



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: August 2016 Financial Results

Date: October 19, 2016

memorandum

MARK TWAIN HEALTH CARE DISTRICT:

The Statement of Revenues and Expenses for the District reported an operating profit **before** Programs and Events of \$26,781 as compared to the budgeted operating income of \$16,697. Year to date, there is an operating profit before Programs and Events, of \$47,203.

For the fiscal year to date, utility costs are 68.86% of District tax revenue.

Programs and Events expenses were \$2,500 versus a budget of \$16,000. The budget amount includes \$10,000 targeted to the Chronic Disease Program.

Operating income **after** Programs & Events in was a profit of \$24,281 versus a budgeted profit of \$697. Year to date, operating income after Programs and Events is \$35,335.

The Minority Interest in Mark Twain Medical Center **increased** by \$383,610 versus a budgeted gain of \$49,415, due to profits from the operations and investments of the Medical Center. Year to date, the Minority Interest has increased by \$221,982.

The District's cash and investments balance as of August 31, 2016 is \$1,621,560 as compared to the June 30, 2016 yearend balance of \$1,765,775; the change is mostly due to the timing of the tax receipts and the payment for normal operating expenses.

"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
AUGUST 2016**

MARK TWAIN HEALTH CARE DISTRICT
STATEMENT OF REVENUES AND EXPENSES
AUGUST 2016

AUGUST					Year-to-date					
Actual	Budget	Var %	Last Yr	Var %	Line #	Actual	Budget	Var %	Last Yr	Var %
						Revenue				
\$26,837	\$26,612	1%	\$25,837	4%	1	\$53,673	\$53,224	1%	\$51,673	4%
481	481	0%	481	0%	2	963	963	0%	963	0%
18,146	18,883	-4%	17,837	2%	3	36,060	37,767	-5%	35,673	1%
75,189	75,189	0%	70,833	6%	4	150,378	150,378	0%	141,666	6%
168	917	-82%	609	-72%	5	336	1,833	-82%	1,169	-71%
309	104	198%	(604)	-151%	6	479	208	130%	2	26069%
\$121,130	\$122,186	-1%	\$114,992	5%		\$241,889	\$244,373	-1%	\$231,146	5%
						Expenses				
3,311	2,000	66%	58	5570%	6	7,324	4,000	83%	2,967	147%
1,131	1,217	-7%	1,131	0%	7	2,263	2,433	-7%	2,263	0%
1,166	4,167	-72%	0	0%	8	9,233	8,333	11%	0	0%
129	1,000	-87%	123	5%	9	181	2,000	-91%	123	48%
1,848	7,000	-74%	6,160	-70%	10	7,196	14,000	-49%	9,240	-22%
0	2,500	-100%	0	0%	11	0	5,000	-100%	0	0%
6,055	6,425	-6%	6,055	0%	12	12,110	12,850	-6%	12,110	0%
55,536	52,633	6%	51,481	8%	13	103,545	105,267	-2%	91,628	13%
17,937	18,565	-3%	17,937	0%	14	35,874	37,129	-3%	35,874	0%
6,054	5,940	2%	7,488	-19%	15	12,108	11,880	2%	14,976	-19%
0	0	0%	0	0%	16	0	0	0%	0	0%
1,138	1,167	-3%	518	119%	17	1,164	2,333	-50%	831	40%
0	625	-100%	0	0%	18	225	1,250	-82%	1,307	-83%
0	1,667	-100%	644	-100%	19	1,996	3,333	-40%	2,035	-2%
45	583	-92%	675	-93%	20	1,469	1,167	26%	740	98%
\$94,350	\$105,489	-11%	\$92,270	2%		\$194,686	\$210,975	-8%	\$174,094	12%
						Operating Income (Loss) Before Programs & Events				
\$26,781	\$16,697	60%	\$22,722	18%		\$47,203	\$33,398	41%	\$57,052	-17%
						Programs & Events				
\$0	\$833	-100%	\$5,831	-100%	21	\$5,972	\$1,667	258%	\$5,831	2%
0	1,667	-100%	0	0%	22	0	3,333	-100%	0	0%
0	1,500	-100%	195	-100%	23	1,396	1,500	-7%	195	616%
0	0	0%	0	0%	24	0	0	0%	0	0%
0	0	0%	0	0%	25	0	0	0%	0	0%
0	0	0%	0	0%	26	0	0	0%	0	0%
2,500	333	651%	0	0%	27	2,500	667	275%	0	0%
0	1,250	-100%	0	0%	28	0	2,500	-100%	0	0%
0	0	0%	0	0%	29	0	0	0%	0	0%
0	10,000	-100%	0	0%	30	0	10,000	-100%	0	0%
0	417	-100%	0	0%	31	2,000	833	140%	0	0%
\$2,500	\$16,000	-84%	\$6,026	-59%		\$11,868	\$20,500	-42%	\$6,026	97%
						Operating Income (Loss) After Programs & Events				
\$24,281	\$697	3384%	\$16,696	45%		\$35,335	\$12,898	174%	\$51,026	-31%
						Other Income/Expense				
\$289,002	\$16,017	1704%	(\$142,817)	-302%	32	\$3,065	\$3,640	-16%	(\$319,203)	-101%
94,608	33,398	183%	(199,099)	-148%	33	218,917	66,796	228%	(210,598)	-204%
\$383,610	\$49,415	676%	(\$341,916)	-212%		\$221,982	\$70,436	215%	(\$529,801)	-142%
\$407,891	\$50,112	714%	(\$325,220)	-225%		\$257,317	\$83,334	209%	(\$478,775)	-154%

