

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

JANUARY					Year-to-date						
Actual	Budget	Var %	Last Yr	Var %	Line #	Revenue	Actual	Budget	Var %	Last Yr	Var %
\$25,837	\$25,837	0%	\$25,837	0%	1	Rental revenue	\$180,856	\$180,859	0.00%	\$180,856	0%
481	481	0%	481	0%	2	Land rental revenue	3,370	3,370	0.00%	3,370	0%
13,370	13,303	1%	11,187	20%	3	MOB Lease Rent	94,349	94,021	0.35%	73,030	29%
63,994	63,944	0%	69,917	-8%	4	District Tax Revenue	448,890	447,609	0.29%	502,005	-11%
99	833	-88%	137	-27%	5	Interest Income	891	5,833	-84.72%	1,011	-12%
0	100	-100%	0	0%	6	Other Miscellaneous Income	5,156	700	779.45%	1,668	269%
<b>\$103,781</b>	<b>\$104,498</b>	<b>-1%</b>	<b>\$107,559</b>	<b>-4%</b>		<b>Total revenue</b>	<b>\$734,513</b>	<b>\$732,392</b>	<b>0.29%</b>	<b>\$761,939</b>	<b>-4%</b>
\$1,777	\$1,777	0%	\$1,777	0%	7	<b>Expenses</b>	\$12,442	\$12,442	0.00%	\$12,442	0%
1,074	1,075	0%	1,074	0%	8	Benefits	7,521	7,525	-0.05%	7,521	0%
0	2,500	-100%	284	-100%	9	Insurance	3,211	17,500	-81.65%	33,686	-90%
0	1,000	-100%	0	0%	11	Legal Fees	11,250	7,000	60.71%	11,230	0%
-3,220	5,900	-45%	9,000	-64%	12	Audit Fees	38,920	41,300	-5.76%	57,145	-32%
0	833	-100%	0	0%	13	Management Consulting Fees	425	5,833	-92.71%	0	0%
-3,500	3,500	0%	3,500	0%	14	Operational Consulting Fees	24,500	24,500	0.00%	24,500	0%
51,693	46,666	11%	35,293	46%	15	Tenant services	338,865	326,662	3.74%	322,175	5%
17,073	17,073	0%	16,529	3%	16	Utilities	119,513	119,513	0.00%	115,706	3%
8,296	8,202	1%	11,655	-29%	17	MOB Rent	67,780	67,686	0.14%	81,585	-17%
0	250	-100%	0	0%	18	Depreciation and Amortization	0	1,750	-100.00%	1,875	-100%
1,280	1,250	2%	833	54%	19	Repairs	6,398	8,750	-26.87%	5,833	0%
794	837	-5%	954	-17%	20	Dues and Subscriptions	2,119	5,857	-63.81%	7,334	0%
638	833	-23%	0	0%	21	Travel, Meals and Lodging	2,016	5,833	-65.44%	0	0%
834	683	22%	3,687	-77%	22	Community Education & Marketing	8,958	4,783	87.28%	28,232	-68%
<b>\$90,179</b>	<b>\$92,379</b>	<b>-2%</b>	<b>\$84,587</b>	<b>7%</b>		<b>Total expenses</b>	<b>\$643,920</b>	<b>\$656,934</b>	<b>-1.98%</b>	<b>\$709,265</b>	<b>-9%</b>
<b>\$13,602</b>	<b>\$12,119</b>	<b>12%</b>	<b>\$22,971</b>	<b>-41%</b>		<b>Operating Income (Loss) Before Programs &amp; Events</b>	<b>\$90,593</b>	<b>\$75,458</b>	<b>20.06%</b>	<b>\$52,674</b>	<b>72%</b>
\$1,182	\$0	0%	\$0	0%	23	<b>Programs &amp; Events</b>	\$6,996	\$7,500	-6.72%	\$8,988	-22%
696	3,333	-79%	0	0%	24	Pink in the Night	8,798	23,333	-62.29%	35,399	-75%
20,000	1,667	1100%	20,000	0%	25	Health Fairs	20,000	11,667	71.42%	20,000	0%
0	333	-100%	0	0%	26	Respite Care Program	4,011	2,333	71.90%	3,814	5%
15,050	2,500	502%	811	1756%	27	Technology for Students	15,050	2,500	502.00%	1,769	751%
0	333	-100%	0	0%	28	Golden Health Awards	1,500	2,333	-35.71%	0	0%
0	300	-100%	0	0%	29	Foundation Sponsorships	1,750	2,100	-16.67%	0	0%
0	2,500	-100%	0	0%	30	Community Sponsorships	0	17,500	-100.00%	0	0%
0	800	-100%	0	0%	31	Outpatient Telehealth	5,159	5,600	-7.88%	1,500	244%
<b>\$36,928</b>	<b>\$11,766</b>	<b>214%</b>	<b>\$20,811</b>	<b>77%</b>		<b>Total Programs &amp; Events</b>	<b>\$63,264</b>	<b>\$74,866</b>	<b>-15.50%</b>	<b>\$71,470</b>	<b>-11%</b>
<b>(\$23,326)</b>	<b>\$353</b>	<b>-6708%</b>	<b>\$2,160</b>	<b>-1180%</b>		<b>Operating Income (Loss) After Programs &amp; Events</b>	<b>\$27,329</b>	<b>\$592</b>	<b>4516.47%</b>	<b>(\$18,796)</b>	<b>-245%</b>
(\$125,854)	(\$31,535)	298%	\$54,522	-330%	32	<b>Other Income/Expense</b>	(\$990,124)	(\$399,319)	147.95%	(\$130,860)	657%
(68,089)	39,447	-273%	242,783	-128%	33	Minority Interest in MTSJH Operations	748,957	274,338	173.01%	852,042	-12%
<b>(\$193,743)</b>	<b>\$7,913</b>	<b>-2549%</b>	<b>\$297,304</b>	<b>-165%</b>		<b>Total Other Income/Expense</b>	<b>(\$241,167)</b>	<b>(\$124,981)</b>	<b>92.96%</b>	<b>\$721,182</b>	<b>-133%</b>
<b>(\$217,068)</b>	<b>\$8,266</b>	<b>-2726%</b>	<b>\$299,464</b>	<b>-172%</b>		<b>Net Income (loss)</b>	<b>(\$213,838)</b>	<b>(\$124,389)</b>	<b>71.91%</b>	<b>\$702,386</b>	<b>-130%</b>

