

Left Bank on purpose

EAST KERN HEALTH CARE DISTRICT
Profit and Loss Comparison
July 2022 - June 2023

DRAFT

Income	
Property Tax Revenues	232,529
Reimbursement	
Lease Income	69,936
Interest Income	5,431
Total Income	<u>307,896</u>
Expenses	
Directors Fees	14,967
Dues and Subscriptions	1,762
Election Cost	100
Insurance	13,063
Miscellaneous	7,740
Professional Fees	43,258
Repairs & Maintenance	77,305
Conference and Travel	2,944
Tax Collection Charges	1,700
Utilities	37,564
Office Expenses	4,427
Rent expense	5,556
Payroll expenses	30,313
Total expenses	<u>240,698</u>
Net income	<u>67,198</u>

EAST KERN HEALTH CARE DISTRICT
Profit and Loss Comparison
July 2023 - June 2024

DRAFT

Income	
Property Tax Revenues	232,529
Reimbursement	3,219
Grant Revenue	9,278
Lease Income	69,936
Interest Income	5,431
Total Income	320,393
Expenses	
Directors Fees	14,967
Dues and Subscriptions	1,762
Election Cost	100
Insurance	13,063
Miscellaneous	7,740
Professional Fees	43,258
Repairs & Maintenance	77,305
Conference and Travel	2,944
Tax Collection Charges	1,700
Utilities	37,564
Office Expenses	4,427
Rent expense	5,556
Payroll expenses	30,313
Total expenses	240,698
Net income	79,695

6-A-1-b

6

EAST KERN HEALTH CARE DISTRICT

Report to the Board of Directors

**For the Fiscal Year Ended
June 30, 2023**

NIGRO & NIGRO^{PC}

EAST KERN HEALTH CARE DISTRICT

Table of Contents

For the Fiscal Year Ended June 30, 2023

	<u>Page</u>
Letter to Board of Directors	1
Required Communications	2
Summary of Adjusting Journal Entries	4



NIGRO & NIGRO^{PC}

A Professional Accountancy Corporation

Board of Directors
East Kern Health Care District
California City, California

We are pleased to present this report related to our audit of the financial statements of the East Kern Health Care District (District) as of and for the year ended June 30, 2023. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the District's financial reporting process.

This report is intended solely for the information and use of the Board of Directors and management and is not intended to be, and should not be, used by anyone other than these specified parties. It will be our pleasure to respond to any questions you have about this report. We appreciate the opportunity to continue to be of service to the District.

Very truly yours,

Murrieta, California
February 6, 2024

Required Communications

EAST KERN HEALTH CARE DISTRICT

Required Communications

For the Fiscal Year Ended June 30, 2023

Generally accepted auditing standards (AU-C 260, *The Auditor's Communication With Those Charged With Governance*) require the auditor to promote effective two-way communication between the auditor and those charged with governance. Consistent with this requirement, the following summarizes our responsibilities regarding the financial statement audit as well as observations arising from our audit that are significant and relevant to your responsibility to oversee the financial reporting process.

Area	Comments
Our Responsibilities with Regard to the Financial Statement Audit	Our responsibilities under auditing standards generally accepted in the United States of America have been described to you in our arrangement letter dated June 1, 2023. Our audit of the financial statements does not relieve management or those charged with governance of their responsibilities, which are also described in that letter.
Overview of the Planned Scope and Timing of the Financial Statement Audit	An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit involved judgment about the number of transactions and the account-type of areas tested. There were no changes to the planned scope and timing of our audit testwork.
Accounting Policies and Practices	Accounting Policies and Practices Under generally accepted accounting principles, in certain circumstances, management may select among alternative accounting practices. During our audit, no such circumstances were noted. Adoption of, or Change in, Significant Accounting Policies or Their Application Management has the ultimate responsibility for the appropriateness of the accounting policies used by the District. The District did not adopt any significant new accounting policies, nor have there been any changes in existing significant accounting policies during the current period. Significant or Unusual Transactions We did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus. Management's Judgments and Accounting Estimates Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgement. No such significant accounting estimates were noted or estimate applications were changed from the previous year.
Audit Adjustments	Audit adjustments are summarized in the attached Summary of Adjusting Journal Entries .
Uncorrected Misstatements	We are not aware of any uncorrected misstatements other than misstatements that are clearly trivial.

