



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 2015 Financial Results

Date: November 24, 2015

memorandum

MARK TWAIN HEALTH CARE DISTRICT:

The Statement of Revenues and Expenses for the District reported an operating profit **before** Programs and Events of \$ 944 as compared to the budgeted operating income of \$16,447. For the month of September total revenues were slightly over budget due to investment income.

Total expenses **before** Programs & Events were 17% **over** budget for the month due to consulting costs. Year to date, utility costs are 68% of District tax revenue.

Programs and Events expenses in September were \$1,000 versus a budget of \$11,042.

Operating income **after** Programs & Events was <\$56> versus a budget of \$5,405.

The Minority Interest in Mark Twain Medical Center **decreased** by <\$684,383> in September versus a budgeted loss of <\$238,426>, due to losses from the operation of the Medical Center.

The District's cash and investments balance as of September 30, 2015 is \$2,209,190 as compared to the yearend balance of \$2,386,298.

"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
SEPTEMBER 2015**

**MARK TWAIN HEALTH CARE DISTRICT
STATEMENT OF REVENUES AND EXPENSES
SEPTEMBER 2015**

<u>SEPTEMBER</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>
						Revenue				
\$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%
17,914	17,937	0%	17,837	0%	3	53,587	53,811	0%	53,359	0%
70,833	70,833	0%	67,667	5%	4	212,499	212,500	0%	203,001	5%
1,289	917	41%	204	531%	5	2,458	2,750	-11%	1,017	142%
1,198	104	1052%	0	0%	6	1,199	313	283%	428	180%
\$117,552	\$116,109	1.24%	\$112,026	5%		\$348,698	\$348,329	0%	\$336,760	4%
						Expenses				
1,702	1,750	-3%	0	0%	6	4,669	5,250	-11%	0	0%
1,131	1,075	5%	1,131	0%	7	3,394	3,225	5%	3,394	0%
2,728	2,083	31%	145	1786%	8	2,728	6,250	-56%	1,970	38%
35	1,000	-96%	0	0%	9	158	3,000	-95%	0	0%
6,160	6,160	0%	6,160	0%	10	15,400	18,480	-17%	18,480	-17%
17,517	1,667	951%	0	0%	11	17,517	5,000	250%	130	13354%
6,055	6,237	-3%	6,743	-10%	12	18,165	18,710	-3%	20,229	-10%
52,477	49,583	6%	64,752	-19%	13	144,106	148,750	-3%	180,709	-20%
17,937	17,937	0%	17,499	3%	14	53,811	53,811	0%	52,496	3%
7,488	8,879	-16%	9,914	-24%	15	22,464	26,637	-16%	26,506	-15%
833	833	0%	1,280	-35%	16	1,664	2,500	-33%	3,839	-57%
575	625	-8%	0	0%	17	1,882	1,875	0%	0	0%
1,713	1,250	37%	0	0%	18	3,748	3,750	0%	0	0%
255	583	-56%	103	148%	19	996	1,750	-43%	1,700	-41%
\$116,608	\$99,662	17%	\$107,726	8%		\$290,702	\$298,988	-3%	\$309,453	-6%
						Operating Income (Loss) Before Programs & Events				
\$944	\$16,447	-94%	\$4,300	-78%		\$57,996	\$49,341	18%	\$27,307	112%
						Programs & Events				
\$0	\$625	-100%	\$481	-100%	20	\$5,831	\$1,875	211%	\$5,235	11%
0	3,333	-100%	0	0%	21	0	10,000	-100%	0	0%
0	0	0%	0	0%	22	195	1,500	-87%	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%
0	0	0%	560	-100%	25	0	0	0%	560	-100%
0	333	-100%	0	0%	26	0	1,000	-100%	0	0%
1,000	1,250	-20%	250	300%	27	1,000	3,750	-73%	250	300%
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	1,000	-100%	0	0%	30	0	3,000	-100%	0	0%
\$1,000	\$11,042	-91%	\$1,291	-23%		\$7,026	\$40,625	-83%	\$6,045	16%
						Operating Income (Loss) After Programs & Events				
(\$56)	\$5,405	-101%	\$3,009	-102%		\$50,970	\$8,716	485%	\$21,262	140%
						Other Income/Expense				
(\$493,392)	(\$275,844)	79%	(\$465,011)	6%	31	(\$812,595)	(\$489,973)	66%	(\$455,810)	78%
(190,991)	37,418	-610%	(100,998)	89%	32	(401,589)	112,254	-458%	23,523	-1807%
(\$684,383)	(\$238,426)	187%	(\$566,008)	21%		(\$1,214,183)	(\$377,719)	221%	(\$432,287)	181%
						Net Income (loss)				
(\$684,439)	(\$233,020)	194%	(\$562,999)	22%		(\$1,163,213)	(\$369,003)	215%	(\$411,025)	183%

