMC	19,720,637	19,072,488
	<hr/>	<hr/>	Fund balance - District CY	66,406	47,976
Total other assets	\$183,818	\$124,608	Fund balance - Minority Interest CY	(2,837,272)	648,149
	<hr/>	<hr/>		<hr/>	<hr/>
			Total net assets	\$20,424,442	\$23,195,308
Total assets	<hr/>	<hr/>	Total Liabilities and net assets	<hr/>	<hr/>
	\$20,579,195	\$23,412,504		\$20,579,195	\$23,412,504

**MARK TWAIN HEALTH CARE DISTRICT
ROLLING 12 MONTH
STATEMENT OF REVENUES AND EXPENSES**

	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	TOTAL
Revenue													
Rental revenue	\$25,837	\$25,837	\$25,837	\$25,837	\$25,837	\$26,837	\$28,887	\$26,837	\$26,837	\$26,837	\$26,837		\$292,254
Land rental revenue	481	481	481	481	481	481	481	481	481	481	481		\$5,294
MOB Lease Rent	17,837	17,837	17,914	17,914	17,914	17,914	17,914	17,914	17,914	17,914	17,914		\$196,900
District Tax Revenue	70,833	70,833	70,833	70,833	70,833	70,833	70,833	81,204	81,204	81,204	81,204		\$820,647
Interest/Investment Income	560	609	1,289	979	396	45	15	45	156	126	168		\$4,389
Other Miscellaneous Income	606	(604)	1,198	(30)	(425)	(536)	1,356	6	490	0	535		\$2,596
Total revenue	\$116,154	\$114,992	\$117,552	\$116,014	\$115,037	\$115,575	\$119,486	\$126,486	\$127,083	\$126,563	\$127,139	\$0	\$1,322,081
Expenses													
Payroll Expense	2,909	59	1,702	2,830	1,837	1,541	1,347	3,139	3,419	3,316	6,632		\$28,729
Insurance	1,131	1,131	1,131	1,131	2,150	1,131	1,131	1,131	1,131	1,131	1,131		\$13,462
Legal Fees	0	0	2,728	14,629	0	3,098	0	3,886	4,003	4,068	3,829		\$36,242
Audit/Accounting Fees	0	123	35	10,825	81	35	35	234	0	105	117		\$11,590
Management Consulting Fees	3,080	6,160	6,160	6,160	6,160	6,160	6,160	6,160	6,160	6,160	6,160		\$64,680
Operational Consulting Fees	0	0	17,517	8,701	3,800	23,886	32,127	4,871	4,868	6,974	8,732		\$111,477
MTMC Administrative Services	6,055	6,055	6,055	6,055	6,055	6,055	6,055	6,055	6,055	6,055	6,055		\$66,606
Utilities	40,148	51,481	52,477	46,706	46,377	45,192	45,345	49,055	48,364	43,582	40,662		\$509,387
MOB Rent	17,937	17,937	17,937	17,937	17,937	17,937	17,937	17,937	17,937	17,937	17,937		\$197,306
Depreciation and Amortization	7,488	7,488	7,488	7,488	7,488	7,488	7,488	7,488	7,488	6,093	6,054		\$79,539
Dues and Subscriptions	312	518	833	833	1,138	1,138	1,138	1,138	1,138	1,138	1,138		\$10,461