6-A-1-c-1

11

EAST KERN HEALTH CARE DISTRICT
Required Communications
For the Fiscal Year Ended June 30, 2023

Area	Comments
Discussions With Management	We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditor. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.
Disagreements With Management	We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit, or significant disclosures to be included in the financial statements.
Consultations With Other Accountants	We are not aware of any consultations management had with other accountants about accounting or auditing matters.
Significant Issues Discussed With Management	No significant issues arising from the audit were discussed or the subject of correspondence with management.
Significant Difficulties Encountered in Performing the Audit	No significant difficulties were encountered in performing our audit.
Required Supplementary Information	<p>We applied certain limited procedures to the:</p> <ol style="list-style-type: none"> 1. Management's Discussion and Analysis <p>Which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.</p>

This information is intended solely for the information and use of Board of Directors and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

Summary of Adjusting Journal Entries

EAST KERN HEALTH CARE DISTRICT
Summary of Adjusting Journal Entries
For the Fiscal Year Ended June 30, 2023

Account	Description	Debit	Credit
Adjusting Journal Entries			
Adjusting Journal Entries JE # 1			
To Accrued Payroll			
6155	Directors Fees	1,165.00	
6560	Payroll Expenses	736.00	
6561	Payroll Expenses:Payroll EDD Taxes	206.04	
2126	Accrued Payroll		2,107.04
Total		2,107.04	2,107.04
Adjusting Journal Entries JE # 2			
To Reclass Payroll Related Expenses			
6560	Payroll Expenses	12,213.00	
6289	Professional Fees:Office Staff		12,213.00
Total		12,213.00	12,213.00
	Total Adjusting Journal Entries	14,320.04	14,320.04
	Total All Journal Entries	14,320.04	14,320.04

6-A-1-c-1

14

EAST KERN HEALTH CARE DISTRICT
FINANCIAL STATEMENTS AND
INDEPENDENT AUDITORS' REPORT
For the Fiscal Year Ended
June 30, 2023
(With Comparative Amounts as of June 30, 2022)

NIGRO & NIGRO^{PC}

6-A-1-C-2

15

EAST KERN HEALTH CARE DISTRICT
For the Fiscal Year Ended June 30, 2023
Table of Contents

FINANCIAL SECTION

	Page
Independent Auditors' Report	1
Management's Discussion and Analysis.....	4
Basic Financial Statements:	
Balance Sheet.....	8
Statement of Revenues, Expenses and Changes in Net Position.....	9
Statement of Cash Flows.....	10
Notes to Financial Statements.....	12

OTHER INDEPENDENT AUDITORS' REPORTS

Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	22
---	----

Financial Section



NIGRO & NIGRO^{PC}

A Professional Accountancy Corporation

INDEPENDENT AUDITORS' REPORT

Board of Directors
East Kern Health Care District
California City, California

Opinion

We have audited the accompanying financial statements of the East Kern Health Care District (District), which comprise the balance sheet as of June 30, 2023, and the related statement of revenues, expenses and changes in net position and cash flows for the fiscal year then ended, and the related notes to the financial statements, which collectively comprise the District's basic financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the District as of June 30, 2023, and the respective changes in its financial position and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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 about the 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 Responsibilities for the Audit of the Financial Statements

Our 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 our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards 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 the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit 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 the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are 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 that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Prior-Year Comparative Information

The financial statements include partial prior-year comparative information. Such information does not include sufficient detail to constitute a presentation in accordance with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended June 30, 2022, from which such partial information was derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a separate report dated February 6, 2024, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our 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 the 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 District's internal control over financial reporting and compliance.

Nigro & Nigro, PC

Murrieta, California
February 6, 2024

EAST KERN HEALTH CARE DISTRICT
Management's Discussion and Analysis (Unaudited)
For the Year Ended June 30, 2023

Management's Discussion and Analysis (MD&A) offers readers of the East Kern Health Care District's financial statements a narrative overview of the District's financial activities for the year ended June 30, 2023. This MD&A presents financial highlights, an overview of the accompanying financial statements, an analysis of net position and results of operations, a current-to prior year analysis, a discussion on restrictions, commitments and limitations, and a discussion of significant activity involving capital assets and long-term debt. Please read in conjunction with the financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- In fiscal year 2023, the District's net position increased 30.14%, or \$639,131 from the prior year's net position of \$2,120,847 to \$2,759,978, as a result of the year's operations.
- In fiscal year 2023, total revenues increased by 222.37%, or \$741,490 from \$333,450 to \$1,074,940, from the prior year.
- In fiscal year 2023, total expenses increased by 40.73% or \$126,123 from \$309,686 to \$435,809, from the prior year, primarily due to an increase in facility expenses.