MARK TWAIN HEALTH CARE DISTRICT
BALANCE SHEET
SEPTEMBER 2015

ASSETS	SEPTEMBER 2015	JUNE 2015	LIABILITIES AND NET ASSETS	SEPTEMBER 2015	JUNE 2015
<u>CURRENT ASSETS</u>			<u>CURRENT LIABILITIES</u>		
Cash and cash equivalents	\$1,197,672	\$1,377,470	Accounts payable and accrued expenses	\$39,102	\$71,277
Umpqua Investments	1,011,518	1,008,828	Deferred Rental Revenue	0	0
Investments - CDARS	0	0	Security Deposits	2,275	2,275
Due from Calaveras County	212,499	48,479	Due to MTMC Corporation - rental clearing	134,465	142,375
Security Deposit	0	0	Payroll Liabilities	968	1,269
Accrued Interest Receivable	891	890			
Accounts Receivable (net)	0	0			
Prepaid expenses and other	12,179	7,031			
	<hr/>	<hr/>	Total current liabilities	<hr/>	<hr/>
Total current assets	\$2,434,759	\$2,442,698		\$176,809	\$217,196
	<hr/>	<hr/>			
<u>LONG TERM INVESTMENTS</u>					
Minority Interest in MTMC	\$18,614,348	\$19,828,531			
	<hr/>	<hr/>			
Total LT Investments	\$18,614,348	\$19,828,531			
	<hr/>	<hr/>			
<u>PROPERTY, PLANT AND EQUIPMENT</u>					
Land and land improvements	\$884,614	\$884,614			
Buildings and improvements	4,570,496	4,570,497			
Construction in Progress (Valley Springs)	102,235	73,199			
Equipment	698,157	698,156			
	<hr/>	<hr/>			
Total gross PPE	\$6,255,501	\$6,226,467			
Accumulated Depreciation	(5,231,982)	(5,209,800)			
	<hr/>	<hr/>			
Net property, plant and equipment	\$1,023,519	\$1,016,667			
	<hr/>	<hr/>			
<u>OTHER ASSETS</u>			<u>NET ASSETS (Fund Balances)</u>		
Due from State Prop 1A	\$0	\$0	Fund balance - District	\$3,474,671	\$3,426,695
Capitalized Lease Negotiation	131,125	119,173	Fund balance - Minority Interest in MTMC	19,720,637	19,072,488
Intangible assets	5,153	5,435	Fund balance - District CY	50,970	47,976
	<hr/>	<hr/>	Fund balance - Minority Interest CY	(1,214,183)	648,149
Total other assets	\$136,278	\$124,608			
	<hr/>	<hr/>	Total net assets	<hr/>	<hr/>
				\$22,032,094	\$23,195,308
Total assets	<hr/>	<hr/>	Total Liabilities and net assets	<hr/>	<hr/>
	\$22,208,904	\$23,412,504		\$22,208,904	\$23,412,504

Mark Twain Health Care District Operating Budget

Mark Twain Health Care District
Budget FY 2016

	2015-2016 BUDGET												
	<i>thru June 2016</i>	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
September 2015 & YTD FY15