MARK TWAIN HEALTH CARE DISTRICT
BALANCE SHEET
AUGUST 2016

ASSETS	AUGUST 2016	JUNE 2016	LIABILITIES AND NET ASSETS	AUGUST 2016	JUNE 2016
<u>CURRENT ASSETS</u>			<u>CURRENT LIABILITIES</u>		
Cash and cash equivalents	\$919,318	\$1,063,788	Accounts payable and accrued expenses	\$39,102	\$46,349
Umpqua Investments	702,242	701,987	Deferred Rental Revenue	37,974	0
Investments - CDARS	0	0	Security Deposits	3,275	3,275
Due from Calaveras County	193,362	42,984	Due to MTMC Corporation - rental clearing	105,463	110,736
Security Deposit	0	0	Payroll Liabilities	5,962	6,173
Accrued Interest Receivable	890	890			
Accounts Receivable (net)	3,336	0			
Prepaid expenses and other	23,845	2,865			
	<hr/>	<hr/>	Total current liabilities	<hr/>	<hr/>
Total current assets	\$1,842,993	\$1,812,514		\$191,776	\$166,533
<u>LONG TERM INVESTMENTS</u>					
Minority Interest in MTMC	\$17,280,605	\$17,058,621			
Total LT Investments	<hr/>	<hr/>			
	\$17,280,605	\$17,058,621			
<u>PROPERTY, PLANT AND EQUIPMENT</u>					
Land and land improvements	\$1,339,593	\$1,339,593			
Buildings and improvements	4,570,497	4,570,497			
Construction in Progress (Valley Springs)	271,135	257,102			
Equipment	698,157	698,157			
Total gross PPE	\$6,879,382	\$6,865,349			
Accumulated Depreciation	(5,306,185)	(5,294,265)			
Net property, plant and equipment	<hr/>	<hr/>			
	\$1,573,197	\$1,571,084			
<u>OTHER ASSETS</u>			<u>NET ASSETS (Fund Balances)</u>		
Capitalized Lease Negotiation	210,230	182,057	Fund balance - District	\$3,511,322	\$3,474,671
Payroll Clearing	-	0	Fund balance - Minority Interest in MTMC	16,950,729	19,720,637
Intangible assets	4,119	4,307	Fund balance - District CY	35,335	36,651
			Fund balance - Minority Interest CY	221,982	(2,769,909)
Total other assets	<hr/>	<hr/>	Total net assets	<hr/>	<hr/>
	\$214,349	\$186,364		\$20,719,367	\$20,462,050
Total assets	<hr/>	<hr/>	Total Liabilities and net assets	<hr/>	<hr/>
	\$20,911,143	\$20,628,583		\$20,911,143	\$20,628,583