REQUIRED FINANCIAL STATEMENTS

This annual report consists of a series of financial statements. The Balance Sheet, Statement of Revenues, Expenses and Changes in Net Position and Statement of Cash Flows provide information about the activities and performance of the District using accounting methods similar to those used by private sector companies.

The Balance Sheet includes all of the District's investments in resources (assets) and the obligations to creditors (liabilities). It also provides the basis for computing a rate of return, evaluating the capital structure of the District and assessing the liquidity and financial flexibility of the District. All of the current year's revenue and expenses are accounted for in the Statement of Revenues, Expenses and Changes in Net Position. This statement measures the success of the District's operations over the past year and can be used to determine if the District has successfully recovered all of its costs through its rates and other charges. This statement can also be used to evaluate profitability and credit worthiness. The final required financial statement is the Statement of Cash Flows, which provides information about the District's cash receipts and cash payments during the reporting period. The Statement of Cash Flows reports cash receipts, cash payments and net changes in cash resulting from operations, investing, non-capital financing, and capital and related financing activities and provides answers to such questions as where did cash come from, what was cash used for, and what was the change in cash balance during the reporting period.

EAST KERN HEALTH CARE DISTRICT
Management's Discussion and Analysis (Unaudited)
 For the Year Ended June 30, 2023

FINANCIAL ANALYSIS OF THE DISTRICT

One of the most important questions asked about the District's finances is, "Is the District better off or worse off as a result of this year's activities?" The Balance Sheet and the Statement of Revenues, Expenses and Changes in Net Position report information about the District in a way that helps answer this question.

These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting method used by most private sector companies. All of the current year's revenues and expenses are taken into account regardless of when the cash is received or paid.

These two statements report the District's net position and changes in them. You can think of the District's net position – the difference between assets, deferred outflows of resources, liabilities and deferred inflows of resources – as one way to measure the District's financial health, or financial position. Over time, increases or decreases in the District's net position are one indicator of whether its financial health is improving or deteriorating. However, one will need to consider other non-financial factors such as changes in economic conditions, population growth, zoning and new or changed government legislation.

Condensed Balance Sheets

	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>Change</u>
Assets:			
Current assets	\$ 1,826,360	\$ 1,161,475	\$ 664,885
Restricted assets	41,143	41,133	10
Non-current assets	11,156	31,702	(20,546)
Capital assets, net	<u>920,142</u>	<u>971,602</u>	<u>(51,460)</u>
Total assets	<u>\$ 2,798,801</u>	<u>\$ 2,205,912</u>	<u>\$ 592,889</u>
Liabilities:			
Current liabilities	<u>\$ 9,680</u>	<u>\$ 22,376</u>	<u>\$ (12,696)</u>
Total liabilities	<u>9,680</u>	<u>22,376</u>	<u>(12,696)</u>
Deferred inflows of resources	<u>29,143</u>	<u>62,689</u>	<u>(33,546)</u>
Net position:			
Investment in capital assets	920,142	971,602	(51,460)
Restricted	41,143	41,133	10
Unrestricted	<u>1,798,693</u>	<u>1,108,112</u>	<u>690,581</u>
Total net position	<u>2,759,978</u>	<u>2,120,847</u>	<u>639,131</u>
Total liabilities, deferred inflows of resources and net	<u>\$ 2,798,801</u>	<u>\$ 2,205,912</u>	<u>\$ 592,889</u>

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets of the District exceeded liabilities by \$2,759,978 as of June 30, 2023.

