



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 2016 Financial Results

Date: April 19, 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 \$21,046 as compared to the budgeted operating income of \$16,447. For the month of February total revenues were above budget due to an adjustment to property tax revenue based on the first apportionment.

Total expenses **before** Programs & Events were 6% **over** budget for the month due to higher than expected consulting costs and payroll taxes. Year to date, utility costs are 66% of District tax revenue.

Programs and Events expenses in February were \$43,910 versus a budget of \$39,042. YTD Programs and Events are \$90,630 versus a budget of \$159,334.

Operating income **after** Programs & Events in January was <\$22,864> versus a budget of <\$22,595>. Year to date Operating income **after** Programs and Events was <\$72> versus a budget of <\$18,762>.

The Minority Interest in Mark Twain Medical Center **increased** by \$2,166 in February versus a budgeted loss of <\$27,939>, due to profits from the operation of the Medical Center offset by losses from the investment portfolio. Year to date, Minority Interest in Mark Twain Medical Center has **decreased** by <\$2,489,498> due to losses from operations and investments.

The District's cash and investments balance as of February 29, 2016 is \$1,413,094 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.

As mentioned last month, the issue with the Heart Center license is still pending resolution. Currently there is more than \$900,000 in gross charges that have not yet been billed, however approximately \$300,000 of charges have been processed to avoid untimely billing deadlines.

“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”.

DRAFT

**MARK TWAIN HEALTH CARE DISTRICT
FEBRUARY 2016**

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

FEBRUARY					Year-to-date					
<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	\$211,743	\$206,696	2%	\$206,693	2%
481	481	0%	481	0%	2	3,851	3,851	0%	3,851	0%
17,914	17,937	0%	17,837	0%	3	143,158	143,495	0%	142,542	0%
81,204	70,833	15%	78,260	4%	4	577,035	566,667	2%	551,929	5%
45	917	-95%	63	-29%	5	3,938	7,333	-46%	1,415	178%
6	104	-95%	(1,158)	-100%	6	1,571	833	89%	5,766	-73%
<u>\$126,486</u>	<u>\$116,109</u>	<u>9%</u>	<u>\$121,319</u>	<u>4%</u>		<u>\$941,296</u>	<u>\$928,875</u>	<u>1%</u>	<u>\$912,195</u>	<u>3%</u>
3,139	1,750	79%	2,032	54%	6	15,362	14,000	10%	2,913	427%
1,131	1,075	5%	1,131	0%	7	10,069	8,600	17%	9,050	11%
3,886	2,083	87%	5,829	-33%	8	24,341	16,667	46%	15,319	59%
234	1,000	-77%	93	151%	9	11,368	8,000	42%	10,883	4%
6,160	6,160	0%	6,160	0%	10	46,200	49,280	-6%	49,280	-6%
4,871	1,667	192%	0	0%	11	90,903	13,333	582%	46,142	97%
6,055	6,237	-3%	6,055	0%	12	48,441	49,895	-3%	53,255	-9%
49,055	49,583	-1%	42,444	16%	13	376,779	396,667	-5%	432,578	-13%
17,937	17,937	0%	17,499	3%	14	143,495	143,495	0%	139,990	3%
7,488	8,879	-16%	8,973	-17%	15	59,904	71,032	-16%	74,194	-19%
1,138	833	37%	1,280	-11%	16	7,048	6,667	6%	10,238	-31%
359	625	-43%	998	-64%	17	2,498	5,000	-50%	2,838	-12%
1,972	1,250	58%	1,000	97%	18	9,026	1,000	803%	1,417	537%
2,016	583	246%	2,327	-13%	19	5,304	4,667	14%	7,075	-25%
<u>\$105,440</u>	<u>\$99,662</u>	<u>6%</u>	<u>\$95,822</u>	<u>10%</u>		<u>\$850,738</u>	<u>\$788,303</u>	<u>8%</u>	<u>\$855,170</u>	<u>-1%</u>
\$21,046	\$16,447	28%	\$25,497	-17%		\$90,558	\$140,572	-36%	\$57,025	59%
\$0	\$625	-100%	\$0	0%	20	\$9,016	\$5,000	80%	\$4,923	83%
3,642	3,333	9%	0	0%	21	8,450	26,667	-68%	0	0%
0	0	0%	0	0%	22	195	3,000	-94%	2,456	-92%
0	0	0%	0	0%	23	0	20,000	-100%	0	0%
0	0	0%	0	0%	24	3,831	4,000	-4%	4,134	-7%
40,269	30,000	34%	41,694	-3%	25	44,888	40,000	12%	42,752	5%
0	333	-100%	0	0%	26	1,000	2,667	-63%	0	0%
0	1,250	-100%	2,000	-100%	27	23,250	10,000	133%	2,250	933%
0	2,500	-100%	0	0%	28	0	20,000	-100%	0	0%
0	0	0%	0	0%	29	0	20,000	-100%	0	0%
0	1,000	-100%	0	0%	30	0	8,000	-100%	0	0%
<u>\$43,910</u>	<u>\$39,042</u>	<u>12%</u>	<u>\$43,694</u>	<u>0%</u>		<u>\$90,630</u>	<u>\$159,334</u>	<u>-43%</u>	<u>\$56,516</u>	<u>60%</u>
(\$22,864)	(\$22,595)	1%	(\$18,197)	26%		(\$72)	(\$18,762)	-100%	\$509	-114%
\$83,102	(\$65,357)	-227%	(\$250,938)	-133%	31	(\$1,930,519)	(\$1,238,992)	56%	(\$190,814)	912%
(80,937)	37,418	-316%	179,620	-145%	32	(558,980)	299,344	-287%	268,067	-309%
<u>\$2,166</u>	<u>(\$27,939)</u>	<u>-108%</u>	<u>(\$71,319)</u>	<u>-103%</u>		<u>(\$2,489,498)</u>	<u>(\$939,648)</u>	<u>165%</u>	<u>\$77,253</u>	<u>-3323%</u>
(\$20,699)	(\$50,533)	-59%	(\$89,515)	-77%		(\$2,489,570)	(\$958,410)	160%	\$77,762	-3302%