	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16
Revenue												
Rental revenue	\$25,837	\$25,837	\$25,837	\$26,837	\$28,887	\$26,837	\$26,837	\$26,837	\$26,837	\$26,837	\$26,837	\$26,837
Land rental revenue	481	481	481	481	481	481	481	481	481	481	481	481
MOB Lease Rent	17,914	17,914	17,914	17,914	17,914	17,914	17,914	17,914	17,914	17,914	17,914	18,146
District Tax Revenue	70,833	70,833	70,833	70,833	70,833	81,204	81,204	81,204	81,204	81,204	75,189	75,189
Interest/Investment Income	1,289	979	396	45	15	45	156	126	168	163	168	168
Other Miscellaneous Income	1,198	(30)	(425)	(536)	1,356	6	490	0	535	136	169	309
Total revenue	\$117,552	\$116,014	\$115,037	\$115,575	\$119,486	\$126,486	\$127,083	\$126,563	\$127,139	\$126,735	\$120,759	\$121,130
Expenses												
Payroll Expense	1,702	2,830	1,837	1,541	1,347	3,139	3,419	3,316	6,632	4,858	4,013	3,311
Insurance	1,131	1,131	2,150	1,131	1,131	1,131	1,131	1,131	1,131	1,131	1,131	1,131
Legal Fees	2,728	14,629	0	3,098	0	3,886	4,003	4,068	3,829	0	8,066	1,166
Audit/Accounting Fees	35	10,825	81	35	35	234	0	105	117	5	53	129
Management Consulting Fees	6,160	6,160	6,160	6,160	6,160	6,160	6,160	6,160	6,160	6,160	5,348	1,848
Operational Consulting Fees	17,517	8,701	3,800	23,886	32,127	4,871	4,868	6,974	8,732	10,631	0	0
MTMC Administrative Services	6,055	6,055	6,055	6,055	6,055	6,055	6,055	6,055	6,055	6,055	6,055	6,055
Utilities	52,477	46,706	46,377	45,192	45,345	49,055	48,364	43,582	40,662	44,464	48,009	55,536
MOB Rent	17,937	17,937	17,937	17,937	17,937	17,937	17,937	17,937	17,937	17,937	17,937	17,937
Depreciation and Amortization	7,488	7,488	7,488	7,488	7,488	7,488	7,488	6,093	6,054	6,054	6,054	6,054
Dues and Subscriptions	833	833	1,138	1,138	1,138	1,138	1,138	1,138	1,138	1,138	26	1,138
Travel, Meals and Lodging	575	0	134	124	0	359	0	536	4,949	0	225	0
Community Education & Marketing	1,713	810	1,000	1,496	0	1,972	105	2,010	0	808	1,996	0
Other Miscellaneous Expenses	255	360	200	722	1,010	2,016	1,207	1,156	1,437	248	1,424	45
Total expenses	\$116,608	\$124,464	\$94,356	\$116,002	\$119,773	\$105,440	\$101,875	\$100,261	\$104,833	\$99,489	\$100,337	\$94,350
Operating Income (Loss) Before Programs & Events	\$944	(\$8,450)	\$20,681	(\$427)	(\$286)	\$21,046	\$25,208	\$26,302	\$22,306	\$27,246	\$20,422	\$26,780
Programs & Events												
Pink in the Night	\$0	\$3,185	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,972	\$0
Health Fairs	0	4,308	500	0	0	3,642	0	1,824	2,066	0	0	0
Health Education Forum	0	0	0	0	0	0	0	0	0	0	1,396	0
Respite Care Program	0	0	0	0	0	0	0	0	0	7,000	0	0
Technology for Students	0	0	0	3,831	0	0	0	0	0	0	0	0
Golden Health Awards	0	1,570	1,454	1,021	574	40,269	0	199	0	0	0	0
Foundation Sponsorships	0	0	0	0	1,000	0	0	0	0	0	0	2,500
Community Sponsorships	1,000	16,250	0	4,000	2,000	0	1,250	0	0	0	0	0
Outpatient Telehealth	0	0	0	0	0	0	0	0	0	30,000	0	0
Chronic Disease Program	0	0	0	0	0	0	0	0	0	20,000	0	0
Miscellaneous	0	0	0	0	0	0	2,000	0	0	0	2,000	0
Total Programs & Events	\$1,000	\$25,313	\$1,954	\$8,853	\$3,574	\$43,910	\$3,250	\$2,023	\$2,066	\$57,000	\$9,368	\$2,500
Operating Income (Loss) After Programs & Events	(\$56)	(\$33,763)	\$18,727	(\$9,280)	(\$3,861)	(\$22,864)	\$21,958	\$24,279	\$20,240	(\$29,754)	\$11,054	\$24,280
Other Income/Expense												
Minority Interest in MTMC Operations	(\$493,392)	(\$148,278)	(\$624,141)	(\$172,245)	(\$256,362)	\$83,102	\$81,752	(\$431,669)	(\$355,711)	\$64,757	(\$285,937)	\$289,002
Minority Interest in MTMC Investments	(190,991)	184,836	47,388	(98,624)	(210,054)	(80,937)	187,560	157,233	13,062	2,607	124,309	94,608
Total Other Income/Expense	(\$684,383)	\$36,558	(\$576,754)	(\$270,869)	(\$466,415)	\$2,166	\$269,312	(\$274,436)	(\$342,649)	\$67,363	(\$161,628)	\$383,610
Net Income (loss)	(\$684,439)	\$2,794	(\$558,027)	(\$280,149)	(\$470,276)	(\$20,699)	\$291,270	(\$250,157)	(\$322,409)	\$37,609	(\$150,574)	\$407,890