EAST KERN HEALTH CARE DISTRICT
Management's Discussion and Analysis (Unaudited)
For the Year Ended June 30, 2023

FINANCIAL ANALYSIS OF THE DISTRICT (continued)

Condensed Balance Sheets (continued)

By far the largest portion of the District's net position (33% as of June 30, 2023) reflects the District's investment in capital assets (net of accumulated depreciation) less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to its customers; consequently, these assets are not available for future spending.

At the end of year 2023, the District showed a positive balance in its unrestricted net position of \$1,798,693 which may be utilized in future years.

Condensed Statements of Revenues, Expenses, and Changes in Net Position

	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>Change</u>
Operating revenues	\$ 61,323	\$ 91,313	\$ (29,990)
Operating expenses	<u>435,809</u>	<u>309,686</u>	<u>(126,123)</u>
Operating loss	(374,486)	(218,373)	(156,113)
Non-operating revenues	<u>1,013,617</u>	<u>242,137</u>	<u>771,480</u>
Change in net position	639,131	23,764	615,367
Net position - beginning of period	<u>2,120,847</u>	<u>2,097,083</u>	<u>23,764</u>
Net position - end of period	<u>\$ 2,759,978</u>	<u>\$ 2,120,847</u>	<u>\$ 639,131</u>

The statement of revenues, expenses and changes in net position shows how the District's net position changed during the fiscal years. In the case of the District, the District's net position increased 30.14%, or \$639,131 from the prior year's net position of \$2,120,847 to \$2,759,978, as a result of the year's operations.

Total Revenues

	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>Increase (Decrease)</u>
Operating revenues:			
Office rental	\$ 61,323	\$ 66,896	\$ (5,573)
Other revenue	<u>-</u>	<u>24,417</u>	<u>(24,417)</u>
Total program revenues	<u>61,323</u>	<u>91,313</u>	<u>(29,990)</u>
Non-operating revenues:			
Property taxes	243,561	246,323	(2,762)
Insurance proceeds	754,969	-	754,969
Investment earnings	15,087	(4,386)	19,473
Cancer fund donations, net	<u>-</u>	<u>200</u>	<u>(200)</u>
Total general revenues	<u>1,013,617</u>	<u>242,137</u>	<u>771,480</u>
Total revenues	<u>\$ 1,074,940</u>	<u>\$ 333,450</u>	<u>\$ 741,490</u>

In fiscal year 2023, total revenues increased by 222.37%, or \$741,490 from \$333,450 to \$1,074,940 from the prior year.

EAST KERN HEALTH CARE DISTRICT
Management's Discussion and Analysis (Unaudited)
For the Year Ended June 30, 2023

FINANCIAL ANALYSIS OF THE DISTRICT (continued)

Total Expenses

	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>Increase (Decrease)</u>
Operating expenses:			
Salaries and wages	\$ 32,955	\$ 41,102	(8,147)
Facilities	281,233	103,834	177,399
Materials and services	70,161	113,290	(43,129)
Depreciation	51,460	51,460	-
Total expenses	<u>\$ 435,809</u>	<u>\$ 309,686</u>	<u>\$ 126,123</u>

In fiscal year 2023, total expenses increased by 40.73% or \$126,123 from \$309,686 to \$435,809 from the prior year, primarily due to an increase in facility expenses.

Capital Assets

	<u>Balance June 30, 2023</u>	<u>Balance June 30, 2022</u>
Capital assets:		
Non-depreciable assets	\$ 178,205	\$ 178,205
Depreciable assets	1,578,491	1,578,491
Accumulated depreciation	<u>(836,554)</u>	<u>(785,094)</u>
Total capital assets, net	<u>\$ 920,142</u>	<u>\$ 971,602</u>

At the end of year 2023, the District's investment in capital assets amounted to \$920,142 (net of accumulated depreciation), respectively. See Note 5 for further information.

NOTES TO THE BASIC FINANCIAL STATEMENTS

The notes provide additional information that is essential to a full understanding of the data provided in the basic financial statements.

