

Del Norte Healthcare District
Board of Directors Meeting

Agendized
Board Packet

Tuesday June 25, 2024

4a

MAY/JUNE
5/23/2024 – 6/19/24

<u>DATE</u>	<u>NAME</u>	<u>DESCRIPTION</u>	<u>CK#</u>	<u>AMOUNT</u>
5/31	College of the Redwoods	Nursing Scholarship	10720	10,000.00
5/31	Coastal Hospice	Donation	10721	1,200.00
5/31	D/V/RX	Dental reimbursement	10722	881.00
5/31	Dwayne Reichlin	Medicare reimbursement	10723	524.10
5/31	Mike Young	Medicare reimbursement	10724	474.10
5/31	CalPers	June Premium	EFT	2,986.02
5/31	Doris Hendricks	May Payroll	EFT	1,572.63
6/3	Terry Krieg CPA	Installment on Audit	10725	7,000.00
6/7	McMillan & Mayle	May Service	10726	930.00
6/7	Frontier	Elevator line	10727	126.73
6/13	Blue Star Gas	Inv. 1622424	EFT	1,998.83
6/13	Del Norte Office Supply	Inv. 708890	10728	81.65
6/13	D/V/RX	Dental Reimbursement	10729	295.00
6/13	Ace Hardware	Inv. 936	10730	112.10
6/13	Tri Counties Bank	Credit Card	10731	1,492.08
		Constant contact	104.00	
		Amazon/copier cart.	50.46	
		Microsoft	137.62	
		Digital Needs	1200.00	
6/19	Charter	Phone/internet	EFT	169.97
6/19	CCWD	5/9/24-6/7/24 garden	10732	115.81
6/19	CCWD	5/9/24-6/7/24	10733	501.90
6/19	CBH	Inv. 14273	10734	500.00
6/19	Wen-Cor	May Service	10735	300.00
6/19	Del Norte Office Sup.	BSN21274 Supplies	10736	68.15
6/19	Pacific Power	5/9/24-6/10/24	10737	2,793.69
6/19	Edward Jones	SEP IRA contribution	10738	<u>2,140.00</u>
Monthly Total Paid:				36,263.76

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**Del Norte Healthcare District
Financial Report
May 31, 2024**

ACCOUNT	May 1, 2024	September 30, 2021	May 31, 2024
	Bk./Inv. Acct. Bal.	Note Payable	Bk./Inv. Acct. Bal.
LAIF (Investment Account)	3,322,806.93		3,293,456.93
Tri Counties- Bus. Cking. Acct.	26,276.19		51,782.18
Tri Counties - Money Mkt. (holding) Acct.	296,787.83		246,790.19
Tri Counties- W.C. USDA Auto Pay	0.00	closed acct.	0.00
TOTAL BK./INV. ACCT BALANCES	3,645,870.95	0.00	3,592,029.30

BUDGET CATEGORY INCOME	Anticipated Income	Income Received To Date	Remaining/(Surplus) Anticipated Income
Interest LAIF & bank Accts	54,000.00	103,544.79	-49,544.79
Tax Receipts	655,000.00	725,631.56	-70,631.56
Rent (Open Door \$ 10250.00)	123,000.00	123,000.00	0.00
DHHS Lease (\$6800.00)	87,720.00	80,410.00	7,310.00
Utility Reimbursement 80%	68,000.00	46,740.50	21,259.50
Insurance Reimbursement Pers-D/V/RX	600.00	500.00	100.00
Miscellaneous Income	1,000.00	0.00	1,000.00
Sub-Total	989,320.00	1,079,826.85	-90,506.85
TOTAL AVAILABLE RESOURCES	989,320.00	1,079,826.85	-90,506.85

EXPENDITURES	Annual Budget	Paid to Date	Budget Amt. Available
<i>Personnel Expenses</i>			
Payroll	23,000.00	18,560.63	4,439.37
General Benefits/SSI/EDD/WC	6,200.00	5,731.23	468.77
Cal Pers	42,500.00	36,308.65	6,191.35
Dental, Vision, RX	28,500.00	4,324.41	24,175.59
Past Board Health Benefits	18,000.00	7,137.71	10,862.29
TOTAL PERSONNEL EXPENSES	118,200.00	72,062.63	46,137.37
<i>Operating Expenses</i>			
Pacific Power	27,000.00	28,496.44	-1,496.44
Blue Star Gas	36,000.00	25,568.57	10,431.43
Crescent City W & S	22,000.00	5,808.20	16,191.80
Telephone & Internet	4,500.00	3,753.85	746.15
Office Supplies and Expenses	4,000.00	1,406.82	2,593.18
Training & Education	3,000.00		3,000.00
Memberships	4,000.00	3,391.00	609.00
TOTAL UTILITIES AND OFFICE EXPENSE	100,500.00	68,424.88	32,075.12

DEL NORTE HEALTHCARE DISTRICT
MONTHLY FINANCIAL REPORT, PAGE 2
May 31, 2024

Budget Category	Annual Budget	Paid to Date	Budget Amt. Available
Professional Services Expense			
Legal	10,000.00	0.00	10,000.00
Accounting	17,000.00	4,251.53	12,748.47
Election Expense	0.00		0.00
Other Professional Expenses	5,000.00	800.00	4,200.00
Insurance	27,000.00	26,432.00	568.00
TOTAL PROFESSIONAL EXPENSE	59,000.00	31,483.53	27,516.47
Building Maintenance			
Materials & Supplies	10,000.00	0.00	10,000.00
Grounds Keeping	27,000.00	21,245.00	5,755.00
Maintenance Services	37,000.00	31,896.60	5,103.40
TOTAL BUILDING MAINTENANCE	74,000.00	53,141.60	20,858.40
Contributions			
High School Scholarship (\$500.00 x 4)	2,000.00	2,000.00	0.00
Childcare Scholarship	5,000.00		5,000.00
CR Nursing Scholarship	10,000.00	10,000.00	0.00
Grad Night Safety Program	500.00	500.00	0.00
Sharps Containers	600.00	225.00	375.00
Food Hub Operations	20,000.00	20,000.00	0.00
Non-Emergency Transport	35,000.00		35,000.00
Gateway Education	68,000.00	52,836.62	15,163.38
Swim Lessons	40,000.00	20,971.00	19,029.00
Senior Swim Passes	27,000.00	21,700.00	5,300.00
Public Swim Project	11,700.00	9,675.00	2,025.00
TOTAL CONTRIBUTIONS	219,800.00	137,907.62	81,892.38
New Projects			
Beachfront Exercise Loop Stations	100,000.00	0.00	100,000.00
Kids Town hard surface	175,000.00	0.00	175,000.00
TOTAL NEW PROJECTS	275,000.00	0.00	275,000.00
TOTAL OPERATING EXPENSES	846,500.00	363,020.26	483,479.74
CAPITAL EXPENSES			
	Annual Budget	Paid to Date	Budget Amt. Available
Fixed Assets	28,000.00	27,316.45	683.55
Building Repairs (LHHS)	20,000.00	8,274.68	11,725.32
TOTAL CAPITAL EXPENSES	48,000.00	35,591.13	12,408.87
TOTAL OPERATING & CAPITAL EXPENSES	850,500.00		
CONTINGENCY FUND	20,000.00	3,700.00	16,300.00
TOTAL OPERATING EXPENDITURES	914,500.00	402,311.39	512,188.61
TOTAL ANTICIPATED INCOME	989,320.00		
MINUS TOTAL OPERATING EXPENDITURES	914,500.00		
SURPLUS	74,820.00		

**Minutes of the Regular Board Meeting
Del Norte Healthcare District
May 28, 2024 @ 5:30 p.m.**

Regular Meeting

1. **CALL TO ORDER:** Meeting was called to order at 6:30 p.m.
2. **ROLL CALL:**
Present: Directors Babich, Caldwell, Young and Chair Pearcey.
Absent: Director Mason
3. **PUBLIC COMMENT:** None currently.
4. **CONSENT CALENDAR:**
 - a. Ratification of invoices paid from 4/18/2024 – 5/22/2024.
 - b. Approval of financial report for April 2024.

Director Caldwell made a motion to approve the consent calendar. Director Babich seconded the motion.
Motion passed 4 – 0.

5. **REVIEW/POSSIBLE REVISION AND APPROVAL OF THE MINUTES FROM THE APRIL 23, 2024, MEETING.**

Director Young made a motion to approve the minutes as submitted. Director Caldwell seconded the motion.
Motion passed 4 – 0.

6. **COMMUNICATIONS:**
 - a. Open Door: Hilda Contreras, Cheyenne Spetzler and Tory Starr were present from Open Door.
Cheyenne Spetzler informed the Board of her retirement. She also gave a brief presentation regarding the history between Open Door and the Healthcare District and wanted to thank the Board for all its support over the years. She is hoping for continued support from the Healthcare District.

7. COMMITTEE REPORTS:

A. BUDGET/FINANCE COMMITTEE: (Directors Young and Caldwell)

1. Review and discussion of the proposed budget for the fiscal year 2024-2025.

Director Young gave a brief presentation of the proposed budget for the fiscal year 2024-2025. He reviewed our standard budget items with a projected budget increase. Also included were proposals from Gateway Education, City of Crescent City Pool Program, and the Beachfront Park Improvement Funding for consideration. There was a request by Chair Pearcey to increase the Senior swim passes to 60 from 50. These items are to be reviewed and considered for approval at the June 25, 2025, meeting.

B. COMMUNITY OUTREACH COMMITTEE: (Chair Pearcey & Director Babich)

Director Babich: I have reached out to Julie regarding the Harvest of the Month and have not heard back from her.

C. HEALTHCARE EXPANSION:

1. Community Food Council: (Directors Caldwell and Babich)
The new Board is in place and the first meeting to be held the first week of June.
2. Recruitment and Retention: (Director Caldwell)
Director Caldwell: I feel there has been a lot of time wasted over the last 40 years on community health assessments. We put in an enormous amount of time into doing them and nothing seems to happen. Our main goal is to keep our focus on retaining the really good people we get here.

D. HEALTH PROMOTION:

1. Swimming Programs: (Director Young)
April swim report: 50 out 50 senior passes were claimed with 4 people on wait list. 361 Saturday public swims. 70 swimming lessons.
2. Non-emergency Transport: (Director Young)
Director Young: There seems to be a lack of vouchers being given out.

8. REPORT OF THE EXECUTIVE SECRETARY: As reported

Get quotes for fencing in garden area and rain gutters for building.

9. UNFINISHED BUSINESS:

10. NEW BUSINESS:

- a. Discussion/Possible approval of presentation by Marty Coelho from College of the Redwoods regarding the Del Norte Healthcare District Nursing Scholarship.

There was discussion regarding the scholarship support by the Healthcare District in the past years, due to staff changes Mr. Coelho was not aware of these resources and wanted to know if they were still available. The Board informed him that they were included in the 2023-2024 budget and are available at this time. Mr. Coelho also presented a proposal for the 2024-2025 budget of 10,000 for the nursing scholarship.

- b. Discussion/Possible approval of the request from Coastal Home Health and Hospice (Jamie Daugherty) for 1200.00. (see attached request letter).

Director Caldwell made a motion to approve the request of 1200.00 by Coastal Home Health and Hospice. Director Babich seconded the motion.
Motion passed 4 – 0.

11. INDIVIDUAL DIRECTORS REPORT OF ACTIVITIES

12. PUBLIC COMMENT FOR ANY CLOSED SESSION ITEMS: No closed session items.

13. ADJOURNMENT TO CLOSED SESSION:

14. RETURN TO OPEN SESSION AND REPORT OF ANY ACTION:

15. ADJOURNMENT: Meeting adjourned at 7:20 p.m.

Minutes prepared and submitted by:

Minutes approved by:

Doris Hendricks, Executive Secretary

Dave Mason, Board Secretary

MEMORANDUM

7 a 1

TO: Del Norte Healthcare District Board of Directors

FROM: Michael Young, Director (Treasurer)

June 17, 2024

Re: Proposed Final 2024-2025 Budget

Attached is the proposed Final Budget for 2024-2025. I have attempted to include everything that has been requested whether by the Board or others. Changes can be made as the Board determines. The changes can include increasing or decreasing any line item and can include deletion of line items or addition of new items. Any changes will not offend me. I have prepared the attached Budget based on my best projections of what will be needed for operations in the coming fiscal years and projects and programs for which the Board has shown an interest.

I am not making any recommendation on any of the on-going or proposed projects. Therefore, don't assume that because a specific project is included in the proposed Final Budget that I am recommending it or opposing it. These are all open for discussion by the full Board.

As submitted the proposed Final Budget expenditures exceed revenue by \$636,080. This deficit is proposed to be covered by the existing Fund Balance. The estimated Fund Balance at the end of the 2024-25 fiscal year will be \$3,013, 920.

I will try to answer any and all questions during the Board discussion of the Budget.

#

Proposed Final 2024-25 Budget

Line Item	Budget 23-24	Projected 23-24	PROPOSED FINAL 2024-25	Remarks
1 INCOME				
2 Interest	54000	110000	120000	\$3,000,000 @4%
3 Property Tax	655000	725000	725000	
4 Rent	123000	123000	123000	Open Door
5 DHHS lease	87720	87720	87720	DN HHS
6 Utility reimburse	68000	53000	76000	(80%xLn19,20,21)
7 Insurance reimburse	600	600	1000	
8 Misc	1000	0	1000	
9	TOTAL INCOME	989320	1099320	1133720
10 EXPENDITURES				
11 Personnel				
12 Payroll	23000	20700	22300	SocSec limit
13 General Benefits	6200	6400	12000	SEP IRA included
14 CalPERS Health	42500	37000	45000	
15 Dental/Vision/Rx	28500	7000	30000	Assumes 100% usage
16 Past Board Health Benefits	18000	8000	15000	Assumes 100% usage
17	Sub Total	118200	79100	124300
18 Utilities				
19 Power	27000	32000	35000	
20 Blue Star Gas	36000	28800	35000	
21 City water & sewer	22000	6700	25000	
22 Telephone & Internet	4500	5000	6000	
23 Office supplies	4000	1500	3000	
24 Training & Education	3000	0	3000	
25 Memberships	4000	4000	4500	
26	Sub Total	100500	74000	111500
27 Professional Services				
28 Legal	10000	0	10000	
29 Accounting	17000	19000	20000	
30 Election Expense	0	0	10000	

31 Other		5000	1000	5000	
32 Insurance		27000	26500	35000	GSRMA quote
33	Sub Total	59000	46500	80000	
34 Building Maintenance					
35 Materials & Supplies		10000	0	15000	
36 Grounds Keeping		27000	23400	26000	10% increase
37 Maintenance Services		37000	36000	40000	
38	Sub Total	74000	59400	81000	
39 Contributions					
40 High School Scholarships		2000	2000	2000	
41 Childcare Scholarship		5000	0	5000	
42 CR Nursing Scholarship		10000	10000	10000	
43 Grad Night Safety		500	500	500	
44 Sharps Containers		600	300	500	
45 Food Hub Operations		20000	20000	20000	
46 Non-Emergency Transport		35000	15000	20000	
47 Gateway Education		68000	68000	46000	
48 Swim Lessons		41000	22000	41000	
49 Senior Swim Passes		31000	20000	36000	60 passes/month
50 Public Swim		13000	9300	13000	
51 Mental Health Facilitator		0	0	0	
52	Sub Total	226100		194000	
53 CAPITAL EXPENSES					
54 Fixed Assets		0		0	
55 Building Repairs		20000	12000	30000	Includes gutters & fence repair
56	Sub Total	20000	12000	30000	
57 PROJECTS					
58 BeachFront Exercise Loop		100000	0	150000	100,000 carryover
59 Kids Town Hard Surface		175000	0	300000	175,000 carryover
60	Sub Total	275000	0	450000	
61 NEW PROJECTS					
62 Local Medical Transport				10000	To be developed
63 Recruit & Retain				50000	To be developed
64 Harvest of the Month				16000	

65	Open Door Bus Barn			600000	To be leased
66	Downtown Divas Farmers Market			3000	
67		Sub Total	0	0	679000
68	Contingency		20000		20000
69		Sub Total			20000
70					
71		TOTAL EXPENDITURES	872800	271000	1769800
72		SURPLUS	116520	828320	-636080 from Fund Balance
73					
74		6/30/2024 Fund Balance		3650000	
75				-636080	
76		6/30/2025 Fund Balance		3013920	

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**DEL NORTE HEALTHCARE
DISTRICT, CALIFORNIA
BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED
JUNE 30, 2023**

**DEL NORTE HEALTHCARE DISTRICT
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JUNE 30, 2023**

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Independent Auditor's Report

Honorable President and Members of the Board of Directors
Del Norte Healthcare District
Crescent City, California

Report on the Audit of the Financial Statements

Opinion

I have audited the financial statements of the governmental activities and the general fund of the Del Norte Healthcare District as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Del Norte Healthcare District's basic financial statements as listed the table of contents.