	September 2015	October 2015	November 2015	December 2015	January 2016	February 2016	March 2016	April 2016	May 2016	June 2016	July 2016	August 2016
ASSETS												
CURRENT ASSETS												
Cash and cash equivalents	\$1,197,672	\$260,523	\$215,012	\$118,474	\$54,343	\$712,232	\$566,629	\$958,633	\$831,551	\$1,063,788	\$971,805	\$919,318
Umpqua Investments	1,011,518	1,012,170	1,012,050	1,011,515	1,012,871	700,862	701,353	701,316	701,851	701,987	702,157	702,242
Investments - CDARS	0	0	0	0	0	0	0	0	0	0	0	0
Due from Calaveras County	212,499	283,332	354,165	424,998	495,831	80,788	161,992	243,196	324,400	42,984	118,173	193,362
Security Deposit	0	0	0	0	0	0	0	0	0	0	0	0
Accrued Interest Receivable	891	891	890	890	890	890	890	890	890	890	890	890
Accounts Receivable (net)	0	3,336	0	3,336	3,336	0	0	0	0	0	3,336	3,336
Prepaid expenses and other	12,179	10,214	7,946	16,478	14,209	11,940	9,671	7,403	5,134	2,865	26,114	23,845
Total current assets	\$2,434,759	\$1,570,466	\$1,590,063	\$1,575,691	\$1,581,480	\$1,506,712	\$1,440,535	\$1,911,438	\$1,863,827	\$1,812,514	\$1,822,474	\$1,842,993
Minority Interest in MTMC	\$18,614,348	\$18,650,906	\$18,074,152	\$17,773,580	\$17,336,868	\$17,339,033	\$17,608,345	\$17,333,909	\$16,991,260	\$17,058,623	\$16,896,995	\$17,280,605
PROPERTY, PLANT AND EQUIPMENT												
Land and land improvements	\$884,614	\$1,787,726	\$1,787,726	\$1,787,726	\$1,787,726	\$1,787,726	\$1,787,726	\$1,339,593	\$1,339,593	\$1,339,593	\$1,339,593	\$1,339,593
Buildings and improvements	4,570,496	4,570,497	4,570,497	4,570,497	4,570,497	4,570,497	4,570,497	4,570,497	4,570,497	4,570,497	4,570,496	4,570,496
Construction in Progress (Valley Springs)	102,235	61,130	62,851	69,811	69,811	115,696	162,839	202,099	220,349	257,102	267,466	271,135
Equipment	698,157	698,157	698,157	698,156	698,157	698,157	698,157	698,157	698,157	698,157	698,157	698,157
Total gross PPE	\$6,255,501	\$7,117,509	\$7,119,230	\$7,126,190	\$7,126,190	\$7,172,075	\$7,219,219	\$6,810,346	\$6,828,596	\$6,865,349	\$6,875,712	\$6,879,381
Accumulated Depreciation	(5,231,982)	(5,239,376)	(5,246,770)	(5,254,164)	(5,261,558)	(5,268,952)	(5,276,346)	(5,282,345)	(5,288,305)	(5,294,265)	(5,300,225)	(5,306,185)
Net property, plant and equipment	\$1,023,519	\$1,878,133	\$1,872,460	\$1,872,026	\$1,864,632	\$1,903,123	\$1,942,873	\$1,528,001	\$1,540,290	\$1,571,084	\$1,575,487	\$1,573,196