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

	JANUARY 2014	JUNE 2013		JANUARY 2014	JUNE 2013
<b>ASSETS</b>			<b>LIABILITIES AND NET ASSETS</b>		
<u>CURRENT ASSETS</u>			<u>CURRENT LIABILITIES</u>		
Cash and cash equivalents	\$290,642	\$623,290	Accounts payable and accrued expenses	\$41,276	\$62,114
Investments - Short Term CD	0	0	Prepaid Rent	0	0
Investments - CDARS	1,710,000	1,710,000	Security Deposits	2,275	2,275
Due from Calaveras County	447,758	46,768	Due to MTSJH Corporation - rental clearing	187,196	205,652
Security Deposit	5,000	5,000			
Accrued Interest Receivable	270	7,044			
Accounts Receivable (net)	7,401	6,146			
Prepaid expenses and other	33,972	11,803			
	<hr/>	<hr/>	Total current liabilities	<hr/>	<hr/>
Total current assets	\$2,495,043	\$2,410,051		\$230,748	\$270,042
	<hr/>	<hr/>			
<u>LONG TERM INVESTMENTS</u>					
Minority Interest in MTSJH	\$18,862,954	\$19,104,121			
	<hr/>	<hr/>			
Total LT Investments	\$18,862,954	\$19,104,121			
	<hr/>	<hr/>			
<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)	36,866	8,802			
Equipment	698,157	698,156			
	<hr/>	<hr/>			
Total gross PPE	\$6,098,574	\$6,070,510			
Accumulated Depreciation	(5,045,005)	(4,977,883)			
	<hr/>	<hr/>			
Net property, plant and equipment	\$1,053,569	\$1,092,627			
	<hr/>	<hr/>			
<u>OTHER ASSETS</u>			<u>NET ASSETS (Fund Balances)</u>		
Due from State Prop 1A	\$0	\$86,115	Fund balance - District	\$3,345,930	\$3,363,651
Capitalized Lease Negotiation	48,360	19,486	Fund balance - Minority Interest in MTSJH	19,104,118	17,351,523
Intangible assets	7,033	7,691	Fund balance - District CY	27,329	(17,721)
	<hr/>	<hr/>	Fund balance - Minority Interest CY	(241,167)	1,752,595
Total other assets	\$55,393	\$113,292			
	<hr/>	<hr/>	Total net assets	<hr/>	<hr/>
				\$22,236,210	\$22,450,048
Total assets	<hr/>	<hr/>	Total Liabilities and net assets	<hr/>	<hr/>
	\$22,466,958	\$22,720,090		\$22,466,958	\$22,720,090

