



P. O. Box 95
San Andreas, CA 95249
(209) 754-4468 Phone
(209) 754-2537 Fax

**Special Finance Committee Meeting
Wed. January 16, 2019
9:00am
Mark Twain Medical Center Education Center - Classroom 5
San Andreas, CA**

Agenda

Mark Twain Health Care District Mission Statement

“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 high quality, professional and compassionate health care”.

1. **Call to order:**
2. **Roll Call:**
3. **Approval of Agenda:** Action
4. **Public Comment On Matters Not Listed On The Agenda:**

The purpose of this section of the agenda is to allow comments and input from the public on matters within the jurisdiction of the Mark Twain Health Care District not listed on the Agenda. (The public may also comment on any item listed on the Agenda prior to Committee action on such item.) **Limit of 3 minutes per speaker.** The Committee appreciates your comments however it will not discuss and cannot act on items not on the agenda.

5. **Consent Agenda:** Action

All Consent items are considered routine and may be approved by the Committee without any discussion by a single roll-call vote. Any Board Member or member of the public may remove any item from the Consent list. If an item is removed, it will be discussed separately following approval of the remainder of the Consent items.

A. Un-Approved Minutes:

- Un-Approved Finance Committee Meeting Minutes for December 12, 2018:

This Institution is an Equal Opportunity Provider and Employer

Agenda – January 16, 2019 MTHCD Special Finance Committee Meeting

B. Bank and Investment Statements:

- Bank of Stockton:
- Umpqua Bank:
- Five-Star Bank:

6. Accountant’s Report: Action.....Mr. Wood

- Financial Status, Trends, Long-Term Views and Cashflow:
- December Financials Will Be Presented to The Committee:
- Investment – Update:

7. Executive Director’s Report:.....Dr. Smart

- USDA Loan Draws:
- SAS 114 and 115:

8. Treasurer’s Report:.....Ms. Atkinson

- New Debt Policy – Action:Mr.Wood

9. Comments and Future Agenda Items:

10. Next Meeting:

- The next meeting will be February 13, 2019.

11. Adjournment: Action



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Finance Committee Meeting
Wednesday December 12, 2018
9:00am
Mark Twain Medical Center Education Center - Classroom 5
San Andreas, CA

Un- Approved Minutes

Mark Twain Health Care District Mission Statement

“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 high quality, professional and compassionate health care”.

1. Call to order:

The meeting was called to order at 9:01am by Susan Atkinson, Treasurer.

2. Roll Call:

Present for roll call was: Susan Atkinson, MSW and Ann Radford, FNP.

3. Approval of Agenda: Action

Ms. Radford moved to approve the agenda. Ms. Atkinson provided her second and the motion passed 2-0.

4. Public Comment On Matters Not Listed On The Agenda:

Hearing none.

5. Consent Agenda: Action

A. Un-Approved Minutes:

- Un-Approved Finance Committee Meeting Minutes for November 13, 2018:

This Institution is an Equal Opportunity Provider and Employer

B. Bank and Investment Statements:

- Bank of Stockton:
- Umpqua Bank:
- Five-Star Bank:

Ms. Radford moved to approve the Consent Agenda. Ms. Atkinson provided her second and the motion passed 2-0.

6. JWT Auditors Presentation: Action

Jeremy Ware presented (his handout) the June 30, 2018 audit report and gave a brief outline of the different sections i.e.; audit pages 5 & 6 are by the auditors; page 6 provides the opinion of the audit in that it is a “clear” audit which is the highest rating. Mr. Ware answered questions and noted the next year’s audit will reflect the USDA Loan secured to build the Valley Springs Health & Wellness Center; the questionnaire filled out by staff is not for compliance, but triggers items needed to be discussed in preparation of the audit; he will make a correction on page 3 before presenting to the Board on Dec. 19th. Mr. Wood requested SAS 114 and 115 letters be provided to the District.

7. Accountant’s Report: Action.....Mr. Wood / Mr. Krieg

- **Financial Status, Trends, Long-Term Views and Cashflow:**
- **November Financials Will Be Presented to The Committee:**

Dr. Smart: Since the MTMC Accounting Dept. Contract with the District will end December 20th this is the last Finance Committee meeting for those services. He thanked Mr. Krieg and Mr. Malcoun for their service to the District presenting them with a token of the District’s appreciation.

Mr. Krieg: Congratulated the District on a good audit and will deliver the District’s accounting files to the District office both as electronic (thumb drive) and hard copy.

