TEHACHAPI VALLEY HEALTHCARE DISTRICT

NOTICE OF A REGULAR MEETING FINANCE COMMITTEE JULY 10, 2024 12:30 PM 116 W. F Street Tehachapi, CA 93561

AGENDA

I. Call to Order

II. Public Comments on Items Not On The Agenda

The public may comment on any item not on the agenda that is within the jurisdiction of the District. Time is limited to 3 minutes per speaker. Any person desiring to speak on an agenda item will be given an opportunity to do so prior to the Committee taking action on the item.

III. Consent Agenda

A. Approval of Finance Meeting Minutes for June 12, 2024

IV. Reports

- A. Finance Report for June 2024
- B. American Express Log June 2024
- C. Petty Cash Log May & June 2024

V. Old Business

- A. 20111 West Valley Sign completed.
- B. Staff are finishing year end in QuickBooks.

VI. New Business

- A. FY2025 Finance Budget Report Proposal for review.
- B. District Reconstruction

VII. Director Comments On Items Not On The Agenda

VIII. Adjournment

TEHACHAPI VALLEY HEALHTCARE DISTRICT

FINANCE COMMITTEE MINUTES JULY 10, 2024 116 W F Street Tehachapi, CA 93561 12:30 PM

Board Members Present: Carl Gehricke, Lydia Chaney

Staff Present: Peggy Mendiburu, CEO, Lisa Hughes, Business Manager, and Ryan Dalmas

Transcrib	ed by: Lisa Hughes
Approval:_	Date:
l.	CALL TO ORDER Director Lydia Chaney called the Finance Committee Meeting to order at 12:30pm
II.	PUBLIC COMMENTS ON ITEMS NOT APPEARING ON THE AGENDA None
III.	APPROVAL OF MINUTES May 15, 2024, minutes approved. MSA: Gericke/Chaney

IV. <u>REPORTS</u>

A. Finance Reports

Committee reviewed finance report for May 2024.

B. American Express

Committee reviewed American Express for May 2024.

C. Petty Cash

Reviewed May 2024 petty cash with no comments.

V. OLD BUSINESS

A. 20111 W. Valley Blvd.

CEO working on Cameras for around the building. Getting quotes for paint, flooring. New Gardner and Pest Control for Facility.

B. Taxhachapi, CPA & 6Pence Bookkeeping

Ryan Dalmas, and Julia are making the adjustments for the Year End to be completed for FY2024.

- C. The committee decided to present Warrior Pantry in the Fall when school is in.
- VI. BOARD COMMENTS ON BUSINESS NOT APPEARING ON THE AGENDA None.

TVHD Statement of Activity June 2024

_		Total
Revenue 5680-690 Rebates & Refunds		70 450 12
5700-230 Rental Income		-70,450.13 2,650.00
5790-100 Bad Debt Recovery		45.00
Total Revenue	-\$	67,755.13
Gross Profit	-\$	67,755.13
Expenditures		20 120 17
8610-100 Dir/Mgr/Sup 8610-160 FICA		20,139.47 1,005.74
8610-175 Grp Health Ins		3,630.15
8610-180 Group Life Insn		-4,061.60
8610-210 Consulting		4,800.00
8610-215 Legal		1,837.50
8610-220 Audit		2,916.66
8610-230 Other Contracted		400.00
8610-250 Purchases 8610-345 Office Supplies		-8,401.67 1,220.89
8610-365 Non Med Supply		310.06
8610-375 Postage		68.00
8610-380 IT		3,532.92
8610-390 Repairs & Maintenance		1,126.25
8610-400 Security		40.00
8610-500 Outside Training		57.62
8610-602 Rent 8610-700 Utilities Electric		479.17 -8,789.62
8610-700 Utilities Electric		-0,769.62 27.84
8610-710 Utilities Water/Trash		308.97
8610-735 Phone		245.92
8610-805 Insurance - Other		3,593.39
8610-811 Fees		490.00
8610-813 Taxes		-30.00
8610-815 Dues & Subscriptions		100.00
8610-822 Travel Meals/Entertainment		307.57
8610-835 TVHD Comm Outreach		2,684.72
8610-845 Other Indirect Expense 8610-900 Bank Fees		749.99 30.00
Total Expenditures	\$	28,819.94
Net Operating Revenue	-\$	96,575.07
Other Revenue		
9060-111 Interest Income		-44,130.56
9160-069 Kern County Tax Rev Fund		252.040.25
42186		-252,840.35
9160-070 Kern County GO Tax Revenue		187,362.62
9400-089 Non-Oper Revenue Other Total Other Revenue	•	120,500.00
Other Expenditures	\$	10,891.71
1299-000 Loss on Disposal of Fixed		
Assets		3,725,693.38
8811-900 New Hospital Depreciation		70,953.74
8811-901 DEPRECIATION W. VALLEY		
BLVD		2,010.36
8811-902 Depreciation - Land		E 720 22
Improvements 8811-903 Depreciation Guild Roof		5,720.22 184.38
0011-303 Depreciation Guila Roof		104.00
8811-904 Depreciation Flooring - F Street		46.12
8811-905 Depreciation - Community		
Garden		32.08
8811-906 Depreciation - IT Equipment		108.98
8811-907 Depreciation - Building		
Improvements		609.68
Prior Period Adjustments		-1,453.37
Total Other Expenditures	<u>\$</u>	3,803,905.57
Net Other Revenue Net Revenue	<u>-\$</u> -\$	3,793,013.86 3,889,588.93
	*	0,000,000.00