Travel, Meals and Lodging	1,307	0	575	0	134	124	0	359	0	536	4,949		\$7,983
Community Education & Marketing	1,392	644	1,713	810	1,000	1,496	0	1,972	105	2,010	0		\$11,141
Other Miscellaneous Expenses	65	675	255	360	200	722	1,010	2,016	1,207	1,156	1,437		\$9,103
Total expenses	\$81,824	\$92,270	\$116,608	\$124,464	\$94,356	\$116,002	\$119,773	\$105,440	\$101,875	\$100,261	\$104,833	\$0	\$1,157,707
Operating Income (Loss) Before Programs & Events	\$34,330	\$22,722	\$944	(\$8,450)	\$20,681	(\$427)	(\$286)	\$21,046	\$25,208	\$26,302	\$22,306	\$0	\$164,374
Programs & Events													
Pink in the Night	\$0	\$5,831	\$0	\$3,185	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$9,016
Health Fairs	0	0	0	4,308	500	0	0	3,642	0	1,824	2,066		\$12,340
Health Education Forum	0	195	0	0	0	0	0	0	0	0	0		\$195
Respite Care Program	0	0	0	0	0	0	0	0	0	0	0		\$0
Technology for Students	0	0	0	0	0	3,831	0	0	0	0	0		\$3,831
Golden Health Awards	0	0	0	1,570	1,454	1,021	574	40,269	0	199	0		\$45,087
Foundation Sponsorships	0	0	0	0	0	0	1,000	0	0	0	0		\$1,000
Community Sponsorships	0	0	1,000	16,250	0	4,000	2,000	0	1,250	0	0		\$24,500
Outpatient Telehealth	0	0	0	0	0	0	0	0	0	0	0		\$0
Chronic Disease Program	0	0	0	0	0	0	0	0	0	0	0		\$0
Miscellaneous	0	0	0	0	0	0	0	0	2,000	0	0		\$2,000
Total Programs & Events	\$0	\$6,026	\$1,000	\$25,313	\$1,954	\$8,853	\$3,574	\$43,910	\$3,250	\$2,023	\$2,066	\$0	\$97,970
Operating Income (Loss) After Programs & Events	\$34,330	\$16,696	(\$56)	(\$33,763)	\$18,727	(\$9,280)	(\$3,861)	(\$22,864)	\$21,958	\$24,279	\$20,240	\$0	\$66,404
Other Income/Expense													
Minority Interest in MTMC Operations	(\$176,386)	(\$142,817)	(\$493,392)	(\$148,278)	(\$624,141)	(\$172,245)	(\$256,362)	\$83,102	\$81,752	(\$431,669)	(\$355,711)		(\$2,636,146)
Minority Interest in MTMC Investments	(11,499)	(199,099)	(190,991)	184,836	47,388	(98,624)	(210,054)	(80,937)	187,560	157,233	13,062		(\$201,125)
Total Other Income/Expense	(\$187,885)	(\$341,916)	(\$684,383)	\$36,558	(\$576,754)	(\$270,869)	(\$466,415)	\$2,166	\$269,312	(\$274,436)	(\$342,649)	\$0	(\$2,837,271)
Net Income (loss)	(\$153,555)	(\$325,220)	(\$684,439)	\$2,794	(\$558,027)	(\$280,149)	(\$470,276)	(\$20,699)	\$291,270	(\$250,157)	(\$322,409)	\$0	(\$2,770,867)