Mr. Malcoun: Will transfer the “Master Admin” status on Quick Books to Mr. Wood.

- **Investment – Update:**

Mr. Wood: Will be preparing an investment report for future meetings; he will be preparing a balance sheet for Dr. Smart today; The District has earned \$1,300 interest at Five Star Bank.

8. Executive Director’s Report:

- **USDA Loan Draws:**

Mr. Wood: Will be preparing a user-friendly outlay report for the project and get the Committee’s input before presenting to the Board.

Mr. Krieg: Really likes the draw authorization form which gets signed each time by Dr. Smart, Executive Director, Pat Van Lieshout, Project Manager, Tonja Galentine, USDA and the Architect.

This Institution is an Equal Opportunity Provider and Employer

9. Treasurer's Report:

- New Debt Policy – **Action:**

Ms. Atkinson: The Debt Policy needs additional editing by Mr. Wood so will be presented at the January Special Finance Committee meeting for review before going to the January Special Board meeting.

10. Comments and Future Agenda Items:

Hearing none.

11. Next Meeting:

- The next meeting will not be January 9th. Instead it will be a Special meeting held on Wednesday January 16, 2019.

12. Adjournment: **Action**

Ms. Radford moved to adjourn the meeting at 10:12am. Ms. Atkinson provided her second and the motion passed 2.0.



BANK OF STOCKTON

MARK TWAIN HEALTH CARE DISTRICT
PO BOX 95
SAN ANDREAS CA 95249

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12-31-18
[REDACTED]

QUESTIONS? PLEASE CALL 209-929-1600 OR 800-941-1494

[REDACTED] BUSINESS STANDARD CHECKING

SUMMARY *****

Previous Balance	11-30-18	419,648.96
+ Deposits/Credit	1	303,884.26
- Checks/Debits	1	205,312.85
- Service Charge		.00
Current Balance		518,220.37
Days in Current Period	31	

EFT ACTIVITY *****

Date	Tracer	Description	Amount
12-13	[REDACTED]	RD TREAS 310 MISC PAY MARK TWAIN HEALTH C	303884.26

CHECKS PAID *****

Serial No.	Date	Amount	Serial No.	Date	Amount
1003	12-14	205312.85			

DAILY BALANCE SUMMARY *****

Date	Balance	Date	Balance	Date	Balance
11-30	419648.96	12-13	723533.22	12-14	518220.37

OVERDRAFT CHARGES/REFUNDS SUMMARY *****

	This Cycle	YTD
Total Net Returned Item Fees	.00	.00
Total Net Overdraft Fees	.00	.00
Total Net Fees Charged	.00	.00



Customer Service:
1-866-486-7782

MARK TWAIN HEALTHCARE DISTRICT
768 MOUNTAIN RANCH RD
SAN ANDREAS CA 95249-9707

Last statement: November 30, 2018
This statement: December 31, 2018

Get paid faster with next day funding and improve your cash flow with Umpqua Merchant Services. We have a full range of hardware and software available to fit your business needs. Visit our website to learn more about merchant services available through Umpqua Bank.

PUBLIC FUNDS ANALYZED CHECKING

Account number	██████████	Beginning balance	\$192,596.29
Low balance	\$193,346.29	Deposits/Additions	\$85,196.19
Average balance	\$225,124.56	Withdrawals/Subtractions	\$5,219.44
Interest earned	\$0.00	Ending balance	\$272,573.04

ACH and Electronic Payments/Subtractions

<u>Date</u>	<u>Description</u>	<u>Subtractions</u>
12-17	ACH Debit IRS Usat taxpymt 274875140732894 20181217	5,156.92
Total ACH and Electronic Payments/Subtractions		\$5,156.92

ACH and Electronic Deposits/Additions

<u>Date</u>	<u>Description</u>	<u>Additions</u>
12-03	ACH Credit Resource Connect 120118 20181203	750.00
12-13	ACH Credit Chw Ap Payment 125442 20181213	45,900.77
12-27	ACH Credit Chw Ap Payment 125442 20181227	38,545.42
Total ACH and Electronic Deposits/Additions		\$85,196.19

Other Withdrawals/Subtractions

<u>Date</u>	<u>Description</u>	<u>Subtractions</u>
12-20	Maintenance Fee Analysis Activity For 11/18	6.93
Total Other Withdrawals/Subtractions		\$6.93