In my opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the general fund of the Del Norte Healthcare District as of June 30, 2023 and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

I conducted my audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Financial Statements section of my report. I am required to be independent of the Del Norte Healthcare District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt the Del Norte Healthcare District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility for the Audit of Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinions. Reasonable assurance is a high level of assurance but is report not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, I

- exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risk of material misstatement of the financial statements, whether due to fraud or error, design and perform auditing procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Del Norte Healthcare District's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Del Norte Healthcare District's ability to continue as a going concern for a reasonable period of time.

I am required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters I identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that *management's discussion and analysis, budgetary comparison schedules, and schedule of changes in the district's total OPEB Liability and Related Ratios* be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Government Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

I have applied certain limited procedures to the required supplemental information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's representations to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, I have also issued my report dated June 21, 2024 on my consideration of Del Norte Healthcare District's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Del Norte Healthcare District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Del Norte Healthcare District's internal control over financial reporting and compliance.

Terry E. Krieg, CPA
Santa Rosa, California
June 21, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the *Del Notre Healthcare District* financial report presents our discussion and analysis of the district's financial performance during the fiscal year that ended on June 30, 2023. Please read it in conjunction with the district's audited financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- Revenue from all governmental activities increased by about \$213,500 or about 26% in the 2023 fiscal year. The main reasons for the increase in total revenues in fiscal 2023 were the increase in investment earnings distributed to the district in fiscal 2023 from the State LAIF and about \$143,000 increase in property tax revenues allocated to the district by the County. This was a positive change from fiscal 2022 as the County reduced the district's allocation by about \$76,000 to correct previous county allocations.
- Expenses for all governmental activities of \$653,300 increased by \$145,800 compared to fiscal 2022 in the statement of activities using full accrual basis of accounting. The main reasons being higher utility costs, increase in community support distributions and increases in maintenance and operating costs.
- The district's general fund ended fiscal 2023 with a \$3,027,000 fund balance which is about a \$578,000 increase over the fiscal 2022 fund balance.

OVERVIEW OF THE FINANCIAL STATEMENTS

This financial report consists of four parts – *the independent auditor's report*, management's *discussion, and analysis* (this section), the *basic financial statements including the notes to the financial statements* and a *required supplementary information (RSI) section*. The basic financial statements include two kinds of statements that present different views of the district:

The first two statements are *government-wide financial statements* that provide both long-term and short-term information about the district's *overall* financial status.

The remaining statements are *fund financial statements* that focus on individual parts of the district government, reporting the district's operations in more detail than the government-wide statements.

- The *governmental fund* statements tell how *government* services like the Wellness Center were financed in the *short term* as well as what remains for future spending.

The basic financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information (RSI) that further explains and supports the information in the financial statements about the general fund.

Table A-1 summarizes the major features of the district's financial statements, including the portion of the district government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Table A-1

Major Features of Del Norte Healthcare District's Government-Wide and Fund Financial Statements

<u>Features</u>	<u>Fund Statements</u>	
	<u>Government Wide Statements</u>	<u>Governmental Funds</u>
Scope	Entire District government	Excludes proprietary and fiduciary activity, includes wellness, administration
Required financial statements	<ul style="list-style-type: none"> * Statement of net position * Statement of Activities 	Balance sheet Statement of revenues, expenditures and changes in fund balance
Accounting basis and measurement focus	Accrual accounting and economic resources	Modified accrual accounting and current financial resources focus
Type of asset and liability information	All assets, deferred outflows, liabilities and deferred inflows, both financial and capital, and short-term and Long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter, no capital and no long-term debt included
Type of inflow/outflow information	All revenues and all expenses during the year, regardless of when cash is received or when cash is paid	Revenues for which cash is received during or soon after the end of the fiscal year; expenditures are considered made when the goods or services have been received and payments is due during the year or soon thereafter

Government-Wide Financial Statements

The government-wide financial statements report information about the district using accounting methods like those used by private-sector companies. The *statement of net position* includes *all* the district's assets and liabilities. All the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the district's net position and how it has changed. Net position – the difference between the district's assets and deferred outflows of resources and liabilities and deferred inflows of resources – is one way to measure the district's financial health, or position.

Over time, increases or decreases in the district's net position are an indicator of whether its financial health is improving or deteriorating, respectively.

To assess the overall health of the district you need to consider additional nonfinancial factors such as changes in the property tax base, other revenues, and facilities.

MANAGEMENT'S DISCUSSION AND ANALYSIS

The government-wide financial statements of the district are reported in one category:

- *Governmental activities* – All of the District's basic services are included here, such as the wellness center and general administration. Property taxes, investment revenues, charges for services, and rents finance most of these activities.

Fund Financial Statements

The fund financial statements provide more detailed information about the district's most significant funds – not the district as a whole. Funds are accounting devices that the district uses to keep track of specific sources of funding and spending for particular purposes. The district has one general fund and one type of fund:

- *Governmental funds* – The District's basic services are included in a governmental fund, which focus on (1) *how cash and other financial assets* that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed *short-term view* that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the district's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental funds statement, or on the subsequent page, that explains the relationship (or differences) between them.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Net Position. The financial position of the district increased about net \$376,000 between fiscal 2023 and 2022 including prior period adjustments (See Table A-2, rounded to nearest hundred)

TABLE A-2
Del Norte Healthcare District's Net Position

	2023	2022	Percentage Change 2022-2023
Assets:			
Current and other assets	\$3,255,800	\$2,657,600	23 %
Long-term lease receivable	496,200	705,700	-30
Capital assets	6,332,200	6,533,200	-3
Total assets	10,084,200	9,896,500	2
Liabilities:			
Other liabilities	29,500	5,600	527
Total OPB Liability	24,500	25,800	-5
Total liabilities	54,000	31,400	72
Deferred inflows of Resources			
Leases related	698,200	909,300	-23
Net position:			
Net investment in capital assets	6,329,400	6,533,200	-3
Restricted	3,026,000	2,422,600	25
Total net position	\$9,332,000	\$8,955,800	4%

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

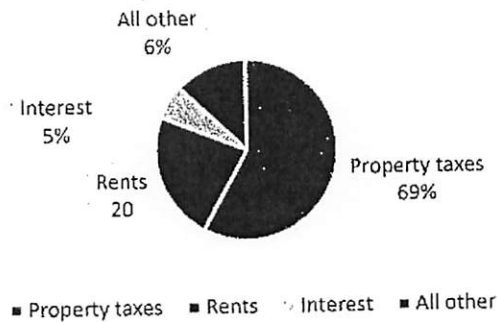
Net position of the district's governmental activities was \$9,332,000 at the end of fiscal 2023. However, about 68 percent of the ending net position of the district represents our net investment in capital assets (land, Improvements, equipment, and buildings (net of any retainage on construction work) and therefore is not available for use for other activities.

Changes in net position. The district's total government-wide revenues increased to \$1,029,504 in fiscal 2023 on the full-accrual basis. (See Table A-3). About 69 % of the district's' revenue comes from property taxes. The remainder comes from facility rents, investment income and other revenues.

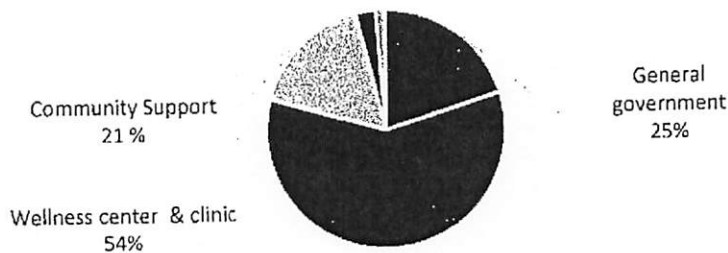
The total cost of all programs and services in fiscal 2023 was \$653,300 and includes operation of the wellness center, clinic, special projects, and general administration expenses.

The Sources of the District's major types of revenue and the areas where such resources are used (expenses) is shown below in summary graphic form:

Source of Revenues for Fiscal Year 2023



Functional Expenses for Fiscal Year 2023



MANAGEMENT'S DISCUSSION AND ANALYSIS

Governmental Activities

Revenues for the governmental activities increased in fiscal 2023 because of general economic conditions in the world of investments and corrections to the method of allocating property taxes to the district; both which were factors outside the control of district management. Rental income was relatively stable in fiscal 2023 under the lease arrangements with the "Open Door Clinic" and the County of Del Norte Department of Health and Human Services (DHHS). As the above graph shows, the district is very dependent upon property taxes as a source of financing operating and capital costs.

As the above graph shows, most of the district's operating expenses (79%) are incurred for administration and, the operation and maintenance of the district's wellness center clinic facilities which are used to provide medical care to local residents. The other 21% of the district's 2023 operating expenses were incurred to fund community support projects.

Table A-3
Changes in Del Norte Healthcare District's Net Position
(Rounded to nearest hundred)

	<u>2023</u>	<u>2022</u>	<u>Percent Change 2022-2023</u>
Program expenses:			
Public health:			
General government:	\$ 157,300	\$ 127,000	24 %
Wellness center and Clinic support	356,900	293,500	21
Community support	<u>139,100</u>	<u>87,000</u>	<u>60</u>
Total program expenses	<u>653,300</u>	<u>507,500</u>	<u>29</u>
Program revenues:			
Lease revenue	205,000	208,000	-1
Reimbursements	<u>64,100</u>	<u>58,500</u>	<u>10</u>
Total program revenues	<u>269,100</u>	<u>266,500</u>	<u>1</u>
Net program expense	<u>(384,200)</u>	<u>(241,000)</u>	<u>59</u>
General revenues:			
Property taxes	712,300	569,400	25
Investment income	<u>48,100</u>	<u>(19,900)</u>	<u>341</u>
Total general revenues	<u>760,400</u>	<u>549,500</u>	<u>38</u>
Increase in net position	376,200	308,500	22
Net position, beginning,	<u>8,955,800</u>	<u>8,647,300</u>	
Net position, ending	<u>\$9,332,000</u>	<u>\$ 8,955,800</u>	<u>4</u>

The district's net increase in 2023 net position was about \$67,700 more than the 2022 increase because of the combined increases in property tax revenues and investment income.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Investment income in fiscal 2023 was a positive \$48,100, even after a fair value decline in 2023 of \$9,788, because the rate of return on its investments in the State of California LAIF investment pool increased significantly in fiscal 2023. This was a favorable change compared to the negative \$19,900 investment loss in fiscal 2023.

The district's overall cash and investment position increased by about \$563,000 in fiscal 2023.

While users of the district's services and facilities funded only \$269,000 of the costs of our programs through charges for utilities and rents, there remained a \$384,000 operating deficit that had to be funded from a portion of the district's property tax revenue.

The district has no other source of discretionary revenues, and as it does not share in any sales tax or local County wide special tax allocations. Without the annual allocations of property tax revenues from the Del Norte County, the District would be unable to sustain its current level of service.

**Table A-4
Cost of Del Norte Healthcare District's Governmental Activities**

	<u>Total Cost of Services</u>		<u>Percentage Change</u>
	<u>2023</u>	<u>2022</u>	<u>2022-2023</u>
General Government	\$157,300	\$127,000	24 %
Wellness Center and Clinic	356,900	293,500	21
Community support	139,100	87,000	69
Total	<u>\$653,300</u>	<u>\$507,500</u>	<u>29</u>

Because the governmental activities focus is both short and long term, the expenses of the Wellness Center include depreciation on the district's buildings.

The most significant changes in overall expenses in fiscal 2023 was that (1) the district increased its funding of local community support projects by \$52,100 in fiscal 2023, (2) maintenance costs of the wellness center and clinic including utility costs increased by about \$63,400, and (3) general government costs increases by about \$30,000 from normal operations.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUND

General Fund

As the District completed the 2023 fiscal year, its one governmental fund (the general fund) concluded the year with a \$3,027,216 fund balance. Maintaining a positive fund balance has been a goal of the District's Board of Directors ever since the new building was opened in 2007.

While Governmental Accounting Standards Board Statement (GASB) Number 54 provides for fund balance commitments and assignments, the district has no such amounts set aside. All the general fund balance is restricted for future public health care needs.

MANAGEMENT'S DISCUSSION AND ANALYSIS

General Fund Budgetary Highlights

The district's policy has been to adopt an original budget at the commencement of the fiscal year and to not change or modify the adopted budget during the year. While the adopted budget was not significantly modified during the year, actual results varied from the adopted version as follows:

- 1) Property tax revenues exceeded the budget by about 9 percent.
- 2) Interest revenues were \$38,506 over budget because of a significant increase in the investment income from the LAIF pool in fiscal 2023. Before fair value adjustments, the district received \$56,236 in LAIF interest in fiscal 2023 compared to \$7,377 in fiscal 2022.
- 3) On the spending side of the budget, the normal general fund spending was about \$172,169 under budget. The reasons for the favorable spending variance were that (1) the \$56,140 less was spent on community support than expected, (2) about \$61,440 less was spent on building repairs, capital assets and contingencies than expected, and (3) \$54,589 less than budgeted was spent on general government administration and maintenance.
- 4) The most significant budget overrun was the \$39,025 tax collection expenditure as the district had not budgeted for that type of expenditure since it is automatically withheld by the taxing entity.

Overall, the general fund budgetary balance increased by about \$578,073 at the end of fiscal 2023 while the adopted budget had anticipated a year end increase of about \$320,000.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of fiscal 2023, the district had invested \$6,322,200 in a broad range of capital assets, including land, equipment, buildings, facilities, and other assets. (See Table A-5.) This amount represents a net decrease (including additions and deductions) of \$201,000 from last year.

**Table A-5
Del Norte Healthcare District's Governmental Activities Capital Assets**

	<u>2023</u>	<u>2022</u>	<u>Percent Change 2022-2023</u>
Assets not being depreciated:			
Land and improvements	<u>\$1,340,300</u>	<u>\$1,340,300</u>	
	1,340,300	1,340,300	
Depreciable assets			
Wellness Center building	7,628,500	7,624,200	.5%
Equipment	192,800	188,400	2%
PPC building	441,600	441,600	
Parking lot	84,300	84,300	
Total depreciable assets	<u>8,344,400</u>	<u>8,338,500</u>	
Accumulated depreciation	<u>(3,355,300)</u>	<u>(3,145,600)</u>	7
Net depreciable assets	<u>4,991,900</u>	<u>5,192,900</u>	
Total	<u>\$6,322,200</u>	<u>\$6,533,200</u>	-3

MANAGEMENT'S DISCUSSION AND ANALYSIS

There were no significant additions to capital assets in fiscal 2023, except a new computer, copy machine and security camera wiring. The overall net decrease in our investment in capital assets was the result of depreciation charges in the fiscal year. More detailed information about the district's capital assets is presented on page 25 in Note 2B to the notes to the basic financial statements.

Long - Term Debt

The district has no long-term debt outstanding on June 30, 2023.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The district's revenue budget for fiscal 2024 anticipates total revenues of \$989,320 which is about \$45,000 more than the fiscal 2023 revenue expectations. Estimated expenditures for fiscal 2024 are set at \$870,500 which is about \$245,000 more than the fiscal 2023 budget. Most of the expected increase for 2024 spending is for new project funding for beachfront exercise loop stations and the "Kids Town" project.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the district's finances and to demonstrate the district's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the President of the Board of Directors, Del Norte Healthcare District, 550 E. Washington Blvd., Suite 100, Crescent City, California, 95531.