MARK TWAIN HEALTH CARE DISTRICT
BALANCE SHEET
FEBRUARY 2016

ASSETS	FEBRUARY 2016	JUNE 2015	LIABILITIES AND NET ASSETS	FEBRUARY 2015	JUNE 2015
<u>CURRENT ASSETS</u>			<u>CURRENT LIABILITIES</u>		
Cash and cash equivalents	\$712,232	\$1,377,470	Accounts payable and accrued expenses	\$39,102	\$71,277
Umpqua Investments	700,862	1,008,828	Deferred Rental Revenue	37,778	0
Investments - CDARS	0	0	Security Deposits	3,275	2,275
Due from Calaveras County	80,788	48,479	Due to MTMC Corporation - rental clearing	121,282	142,375
Security Deposit	0	0	Payroll Liabilities	2,079	1,269
Accrued Interest Receivable	890	890			
Accounts Receivable (net)	0	0			
Prepaid expenses and other	11,940	7,031			
	<hr/>	<hr/>	Total current liabilities	<hr/>	<hr/>
Total current assets	\$1,506,712	\$2,442,698		\$203,516	\$217,196
	<hr/>	<hr/>			
<u>LONG TERM INVESTMENTS</u>					
Minority Interest in MTMC	\$17,339,033	\$19,828,531			
	<hr/>	<hr/>			
Total LT Investments	\$17,339,033	\$19,828,531			
	<hr/>	<hr/>			
<u>PROPERTY, PLANT AND EQUIPMENT</u>					
Land and land improvements	\$1,787,726	\$884,614			
Buildings and improvements	4,570,497	4,570,497			
Construction in Progress (Valley Springs)	115,696	73,199			
Equipment	698,157	698,156			
	<hr/>	<hr/>			
Total gross PPE	\$7,172,075	\$6,226,467			
Accumulated Depreciation	(5,268,952)	(5,209,800)			
	<hr/>	<hr/>			
Net property, plant and equipment	\$1,903,123	\$1,016,667			
	<hr/>	<hr/>			
<u>OTHER ASSETS</u>			<u>NET ASSETS (Fund Balances)</u>		
Capitalized Lease Negotiation	155,703	119,173	Fund balance - District	\$3,474,671	\$3,426,695
Intangible assets	4,683	5,435	Fund balance - Minority Interest in MTMC	19,720,637	19,072,488
	<hr/>	<hr/>	Fund balance - District CY	(72)	47,976
Total other assets	\$160,386	\$124,608	Fund balance - Minority Interest CY	(2,489,498)	648,149
	<hr/>	<hr/>		<hr/>	<hr/>
			Total net assets	\$20,705,738	\$23,195,308
Total assets	<hr/>	<hr/>	Total Liabilities and net assets	<hr/>	<hr/>
	\$20,909,254	\$23,412,504		\$20,909,254	\$23,412,504