Daily Balances

<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>
11-30	192,596.29	12-17	234,090.14	12-27	272,573.04
12-03	193,346.29	12-18	234,034.55	12-31	272,573.04
12-13	239,247.06	12-20	234,027.62		

Overdraft Fee Summary

	Total For This Period	Total Year-to-Date
Total Overdraft Fees	\$0.00	\$35.00
Total Returned Item Fees	\$0.00	\$0.00

Checks

<u>Check #</u>	<u>Amount</u>	<u>Date</u>
14816	\$55.59	12-18

(* Skip in check sequence, R-Check has been returned, + Electronified check)

Total Checks paid: 1 for **-\$55.59**



Customer Service:
1-866-486-7782

MARK TWAIN HEALTHCARE DISTRICT
INVESTMENT ACCOUNT
768 MOUNTAIN RANCH RD
SAN ANDREAS CA 95249-9707

Last statement: November 30, 2018
This statement: December 31, 2018

Get paid faster with next day funding and improve your cash flow with Umpqua Merchant Services. We have a full range of hardware and software available to fit your business needs. Visit our website to learn more about merchant services available through Umpqua Bank.

PUBLIC FUNDS MONEY MARKET

Account number	██████████	Beginning balance	\$272,106.28
Low balance	\$272,106.28	Additions/Deposits	\$80.88
Average balance	\$272,106.28	Withdrawals/Subtractions	\$0.00
Interest paid year to date	\$2,356.13	Ending balance	\$272,187.16
Interest earned	\$80.88		

Other Deposits/ Additions

<u>Date</u>	<u>Description</u>	<u>Additions</u>
12-31	Interest Credit	80.88
Total Other Deposits/ Additions		\$80.88

Daily Balances

<u>Date</u>	<u>Balance</u>	<u>Date</u>	<u>Balance</u>
11-30	272,106.28	12-31	272,187.16

Interest Information

Annual percentage yield earned	.35%
Interest-bearing days	31
Average balance for APY	\$272,106.28
Interest earned	\$80.88
Interest paid year to date	\$2,356.13
Statement period	12/01 to 12/31

Overdraft Fee Summary

	Total For This Period	Total Year-to-Date
Total Overdraft Fees	\$0.00	\$0.00
Total Returned Item Fees	\$0.00	\$0.00

Checks

(* Skip in check sequence, R-Check has been returned, + Electronified check))

Total Checks paid: 0 for **-\$0.00**

Mark Twain Health Care District
Valley Springs Clinic
P. O. Box 95
San Andreas CA 95249

Date 12/31/18
Enclosures

Page 1

Use Five Star Bank's mobile banking app on your smart device to check your balance or transaction history, deposit checks, activate your debit card, and more! Call (916) 626-5012 to enroll.

Public Interest Checking		Number of Enclosures	0
Account Number	[REDACTED]	Statement Dates	12/28/18 thru 12/31/18
Previous Balance	.00	Days in the Statement Period	4
1 Deposits/Credits	20,000.00	Average Ledger	5,000.00
Checks/Debits	.00	Average Collected	5,000.00
Service Charge	.00	Interest Earned	.13
Interest Paid	.13	Annual Percentage Yield Earned	0.24%
Current Balance	20,000.13	2018 Interest Paid	.13

Deposits and Additions

Date	Description	Amount
12/31	Trsf from Public MMA Confirmation number [REDACTED]	20,000.00
12/31	Interest Deposit	.13

Daily Balance Information

Date	Balance	Date	Balance
12/28	.00	12/31	20,000.13

Interest Rate Summary

Date	Rate
12/28	0.250000%

We're launching a new website in October! Online account access will not be affected. New features will include security tips and more! Email feedback@fivestarbanc.com with any questions.

Mark Twain Health Care District
P. O. Box 95
San Andreas CA 95249

Date 12/31/18
Enclosures

Page 1

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Public Money Market		Number of Enclosures	0
Account Number	██████████5	Statement Dates	12/03/18 thru 12/31/18
Previous Balance	451,321.24	Days in the Statement Period	29
Deposits/Credits	.00	Average Ledger	364,424.68
2 Checks/Debits	120,000.00	Average Collected	364,424.68
Service Charge	.00	Interest Earned	597.82
Interest Paid	597.82	Annual Percentage Yield Earned	2.08%
Current Balance	331,919.06	2018 Interest Paid	1,919.06