DEL NORTE HEALTHCARE DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2023
GOVERNMENTAL ACTIVITIES

ASSETS

Current assets:

Cash and cash equivalents \$2,933,155

Receivables:

Accounts 3,719

Interest 20,567

Property taxes 87,155

Leases 209,501

Prepaid items 1,696

Total current assets 3,255,793

Noncurrent assets:

Leases 496,227

Capital assets:

Land and construction in progress 1,340,293

Depreciable capital assets - net 4,991,872

Total capital assets 6,332,165

Total noncurrent assets 6,828,392

Total assets 10,084,185

LIABILITIES

Current liabilities:

Accounts payable 26,590

Compensated absences 2,913

Total current liabilities 29,503

Noncurrent liabilities:

Total other post-employment obligation 24,488

Total liabilities 53,991

Deferred Inflows:

Leases 698,214

NET POSITION

Net investment in capital assets 6,332,165

Restricted for public healthcare 2,999,815

Total net position \$9,331,980

The accompanying notes are an integral part of these financial statements

**DEL NORTE HEALTHCARE DISTRICT
BALANCE SHEET
GOVERNMENTAL FUND
(GENERAL)
AS OF JUNE 30, 2023**

ASSETS	
Cash and cash equivalents	\$ 2,933,155
Receivables:	
Accounts	3,719
Leases	705,728
Interest	20,567
Property taxes	87,155
Prepaid items	<u>1,696</u>
 Total assets	 <u>3,752,020</u>
 LIABILITIES:	
Accounts payable	<u>26,590</u>
Total Liabilities	<u>26,590</u>
 DEFERRED INFLOWS OF RESOURCES	
Leases	<u>698,214</u>
Total deferred inflows of resources	<u>698,214</u>
 FUND BALANCE	
Nonspendable items	1,696
Restricted for public healthcare	<u>3,025,520</u>
Total fund balance	<u>3,027,216</u>
 Total liabilities, deferred inflows of resources and fund balance	 \$ <u>3,752,020</u>

The accompanying notes are an integral part of these financial statements.

**DEL NORTE HEALTHCARE DISTRICT
BALANCE SHEET
GOVERNMENTAL FUND
(GENERAL)
AS OF JUNE 30, 2023
(Continued)**

**Reconciliation of the General Fund balance to net position of
governmental activities:**

Total governmental fund balance	\$3,027,216
Amounts reported for governmental activities in the statement of net position are different because:	
The total other post-employment benefit obligation does not require the use of current financial resources and is not reported in the general fund	(24,488)
Compensated absences do not require the use of current financial resources and are therefore not reported in the general fund	(2,913)
Capital assets used in governmental activities are not current financial resources and are therefore not reported in the general fund	<u>6,332,165</u>
Total net position of governmental activities	<u>\$9,331,980</u>

The accompanying notes are an integral part of these financial statements.

**DEL NORTE HEALTHCARE DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE – GOVERNMENTAL FUND
(GENERAL)
FOR THE YEAR ENDED JUNE 30, 2023**

REVENUES

Property taxes	\$ 712,272
Leases	204,985
Interest	48,106
Reimbursements	<u>64,131</u>
Total revenues	<u>1,029,504</u>

EXPENDITURES

Public health:

Current:

General government	156,416
Facilities maintenance and operation	147,298
Community support	139,060
Capital outlay	<u>8,657</u>

Total expenditures	<u>451,431</u>
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Net change in fund balance	578,073
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Fund balance	<u>2,449,143</u>
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Fund balance - ending	<u>\$ 3,027,216</u>
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The accompanying notes are an integral part of these financial statements.

**DEL NORTE HEALTHCARE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023
DEL NORTE HEALTHCARE DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES-GOVERNMENTAL FUND
(GENERAL)
FOR THE YEAR ENDED JUNE 30, 2023**

(Continued)

**Reconciliation of the change in fund balance- governmental fund
(General) to the change in net position of governmental activities:**

Net change in fund balance	\$ 578,0732
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures, however, in the statement of activities the cost of those assets is allocated over their estimated useful lives as depreciation expense.	
Capital asset purchases capitalized	8,657
Depreciation expense	(209,703)
Expenditures reported in the modified accrual basis statement of revenues, expenditures and changes in fund balance are recognized in the period incurred if they are to be paid from current financial resources. Expenses reported in accrual basis statement of activities are recognized when incurred, regardless of the timing of the payment:	
Change in total other post-employment obligation	1,319
Vacation and sick leave benefits	<u>(2,189)</u>
Change in net position of governmental activities	<u>\$ 376,157</u>

The accompanying notes are an integral part of these financial statements.

**DEL NORTE HEALTHCARE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Del Norte Healthcare District (the district) is a separate governmental unit authorized under the Local Health Care District Law (California Health and Safety Code Section 32000 et seq.) providing funding and support for healthcare services and is governed by a five-member elected Board of Directors. The district owned Wellness Center facility provides space for the Del Norte Community Health Center (part of the Open-Door Community Health Centers) and other health related service providers. The district does not directly provide healthcare services. The district is not accountable for and has no control over other governmental units referred to as component units.

B. Basis of Presentation and, Basis of Accounting

Basis of Presentation

Government-Wide Statements: The statement of net position and the statement of activities display information about the primary government (the district). These statements include the activities of the overall government, except for fiduciary activities. These statements distinguish between the *governmental* and *business-type activities of the district*. The district conducts no business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions whereas business-type activities would be financed in whole or in part by fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the district's governmental activities. Direct expenses are those that are specifically associated with a program or function, and therefore, are clearly identifiable to a particular function. Program revenues include (a) building lease revenues and reimbursements and (b) grants and contributions restricted for health care functions. Revenues that are not classified as program revenues including property taxes and investment interest are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the district's governmental fund. Separate statements for each fund category- *governmental* are presented. The emphasis of fund financial statements is on major governmental funds; and the district reports the following major governmental fund:

General fund. This is the district's only and primary operating fund. It accounts for all financial resources of the district.

**DEL NORTE HEALTHCARE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Measurement Focus and Basis of Accounting

Government-Wide Financial Statements. The government-wide financial statements are reported using the economic resources measurement focus and the and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions in which the district gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the property taxes are levied. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all entitlement requirements have been satisfied.

Governmental Fund Financial Statements. Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The district considers all revenues to be available if the revenues are collected within 60 days after year-end. Property taxes, fees and interest are considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as expenditures in the general fund. Proceeds of general long-term debt and capital asset financing are reported as other financing sources.

C. Assets, Liabilities and Net Position

1. Cash and Cash Equivalents

The district has defined cash and cash equivalents to include cash on hand, demand deposits, and short-term investments with its fiscal agent.

2. Prepaid Items and Leases

The district reports payments made in advance of receiving goods or services as prepaid items using the consumption method. Prepaid items using the consumption method are initially recorded as an asset, and recognition of an expenditure is deferred until the period in which the prepaid item is actually consumed or used.

Leases receivable are measured at the present value of lease payments expected to be received during the term of the leases. A deferred inflow of resources is recorded at the initiation of the leases in an amount equal to the initial recording of the lease receivable. The deferral is amortized on a straight line basis over the term of the leases.

**DEL NORTE HEALTHCARE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Assets, Liabilities and Net Position (continued)

3. Capital Assets

Capital assets purchased or acquired with an original cost of \$500 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

- Buildings and improvements 20-50 years
- Equipment 5--10 years
- Improvements 10-20 years

4. Compensated Absences

The district's one employee accrues accumulated unpaid vacation and sick leave at the rate of one and one-half days for each two months worked. Compensatory and compensatory time off ~~is~~ are to be compensated at 100 percent of the current pay rate upon termination of employment. Accumulated and unused sick leave is to be compensated at the rate of 50 percent of the current pay rate.

5. Property Taxes

Property taxes are levied as of March 1 on property values as of that date. State statutes provide that the property tax rate be limited generally to one percent of market value, be levied only by the County, and be shared by jurisdictions. The County of Del Norte collects the taxes and distributes them to taxing jurisdictions on the basis of assessed valuations subject to voter-approved debt. Property taxes are due on November 1 and March 1 and become delinquent on December 10 and April 10. The district receives property taxes pursuant to an arrangement with the County known as the "Teeter Plan". Under the plan, the County assumes responsibility for the collection of delinquent taxes and pays the full allocation to the district. The district recognizes property tax revenues in the fiscal year in which they are due to the district and accrues as receivable such taxes. Accordingly, the district provides for no allowances for doubtful accounts.

**DEL NORTE HEALTHCARE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Assets, Liabilities and Net Position (continued)

6. Fund Balance

In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the district is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Governmental accounting principles provide that fund balance is reported in five components nonspendable, restricted, committed, assigned and unassigned.

Nonspendable amounts are generally items not expected to be converted into cash such as inventories, prepayments and long-term receivables. Restricted amounts include those where constraints placed on the use of resources are externally imposed by grantors, contributors, other governments, or by laws and regulations. Committed amounts are those that can only be used for specific purposes as determined by the Board of Directors. Such committed amounts can only be redeployed for other uses by the direction of the Board of Directors. Assigned amounts are fund balance amounts constrained by the district's intent to be used for specific purposes. Assigned amounts can be redeployed for other uses without formal Board approval. Unassigned fund balance amounts are the residual amounts reported only in the general fund. The district reports only nonspendable amounts and restricted amounts in the general fund.

7. Net Position

In the financial statements, fund net position is reported in two categories as follows:

- Net investment in capital assets – This category of net position reports the net book value of capital assets used in district operations including construction in progress all net of related accumulated depreciation and reduced by the carrying values of related long-term debt issued to finance the construction of such assets and any construction contract retentions payable.
- Restricted – This category as discussed above in the fund balance section represents the amounts constrained in use by other governments, laws regulations which for the district means public health purposes only.

8. Pension Plan

The district does not participate in the Public Employees Retirement System of the State of California (CalPERS) and provides employees with no pension benefits. Accordingly, the district reports no information about pension plans in these financial statements.

**DEL NORTE HEALTHCARE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Assets, Liabilities and Net Position (continued)

9. Other Postemployment Benefits Other Than Pensions (OPEB)

The district provides limited retiree benefits to a former Board member on a pay as you go basis. An actuarial valuation has been performed, and accordingly the total OPEB liability has been reported in these financial statements.

10. Fair Value Measurements

GASB Statement No. 72, *Fair Value Measurement and Application*, sets forth the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described below:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the district has the ability to access. Level 2: Inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets in inactive markets; inputs other than quoted prices that are observable for the asset or liability; or inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability. Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The district's investments in an external investment pool are not subject to reporting within the above hierarchy.

11. Use of Estimates

The basic financial statements have been prepared in conformity to generally accepted accounting principles and therefore include amounts based on informed estimates and judgments of management. Actual results could differ from those estimates.
hierarchy.

**DEL NORTE HEALTHCARE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

2. DETAIL NOTES

A. CASH AND CASH EQUIVALENTS

The district maintains most of its cash in the California Local Agency Investment Fund (LAIF) for the purpose of increasing interest earnings through pooled investment activities. These funds are not registered with the Securities and Exchange Commission as an investment company but are required to invest according to the California State Code. Participants in the pool include voluntary and involuntary participants, such as special districts, cities, and school districts for which there are legal provisions regarding their investments. The Local Investment Advisory Board (LIAB) has oversight duty for Local Agency Investment Fund. The LIAB consists of four members as designated by State Statute.

On June 30, 2023, the District's pooled investment position in Local Agency Investment Fund was \$2,580,124 which approximates fair value and is the same value of pooled shares. Fair value is based on information provided by the State for. The balances are available for withdrawal on demand and are based on accounting records maintained by LAIF, which are recorded on an amortized cost basis. Liquidity fees are not charged.

The LAIF pooled investments are not subject to reporting within the hierarchy as described in GASB Statement No. 72, *Fair Value Measurement and Application*.

INTEREST RATE RISK

As a means of limiting its exposure to fair value losses arising from rising interest rates, the district's investment policy limits the district's investment portfolio to maturities prescribed in Sections 53600 through 53609 of the California Government Code, which states that the district shall act with care, skill, prudence and diligence pursuant to the general economic conditions and anticipated needs of the agency. The district shall prioritize the safeguarding of principal and acquire only investments that are legal investments in the State of California. On June 30, 2022, the LAIF effective yield was 3.257 percent.

CREDIT RISK

State law limits investments in various securities to a certain level of risk ratings issued by nationally recognized statistical rating organizations. It is the district's policy to comply with State law regarding security ratings. The State Investment Pool was unrated.

**DEL NORTE HEALTHCARE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

2. DETAIL NOTES

A. CASH AND CASH EQUIVALENTS (continued)

CONCENTRATION OF CREDIT RISK

Credit risk is the risk of loss attributed to the concentration of the district's investment in a single issuer. Following is a summary of the concentration of credit risk by investment type of Local Agency Investment Fund as a percentage of fair value on June 30, 2023.

	LAIF Holdings
U.S. Treasury Bills	14.58%
U.S. Treasury Notes	48.50
Total government	63.08
Agency Debentures	7.78
Certificates of Deposit	7.40
Agency discount notes	13.98
Time deposits	2.85
Commercial paper	4.33
Corporate bonds, bank notes, other	.58
Totals	100%

CUSTODIAL CREDIT RISK

For deposits, custodial risk is the risk that in the event of a bank failure, the district's deposits may not be returned to it. The district's policy for deposits is that they be insured by the FDIC. The district maintains cash in bank accounts, which at times may exceed federally insured limits. Bank accounts are guaranteed by the FDIC up to \$250,000. The district has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on cash. Institutions in California holding deposits from public agencies are required to collateralize the deposits with securities held by a third-party agent and having a market value equal to at least 110 % of the public funds held by the institution.

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, the district would not be able to recover the value of the investment or collateral securities that are in possession of an outside party. Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the district's name, and held by the counterparty. The district's investment is not exposed to custodial credit risk because the district's investments with the LAIF are not evidenced by specific securities.

**DEL NORTE HEALTHCARE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

2. DETAIL NOTES

A. CASH AND CASH EQUIVALENTS (continued)

BALANCES

Cash and cash equivalents consist of the following

Cash with LAIF	\$2,580,124
Cash in banks	<u>353,031</u>
 Total	 <u>\$2,933,155</u>

B. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2023, was as follows:

	<u>Beginning of Fiscal Year</u>	<u>Additions</u>	<u>Deletions</u>	<u>End of Fiscal Year</u>
Non-depreciable assets:				
Land	<u>\$1,340,293</u>	<u>\$</u>	<u>\$</u>	<u>\$1,340,293</u>
 Total non-depreciable assets	 <u>1,340,293</u>	 <u></u>	 <u></u>	 <u>1,340,293</u>
 Depreciable capital assets				
Buildings -Wellness center	7,624,241	4,275		7,628,516
Building - PPC	441,560			441,560
Parking lots, fencing, clearing	84,334			84,334
Equipment	<u>188,398</u>	<u>4,382</u>		<u>192,780</u>
 Total depreciable capital assets	 <u>8,338,533</u>	 <u>8,657</u>	 <u></u>	 <u>8,347,190</u>
 Accumulated depreciation				
Buildings and improvements	(2,965,460)	(208,330)		(3,173,790)
Equipment	<u>(180,155)</u>	<u>(1,373)</u>		<u>(181,528)</u>
 Total accumulated depreciation	 <u>(3,145,615)</u>	 <u>(209,703)</u>	 <u></u>	 <u>(3,355,318)</u>
 Net depreciable capital assets	 <u>5,192,918</u>	 <u>(201,046)</u>	 <u></u>	 <u>4,991,872</u>
 Total capital assets	 <u>\$6,533,211</u>	 <u>\$(201,046)</u>	 <u>\$</u>	 <u>\$6,332,165</u>

**DEL NORTE HEALTHCARE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

2. DETAIL NOTES

C. ACCRUED VACATION, SICK LEAVE AND COMPENSATORY TIME OFF

Accrued, vacation, sick leave and compensatory time off are not due and payable in the current period and therefore, are not considered liabilities of the general fund in the fund financial statements. The government-wide statement of net position records the liability, segregating the amount expected to be paid within one year as a current liability.