OTHER ASSETS												
Capitalized Lease Negotiation	131,125	136,615	139,255	149,596	152,236	155,703	158,759	163,160	179,417	182,057	206,378	210,230
Payroll Clearing	-	-	-	-	-	-	-	-	-	-	(1,048)	-
Intangible assets	5,153	5,059	4,965	4,871	4,777	4,683	4,589	4,495	4,401	4,307	4,213	4,119
Total other assets	\$136,278	\$141,674	\$144,220	\$154,467	\$157,013	\$160,386	\$163,348	\$167,655	\$183,818	\$186,364	\$209,544	\$214,349
Total assets	\$22,208,904	\$22,241,178	\$21,680,895	\$21,375,763	\$20,939,993	\$20,909,254	\$21,155,100	\$20,941,003	\$20,579,195	\$20,628,583	\$20,504,500	\$20,911,143
LIABILITIES AND NET ASSETS												
CURRENT LIABILITIES												
Accounts payable and accrued expenses	\$39,102	\$33,047	\$33,047	\$39,102	\$45,157	\$39,102	\$33,047	\$33,047	\$33,047	\$46,349	\$37,379	\$39,102
Deferred Rental Revenue	0	37,778	37,778	37,778	37,778	37,778	0	37,778	0	0	38,010	37,974
Security Deposits	2,275	2,275	2,275	3,275	3,275	3,275	3,275	3,275	3,275	3,275	3,275	3,275
Due to MTMC Corporation - rental clearing	134,465	131,828	129,192	126,555	123,919	121,282	118,646	116,009	113,372	110,736	108,099	105,463
Payroll Liabilities	968	1,362	1,742	2,045	2,334	2,079	3,126	4,044	5,059	6,173	6,260	5,962
Total current liabilities	\$176,809	\$206,290	\$204,033	\$208,755	\$212,462	\$203,516	\$158,094	\$194,153	\$154,753	\$166,533	\$193,024	\$191,776
NET ASSETS (Fund Balances)												
Fund balance - District	\$3,474,671	\$3,474,671	\$3,474,671	\$3,474,671	\$3,474,671	\$3,474,671	\$3,474,671	\$3,474,671	\$3,474,671	\$3,474,671	\$3,511,322	\$3,511,322
Fund balance - Minority Interest in MTMC	19,720,637	19,720,637	19,720,637	19,720,637	19,720,637	19,720,637	19,720,637	19,720,637	19,720,637	19,720,637	16,950,729	16,950,729
Fund balance - District CY	50,970	17,205	35,932	26,652	23,886	(72)	21,886	46,165	66,406	36,651	11,054	35,335
Fund balance - Minority Interest CY	(1,214,183)	(1,177,626)	(1,754,379)	(2,054,952)	(2,491,664)	(2,489,498)	(2,220,188)	(2,494,623)	(2,837,272)	(2,769,909)	(161,629)	221,981
Total net assets	\$22,032,094	\$22,034,888	\$21,476,861	\$21,167,008	\$20,727,530	\$20,705,738	\$20,997,006	\$20,746,850	\$20,424,442	\$20,462,050	\$20,311,476	\$20,719,367
Total Liabilities and net assets	\$22,208,904	\$22,241,178	\$21,680,895	\$21,375,763	\$20,939,993	\$20,909,254	\$21,155,100	\$20,941,003	\$20,579,195	\$20,628,583	\$20,504,500	\$20,911,143