FACTORS AFFECTING CURRENT FINANCIAL POSITION

Management is unaware of any item that would affect the District's current financial position.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide the District's funding sources, customers, stakeholders and other interested parties with an overview of the District's financial operations and financial condition. Should the reader have questions regarding the information included in this report or wish to request additional financial information, please contact the District's Manager at 8101 Bay Avenue, California City, CA 93505 - (760) 373-

EAST KERN HEALTH CARE DISTRICT

Balance Sheet

June 30, 2023 (With Comparative Amounts as of June 30, 2022)

<u>ASSETS</u>	<u>2023</u>	<u>2022</u>
Current assets:		
Cash and cash equivalents (Note 2)	\$ 1,764,124	\$ 1,102,497
Restricted – cash and cash equivalents (Note 3)	41,143	41,133
Accrued interest receivable	5,384	1,354
Accounts receivable	3,200	-
Lease receivable (Note 4)	20,546	37,955
Prepaid items	33,106	19,669
Total current assets	<u>1,867,503</u>	<u>1,202,608</u>
Non-current assets:		
Lease receivable (Note 4)	11,156	31,702
Capital assets – not being depreciated (Note 5)	178,205	178,205
Capital assets – being depreciated, net (Note 5)	741,937	793,397
Total non-current assets	<u>931,298</u>	<u>1,003,304</u>
Total assets	<u>\$ 2,798,801</u>	<u>\$ 2,205,912</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</u>		
Current liabilities:		
Accounts payable and accrued expenses	\$ 4,530	\$ 17,226
Unearned revenue and deposits	5,150	5,150
Total liabilities	<u>9,680</u>	<u>22,376</u>
Deferred inflows of resources:		
Deferred amounts related to leases (Note 4)	29,143	62,689
Total deferred inflows of resources	<u>29,143</u>	<u>62,689</u>
Net position:		
Investment in capital assets	920,142	971,602
Restricted (Note 3)	41,143	41,133
Unrestricted	1,798,693	1,108,112
Total net position	<u>2,759,978</u>	<u>2,120,847</u>
Total liabilities, deferred inflows of resources and net position	<u>\$ 2,798,801</u>	<u>\$ 2,205,912</u>

EAST KERN HEALTH CARE DISTRICT*Statement of Revenues, Expenses and Changes in Net Position**For the Fiscal Year Ended June 30, 2023 (With Comparative Amounts as of June 30, 2022)*

	<u>2023</u>	<u>2022</u>
Operating revenues:		
Office rental	\$ 61,323	\$ 66,896
Other revenue	-	24,417
Total operating revenues	<u>61,323</u>	<u>91,313</u>
Operating expenses:		
Salaries and wages	32,955	41,102
Facilities	281,233	103,834
Materials and services	70,161	113,290
Depreciation	51,460	51,460
Total operating expenses	<u>435,809</u>	<u>309,686</u>
Operating loss	<u>(374,486)</u>	<u>(218,373)</u>
Non-operating revenues:		
Property taxes	243,561	246,323
Insurance proceeds	754,969	-
Investment earnings	15,087	(4,386)
Cancer fund donations	-	200
Total non-operating revenues	<u>1,013,617</u>	<u>242,137</u>
Change in net position	639,131	23,764
Net position:		
Beginning of year	<u>2,120,847</u>	<u>2,097,083</u>
End of year	<u>\$ 2,759,978</u>	<u>\$ 2,120,847</u>

EAST KERN HEALTH CARE DISTRICT

Statement of Cash Flows

For the Fiscal Year Ended June 30, 2023 (With Comparative Amounts as of June 30, 2022)

	<u>2023</u>	<u>2022</u>
Cash flows from operating activities:		
Cash received from customers	\$ 96,078	\$ 120,682
Cash paid to employees for salaries and wages	(29,149)	(41,102)
Cash payments for operating expenses	(414,879)	(255,807)
Net cash used in operating activities	<u>(347,950)</u>	<u>(176,227)</u>
Cash flows from non-capital related financing activities:		
Property taxes	243,561	246,323
Net cash provided by non-capital related financing activities	<u>243,561</u>	<u>246,323</u>
Cash flows from capital related financing activities:		
Insurance proceeds	754,969	-
Net cash provided by capital related financing activities	<u>754,969</u>	<u>-</u>
Cash flows from investing activities:		
Investment earnings	11,057	(5,168)
Net cash provided by (used in) investing activities	<u>11,057</u>	<u>(5,168)</u>
Net increase in cash and cash equivalents	661,637	64,928
Cash and cash equivalents:		
Beginning of year	1,143,630	1,078,702
End of year	<u>\$ 1,805,267</u>	<u>\$ 1,143,630</u>
Reconciliation of cash and cash equivalents to the balance sheet:		
Cash and cash equivalents	\$ 1,764,124	\$ 1,102,497
Restricted – cash and cash equivalents	41,143	41,133
Total cash and cash equivalents on the balance sheet:	<u>\$ 1,805,267</u>	<u>\$ 1,143,630</u>