Mark Twain Health Care District Operating Budget

Mark Twain Health Care District
Budget FY 2016

	2015-2016 BUDGET thru June 2016	Jul '15	Aug '15	Sep '15	Oct '15	Nov '15	Dec '15	Jan '16	Feb '16	Mar '16	Apr '16	May '16	Jun '16
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	25,837
550.20 - Land Rental Revenue	5,777	481	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	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	70,833
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
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	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	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	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	2,500
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 - 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	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	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	833
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	17,937
735.00 - Valley Springs Payment	-	0	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	1,250
740.88 - Travel, Meals & Lodging	7,500	625	625	625	625	625	625	625	625	625	625	625	837
740.00 - Miscellaneous	7,000	583	583	583	583	583	583	583	583	583	583	583	683
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	91,512
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	24,597
716.00 - Programs and Events													
716.01 - Pink in the Night	7,500	625	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	3,333
716.03 - Health Education Forum	3,000	0	1,500	0	0	0	0	1,500	0	0	0	0	0
716.07 - Chronic Disease Program	20,000	0	10,000	0	0	0	0	10,000	0	0	0	0	0
716.08 - Respite Care Program	20,000	0	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	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	1,000
716.12 - Golden Health Awards	40,000	0	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	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	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	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	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	15,556
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	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	6,677

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

	February	YTD
<u>CASH RECEIVED</u>		
Total Income	\$ 126,486	\$ 941,296
Non Cash Items affecting Income		
Tax accrual	\$ -	\$ (447,352)
Rental Clearing	(2,637)	(21,093)
Umpqua (gain) loss	-	(4,042)
Deferred Revenue	-	37,778
	-	-
Total Items affecting Income	<u>\$ (2,637)</u>	<u>\$ (434,709)</u>
Cash Items not in Income		
Property Tax pymt	\$ 415,043	\$ 415,043
Umpqua Investments	312,008	312,008
Rental Income - VS	-	(10)
Receivables	3,336	-
Total Items not in Income	<u>\$ 730,387</u>	<u>\$ 727,041</u>
Cash Received in Month/YTD	<u>\$ 854,237</u>	<u>\$ 1,233,628</u>
<u>CASH PAID OUT</u>		
Total Expenses	\$ 149,351	\$ 941,368
Non Cash Items affecting Expense		
Depreciation	\$ (7,488)	\$ (59,904)
Payroll liab	255	(810)
VS Rtn check/Fee	-	(1,010)
Total Items affecting Expense	<u>\$ (7,233)</u>	<u>\$ (61,724)</u>
Cash Items not in Expense		
Prepays	\$ (2,269)	\$ 4,909
Accounts Payable	6,055	32,175
Fixed Assets	-	-
Lease Negotiation	3,467	36,529
VS Land Costs	45,885	42,496
Land		903,112
Total Items not in Expense	<u>\$ 53,138</u>	<u>\$ 1,019,222</u>
Cash Paid Out in Month/YTD	<u>\$ 195,255</u>	<u>\$ 1,898,866</u>
NET CHANGE IN CASH BALANCE	<u>\$ 658,982</u>	<u>\$ (665,238)</u>

* Ties out to Check Register

Mark Twain Healthcare District
Simplified Cash Flow
Feb-16

CASH RECEIVED

Mark Twain Medical Center	\$	-
Stockton Cardiology		6,672
Mark Twain Medical Center		-
Rental Income - Valley Springs		1,000
Jake Koplen		481
Calaveras County		496,247
Umpqua Bank		312,059
Prepaid Rent Revenue		37,778
Total Cash Received in Month	\$	<u>854,237</u>

Comment

Hospital Lease Agreement
MOB rental suite 101 2 mos
MOB rental suites 102,103,104,105
rtn check (prior mo.) + fee + current mo.
Land Lease - parcel #5
First apportionment of 55% due in Feb
Money Market interest/Investments
Received in February for March