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 Accrual Basis

## Mark Twain Health Care District Transaction Detail by Account January 2014

Type	Date	Num	Name	Clr	Split	Amount
Check	01/06/2014	12341	Pro-Flame Gas Co.	√	-SPLIT-	(1,291.32)
Check	01/06/2014	12342	San Andreas Sanitary District	√	730.79 · Water/Sewer	(5,490.06)
Check	01/06/2014	12343	San Andreas Medical & Professional Office	√	-SPLIT-	(17,073.35)
Check	01/06/2014	12344	CPUD	√	-SPLIT-	(1,360.56)
Check	01/06/2014	12345	Mark Twain Medical Center Healthcare Corp	√	-SPLIT-	(10,554.98)
Check	01/06/2014	12346	Golden State Cellular	√	730.85 · Telephone	(650.15)
Check	01/06/2014	12347	Calaveras Telephone	√	730.85 · Telephone	(378.38)
Check	01/06/2014	12348	City of Angels	√	730.79 · Water/Sewer	(170.40)
Check	01/06/2014	12349	Columbia Communications, Inc.	√	730.85 · Telephone	(569.00)
Check	01/06/2014	12350	J.S. West	√	730.78 · Natural Gas	(753.41)
Check	01/06/2014	12351	PG&E 74021406306 SAFMC	√	730.77 · Electricity	(620.15)
Check	01/06/2014	12352	PG&E 89195984003 #B1	√	-SPLIT-	(466.65)
Check	01/06/2014	12353	PG&E 71068388090 MOB Condo	√	-SPLIT-	(461.86)
Check	01/06/2014	12354	PG&E 39918320076	√	-SPLIT-	(290.96)
Check	01/06/2014	12355	PG&E 46995152991 VS Clinic Ste 9	√	730.77 · Electricity	(150.93)
Check	01/06/2014	12356	PG&E VS 46578486352 Clinic Ste 10	√	730.77 · Electricity	(81.88)
Check	01/06/2014	12357	CPPA	√	730.77 · Electricity	(19,429.67)
Check	01/06/2014	12358	CCWD	√	730.79 · Water/Sewer	(690.30)
Check	01/06/2014	12359	Arthur J. Gallagher Risk	√	130.20 · Prepaid Malpractice	(13,195.00)
Check	01/06/2014	12360	Lin Reed	√	740.88 · Travel, Meals & Lodging	(793.94)
Check	01/06/2014	12361	Productivity Plus Systems	√	-SPLIT-	(5,060.00)
Check	01/06/2014	12362	AT&T Long Distance	√	730.85 · Telephone	(40.27)
Check	01/06/2014	12363	PG&E 2306121143-1 ortho	√	730.77 · Electricity	(600.75)
Check	01/06/2014	12364	Donna Koplen	√	-SPLIT-	(2,053.80)
Check	01/06/2014	12365	Mosbaugh Properties, Inc	√	730.78 · Natural Gas	(445.31)
Check	01/06/2014	12366	Amerigas	√	-SPLIT-	(66.05)
Check	01/09/2014	12367	Ken Malcoun	√	740.89 · Office Supplies and Expense	(195.00)
Check	01/14/2014	12368	Hospice of Amador and Calaveras	√	716.08 · Respite Care Program	(20,000.00)
Check	01/14/2014	12369	Productivity Plus Systems	√	-SPLIT-	(4,600.00)
Check	01/16/2014	12370	Robben, Kim	√	740.90 · Other Miscellaneous Expenses	0.00
Check	01/16/2014	12371	USPS	√	740.89 · Office Supplies and Expense	(200.00)