EAST KERN HEALTH CARE DISTRICT

Statement of Cash Flows (continued)

For the Fiscal Year Ended June 30, 2023 (With Comparative Amounts as of June 30, 2022)

	<u>2023</u>	<u>2022</u>
Reconciliation of operating loss to net cash used in operating activities:		
Operating loss	\$ (374,486)	\$ (218,373)
Adjustments to reconcile operating loss to net cash used in operating activities:		
Depreciation	51,460	51,460
Cancer fund donations, net	-	200
Increase (decrease) in assets:		
Prepaid items	(13,437)	(17,169)
Accounts receivable	(3,200)	-
Lease receivable	37,955	31,019
Increase (decrease) in liabilities:		
Accounts payable and accrued expenses	(12,696)	12,032
Unearned revenue and deposits	-	(1,850)
Increase (decrease) in deferred inflows of resources:		
Deferred amounts related to leases	<u>(33,546)</u>	<u>(33,546)</u>
Net cash used in operating activities	<u><u>\$ (347,950)</u></u>	<u><u>\$ (176,227)</u></u>

6-A-1-c-2

EAST KERN HEALTH CARE DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

A. Description of Organization

The East Kern Health Care District (District) is located in California City, California. The District leases office space to local health care providers to facilitate the organization and delivery of comprehensive health care services to the people of East Kern County. The East Kern Health Care District is a special district organized under the California Health and Safety Code. The District operates under an elected Board of Directors-Administrator form of government.

The criteria used in determining the scope of the financial reporting entity is based on the provisions of Governmental Accounting Standards Board Statement No. 61, The Financial Reporting Entity (GASB Statement No. 61). The District is the primary governmental unit based on the foundation of a separately elected governing board that is elected by the citizens in a general popular election. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The District is financially accountable if it appoints a voting majority of the organization's governing body and: 1) It is able to impose its will on that organization, or 2) There is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government.

B. Basis of Presentation, Basis of Accounting

The District reports its activities as an enterprise fund, which is used to account for operations that are financed and operated in a manner similar to a private business enterprise, where the intent of the District is that the costs (including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

The financial statements are reported using the economic resources measurement focus 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. Revenue from grants, entitlements, and donations is recognized in the year in which all eligibility requirements have been satisfied.

Operating revenues are those revenues that are generated from the primary operations of the District. The District reports a measure of operations by presenting the change in net position from operations as operating income in the statement of revenues, expenses, and changes in net position. Operating activities are defined by the District as all activities other than financing and investing activities (interest expense and investment income), grants and subsidies, and other infrequently occurring transactions of a non-operating nature. Operating expenses are those expenses that are essential to the primary operations of the District. All other expenses are reported as non-operating expenses.

EAST KERN HEALTH CARE DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Assets, Liabilities, and Net Position

1. Cash and Cash Equivalents

For purposes of the statement of cash flows, the District considers all highly liquid investments with a maturity of three months or less, when purchased, to be cash equivalents. Cash deposits are reported at carrying amount, which reasonably estimates fair value.

2. Investments

Investments are reported at fair value except for short-term investments, which are reported at cost, which approximates fair value. Cash deposits are reported at carrying amount, which reasonably estimates fair value. Investments in governmental investment pools are reported at fair value based on the fair value per share of the pool's underlying portfolio.

In accordance with fair value measurements, the District categorizes its assets and liabilities measured at fair value into a three-level hierarchy based on the priority of the inputs to the valuation technique used to determine fair value. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). If the inputs used in the determination of the fair value measurement fall within different levels of the hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement.

Financial assets and liabilities recorded on the balance sheet are categorized based on the inputs to the valuation techniques as follows:

Level 1 – Inputs that reflect unadjusted quoted prices in active markets for identical investments, such as stocks, corporate and government bonds. The District has the ability to access the holding and quoted prices as of the measurement date.

