



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: November 2014 Financial Results

Date: January 20, 2015

memorandum

MARK TWAIN HEALTH CARE DISTRICT:

The Statement of Revenues and Expenses for the District reported an operating income **before** Programs and Events of \$23,451 as compared to the budgeted operating income of \$16,176.

Total revenues were slightly over budget due to a larger than expected return on investments.

Total expenses **before** Programs & Events were 7% under budget mostly resulting from lower than anticipated utility charges and other operating expenses.

Programs and Events totaled \$4,134 versus a budget of \$9,042 bringing the year to date amount spent to \$12,636 compared to a budget of \$60,709.

Operating income **after** Programs & Events was \$19,317 versus a budget of \$7,134.

The Minority Interest in Mark Twain Medical Center **decreased** by <\$364,418> in November versus a budgeted loss of <\$462,784>, due to losses from the operation of the Medical Center.

The District's cash and investments balance as of November 30, 2014 is \$2,183,631 as compared to beginning of the year balance of \$2,440,937.

"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
NOVEMBER 2014**

**MARK TWIN HEALTH CARE DISTRICT
STATEMENT OF REVENUES AND EXPENSES
NOVEMBER 2014**

Line #	NOVEMBER			Year-to-date			Last Yr	Var %
	Actual	Budget	Var %	Actual	Budget	Var %		
	\$25,837	\$25,837	0%	\$129,183	\$129,185	0%	\$129,183	0%
1	481	481	0%	2,407	2,407	0%	2,407	0%
2	17,837	17,587	1%	89,032	87,934	1%	67,609	32%
3	67,667	67,667	0%	338,335	338,333	0%	320,902	5%
4	14	917	-98%	1,199	4,583	-74%	663	81%
5	1,635	104	1472%	4,675	521	797%	0	0%
6								
	\$113,471	\$112,593	0.78%	\$564,831	\$562,963	0%	\$520,764	8%
7	1,131	1,075	5%	5,656	5,375	5%	5,372	5%
8	1,240	1,250	-1%	3,210	6,250	-49%	3,019	6%
9	0	1,000	-100%	8,550	5,000	71%	0	0%
10	6,160	6,160	0%	30,800	30,800	0%	29,743	4%
11	0	1,667	-100%	130	8,333	-98%	425	-69%
12	6,743	6,743	0%	33,714	33,714	0%	26,387	28%
13	46,054	47,367	-3%	283,739	236,833	20%	242,094	17%
14	17,499	17,499	0%	87,494	87,494	0%	85,367	2%
15	9,914	9,948	0%	46,334	48,323	-4%	49,570	-7%
16	1,280	1,250	2%	6,398	6,250	2%	3,839	67%
17	0	625	-100%	0	3,125	-100%	0	0%
18	0	1,250	-100%	0	6,250	-100%	1,379	-100%
19	0	583	-100%	1,817	2,917	-38%	4,493	-60%
	\$90,020	\$96,417	-7%	\$507,842	\$480,664	6%	\$451,688	12%
	\$23,451	\$16,176	45%	\$56,989	\$82,299	-31%	\$69,076	-17%
20	\$0	\$625	-100%	\$5,235	\$3,125	68%	\$5,815	-10%
21	0	3,333	-100%	0	16,667	-100%	8,102	-100%
22	0	0	0%	2,456	1,500	64%	0	0%
23	0	0	0%	0	0	0%	0	0%
24	4,134	0	0%	4,134	4,000	3%	4,011	3%
25	0	0	0%	560	0	0%	0	0%
26	0	333	-100%	0	1,667	-100%	1,500	-100%
27	0	417	-100%	250	2,083	-88%	1,750	-86%
28	0	2,500	-100%	0	12,500	-100%	0	0%
29	0	0	0%	0	10,000	-100%	0	0%
30	0	1,833	-100%	0	9,167	-100%	5,000	-100%
	\$4,134	\$9,042	-54%	\$12,636	\$60,709	-79%	\$26,177	-52%
	\$19,317	\$7,134	171%	\$44,353	\$21,590	105%	\$42,900	3%
31	(\$428,747)	(\$501,455)	-14%	(\$1,094,637)	(\$1,523,908)	-28%	(\$924,466)	18%
32	64,329	38,671	66%	126,064	193,353	-35%	703,897	-82%
	(\$364,418)	(\$462,784)	-21%	(\$968,573)	(\$1,330,555)	-27%	(\$220,569)	339%
	(\$345,101)	(\$455,650)	-24%	(\$924,220)	(\$1,308,965)	-29%	(\$177,669)	420%