Balance, June 30, 2022	\$721
Increases during the year	2,192
Decreases during the year	
Balance, June 30, 2023	2,913
 Less amounts due within 1 year	 (2,913)
 Amounts due after 1 year	 \$

D. OTHER POSTEMPLOYMENT BENEFITS (OPEB) PLAN

DESCRIPTION

1. Other Post Employment Benefits

Plan Description.

The District has a single employer retiree healthcare plan (the OPEB Plan)

Benefits Provided.

The District's OPEB plan provides lifetime subsidized healthcare benefits for one retired elected official. The benefits have to be provided have been defined to mean that the district will fully reimburse the Medicare Part B premiums for the remaining lifetime of eligible former directors.

Employees Covered by the Benefit Terms.

As of the June 30, 2022, valuation date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries current receiving benefits	1
Inactive employees entitled to but not yet receiving benefit payments	.
Active employees	1
	1

**DEL NORTE HEALTHCARE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

2. DETAIL NOTES

D. OTHER POSTEMPLOYMENT BENEFITS (OPEB) PLAN (Continued)

Employees covered by the benefit terms (Continued)

The district by a resolution approved in June 1994 a provision that members of the Board of Directors who had served for 16 years prior to their retirement were entitled to health insurance paid for by the district for the remainder of their lives.

The District's OPEB Plan is closed to new entrants.

Contributions

District contributions to the plan occur as benefits are paid to retiree.

Total OPEB Liability

The District's total OPEB liability was measured as of June 30, 2023 and the total OPEB liability used to calculate the liability was determined by an actuarial valuation as of June 30, 2022.

Actuarial assumptions

The total OPEB liability in the June 30, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement unless otherwise specified:

Inflation	2.50 percent per year
Salary increases	Not applicable, there are no active plan members
Investment rate of return	Not applicable, an OPEB Trust has not been established
Healthcare cost trend rates	Medicare B premiums to increase 4.5% per year

Mortality rates were based on the MacLeod Watts Scale 2022 applied generationally from 2010

The actuarial assumptions used in the June 30, 2023; measurement date was based on the results of actuarial valuation as of June 30, 2022.

Discount Rate

The discount rate used was 3.54 percent as of June 30, 2022, and 3.65 as of June 30, 2023.

**DEL NORTE HEALTHCARE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

2. DETAIL NOTES

D. OTHER POSTEMPLOYMENT BENEFITS (OPEB) PLAN (Continued)

	<i>Changes in Total OPEB Liability</i>
Balance 6/30/2022	\$25,807
Changes for the year:	
Interest cost	878
Differences between expected and actual experience	
Changes in assumptions	(203)
Contributions employer	
Net investment income	
Benefit payments	(1,994)
Administrative expense	
Net changes	(1,319)
Balance 6/30/2023	\$24,488

Sensitivity of the Total OPEB Liability to changes in the discount rate and health-care trend rates

Sensitivity of the total OPEB liability to changes in the discount rate:

The following presents the total OPEB liability of the district, as well as what the district's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.65 percent) or 1-percentage point higher (4.65 percent) than the current discount rate.

	1% Decrease 2.65	Discount Rate 3.65%	1% Increase 4.65%
Total OPEB Liability	\$ 26,446	\$ 24,488	\$ 22,762

**DEL NORTE HEALTHCARE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

2. DETAIL NOTES

D. OTHER POSTEMPLOYMENT BENEFITS (OPEB) PLAN (Continued)

Sensitivity of the net OPEB liability to changes in healthcare cost trend rates

	1% decrease	Healthcare Cost Trend	1% increase
Total OPEB liability	\$ 22,753	\$ 24,488	\$ 26,421

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year fiscal year ended June 30, 2023, the district recognized OPEB expense of \$675. On June 30, 2023, there were no deferred outflows or inflows.

Payable to the OPEB Plan

On June 30, 2023, the district had no payable for the outstanding number of contributions to the plan for the year ended June 30, 2023

Other Benefits

The district also maintains a self-insured vision, dental and prescription plan. Special provisions in the plan documents provide that once a director has served for 96 consecutive months (8 years), the director shall be vested for additional dental, vision and prescription coverage. The plan provides that persons meeting the 96-month requirement, shall upon leaving office, be provided such coverages for each month they served on the Board.

E. FUND BALANCE

The shown in the general fund balance as nonspendable represents primarily amounts of prepaid insurance and a deposit for an electrical project. The remaining general fund balance is restricted for public health purposes.

F. RISK MANAGEMENT

The district is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the district obtains insurance coverage.

**DEL NORTE HEALTHCARE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

2. DETAIL NOTES

F RISK MANAGEMENT (Continued)

Public entity risk pools are formally organized, and separate entities established under the Joint Exercise of Powers Act of the State of California. As separate legal entities, those entities exercise full powers and authorities within the scope of the related Joint Powers Agreements including the preparation of annual budgets, accountability for all funds, the power to make and execute contracts and the right to sue and be sued. Each risk pool is governed by a board consisting of representatives from member municipalities. Each board controls the operations of the respective risk pool, including the selection of management and approval of operating budgets, independent of any influence by member municipalities beyond their representation on that board. Obligations and liabilities of these risk pools are not the district's responsibility.

Golden State Risk Management Authority

The district is insured for general liability, property, and workers compensations as a member of the Golden State Risk Management Authority (the Authority). The Authority is a public agency risk pool created under a joint powers agreement between the numerous governmental entities. The Authority manages one pool for all member agencies. Each member pays an annual premium to the system based on numerous factors including the number of personnel, and the types and values of assets held.

The Golden State Risk Management Authority is responsible for the first \$300,000 in workers compensation coverage and the first \$250,000 of general and automobile liability claims. The district has a zero self-insured retention limit for these coverages. The Authority purchases excess insurance coverages up to a combined \$50 million limit per occurrence for general liability and up to \$600 million for property. Workers' compensation is provided to statutory limits. Financial information on the Authority is available from its headquarters office upon request.

G. CONTINGENCIES

COVID-19

In December 2019, a novel strain of the coronavirus was reported in Wuhan, China. The World Health Organization has declared the outbreak to constitute a "Public Health Emergency of International Concern". The COVID-19 outbreak is disrupting supply chains and affecting production and sales across a range of industries. The extent of the impact of COVID-19 on our operational and financial performance will depend on certain developments, including the duration and spread of the outbreak, impact on our constituents, employees, other governmental funding agencies, and vendors all of which are uncertain and cannot be predicted. At this point in time, the extent to which COVID-19 may impact our financial condition or results of operations is uncertain.

**DEL NORTE HEALTHCARE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

2, DETAIL NOTES

G. CONTINGENCIES (Continued)

APPROPRIATIONS LIMIT

The district's appropriations limit is undeterminable at the present time. Actions are planned to retroactively recalculate the appropriations limit and make such information available as part of the district's commitment to transparency in local government.

H. LEASES

The district leases its facility known as the Del Norte Community Wellness Center (approximately a 20,000 square foot building) to providers of health care services. Under one lease arrangement, the monthly rent is \$10,250 per month for a lease term that expires October 31, 2027. In addition, the tenant pays 80 percent of the costs of electrical, propane, water and sewer services to the building. This lease is generally noncancellable except for cause of default by either party and contains no option for renewal or extension other than a month to month holding over provision Under the other leasing arrangement, the monthly rent is \$7,310 a month for a five year period that expired July 31, 2021. This lease provides for two five-year optional extensions with the base rent to be adjusted for each successive term in an amount equal to the change in the Consumer Price Index. The tenant exercised the first five-year extension. Future minimum rental receipts under the leases are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2023-2024	\$209,501	\$1,219	\$210,720
2024-2025	209,920	800	210,720
2025-2026	122,540	460	123,000
2026-2027	122,785	215	123,000
2027-2028	40,982	18	41,000
	<u>\$705,728</u>	<u>\$2,712</u>	<u>708,440</u>

I. Subsequent Events

The district in October 2024 made a \$340,000 loan to Family Resource Center of the Redwoods for the purchase of real estate for use in a Food Hub Program. The loan is secured by a promissory note and deed of trust. No interest accrues for the first four months or until ½ of the loan principal is repaid to the lender, thereafter interest accrues at three percent per per annum. The loan is payable in two installments with the first being four months after the loan proceeds are disbursed and the second and final maturity date is June 30, 2024.

Required Supplemental Information

**DEL NORTE HEALTHCARE DISTRICT
GENERAL FUND BUDGETARY COMPARISON SCHEDULE
JUNE 30, 2023**

	Budgeted Amounts		Actual Amounts	Variance Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property taxes	\$ 655,000	\$ 655,000	\$ 712,272	\$ 57,272
Interest	9,000	9,600	48,106	38,506
Lease rents	204,600	204,600	204,985	385
Utility reimbursements	50,400	54,400	55,727	1327
Insurance reimbursements	19,000	19,000	8,414	(10,586)
Miscellaneous	1,000	1,000		(1,000)
Total revenues	939,000	943,600	1,029,504	85,904
Expenditures:				
Salaries	17,000	17,000	16,223	777
General benefits	5,000	5,000	4,067	933
CalPERS insurance	59,000	60,000	36,002	23,998
Dental, vision, prescriptions	21,000	21,000	5,556	15,444
Past Board health benefit	22,400	22,400	10,610	11,790
Legal	10,000	5,000		5,000
Accounting	18,000	18,000	13,734	4,266
Tax collection			39,025	(39,025)
Elections	10,000	10,000	360	9,640
Health care needs assessment				
Mental health facilitator	20,000	20,000		20,000
Other professional expense				
Insurance	17,000	17,000	16,393	607
Telephone and internet	4,000	4,000	3,331	669
Memberships		3,500	3,338	162
Office, supplies, and other expenses	2,000	3,000	7,777	(4,777)
Training and education	2,500	2,500		2,500
Total general government	197,900	208,400	156,416	51,984
Pacific power	25,000	27,000	24,353	2,647
Blue Star Gas	25,000	32,000	29,954	2,046
Crescent City water and sewer	14,000	21,000	14,231	6,769
Materials and supplies	10,000	10,000		10,000
Grounds keeping	13,000	13,000		13,000
Land clearing	15,000	20,000	33,437	(13,437)
Maintenance services	10,000	30,000	45,353	(15,323)
Total facilities maintenance	112,000	153,000	147,298	5,702
Highschool scholarship	2,000	2,000	2,225	(225)
Childcare scholarship	5,000	5,000	5,000	
Nursing scholarship	10,000	10,000		10,000
Graduate safety program	500	500	500	
Sharps containers	600	600		600
Non-emergency transport	25,000	25,000	12,500	12,500
Food Hub operations	16,400	16,400		16,400
Swim lessons, camp, passes, project	55,000	78,700	61,477	17,223
Gateway education	57,000	57,000	57,358	(358)
Total community support	171,500	195,200	139,060	56,140
Building repairs	20,000	20,000		20,000
Capital assets	10,000	27,000	8,657	18,343
Contingency	20,000	20,000		20,000
Total expenditures	531,400	623,600	451,431	172,169
Net change in fund balance	407,600	320,000	578,073	258,073
Fund balance beginning	2,449,143	2,449,143	2,449,143	
Fund balance, ending	\$2,856,743	\$2,769,143	\$3,027,216	\$ 258,073

**DEL NORTE HEALTHCARE DISTRICT
GENERAL FUND BUDGETARY COMPARISON SCHEDULE
JUNE 30, 2023**

NOTE A Budgetary Basis of Accounting

The general fund budgetary comparison schedule is presented on a basis consistent with the adopted budget. The expenditure categories in the adopted budget have been grouped as follows in the general fund budgetary comparison schedule:

Budget categories adopted budget:	
Personnel	\$ 125,400
Telephone and internet from utilities	4,000
Office supplies and expenses	3,000
Training and education	2,500
Professional services	61,500
Insurance	<u>17,000</u>
Total general government budgetary comparison schedule	<u>213,400</u>
Budget categories adopted budget:	
Utilities and office	84,500
Telephone, internet, office and training grouped with general government	(9,500)
Building maintenance	<u>73,000</u>
Total facilities maintenance budgetary comparison schedule	<u>148,000</u>
Total contributions and community support in budgetary comparison schedule	<u>195,200</u>
Budgetary categories adopted budget:	
Capital asset	27,000
Building repairs	20,000
Contingency	<u>20,000</u>
Total capital outlay, building repairs and contingency per budgetary comparison schedule	<u>67,000</u>
Total budgeted final expenditures -General Fund Budgetary Comparison Schedule	<u>\$ 623,600</u>

NOTE B Most Significant Revenue Variance

The most significant revenue variance was \$57,272 in property tax revenues resulting from a higher allocations of property taxes in fiscal 2023.

NOTE C Most Significant Expenditure Variance

There are a number of favorable spending variances in fiscal 2023 resulting from a lack of activity. The major no spending variances were healthcare needs assessment, mental health facilitator, legal, training and education, grounds keeping, land clearing and maintenance, nursing scholarships, building maintenance and contingencies.