CASH PAID OUT

IRS/EDD payments		-
Check Register	\$	<u>195,255</u>
NET CHANGE IN CASH BALANCE	\$	<u>658,982</u>

See check register for detail

**Mark Twain Health Care District
List of Renters and Leases
February 29, 2016**

4/12/2016

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 2/2016
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 2/2016
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 2/2016
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 2/2016
Total MOB lease income									<u>\$ 16,256.65</u>		<u>\$ 1,657.50</u>	<u>\$ 17,914.15</u>	<u>6,500</u>	
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	<u>\$ 23,200.00</u>		NA	<u>\$ 23,200.00</u>		
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	<u>\$ 15,043.54</u>		<u>\$ 2,893.39</u>	<u>\$ 17,936.93</u>	<u>6,500</u>	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
February 2016

Type	Date	Num	Name	Memo	Clr	Split	Amount
Check	02/02/2016	13354	Productivity Plus Systems		√	-SPLIT-	(4,400.00)
Check	02/03/2016	13355	CPUD		√	-SPLIT-	(1,291.12)
Check	02/03/2016	13356	AT&T 795-2997749		√	730.85 · Telephone	(87.95)
Check	02/03/2016	13358	Mosbaugh Properties, Inc.		√	-SPLIT-	(1,574.33)
Check	02/03/2016	13359	Calaveras First		√	-SPLIT-	(1,455.17)
Check	02/03/2016	13360	Gateway Press		√	716.12 · Golden Health Awards	(817.00)
Check	02/03/2016	13361	Meyers Nave		√	-SPLIT-	(4,712.59)
Check	02/03/2016	13362	Aspen Street Architects		√	-SPLIT-	(12,369.71)
Check	02/03/2016	13363	Donna Koplen		√	-SPLIT-	(3,083.40)
Check	02/03/2016	13364	La Contenta Plaza		√	-SPLIT-	(1,326.14)
Check	02/03/2016	13365	San Andreas Sanitary District		√	730.79 · Water/Sewer	(5,357.72)
Check	02/03/2016	13366	Van Lieshout, Patrick		√	152.92 · CIP - VS Clinc Land Costs	(11,520.00)
Check	02/03/2016	13367	Kittelson & Associates		√	152.92 · CIP - VS Clinc Land Costs	(9,122.75)
Check	02/03/2016	13368	City of Angels		√	730.79 · Water/Sewer	(170.40)
Check	02/03/2016	13369	PG&E VS 46578486352 Clinic Ste 10		√	730.77 · Electricity	(135.85)
Check	02/03/2016	13370	PG&E 46995152991 VS Clinic Ste 9		√	730.77 · Electricity	(192.39)
Check	02/03/2016	13371	San Andreas Medical & Professional Office		√	-SPLIT-	(17,936.93)
Check	02/03/2016	13372	The Valley Springs News	Payment on Invoice 7384	√	731 · Community Education & Marketing	(1,070.00)
Check	02/03/2016	13373	Calaveras Telephone		√	730.85 · Telephone	(406.98)
Check	02/03/2016	13374	Columbia Communications, Inc.		√	730.85 · Telephone	(645.00)
Check	02/03/2016	13375	PG&E 74021406306 SAFMC		√	730.77 · Electricity	(618.11)
Check	02/03/2016	13376	Dr. Randall Smart	624 x .575 = 358.80	*	740.88 · Travel, Meals & Lodging	(358.80)
Check	02/04/2016	13377	Common Ground Senior Services	Golden Health Awards recipient	√	716.12 · Golden Health Awards	(5,000.00)
Check	02/04/2016	13378	Gardens to Grow In	Golden Health Awards recipient	√	716.12 · Golden Health Awards	(5,000.00)
Check	02/04/2016	13379	Mind Matters	Golden Health Awards recipient	√	716.12 · Golden Health Awards	(5,000.00)
Check	02/04/2016	13380	Murphys Senior Center	Golden Health Awards Recipient	√	716.12 · Golden Health Awards	(5,000.00)
Check	02/04/2016	13381	Sierra Hope	Golden Health Awards Recipient	√	716.12 · Golden Health Awards	(5,000.00)
Check	02/04/2016	13382	Sierra Hope	Golden Health Grand Prize Recipient	√	716.12 · Golden Health Awards	(5,000.00)
Check	02/04/2016	13383	Hospice of Amador and Calaveras	Golden Health Awards Healthcare Provider Honorarium		716.12 · Golden Health Awards	(1,000.00)
Check	02/04/2016	13384	CCWD		√	730.79 · Water/Sewer	(798.10)
Check	02/09/2016	13385	Gateway Press		√	716.12 · Golden Health Awards	(520.03)
Check	02/09/2016	13386	CPPA		√	730.77 · Electricity	(19,947.86)
Check	02/09/2016	13387	Connie Strawbridge Designs		√	716.12 · Golden Health Awards	(517.50)
Check	02/09/2016	13388	PG&E 71068388090 MOB Condo		√	-SPLIT-	(423.21)
Check	02/09/2016	13389	PG&E 89195984003 #B1		√	-SPLIT-	(484.25)
Check	02/09/2016	13390	PG&E 39918320076		√	-SPLIT-	(250.76)
Check	02/09/2016	13391	PG&E 2306121143-1 ortho		√	730.77 · Electricity	(435.32)
Check	02/09/2016	13392	J.S. West		√	730.78 · Natural Gas	(534.16)
Check	02/09/2016	13393	AT&T 0518795579001		√	-SPLIT-	(104.67)
Check	02/09/2016	13394	AT&T 457-7		√	730.85 · Telephone	(4.70)