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

ASSETS	NOVEMBER 2014	JUNE 2014	NOVEMBER 2014	JUNE 2014
<u>CURRENT ASSETS</u>				
Cash and cash equivalents	\$1,089,501	\$630,653		
Umpqua Investments	1,004,130	1,000,284	\$42,741	\$41,276
Investments - CDARS	90,000	810,000	0	0
Due from Calaveras County	328,346	33,610	2,275	2,275
Security Deposit	5,300	5,300	160,831	174,014
Accrued Interest Receivable	26	105	37,700	0
Accounts Receivable (net)	25,438	4,146		
Prepaid expenses and other	10,143	12,198		
Total current assets	<u>\$2,552,883</u>	<u>\$2,496,296</u>	<u>\$243,548</u>	<u>\$217,565</u>
<u>LONG TERM INVESTMENTS</u>				
Minority interest in MTSJH	<u>\$18,804,713</u>	<u>\$19,773,286</u>		
Total LT Investments	<u>\$18,804,713</u>	<u>\$19,773,286</u>		
<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)	46,012	43,180		
Construction in Progress - HVAC	40,660	0		
Equipment	698,157	698,157		
Total gross PPE	<u>\$6,148,380</u>	<u>\$6,104,888</u>		
Accumulated Depreciation	<u>(5,131,879)</u>	<u>(5,086,015)</u>		
Net property, plant and equipment	<u>\$1,016,501</u>	<u>\$1,018,873</u>		
<u>OTHER ASSETS</u>				
Due from State Prop 1A	\$0	\$0		
Capitalized Lease Negotiation	94,611	78,020		
Intangible assets	6,093	6,563		
Total other assets	<u>\$100,704</u>	<u>\$84,583</u>		
Total assets	<u>\$22,474,801</u>	<u>\$23,373,038</u>	<u>\$22,474,801</u>	<u>\$23,373,038</u>
<u>LIABILITIES AND NET ASSETS</u>				
<u>CURRENT LIABILITIES</u>				
Accounts payable and accrued expenses			\$3,382,190	\$3,345,930
Prepaid Rent			19,773,283	19,104,118
Security Deposits			44,353	36,260
Due to MTSJH Corporation - rental clearing			(968,573)	689,165
Deferred Rental Revenue				
Total current liabilities			<u>\$22,231,253</u>	<u>\$23,155,473</u>
Total Liabilities and net assets			<u>\$22,474,801</u>	<u>\$23,373,038</u>
<u>NET ASSETS (Fund Balances)</u>				
Fund balance - District			\$3,382,190	\$3,345,930
Fund balance - Minority interest in MTSJH			19,773,283	19,104,118
Fund balance - District CY			44,353	36,260
Fund balance - Minority interest CY			(968,573)	689,165
Total net assets			<u>\$22,231,253</u>	<u>\$23,155,473</u>
Total Liabilities and net assets			<u>\$22,474,801</u>	<u>\$23,373,038</u>

Mark Twain Health Care District
List of Renters and Leases
 November 30, 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	
<u>Medical Office Building Subleases</u>															
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 11/2014	
Specialty Clinic - GI	9/1/2012	9/1/2012	5 years	9/1/2017	102	see above	Y	Office	\$ 2,611.10	2.05	\$ 552.50	\$ 3,163.60	1,276	Current thru 11/2014	
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 11/2014	
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 11/2014	
Total MOB lease income															
										\$ 16,179.08		\$ 1,657.50	\$ 17,836.58	6,500	
<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		Office	\$ 14,605.36		\$ 2,893.39	\$ 17,498.75	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.	