Del Norte Healthcare District
Working Trial Balance
June 30, 2023

A-300
TEK 05/17/2024

Account Name	Account Number	Statement Net Position				FUND BASIS 06/30/2023	Reference	
		06/30/2022	Quickbooks GL 06/30/2023	Debits	Credits			
LAIF Confirmed	1001	\$ 2,279,654.08	\$ 2,589,912.14	\$ 23,349.96		\$ 2,619,262.10	C200	\$ 2,619,262.10
FV adjustment		\$ (29,330.00)			\$ (39,137.96)	\$ (39,137.96)	C-200	\$ (39,137.96)
Tri Counties Bus checking	1050	\$ 63,761.00	\$ 35,371.83			\$ 35,371.83	B102	\$ 35,371.83
Unknown amount		\$ -				\$ -		\$ -
Tri-Counties Holding	1015	\$ 35,191.39	\$ 317,659.45			\$ 317,659.45	B400	\$ 317,659.45
Cash in Quick books	1000	\$ 2,432.76	\$ (21,266.41)	\$ 23,699.17	\$ (2,432.76)	\$ -	C201	\$ -
Tri-Counties USDA	1007	\$ 20,044.34	\$ -			\$ -		\$ 2,933,155.42
Current receivables	1100	\$ -	\$ -	\$ 3,718.59		\$ 3,718.59		3718.59
Interest receivable LAIF		\$ 3,938.88		\$ 20,566.68		\$ 20,566.68	C-200	20566.68
Taxes interest receivable	1210	\$ 71,275.00	\$ 3,938.88	\$ 87,155.11	\$ (3,938.88)	\$ 87,155.11	D301	87155.11
								312440.30
DNS lease current	1227	\$ 87,275.00	\$ 87,275.00	\$ 175.00		\$ 87,450.00	D400	\$ 87,450.00
DNS lease long-term	1226	\$ 176,075.00	\$ 176,075.00		\$ (87,450.00)	\$ 87,625.00	D400	\$ 122,051.00
Open door lease current	1224	\$ 121,807.00	\$ 121,807.00	\$ 244.00		\$ 122,051.00	D-400	\$ 209,501.00
Open door lease long-term	1223	\$ 530,653.00	\$ 530,653.00		\$ (112,050.57)	\$ 408,602.43	D-400	\$ 87,625.00
								408602.43
								\$ 496,227.43
Prepayments								1695.5
Deposits Prepaid insurance	1430	\$ 1,577.00	\$ 1,577.00	\$ 1,695.50	\$ (1,577.00)	\$ 1,695.50	A-312	\$ 1,695.50
Deposits Pacific Power		\$ -				\$ -		\$ -
Lano wellness center	1660	\$ 1,283,773.18	\$ 1,368,107.44		\$ (84,334.26)	\$ 1,283,773.18	I200	\$ 1,283,773.18
Land PPC	1646	\$ 56,520.00	\$ 56,520.00			\$ 56,520.00	I200	\$ 56,520.00
Parking lot		\$ 84,334.26		\$ 84,334.26		\$ 84,334.26	I200	\$ 1,340,283.18
Wellness center equipment		\$ -				\$ -		\$ 84,334.26
Clinic equipment	1641	\$ 87,743.30	\$ 87,743.30			\$ 87,743.30	I200	\$ 87,743.30
Office equipment	1643	\$ 100,654.70	\$ 103,429.70	\$ 2,806.94	-1200	\$ 105,036.64	I200	\$ 102,229.70
Wellness center building	1650	\$ 7,547,756.14	\$ 7,547,756.14	\$ 4,275.00		\$ 7,552,031.14	I200	\$ 7,552,031.14
Clinic land improvement	1612	\$ 17,261.25	\$ 17,261.25	\$ 33,437.39	\$ (31,437.39)	\$ 17,261.25	I200	\$ 17,261.25
Clinic building	1621	\$ 10,443.20	\$ 10,443.20			\$ 10,443.20	I200	\$ 10,443.20
Porch	1645	\$ 48,780.90	\$ 48,780.90			\$ 48,780.90	I200	\$ 48,780.90
PPC building PPC land	1647	\$ 114,519.62	\$ 114,519.62			\$ 114,519.62	I-200	\$ 114,519.62
PPC building PPC land	1644	\$ 327,040.41	\$ 327,040.41			\$ 327,040.41	I-200	\$ 327,040.41
Accumulated depreciation	1700	\$ (213,546.00)				\$ -	I200	\$ -
Accumulated depreciation	1743	\$ (2,789.00)	\$ (2,789.00)			\$ (2,789.00)	I200	\$ (2,789.00)
Accumulated depreciation	1700	\$ (2,929,283.00)	\$ (2,929,283.00)		\$ (428,347.00)	\$ (3,352,530.00)	I-201	\$ (3,352,530.00)
Accumulated depreciation	2023					\$ -		\$ -
TOTAL ASSETS		\$ 9,896,543.41	\$ 10,591,532.85			\$ 10,094,184.63		\$ 10,091,377.69
Accounts payable	2000	\$ (4,880.06)	\$ (4,880.06)	\$ 4,880.06	\$ (16,589.48)	\$ (26,569.48)	B9-200	\$ (26,569.48)
Contract payable		\$ -				\$ -		\$ -
Payroll liabilities	2100	\$ (3,370.40)	\$ (3,370.40)	\$ 3,370.40		\$ -		\$ -
						\$ -		\$ -
						\$ -		\$ -
						\$ -		\$ -
						\$ -		\$ -
						\$ -		\$ -
						\$ -		\$ -
						\$ -		\$ -
Deferred revenue		\$ -	\$ -			\$ -		\$ -
Accounts payable		\$ -	\$ -			\$ -		\$ -
OPES Payable	2100-1	\$ (25,807.00)	\$ (25,807.00)	\$ 1,819.00		\$ (24,488.00)	CC-303	\$ (24,488.00)
Compensated absences		\$ (721.60)			\$ (2,912.70)	\$ (2,912.70)	CC-400	\$ (2,912.70)
Payable Del Norte CITY	2000	\$ -				\$ -		\$ -
Deferred revenue	2700	\$ -				\$ -		\$ -
USDA loan payable	2185	\$ -				\$ -		\$ -
Total liabilities		\$ (31,408.66)	\$ (34,057.46)			\$ (51,990.18)		\$ (53,930.18)
Deferred Inflows	2750	\$ (909,313.00)	\$ (909,313.00)	\$ 211,099.00		\$ (698,214.00)	D-400	\$ (698,214.00)
NET POSITION		\$ 9,865,134.75	\$ 9,648,162.39			\$ 9,331,900.45		\$ 9,129,179.51

Del Norte Healthcare District
 Adjusting Journal Entries for Quickbooks
 06/30/2023

Account Name	Account Number	Debit	Credit
AJE#1			
Accumulated depreciation	1700		\$ 213,545.00
Property taxes revenues	4210	71,275.00	
Payroll liabilities	2100	3,370.40	
Vacation payable -payroll liability	2100		\$ 721.60
Retained earnings	3900	139,621.20	
		214,266.60	\$ 214,266.60

To adjust quick books opening balance to 6/30/2022 audited ending balance

AJE#2			
LAIF interesrt receivable	1210	\$ 20,566.68	
Taxes interest receivable	1210		\$ 3,938.88
Taxes interest receivable	1210	\$ 87,155.11	
Interest revenue	4230	\$ 3,938.88	\$ 44,265.85
Cash other investments	1000	\$ 23,699.17	
Property tax revenues	4210		\$ 87,155.11
		\$ 135,359.84	\$ 135,359.84

To book current year interest and property taxes receivable

AJE#3			
Depreciation expense 2023	Expense	\$ 209,702.00	
Accumulated depreciation	1700		\$ 209,702.00
		\$ 209,702.00	\$ 209,702.00

To record depreciation for fiscal 2023

Del Norte Healthcare District
 Adjusting Journal Entries for Quickbooks
 06/30/2023

Account Name	Account Number	Debit	Credit
AJE#4			
Land wellness	1660		\$ 84,334.26
Parking lot depreciable	New Acct	\$ 84,334.26	
Land improvement	1612	\$ 33,437.39	
Board projects other	5400		\$ 33,437.39
		\$ 117,771.65	\$ 117,771.65

To reclassify parking lot and land clearing costs

AJE#5			
Accounts payable	2000	\$ 4,880.06	
Utilities	5660		\$ 4,880.06
		\$ 4,880.06	\$ 4,880.06

To reverse fiscal 2022 accounts payable

AJE#6			
Insurance expense	5510		\$ 36,002.28
Payroll medical	6560	\$ 36,002.28	
		\$ 36,002.28	\$ 36,002.28

To reclassify employee benefits

AJE#7			
Tax Collection expenditure	5240	\$ 39,025.00	
Property tax revenues	4210		\$ 39,025.00
		\$ 39,025.00	\$ 39,025.00

To record the fee charged by Del Norte County for collection of taxes

Del Norte Healthcare District
 Adjusting Journal Entries for Quickbooks
 06/30/2023

AJE#8

Account Name	Account Number	Debit	Credit
Medical transit	5420	\$ 12,500.00	
Swim lesson	5420	\$ 59,052.00	
Covid 19 project	5420	\$ 37,844.78	
Board special projects	5420		\$ 109,396.78
		\$ 109,396.78	\$ 109,396.78

To reclassify project costs

AJE#9

Other general revenues	4200	\$ 295,874.40	
Property taxes	4210		\$ 295,874.40
Miscellaneous income	4999	\$ 25,000.00	
Uncategorized expenses	5999		\$ 25,000.00
		\$ 320,874.40	\$ 320,874.40

To reclassify property taxes and other revenues

AJE#10

LAIF	1001	\$ 29,349.96	
Fair value adjustment	new asset		\$ 29,349.96
Fair value adjustment	new asset		\$ 9,788.00
Interest revenue	4230	\$ 9,788.00	
		\$ 39,137.96	\$ 39,137.96

To adjust interest fair value

AJE#11

DHS Current	1227	\$ 175.00	
DHS LT	1226		\$ 87,450.00
Interest leases	4230		\$ 438.71
Deferred inflow leases	2750	\$ 88,885.04	
DHS Rents	A1AA		\$ 1,171.33
		\$ 89,060.04	\$ 89,060.04

To adjust DHS lease receivable as revised

Del Norte Healthcare District
 Adjusting Journal Entries for Quickbooks
 06/30/2023

Account Name	Account Number	Debit	Credit
AJE#12			
Open Door Current	1224	\$ 244.00	
Open Door long-term	1223		\$ 122,050.57
Open Door deferred inflow	2750	\$ 122,213.96	
OPEN Door rents	A1AA	\$ 785.91	
Interest Income leases	4230		\$ 1,193.30
		\$ 123,243.87	\$ 123,243.87

AJE#13

Prepaid memberships	1430	\$ 1,695.50	\$ 1,577.00
Memberships & subscriptions	5618	\$ 1,577.00	\$ 1,695.50
		\$ 3,272.50	\$ 3,272.50

To record prepaid memberships

AJE#14

Land Improvement	1612		\$ 33,437.39
Board projects other clearing	5400	\$ 33,437.39	
Equipment, office	1643		\$ 1,200.00
Wellness bldg Camera wiring	1650	\$ 4,275.00	
Maintenance repairs	5310		\$ 4,275.00
Subscription computer support	5618	\$ 1,200.00	
		\$ 38,912.39	\$ 38,912.39

To reverse part of AJE#4, remove computer training costs and add camera wiring.

AJE#15

Beginning fund balance	3001		\$ 2,446.80
Accounts receivable	1100	\$ 3,718.59	
Open door reimbursements	A1AA	\$ 2,446.80	\$ 3,718.59
		\$ 6,165.39	\$ 6,165.39

To accrue June 2023 open door utility reimbursements and correct FY 2022

AJE#16

General maintenance repairs	5310	\$ 2,782.50	
Special project swimming	5420	\$ 2,425.00	
Special project Gateway Golf	5420	\$ 19,513.42	
Accounts payable			\$ 24,720.92
		\$ 24,720.92	\$ 24,720.92

To record accounts payable at June 30, 2023

Del Norte Healthcare District
 Adjusting Journal Entries for Quickbooks
 06/30/2023

Account Name	Account Number	Debit	Credit
--------------	----------------	-------	--------

AJE#17

Total OPEB Liability	2100-1	\$ 1,319.00	
Employee director expense	5100	\$ 2,191.10	\$ 1,319.00
Compensated absences payable	2100		\$ 2,191.10
		\$ 3,510.10	\$ 3,510.10

To adjust to actual at June 30, 2023.

AJE#18

Miscellaneous income			\$ 14.04
Beginning fund balance	3001	\$ 14.04	
Cash quick books	1000		\$ 2,432.76
Beginning fund balance	3001	\$ 2,432.76	
		\$ 2,446.80	\$ 2,446.80

To writeoff cash with IRS peratining to 2018

AJE#19

Utilities	5660	\$ 1,868.55	
Accounts payable	2000		\$ 1,868.55
		\$ 1,868.55	\$ 1,868.55

Accrue June 2023 water and power billing .65625% of billing .

AJE# 20

Office equipment	1643	\$ 2,806.94	
Office repairs -Other Expense			\$ 2,806.94
		\$ 2,806.94	\$ 2,806.94

To capialize new copier

**DEL NORTE HEALTHCARE DISTRICT
ACCOUNTS PAYABLE TESTS JUNE 30, 2023**

Date	Check Number	Vendor Name	Amount	Agrees Venor Invoice	Coded Correct Perod	FY 2023 AP	Account Number
Please Provide Copies of Vendor Invoices							
07/03/2023	10507	First service plumbing	\$ 135.00	Yes	no	\$ 135.00	5310
07/03/2023	10509	Wen0Cor Cleaning	\$ 300.00	Yes	no	\$ 300.00	5310
07/03/2023	10511	First service plumbing	\$ 1,417.50	Yes	no	\$ 1,417.50	5310
07/10/2023	10512	Mcmillian Mayle	\$ 930.00	Yes	no	\$ 930.00	5310
08/02/2023	10532	First service plumbing	\$ 5,668.25	Yes	yes	\$ 2,782.50	
07/17/2023	10523	Crescent City Swimming	\$ 1,750.00	Yes	no	\$ 1,750.00	5400
07/17/2023	10524	Crescent City Swimming	\$ 675.00	Yes	no	\$ 675.00	5400
07/26/2023	10528	Gateway Education Golf Prg	\$ 19,513.42	Yes	no	\$19,513.42	5400
10/12/2023	EFT	First American Title	\$ 340,000.00	Yes	yes	\$21,938.42	
07/03/2023	10508	Golden State Risk Mgmt	\$ 26,432.00	yes	yes	FY 2024	
07/03/2023	EFT	calPERS	\$ 3,039.63	yes	yes	FY2024	
07/17/2023	10518	Crescent city water	\$ 379.64	yes	no	\$ 249.14	65.62%
07/17/2023	10519	Crescent city water	\$ 115.97	yes	no	\$ 76.11	65.62%
07/20/2023	10526	Pacific power	\$ 2,351.71	yes	no	\$ 1,543.31	65.62%
						\$ 1,868.56	
			\$ 402,708.12			\$26,589.48	

Del Norte Healthcare District
Updated Capital Asset Subsidiary Schedule
06/30/2023

WPI-200
TEK 5/18/2024

		Historical Cost			
		06/30/2022	Addition	Deletion	06/30/2023
	Land & improvements				
Prior	Land & improvements	\$ 1,283,773.00			\$ 1,283,773.00
10/24/2011	Land PPC Building	\$ 56,520.00			56,520.00
		\$ 1,340,293.00			1,340,293.00
	Equipment:				
Prior	Equipment	\$ 73,094.00			73,094.00
10/31/2009	Sound supression system	\$ 24,000.00			24,000.00
12/31/2010	Medical equipment	\$ 21,940.00			21,940.00
07/21/2012	Tele-Medical equipment	\$ 34,715.00			34,715.00
02/08/2016	Gate & bike rack	\$ 2,785.00			2,785.00
10/07/2015	Fire alarms	\$ 4,990.00			4,990.00
06/30/2021	Other (balance to GL)	\$ 9,613.00			9,613.00
08/06/2015	Lanscaping	\$ 17,261.00			17,261.00
6/30/20923	Computer monitor		\$ 1,575.00		1,575.00
09/02/2022	Canon laser printer		\$ 2,806.94		2,806.94
		\$ 188,398.00			192,779.94
	Buildings				
	PPC:				
01/25/2012	PPC building	327,043.00			327,043.00
08/01/2014	Tennant improvemets	114,250.00			114,250.00
06/30/2020	Other costs	267.00			267.00
		441,560.00			441,560.00
	Wellness :				
Prior	Wellness center	7,547,756.00			7,547,756.00
06/30/2023	Camera wiring installation		\$ 4,275.00		4,275.00
01/25/2012	Rear porch covering	48,781.00			48,781.00
04/27/2016	Heat pump	6,874.00			6,874.00
06/30/2020	Other (balance to GL)	10,387.00			10,387.00
07/28/2015	Annex remodel	10,443.00			10,443.00
		7,624,241.00			7,628,516.00
	Parking lot	84,334.00			84,334.00
		9,678,826.00	\$ 8,656.94		9,687,482.94
	Totals	9,678,826.00	\$ 8,656.94		9,687,482.94
	Cost	9,678,826.00			\$ 9,687,482.94
	Accumulated	(3,145,617.00)			\$ (3,355,326.00)
	Net capital	6,533,209.00			\$ 6,332,156.94

Del Norte Healthcare District
 Updated Capital Asset Depreciation Schedule
 06/30/2023

WPI-201
 TEK 5/18/2024

Accumulated Depreciation				
Useful Life	06/30/2022	Addition	Deletion	06/30/2023
N/A	\$ -			\$ -
N/A	-			-
	-			-
7	(73,094)			(73,094.00)
7	(24,000)			(24,000.00)
7	(21,940)			(21,940.00)
7	(34,715)			(34,715.00)
7	(2,785)			(2,785.00)
7	(4,990)			(4,990.00)
7	(1,373)	(1,373.00)		(2,746.00)
7	(17,260)			(17,260.00)
5	-			-
7	-			-
	(180,157)			(181,530.00)
40	(67,452)	(6,132.00)		(73,584.00)
15	(45,715)	(5,713.00)		(51,428.00)
15	(267)	-		(267.00)
	(113,434)			(125,279.00)
40	(2,824,200)	(188,694.00)		(3,012,894.00)
40	(6,708)	(610.00)		(7,318.00)
15	(2,407)	(344.00)		(2,751.00)
15	(9,435)	(692.00)		(10,127.00)
15	(3,655)	(522.00)		(4,177.00)
	(2,846,405)			(3,037,267.00)
15	(5,621)	(5,623.00)		(11,244.00)
	\$ (3,145,617)	(209,703.00)		(3,355,320.00)