Mark Twain Healthcare District
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Check	02/09/2016	13395	AT&T OneNet		√	730.85 · Telephone	(1,148.33)
Check	02/09/2016	13396	Mark Twain Medical Center Healthcare Corp		*	-SPLIT-	(12,110.32)
Check	02/09/2016	13397	Your Type		√	731 · Community Education & Marketing	(96.75)
Check	02/17/2016	13398	The Union Democrat		√	716.02 · Health Fair	(2,112.75)
Check	02/17/2016	13399	Tribble and Ayala		√	715.22 · Accounting Fees	(233.75)
Check	02/17/2016	13400	Kittelson & Associates		√	152.92 · CIP - VS Clinc Land Costs	(3,099.57)
Check	02/17/2016	13401	GO-Team Consulting, LLC	Invoice MT-SMCR-03	√	-SPLIT-	(4,871.49)
Check	02/17/2016	13402	Productivity Plus Systems		√	-SPLIT-	(4,400.00)
Check	02/17/2016	13403	Ironstone Vineyards		√	716.12 · Golden Health Awards	(8,218.79)
Check	02/17/2016	13404	Pro-Flame Gas Co.		√	-SPLIT-	(526.24)
Check	02/17/2016	13405	PG&E 42630399709 Hospital		√	730.78 · Natural Gas	(9,013.21)
Check	02/17/2016	13406	AT&T 754-9362		√	730.85 · Telephone	(494.35)
Check	02/17/2016	13407	Gateway Press		*	716.12 · Golden Health Awards	(74.18)
Check	02/17/2016	13408	Computer Fireman		√	740.89 · Office Supplies and Expense	(125.00)
Check	02/17/2016	13409	Aspen Street Architects		√	152.92 · CIP - VS Clinc Land Costs	(8,967.65)
Check	02/17/2016	13410	Kleinfelder	Invoice 1095251	√	152.92 · CIP - VS Clinc Land Costs	(805.00)
Check	02/17/2016	13411	Kirk Stout	Invoice 101	√	740.90 · Other Miscellaneous Expenses	(1,891.20)
Check	02/03/2016	125	Peggy Stout	period ending 2-15-16	√	169 · Payroll Clearing	(1,247.11)
Check	02/26/2016	126	Peggy Stout	period ending 2-29-16	√	169 · Payroll Clearing	(1,069.58)
Check	02/01/2016			IRS/EDD Payment	√	24000 · Payroll Liabilities	(1,077.22)
							(195,255.39)