Deposits and Additions

Date	Description	Amount
12/31	Interest Deposit	597.82

Checks and Withdrawals

Date	Description	Amount
12/07	Transf to Mark Twain HCD Chk Confirmation number ██████████	100,000.00-
12/31	Transf to Valley Springs Clin Confirmation number ██████████	20,000.00-

Daily Balance Information

Date	Balance Date	Balance Date	Balance
12/03	451,321.24 12/07	351,321.24 12/31	331,919.06

Interest Rate Summary

Date	Rate
12/02	2.063000%

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Mark Twain Health Care District
P. O. Box 95
San Andreas CA 95249

Date 12/31/18
Enclosures

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Public Interest Checking		Number of Enclosures	54
Account Number	[REDACTED]	Statement Dates	12/03/18 thru 12/31/18
Previous Balance	103,157.91	Days in the Statement Period	29
2 Deposits/Credits	103,873.22	Average Ledger	111,988.02
58 Checks/Debits	158,139.04	Average Collected	111,988.02
Service Charge	.00	Interest Earned	22.24
Interest Paid	22.24	Annual Percentage Yield Earned	0.25%
Current Balance	48,914.33	2018 Interest Paid	51.98

Deposits and Additions

Date	Description	Amount
12/06	Remote Capture Deposit	3,873.22
12/07	Trsf from Mark Twain HCD MMA Confirmation number [REDACTED]	100,000.00
12/31	Interest Deposit	22.24

Checks and Withdrawals

Date	Description	Amount
12/10	QUICKBOOKS INTUIT PAYROLL S [REDACTED] 18/12/10 TRACE#-[REDACTED]	1,932.22-
12/12	QUICKBOOKS INTUIT PAYROLL S [REDACTED] 18/12/12 TRACE#-[REDACTED]	3,329.72-
12/13	PAYMENT VISA [REDACTED] 18/12/13 TRACE#-[REDACTED]	1,140.41-
12/14	EDD EFTPMT EMPLOYMENT DEVEL [REDACTED] 18/12/14 TRACE#-[REDACTED]	1,365.34-
12/18	QUICKBOOKS INTUIT PAYROLL S [REDACTED] 18/12/18 TRACE#-[REDACTED]	7,019.43-

Public Interest Checking

 (Continued)

Checks in Serial Number Order

Date	Check No	Amount	Date	Check No	Amount
12/05	15020	7,620.43	12/17	15070	22,048.48
12/03	15021	571.15	12/20	15071	75.00
12/04	15029*	8,750.00	12/17	15072	4,218.75
12/03	15032*	170.40	12/17	15073	100.00
12/03	15046*	202.33	12/18	15074	100.00
12/04	15047	3,300.00	12/24	15075	100.00
12/26	15048	3,441.40	12/18	15076	100.00
12/12	15049	249.20	12/21	15077	100.00
12/12	15050	75.00	12/31	15078	1,656.83
12/14	15051	383.84	12/28	15079	7,707.25
12/11	15052	3,168.00	12/24	15080	547.05
12/10	15053	12,000.00	12/24	15081	9,539.81
12/14	15054	102.46	12/24	15082	181.30
12/14	15056*	250.47	12/28	15083	180.88
12/17	15057	19,331.89	12/26	15084	47.35
12/17	15058	2,242.50	12/26	15085	4.64
12/24	15059	185.40	12/26	15086	949.66
12/14	15060	802.84	12/21	15087	467.62
12/19	15061	1,853.24	12/24	15090*	9,879.00
12/28	15062	2,803.77	12/24	15091	536.61
12/14	15063	130.98	12/24	15092	11,831.77
12/13	15064	556.76	12/21	15093	1,467.47
12/14	15065	460.95	12/27	15094	14.53
12/14	15066	616.38	12/27	15095	300.00
12/17	15067	369.78	12/21	15096	394.50
12/18	15068	200.00	12/28	15097	795.87
12/13	15069	168.38			

* Denotes missing check numbers

Daily Balance Information

Date	Balance	Date	Balance	Date	Balance
12/03	102,214.03	12/12	165,662.68	12/21	99,595.21
12/04	90,164.03	12/13	163,797.13	12/24	66,794.27
12/05	82,543.60	12/14	159,683.87	12/26	62,351.22
12/06	86,416.82	12/17	111,372.47	12/27	62,036.69
12/07	186,416.82	12/18	103,953.04	12/28	50,548.92
12/10	172,484.60	12/19	102,099.80	12/31	48,914.33
12/11	169,316.60	12/20	102,024.80		

Interest Rate Summary

Date	Rate
12/02	0.250000%

Date 12/31/18
Enclosures

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Public Interest Checking [REDACTED] (Continued)

We're launching a new website in October! Online account access will not be affected. New features will include security tips and more! Email feedback@fivestarkbank.com with any questions.