DEL NORTE HEALTHCARE DISTRICT
 Leases Receivable
 06/30/2023

Lease 100

TEK
 05/19/2024

Monthly rent	6,800.00	10,250.00	17,050.00
Annual	81,600.00	123,000.00	204,600.00

	DHHS Lease Receivable	DHHS Deferred Lease Inflows	Open Door	Open Door Deferred Lease Inflows
REVISED				
06/30/2022	\$ 256,236.93	\$ 252,927.51	\$ 652,459.88	\$ 651,808.85
Changes	\$ (81,161.90)	\$ (84,309.17)	\$ (121,806.92)	\$ (122,214.16)
06/30/2023	\$ 175,075.03 <i>✓ Lease 200</i>	\$ 168,618.34 <i>✓ Lease 200</i>	\$ 530,652.96 <i>✓ Lease 202</i>	\$ 529,594.69 <i>Lease 202</i>
ORIGINAL				
06/30/2022	\$ 262,350.30	\$ 257,503.38	CREDIT AR	-121806.92
Change	\$ (87,275.27)	\$ (85,834.46)	DEBIT DEFERRED	122214.16
			Credit Interest Rev	407.24
06/30/2023	\$ 175,075.03	\$ 171,668.92		

Reason higher rents in FY 2023

	Receivable	Deferred	Net
Prior Period	\$ (6,113.37)	\$ 4,575.87	\$ (1,537.50)
FY 2023 new	\$ (81,161.90)	\$ 84,309.17	\$ 3,147.27
	\$ (87,275.27)	\$ 88,885.04	\$ 1,609.77

Credit AR	-87275.27
Debit Deferred	88885.04
Credit Interest Rev	1609.77

**GASB 87
Contract Note Disclosure**

Individual GOVERNMENTAL FUND Lease Note Disclosure Worksheet

Lease Description: 510 East Washington, Boulevard, Crescent City, California
 Department Name: County of Del Norte
 Org Code: Department of Health & Human Services
 Fund Number:
 Reporting Fiscal Year: 2021-2022

Fiscal Year	Principal	Interest
2022-2023	\$ 81,162	\$ 438
2023-2024	\$ 87,450	\$ 270
2024-2025	\$ 87,626	\$ 95
2025-2026	\$ -	\$ -
2026-2027 <i>Sum</i>	\$ 175,075	\$ -
2027-2032	\$ -	\$ -
2032-2037	\$ -	\$ -
2037-2042	\$ -	\$ -
2042-2047	\$ -	\$ -
2047-2052	\$ -	\$ -
2052-2057	\$ -	\$ -
2057-2062	\$ -	\$ -
2062-2067	\$ -	\$ -
2067-2072	\$ -	\$ -
2072-2077	\$ -	\$ -
2077-2082	\$ -	\$ -
2082-2087	\$ -	\$ -
2087-2092	\$ -	\$ -
2092-2097	\$ -	\$ -
2097-2102	\$ -	\$ -
2102-2107	\$ -	\$ -
2107-2112	\$ -	\$ -
2112-2117	\$ -	\$ -
2117-2122	\$ -	\$ -

All of the below questions are for Fiscal Year 2021-2022:

Did your leasing arrangements have any variable receipts which ARE NOT included in the measurement of the lease receivable? These include but are not limited to receipts related to residual value guarantees and termination penalties.

No
 If yes, record the dollar amount of variable receipts below for fiscal year 2021-2022:

\$

Has there been a change to the required receipts from the lessee for this contract this year?

No
 If yes, you must create a modified lease receipt schedule for the remaining receipts, and remeasure the lease receivable. The difference between the original receivable and remeasured receivable must be entered as a department adjustment to deferred inflow of resources.

Lease 101

GASB 87
Amortization Schedule

Lease 200

Amortization of GASB 87 Contract Receipts	
Contract Information:	
Asset description (e.g. 300 Caplin Mail)	510 East Washington Boulevard, Crescent City, California
Asset Interest rate (see Instructions)	0.000%
Does your department use FICA?	Non-FICA <input checked="" type="checkbox"/> If Yes, select FICA. If no, select non-FICA
Business Unit Name	County of Del Norte
Business Unit (Organization Code)	Department of Health & Human Services
Fund receiving contract payments	
Is this a proprietary fund?	No
First month of contract	July 2021
Is the receipt at beginning or end of the month?	End
Initial receivable amount	\$ 337,237
Initial deferred inflow of resources amount	\$ 337,237
Asset Class	Building
Will the contract transfer ownership to the other party without termination options?	No
Amortization method	

Contract Monthly Receipt Information									
Leave cells blank for periods before the contract starts and after it ends. For receipts made on other than monthly basis (e.g. quarterly, semi-annually, annually), enter 0 for the months during the lease contract when no payments are received.									
Month of Receipt	Receipt	Interest	Principal	Ending Monthly Receivable Balance	Deferred Inflow of Resources Monthly Amortization	Accumulated Amortization of Deferred Inflow/Lease Revenue Recognition	Deferred Inflow, Carrying Value at the end of the Month		
June 2021	6,600.00	56.21	6,743.79	330,492.56	7,025.76	7,025.76	332,210.91		
August 2021	6,600.00	55.08	6,744.92	323,747.00	7,025.76	14,051.53	323,166.16		
September 2021	6,600.00	53.96	6,746.04	317,001.92	7,025.76	21,077.29	316,159.33		
October 2021	6,600.00	52.83	6,747.17	310,254.75	7,025.76	28,103.05	309,153.02		
November 2021	6,600.00	51.71	6,748.29	303,504.48	7,025.76	35,128.81	302,107.85		
December 2021	6,600.00	50.58	6,749.42	296,757.06	7,025.76	42,154.58	295,062.09		
January 2022	6,600.00	49.46	6,750.54	290,009.51	7,025.76	49,180.34	288,056.33		
February 2022	6,600.00	48.33	6,751.67	283,254.84	7,025.76	56,206.11	281,030.60		
March 2022	6,600.00	47.21	6,752.79	276,502.05	7,025.76	63,231.88	274,004.80		
April 2022	6,600.00	46.08	6,753.92	269,748.13	7,025.76	70,257.64	266,979.03		
May 2022	6,600.00	44.96	6,755.04	263,000.09	7,025.76	77,283.40	259,953.27		
June 2022	6,600.00	43.83	6,756.17	256,254.93	7,025.76	84,309.17	252,927.51		
July 2022	6,600.00	42.71	6,757.29	249,504.63	7,025.76	91,334.93	245,901.74		
August 2022	6,600.00	41.58	6,758.42	242,752.21	7,025.76	98,360.70	238,875.98		
September 2022	6,600.00	40.46	6,759.55	236,000.66	7,025.76	105,386.46	231,850.21		
October 2022	6,600.00	39.33	6,760.67	229,250.99	7,025.76	112,412.22	224,824.46		
November 2022	6,600.00	38.20	6,761.80	222,499.19	7,025.76	119,437.99	217,798.69		
December 2022	6,600.00	37.07	6,762.93	215,747.26	7,025.76	126,463.75	210,772.82		
January 2023	6,600.00	35.95	6,764.05	208,995.21	7,025.76	133,489.52	203,747.10		
February 2023	6,600.00	34.82	6,765.18	202,243.03	7,025.76	140,515.28	196,721.39		
March 2023	6,600.00	33.69	6,766.31	195,490.72	7,025.76	147,541.05	189,695.63		
April 2023	6,600.00	32.56	6,767.44	188,738.28	7,025.76	154,566.81	182,669.87		
May 2023	6,600.00	31.44	6,768.56	181,984.72	7,025.76	161,592.57	175,644.10		
June 2023	6,600.00	30.31	6,769.69	175,233.03	7,025.76	168,618.34	168,618.34		
July 2023	7,310.00	29.18	7,280.82	167,244.21	7,025.76	175,644.10	161,622.57		
August 2023	7,310.00	27.67	7,282.03	160,512.17	7,025.76	182,669.87	154,666.81		
September 2023	7,310.00	26.75	7,283.25	153,828.92	7,025.76	189,695.63	147,641.05		
October 2023	7,310.00	25.54	7,284.46	146,844.46	7,025.76	196,721.39	140,615.28		
November 2023	7,310.00	24.32	7,285.68	139,858.78	7,025.76	203,747.16	133,589.52		
December 2023	7,310.00	23.11	7,286.89	131,971.89	7,025.76	210,772.92	126,563.77		
January 2024	7,310.00	21.90	7,288.10	124,083.79	7,025.76	217,798.69	119,538.02		
February 2024	7,310.00	20.58	7,289.32	116,784.47	7,025.76	224,824.46	112,512.22		
March 2024	7,310.00	19.47	7,290.53	109,083.94	7,025.76	231,850.21	105,486.46		
April 2024	7,310.00	18.25	7,291.75	101,212.19	7,025.76	238,875.98	98,460.70		
May 2024	7,310.00	17.04	7,292.96	94,919.22	7,025.76	245,901.74	91,434.93		
June 2024	7,310.00	15.62	7,294.18	87,825.04	7,025.76	252,927.51	84,409.17		
July 2024	7,310.00	14.60	7,295.40	80,329.65	7,025.76	259,953.27	77,383.40		
August 2024	7,310.00	13.18	7,296.61	73,033.04	7,025.76	266,979.03	70,357.64		
September 2024	7,310.00	12.17	7,297.83	65,735.21	7,025.76	274,004.80	63,331.88		
October 2024	7,310.00	10.95	7,299.04	58,435.16	7,025.76	281,030.58	56,306.11		
November 2024	7,310.00	9.74	7,300.26	51,135.90	7,025.76	288,056.34	49,280.35		
December 2024	7,310.00	8.52	7,301.48	43,834.43	7,025.76	295,082.09	42,254.58		
January 2025	7,310.00	7.31	7,302.69	36,531.73	7,025.76	302,107.85	35,228.82		
February 2025	7,310.00	6.06	7,303.91	29,227.82	7,025.76	309,133.62	28,203.06		
March 2025	7,310.00	4.87	7,305.13	21,922.69	7,025.76	316,159.38	21,177.29		
April 2025	7,310.00	3.65	7,306.35	14,618.35	7,025.76	323,185.15	14,151.53		
May 2025	7,310.00	2.44	7,307.56	7,308.78	7,025.76	330,210.91	7,025.76		
June 2025	7,310.00	1.22	7,308.78	0.00	7,025.76	337,236.67	0.00		
July 2025									
August 2025									
September 2025									
October 2025									
November 2025									
December 2025									
January 2026									
February 2026									
March 2026									
April 2026									

B = updated at \$ 7,310 Rent change effective FY 2024 not FY 2023

**GASB 87
Contract Note Disclosure**

Individual GOVERNMENTAL FUND Lease Note Disclosure Worksheet

Lease Description: 550 East Washington Blvd
 Department Name: Del Norte Community Health Center
 Org Code: Open Door Clinic
 Fund Number: 0042
 Reporting Fiscal Year: 2021-2022

Fiscal Year	Principal	Interest
2022-2023	\$ 121,807	\$ 1,193
2023-2024	\$ ^A 122,051	\$ 949
2024-2025	\$ ^A 122,295	\$ 705
2025-2026	\$ ^A 122,540	\$ 460
2026-2027	\$ ^A 122,785	\$ 215
2027-2032	\$ ^A 40,983	\$ 17
2032-2037	\$ -	\$ -
2037-2042	\$ -	\$ -
2042-2047	\$ -	\$ -
2047-2052	\$ -	\$ -
2052-2057	\$ -	\$ -
2057-2062	\$ -	\$ -
2062-2067	\$ -	\$ -
2067-2072	\$ -	\$ -
2072-2077	\$ -	\$ -
2077-2082	\$ -	\$ -
2082-2087	\$ -	\$ -
2087-2092	\$ -	\$ -
2092-2097	\$ -	\$ -
2097-2102	\$ -	\$ -
2102-2107	\$ -	\$ -
2107-2112	\$ -	\$ -
2112-2117	\$ -	\$ -
2117-2122	\$ -	\$ -

All of the below questions are for Fiscal Year 2021-2022:

Did your leasing arrangements have any variable receipts which ARE NOT included in the measurement of the lease receivable? These include but are not limited to receipts related to residual value guarantees and termination penalties.

No

If yes, record the dollar amount of variable receipts below for fiscal year 2021-2022:

\$

Has there been a change to the required receipts from the lessee for this contract this year?

No

If yes, you must create a modified lease receipt schedule for the remaining receipts, and remeasure the lease receivable. The difference between the original receivable and remeasured receivable must be entered as a department adjustment to deferred inflow of resources.

*SUM A = 530,654
D402*

Lease 201

*4/19/24
D412*

OPEN DOOR

Amortization Schedule

Amortization of GASB 87 Contract Receipts	
Contract Information	
Asset Description (e.g. 300 Capital Mat)	550 East Washington Blvd
Annual interest rate (see instructions)	0.2000%
Does your department use FISCol?	Non-FISCol <i>If yes, select FISCol. If no, select non-FISCol</i>
Business Unit Name	Del Norte Community Health Center
Business Unit (Organization Code)	Open Door Clinic
Fund receiving contract payments	0042
Is this a proprietary fund?	No
First month of contract	July-2021
Is the receipt at beginning or end of the month?	End
Initial receivable amount	\$ 774,023
Initial deferred inflow of resources amount	\$ 774,023
Asset Class	Building
Will the contract transfer ownership to the other party without termination options?	No
Amortization months	

If the answer is "Yes" do not enter the contract monthly receipt information below. These are for leases only and do not include contracts that transfer ownership. Please follow guidance in SAM for accounting for installment sales.

Contract Monthly Receipt Information							
Leave cells blank for periods before the contract starts and after it ends.							
For receipts made on other than monthly basis (e.g. quarterly, semi-annually, annually), enter 0 for the months during the lease contract when no payments are received.							
Month of Receipt	Receipt	Interest	Principal	Ending Monthly Receivable Balance	Deferred Inflow of Resources Monthly Amortization	Accumulated Amortization of Deferred Inflow Lease Revenue Recognition	Deferred Inflow, Ending Value at the end of the Month
July-2021	\$ 10,250.00	\$ 129.00	\$ 10,121.00	\$ 763,902.01	\$ 10,184.51	\$ 10,184.51	\$ 763,638.49
August-2021	\$ 10,250.00	\$ 127.32	\$ 10,122.68	\$ 753,779.33	\$ 10,184.51	\$ 20,369.03	\$ 753,653.96
September-2021	\$ 10,250.00	\$ 125.63	\$ 10,124.37	\$ 743,654.96	\$ 10,184.51	\$ 30,553.54	\$ 743,459.47
October-2021	\$ 10,250.00	\$ 123.94	\$ 10,126.06	\$ 733,528.90	\$ 10,184.51	\$ 40,738.05	\$ 733,284.95
November-2021	\$ 10,250.00	\$ 122.25	\$ 10,127.75	\$ 723,401.15	\$ 10,184.51	\$ 50,922.57	\$ 723,100.44
December-2021	\$ 10,250.00	\$ 120.57	\$ 10,129.43	\$ 713,271.72	\$ 10,184.51	\$ 61,107.09	\$ 712,915.93
January-2022	\$ 10,250.00	\$ 118.88	\$ 10,131.12	\$ 703,140.60	\$ 10,184.51	\$ 71,291.59	\$ 702,731.41
February-2022	\$ 10,250.00	\$ 117.19	\$ 10,132.81	\$ 693,007.79	\$ 10,184.51	\$ 81,476.11	\$ 692,546.90
March-2022	\$ 10,250.00	\$ 115.50	\$ 10,134.50	\$ 682,873.29	\$ 10,184.51	\$ 91,660.62	\$ 682,362.39
April-2022	\$ 10,250.00	\$ 113.81	\$ 10,136.19	\$ 672,737.10	\$ 10,184.51	\$ 101,845.13	\$ 672,177.87
May-2022	\$ 10,250.00	\$ 112.12	\$ 10,137.88	\$ 662,599.22	\$ 10,184.51	\$ 112,029.65	\$ 661,993.36
June-2022	\$ 10,250.00	\$ 110.43	\$ 10,139.57	\$ 652,459.65	\$ 10,184.51	\$ 122,214.16	\$ 651,808.85
July-2022	\$ 10,250.00	\$ 108.74	\$ 10,141.26	\$ 642,318.40	\$ 10,184.51	\$ 132,398.67	\$ 641,624.33
August-2022	\$ 10,250.00	\$ 107.05	\$ 10,142.95	\$ 632,175.45	\$ 10,184.51	\$ 142,583.19	\$ 631,439.82
September-2022	\$ 10,250.00	\$ 105.36	\$ 10,144.64	\$ 622,030.82	\$ 10,184.51	\$ 152,767.70	\$ 621,255.31
October-2022	\$ 10,250.00	\$ 103.67	\$ 10,146.33	\$ 611,884.49	\$ 10,184.51	\$ 162,952.21	\$ 611,070.79
November-2022	\$ 10,250.00	\$ 101.98	\$ 10,148.02	\$ 601,736.47	\$ 10,184.51	\$ 173,136.73	\$ 600,886.28
December-2022	\$ 10,250.00	\$ 100.29	\$ 10,149.71	\$ 591,586.76	\$ 10,184.51	\$ 183,321.24	\$ 590,701.77
January-2023	\$ 10,250.00	\$ 98.60	\$ 10,151.40	\$ 581,435.36	\$ 10,184.51	\$ 193,505.75	\$ 580,517.25
February-2023	\$ 10,250.00	\$ 96.91	\$ 10,153.09	\$ 571,282.26	\$ 10,184.51	\$ 203,690.26	\$ 570,332.74
March-2023	\$ 10,250.00	\$ 95.21	\$ 10,154.78	\$ 561,127.48	\$ 10,184.51	\$ 213,874.77	\$ 560,148.23
April-2023	\$ 10,250.00	\$ 93.52	\$ 10,156.48	\$ 550,971.00	\$ 10,184.51	\$ 224,059.29	\$ 549,963.71
May-2023	\$ 10,250.00	\$ 91.83	\$ 10,158.17	\$ 540,812.83	\$ 10,184.51	\$ 234,243.80	\$ 539,779.20
June-2023	\$ 10,250.00	\$ 90.14	\$ 10,159.85	\$ 530,652.98	\$ 10,184.51	\$ 244,428.32	\$ 529,594.69
July-2023	\$ 10,250.00	\$ 88.44	\$ 10,161.55	\$ 520,491.43	\$ 10,184.51	\$ 254,612.83	\$ 519,410.18
August-2023	\$ 10,250.00	\$ 86.75	\$ 10,163.25	\$ 510,328.18	\$ 10,184.51	\$ 264,797.34	\$ 509,225.66
September-2023	\$ 10,250.00	\$ 85.05	\$ 10,164.95	\$ 500,163.23	\$ 10,184.51	\$ 274,981.85	\$ 499,041.15
October-2023	\$ 10,250.00	\$ 83.35	\$ 10,166.64	\$ 489,996.57	\$ 10,184.51	\$ 285,166.37	\$ 488,856.64
November-2023	\$ 10,250.00	\$ 81.67	\$ 10,168.33	\$ 479,828.23	\$ 10,184.51	\$ 295,350.88	\$ 478,672.12