**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					\$211,743
Land rental revenue	481	481	481	481	481	481	481	481					\$3,851
MOB Lease Rent	17,837	17,837	17,914	17,914	17,914	17,914	17,914	17,914					\$143,158
District Tax Revenue	70,833	70,833	70,833	70,833	70,833	70,833	70,833	81,204					\$577,035
Interest/Investment Income	560	609	1,289	979	396	45	15	45					\$3,938
Other Miscellaneous Income	606	(604)	1,198	(30)	(425)	(536)	1,356	6					\$1,571
Total revenue	\$116,154	\$114,992	\$117,552	\$116,014	\$115,037	\$115,575	\$119,486	\$126,486	\$0	\$0	\$0	\$0	\$941,296
Expenses													
Payroll Expense	2,909	59	1,702	2,830	1,837	1,541	1,347	3,139					\$15,362
Insurance	1,131	1,131	1,131	1,131	2,150	1,131	1,131	1,131					\$10,069
Legal Fees	0	0	2,728	14,629	0	3,098	0	3,886					\$24,341
Audit/Accounting Fees	0	123	35	10,825	81	35	35	234					\$11,368
Management Consulting Fees	3,080	6,160	6,160	6,160	6,160	6,160	6,160	6,160					\$46,200
Operational Consulting Fees	0	0	17,517	8,701	3,800	23,886	32,127	4,871					\$90,903
MTMC Administrative Services	6,055	6,055	6,055	6,055	6,055	6,055	6,055	6,055					\$48,441
Utilities	40,148	51,481	52,477	46,706	46,377	45,192	44,251	49,055					\$375,685
MOB Rent	17,937	17,937	17,937	17,937	17,937	17,937	17,937	17,937					\$143,495
Depreciation and Amortization	7,488	7,488	7,488	7,488	7,488	7,488	7,488	7,488					\$59,904
Dues and Subscriptions	312	518	833	833	1,138	1,138	1,138	1,138					\$7,047
Travel, Meals and Lodging	1,307	0	575	0	134	124	0	359					\$2,498
Community Education & Marketing	1,392	644	1,713	810	1,000	1,496	0	1,972					\$9,026
Other Miscellaneous Expenses	65	675	255	360	200	722	1,010	2,016					\$5,303
Total expenses	\$81,824	\$92,270	\$116,608	\$124,464	\$94,356	\$116,002	\$118,679	\$105,440	\$0	\$0	\$0	\$0	\$849,644
Operating Income (Loss) Before Programs & Events	\$34,330	\$22,722	\$944	(\$8,450)	\$20,681	(\$427)	\$808	\$21,046	\$0	\$0	\$0	\$0	\$91,653
Programs & Events													
Pink in the Night	\$0	\$5,831	\$0	\$3,185	\$0	\$0	\$0	\$0					\$9,016
Health Fairs	0	0	0	4,308	500	0	0	3,642					\$8,450
Health Education Forum	0	195	0	0	0	0	0	0					\$195
Respite Care Program	0	0	0	0	0	0	0	0					\$0
Technology for Students	0	0	0	0	0	3,831	0	0					\$3,831
Golden Health Awards	0	0	0	1,570	1,454	1,021	574	40,269					\$44,888
Foundation Sponsorships	0	0	0	0	0	0	1,000	0					\$1,000
Community Sponsorships	0	0	1,000	16,250	0	0	2,000	0					\$19,250
Outpatient Telehealth	0	0	0	0	0	0	0	0					\$0
Chronic Disease Program	0	0	0	0	0	0	0	0					\$0
Miscellaneous	0	0	0	0	0	4,000	0	0					\$4,000
Total Programs & Events	\$0	\$6,026	\$1,000	\$25,313	\$1,954	\$8,853	\$3,574	\$43,910	\$0	\$0	\$0	\$0	\$90,631
Operating Income (Loss) After Programs & Events	\$34,330	\$16,696	(\$56)	(\$33,763)	\$18,727	(\$9,280)	(\$2,767)	(\$22,864)	\$0	\$0	\$0	\$0	\$1,022
Other Income/Expense													
Minority Interest in MTMC Operations	(\$176,386)	(\$142,817)	(\$493,392)	(\$148,278)	(\$624,141)	(\$172,245)	(\$256,362)	\$83,102					(\$1,930,518)
Minority Interest in MTMC Investments	(11,499)	(199,099)	(190,991)	184,836	47,388	(98,624)	(210,054)	(80,937)					(\$558,980)
Total Other Income/Expense	(\$187,885)	(\$341,916)	(\$684,383)	\$36,558	(\$576,754)	(\$270,869)	(\$466,415)	\$2,166	\$0	\$0	\$0	\$0	(\$2,489,498)
Net Income (loss)	(\$153,555)	(\$325,220)	(\$684,439)	\$2,794	(\$558,027)	(\$280,149)	(\$469,182)	(\$20,699)	\$0	\$0	\$0	\$0	(\$2,488,476)