Statement of Financial Position As of June 30, 2024

	JUL 2023	AUG 2023	SEP 2023	OCT 2023	NOV 2023	DEC 2023	JAN 2024	FEB 2024	MAR 2024	APR 2024	MAY 2024	JUN 2024
ASSETS												
Current Assets												
Bank Accounts	;	,		000	00000	00 070	000000	420 420	01 010 24	71 130 08	37 500 71	-1 080 34
1001-011 Valley Strong	-10.00	-10.00	100.00	100.00	95,822.40	01,249.22 06 704.05	30,342.12	110 301 00	106 273 22	86.366.53	65 258 14	50 446 18
1002-011 Valley Strong Payroll	97 409 76	0.00	43,419.29	00.0	1000	0.00	00.0	00:0	0.00	00:00	00:0	0.00
1004-011 Litigation Heserve Account	37,196.78	0.00	0.00	0.00	0.00 VZ 085 95 V	4 970 481 54	4 986 020 49	4 800 518 17	3 881 852 44	4 267 095 78	4.299.591.21	4.420.631.94
1005-012 Valley Strong Money Mkt	0.00	1,703,760.74	1,725,241.01	4,300,024.00	4,430,300.74	40.104,076,4 40.104,076,4	431 78	7,500,518.75 588.26	588.26	588.26	588.26	588.26
1007-013 Petty Cash Change Fund	1 18.37	410.70	909.39 of 103.81	309.33 06 100 B1	85 102 81	85 102 81	85 102 81	85 102 B1	85 102 81	85.102.81	85.102.81	85.087.81
1008-011 Bank of Sierra Payroll - 85 / /	49,485.51	83,102.81	1 207 714 41	1 245 550 25	63,102.81	5 546 559 35	5 596 260 28	5 596 260 28	5 596 260 28	5 715 865 00	5 715 865 00	5.715.865.00
1008-012 LAIF	4,307,714.11	4,307,714.11	4,307,714.11	4,340,333,33	0,040,033.03	50.50.50.50.50	5.002,050,0	38 729 82	38 733 11	8.691.36	8.691.73	8.692.09
1008-013 Valley Strong Savings	105 224 02	79 600 83	547 719 99	3.00	380 926 39	380 926 39	380.943.11	380.943.11	224.572.89	224,572.89	224,572.89	224,572.89
1008-014 Bank of Sierra - 8509	103,234.33	00,022.07	66.611,142	31.00	31.00	0.00	0.00	00.0	000	00.0	0.00	0.00
1008-015 Wells Fargo	2,763,506.44	4,762,636,44	4,702,030,44	90.75	00:50	8.5	9000	00.0	000	000	000	0.00
1008-020 Bank of Sierra Prop 1ax -5470	1,758,744.68	58,755.80	00.00	0.00	0.00	C11 180 319 43	0.00 0.11 167 655 86	£11 159 654 44	\$10 025 293 25	\$10.459.422.61	\$10.437.170.75	\$10.504.803.83
I otal Bank Accounts	\$8,022,684.62	\$6,967,723.53	49'1'2''' 90''O4	49,479,176,00	410,007,1002.10	CH-0010011110	00,000,001,119	1000000		100.60		
Accounts Receivable	;			Č		9	40.000	6	0	000	35 007 35	25 027 35
1020-000 Patient / Insurance Receivables	0.00	00:0	0.00	0.00	0.00	0.00	2,790.24	0.00	0.00	0.00	22,037.33	400 007 95
Total Accounts Receivable	\$0.00	\$0.00 \$	\$0.00	\$0.00	\$0.00	\$0.00	\$2,790.24	\$0.00	90:0¢	90.0¢	\$44,087.33	SC. 120,228
Other Current Assets											!	
1041-000 Bad Debt - UNCOLL ALLOW											-22,097.35	-22,052.35
1064-000 Other Receivables - LAIF Interest Rov	25,296.63	25,296.63	25,296.63	25,296.63	25,296.63	25,296.63	25,296.63	25,296.63	25,296.63	25,296.63	0.00	0.00
1064-222 Other Receivables - Property Tax	115,667.47	256,545.54	333,861.65	341,652.07	378,406.43	-26,275.59	-26,275.59	68,350.61	118,938.26	24,312.06	337,758.74	651,205.42
1064-300 Election Costs	8,258,47	8,258.47	8,258.47	8,258.47	8,258.47	8,258.47	8,258.47	8,258.47	8,258.47	8,258.47	0.00	0.00
1069-003 Receivable - IGT	1,211,787.00	1,211,787.00	1,211,787.00	1,211,787.00	1,211,787.00	0.00	0.00	0.00	00:0	0.00	0.00	0.00
1101-035 Prepaid Expense - Insurance	39.888.90	36,953.34	34,017.78	31,082.22	28,146.66	25,211.10	25,211.10	22,275.54	19,339.98	16,404.42	13,468.86	10,533.30
1109-030 Dranald Dues	26 9b-	-193 84	-290.76	-387.68	484.60	-581.52	-581.52	-678.44	301.64	204.72	1,077.00	1,077.00
Tetal Other Oursett Acoust	C1 400 801 55	£1 538 647 14	\$1 612 930 77	\$1.617.688.71	\$1.651.410.59	\$31,909.09	\$31,909.09	\$123,502.81	\$172,134.98	\$74,476.30	\$330,207.25	\$640,763.37
	port portonal to		re recommended	00 200 000	410.000 400.00	644 400 000 E0	011 000 0EE 10	611 000 1E7 0E	£10 107 498 93	¢10 533 898 91	\$10 789 475 35	\$11.167.594.55
Total Current Assets	\$10,423,496.37	\$10,525,870.67	\$10,788,661.61	85.738(088,01\$	\$12,328,492.69	311,132,225,52	\$11,606,305,19	61,602,101,603	410,137,420.43	6.000,000,010	2001200100	201 201 101 1
Fixed Assets								:	:			0000
1200-042 Land	101,926.63	101,926.63	101,926.63	101,926.63	101,926.63	101,926.63	101,926.63	101,926.63	101,926.63	101,926.63	101,926.63	101,926.63
1200-043 Land - New Hospital	2,125,484.88	2,125,484.88	2,125,484.88	2,125,484.88	2,125,484.88	2,125,484.88	2,125,484.88	2,125,484.88	2,125,484.88	2,125,484.88	2,125,484.88	2,123,484.88
1200-044 Land - F Street	52,800.00	52,800.00	52,800.00	52,800.00	52,800.00	52,800.00	52,800.00	52,800.00	52,800.00	52,800.00	52,800.00	52,800.00
1211-045 Land Improvements	156,589.09	156,589.09	156,589.09	156,589.09	156,589.09	156,589.09	156,589.09	156,589.09	156,589.09	156,589.09	160,439.09	163,939.14
1221-046 Building - Hospital	103,413,406.66	103,413,406.66	103,413,406.66	103,413,406.66	103,413,406.66	103,413,406.66	103,413,406.66	103,413,406.66	103,413,406.66	103,413,406.66	103,413,406.66	102,117,059.44
1221-050 Building - Valley Blvd									944,374.23	944,374.23	954,675.00	954,675.00
1225-049 Building Improvements - Equipment	978,293.15	978,293.15	978,293.15	978,293.15	978,293.15	978,293.15	978,293.15	978,293.15	978,293.15	978,293.15	1,005,951.74	47.168,600,1
1229-049 DE - Fixed Equipment	189,656.30	189,656.30	189,656.30	189,656.30	189,656.30	189,656.30	189,656.30	189,656.30	189,656.30	189,656.30	189,656.30	0.00
1240-000 Capitalized Software Cost	769,389.01	769,389.01	769,389.01	769,389.01	769,389.01	769,389.01	769,389.01	769,389.01	769,389.01	769,389.01	775,927.80	6,538.79
1241-050 MM Equipment - Telemed Grant	236,397.98	236,397.98	236,397.98	236,397.98	236,397.98	236,397.98	236,397.98	236,397.98	236,397.98	236,397.98	236,397,98	0.00
1241-051 Major Moveable Equipment	10,740,303.50	10,740,303.50	10,740,303.50	10,740,303.50	10,740,303.50	10,740,303.50	10,740,303.50	10,740,303.50	10,740,303.50	10,740,303.50	10,740,303.50	0.00
1242-051 Minor Equipment		12,826.96	-14,252.17	-14,252.17	-14,252.17	-14,252.17	-14,252.17	-14,252.17	-14,252.17	-14,252.17	-14,252.17	0.00
1255-000 CtP - Old Hospital Renovations	818,061.67	818,061.67	818,061.67	818,061.67	818,061.67	818,061.67	818,061.67	818,061.67	818,061.67	818,061.67	818,061.67	79.160,818
1291-045 Accum Depr - Land Improvements	-102,231.92	-102,231.92	-102,231.92	-102,231.92	-102,231.92	-102,231.92	-102,231.92	-102,231.92	-102,231.92	-102,231.92	-102,296.09	-102,044.48
1291-046 Accum Depr - Building										-1,967.45	05.050.05. Th	14 550 620 72
1291-047 Accum Depr - Bldg Improv	-13,229,119.65	-13,488,228.03	-13,747,336.41	-14,006,444.79	-14,265,553.17	-14,524,661.55	-14,524,661.55	-14,783,769.93	-15,042,878.31	-15,252,755,81	17,912,319.77	-14,333,636.73
1291-048 Accum Depr - New IT System									70000	70 030 171 0	10.020-	00.0
1291-510 Accum Depr - Maj Moveable Equip	-9,141,260.94	-9,141,260.94	-9,141,260.94	-9,141,260.94	-9,141,260.94	-9,141,260.94	-9,141,260.94	-9,141,260.94	-9,141,260.34	-9, 141,200.34	*6.00.011.00.04	400 678 059 55
Total Fixed Assets	\$97,109,696.36	\$96,863,414.94	\$96,577,227.43	\$96,318,119.05	\$96,059,010.67	\$95,799,902.29	\$95,799,902.29	\$95,540,783.91	\$90,226,039.70	\$50,003,717.01	990,040,019.90	456,010,000,00
Other Assets							;			6	100	45 93
1510-530 Bond C	55.83	55.83	55.83	55.83	55.83	55.83	55.83	55.63	33.03	33.03	36.367.076	349 436 36
1510-535 Bond C Cost	349,436.36	349,436.36	349,436.36	349,436.36	349,436.36	349,436.36	349,436.35	349,436.36	549,430,30	57 109 75	57 103 75	57 193 75
1510-550 Restricted Bond Fund	57,193.75	57,193.75	57,193.75	57,193.75	5/,193./5	57,193.75	5/,193./5	5/,193./5	97,130,73	21.001.00	0.00.75	0.45
1510-576 Bond Funds 2009-Series 2013-42189	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.43	0.43	887 635 15	887 635 15
1510-586 Refunding Bond Fund 2013 Proj	887,635.15	887,635.15	887,635.15	88/,635.15	887,635.15	887,635.15	607,633.13	440,000,00	440 000 06	142 300 06	142 399 06	142 399 06
1510-590 County Funds #42191 2006 Bond	142,399.06	142,399.06	142,399.06	142,399.06	142,399.06	142,399.06	142,399.00	142,339.00	00.550.00	20.000,271	0 470 568 04	2 479 568 04
1510-591 County Funds Bond Elec 2009, S2013	2,479,568.04	2,479,568.04	2,479,568.04	2,479,568.04	2,479,568.04	2,479,568.04	2,479,568.04	2,479,558.04	2,479,300.04	2 630 610 40	2 630 510 40	2 639 519 49
1600-001 Loss on 2013-2021 Refin	2,639,519.49	2,639,519.49	2,639,519.49	2,639,519.49	2,639,519.49	2,639,519.49	2,639,519.49	2,639,519.49	400 687 72	100 687 79	-190,687.72	-190 687 72
1610-001 Accumulated Amort - Loss 2013-2021 Ref	-190,687.72	-190,687.72	-190,687.72	-190,687.72	-190,687.72	27.780,087.72	21.180,061-72	27.700,061-	21.00,001.72	21.100,001-	27.708,633.33	-2 428 633 33
County Funds Current Offset	-2,428,633.33	-2,428,633.33	-2,428,633.33	-2,428,633.33	-2,428,633.33	-2,428,633.33	-2,428,633.33	-2,428,633.33	-2,426,633.33	2,420,033,33	2 428 633 33	2 428 633 33
Reclass to Current	2,428,633.33	2,428,633.33	2,428,633.33	2,428,633.33	2,428,633.33	2,428,633.33	2,428,633.33	2,420,033.33	2,420,033.33	60 96E 490 A1	46 ags 120 A1	¢8 365 120 41
Total Other Assets	\$6,365,120.41	\$6,365,120.41	\$6,365,120.41	\$6,365,120.41	\$6,365,120,41	\$6,365,120.41	\$6,365,120.41	96,365,120.41	40,300,120,41	40,300,120.41	מסיססי ובסיב	11.000,000,000
TOTAL ASSETS	\$113,898,313.14	\$113,754,406.02	\$113,731,009.45	\$113,574,108.85	\$114,752,623.77	\$113,357,251.22	\$113,367,377.89	\$113,189,071.57	\$112,788,608.40	\$112,908,737.13	\$112,930,210.74	\$110,206,766.31