Level 2 – Inputs, other than quoted prices, that are observable for the asset or liability either directly or indirectly, including inputs from markets that are not considered to be active.

Level 3 – Inputs that are unobservable. Unobservable inputs reflect the District's own assumptions about the factors market participants would use in pricing an investment, and is based on the best information available in the circumstances.

3. Prepaid Items

Certain payments of vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

EAST KERN HEALTH CARE DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Assets, Liabilities, and Net Position (continued)

4. Lease Receivable and Deferred Inflows of Resources

The primary objective is to enhance the relevance and consistency of information about the governments' leasing activities. As a lessor, the District is required to recognize a lease receivable and a deferred inflow of resources at the commencement of the lease term, with certain exceptions. The District's lease receivable is measured at the present value of the lease payments expected to be received during the lease term. Under the lease agreement, the District may receive variable lease payments that are dependent upon the lessee's revenue.

The variable payments are recorded as an inflow of resources in the period the payment is received. A deferred inflow of resources is recorded for the lease. The deferred inflow of resources is measured at the value of the lease receivable in addition to any payments received at or before the commencement of the lease term that relate to future periods. The deferred inflow of resources is amortized on a straight-line basis over the term of the lease.

5. Capital Assets

Capital assets are stated at cost or at their estimated fair value at date of donation. It is the District's policy to capitalize assets costing over \$5,000. The provision for depreciation is computed using the straight-line method over the estimated service lives of the capital assets.

Estimated service lives for the District's classes of assets are as follows:

<u>Asset Class</u>	<u>Useful Lives</u>
Buildings and improvements	5-50 years
Equipment	5-20 years

6. Deferred Inflows of Resources

In addition to liabilities, the fund balance sheet reports a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time.

7. Net Position

Net position is classified into three components: net investment in capital assets, restricted and unrestricted. These classifications are defined as follows:

- **Investment in capital assets** - This component of net position consists of capital assets net of accumulated depreciation.
- **Restricted** - This component of net position consists of constraints placed on net position use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
- **Unrestricted** - This component of net position consists of net position that does not meet the definition of "investment in capital assets or restricted."

EAST KERN HEALTH CARE DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reported period. Actual results could differ from those estimates.

E. Property Taxes

Property taxes attach as an enforceable lien on property as of January 1, each year. Secured property taxes are levied on July 1 and are payable in two installments, on December 10 and April 10. The County Assessor's Office assesses all real and personal property within the County each year.

Property tax in California is levied in accordance with Article 13A of the State Constitution at one (1%) of countywide assessed valuations. The County Auditor-Controller's Office remits an undisclosed portion of the one (1%) current and delinquent property tax collections to the District throughout the year.

EAST KERN HEALTH CARE DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 2 – CASH AND CASH EQUIVALENTS

Cash and cash equivalents at June 30, 2023 on the balance sheet:

<u>Description</u>	<u>June 30, 2023</u>
Cash and cash equivalents	\$ 1,764,124
Restricted – cash and cash equivalents	41,143
Total cash and cash equivalents	<u>\$ 1,805,267</u>

Cash and cash equivalents at June 30, 2023 on the balance sheet consisted of the following:

<u>Description</u>	<u>June 30, 2023</u>
Demand deposits with financial institutions	1,129,832
Local Agency Investment Fund (LAIF)	675,435
Total cash and cash equivalents	<u>\$ 1,805,267</u>

Demand Deposits

At June 30, 2023, the carrying amount of the District's demand deposits were \$1,129,832 and the financial institutions balance totaled \$1,168,117. The net difference represents outstanding checks, deposits-in-transit and/or other reconciling items.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. Cash balances held in banks are insured up to \$250,000 by the Federal Depository Insurance Corporation (FDIC) and are collateralized by the respective financial institutions. In addition, the California Government Code requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under State law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits.

Local Agency Investment Fund (LAIF)

The California State Treasurer, through the Pooled Money Investment Account (PMIA), invests taxpayers' money to manage the State's cash flow and strengthen the financial security of local governmental entities. PMIA policy sets as primary investment objectives safety, liquidity and yield. Through the PMIA, the Investment Division manages the Local Agency Investment Fund (LAIF). The LAIF allows cities, counties and special districts to place money in a major portfolio and, at no additional costs to taxpayers, use the expertise of Investment Division staff. Participating agencies can withdraw their funds from the LAIF at any time as LAIF is highly liquid and carries a dollar-in dollar-out amortized cost methodology.