**Mark Twain Health Care District
Budget Overview
July 2014 through June 2015**

**Mark Twain Health Care District
Budget FY 2015**

**2014-2015
BUDGET**

	Jul '14	Aug '14	Sep '14	Oct '14	Nov '14	Dec '14	Jan '15	Feb '15	Mar '15	Apr '15	May '15	Jun '15
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	211,041	17,587	17,587	17,587	17,587	17,587	17,587	17,587	17,587	17,587	17,587	17,587
560.10 - District Tax Revenue	812,000	67,667	67,667	67,667	67,667	67,667	67,667	67,667	67,667	67,667	67,667	67,667
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	1,351,112	112,593	112,593	112,593	112,593	112,593	112,593	112,593	112,593	112,593	112,593	112,593
Expense												
600.00 - Lease Negotiation Costs	-	0	0	0	0	0	0	0	0	0	0	0
700.00 - Benefits	-	0	0	0	0	0	0	0	0	0	0	0
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	15,000	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250
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	20,913	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667
720.64 - Administrative Services	80,000	6,743	6,743	6,743	6,743	6,743	6,743	6,743	6,743	6,743	6,743	6,743
730.00 - Utilities	568,400	47,367	47,367	47,367	47,367	47,367	47,367	47,367	47,367	47,367	47,367	47,367
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	209,985	17,499	17,499	17,499	17,499	17,499	17,499	17,499	17,499	17,499	17,499	17,499
735.00 - Depreciation & Amortization	117,959	8,531	9,948	9,948	9,948	9,948	9,948	9,948	9,948	9,948	9,948	9,948
740.86 - Dues and Subscriptions	15,000	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250
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	1,155,577	95,000	96,417	96,417	96,417	96,417	96,417	96,417	96,417	96,417	96,417	97,562
Operating Income Before Programs & Events	195,535	17,593	16,176	16,176	16,176	16,176	16,176	16,176	16,176	16,176	16,176	15,031
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	0	0	0	0	1,500	0	0	0	0	0
716.07 - Chronic Disease Program	20,000	0	0	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	0	0	0	0	0	0	0	0	0
716.10 - Miscellaneous	22,000	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833
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	4,000	417	417	417	417	417	417	417	417	417	417	417
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	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	35	8,551	(4,366)	5,134	7,134	7,134	(34,366)	(22,866)	7,134	7,134	7,134	5,989
TOTAL OPERATING INCOME	35	8,551	(4,366)	5,134	7,134	7,134	(34,366)	(22,866)	7,134	7,134	7,134	5,989

Mark Twain Healthcare District
Transaction Detail by Account

November 2014

Type	Date	Num	Name	Cir	Split	Amount
Check	11/03/2014	12730	San Andreas Medical & Professional Office	✓	-SPLIT-	(17,498.75)
Check	11/03/2014	12731	PG&E 46995152991 VS Clinic Ste 9	✓	730.77 · Electricity	(272.27)
Check	11/03/2014	12732	PG&E VS 46578486352 Clinic Ste 10	✓	730.77 · Electricity	(159.78)
Check	11/03/2014	12733	City of Angels	✓	730.79 · Water/Sewer	(170.40)
Check	11/03/2014	12734	Productivity Plus Systems	✓	-SPLIT-	(4,400.00)
Check	11/03/2014	12735	La Contenta Plaza	✓	730.79 · Water/Sewer	(992.99)
Check	11/03/2014	12736	J.S. West	✓	730.78 · Natural Gas	(39.83)
Check	11/03/2014	12737	PG&E 74021406306 SAFMC	✓	730.77 · Electricity	(593.49)
Check	11/03/2014	12738	Calaveras Telephone	✓	730.85 · Telephone	(392.65)
Check	11/03/2014	12739	Meyers Nave	✓	-SPLIT-	(1,268.60)
Check	11/03/2014	12740	PG&E 71068388090 MOB Condo	✓	-SPLIT-	(620.52)
Check	11/03/2014	12741	PG&E 89195984003 #B1	✓	-SPLIT-	(470.40)
Check	11/03/2014	12742	Columbia Communications, Inc.	✓	730.85 · Telephone	(607.00)
Check	11/10/2014	12743	AT&T Whole Hospital	✓	730.85 · Telephone	(10,260.62)
Check	11/10/2014	12744	Donna Koplen	✓	-SPLIT-	(1,653.00)
Check	11/10/2014	12745	AT&T 754-9362	✓	730.85 · Telephone	(336.96)
Check	11/10/2014	12746	AT&T 0518795579001	✓	-SPLIT-	(35.92)
Check	11/10/2014	12747	CPPA	✓	730.77 · Electricity	(21,393.10)
Check	11/10/2014	12748	PG&E 2306121143-1 ortho	✓	730.77 · Electricity	(737.72)
Check	11/10/2014	12749	ACHD	✓	130.30 · Other Prepaid Expenses	(10,000.00)
Check	11/19/2014	12750	Productivity Plus Systems	✓	-SPLIT-	(4,400.00)
Check	11/19/2014	12751	Doss, Daymon	✓	716.09 · Technology for Students	(4,134.38)
Check	11/19/2014	12752	PG&E 42630399709 Hospital	✓	730.78 · Natural Gas	(5,701.76)
Check	11/19/2014	12753	AT&T OneNet	✓	730.85 · Telephone	(1,615.45)
						<u>(87,755.59)</u>