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Accrual Basis

## Mark Twain Health Care District Transaction Detail by Account January 2014

Check	01/21/2014	12372	Dr. Randall Smart		740.88 · Travel, Meals & Lodging	(450.24)
Check	01/22/2014	12373	AT&T 0518795579001	√	-SPLIT-	(47.22)
Check	01/22/2014	12374	AT&T OneNet	√	730.85 · Telephone	(58.03)
Check	01/22/2014	12375	AT&T 754-9362	√	730.85 · Telephone	(241.67)
Check	01/22/2014	12376	AT&T 754-9670		730.85 · Telephone	(465.53)
Check	01/22/2014	12377	PG&E 42630399709 Hospital	√	730.78 · Natural Gas	(10,713.74)
Check	01/22/2014	12378	AT&T MTMC Front Desk	√	730.85 · Telephone	(1,243.66)
Check	01/22/2014	12379	AT&T Whole Hospital	√	730.85 · Telephone	(10,932.02)
Check	01/22/2014	12380	Mosbaugh Properties, Inc.	√	730.78 · Natural Gas	(1,098.92)
Check	01/22/2014	12381	Calaveras First		-SPLIT-	(3,105.51)
Check	01/27/2014	12382	The Volunteer Center of Calaveras County		716.12 · Golden Health Awards	(2,000.00)
Check	01/27/2014	12383	Mind Matters		716.12 · Golden Health Awards	(2,000.00)
Check	01/27/2014	12384	Calaveras Youth Mentoring Program		716.12 · Golden Health Awards	(2,000.00)
Check	01/27/2014	12385	Calaveras Crisis Center		716.12 · Golden Health Awards	(2,000.00)
Check	01/27/2014	12386	Gardens to Grow In		716.12 · Golden Health Awards	(2,000.00)
Check	01/27/2014	12387	Gardens to Grow In		716.12 · Golden Health Awards	(3,000.00)
Check	01/27/2014	12388	Mark Twain Medical Center Foundati		716.12 · Golden Health Awards	(1,000.00)
Check	01/27/2014	12389	Strawbridge, Connie	√	716.12 · Golden Health Awards	(1,050.00)
Check	01/27/2014	12390	Robben, Kim		740.90 · Other Miscellaneous Expenses	(443.68)
						(151,584.35)



# 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: January 2014 Financial Results

Date: March 17, 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 \$13,602 as compared to the budgeted operating income of income of \$12,119. Year-to-date operating income before Programs and Events is \$90,593 versus a budget of \$75,458.

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

Total expenses **before** Programs & Events were 2% under budget mostly resulting from no legal fees or audit fees paid during the month.

Programs & Events expenses were \$36,928 versus a budget of \$11,766, due to budget timing differences. Note that the budget for Programs & Events is usually spread evenly throughout the year unless specific dates are known for when they will be paid. Year-to-date Programs & Events are \$11,602 below budget.

Operating income **after** Programs & Events was (\$23,326) versus a budgeted profit of \$353. Year to date operating income after Programs and Events is \$27,329 versus a budgeted profit of \$592.

The Minority Interest in Mark Twain Medical Center **decreased** by (\$193,743) in December versus a budgeted profit of \$7,913, due to losses from the operation of the medical center.

The District's cash and investments balance as of January 31, 2014 is \$2,000,642 as compared to beginning of the year balance of \$2,333,290.