LEASE 2021

OPEN

L-30-23 \$530,452.96
 6-30-2029 (402,107.45)
 Present 122,050.53

ASMA

Exhibit 87
Amortization Schedule

December-2023	\$	10,250.00	\$	79.97	\$	10,170.03	\$	489,858.51	\$	10,194.51	\$	305,635.40	\$	489,487.61
January-2024	\$	10,250.00	\$	78.29	\$	10,171.72	\$	459,488.46	\$	10,184.51	\$	315,719.91	\$	458,303.10
February-2024	\$	10,250.00	\$	76.58	\$	10,173.42	\$	429,213.06	\$	10,184.51	\$	325,904.42	\$	448,118.58
March-2024	\$	10,250.00	\$	74.83	\$	10,175.11	\$	399,137.95	\$	10,184.51	\$	336,059.94	\$	437,934.07
April-2024	\$	10,250.00	\$	73.19	\$	10,176.81	\$	369,661.14	\$	10,184.51	\$	346,273.45	\$	427,748.56
May-2024	\$	10,250.00	\$	71.49	\$	10,178.51	\$	418,782.63	\$	10,184.51	\$	356,487.93	\$	417,565.04
June-2024	\$	10,250.00	\$	69.80	\$	10,180.20	\$	409,602.43	\$	10,184.51	\$	366,642.46	\$	407,380.53
July-2024	\$	10,250.00	\$	68.10	\$	10,181.90	\$	399,420.53	\$	10,184.51	\$	376,828.99	\$	397,199.02
August-2024	\$	10,250.00	\$	66.40	\$	10,183.60	\$	389,236.93	\$	10,184.51	\$	387,041.50	\$	387,011.50
September-2024	\$	10,250.00	\$	64.71	\$	10,185.29	\$	379,051.84	\$	10,184.51	\$	397,189.02	\$	376,828.99
October-2024	\$	10,250.00	\$	63.01	\$	10,186.99	\$	368,864.63	\$	10,184.51	\$	407,369.53	\$	366,642.46
November-2024	\$	10,250.00	\$	61.31	\$	10,188.69	\$	358,675.96	\$	10,184.51	\$	417,585.04	\$	356,457.93
December-2024	\$	10,250.00	\$	59.61	\$	10,190.39	\$	348,485.57	\$	10,184.51	\$	427,748.56	\$	346,273.45
January-2025	\$	10,250.00	\$	57.91	\$	10,192.09	\$	338,293.49	\$	10,184.51	\$	437,934.07	\$	336,088.94
February-2025	\$	10,250.00	\$	56.22	\$	10,193.78	\$	328,109.70	\$	10,184.51	\$	448,118.58	\$	325,904.42
March-2025	\$	10,250.00	\$	54.52	\$	10,195.48	\$	318,004.22	\$	10,184.51	\$	458,303.10	\$	315,719.91
April-2025	\$	10,250.00	\$	52.82	\$	10,197.18	\$	308,707.04	\$	10,184.51	\$	468,487.61	\$	305,535.40
May-2025	\$	10,250.00	\$	51.12	\$	10,198.89	\$	299,569.15	\$	10,184.51	\$	478,672.12	\$	295,350.89
June-2025	\$	10,250.00	\$	49.42	\$	10,200.60	\$	290,507.57	\$	10,184.51	\$	488,856.64	\$	285,166.37
July-2025	\$	10,250.00	\$	47.72	\$	10,202.30	\$	281,485.30	\$	10,184.51	\$	499,041.15	\$	274,981.86
August-2025	\$	10,250.00	\$	46.02	\$	10,204.00	\$	272,491.31	\$	10,184.51	\$	509,225.66	\$	264,797.34
September-2025	\$	10,250.00	\$	44.32	\$	10,205.69	\$	263,525.62	\$	10,184.51	\$	519,410.17	\$	254,612.83
October-2025	\$	10,250.00	\$	42.62	\$	10,207.39	\$	254,589.24	\$	10,184.51	\$	529,594.68	\$	244,428.32
November-2025	\$	10,250.00	\$	40.91	\$	10,209.09	\$	245,679.15	\$	10,184.51	\$	539,779.19	\$	234,243.81
December-2025	\$	10,250.00	\$	39.21	\$	10,210.79	\$	236,789.37	\$	10,184.51	\$	549,963.71	\$	224,059.29
January-2026	\$	10,250.00	\$	37.51	\$	10,212.49	\$	227,925.63	\$	10,184.51	\$	560,148.23	\$	213,874.78
February-2026	\$	10,250.00	\$	35.81	\$	10,214.19	\$	219,084.66	\$	10,184.51	\$	570,332.74	\$	203,690.26
March-2026	\$	10,250.00	\$	34.11	\$	10,215.89	\$	210,262.90	\$	10,184.51	\$	580,517.25	\$	193,505.75
April-2026	\$	10,250.00	\$	32.40	\$	10,217.60	\$	201,466.20	\$	10,184.51	\$	590,701.77	\$	183,321.24

Lease 203

D409
5-19-24

Group 87
Amortization Schedule

Year	Balance	Interest	Principal	Balance	Interest	Principal	Balance	Interest	Principal	Balance	Interest	Principal	Balance	Interest	Principal	Balance	Interest	Principal	Balance
1994-2000	10,250.00	36.70	10,213.30	173,988.90	10,194.51	600,888.58	173,988.73												
1995-2001	10,250.00	29.00	10,221.00	163,767.90	10,222.71	511,670.29	162,552.21												
1996-2002	10,250.00	27.29	10,222.71	153,546.19	10,194.51	421,285.51	152,197.70												
1997-2003	10,250.00	25.59	10,224.41	143,324.78	10,194.51	331,459.92	142,589.19												
1998-2004	10,250.00	23.89	10,226.11	133,103.67	10,194.51	241,634.33	132,295.67												
1999-2005	10,250.00	22.18	10,227.82	122,882.56	10,194.51	151,808.84	122,218.18												
2000-2006	10,250.00	20.48	10,229.52	112,661.45	10,194.51	61,983.35	112,029.65												
2001-2007	10,250.00	18.77	10,231.23	102,440.34	10,194.51	12,157.86	101,845.13												
2002-2008	10,250.00	17.07	10,232.93	92,219.23	10,194.51	2,332.37	91,750.02												
2003-2009	10,250.00	15.36	10,234.64	81,998.12	10,194.51	251.88	81,478.11												
2004-2010	10,250.00	13.66	10,236.34	71,777.01	10,194.51	149.39	71,206.20												
2005-2011	10,250.00	11.95	10,238.05	61,555.90	10,194.51	106.90	61,007.09												
2006-2012	10,250.00	10.24	10,239.76	51,334.79	10,194.51	64.41	50,822.87												
2007-2013	10,250.00	8.54	10,241.46	41,113.68	10,194.51	21.92	40,728.05												
2008-2014	10,250.00	6.83	10,243.17	30,892.57	10,194.51	19.43	30,553.64												
2009-2015	10,250.00	5.12	10,244.88	20,671.46	10,194.51	16.94	20,380.03												
2010-2016	10,250.00	3.42	10,246.58	10,450.35	10,194.51	14.45	10,194.51												
2011-2017	10,250.00	1.71	10,248.29	0.00	10,194.51	0.00	0.00												

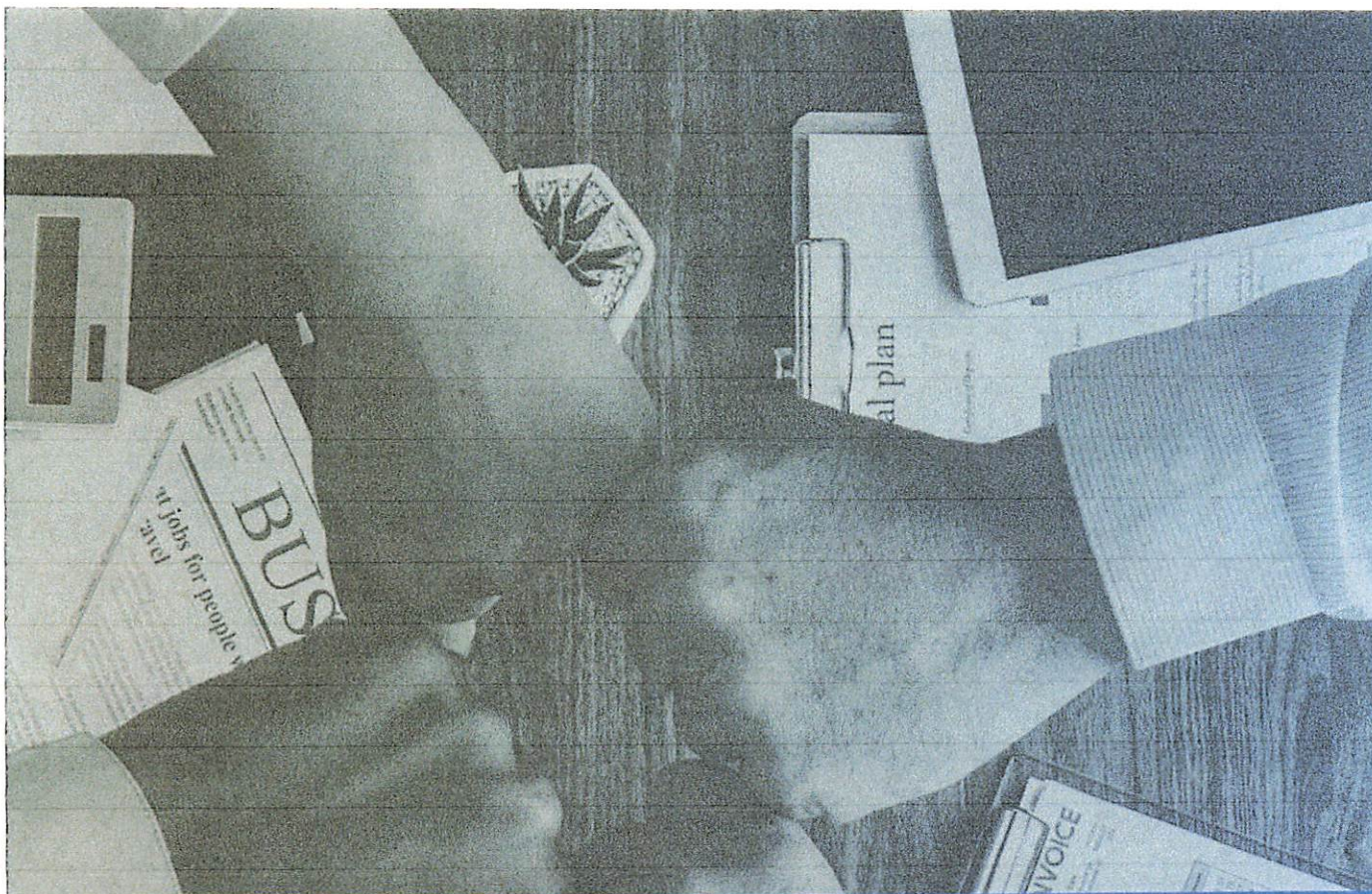
Lease 2014

5-19-24
T
DHA



Phone: (707) 951-2402
E-mail: orchidmarketingco@gmail.com
Web : www.orchidmarketingco.com

7b2



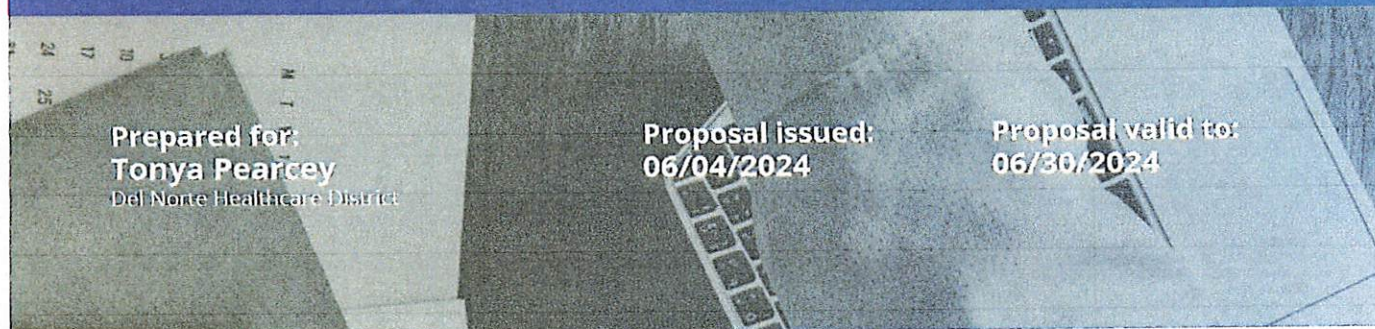
MARKETING PROPOSAL

Del Norte Healthcare District

Prepared for:
Tonya Pearcey
Del Norte Healthcare District

Proposal issued:
06/04/2024

Proposal valid to:
06/30/2024



SCOPE OF WORK - DESCRIPTION OF SERVICES



SOCIAL MEDIA MARKETING - FB

Monthly Rate \$250

- Create a monthly social media calendar with approximately 3 posts per week for Facebook
- Advertising strategy included in the monthly social media strategy, with an ad placement fee of 10%
- Customer service and availability 7 days a week on social media profile
- Posts will be scheduled out over the course of the month so we can focus on future events and content
- Results of the month's best content and page analytics will be reported on after the end of each month

Costs do not include any advertising dollars or other additional services. Advertising dollars will be added to the monthly invoice at the end of the month, in addition to the ad placement fee. Any additional services added to the above listed services will be \$30 an hour.