**MARK TWAIN HEALTH CARE DISTRICT
ROLLING 12 MONTH BALANCE SHEET**

ASSETS	July 2015	August 2015	September 2015	October 2015	November 2015	December 2015	January 2016	February 2016	March 2016	April 2016	May 2016	June 2016
<u>CURRENT ASSETS</u>												
Cash and cash equivalents	\$1,348,744	\$1,328,961	\$1,197,672	\$260,523	\$215,012	\$118,474	\$54,343	\$712,232	\$566,629	\$959,648	\$831,551	
Umpqua Investments	1,009,679	1,009,354	1,011,518	1,012,170	1,012,050	1,011,515	1,012,871	700,862	701,353	701,316	701,851	
Investments - CDARS	0	0	0	0	0	0	0	0	0	0	0	
Due from Calaveras County	119,312	141,666	212,499	283,332	354,165	424,998	495,831	80,788	161,992	243,196	324,400	
Security Deposit	0	0	0	0	0	0	0	0	0	0	0	
Accrued Interest Receivable	890	890	891	891	890	890	890	890	890	890	890	
Accounts Receivable (net)	3,336	0	0	3,336	0	3,336	3,336	0	0	0	0	
Prepaid expenses and other	5,587	4,143	12,179	10,214	7,946	16,478	14,209	11,940	9,671	7,403	5,134	
Total current assets	\$2,487,549	\$2,485,014	\$2,434,759	\$1,570,466	\$1,590,063	\$1,575,691	\$1,581,480	\$1,506,712	\$1,440,535	\$1,912,453	\$1,863,827	\$0
Minority Interest in MTMC	\$19,640,646	\$19,298,731	\$18,614,348	\$18,650,906	\$18,074,152	\$17,773,580	\$17,336,868	\$17,339,033	\$17,608,345	\$17,333,909	\$16,991,260	
<u>PROPERTY, PLANT AND EQUIPMENT</u>												
Land and land improvements	\$884,614	\$884,614	\$884,614	\$1,787,726	\$1,787,726	\$1,787,726	\$1,787,726	\$1,787,726	\$1,787,726	\$1,339,593	\$1,339,593	
Buildings and improvements	4,570,496	4,570,496	4,570,496	4,570,497	4,570,497	4,570,497	4,570,497	4,570,497	4,570,497	4,570,497	4,570,497	
Construction in Progress (Valley Springs)	76,745	86,555	102,235	61,130	62,851	69,811	69,811	115,696	162,839	202,099	220,349	
Equipment	698,157	698,157	698,157	698,157	698,157	698,156	698,157	698,157	698,157	698,157	698,157	
Total gross PPE	\$6,230,011	\$6,239,821	\$6,255,501	\$7,117,509	\$7,119,230	\$7,126,190	\$7,126,190	\$7,172,075	\$7,219,219	\$6,810,346	\$6,828,596	\$0
Accumulated Depreciation	(5,217,194)	(5,224,588)	(5,231,982)	(5,239,376)	(5,246,770)	(5,254,164)	(5,261,558)	(5,268,952)	(5,276,346)	(5,282,345)	(5,288,305)	
Net property, plant and equipment	\$1,012,818	\$1,015,233	\$1,023,519	\$1,878,133	\$1,872,460	\$1,872,026	\$1,864,632	\$1,903,123	\$1,942,873	\$1,528,001	\$1,540,290	\$0
<u>OTHER ASSETS</u>												
Capitalized Lease Negotiation	120,493	123,133	131,125	136,615	139,255	149,596	152,236	155,703	158,759	163,160	179,417	
Intangible assets	5,342	5,247	5,153	5,059	4,965	4,871	4,777	4,683	4,589	4,495	4,401	
Total other assets	\$125,835	\$128,380	\$136,278	\$141,674	\$144,220	\$154,467	\$157,013	\$160,386	\$163,348	\$167,655	\$183,818	\$0
Total assets	\$23,266,848	\$22,927,359	\$22,208,904	\$22,241,178	\$21,680,895	\$21,375,763	\$20,939,993	\$20,909,254	\$21,155,100	\$20,942,018	\$20,579,195	\$0
<u>LIABILITIES AND NET ASSETS</u>												
<u>CURRENT LIABILITIES</u>												
Accounts payable and accrued expenses	\$43,774	\$33,046	\$39,102	\$33,047	\$33,047	\$39,102	\$45,157	\$39,102	\$33,047	\$33,047	\$33,047	
Deferred Rental Revenue	37,700	37,778	0	37,778	37,778	37,778	37,778	37,778	0	37,778	0	
Security Deposits	2,275	2,275	2,275	2,275	2,275	3,275	3,275	3,275	3,275	3,275	3,275	
Due to MTMC Corporation - rental clearing	139,738	137,102	134,465	131,828	129,192	126,555	123,919	121,282	118,646	116,009	113,372	
Payroll Liabilities	1,606	625	968	1,362	1,742	2,045	2,334	2,079	3,126	5,059	5,059	
Total current liabilities	\$225,094	\$210,825	\$176,809	\$206,290	\$204,033	\$208,755	\$212,462	\$203,516	\$158,094	\$195,168	\$154,753	\$0
<u>NET ASSETS (Fund Balances)</u>												
Fund balance - District	\$3,474,671	\$3,474,671	\$3,474,671	\$3,474,671	\$3,474,671	\$3,474,671	\$3,474,671	\$3,474,671	\$3,474,671	\$3,474,671	\$3,474,671	
Fund balance - Minority Interest in MTMC	19,720,638	19,720,638	19,720,637	19,720,637	19,720,637	19,720,637	19,720,637	19,720,637	19,720,637	19,720,637	19,720,637	
Fund balance - District CY	34,330	51,026	50,970	17,205	35,932	26,652	23,886	(72)	21,886	46,165	66,406	
Fund balance - Minority Interest CY	(187,885)	(529,802)	(1,214,183)	(1,177,626)	(1,754,379)	(2,054,952)	(2,491,664)	(2,489,498)	(2,220,188)	(2,494,623)	(2,837,272)	
Total net assets	\$23,041,754	\$22,716,534	\$22,032,094	\$22,034,888	\$21,476,861	\$21,167,008	\$20,727,530	\$20,705,738	\$20,997,006	\$20,746,850	\$20,424,442	\$0
Total Liabilities and net assets	\$23,266,848	\$22,927,359	\$22,208,904	\$22,241,178	\$21,680,895	\$21,375,763	\$20,939,993	\$20,909,254	\$21,155,100	\$20,942,018	\$20,579,195	\$0