	September	YTD
<u>CASH RECEIVED</u>		
Total Income	\$ 117,552	\$ 348,698
Non Cash Items affecting Income		
Tax accrual	\$ (70,833)	\$ (164,020)
Rental Clearing	(2,637)	(7,910)
Umpqua (gain) loss	(2,165)	(2,690)
Deferred Revenue	(37,778)	-
	-	-
Total Items affecting Income	<u>\$ (113,413)</u>	<u>\$ (174,620)</u>
Cash Items not in Income		
Property Tax pymt		\$ -
CDARS Investments	-	-
Security Deposit		-
Receivables	-	-
Total Items not in Income	<u>\$ -</u>	<u>\$ -</u>
Cash Received in Month/YTD	<u>\$ 4,139</u>	<u>\$ 174,078</u>
<u>CASH PAID OUT</u>		
Total Expenses	\$ 116,775	\$ 297,728
Non Cash Items affecting Expense		
Depreciation	\$ (7,488)	\$ (22,464)
Angels Camp writeoff	-	-
Payroll liab	(343)	301
Total Items affecting Expense	<u>\$ (7,831)</u>	<u>\$ (22,163)</u>
Cash Items not in Expense		
Prepays	\$ 8,869	\$ 5,148
Vendor Rebates		-
Accounts Payable	(6,055)	32,175
Fixed Assets	-	-
Lease Negotiation	7,991	11,951
VS Land Costs	15,680	29,035
Total Items not in Expense	<u>\$ 26,485</u>	<u>\$ 78,310</u>
Cash Paid Out in Month/YTD	<u>\$ 135,429</u>	<u>\$ 353,875</u>
NET CHANGE IN CASH BALANCE	<u>\$ (131,289)</u>	<u>\$ (179,797)</u>

* Ties out to Check Register

Mark Twain Healthcare District
 Simplified Cash Flow
 September 2015

CASH RECEIVED

	\$	-	<u>Comment</u>
Mark Twain Medical Center		-	Hospital Lease Agreement
Stockton Cardiology		3,336	MOB rental suite 101 2 mos
Mark Twain Medical Center		-	MOB rental suites 102,103,104,105
Jake Koplen		482	Land Lease - parcel #5
Calaveras County		-	Final apportionment of 5% due in August
Umpqua Bank		322	Money Market interest
Prepaid Rent Revenue		-	Received in August for September
Total Cash Received in Month	<u>\$</u>	<u>4,140</u>	

CASH PAID OUT

Check Register	<u>\$</u>	<u>135,429</u>	See check register for detail
NET CHANGE IN CASH BALANCE	<u>\$</u>	<u>(131,289)</u>	

**Mark Twain Health Care District
List of Renters and Leases
September 30, 2015**

11/18/2015

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 9/2015
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 9/2015
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 9/2015
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 9/2015
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
September 2015