Mark Twain Healthcare District

BILL PAYMENT LIST

December 2018

DATE	NUM	VENDOR	AMOUNT
100.50 Stockton Bank of			
12/13/2018	001003	Diede Construction, Inc.	-205,312.85
Total for 100.50 Stockton Bank of			\$ -205,312.85
100.60 Five Star Bank			
12/07/2018	15055	Computer Fireman	0.00
12/07/2018		Cheryl Duncan Consulting	0.00
12/07/2018	15056	PG&E 46995152991 VS Clinic # 9	-250.47
12/07/2018	15057	Arnaudo Bros., L.P.	-19,331.89
12/07/2018	15058	Calaveras County Tax Collector	-2,242.50
12/07/2018	15059	City of Angels	-185.40
12/07/2018	15060	CPUD plant maint	-802.84
12/07/2018	15061	CSDA	-1,853.24
12/07/2018	15062	La Contenta Plaza	-2,803.77
12/07/2018	15063	PG&E 46578486352 VS Clinic # 10	-130.98
12/07/2018	15064	PG&E 71068388090 Pain Mgmt	-556.76
12/07/2018	15065	PG&E 74021406306 SAFMC	-460.95
12/07/2018	15066	PG&E 89195984003 Cancer/Infusion	-616.38
12/07/2018	15067	Suburban Propane-Ortho	-369.78
12/07/2018	15068	Streamline	-200.00
12/07/2018	15069	Your Type	-168.38
12/07/2018	15070	CPPA Plant Maint	-22,048.48
12/07/2018	15071	Computer Fireman	-75.00
12/07/2018	15072	Cheryl Duncan Consulting	-4,218.75
12/10/2018	15073	Ann Radford	-100.00
12/10/2018	15074	Debbie Sellick	-100.00
12/10/2018	15075	Lin Reed	-100.00
12/10/2018	15076	Susan Atkinson	-100.00
12/10/2018	15077	Talibah Al-Rafiq	-100.00
12/12/2018	ACH 1	Umpqua Bank	-1,140.41
12/14/2018	15078	Calaveras County Public Works	-1,656.83
12/14/2018	15079	Condor Earth Technologies, Inc.	-7,707.25
12/14/2018	15080	Mosbaugh Properties-Arnold	-547.05
12/14/2018	15081	Aspen Street Architects	-9,539.81
12/14/2018	15082	J.S. West	-181.30
12/14/2018	15083	Tribble and Ayala	-180.88
12/14/2018	15084	AT&T 0518795579001	-47.35
12/14/2018	15085	AT&T 457-7	-4.64
12/14/2018	15086	AT&T OneNet	-949.66
12/14/2018	15087	Calaveras Telephone	-467.62
12/14/2018	15088	Randy Smart	-139.64
12/14/2018	15089	Susan Atkinson	-252.23
12/14/2018	15090	Best Best & Krieger, LLP	-9,879.00
12/14/2018	15091	PG&E 2306121143-1 ortho	-536.61
12/14/2018	15092	PG&E 42630399709 Hospital	-11,831.77

DATE	NUM	VENDOR	AMOUNT
12/14/2018	15093	State Compensation Insurance Fund	-1,467.47
12/19/2018	15094	Cal.net-Motherlode	-14.53
12/19/2018	15095	Computer Fireman	-300.00
12/19/2018	15096	Your Type	-394.50
12/19/2018	15097	Campora Propane	-795.87
12/19/2018	15098	Mark Twain Medical Center Healthcare Corp	-16,016.89
12/26/2018	15099	Umpqua Bank	-25.00
12/26/2018	15101	Mobile Modular	-383.84
12/26/2018	15102	Lin Reed	-100.00
12/26/2018	15103	Peggy Stout	-179.85
12/26/2018	15104	CSDA	-1,743.24
12/26/2018	15105	Ann Radford	-100.00
12/26/2018	15106	Debbie Sellick	-100.00
12/26/2018	15107	Susan Atkinson	-100.00
12/26/2018	15108	Talibah Al-Rafiq	-100.00
12/26/2018	15109	Lin Reed	-600.05
12/26/2018	15110	Talibah Al-Rafiq	-83.17
12/31/2018	15117	Mosbaugh Properties-Arnold	-1,012.15
12/31/2018	15116	AT&T 795-2997749	-9.64
12/31/2018	15115	Gateway Press	-12.87
12/31/2018	15114	Randy Smart	-14.17
12/31/2018	15113	CPUD plant maint	-1,976.51
12/31/2018	15112	San Andreas Sanitary District-plant maint	-15,240.86
12/31/2018	15111	Van Lieshout, Patrick	-12,000.00
Total for 100.60 Five Star Bank			\$ -154,648.23
Not Specified			
12/14/2018		Hicks, Gary	0.00
Total for Not Specified			\$0.00