Mark Twain Health Care District Operating Budget

Mark Twain Health Care District
Budget FY 2016

	2015-2016 BUDGET											
	Jul '15	Aug '15	Sep '15	Oct '15	Nov '15	Dec '15	Jan '16	Feb '16	Mar '16	Apr '16	May '16	Jun '16
thru June 2016												
Ordinary Income/Expense												
Income												
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	215,243	17,937	17,937	17,937	17,937	17,937	17,937	17,937	17,937	17,937	17,937	17,937
560.10 - District Tax Revenue	850,000	70,833	70,833	70,833	70,833	70,833	70,833	70,833	70,833	70,833	70,833	70,833
570.10 - Interest Income	11,000	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
Total Income	1,393,314	116,110	116,110	116,110	116,110	116,110	116,110	116,110	116,110	116,110	116,110	116,110
Expense												
66000 - Payroll Expense	21,000	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750
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	25,000	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083
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
720.64 - Accounting Services	74,842	6,237	6,237	6,237	6,237	6,237	6,237	6,237	6,237	6,237	6,237	6,237
730.00 - Utilities	595,000	49,583	49,583	49,583	49,583	49,583	49,583	49,583	49,583	49,583	49,583	49,583
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	1,250
734.00 - MOB Rent	215,243	17,937	17,937	17,937	17,937	17,937	17,937	17,937	17,937	17,937	17,937	17,937
735.00 - Valley Springs Payment	-	0	0	0	0	0	0	0	0	0	0	0
740.86 - Dues and Subscriptions	10,000	833	833	833	833	833	833	833	833	833	833	833
740.88 - Travel, Meals & Lodging	7,500	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
Total Operating Expense	1,089,405	90,784	90,784	90,784	90,784	90,784	90,784	90,784	90,784	90,784	90,784	90,784
Operating Income Before Programs & Events	303,909	25,326	25,326	25,326	25,326	25,326	25,326	25,326	25,326	25,326	25,326	25,326
716.00 - Programs and Events												
716.01 - Pink in the Night	7,500	625	625	625	625	625	625	625	625	625	625	625
716.02 - Health Fair	40,000	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333
716.03 - Health Education Forum	3,000	0	1,500	0	0	0	1,500	0	0	0	0	0
716.07 - Chronic Disease Program	20,000	0	10,000	0	0	0	10,000	0	0	0	0	0
716.08 - Respite Care Program	20,000	0	0	0	0	0	20,000	0	0	0	0	0
716.09 - Technology for Students	4,000	0	0	2,000	2,000	0	0	0	0	0	0	0
716.10 - Miscellaneous	12,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
716.12 - Golden Health Awards	40,000	0	0	0	0	0	10,000	30,000	0	0	0	0
716.13 - Foundation Sponsorships	4,000	333	333	333	333	333	333	333	333	333	333	333
716.14 - Community Sponsorships	15,000	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250
716.15 - 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
Total Programs & Events	195,500	9,042	20,542	11,042	11,042	9,042	9,042	50,542	39,042	9,042	9,042	9,042
Operating Income After Programs & Events	108,409	16,284	4,784	14,284	14,284	16,284	16,284	(25,216)	(13,716)	16,284	16,284	16,284
735.00 - Depreciation & Amortization	106,548	8,879	8,879	8,879	8,879	8,879	8,879	8,879	8,879	8,879	8,879	8,879
TOTAL OPERATING INCOME	1,861	7,405	(4,095)	5,405	5,405	7,405	7,405	(34,095)	(22,595)	7,405	7,405	7,405