Statement of Financial Position As of June 30, 2024

	JUL 2023	AUG 2023	SEP 2023	OCT 2023	NOV 2023	DEC 2023	JAN 2024	FEB 2024	MAR 2024	APR 2024	MAY 2024	JUN 2024
LIABILITIES AND EQUITY												
Liabilities												
Current Liabilities												
Accounts Payable												
2021-590 Accounts Payable (A/P)	42,660.06	45,025.45	18,719.44	16,184.44	16,221.05	24,575.08	31,562.08	67,818.27	34,317.40	39,834.71	17,461.61	378.69
Total Accounts Payable	\$42,660.06	\$45,025.45	\$18,719.44	\$16,184.44	\$16,221.05	\$24,575.08	\$31,562.08	\$67,818.27	\$34,317.40	\$39,834.71	\$17,461.61	\$378.69
Other Current Liabilities												
2010-000 Payroll Clearing	00:0	0.00	7,073.25	6,416.10	00:0	0.00	00.0	0.00	7,858.36	6,679.94	00:00	0.00
2031-620 Accrued Compensation - Payroll	3,170.60	3,170.60	3,170.60	3,170.60	3,170.60	3,170.60	3,170.60	3,170.60	3,170.60	3,170.60	3,170.60	3,170.60
2032-630 Accrued PTO	7,733.58	7,733.58	7,733.58	7,733.58	7,733.58	7,733.58	7,733.58	7,733.58	7,733.58	7,733.58	7,733.58	7,733.58
2039-750 Accrued Supp Life Insurance	27.64	47.20	92.76	92.76	-5.30	82.99	-5.28	-77.34	-113.36	-185.42	-281.18	-292.26
2039-760 Accrued Retirement Plan	2.13	-320.03	358.82	998.88	1,820.73	2,474.19	3,121.43	3,763.62	4,761.44	260.80	200.00	200.00
2041-780 Other Accrued Exp - Interest Payable	318,633.33	318,633.33	318,633.33	318,633.33	318,633.33	318,633.33	318,633.33	318,633.33	318,633.33	318,633.33	318,633.33	318,633.33
2041-781 Other Accrued Exp - Acc Interest Pay	2,943,726.95	2,943,726.95	2,943,726.95	2,943,726.95	2,943,726.95	2,943,726.95	2,943,726.95	2,943,726.95	2,943,726.95	2,943,726.95	2,943,726.95	2,943,726.95
2046-810 Other Accrued Exp - Audit Fees	2,916.66	5,833.32	8,749.98	11,666.64	14,583.30	17,499.96	17,499.96	23,333.28	26,249.94	29,166.60	32,083.26	34,999.92
2091-150 Inter Co Payable - Due to SJ/AH	21,903,398.00	21,828,398.00	21,753,398.00	21,678,398.00	21,603,398.00	21,528,398.00	21,528,398.00	21,378,398.00	21,303,398.00	21,228,398.00	21,153,398.00	21,078,398.00
2103-000 Deferred Income - Other	-324,765.41	-660,843.53	-996,921.65	-1,332,999.77	-1,669,077.89	-2,005,156.01	-2,005,156.01	-2,677,312.25	-3,013,390.37	-3,349,468.49	-3,349,468.49	-3,349,468.49
2131-000 Deferred Interest	-665,477.00	-665,477.00	-665,477.00	-665,477.00	-665,477.00	-665,477.00	-665,477.00	-665,477.00	-665,477.00	-665,477.00	-665,477.00	-665,477.00
2131-100 Deferred Amortization	606,030.00	606,030.00	606,030.00	606,030.00	606,030.00	606,030.00	606,030.00	606,030.00	606,030.00	606,030.00	606,030.00	606,030.00
2250-000 GO Bonds - 2004 Series A	374,987.70	374,987.70	374,987.70	374,987.70	374,987.70	374,987.70	374,987.70	374,987.70	374,987.70	374,987.70	374,987.70	374,987.70
2251-000 GO Bonds - 2006 Series B	1,009,990.75	1,009,990.75	1,009,990.75	1,009,990.75	1,009,990.75	1,009,990.75	1,009,990.75	1,009,990.75	1,009,990.75	1,009,990.75	1,009,990.75	1,009,990.75
2252-000 GO Bonds - 2009 Series C	685,000.00	685,000.00	685,000.00	685,000.00	685,000.00	685,000.00	685,000.00	685,000.00	685,000.00	619,955.44	619,955.44	619,955.44
2260-100 Less Current Rent	900,000.00	900,000.00	900,000.00	900,000.00	900,000.00	900,000.00	900,000.00	900,000.00	900,000.00	900,000.00	900,000.00	900,000.00
Total Other Current Liabilities	\$27,765,374.93	\$27,356,910.87	\$26,956,521.07	\$26,548,342.52	\$26,134,514.75	\$25,727,078.83	\$25,727,654.01	\$24,911,901.22	\$24,512,559.92	\$24,033,602.78	\$23,954,682.94	\$23,882,588.52
Total Current Liabilities	\$27,808,034.99	\$27,401,936.32	\$26,975,240.51	\$26,564,526.96	\$26,150,735.80	\$25,751,653.91	\$25,759,216.09	\$24,979,719.49	\$24,546,877.32	\$24,073,437.49	\$23,972,144.55	\$23,882,967.21
Long-Term Liabilities												
1390-002 Bond Iss Costs - Bond Premium 2022	15,311.00	15,311.00	15,311.00	15,311.00	15,311.00	15,311.00	15,311.00	15,311.00	15,311.00	15,311.00	15,311.00	15,311.00
1390-003 Bond Premium - 2004	13,677.00	13,677.00	13,677.00	13,677.00	13,677.00	13,677.00	13,677.00	13,677.00	13,677.00	13,677.00	13,677.00	13,677.00
1390-005 Bond Premium - 2006	104,109.00	104,109.00	104,109.00	104,109.00	104,109.00	104,109.00	104,109.00	104,109.00	104,109.00	104,109.00	104,109.00	104,109.00
1390-007 Refunding Bond Premium 2013	39,925.00	39,925.00	39,925.00	39,925.00	39,925.00	39,925.00	39,925.00	39,925.00	39,925.00	39,925.00	39,925.00	39,925.00
2253-000 Refunding Bonds Payable 2013	3,415,000.00	3,415,000.00	3,415,000.00	3,415,000.00	3,415,000.00	3,415,000.00	3,415,000.00	3,415,000.00	3,415,000.00	3,415,000.00	3,415,000.00	3,415,000.00
2254-000 GO Bonds Payable - 2009, Series 2013	51,300,000.00	51,300,000.00	51,300,000.00	51,300,000.00	51,300,000.00	51,300,000.00	51,300,000.00	51,300,000.00	51,300,000.00	51,300,000.00	51,300,000.00	51,300,000.00
2259-000 Current Portion of Long Term Liability	2,110,000.00	2,110,000.00	2,110,000.00	2,110,000.00	2,110,000.00	2,110,000.00	2,110,000.00	2,110,000.00	2,110,000.00	2,110,000.00	2,110,000.00	2,110,000.00
Total Long-Term Liabilities	\$56,998,022.00	\$56,998,022.00	\$56,998,022.00	\$56,998,022.00	\$56,998,022.00	\$56,998,022.00	\$56,998,022.00	\$56,998,022.00	\$56,998,022.00	\$56,998,022.00	\$56,998,022.00	\$56,998,022.00
Total Liabilities	\$84,806,056.99	\$84,399,958.32	\$83,973,262.51	\$83,562,548.96	\$83,148,757.80	\$82,749,675.91	\$82,757,238.09	\$81,977,741.49	\$81,544,899.32	\$81,071,459.49	\$80,970,166.55	\$80,880,989.21
Equity												
Invested in Capital Assets	38,473,826.29	38,473,826.29	38,473,826.29	38,473,826.29	38,473,826.29	38,473,826.29	38,473,826.29	38,473,826.29	38,473,826.29	38,473,826.29	38,473,826.29	38,473,826.29
Opening balance equity	0.97	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26
Restricted Net Position	3,916,288.64	3,916,288.64	3,916,288.64	3,916,288.64	3,916,288.64	3,916,288.64	3,916,288.64	3,916,288.64	3,916,288.64	3,916,288.64	3,916,288.64	3,916,288.64
Retained Earnings	-13,526,098.90	-13,526,098.90	-13,526,098.90	-13,526,098.90	-13,526,098.90	-13,526,098.90	-13,526,098.90	-13,526,098.90	-13,526,098.90	-13,526,098.90	-13,526,098.90	-13,526,098.90
Net Revenue	228,239.15	490,431.41	893,730.65	1,147,541.60	2,739,849.68	1,743,559.02	1,746,123.51	2,347,313.79	2,379,692.79	2,973,261.35	3,161,032.90	463,763.01
Total Equity	\$29,092,256.15	\$29,354,447.70	\$29,757,746.94	\$30,011,557.89	\$31,603,865.97	\$30,607,575.31	\$30,610,139.80	\$31,211,330.08	\$31,243,709.08	\$31,837,277.64	\$32,025,049.19	\$29,327,779.30
TOTAL LIABILITIES AND EQUITY	\$113,898,313.14	\$113,754,406.02	\$113,731,009.45	\$113,574,106.85	\$114,752,623.77	\$113,357,251.22	\$113,367,377.89	\$113,189,071.57	\$112,788,608.40	\$112,908,737.13	\$112,995,215.74	\$110,208,768.51