GRAPHIC DESIGN

\$30/Hour

There will be instances where graphic design is needed for content such as, but not limited to:

- Social media posts and ads
- Tangible items such as flyers, for events or branding awareness

Costs do not include any additional content fees that may be needed for the client requested designs such as specific fonts or design elements. Any additional services to the above listed services, such as photography or logo design, must be discussed prior to execution and will be quoted separately.



EMAIL MARKETING

\$30/Hour

- Send newsletters as requested through the Constant Contact account
- Regular updates of new subscribers and removal of repetitive bounces
- Emails can include member newsletters, surveys, meetings reminders, and more



WEBSITE MAINTENANCE

Monthly Rate \$150

Monthly maintenance will include:

- Maintenance of links and formatting
- Posting of approved newsletters to the website up to three times per month
- Any changes to generic information such as hours or contact information, as requested

SUMMARY



ANALYTICS

After the end of each month, the following analytics reporting will be submitted for review to the board:

- Facebook Likes and Follows, Top Performing Posts, Ad Results (when applicable)
- Newsletter new subscribers, total subscribers, number published per month
- Public comments to the website
- Any action the board needs to address

TOTALS

- Facebook - \$250 Monthly
- Website Maintenance - \$150 Monthly
- Graphic Design - \$30/Hour
- Email Marketing - \$30/Hour

Signature: _____ Date: _____

Payments to be completed within 30 days of issued invoices.

Del Norte Healthcare District

7 d 1

From: michael young <mjy17413@gmail.com>
Sent: Thursday, June 6, 2024 6:47 AM
To: Del Norte Healthcare District
Subject: Fwd: May 2024 DNHD update

Doris:
A revised report from the City regarding the swimming programs. Please use this one for the June meeting.
Mike
Sent from my iPhone

Begin forwarded message:

From: Alissa Garcia <agarcia@crescentcity.org>
Date: June 6, 2024 at 5:59:02 AM PDT
To: michael young <mjy17413@gmail.com>, Eric Wier <ewier@crescentcity.org>, Ashley Taylor <ataylor@crescentcity.org>
Subject: RE: May 2024 DNHD update

My apologies,
We did have May Lesson sign ups!

May			
Level	Lesson Fee	Number of sign ups	Total
Star Babies/Tots	\$ 35.00	12	\$ 420.00
Pre-Swim School	\$ 48.00	8	\$ 384.00
Swim School	\$ 45.00	14	\$ 630.00
Stroke School	\$ 45.00	31	\$ 1,395.00
TOTALS		65	\$ 2,829.00

From: Alissa Garcia
Sent: Wednesday, June 5, 2024 9:10 AM
To: michael young <mjy17413@gmail.com>; Eric Wier <ewier@crescentcity.org>; Ashley Taylor <ataylor@crescentcity.org>
Subject: May 2024 DNHD update

Good morning,

Here is the update for May 2024.

Senior passes-

50 out of 50 passes were claimed. We had 6 people on the waitlist.

Recreation Swims-

A total of 258 guests swam.

Swim lessons-

There were no May sign ups as they happened at the end of April.

Thank you,

Alissa Garcia

Aquatic Supervisor

707-464-7483 work

707-458-8452 cell

[agarcia@CrescentCity.org](mailto:agarcia@ CrescentCity.org)

City of Crescent City

377 J Street

Crescent City, CA 95531



Secretary Report

June 2024

Just a reminder to everyone that the fiscal year ends June 30, 2024. If you have any receipts for D/V/RX that need to be reimbursed, please get them to me asap.

Also, a reminder about the DNA memberships. If you have received your statement, please sign, and bring it to me to pay and complete.

I have contacted Red Sky Roofing regarding the gutters. They may not do that size but will try to get me a recommendation.

The field has been mowed. Joel at McMillian & Mayle did inform me that there will be a 10% increase in our monthly fees starting June 2024.

I have been in contact with The Local Mow man about the fencing around the garden. We have discussed some options, and he will be getting me some pictures and prices.

It looks like most of the wood has been cut and donated to the Senior Center Energy Program.

I have included some invoices for items concerning the DHHS building that I sent on May 13, 2024, to be paid. I have also included the email correspondence. To date they have not been paid. Also, as of today 6/20/2024, the day of this report I still have not received the June rent from the County for the DHHS building.

I have included a Thank you card from one of the Del Norte High School Scholarship recipients.

I have included a letter from College of the Redwoods.

Del Norte Healthcare District
Del Norte Healthcare District

INVOICE

PO Box 2034
Crescent City, CA. 95531
Phone 707 464-9494 | Fax 707 464-6424
dnhcd@delnortehealth.com | delnortehealthcare.com
Contact: Doris Hendricks

INVOICE #0001
DATE 5/13/2024

TO:
County of Del Norte

FOR: DHHS
510 E. Washington

ATTEN: Jessica

Documents
attached

Description	Amount
Frontier elevator line 3/19/24 – 4/18/24	127.52
Frontier Elevator Line 4/19/24 – 5/18/24	126.73
Otis elevator maintenance service 5/1/24 – 10/31/24	426.30

Total
Make checks payable to Del Norte Healthcare District

680.55

emailed 5/14/24



MAY 01 2024

Your Monthly Invoice

Account Summary

New Charges Due Date	5/13/24
Billing Date	4/19/24
Account Number	707-465-1791-031215-5
PIN	2625
Previous Balance	229.60
Payments Received Thru 3/29/24	-215.43
Thank you for your payment!	
Other Charges & Credits	-14.17
Balance Forward	.00
New Charges	126.73
Total Amount Due	\$126.73

COPY PAID

SUPPORT

Our new MyFrontier® app makes it easy to manage your account, make a payment, track your orders and get support on the go.

frontier.com/resources/myfrontier-mobile-app

WAYS TO PAY YOUR BILL



frontier.com/signupforautopay



800-801-6652



GET IT ON Google Play



Download on the App Store

MyFrontier® app



P.O. Box 211579 Eagan, MN 55121-2879

6790 0011 NO RP 19 04212024 NNNNNNNYN 01 000008 0001

THE DEL NORTE HEALTHCARE DIST ELEVATOR LINE PO BOX 2034 CRESCENT CITY CA 95531-6034



PAYMENT STUB

Total Amount Due	\$126.73
New Charges Due Date	5/13/24
Account Number	707-465-1791-031215-5
Amount Enclosed	\$ _____

Mail Payment To:

FRONTIER P.O. BOX 740407 CINCINNATI, OH 45274-0407



8960007074651791031215000000000000000126735



Date of Bill
Account Number

4/19/24
707-465-1791-031215-5

Detail of Other Charges & Credits
Late Fee Adjustment

-14.17

CURRENT BILLING SUMMARY

Local Service from 04/19/24 to 05/18/24

Qty Description	707/465-1791.0	Charge
Basic Charges		
Frontier Simply Unlimited Business Line		74.99
Ftr Simply Unl LD		
Ftr Simply Unl Feat		
Carrier Cost Recovery Surcharge		13.99
Frontier Roadwork Recovery Fee		2.60
FTR Long Distance - Federal USF Surcharge		16.40
Federal USF Recovery Charge		1.60
CA St Switched Access Rate Recovery Surcharge		1.38
Universal Service Public Purpose Program Surcharge		1.11
CA St Public Utilities Commission Fee		.93
CA State 911 Surcharge		.30
Federal Excise Tax		.08
Emergency 988 Surcharge		.08
Total Basic Charges		113.46
Toll/Other		
Federal Primary Carrier Single Line Charge		9.99
FTR Long Distance - Federal USF Surcharge		3.28
Total Toll/Other		13.27
TOTAL	126.73	

CUSTOMER TALK

If your bill reflects that you owe a Balance Forward, you must make a payment immediately in order to avoid collection activities. You must pay a minimum of \$65.23 by your due date to avoid disconnection of your local service. All other charges should be paid by your due date to keep your account current.

Emergency responders need accurate information in order to send help when someone calls 911. Can your PBX or Multi-line telephone system direct emergency personnel to your business location? Frontier encourages you to ensure your location information is correctly configured in your PBX or Multi-line telephone system. For more information, consult the CPUC PBX 911 Advisory Brochure available at <https://calphoneinfo.cpuc.ca.gov/assetlibrary/ed647079-83c1-41cc-90c0-dbd9926ffcc/a0c734f6ca1243ab9ee81f54687d35de3.pdf>

Effective with your April invoice, the Road Recovery surcharge will increase to \$2.60. We charge this fee to cover a portion of the money we spend to move our network due to road work projects required by government agencies. To learn more, go to frontier.com/taxes-and-surcharges

031215-5



FRONTIER

Important Information

Avoid account suspension by paying your past-due balance immediately. Log in to frontier.com or use the MyFrontier app for latest balances and due dates.

PAID

MAR 29 2024

Your Monthly Invoice

Account Summary

New Charges Due Date	4/12/24
Billing Date	3/19/24
Account Number	707-465-1791-031215-5
PIN	2625
Previous Balance	87.91
Payment not received by 3/19/24	.00
Balance Forward, due immediately	87.91
New Charges	141.69
Total Amount Due	\$229.60

127.52

COPY

ANYTIME,
ANYWHERE
SUPPORT


Our new MyFrontier® app makes it easy to manage your account, make a payment, track your orders and get support on the go.

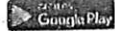

frontier.com/resources/myfrontier-mobile-app

WAYS TO PAY YOUR BILL

 frontier.com/signupforautopay

 800-801-6652

MyFrontier app



P.O. Box 211579
Eagan, MN 55121-2879

6790 0011 NO RP 19 03192024 NNNNNNYN 01 000008 0001

THE DEL NORTE HEALTHCARE DIST
ELEVATOR LINE
PO BOX 2034
CRESCENT CITY CA 95531-6034



PAYMENT STUB

Total Amount Due	\$229.60
New Charges Due Date	4/12/24
Account Number	707-465-1791-031215-5
Amount Enclosed	\$ 127.52

Mail Payment To:

FRONTIER
P.O. BOX 740407
CINCINNATI, OH 45274-0407



596069707465179103121500000087910000229605



Date of Bill
Account Number

3/19/24
707-465-1791-031215-5

CURRENT BILLING SUMMARY

Local Service from 03/19/24 to 04/18/24

Table with columns: Qty Description, 707/465-1791.0, Charge. Includes items like Frontier Simply Unlimited Business Line, Carrier Cost Recovery Surcharge, etc.

** ACCOUNT ACTIVITY **

Table with columns: Qty Description, Order Number, Effective Dates, Charge. Includes Late Payment Fee.

CUSTOMER TALK

If your bill reflects that you owe a Balance Forward, you must make a payment immediately in order to avoid collection activities.

Per the terms of your Frontier Services Agreement which provide for auto-renewal for an additional one-year period at one-year rates, effective with this bill, the charge for the long-distance component of Frontier Simply Unlimited Voice (FSUV) has increased by \$10.00 per month, per line.

Important promotional pricing information...

The term service plan to which you subscribe includes an early termination fee if you cancel or change services before your term expires.

Effective with your April invoice, the Road Recovery surcharge will increase to \$2.60. We charge this fee to cover a portion of the money we spend to move our network due to road work projects required by government agencies.

Future delivery of Frontier print directories may be reduced or eliminated in certain areas. You may access a digital version at www.therealyellowpages.com/ or https://frontierwhitepages.dirxion.com/

Handwritten calculations: +10, 14, 346, 29

Handwritten calculations: 114.24, 13.45

Love2health

CUSTOMER NO.: 636384
DATE: 4/15/2024
INVOICE NO.: 100401529411

DEL NORTE HEALTHCARE DIST
DUE DATE: 5/1/2024

COPY

ACCOUNT SUMMARY

BUILDING ADDRESS

DEL NORTE HEALTHCARE 510 E WASHINGTON BLVD CRESCENT CITY CA 95531
CONTRACT: 67393 | SCE65025

Maintenance Service from 5/1/2024 to 10/31/2024 **\$426.30**

NET SERVICE CONTRACT AMOUNT **\$426.30**
Sales Tax **\$0.00**

TOTAL SERVICE CONTRACT AMOUNT DUE **\$426.30**

IMPORTANT MESSAGES

To automate your payment, opt in to paperless billing, or to change your billing address, please visit <https://otis.payinvoicedirect.com> or scan the QR code below.



ACH Payment Information:

Bank Name: JP Morgan Chase
Acct Name: Otis Elevator Company
Acct #: 55-20622
Routing #: 071000013

QUESTIONS?

AR Rep's Email:
CRachael.Angelln@otis.com

AR Rep's Phone#: 1-959-200-3978
OTISLINE@: 1-800-233-6847

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WE CERTIFY THAT GOODS WERE PRODUCED IN COMPLIANCE WITH ALL APPLICABLE REQUIREMENTS OF SECTIONS 6, 7 AND 12 OF THE FAIR LABOR STANDARDS ACT, AS AMENDED, AND OF REGULATIONS AND ORDERS OF THE UNITED STATES DEPARTMENT OF LABOR ISSUED UNDER SECTION 14 HEREOF.

PAYMENTS NOT RECEIVED BY THE DUE DATE OF THE INVOICE SHALL INCUR AN INTEREST CHARGE OF THE OVERDUE AMOUNT CALCULATED FROM THE PAYMENT DUE DATE OF THE INVOICE AT THE RATE OF ONE AND ONE HALF PERCENT (1.5%) PER MONTH (18% PER ANNUM) OR THE MAXIMUM RATE ALLOWED BY APPLICABLE LAW, WHICHEVER IS LESS. A PROCESSING FEE WILL BE APPLIED TO CREDIT CARD PAYMENTS.

Del Norte Healthcare District

From: Jessica King <jking@co.del-norte.ca.us>
Sent: Wednesday, June 5, 2024 1:37 PM
To: Del Norte Healthcare District
Cc: Tonya Pearcey (tonyapearcey@gmail.com)
Subject: Re: Invoice for 510 E. Washington

Hello,

I forwarded this to our team and county council for review of the lease, I am still waiting for responses. Just wanted to update you and thank you for the information. I will get back to you as soon as possible.

Thank you

On Tue, May 14, 2024 at 9:47 AM Del Norte Healthcare District <dnhcd@delnortehealth.com> wrote:

Good morning Jessica, Could you see that this gets to the right department. If there is someone else, I should be emailing it to please let me know.

Thanks, Doris

Doris Hendricks

Executive Secretary

Del Norte Healthcare District

707-464-9494

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Jessica King
Administration Staff Services Manager
My office hours are 6am-4:30pm Tuesday-Friday
County of Del Norte
Department of Health & Human Services
Administration
880 Northcrest Drive
Crescent City, CA 95531
(707)464-3191 Ext 2561
(707)465-1783 fax

JUN 17 2024

Thank you so much for the Del Norte
HealthCare District Scholarship. I went
into the scholarship night not expecting
to receive any other scholarship!!!
was so grateful for this scholarship
From the bottom
you so much
Sincerely,
Addyson Crabtree

June 3, 2024



JUN 06 2024

Ms. Doris Hindrichs
Re: Del Norte Healthcare District Scholarship
550 E. Washington Blvd., Ste 400
Crescent City, CA 95531

Dear friends,

On behalf of College of the Redwoods, we would like to thank you for your generous contribution of \$10,000.00 to the Del Norte Healthcare District Scholarship fund. We are thrilled you have chosen to continue to support College of the Redwoods students.

Scholarships play an important role in providing accessible, affordable education to many individuals in the community. With your support, you have made a significant statement about your commitment to the college and community.

Thanks again for your contribution and for your support of higher education on the North Coast. If you have any questions about this scholarship, please don't hesitate to contact the Scholarship Office at (707) 476-4191 or scholarships@redwoods.edu

Sincerely,

A handwritten signature in black ink that reads "Keith Flamer".

Keith Flamer
President/ Superintendent

A handwritten signature in black ink that reads "Marty Coelho".

Marty Coelho
Executive Director of College Advancement & the CR Foundation

CR Foundation Tax ID #94-1603509

www.redwoods.edu

Eureka
7351 Tompkins Hill Rd
Eureka, CA 95501
(707) 476-4100

Del Norte
883 W. Washington Blvd
Crescent City, CA 95531
(707) 465-2380

Eureka Downtown
525 D Street
Eureka, CA 95501
(707) 476-4500

Klamath-Trinity
65 Orchard St.
Hoopa, CA 95546
(530) 625-4821