**Mark Twain Health Care District
Operating Budget
July 2016 - June 2017**

Mark Twain Health Care District
Budget FY 2016

	2016-2017 BUDGET thru June 2017	Jul '16	Aug '16	Sep '16	Oct '16	Nov '16	Dec '16	Jan '17	Feb '17	Mar '17	Apr '17	May '17	Jun '17
Ordinary Income/Expense													
Income													
550.10 - Rental Revenue	319,345	26,612	26,612	26,612	26,612	26,612	26,612	26,612	26,612	26,612	26,612	26,612	26,612
550.20 - Land Rental Revenue	5,777	481	481	481	481	481	481	481	481	481	481	481	481
550.30 - MOB Lease Rent	226,600	18,883	18,883	18,883	18,883	18,883	18,883	18,883	18,883	18,883	18,883	18,883	18,883
560.10 - District Tax Revenue	902,267	75,189	75,189	75,189	75,189	75,189	75,189	75,189	75,189	75,189	75,189	75,189	75,189
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	1,466,239	122,187	122,187	122,187	122,187	122,187	122,187	122,187	122,187	122,187	122,187	122,187	122,187
Expense													
66000 - Payroll Expense	24,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
710.00 - Insurance	14,600	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217
715.23 - Legal Fees	50,000	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167
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	84,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000
715.26 - Operational Consulting Fees	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
720.64 - Accounting Services	77,100	6,425	6,425	6,425	6,425	6,425	6,425	6,425	6,425	6,425	6,425	6,425	6,425
730.00 - Utilities	631,600	52,633	52,633	52,633	52,633	52,633	52,633	52,633	52,633	52,633	52,633	52,633	52,633
731.00 - Community Education & Marketing	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
734.00 - MOB Rent	222,774	18,565	18,565	18,565	18,565	18,565	18,565	18,565	18,565	18,565	18,565	18,565	18,565
740.86 - Dues and Subscriptions	14,000	1,167	1,167	1,167	1,167	1,167	1,167	1,167	1,167	1,167	1,167	1,167	1,167
740.88 - Travel, Meals & Lodging	7,500	625	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	583
Total Operating Expense	1,194,574	99,548	99,548	99,548	99,548	99,548	99,548	99,548	99,548	99,548	99,548	99,548	99,548
Operating Income Before Programs & Events	271,665	22,639	22,639	22,639	22,639	22,639	22,639	22,639	22,639	22,639	22,639	22,639	22,639
716.00 - Programs and Events													
716.01 - Pink in the Night	10,000	833	833	833	833	833	833	833	833	833	833	833	833
716.02 - Health Fair	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
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	25,000	0	10,000	0	0	0	0	15,000	0	0	0	0	0
716.08 - Respite Care Program	7,000	0	0	0	0	0	0	7,000	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	5,000	417	417	417	417	417	417	417	417	417	417	417	417
716.12 - Golden Health Awards	47,500	0	0	0	0	0	0	10,000	37,500	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	0	0	0	0	0	0	0	0	0	0	0	30,000
Total Programs & Events	170,500	4,500	16,000	6,500	6,500	4,500	4,500	38,000	42,000	4,500	4,500	4,500	34,500
Operating Income After Programs & Events	101,165	18,139	6,639	16,139	16,139	18,139	18,139	(15,361)	(19,361)	18,139	18,139	18,139	(11,861)
735.00 - Depreciation & Amortization	39,885	5,940	4,245	2,970	2,970	2,970	2,970	2,970	2,970	2,970	2,970	2,970	2,970
TOTAL OPERATING INCOME	61,280	12,199	2,394	13,169	13,169	15,169	15,169	(18,331)	(22,331)	15,169	15,169	15,169	(14,831)