TVHD Bill Payment List

June 1-30, 2024

	Date	Num	Vendor	Am	ount	WHY
1001-011 Valley Strong	-					
	06/01/2024	142226		-\$	3,555.16	STAFF INSURANCE
	06/01/2024	142224	35 BETA HEALTHCARE GROUP	-\$		TVHD INSURANCE
	06/01/2024	142225	4743 HUMANA INSURANCE CO.	-\$	524.96	STAFF & BOD INSURANCE
	06/06/2024	111	2074 ROTARY CLUB OF TEHACHAPI	-\$	100.00	TVHD MEMBERSHIP FEE
	06/06/2024	0113	53 SOUTHERN CALIF EDISON	-\$		UTILITIES
	06/06/2024		4815 STREAMLINE	-\$		WEBSITE
	06/06/2024	110	4854 RACE COMMUNICATIONS	-\$		INTERNET
	06/06/2024	114	4866 EMILY SANDHOLDT	-\$		VENDOR FOR TVPRD & TVHD
	06/06/2024	119	558 WITT'S			NEW OFFICE FURNATURE
	06/06/2024		220TVHD	-\$		PETTY CASH
	06/06/2024	104	4859 ESQUIVEL'S JANITORIAL SERVICE	-\$		20111 W. VALLEY HOUSEKEEPER
	06/06/2024	103	4851 DEX IMAGING LLC	-\$		COPIER
	06/06/2024		4865 JUDY KELLER	-\$		VENDOR FOR TVPRD & TVHD
	06/06/2024		4844 6PENCE BOOKKEEPING, LLC	-\$		QB CONSULT
	06/06/2024	116	4860 TAXHACHAPI CPA	-\$		FINANCE CONSULT
	06/06/2024		4795 NAVE LAW OFFICE, PROFESSIONAL CORP.	-\$	1,837.50	
	06/06/2024		1787 AMEX	-\$	3,653.09	
			4865 JUDY KELLER	-\$		VENDOR FOR TVPRD & TVHD
	06/17/2024		4455 DELFIN TORIBIO	-\$		GARDNER
	06/17/2024		4831 HARRISON HANDYMAN & RESTORATION	-\$		HANDYMAN
	06/17/2024		4857 TEHACHAPI VALLEY RECREATION & PARK DISTR			MOVIE IN THE PARK EVENT
	06/17/2024		77 TEHACHAPI NEWS	-\$		ADVERTISTMENT
	06/17/2024		4862 TEL-TEC SECURITY SYSTEMS, INC.	-\$		ALARM
	06/13/2024		4860 TAXHACHAPI CPA	-\$		FINANCE CONSULT
	06/13/2024		368PRIME SIGNS	-\$		20111 W. VALLEY FRONT SIGN
			4728 MITEL CLOUD SERVICES	-\$		PHONE
	06/26/2024		4455 DELFIN TORIBIO	-\$		116 WEST F. GARDNER
	06/26/2024		4831 HARRISON HANDYMAN & RESTORATION	-\$ C		HANDYMAN
	06/26/2024		4845 GOLDEN HILLS IT	-\$ -\$,	INTERNET
	06/26/2024		4816 ADVANCED DATA STORAGE, INC.	-5 -\$	200.00	SHRED
	06/26/2024		4820 GEHRICKE, CARL 10 CITY OF TEHACHAPI	-φ -\$		WATER
	06/26/2024 06/26/2024		4825EMMA PEREZ	-\$ -\$		116 WEST F. HOUSEKEEPER
	06/26/2024		2692GOLDEN HILLS COMMUNITY SVC DISTRICT	-\$		20111 W. VALLEY WATER
	06/26/2024		52 GAS COMPANY	-\$		UTILITIES
	06/26/2024		4832 LYDIA CHANEY	-\$	200.00	
	06/26/2024		4345 NIXON, MIKE	-\$	100.00	
	06/26/2024		4860 TAXHACHAPI CPA	-\$		FINANCE CONSULT
	06/26/2024		558 WITT'S	-\$		OFFICE FURNATURE
	06/24/2024		241 TEHACHAPI MINI-STORAGE	-\$		OFFSITE STORAGE UNIT
	06/25/2024		220TVHD	-\$		PETTY CASH
			53 SOUTHERN CALIF EDISON	-\$		UTILITIES
			558 WITT'S	-\$		OFFICE SUPPLIES
			4867 CALL ME LINDSAY V. INC.	-\$	400.00	20111 W. VALLEY PROJECT MAN.
			775 AFLAC	-\$	144.14	STAFF INSURANCE
			2535MENDIBURU, PEGGY	-\$	307.57	CEO
			4854 RACE COMMUNICATIONS	-\$	206.02	INTERNET
			4860 TAXHACHAPI CPA	-\$	1,000.00	FINANCE CONSULT
Total for 1001-011 Valley	y Strong				41,601.03	
1005-012 Valley Strong	Money Mkt					
	06/17/2024	1002	815 COMPUTERSHARE-WFB	-\$		SERVICE FEE
Total for 1005-012 Valley	y Strong Mor	ney Mkt		-\$	450.00	

Wednesday, July 03, 2024 11:09 PM GMTZ



P.O. BOX 9506 BAKERSFIELD, CA 93389-9506

CHANGE SERVICE REQUESTED

773031 4729 1/9 UNQ 000004728 1

07-01-24 CLT

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TEHACHAPI VALLEY HEALTHCARE DISTRICT 116 W E ST TEHACHAPI CA 93561-1608

Account Statement

(661) 833-7900 | (800) 221-3311 www.valleystrong.com MEMBER NUMBER XXXXXXXX20 STATEMENT FOR 06/01/2024 - 06/30/2024 PAGE 1 of 9

Smart Business
Money Market
4.50%*



Scan the QR Code or visit valleystrong.com to learn more.

14.50% annual percentage vield (APV) is based on a dividend rate of 4.41%. Offer valid as of 51/24.51,000 minimum deposit required and must be maintained to retain the promotional APV After promotion period ends, rates are subject to change. Fees they reduce earnings. This is a variable account. Valley Strong Membership is required.

YOUR ACCOUNT BALANCES AS OF 06/30/2024

BUSINESS SHARE SAVINGS ID 0001 \$8,692.09
BASIC BUS CHECKING ID 0002 \$0.00
SMART BUSINESS MONEY MARKET ID 0003 \$4,420,631.94
BASIC BUS CHECKING- PAYROLL ID 0004 \$50,446.18
BASIC BUS CHECKING ID 0005 \$3,793.07
ACCOUNT BALANCE TOTAL \$4,483,563.28

TOTAL DIVIDENDS PAID YEAR-TO-DATE \$87,088.36

Need a Loan?Call (800) 221-3311

BUS	INESS SHARE SAVINGS	BEGINNING BALANCE	\$8,691.73
		2 TOTAL CREDITS	\$33,888.70
		1 TOTAL DEBITS	\$33,888.34-
ANNUA	AL PERCENTAGE YIELD EARNED 0.050% FROM 06/01/2024 THROUGH 06/30/2024	ENDING BALANCE	\$8,692.09
DATE	DEBIT TRANSACTION DESCRIPTION		AMOUNT
06/07	WITHDRAWAL TRANSFER TO SHARE 0005 ACCOUNT CLOSURE - SHARE CLOSURE		\$33,888.34-
DATE	CREDIT TRANSACTION DESCRIPTION		AMOUNT
06/07	DEPOSIT TRANSFER FROM SHARE 0002 SHARE CLOSURE TRANSFER		\$33,888.34
06/30	DEPOSIT DIVIDEND		\$0.36
BAS	IC BUS CHECKING	BEGINNING BALANCE	\$41,322.47
		2 TOTAL CREDITS	\$2,124.98
		13 TOTAL DEBITS	\$43,447.45-
		ENDING BALANCE	\$0.00
DATE	DEBIT TRANSACTION DESCRIPTION		AMOUNT
06/03	DRAFT 142208 TRACER 89210000001008		\$98.20-
06/04	DRAFT 142219 TRACER 892200000002407		\$148.99-
06/04	DRAFT 142222 TRACER 89220000001360		\$206.02-
06/04	DRAFT 142214 TRACER 89220000005727		\$1,000.00-
06/04	DRAFT 142223 TRACER 892200000005728		\$1,000.00-
06/04	DRAFT 606 TRACER 892200000003497		\$1,740.00-
06/05	DRAFT 142218 TRACER 89230000002277		\$52.95-
06/05	DRAFT 142227 TRACER 892300000004384		\$250.00-
06/05	DRAFT 142220 TRACER 892300000003268		\$325.00-
06/05	DRAFT 142224 TRACER 89230000003118		\$657.83-
06/05	DRAFT 142226 TRACER 892300000003142		\$3,555.16-
06/06	DRAFT 142225 TRACER 892400000002661		\$524.96-
06/07	WITHDRAWAL TRANSFER TO SHARE 0001 SHARE CLOSURE TRANSFER		\$33,888.34-







P.O. BOX 9506 BAKERSFIELD, CA 93389-9506

Account Statement

(661) 833-7900 | (800) 221-3311 www.valleystrong.com MEMBER NUMBER XXXXXXXX20 STATEMENT FOR 06/01/2024 - 06/30/2024 PAGE 2 of 9