Mark Twain Healthcare District
Cash Flow Statement
May 2016 & YTD FY16

	May	YTD
<u>CASH RECEIVED</u>		
Total Income	\$ 127,139	\$ 1,194,978
Non Cash Items affecting Income		
Tax accrual	\$ (81,204)	\$ (609,760)
Rental Clearing	(2,637)	(26,366)
Umpqua (gain) loss	(535)	
Valley Springs Rental	-	(751)
Total Items affecting Income	<u>\$ (84,376)</u>	<u>\$ (636,877)</u>
Cash Items not in Income		
Property Tax pymt		\$ 415,043
Umpqua Investments		307,966
Rental Income - VS	-	1,000
Rebate	226	
Sale of Angels Camp	-	448,162
Deferred Revenue	(37,778)	37,778
Receivables		503
Total Items not in Income	<u>\$ (37,552)</u>	<u>\$ 1,210,452</u>
Cash Received in Month/YTD	<u>\$ 5,212</u>	<u>\$ 1,768,553</u>
<u>CASH PAID OUT</u>		
Total Expenses	\$ 106,899	\$ 1,148,776
Non Cash Items affecting Expense		
Depreciation	\$ (6,054)	\$ (73,485)
Payroll liab		(2,775)
VS Rtn check/Fee		
Total Items affecting Expense	<u>\$ (6,054)</u>	<u>\$ (76,260)</u>
Cash Items not in Expense		
Prepays	\$ (2,269)	\$ (372)
Accounts Payable	226	38,231
Fixed Assets	-	-
Lease Negotiation	16,256	43,987
CIP - Valley Springs	18,250	128,900
Land		903,112
Total Items not in Expense	<u>\$ 32,464</u>	<u>\$ 1,113,857</u>
Cash Paid Out in Month/YTD	<u>\$ 133,309</u>	<u>\$ 2,186,374</u>
NET CHANGE IN CASH BALANCE	<u>\$ (128,097)</u>	<u>\$ (417,821)</u>

* Ties out to Check Register

Mark Twain Healthcare District
 Simplified Cash Flow
 May 2016

CASH RECEIVED

Mark Twain Medical Center	\$	-
Stockton Cardiology		3,336
Mark Twain Medical Center		
Rental Income - Valley Springs		1,000
Jake Koplen		481
Calaveras County		-
Umpqua Bank		168
rebate from AT& T		226
Prepaid Rent Revenue		
Total Cash Received in Month	<u>\$</u>	<u>5,211</u>

Comment

Hospital Lease Agreement
 MOB rental suite 101 2 mos
 MOB rental suites 102,103,104,105
 current mo.
 Land Lease - parcel #5
 First apportionment of 55% due in Feb
 Money Market interest/Investments
 sale of land to MTMC
 Received in April for May

CASH PAID OUT

IRS/EDD payments		3,034
Check Register	<u>\$</u>	<u>130,274</u>
NET CHANGE IN CASH BALANCE	<u>\$</u>	<u>(128,097)</u>

See check register for detail

**Mark Twain Health Care District
List of Renters and Leases
May 31, 2016**

7/21/2016

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
					First Floor	704 Mountain Ranch Rd, Building E								
Medical Office Building Subleases														
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 5/2016
Specialty Clinic - GI	9/1/2012	9/1/2012	5 years	9/1/2017	102	see above	Y	Office	\$ 2,688.67	2.11	\$ 552.50	\$ 3,241.17	1,276	Current thru 5/2016
San Andreas FMC	9/22/2008	1/1/2009	5 years	7/1/2019	103/104	see above	Y	Clinic	\$ 7,026.63	3.05	*	\$ 7,026.63	2,304	Current thru 5/2016
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 5/2016
Total MOB lease income									\$ 16,256.65		\$ 1,657.50	\$ 17,914.15	6,500	
Hospital Lease Agreement w/ Corporation														
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		
Office Lease														
San Andreas Medical and Professional Offices (Diede)	3/1/2007	3/1/2007	20 years	2/28/2027	First Floor	704 Mountain Ranch Rd, Building E	N	Office	\$ 15,043.54		\$ 2,893.39	\$ 17,936.93	6,500	Rent increases 3% each year.
Land Lease														
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.
											* CAM charges included in rent			