Mark Twain Healthcare District

JOURNAL December 2018

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
12/13/2018	Journal Entry	11430		Loan Draw #4	100.50	100.50 Stockton Bank of	\$303,884.26	
				Loan Draw #4	250.10	250.10 Notes Payable - Long Term:USDA Loan - VS Clinic		\$303,884.26
							\$303,884.26	\$303,884.26
12/31/2018	Journal Entry	11427		Oct Rental pymt from DH/MTMC	100.30	100.30 Umpqua Bank Checking	\$38,545.42	
				Oct Rental pymt from DH/MTMC	550.10	550.10 Rental Revenue		\$23,200.00
				Oct Rental pymt from DH/MTMC	550.30	550.30 MOB Rental Revenue		\$15,345.42
							\$38,545.42	\$38,545.42
12/31/2018	Journal Entry	11428		Payroll Tax Expense	66000	66000 Payroll Expenses	\$317.28	
				Direct Deposit Fee	66000	66000 Payroll Expenses	\$1.75	
				Total Wages	65000	65000 Salaries and Benefits	\$4,147.50	
				EDD/IRS	24000	24000 Payroll Liabilities		\$1,136.81
				Net Pay	100.60	100.60 Five Star Bank		\$3,329.72
				EDD/IRS	24000	24000 Payroll Liabilities	\$5,156.92	
				EDD/IRS	100.30	100.30 Umpqua Bank Checking		\$5,156.92
				EDD/IRS	24000	24000 Payroll Liabilities	\$1,365.34	
				Net Pay	100.60	100.60 Five Star Bank		\$1,365.34
				Payroll Tax Expense	66000	66000 Payroll Expenses	\$621.82	
				Direct Deposit Fee	66000	66000 Payroll Expenses	\$5.25	
				Total Wages	65000	65000 Salaries and Benefits	\$9,469.35	
				EDD/IRS	24000	24000 Payroll Liabilities		\$3,076.99
				Net Pay	100.60	100.60 Five Star Bank		\$7,019.43
				Payroll Tax Expense	66000	66000 Payroll Expenses	\$227.91	
				Payroll Tax Expense	66000	66000 Payroll Expenses	\$3.50	
				Total Wages	65000	65000 Salaries and Benefits	\$2,894.21	
				EDD/IRS	24000	24000 Payroll Liabilities		\$1,193.40
				Net Pay	100.60	100.60 Five Star Bank		\$1,932.22
							\$24,210.83	\$24,210.83
12/31/2018	Journal Entry	11429		To accrue 1 month property tax per budget	115.05	115.05 Due From Calaveras County	\$82,667.00	
				To accrue 1 month property tax per budget	560.10	560.10 District Tax Revenue		\$82,667.00
					220.10	220.10 Due to MTSJH - Rental Clearing	\$2,636.57	
					550.10	550.10 Rental Revenue		\$2,636.57
				depreciate 1 month	735.72	735.72 Depreciation & Amortization:D & A - Buildings	\$1,938.00	
				depreciate 1 month	160.00	160.00 Accumulated Depreciation		\$1,938.00
				amortize 1 mo	710.81	710.81 Insurance:Insurance - D & O	\$1,250.00	
				amortize 1 mo	130.20	130.20 Prepaid Expenses:Prepaid Malpractice		\$1,250.00
				amortize 1 mo	735.75	735.75 Depreciation & Amortization:Amortization of Intangible	\$94.00	

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
				amortize 1 mo	180.55	180.55 Intangible Assets:Accumulated Amortization-LLLF		\$94.00
				Dec 2018 Rent - Resource Connection	550.10	550.10 Rental Revenue		\$750.00
				Dec 2018 Rent - Resource Connection	100.30	100.30 Umpqua Bank Checking	\$750.00	
							\$89,335.57	\$89,335.57
TOTAL							\$455,976.08	\$455,976.08