DATE CREDIT TRANSACT	ION DESCRIPTION						AMOUNT
06/03 DEPOSIT BY CHECK							\$1,974.99
06/05 DEPOSIT BY CHECK							\$149.99
SUMMARY BY CHECK	NUMBER * Asi	terisk next to r	number indicates ski	ip in sequence	12 CH	ECKS CLEARED	FOR \$9,559.11
NUMBER CLEARED	AMOUNT	NUMBER	CLEARED	AMOUNT	NUMBER	CLEARED	AMOUNT
606 06/04/24	\$1,740.00	142208 *	06/03/24	\$98.20	142214 *	06/04/24	\$1,000.00
142218 * 06/05/24	\$52.95	142219	06/04/24	\$148.99	142220	06/05/24	\$325.00
142222 * 06/04/24	\$206.02	142223	06/04/24	\$1,000.00	142224	06/05/24	\$657.83
142225 06/06/24	\$524.96	142226	06/05/24	\$3,555.16	142227	06/05/24	\$250.00
SMART BUSINESS M	ONEY MARKET	all and real		de la companya de la		NG BALANCE	\$4,299,591.21
						AL CREDITS	\$121,490.73
						TAL DEBITS _	\$450.00
ANNUAL PERCENTAGE YIELI	D EARNED 4.500% F	ROM 06/01/2	024 THROUGH 06/	/30/2024	ENDI	NG BALANCE	\$4,420,631.94
DATE DEBIT TRANSACTION							AMOUNT
06/25 DRAFT 2004 TRACEF	R 894300000001827						\$450.00
DATE CREDIT TRANSACT	ION DESCRIPTION						AMOUNT
06/17 DEPOSIT ACH COUN		ACCTS PAY C	O: COUNTY OF KE	RN ENTRY CLASS	CODE: PPD		\$25,307.52
06/26 DEPOSIT BY CHECK							\$45,500.00
06/27 DEPOSIT ACH COUN		ACCTS PAY C	O: COUNTY OF KE	RN ENTRY CLASS	S CODE: PPD		\$35,011.77
06/30 DEPOSIT DIVIDEND							\$15,671.44
SUMMARY BY CHECK	NUMBER * As	terisk next to r	number indicates sk	in in sequence	1.0	HECKS OLEAR	ED FOR \$450.00
		·		ip iii ocqueiice	,		<u></u>
NUMBER CLEARED	AMOUNT	NUMBER	CLEARED	AMOUNT	NUMBER	CLEARED	AMOUNT
NUMBER CLEARED 2004 06/25/24	\$450.00	NUMBER		·	,		<u></u>
2004 06/25/24	\$450.00	NUMBER		·	NUMBER	CLEARED	AMOUNT
2004 06/25/24	\$450.00	NUMBER		·	BEGINNI		\$65,793.41
2004 06/25/24	\$450.00	NUMBER		·	BEGINNII 0 TOT	CLEARED NG BALANCE	\$65,793.41 \$0.00
2004 06/25/24	\$450.00	NUMBER		·	BEGINNII 0 TOT 10 TO	CLEARED NG BALANCE TAL CREDITS	\$65,793.41 \$0.00 \$15,347.23
2004 06/25/24 BASIC BUS CHECKIN DATE DEBIT TRANSACTION	\$450.00 NG- PAYROLL ON DESCRIPTION		CLEARED	AMOUNT	BEGINNII 0 TOT 10 TO	CLEARED NG BALANCE FAL CREDITS OTAL DEBITS	\$65,793.41 \$0.00 \$15,347.23 \$50,446.18
2004 06/25/24 BASIC BUS CHECKIN DATE DEBIT TRANSACTION 06/04 WITHDRAWAL ACH	\$450.00 IG- PAYROLL ON DESCRIPTION VALIC TYPE: EREMI	T PRM CO: VA	CLEARED ALIC ENTRY CLASS	AMOUNT S CODE: CCD	BEGINNII 0 TOT 10 TO ENDII	CLEARED NG BALANCE TAL CREDITS OTAL DEBITS NG BALANCE	\$65,793.41 \$0.00 \$15,347.23 \$50,446.18 AMOUNT \$200.00
2004 06/25/24 BASIC BUS CHECKIN DATE DEBIT TRANSACTION 06/04 WITHDRAWAL ACH 06/13 WITHDRAWAL ACH	\$450.00 IG- PAYROLL ON DESCRIPTION VALIC TYPE: EREMI PAYLOCITY CORPOR	T PRM CO: VA	CLEARED ALIC ENTRY CLASS COL CO: PAYLOCIT	AMOUNT S CODE: CCD TY CORPOR ENTR	BEGINNII 0 TOT 10 TO ENDII	CLEARED NG BALANCE TAL CREDITS OTAL DEBITS NG BALANCE DE: CCD	\$65,793.41 \$0.00 \$15,347.23 \$50,446.18 AMOUNT \$200.00
DATE DEBIT TRANSACTION 06/13 WITHDRAWAL ACH 06/13 WITHDRAWAL ACH 06/13 WITHDRAWAL ACH 06/13 WITHDRAWAL ACH	\$450.00 IG- PAYROLL ON DESCRIPTION VALIC TYPE: EREMI PAYLOCITY CORPOR B6079 TEHACHAPI	T PRM CO: VA	CLEARED ALIC ENTRY CLASS COL CO: PAYLOCIT P CO: B6079 TEHA	AMOUNT S CODE: CCD TY CORPOR ENTRACHAPI ENTRY C	BEGINNII 0 TOT 10 TO ENDII	CLEARED NG BALANCE TAL CREDITS OTAL DEBITS NG BALANCE DE: CCD	\$65,793.41 \$0.00 \$15,347.23 \$50,446.18 AMOUNT \$200.00 \$2,270.05
DATE DEBIT TRANSACTION DOM: DOM: DOM: DOM: DOM: DOM: DOM: DOM:	\$450.00 IG- PAYROLL ON DESCRIPTION VALIC TYPE: EREMI PAYLOCITY CORPOR B6079 TEHACHAPI B6079 TEHACHAPI	T PRM CO: VA TYPE: TAX (TYPE: DIR DE TYPE: BILLING	CLEARED ALIC ENTRY CLASS COL CO: PAYLOCIT P CO: B6079 TEHA G CO: B6079 TEHA	AMOUNT G CODE: CCD TY CORPOR ENTRY CI ACHAPI ENTRY CI	BEGINNII 0 TOT 10 TO ENDII	CLEARED NG BALANCE TAL CREDITS OTAL DEBITS NG BALANCE DE: CCD	\$65,793.41 \$0.00 \$15,347.23 \$50,446.18 AMOUNT \$200.00 \$2,270.05
DATE DEBIT TRANSACTION DOM: DOM: DOM: DOM: DOM: DOM: DOM: DOM:	\$450.00 IG- PAYROLL ON DESCRIPTION VALIC TYPE: EREMI PAYLOCITY CORPOR B6079 TEHACHAPI B6079 TEHACHAPI	T PRM CO: VA TYPE: TAX (TYPE: DIR DE TYPE: BILLING	CLEARED ALIC ENTRY CLASS COL CO: PAYLOCIT P CO: B6079 TEHA G CO: B6079 TEHA	AMOUNT G CODE: CCD TY CORPOR ENTRY CI ACHAPI ENTRY CI	BEGINNII 0 TOT 10 TO ENDII	CLEARED NG BALANCE TAL CREDITS OTAL DEBITS NG BALANCE DE: CCD	\$65,793.41 \$0.00 \$15,347.23 \$50,446.18 AMOUNT \$200.00 \$2,270.00 \$4,764.04
DATE DEBIT TRANSACTION DEBIT T	\$450.00 IG- PAYROLL ON DESCRIPTION VALIC TYPE: EREMI PAYLOCITY CORPOR B6079 TEHACHAPI VALIC TYPE: EREMI B6079 TEHACHAPI VALIC TYPE: EREMI	T PRM CO: VA TYPE: TAX (TYPE: DIR DE TYPE: BILLING T PRM CO: VA TYPE: FIX CO:	CLEARED ALIC ENTRY CLASS COL CO: PAYLOCIT P CO: B6079 TEHA G CO: B6079 TEHA ALIC ENTRY CLASS : B6079 TEHACHAI	AMOUNT G CODE: CCD TY CORPOR ENTR ACHAPI ENTRY CI CHAPI ENTRY CI CODE: CCD PI ENTRY CLASS	BEGINNII 0 TOT 10 TO ENDII EY CLASS CODE: 0 ASS CODE: 0 CODE: CCD	CLEARED NG BALANCE AL CREDITS OTAL DEBITS NG BALANCE DE: CCD CCD	\$65,793.41 \$0.00 \$15,347.23 \$50,446.18 AMOUNT \$200.00 \$2,270.03 \$4,764.04 \$104.33 \$200.00
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DATE DEBIT TRANSACTION DOM: DOM: DOM: DOM: DOM: DOM: DOM: DOM:	\$450.00 IG- PAYROLL ON DESCRIPTION VALIC TYPE: EREMI PAYLOCITY CORPOR B6079 TEHACHAPI VALIC TYPE: EREMI B6079 TEHACHAPI PAYLOCITY CORPOR B6079 TEHACHAPI PAYLOCITY CORPOR	T PRM CO: VA TYPE: TAX (TYPE: DIR DE TYPE: BILLING T PRM CO: VA TYPE: FIX CO: TYPE: TAX (TYPE: DIR DE	CLEARED ALIC ENTRY CLASS COL CO: PAYLOCIT P CO: B6079 TEHA ALIC ENTRY CLASS : B6079 TEHACHAI COL CO: PAYLOCIT P CO: B6079 TEHA	AMOUNT G CODE: CCD TY CORPOR ENTRY CLAPI ENTRY CLAPI ENTRY CLASS TY CORPOR ENTRY CLASS TY CORPOR ENTRY CLAPI ENTRY CLASS TY CORPOR ENTRY CLASS TY CORPOR ENTRY CLASS TY CORPOR ENTRY CLASS	BEGINNII 0 TOT 10 TO ENDII EY CLASS CODE: ASS CODE: CODE: CCD EY CLASS CODE: LASS CODE:	CLEARED NG BALANCE AL CREDITS OTAL DEBITS NG BALANCE DE: CCD CCD CCD CCD CCD CCD CCD CCD	\$65,793.41 \$0.00 \$15,347.23 \$50,446.18 AMOUNT \$200.00 \$2,270.05 \$4,764.04 \$104.37 \$200.00 \$535.27 \$2,126.04 \$4,592.56
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P.O. BOX 9506 BAKERSFIELD, CA 93389-9506