Type	Date	Num	Name	Memo	Clr	Split	Amount
Check	09/02/2015	13143	Productivity Plus Systems		√	-SPLIT-	(4,400.00)
Check	09/02/2015	13144	San Andreas Medical & Professional Office		√	-SPLIT-	(17,936.93)
Check	09/08/2015	13145	Aspen Street Architects		√	152.92 · CIP - VS Clinc Land Costs	(1,096.30)
Check	09/08/2015	13146	Tribble and Ayala		√	715.22 · Accounting Fees	(35.40)
Check	09/08/2015	13147	CSU Stanislaus	Records Search - CCIC File # 9459J	√	152.92 · CIP - VS Clinc Land Costs	(225.00)
Check	09/08/2015	13148	Michael W. Skenfield		√	152.92 · CIP - VS Clinc Land Costs	(1,500.00)
Check	09/08/2015	13149	ACHD		√	130.30 · Other Prepaid Expenses	(10,000.00)
Check	09/08/2015	13150	HFS Consultants		√	715.26 · Operational Consulting	(16,985.30)
Check	09/08/2015	13151	HFS Consultants		√	715.26 · Operational Consulting	(532.16)
Check	09/08/2015	13152	AT&T 795-2997749		√	730.85 · Telephone	(65.44)
Check	09/08/2015	13153	AT&T Mobility		√	730.85 · Telephone	(331.28)
Check	09/08/2015	13154	Hendrickson Consulting		√	152.92 · CIP - VS Clinc Land Costs	(11,930.00)
Check	09/08/2015	13155	Meyers Nave		√	-SPLIT-	(9,008.26)
Check	09/08/2015	13156	Amerigas		√	-SPLIT-	(47.28)
Check	09/08/2015	13157	CPUD		√	-SPLIT-	(2,577.87)
Check	09/08/2015	13158	San Andreas Sanitary District		√	730.79 · Water/Sewer	(5,357.72)
Check	09/08/2015	13159	City of Angels		√	730.79 · Water/Sewer	(170.40)
Check	09/08/2015	13160	J.S. West		√	730.78 · Natural Gas	(12.07)
Check	09/08/2015	13161	Calaveras Telephone		√	730.85 · Telephone	(402.38)
Check	09/08/2015	13162	Columbia Communications, Inc.		√	730.85 · Telephone	(645.00)
Check	09/08/2015	13163	PG&E 46995152991 VS Clinic Ste 9		√	730.77 · Electricity	(352.92)
Check	09/08/2015	13164	PG&E VS 46578486352 Clinic Ste 10		√	730.77 · Electricity	(263.28)
Check	09/08/2015	13165	PG&E 74021406306 SAFMC		√	730.77 · Electricity	(951.59)
Check	09/08/2015	13166	PG&E 89195984003 #B1		√	-SPLIT-	(724.98)
Check	09/08/2015	13167	PG&E 71068388090 MOB Condo		√	-SPLIT-	(750.64)
Check	09/08/2015	13168	PG&E 39918320076		√	-SPLIT-	(418.98)
Check	09/08/2015	13169	CPPA		√	730.77 · Electricity	(27,819.90)
Check	09/08/2015	13170	PG&E 2306121143-1 ortho		√	730.77 · Electricity	(1,002.27)
Check	09/08/2015	13171	AT&T 0518795579001	248137000754/952	√	-SPLIT-	(37.04)
Check	09/08/2015	13172	AT&T OneNet		√	730.85 · Telephone	(1,169.81)
Check	09/22/2015	13173	Cardmember Service		√	-SPLIT-	(830.45)
Check	09/22/2015	13174	Your Type		√	731 · Community Education & Marketing	(216.56)
Check	09/22/2015	13175	AT&T 754-9362		√	730.85 · Telephone	(468.72)
Check	09/22/2015	13176	PG&E 42630399709 Hospital		√	730.78 · Natural Gas	(4,900.42)
Check	09/22/2015	13177	Pro-Flame Gas Co.		√	-SPLIT-	(2.89)
Check	09/22/2015	13178	Productivity Plus Systems		√	-SPLIT-	(4,400.00)
Check	09/23/2015	13179	Mark Twain Medical Staff Fund			716.14 · Community Sponsorships	(1,000.00)
Check	09/29/2015	13180	CPUD			-SPLIT-	(2,764.56)
Check	09/29/2015	13181	La Contenta Plaza			730.79 · Water/Sewer	(1,146.14)

Mark Twain Healthcare District
Check Register
September 2015

Check	09/29/2015	13182	AT&T 795-2997749			730.85 · Telephone	(93.64)
Check	09/29/2015	13183	Friends and Neighbors			731 · Community Education & Marketing	(1,496.00)
Check	09/15/2015	115	Peggy Stout	period ending 9/15	√	169 · Payroll Clearing	(611.45)
Check	09/15/2015	116	Peggy Stout	period ending 9/30	√	169 · Payroll Clearing	(747.86)
Total							<u>(135,428.89)</u>



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: October 2015 Financial Results

Date: November 24, 2015

memorandum

MARK TWAIN HEALTH CARE DISTRICT:

The Statement of Revenues and Expenses for the District reported an operating profit **before** Programs and Events of <\$ 8,451> as compared to the budgeted operating income of \$16,447. For the month of October total revenues were on budget.

Total expenses **before** Programs & Events were 25% **over** budget for the month due to higher than budgeted consulting and legal costs. Year to date, utility costs are 67% of District tax revenue.

Programs and Events expenses in October were \$25,313 versus a budget of \$11,042.

Operating income **after** Programs & Events was <\$ 33,764> versus a budget of \$5,405.

The Minority Interest in Mark Twain Medical Center **increased** by \$36,558 in October versus a budgeted loss of <\$152,311>, due to gains from the operation of the Medical Center.