**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
CURRENT ASSETS												
Cash and cash equivalents	\$1,348,744	\$1,328,961	\$1,197,672	\$260,523	\$215,012	\$118,474	\$54,343	\$712,232				
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				
Investments - CDARS	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				
Security Deposit	0	0	0	0	0	0	0	0				
Accrued Interest Receivable	0	0	891	891	890	890	890	890				
Accounts Receivable (net)	3,336	0	0	3,336	0	3,336	3,336	0				
Prepaid expenses and other	6,459	5,016	12,179	10,214	7,946	16,478	14,209	11,940				
Total current assets	\$2,487,531	\$2,484,997	\$2,434,759	\$1,570,466	\$1,590,063	\$1,575,691	\$1,581,480	\$1,506,712	\$0	\$0	\$0	\$0
Minority Interest in MTMC	\$19,627,213	\$19,285,298	\$18,614,348	\$18,650,906	\$18,074,152	\$17,773,580	\$17,336,868	\$17,339,033				
PROPERTY, PLANT AND EQUIPMENT												
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				
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				
Construction in Progress (Valley Springs)	95,110	115,648	102,235	61,130	62,851	69,811	69,811	115,696				
Equipment	698,157	698,157	698,157	698,157	698,157	698,156	698,157	698,157				
Total gross PPE	\$6,248,376	\$6,268,914	\$6,255,501	\$7,117,509	\$7,119,230	\$7,126,190	\$7,126,190	\$7,172,075	\$0	\$0	\$0	\$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)				
Net property, plant and equipment	\$1,031,182	\$1,044,326	\$1,023,519	\$1,878,133	\$1,872,460	\$1,872,026	\$1,864,632	\$1,903,123	\$0	\$0	\$0	\$0
OTHER ASSETS												
Capitalized Lease Negotiation	121,813	124,453	131,125	136,615	139,255	149,596	152,236	155,703				
Intangible assets	5,341	5,247	5,153	5,059	4,965	4,871	4,777	4,683				
Total other assets	\$127,154	\$129,700	\$136,278	\$141,674	\$144,220	\$154,467	\$157,013	\$160,386	\$0	\$0	\$0	\$0
Total assets	\$23,273,081	\$22,944,321	\$22,208,904	\$22,241,178	\$21,680,895	\$21,375,763	\$20,939,993	\$20,909,254	\$0	\$0	\$0	\$0
LIABILITIES AND NET ASSETS												
CURRENT LIABILITIES												
Accounts payable and accrued expenses	\$27,560	\$27,560	\$39,102	\$33,047	\$33,047	\$39,102	\$45,157	\$39,102				
Deferred Rental Revenue	37,700	37,778	0	37,778	37,778	37,778	37,778	37,778				
Security Deposits	2,275	2,275	2,275	2,275	2,275	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				
Payroll Liabilities	1,606	625	968	1,362	1,742	2,045	2,334	2,079				
Total current liabilities	\$208,880	\$205,339	\$176,809	\$206,290	\$204,033	\$208,755	\$212,462	\$203,516	\$0	\$0	\$0	\$0
NET ASSETS (Fund Balances)												
Fund balance - District	\$3,410,677	\$3,410,677	\$3,474,671	\$3,474,671	\$3,474,671	\$3,474,671	\$3,474,671	\$3,474,671				
Fund balance - Minority Interest in MTMC	19,815,096	19,815,096	19,720,637	19,720,637	19,720,637	19,720,637	19,720,637	19,720,637				
Fund balance - District CY	26,313	43,009	50,970	17,205	35,932	26,652	23,886	(72)				
Fund balance - Minority Interest CY	(187,885)	(529,801)	(1,214,183)	(1,177,626)	(1,754,379)	(2,054,952)	(2,491,664)	(2,489,498)				
Total net assets	\$23,064,201	\$22,738,982	\$22,032,094	\$22,034,888	\$21,476,861	\$21,167,008	\$20,727,530	\$20,705,738	\$0	\$0	\$0	\$0
Total Liabilities and net assets	\$23,273,081	\$22,944,321	\$22,208,904	\$22,241,178	\$21,680,895	\$21,375,763	\$20,939,993	\$20,909,254	\$0	\$0	\$0	\$0