Account Statement

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06/14 DRAFT 105 TRACER 8932000000000948 \$546.25 06/14 DRAFT 105 TRACER 8932000000000000000000000000000000000000	BASI	IC BUS CHECKING	語為物質語
SAPET 109 TRACER 8932000000002051 \$1,000.00			\$546.25-
06/17 DRAFT 101 TRACER 091000012814245 PROCESSED CHECK - AMERICAN EXPRESS TYPE: ARC PYMT ENTRY \$3,653.09-CLASS CODE: ARC \$21.60-06/18 WITHDRAWAL BY CHECK CHECK 00 100586479 DISBURSED 21.60 \$11.60-06/18 DRAFT 112 TRACER 893600000003709 \$1526.00-06/18 DRAFT 117 TRACER 89360000000326 \$53.00-06/20 DRAFT 117 TRACER 89380000000155 \$40.00-06/20 DRAFT 118 TRACER 89380000000155 \$40.00-06/20 DRAFT 110 TRACER 893800000005253 \$120.25-06/20 DRAFT 110 TRACER 89380000000359 \$220.98-06/20 DRAFT 110 TRACER 8938000000359 \$250.00-06/20 DRAFT 110 TRACER 8938000000359 \$50.00-06/20 DRAFT 110 TRACER 893800000003659 \$1,000.00-06/20 DRAFT 110 TRACER 89380000003659 \$1,000.00-06/20 DRAFT 110 TRACER 893800000003632 \$50.00-06/20 DRAFT 110 TRACER 893800000003631 ON US DRAFT DRAFT 120 TRACER 893800000005319 \$1,837.50-06/20 DRAFT 117 TRACER 893800000005319 \$1,837.50-06/20 DRAFT 117 TRACER 893800000005319 \$1,900.00-06/25 DRAFT 107 TRACER 89380000000369 \$1,000.00-06/25 DRAFT 107 TRACER 89390000000369 \$1,000.00-06/25 DRAFT 107 TRACER 89390000000369 \$1,000.00-06/25 DRAFT 107 TRACER 89390000000399 \$1,000.00-06/25 DRAFT 107 TRACER 89390000000399 \$1,000.00-06/25 DRAFT 107 TRACER 89390000000399 \$1,000.00-06/25 DRAFT 117 TRACER 89390000000399 \$1,000.00-06/25 DRAFT 117 TRACER 894300000005771 \$1,000.00-06/25 DRAFT 127 TRACER 894300000005771 \$1,000.00-06/25 DRAFT 127 TRACER 894300000005791 \$1,000.00-06/25 DRAFT 127 TRACER 894400000112952 ON US DRAFT \$1,000.00-06/25 DRAFT 137 TRACER 894400000112952 ON US DRAFT \$1,000.00-06/25 DRAFT 137 TRACER 89440000001299 ON US DRAFT \$1,000.00-06/27 DRAFT 137 TRACER 89450000000270 \$20.00-06/27 DRAFT 137 TRACER 89450000000270 \$20.00-06/27 DRAFT 127 TRACER 89450000000270 \$30.00-06/27 DRAFT 127 TRACER 89450000000270 \$30.00-06/27 DRAFT 137 TRACER 89450000000270 \$30.00-06/27 DRAFT 137 TRACER 89450000000270 \$30.00-06/27 DRAFT 137 TRACER 89450000000270 \$30.00-06/27 DR			\$12,227.75-
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06/20 DEPOSIT BY CHECK \$25.00	06/17	DEPOSIT FRAUD CLAIM CK#606 WO 6/4/24	
	06/20	DEPOSIT BY CHECK	\$25.00

SUMMARY	BY CHECK N	UMBER * As	terisk next to nu	umber indicates sk	ip in sequence	33 CHEC	KS CLEARED F	OR \$32,708.67
NUMBER	CLEARED	AMOUNT	NUMBER	CLEARED	AMOUNT	NUMBER	CLEARED	AMOUNT
101	06/17/24	\$3,653.09	102	06/27/24	\$500.00	103	06/21/24	\$499.16
104	06/27/24	\$400.00	105	06/14/24	\$546.25	106	06/20/24	\$500.00
107	06/20/24	\$1,837,50	108	06/13/24	\$332.38	109	06/14/24	\$800.00
110	06/20/24	\$202.98	112 *	06/18/24	\$126.00	113	06/20/24	\$120.26
114	06/20/24	\$250.00	115	06/21/24	\$1,000.00	116	06/25/24	\$1,000.00
117	06/18/24	\$530.00	118	06/20/24	\$40.00	119	06/14/24	\$12,227.75
120	06/20/24	\$1,052.08	121	06/25/24	\$1,000.00	122	06/27/24	\$500.00
124 *	06/20/24	\$2,498.76	125	06/27/24	\$37.03	126	06/25/24	\$200.00
127	06/25/24	\$213.78	129 *	06/28/24	\$95.19	130	06/27/24	\$27.84
131	06/27/24	\$200.00	134 *	06/26/24	\$820.60	137 *	06/26/24	\$828.02
142193 *	06/27/24	\$180.00	142202 *	06/11/24	\$90.00	142231 *	06/28/24	\$400.00







14448812

TEHACHAPI VALLEY HEALTHCARE DISTRICT PO BOX 669 Tehachapi CA 93581 Date 6/28/24

Page

1

Checking Account

Have you moved recently, or changed your phone number or email address? Please let us know! It's important that Bank of the Sierra has your most up-to-date contact information so we can reach out to you if necessary. If you believe your information may not be up to date, please call our Customer Service Center at 1-888-454-BANK.

Public Demand		Number of Enclosures	0
Account Number	xxxxxxx8569	Statement Dates 6/03/24 t	hru 6/30/24
Previous Balance	224,572.89	Days in the statement perio	d 28
Deposits/Credits	.00	Average Ledger	224,572.89
Checks/Debits	.00	Average Collected	224,572.89
Service Charge	.00		
Interest Paid	.00		
Ending Balance	224,572.89		

Daily Balance Information

Date 6/03

Balance 224,572.89

Keep Climbing

California State Treasurer Fiona Ma, CPA

Local Agency Investment Fund P.O. Box 942809 Sacramento, CA 94209-0001 (916) 653-3001 July 01, 2024

LAIF Home PMIA Average Monthly Yields

TEHACHAPI VALLEY HEALTHCARE DISTRICT

ADMINISTRATOR P.O. BOX 1900 TEHACHAPI, CA 93581-1900

Tran Type Definitions

1.

Account Number: 20-15-003

June 2024 Statement

Account Summary

Total Deposit:

0.00 Beginning Balance:

5,656,062.64

Total Withdrawal:

0.00 Ending Balance:

5,656,062.64



AMERICAN EXPRESS

Tuesday,	Tuesday, June 4, 2024		Balance	Balance \$3,653.09	
Date		Vendor	Description	Amount Withdrawn	Charged to
	5/11/2024	QUICK BOOKS	MONTHLY FEE	\$45.00	8610-380
	5/11/2024	LOCKED OUT ASSISTANCE TEHACHAPI	20111 W. VALLEY NEW LOCK SYSTEM	\$1,117.80	8610-250
	5/12/2024	THE HOME DEPOT	PARTS TO THE GARDEN BEDS	\$17.19	8610-365
	5/14/2024	THE HOME DEPOT	RETURN THE PARTS TO GARDEN BED	-\$17.19	8610-365
	5/15/2024	U-HAUL	RENT FOR HAULING MANURE	\$53.76	8610-811
	5/16/2024	AMAZON	BEEDS FOR KID EVENT COMM GARDEN	\$10.81	8610-835
	5/17/2024	U-HAUL	KEPT FOR EXTRA DAY FOR HAULING	\$75.36	8610-811
	5/17/2024	U-HAUL	39	\$8.57	8610-811
	5/17/2024	THE HOME DEPOT	116 WEST F. BACK YARD SHED	\$513.00	8610-365
	5/19/2024	тне номе рерот	GARDEN SOIL	\$37.25	8610-365
	5/20/2024	LOCKED OUT ASSISTANCE TEHACHAPI	20111 W. VALLEY NEW LOCK SYSTEM	\$543.71	8610-250
	5/23/2024	VEGO GARDEN	GARDEN BEDS FOR THE COMM. GARDEN @ 116 WEST F. ST.	\$768.36	8610-835
	5/23/2024	WAYFAIR	OFFICE DIVIDER FOR MIRROR	\$71.43	8610-365
	5/24/2024	THE HOME DEPOT	IP REIURN FROM ORDER FOR 20111 W. VAIIFY	-\$48.23	8610-365