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

	AUGUST	YTD
<u>CASH RECEIVED</u>		
Total Income	<u>\$ 121,130</u>	<u>\$ 241,889</u>
Non Cash Items affecting Income		
Tax accrual	\$ (75,189)	\$ (150,378)
Rental Clearing	(2,637)	5,273
Umpqua (gain) loss		(169)
Valley Springs Rental	-	-
Total Items affecting Income	<u>\$ (77,826)</u>	<u>\$ (145,274)</u>
Cash Items not in Income		
Property Tax pymt	\$ -	\$ -
Umpqua Investments	(86)	(255)
Rental Income - VS		1,115
IRS/EDD Payment		37,974
Deferred Revenue	(36)	(3,336)
Receivables	-	(540)
Rebate-gas	-	-
Total Items not in Income	<u>\$ (122)</u>	<u>\$ 34,958</u>
Cash Received in Month/YTD	<u>\$ 43,183</u>	<u>\$ 131,573</u>
<u>CASH PAID OUT</u>		
Total Expenses	<u>\$ 96,850</u>	<u>\$ 206,554</u>
Non Cash Items affecting Expense		
Depreciation	\$ (6,054)	\$ 12,108
Payroll liab	298	211
Payroll Clearing	1,048	1,048
Total Items affecting Expense	<u>\$ (4,709)</u>	<u>\$ 13,367</u>
Cash Items not in Expense		
Prepays	\$ (2,269)	\$ 20,845
Accounts Payable	(1,722)	7,241
Fixed Assets	-	-
Lease Negotiation	3,852	28,173
CIP - Valley Springs	3,669	14,033
Land		
Total Items not in Expense	<u>\$ 3,530</u>	<u>\$ 70,292</u>
Cash Paid Out in Month/YTD	<u>* \$ 95,671</u>	<u>\$ 290,213</u>
NET CHANGE IN CASH BALANCE	<u>\$ (52,487)</u>	<u>\$ (158,641)</u>

* Ties out to Check Register & Bank Deductions

Mark Twain Healthcare District
 Simplified Cash Flow
 August 2016

CASH RECEIVED

Mark Twain Medical Center	\$	23,200
Stockton Cardiology		3,336
Mark Twain Medical Center		14,774
Rental Income - Valley Springs		1,000
Jake Koplen		481
Calaveras County		
Umpqua Bank		168
rebate from Amerigas		224
Prepaid Rent Revenue		
Total Cash Received in Month	\$	<u>43,183</u>

Comment

Hospital Lease Agreement
 MOB rental suite 101 2 mos
 MOB rental suites 102,103,104,105
 current mo.
 Land Lease - parcel #5
 Second apportionment of 40% due in June
 Money Market interest/Investments
 rebate
 Received in April for May

CASH PAID OUT

IRS/EDD payments		2,249
Check Register	\$	<u>93,422</u>
NET CHANGE IN CASH BALANCE	\$	<u>(52,487)</u>

See check register for detail

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

10/14/2016

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 8/2016
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 8/2016
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 8/2016
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 8/2016
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
August 2016