The District's cash and investments balance as of October 31, 2015 is \$1,272,693 as compared to the yearend balance of \$2,386,298; the change is due to the \$903,112 purchase of land for the 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
OCTOBER 2015**

MARK TWAIN HEALTH CARE DISTRICT
STATEMENT OF REVENUES AND EXPENSES
OCTOBER 2015

OCTOBER					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>
\$25,837	\$25,837	0%	\$25,837	0%	1	\$103,346	\$103,348	0%	\$103,346	0%
481	481	0%	481	0%	2	1,926	1,926	0%	1,926	0%
17,914	17,937	0%	17,837	0%	3	71,501	71,748	0%	71,196	0%
70,833	70,833	0%	67,667	5%	4	283,332	283,333	0%	270,668	5%
979	917	7%	167	484%	5	3,437	3,667	-6%	1,185	190%
(30)	104	-129%	2,612	-101%	6	1,169	417	180%	3,040	-62%
\$116,014	\$116,109	-0.08%	\$114,601	1%		\$464,712	\$464,439	0%	\$451,360	3%
2,830	1,750	62%	0	0%	6	7,499	7,000	7%	0	0%
1,131	1,075	5%	1,131	0%	7	4,525	4,300	5%	4,525	0%
14,629	2,083	602%	0	0%	8	17,357	8,333	108%	1,970	781%
10,825	1,000	983%	8,550	27%	9	10,983	4,000	175%	8,550	28%
6,160	6,160	0%	6,160	0%	10	21,560	24,640	-13%	24,640	-13%
8,701	1,667	422%	0	0%	11	26,218	6,667	293%	130	20037%
6,055	6,237	-3%	6,743	-10%	12	24,221	24,947	-3%	26,971	-10%
46,706	49,583	-6%	56,976	-18%	13	190,811	198,333	-4%	237,685	-20%
17,937	17,937	0%	17,499	3%	14	71,748	71,748	0%	69,995	3%
7,488	8,879	-16%	9,914	-24%	15	29,952	35,516	-16%	36,420	-18%
833	833	0%	1,280	-35%	16	2,498	3,333	-25%	5,119	-51%
0	625	-100%	0	0%	17	1,882	2,500	-25%	0	0%
810	1,250	-35%	0	0%	18	4,558	5,000	-9%	0	0%
361	583	-38%	118	207%	19	1,356	2,333	-42%	1,817	-25%
\$124,465	\$99,662	25%	\$108,370	15%		\$415,167	\$398,650	4%	\$417,822	-1%
(\$8,451)	\$16,447	-151%	\$6,231	-236%		\$49,544	\$65,789	-25%	\$33,538	48%
\$3,185	\$625	409%	\$0	0%	20	\$9,016	\$2,500	261%	\$5,235	72%
4,308	3,333	29%	0	0%	21	4,308	13,333	-68%	0	0%
0	0	0%	2,456	-100%	22	195	1,500	-87%	2,456	-92%
0	0	0%	0	0%	23	0	0	0%	0	0%
0	2,000	-100%	0	0%	24	0	4,000	-100%	0	0%
1,570	0	0%	0	0%	25	1,570	0	0%	560	180%
0	333	-100%	0	0%	26	0	1,333	-100%	0	0%
16,250	1,250	1200%	0	0%	27	17,250	5,000	245%	250	6800%
0	2,500	-100%	0	0%	28	0	10,000	-100%	0	0%
0	0	0%	0	0%	29	0	10,000	-100%	0	0%
0	1,000	-100%	0	0%	30	0	4,000	-100%	0	0%
\$25,313	\$11,042	129%	\$2,456	931%		\$32,339	\$51,666	-37%	\$8,501	280%
(\$33,764)	\$5,405	-725%	\$3,774	-995%		\$17,205	\$14,123	22%	\$25,037	-31%
(\$148,278)	(\$189,729)	-22%	(\$210,081)	-29%	31	(\$960,873)	(\$679,700)	41%	(\$665,890)	44%
184,836	37,418	394%	38,213	384%	32	(216,753)	149,672	-245%	61,735	-451%
\$36,558	(\$152,311)	-124%	(\$171,868)	-121%		(\$1,177,626)	(\$530,028)	122%	(\$604,155)	95%
\$2,793	(\$146,906)	-102%	(\$168,094)	-102%		(\$1,160,420)	(\$515,905)	125%	(\$579,118)	100%