5/24/2024	THE HOME DEPOT	116 WEST F, OFFICE BLIND GIFT BOTTLES FOR TPRD WALK	\$304.83	8610-365
5/21/2024 2/21/2024	SAMS CLUB	WINNFRS	\$101.44	659-0100
	16		\$3,653.09	



Petty Cash Log

Monday, .	Monday, June 3, 2024		Balance \$332.38	\$332.38			
Date		Receipt No. Jum	m Description	Amount Withdrawn	Charged to	Received by	Approved by
	5/2/2024	30225	NEW LOCK FOR BIG GATE TO COMM. GARDEN	\$15.78	8610-835	5	M
	5/6/2024	30226	REPLACE HOSE IN BACK OF 116 WEST F. ST. BUILDING	\$33.51	8610-365	5	M
	5/13/2024	30227	KEYS FOR FRONT AND BACK OF COMM. GARDEN GATES AND SCREWS FOR GARDEN BEDS	\$48.90	8610-835	3	PM
	5/16/2024	30228	GAS FOR U-HAUL RETURN	\$15.00	8610-365	H	PM
	5/24/2024	30229	PAINT FOR FRONT SIGN & SUPPLIES, ROSE FOR FRONT YARD @ 116 WEST F. ST.	\$48.43	8610-365	3	M
		30230	NOID	VOID	VOID		
	5/24/2024	30231	HOSE GARDEN AND BIRD FOOD	\$40.59	8610-365	5	PM
	5/27/2024	30232	SUPPLIES FOR MOVIE NIGHT WITH PARK N REC.	\$7.50	8610-835	5	PM
	5/17/2024	30233	HOSE, SPRINKLER FOR FRONT YARD 116 WEST F.	\$44.79	8610-365	5	PM
	5/18/2024	30234	CANOPY FOR KID EVENT AT THE CHURCH FOR COMMUNITY OUT REACH	\$56.29	8610-365	3	Ā

Date	Receipt No.	mnţ	Description	Amount Withdrawn . Charged to Received by Approved by	. Charged to	Received by	Approved by
5/29/2024	24 30235		SPRINKLERS FOR GARDEN AREA	\$21.59	8610-365	3	Md
Total	H	11		\$332.38			



Petty Cash Log

Tuesday, Jui	Tuesday, June 25, 2024		400	Balance \$828.02	828.02		Adjunctionary III committee discount totals do constitution of	de auto-mandrante une septimente amentes dutemartes datas el materillemente de la companya del companya del companya de la com
Date		Receipt No.	mn	Description	Amount Withdrawn	. Charged to	Received by	Approved by
	6/3/2024	30236		COMM.GARDEN EVENT SUPPLIES	\$20.88	8610-835	3	M
	6/10/2024	30237		REIM PEGGY MENDIBURU FOR NOTARY FEE	\$40.00	8610-811	舌	PM
	6/10/2024	30238		PEGGY MENDIBURU TRAVEL REIM FOR OUTSIDE TRAINING	\$57.62	8610-500	5	M
	6/13/2024	30239		MOVIE IN PARK EVENT SUPPLIES	\$8,40	8610-835	=	Ā
	6/13/2024	30240		STAMPS FOR OFFICE	\$68.00	8610-375	3	M
	6/13/2024	30241		EVENT CHAIRS AND SUPPLIES FOR POPCORN MACHINË	\$74.26	8610-835	5	₩ W
	6/14/2024	30242		OFFICE BUG SPRAY	\$9.97	8610-365	5	Æ
	6/17/2024	30243		GIFT CARDS FOR TVPRD & TVHD SPRING INTO ACTION EVENT	\$200.00	8610-835	5	Μď
	6/18/2024	30244		SPRING INTO ACTION TVPRD & TVHD WINNERS GIFT CARDS	\$300.00	8610-835	5	¥.
	6/18/2024	30245		THANK CARDS FOR SPRING INTO ACTION WINNERS	\$9.00	8610-835	3	Ā

	Receipt No. Ium	o. 11UII	Description	Alligailt Withdrawn	on and interest	н	C
6/24/2024		30246	CORRECT SCREWS FOR GARDEN BED	\$4.89	8610-365	5	M
6/23/2024		30247	PLANTS FOR FRONT OF OFFICE BUILDING	\$35.00	8610-365	5	M
Total		15		\$828.02			

. .

		4 Budget		24 Actuals	ווע	ference	202.	5 Proposed Budget
Tehachapi Valley Healthcare District								
Annual Budget FY2025 PROPOSED Board Approved:								
REVENUE								
Tax Revenue	\$	1,090,000	\$	1,190,228	\$	(100,228)	¢	1,225,935
Water Rights	\$	15,000	\$	45,500	\$	(30,500)		1,223,933
101 W E St. Rental Income	\$	30,000	\$	30,755	\$	(755)		60,000
Bad Debt Collections	\$	2,000	\$	1,770	\$	230	\$	1,500
Private Pay	\$	1,680	\$	1,770	\$	1,680	\$	1,300
Interest Income	\$	30,000	\$	- 274,257	\$	(244,257)		300,000
			,	,	\$	-		
Total Revenue	\$	1,168,680	\$	1,542,510	\$	(373,830)	\$	1,587,435
EXPENSES					\$ \$	-		
Salaries	\$	192,150	\$	171,532	\$	20,618	\$	171,532
Payroll Taxes	\$	13,500	\$	13,052	\$	448	\$	13,052
Payroll Billing	\$	4,500	\$	5,967	\$	(1,467)		600
Staff- Health Ins	\$	45,000	\$	47,395	\$	(2,395)	\$	50,000
Active Directors - Health Ins	\$	24,120	\$	13,055	\$	11,065	\$	30,000
CALPERS Fees	\$	750	\$	-	\$	750	\$	_
Bond Financing Fees	\$	7.000	\$	_	\$	7,000	\$	_
Audit Fees	\$	35,000	\$	23,625	\$	11,375	\$	20,000
Legal Fees	\$	27,000	\$	37,748	\$	(10,748)	\$	35,000
Contractor/Consultants	\$	8,000	\$	26,464	\$	(18,464)		25,000
Community/Staff Outreach	\$	5,000	\$	17,034	\$	(12,034)		20,000
Dues/Subscriptions	\$	1,610	\$	7,810	\$	(6,200)		8,000
Continuing Education - Staff	\$	3,500	\$	1,178	\$	2,322	\$	5,000
Continuting Education - Trustee	\$	5,000	\$	1,667	\$	3,333	\$	3,000
Trustee Stipends	\$	10,000	\$	10,600	\$	(600)		11,000
Election Costs	\$	40,000	\$	-	\$	40,000	\$	15,000
Mileage	\$	500	\$	1,521	\$	(1,021)		1,500
Program Materials &Actvts	\$	500	\$	1,759	\$	(1,259)	\$	2,000
Supplies	\$	3,000	\$	21,952	\$	(18,952)	\$	5,000
Software/IT	\$	61,520	\$	91,215	\$	(29,695)		30,000
Postage	\$	1,000	\$	1,381	\$	(381)		1,000
Advertising & Promotion	\$	3,000	\$	5,988	\$	(2,988)	\$	5,000
Repairs & Maintenance	\$	10,000	\$	41,619	\$	(31,619)	\$	100,000
Association Fees	\$	3,800	\$	-	\$	3,800	\$	-
Insurance	\$	75,600	\$	46,386	\$	29,214	\$	50,000
Office Rent	\$	6,000	\$	-	\$	6,000	\$	-
Storage Rent/Equip Lease	\$	9,450	\$	7,771	\$	1,679	\$	8,000
Telephone	\$	3,700	\$	5,643	\$	(1,943)	\$	2,500
Utilities	\$	9,450	\$	255	\$	9,195	\$	10,000
Licenses & Fees	\$	1,500	\$	(12,399)		13,899	\$	5,000
Bank/Credit Card Charges	\$	500	\$	61	\$	439	\$	100
,			•	-	\$	-	·	
Total Expenses	\$	611,650	\$	590,279	\$	21,371.00	\$	597,284
тош виронаса	Ψ	011,030	Ψ	370,219	Ψ	21,371.00	Ψ	377,204
Net Revenue	\$	1,168,680	\$	1,542,510	\$	(373,830)	\$	1,587,435



July 10, 2024, Finance Committee Meeting

TO: Finance Committee Directors

FR: Peggy Mendiburu, CEO **RE:** Outsource Finance Services

I am recommending outsourcing finance and payroll functions, which would require the elimination of the business manager position if approved by the board.

I have had two contractors come in, one for QuickBooks setup and training for the business manager and me. The other for an internal audit. Both of their summaries are attached. My observations and recommendations are as follows:

- Since affiliation in 2016, the District has shrank from approximately 200 staff to two. The finance tasks take significantly less time than before especially since moving to QuickBooks. I am approximating ten hours per week.
- Cost of the business manager position is \$85,000 per year (pay and benefits). Outsourcing would cost \$20,000 to \$25,000 for a savings of approximately \$65,000 per year. I am also looking at running payroll through QuickBooks, which would be a \$5500 savings per year in comparison to the current vendor.
- I have reached out to several small districts. Several have responded that they have outsourced finances and payroll and are very happy with the decision.
- As a District, our primary responsibility is to the community to provide the maximum benefit at minimal costs.

Thank you for your consideration. I would like to bring this recommendation to the July 16, 2024, Board meeting.