Type	Date	Num	Name	Memo	Clr	Split	Amount
Check	08/01/2016	13620	CPUD		√	-SPLIT-	(3,434.19)
Check	08/01/2016	13631	San Andreas Sanitary District		√	730.79 · Water/Sewer	(7,806.80)
Check	08/02/2016	13635	Calaveras Telephone		√	730.85 · Telephone	(406.68)
Check	08/02/2016	13636	Amerigas		√	-SPLIT-	(106.43)
Check	08/02/2016	13637	PG&E 46995152991 VS Clinic Ste 9		√	730.77 · Electricity	(394.58)
Check	08/02/2016	13638	PG&E VS 46578486352 Clinic Ste 10		√	730.77 · Electricity	(251.16)
Check	08/02/2016	13639	City of Angels		√	730.79 · Water/Sewer	(170.40)
Check	08/02/2016	13640	Productivity Plus Systems		√	-SPLIT-	(2,640.00)
Check	08/02/2016	13641	San Andreas Medical & Professional Office		√	-SPLIT-	(17,936.93)
Check	08/03/2016	13643	PG&E 42630399709 Hospital		√	200.40 · Accrued Utilities	(4,332.75)
Check	08/04/2016	13644	CCWD		√	730.79 · Water/Sewer	(798.10)
Check	08/15/2016	13645	PG&E 2306121143-1 ortho		√	730.77 · Electricity	(1,820.72)
Check	08/17/2016	13646	Campora Propane	Acct # 502288	√	730.78 · Natural Gas	(107.82)
Check	08/17/2016	13647	AT&T OneNet		√	730.85 · Telephone	(1,123.22)
Check	08/17/2016	13648	Computer Fireman		√	740.89 · Office Supplies and Expense	(25.00)
Check	08/17/2016	13649	CPPA		√	730.77 · Electricity	(33,700.62)
Check	08/17/2016	13650	Tribble and Ayala		√	715.22 · Accounting Fees	(128.80)
Check	08/17/2016	13651	Aspen Street Architects		√	152.92 · CIP - VS Clinc Land Costs	(2,666.22)
Check	08/17/2016	13652	AT&T 754-9362		√	730.85 · Telephone	(588.29)
Check	08/17/2016	13653	AT&T 0518795579001		√	-SPLIT-	(37.63)
Check	08/17/2016	13654	AT&T 457-7		√	730.85 · Telephone	(4.70)
Check	08/17/2016	13655	J.S. West		√	730.78 · Natural Gas	(13.93)
Check	08/17/2016	13656	Columbia Communications, Inc.		√	730.85 · Telephone	(645.00)
Check	08/17/2016	13657	Peggy Stout	period ending 6-30-16	√	740.90 · Other Miscellaneous Expenses	(20.00)
Check	08/31/2016	13658	CCWD			152.92 · CIP - VS Clinc Land Costs	(1,003.04)
Check	08/31/2016	13659	Meyers Nave			-SPLIT-	(4,225.60)
Check	08/31/2016	13660	Mark Twain Hospital Foundation	Doris Barger Golf Outing - 2016 Gold Sponsor		716.13 · Foundation Sponsorships	(2,500.00)
Check	08/31/2016	13661	CPUD			-SPLIT-	(3,950.51)
Check	08/31/2016	13662	AT&T 795-2997749			730.85 · Telephone	(104.32)
Check	08/31/2016	13663	Mosbaugh Properties, Inc.			-SPLIT-	(35.80)
Check	08/31/2016	13664	City of Angels	Backflow device fee		730.79 · Water/Sewer	(35.00)
Check	08/16/2016	137	Peggy Stout	Pay period ending 8-15-16	√	169 · Payroll Clearing	(1,139.56)
Check	08/31/2016	138	Peggy Stout	Pay period ending 8/31/16	√	169 · Payroll Clearing	(1,267.80)
							(93,421.60)