MARK TWAIN HEALTH CARE DISTRICT
BALANCE SHEET
OCTOBER 2015

ASSETS	OCTOBER 2015	JUNE 2015	LIABILITIES AND NET ASSETS	OCTOBER 2015	JUNE 2015
<u>CURRENT ASSETS</u>			<u>CURRENT LIABILITIES</u>		
Cash and cash equivalents	\$260,523	\$1,377,470	Accounts payable and accrued expenses	\$33,047	\$71,277
Umpqua Investments	1,012,170	1,008,828	Deferred Rental Revenue	37,778	0
Investments - CDARS	0	0	Security Deposits	2,275	2,275
Due from Calaveras County	283,332	48,479	Due to MTMC Corporation - rental clearing	131,828	142,375
Security Deposit	0	0	Payroll Liabilities	1,362	1,269
Accrued Interest Receivable	891	890			
Accounts Receivable (net)	3,336	0			
Prepaid expenses and other	10,214	7,031			
	<hr/>	<hr/>	Total current liabilities	<hr/>	<hr/>
Total current assets	\$1,570,466	\$2,442,698		\$206,290	\$217,196
	<hr/>	<hr/>			
<u>LONG TERM INVESTMENTS</u>					
Minority Interest in MTMC	\$18,650,906	\$19,828,531			
	<hr/>	<hr/>			
Total LT Investments	\$18,650,906	\$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)	61,130	73,199			
Equipment	698,157	698,156			
	<hr/>	<hr/>			
Total gross PPE	\$7,117,509	\$6,226,467			
Accumulated Depreciation	(5,239,376)	(5,209,800)			
	<hr/>	<hr/>			
Net property, plant and equipment	\$1,878,133	\$1,016,667			
	<hr/>	<hr/>			
<u>OTHER ASSETS</u>			<u>NET ASSETS (Fund Balances)</u>		
Due from State Prop 1A	\$0	\$0	Fund balance - District	\$3,474,671	\$3,426,695
Capitalized Lease Negotiation	136,615	119,173	Fund balance - Minority Interest in MTMC	19,720,637	19,072,488
Intangible assets	5,059	5,435	Fund balance - District CY	17,205	47,976
	<hr/>	<hr/>	Fund balance - Minority Interest CY	(1,177,626)	648,149
Total other assets	\$141,674	\$124,608			
	<hr/>	<hr/>	Total net assets	<hr/>	<hr/>
				\$22,034,888	\$23,195,308
Total assets	<hr/> <hr/>	<hr/> <hr/>	Total Liabilities and net assets	<hr/> <hr/>	<hr/> <hr/>
	\$22,241,178	\$23,412,504		\$22,241,178	\$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
October 2015 & YTD FY15

	October	YTD
<u>CASH RECEIVED</u>		
Total Income	<u>\$ 116,014</u>	<u>\$ 464,712</u>
Non Cash Items affecting Income		
Tax accrual	\$ (70,833)	\$ (234,853)
Rental Clearing	(2,637)	(10,546)
Umpqua (gain) loss	(652)	(3,342)
Deferred Revenue	37,778	37,778
	-	
Total Items affecting Income	<u>\$ (36,344)</u>	<u>\$ (210,963)</u>
Cash Items not in Income		
Property Tax pymt		\$ -
CDARS Investments	-	-
Security Deposit		-
Receivables	(3,336)	(3,336)
Total Items not in Income	<u>\$ (3,336)</u>	<u>\$ (3,336)</u>
Cash Received in Month/YTD	<u>\$ 76,334</u>	<u>\$ 250,412</u>
<u>CASH PAID OUT</u>		
Total Expenses	<u>\$ 148,945</u>	<u>\$ 446,673</u>
Non Cash Items affecting Expense		
Depreciation	\$ (7,488)	\$ (29,952)
Angels Camp writeoff	-	
Payroll liab	(394)	(93)
Total Items affecting Expense	<u>\$ (7,882)</u>	<u>\$ (30,045)</u>
Cash Items not in Expense		
Prepays	\$ (1,131)	\$ 4,017
Vendor Rebates		-
Accounts Payable	6,055	38,231
Fixed Assets	-	-
Lease Negotiation	5,490	17,442
VS Land Costs	862,007	891,042
Total Items not in Expense	<u>\$ 872,421</u>	<u>\$ 950,731</u>
Cash Paid Out in Month/YTD	<u>\$ 1,013,483</u>	<u>\$ 1,367,359</u>
NET CHANGE IN CASH BALANCE	<u>\$ (937,149)</u>	<u>\$ (1,116,947)</u>