Independent Contractor vs. Employee - How Six Agencies Determine Relationships

	IRS	EDD/FTB	INS	Workers' Comp	US Dept of Labor	CA Labor Comm
No right to control worker	◆	◆	◆	◆	■	◆
No instructions	■					
No training	■					
Assistants can do work	■	●				
Work not hiring firm's primary business	■		■	■	■	■
No set work hours	■	●				
Not a continuing relationship	■	■	■	■	■	■
Control assistants	■		■	■		■
Time to work for others	■	●				
Determine job location	■	●	■	■		■
Set order of work	■					
No interim reports	■					
Paid by job	■	■	■	■		■
Work for many companies	■					
Pay own expenses	■					
Have own tools	■	■	■	■		■
Made significant investment	■		■		■	
Offer services to public	■				■	
Can make profit or loss	■		■		■	
Can't be fired at will	■	◆	■	■		■
Aren't paid for partial work	■					
Distinct occupation or operate separate business		■	■	■		■
Part of industry practice		■				
Skill required		■	■	■		■
Work typically non-supervised		■	■	■		■
Parties believe worker is independent contractor		■	■	■		■
Who hired the worker		■				
Amount of initiative or judgment needed to succeed					■	

Legend: ◆ Most important factor ■ Important factor ● Lesser factor

Mark Twain Grant Program (MTGP)

Short Term Care Respite Program for Calaveras County Patients

Outline of Program

1. Provide short-term caregiving respite care in the home for patients and families in Calaveras County who are assessed to need more care provider assistance. (May include night and weekends)
2. This program does not supplant standard Medicare requirement i.e., "Respite Care".
3. To assist patient and family on Hospice service to remain at home.

Considerations for MTGP

1. Financial need.
2. Stress level of primary caregiver.
3. Sparse or inadequate support network.
4. Caregiving needs are adequate to ensure safety/support for pt in home care.
5. EOL issues are overwhelming.

Funding

1. Funding \$20k for one year beginning April 1, 2012. (FYI ...This was the initial grant)
2. This equates to approximately:
 - a. 9, 12 hour shifts per month or;
 - b. 6, 24 hour shifts per month or;
 - c. 77 hours of care @ 21.50 per hour.
3. Use of all the funds by end of fiscal year March 31, 2013 is the goal; This program does not supplant triage process, assessing for additional community resources or assisting families to provide adequate and safe care to patients.

Protocol

1. Potential patient is identified by Social Worker and brought to supervisor for consult.
2. Once approved for Mark Twain Grant Program (MTGP) the social worker will contact United Home Care to arrange care. (FYI...We gave since identified additional professional Home Care sources that we utilize)
3. When invoice for service provided arrives Director of Patient Services will generate a report that will include:
 - a. Demographic
 - b. Type and hours of intervention
 - c. Outcome

Martk Twain Respite Program (\$60K)

4th Quarter 2012	1132
	<u>\$1,132.00</u>
1st Quarter 2013	5775.25
2nd Quarter 2013	6521.75
3rd Quarter 2013	7302.5
4th Quarter 2013	<u>7238.5</u>
	\$26,838.00
1st Quarter 2014	4017
2nd Quarter 2014	1656.25
3rd Quarter 2014	303.25
4th Quarter 2014	<u>4189.25</u>
	\$10,165.75
1st Quarter 2015	1386
2nd Quarter 2015	12587.5
3rd Quarter 2015	
4th Quarter 2015	
	<u>\$13,973.50</u>
Total Grant	\$60,000.00
Total Spent	\$52,109.25
Total Balance	<u>\$7,890.75</u>
1-Dec-14	