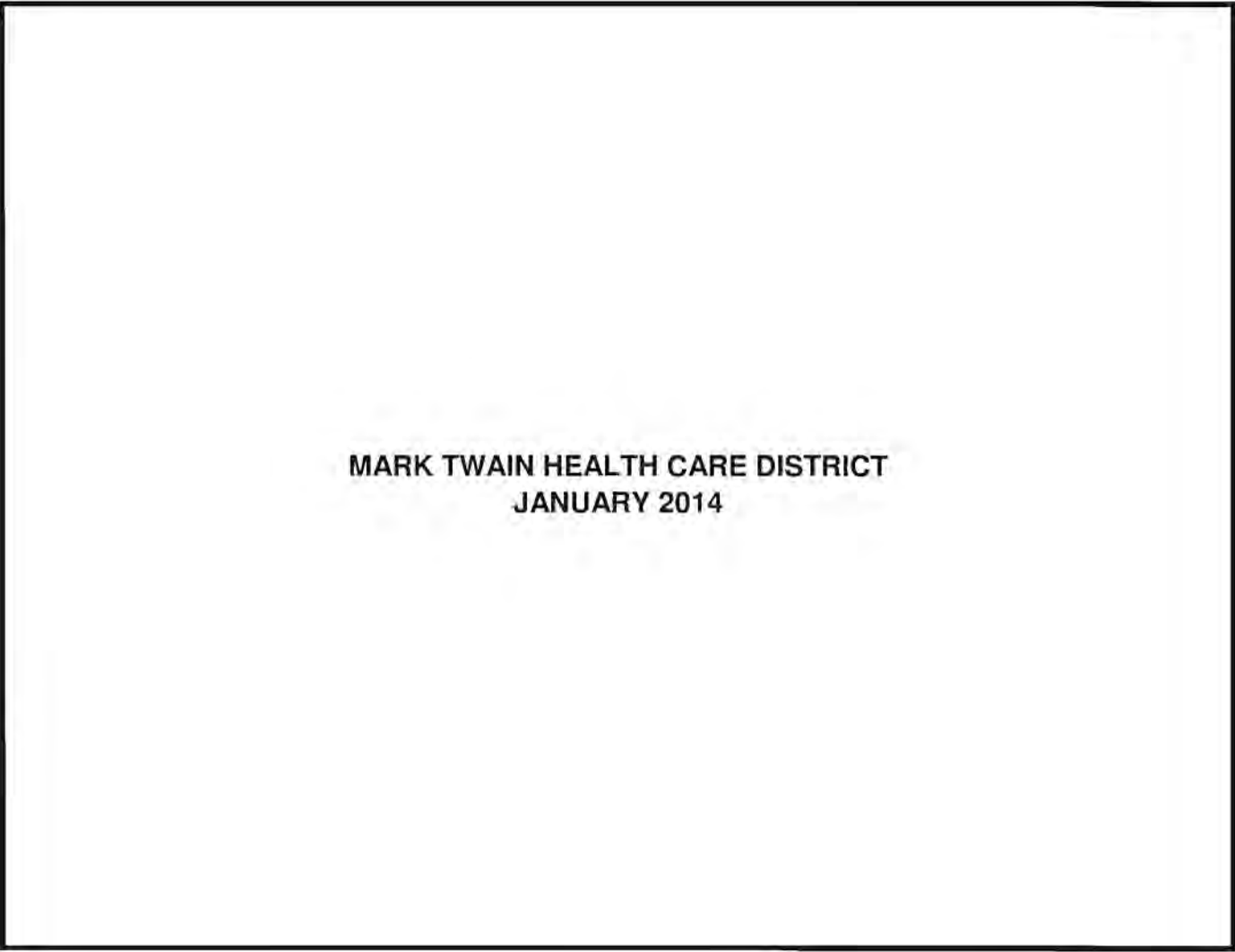
*"Through community collaboration, we serve as the stewards of a community health system that ensures our residents have the dignity of access to care that provides competent, professional and compassionate healing".*

**Mark Twain Health Care District  
List of Renters and Leases  
January 31, 2014**

2/20/2014

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 1/2014
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 1/2014
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 1/2014
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 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 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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**MARK TWAIN HEALTH CARE DISTRICT  
JANUARY 2014**