* Ties out to Check Register

Mark Twain Healthcare District
Simplified Cash Flow
October 2015

CASH RECEIVED

Mark Twain Medical Center	\$ 23,200
Stockton Cardiology	-
Mark Twain Medical Center	14,578
Jake Koplen	482
Calaveras County	-
Umpqua Bank	297
Prepaid Rent Revenue	37,778
Total Cash Received in Month	<u>\$ 76,335</u>

Comment

Hospital Lease Agreement
MOB rental suite 101 2 mos
MOB rental suites 102,103,104,105
Land Lease - parcel #5
Final apportionment of 5% due in August
Money Market interest
Received in October and November

CASH PAID OUT

IRS/EDD payments	(925)
Book VS land purchase	(858,612)
Check Register	<u>\$ 153,946</u>
NET CHANGE IN CASH BALANCE	<u>\$ (937,149)</u>

Total price = \$ 903,112.05
See check register for detail

**Mark Twain Health Care District
List of Renters and Leases
October 31, 2015**

11/18/2015

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 10/2015
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 10/2015
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 10/2015
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 10/2015
Total MOB lease income									<u>\$ 16,256.65</u>		<u>\$ 1,657.50</u>	<u>\$ 17,914.15</u>	<u>6,500</u>	
<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	<u>\$ 23,200.00</u>		NA	<u>\$ 23,200.00</u>		
<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	<u>\$ 15,043.54</u>		<u>\$ 2,893.39</u>	<u>\$ 17,936.93</u>	<u>6,500</u>	Rent increases 3% each year.
<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.
											* CAM charges included in rent			