Contract Summary Review Tehachapi Valley Health Care District

The original contract between Tehachapi Valley Health Care District ("District") and 6Pence Bookkeeping began in December 2023. The scope of which was for 6Pence Bookkeeping to provide training on Quickbooks due to a software conversion from their previous accounting software solution. The scope of work was adjusted to include assistance with the "clean -up" of the current fiscal year records for accuracy.

The reason for the change in scope is largely due to the discovery that the District's accounting data was not being kept solely in the original accounting software program. Further examination of the processes and procedures that were being utilized revealed that there was duplication of data being processed through other software resources, such as Excel. These processes not only left the accuracy of the data vulnerable to error and difficult to audit, it also significantly increased the amount of time necessary to perform the accounting duties needed by the District.

It is my opinion that the change in software has removed the need for any extra efforts in the tracking of data, which will substantially cut down the number of hours relating to the bookkeeping. I would also suggest that District adjust their procedures for copying/storage of documents as well as payment of vendor invoices. There are various secure digital storage options available and utilizing electronic payments for vendors would reduce the need for paper checks, envelopes & postage further reducing costs in supplies & labor hours.

Dated: July 7, 2024 By: Julia Pence, CB 6Pence Bookkeeping, LLC



AUDITOR'S REPORT

Management & Board of Directors Tehachapi Valley Healthcare District

We performed an internal audit of Tehachapi Valley Healthcare District (the District) for the fiscal year ending June 30, 2024. This internal audit assignment was conducted in accordance with approved Conusting Agreement executed on April 17, 2024.

Purpose

The purpose of our audit was to determine the effectiveness of the District's financial operations.

Scope

The scope of our audit included reviewing the District's compliance with accounting principles generally accepted in the United States of America for the fiscal year ended June 30, 2024.

Methodology

We conducted our audit in conformance with the Institute of Internal Auditors (IIA) International Standards of the Professional Practice of Internal Auditing, unless otherwise stated in this report. These standards require that the internal audit activity be independent and internal auditors be objective in performing their work. The Standards also require internal auditors perform their engagements with proficiency and due professional care; that the

internal audit function be subject to a program of quality assurance; and that the results of engagements are communicated. Audit work was conducted based on inquiry, observation, confirmation, reperformance, and included verification of supporting documentation and identified processes.

Quick and efficient implementation of audit recommendations/suggestions and observations further enhances the value of an audit. To assist in this process, we have identified four core categories for the classification of recommendations/suggestions and observations:

- 1) Compliance Functioning in accordance with governing laws, regulations, policies, and other authoritative guidance.
- 2) Cost Reduction Appropriately minimizing costs of District operations.
- 3) Efficiency Performing effectively without duplication of effort or waste of time, material, or money on unnecessary activities.
- 4) Risk Reduction Appropriately using techniques which mitigate or minimize operational or control risks.

Inherent Limitations in Any System of Internal Control

Due to inherent limitations in any system of controls, errors or irregularities may nevertheless occur and not be detected. Specific examples include, but are not limited to, resource constraints, carelessness, distraction, management override, poor judgment, and circumvention by collusion. Additionally, there is the possibility that the procedures may become inadequate due to changes in conditions and compliance with the procedures may deteriorate. Accordingly, our audit would not necessarily disclose all weaknesses in the Districts' operating procedures, accounting practices, and compliance with District policy.

Management Responsibilities in Terms of Goverance, Risk, and Controls

Management is responsible for the establishment and maintenance of effective systems of governance to:

- Promote appopriate ethics and values within the District.
- Ensure effective organizational performance, mangement, and accountability.
- Communicate risk and control information to appropriate areas within the District.

In addition, management is responsible for the establishment and maintenance of an effective system of internal control and risk management. The objectives of the system of internal control are to provide management with reasonable, but not absolute, assurance that:

- Objectives are achieved.
- Financial and operational information is reliable.
- Operations and programs are efficient and effective.
- Assets are safeguarded.
- Laws, regulations, policies, procedures, and contracts are complied with as required.

• Risks are identified, appropriate risk responses selected, communicated, and managed.

The principal safeguard against fraud, mistatement, and/or irregularities is an effective system of internal control. However, due to limitations in any system of internal control, the prevention and detection of fraud is management's responsibility. Management is also responsible for implementing corrective actions to address process and control deficiencies.

Summary

This report includes our internal audit suggested improvements and observations looking at possible ways in which controls and operations could be improved to overcome identified weaknesses in control and increase the adequacy, efficiency, and effectiveness of controls based on the risk identified. The matters raised in this report are only those which have come to our attention arising from our audit that we believe should be brought to the attention of your Board. We have concluded that management of the District has satisfactorily established and maintained an effective process for governance, risk, and internal control in the areas examined with the exception of the suggested improvements and observations listed below. Each suggested improvement and observation is explained with the goal of avoiding future audit findings. This report is intended for the information and use of management, others within the District, and the Board of Directors. We would like to thank the District for their time and assistance on this engagement.

Ryan Dalmas Senior Accountant

July 8, 2024

District Suggested Improvements & Observations For Fiscal Year Ended June 30, 2024

Suggested Improvements:

Suggestions for improvement are for issues that the auditor considers not to be of an immediate serious nature and/or for issues which the District is able to correct at the time of the audit. Unlike formal audit findings, written District responses are not required for these issues. Our suggestions are outlined below:

1. Statement of Net Position Accounts

We noted that the fiscal year 2023 Trial Balance provided to us out of Healthland did not agree to the ending statement of net position balances on the audited financial statements. We recommend that the District request/post AJEs from the external auditor if their books do not agree to the audited financials. Furthermore, we recommend that the District implement a "soft close" and "hard close" during their year-end procedures to ensure that final financial statement balances are correct in case of any proposed external audit adjustments.

Value added: Compliance, Efficiency, Risk Reduction

2. Capital Assets

We noted that the most recent depreciation schedule on the District shared drive was for fiscal year 2022 and that reliance was placed on the external auditor to provide/calculate depreciation figures. We recommend that the District update their depreciation schedule when there are any capital asset acquisitions or deletions and utilize this schedule to post depreciation.

Value added: Compliance, Risk Reduction

3. Capital Assets

We noted that the District's depreciation schedule contained obsolete items including some that were related to the old hospital. We recommend that the District review its schedule at least annually for accuracy and completeness.

Value added: Compliance, Risk Reduction

4. Payroll

We noted that the District does not record a monthly payroll accrual nor a year-end payroll accrual. We recommend that the District accrue payroll expenses at least annually to ensure accurate financial records for management and the Board to utilize.

Value added: Compliance, Risk Reduction

5. Long Term Debt

We noted that the debt schedule was not updated for fiscal year 2024 as principal and interest payments became due. We recommend that the District update supporting schedules for internal analysis, external reporting and auditing.

Value added: Compliance, Risk Reduction

6. Tracing Testing

We tested 25 transactions per our attributes for correct accounting treatment noting that 4 of our samples required correction for amount, 2 samples required an adjusting journal entry for improvements that were originally expensed that should have been capitalized and 3 samples that were coded to the incorrect account. We recommend that the District review its financial accounts as part of their month-end close procedures to ensure accurate account classification and train staff on which accounts to use for various activity.

Value added: *Compliance, Efficiency*

7. Vouching Testing

We tested 25 transactions per our attributes for correct accounting treatment noting that 2 of our samples required correction for amount, 3 samples required an adjusting journal entry for purchases that were originally expensed that should have been capitalized and 6 samples that were coded to the incorrect account. We recommend that the District review its financial accounts as part of their month-end close procedures to ensure accurate account classification and train staff on which accounts to use for various activity.

Value added: *Compliance, Efficiency*

8. Journal Entry Approvals

We noted that there is not currently a formal review process for journal entries made in QuickBooks Online. We recommend that management include an electronic approval trail to show that there is proper oversight for journal entries.

Value added: Compliance, Risk Reduction

9. External Auditor Firm &/or Partner Rotation

We noted that the District has engaged Rick Jackson as the Partner on their external audit for the last 6 fiscal years (FY 2018 to FY 2023). We recommend that the District update and monitor their "Audit Firm & Partner Rotation Schedule" spreadsheet (created by us) to remain in compliance with Government Code section 12410.6(b) which does not allow a local agency to have the same audit partner perform audit services for more than 6 consecutive fiscal years. The District has requested a different partner for the FY 2024 external audit from JWT & Associates, LLP.

Value added: Compliance, Cost Reduction, Risk Reduction

Observations:

Observations are significant details that the auditor notices while in performance of the audit that may be important to the reader. They can be positive in nature; commending the District for taking initiative. They could also be negative in nature; however, if negative, they are not considered to be as significant as suggested improvements and written responses are not required. Our observations are outlined below:

1. Source Document Stamp & Approval Signatures

We tested transactions for appropriate supporting documents and management authorization without exception during our testing procedures.

Value added: Compliance, Risk Reduction

2. Bank Reconciliations

We recommend that the District have a monthly record (electronic or physical signatures) showing the preparer, reviewer and dates completed of bank reconciliations for District cash accounts pertaining to the prior month. Best business practice for the District would be to have their reconciliations completed and reviewed within a week of month-end to ensure discrepancies are resolved in a timely manner before monthly meetings are held.

Value added: Efficiency, Risk Reduction

3. Policies & Procedures

We noted there was duplicate documents and/or non-current versions of various District policies. We recommend that the District organize their shared drive to make policies, procedures and desk guides more accessible. Additionally, the District should refer to the California Special District Association's sample policy handbook when needing to update policy.

Value added: Compliance, Risk Reduction