Mark Twain Healthcare District Check Register

May 2016

Date	Num	Name	Memo	Clr	Split	Amount
05/02/2016	13503	San Andreas Sanitary District		√	730.79 · Water/Sewer	(5,357.72)
05/02/2016	13505	San Andreas Medical & Professional Office		√	-SPLIT-	(17,936.93)
05/09/2016	13506	Calaveras First	VOID:	√	731 · Community Education & Marketing	0.00
05/09/2016	13507	Productivity Plus Systems		√	-SPLIT-	(4,400.00)
05/09/2016	13508	The Valley Springs News	Payment on Invoice 11805	√	716.02 · Health Fair	(355.00)
05/09/2016	13509	Hicks, Gary	Jan2016 - Feb2016	√	715.26 · Operational Consulting	(5,581.85)
05/09/2016	13510	Calaveras Telephone		√	730.85 · Telephone	(406.68)
05/09/2016	13511	AT&T OneNet		√	730.85 · Telephone	(1,144.00)
05/09/2016	13512	Amerigas		√	-SPLIT-	(264.32)
05/09/2016	13513	CPPA		√	730.77 · Electricity	(22,398.51)
05/09/2016	13514	City of Angels		√	730.79 · Water/Sewer	(170.40)
05/09/2016	13515	J.S. West		√	730.78 · Natural Gas	(291.85)
05/09/2016	13516	PG&E 89195984003 #B1		√	-SPLIT-	(398.68)
05/09/2016	13517	PG&E 39918320076		√	-SPLIT-	(185.02)
05/09/2016	13518	PG&E 71068388090 MOB Condo		√	-SPLIT-	(335.42)
05/09/2016	13519	PG&E VS 46578486352 Clinic Ste 10		√	730.77 · Electricity	(164.94)
05/09/2016	13520	PG&E 46995152991 VS Clinic Ste 9		√	730.77 · Electricity	(275.39)
05/09/2016	13521	PG&E 74021406306 SAFMC		√	730.77 · Electricity	(585.62)
05/09/2016	13522	PG&E 2306121143-1 ortho		√	730.77 · Electricity	(505.12)
05/09/2016	13523	AT&T 457-7		√	730.85 · Telephone	(4.70)
05/09/2016	13524	AT&T 754-9362		√	730.85 · Telephone	(534.56)
05/10/2016	13525	The Union Democrat		√	716.02 · Health Fair	(588.00)
05/10/2016	13526	Tribble and Ayala		√	715.22 · Accounting Fees	(116.50)
05/10/2016	13527	Level One Web Design		√	740.90 · Other Miscellaneous Expenses	(237.50)
05/10/2016	13528	Aspen Street Architects		√	-SPLIT-	(18,250.06)
05/10/2016	13529	The Valley Springs News	Payment on Invoice 11805	√	716.02 · Health Fair	(365.00)
05/10/2016	13530	Mark Twain Medical Center Healthcare Corp			720.64 · Administrative Services	(6,055.16)
05/18/2016	13531	PG&E 42630399709 Hospital		√	730.78 · Natural Gas	(5,765.70)
05/18/2016	13532	Campora Propane	Acct # 502288	√	730.78 · Natural Gas	(43.11)
05/18/2016	13533	Columbia Communications, Inc.		√	730.85 · Telephone	(645.00)
05/18/2016	13534	AT&T 0518795579001		√	-SPLIT-	(28.23)
05/18/2016	13535	Productivity Plus Systems		√	-SPLIT-	(4,400.00)
05/18/2016	13536	Lin Reed		√	740.88 · Travel, Meals & Lodging	(1,913.26)
05/24/2016	13537	Lin Reed		√	740.88 · Travel, Meals & Lodging	(529.03)

Mark Twain Healthcare District
Check Register
May 2016

05/25/2016	13538	Randy Smart			740.88 · Travel, Meals & Lodging	(1,355.00)
05/25/2016	13539	Quorum Health Resources			740.88 · Travel, Meals & Lodging	(1,152.00)
05/25/2016	13540	Calaveras First			716.02 · Health Fair	(758.47)
05/25/2016	13541	La Contenta Plaza			730.79 · Water/Sewer	(1,082.39)
05/25/2016	13542	Mosbaugh Properties, Inc.			-SPLIT-	(300.78)
05/25/2016	13543	Cardmember Service			740.87 · Outside Training	(800.00)
05/25/2016	13544	Meyers Nave			-SPLIT-	(17,445.82)
05/25/2016	13545	Level One Web Design			740.90 · Other Miscellaneous Expenses	(399.00)
05/25/2016	13546	GO-Team Consulting, LLC	Invoice MT-SMCR-06, MT-EXP-02		715.26 · Operational Consulting	(3,150.00)
05/02/2016	130	Peggy Stout	period ending 4-31-16	√	169 · Payroll Clearing	(1,014.63)
05/02/2016	131	Peggy Stout	period ending 5-15-16	√	169 · Payroll Clearing	(1,456.61)
05/02/2016	132	Peggy Stout	period ending 5-31-16	√	169 · Payroll Clearing	(1,126.41)

(130,274.37)