Mark Twain Healthcare District
Check Register
October 2015

Type	Date	Num	Name	Memo	Clr	Split	Amount
Check	10/01/2015	13184	San Andreas Sanitary District		√	730.79 · Water/Sewer	(5,357.72)
Check	10/01/2015	13185	Meyers Nave		√	-SPLIT-	(11,922.24)
Check	10/01/2015	13186	San Andreas Medical & Professional Office		√	-SPLIT-	(17,936.93)
Check	10/01/2015	13187	Air Permitting Specialists	Invoice 5022	√	152.92 · CIP - VS Clinc Land Costs	(3,200.00)
Check	10/01/2015	13188	Mountain Ranch Community Club	Mountain Ranch Fire Relief Fund	√	716.14 · Community Sponsorships	(5,000.00)
Check	10/06/2015	13189	Calaveras Telephone		√	730.85 · Telephone	(401.85)
Check	10/06/2015	13190	PG&E 74021406306 SAFMC		√	730.77 · Electricity	(820.80)
Check	10/06/2015	13191	J.S. West		√	730.78 · Natural Gas	(12.07)
Check	10/06/2015	13192	Amerigas		√	-SPLIT-	(50.56)
Check	10/06/2015	13193	Mosbaugh Properties, Inc.		√	-SPLIT-	(39.60)
Check	10/06/2015	13194	PG&E 46995152991 VS Clinic Ste 9		√	730.77 · Electricity	(338.69)
Check	10/06/2015	13195	PG&E VS 46578486352 Clinic Ste 10		√	730.77 · Electricity	(233.96)
Check	10/06/2015	13196	Columbia Communications, Inc.		√	730.85 · Telephone	(637.00)
Check	10/06/2015	13197	City of Angels		√	730.79 · Water/Sewer	(170.40)
Check	10/06/2015	13198	AT&T Mobilty		√	730.85 · Telephone	(329.08)
Check	10/06/2015	13199	The Valley Springs News	Payment on Invoice 7384	√	-SPLIT-	(7,493.00)
Check	10/06/2015	13200	Productivity Plus Systems		√	-SPLIT-	(4,400.00)
Check	10/06/2015	13201	Level One Web Design		√	740.90 · Other Miscellaneous Expenses	(340.00)
Check	10/06/2015	13202	The Valley Springs News	Payment on Invoice 7384	√	731 · Community Education & Marketing	(810.00)
Check	10/06/2015	13203	Aspen Street Architects		√	152.92 · CIP - VS Clinc Land Costs	(66.75)
Check	10/06/2015	13204	Tribble and Ayala		√	715.22 · Accounting Fees	(35.00)
Check	10/07/2015	13205	Sound Extreme	invoice 16738	√	716.12 · Golden Health Awards	(1,465.00)
Check	10/07/2015	13206	Blue Mountain Coalition		√	716.14 · Community Sponsorships	(250.00)
Check	10/07/2015	13207	Blue Mountain Coalition		√	716.14 · Community Sponsorships	(1,000.00)
Check	10/07/2015	13208	CPPA		√	730.77 · Electricity	(26,313.27)
Check	10/07/2015	13209	City of Angels	VOID:	√	730.79 · Water/Sewer	0.00
Check	10/09/2015	13210	AT&T 457-7		√	730.85 · Telephone	(12.68)
Check	10/09/2015	13211	AT&T 0518795579001	248137000754/952	√	-SPLIT-	(37.62)
Check	10/09/2015	13212	AT&T OneNet		√	730.85 · Telephone	(1,206.74)
Check	10/09/2015	13213	PG&E 2306121143-1 ortho		√	730.77 · Electricity	(763.68)
Check	10/09/2015	13214	PG&E 71068388090 MOB Condo		√	-SPLIT-	(658.97)
Check	10/09/2015	13215	PG&E 89195984003 #B1		√	-SPLIT-	(635.03)
Check	10/09/2015	13216	PG&E 39918320076		√	-SPLIT-	(298.41)
Check	10/13/2015	13217	CCWD		√	730.79 · Water/Sewer	(798.10)
Check	10/19/2015	13218	AT&T 754-9362		√	730.85 · Telephone	(430.79)
Check	10/19/2015	13219	Your Type			716.12 · Golden Health Awards	(35.00)
Check	10/19/2015	13220	Meyers Nave		√	-SPLIT-	(5,684.72)
Check	10/19/2015	13221	PG&E 42630399709 Hospital		√	730.78 · Natural Gas	(4,571.40)
Check	10/19/2015	13222	Productivity Plus Systems		√	-SPLIT-	(4,400.00)

Mark Twain Healthcare District
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Check	10/19/2015	13223	Cardmember Service		√	740.89 · Office Supplies and Expense	(20.81)
Check	10/19/2015	13224	HFS Consultants		√	715.26 · Operational Consulting	(747.06)
Check	10/19/2015	13225	Calaveras Community Foundation	Butte Fire Relief Fund	√	716.14 · Community Sponsorships	(5,000.00)
Check	10/19/2015	13226	Central Calaveras Fire Fighters Assn	Butte Fire Relief Fund	√	716.14 · Community Sponsorships	(5,000.00)
Check	10/19/2015	13227	HFS Consultants		√	715.26 · Operational Consulting	(7,865.21)
Check	10/27/2015	13228	HFS Consultants			715.26 · Operational Consulting	(88.61)
Check	10/28/2015	13229	Connie Strawbridge Designs		√	716.12 · Golden Health Awards	(70.00)
Check	10/28/2015	13231	Mark Twain Medical Center Healthcare Corp			-SPLIT-	(12,110.32)
Check	10/28/2015	13232	AT&T 795-2997749			730.85 · Telephone	(96.46)
Check	10/28/2015	13233	CPUD			-SPLIT-	(2,448.91)
Check	10/28/2015	13234	Mosbaugh Properties, Inc.			-SPLIT-	(41.90)
Check	10/28/2015	13237	JWT & Associates, LLP			715.24 · Audit Fees	(10,790.00)
Check	10/16/2015	117	Peggy Stout	period ending 10/31	√	66000 · Payroll Expenses	(893.13)
Check	10/31/2015	118	Peggy Stout	period ending 10/31	√	66000 · Payroll Expenses	(616.53)
TOTAL							(153,946.00)