EAST KERN HEALTH CARE DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 2 – CASH AND INVESTMENTS (continued)

Local Agency Investment Fund (LAIF) (continued)

The District is a voluntary participant in LAIF. The fair value of the District's investment in this pool is reported at an amount based upon the District's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF. LAIF is not categorized under the fair value hierarchy established by GAAP as it is held at an amortized cost basis and it is Not Rated under the current credit risk ratings format. For financial reporting purposes, the District considers LAIF a cash equivalent due to its highly liquid nature and dollar-in dollar-out amortized cost methodology. As of June 30, 2023, the District held \$675,435 in LAIF.

NOTE 3 – RESTRICTED ASSETS AND RESTRICTED NET POSITION

Restricted assets as of June 30, 2023, were categorized as follows:

Description	June 30, 2023
Cancer funds	\$ 41,143
Total restricted net position	\$ 41,143

NOTE 4 – LEASE RECEIVABLE AND DEFERRED INFLOWS OF RESOURCES – LEASES

Changes in the District's lease receivable is as follows:

Description	Balance July 1, 2022	Additions	Deductions	Balance June 30, 2023
Rental property No. 1	\$ 15,744	\$ -	\$ (12,760)	\$ 2,984
Rental property No. 2	13,809	-	(10,866)	2,943
Rental property No. 3	40,104	-	(14,329)	25,775
Total lease receivable	\$ 69,657	\$ -	\$ (37,955)	\$ 31,702

The District is reporting a total lease receivable of \$31,702 and a total related deferred inflows of resources of \$29,143 for the year ending June 30, 2023. Also, the District is reporting total lease revenue of \$33,546 and interest revenue of \$1,013 related to lease payments received.

The lease held by the District does not have an implicit rate of return, therefore the District used their incremental borrowing rate of 2.00% to discount the lease revenue to the net present value. In some cases leases contain termination clauses. In these cases the clause requires the lessee or lessor to show cause to terminate the lease. Also, certain leasing-types are considered "volatile leases." Those volatile leases were not extended past their initial lease period for financial statement recognition due to their volatility.

EAST KERN HEALTH CARE DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 4 - LEASE RECEIVABLE AND DEFERRED INFLOWS OF RESOURCES - LEASES (continued)

The Included Leases are summarized as follows:

Rental Property No.1

The District, on July, 1, 2020, signed a 39 month lease as lessor for the use of commercial property. An initial lease receivable was recorded in the amount of \$37,654. As of June 30, 2023, the value of the lease receivable was \$2,984. The lease is required to make monthly fixed payments of \$998. The lease held by the District does not have an implicit rate of return, therefore the District used their incremental borrowing rate of 2% to discount the lease revenue to the net present value. The value of the deferred inflow of resource was \$2,896 as of June 30, 2023. The District recognized lease revenue of \$11,586 and interest revenue of \$188 during the fiscal year. Since this is considered a volatile lease only the initial period has been recognized.

Rental Property No.2

The District, on November, 1, 2020, signed a 36 month lease as lessor for the use of commercial property. An initial lease receivable was recorded in the amount of \$25,800. As of June 30, 2023, the value of the lease receivable was \$2,943. The lease is required to make monthly fixed payments of \$739. The lease held by the District does not have an implicit rate of return, therefore the District used their incremental borrowing rate of 2% to discount the lease revenue to the net present value. The value of the deferred inflow of resource was \$2,866 as of June 30, 2023. The District recognized lease revenue of \$8,600 and interest revenue of \$154 during the fiscal year. Since this is considered a volatile lease only the initial period has been recognized.

Rental Property No.3

The District, on July, 1, 2020, signed a 57 month lease as lessor for the use of commercial property. An initial lease receivable was recorded in the amount of \$63,461. As of June 30, 2023, the value of the lease receivable was \$25,775. The lease is required to make monthly fixed payments of \$812.50 for the first 6-month period, then increase to \$937.50 for the next 6-month period, and increase to \$1,250 for the remainder of the lease term. The lease held by the District does not have an implicit rate of return, therefore the District used their incremental borrowing rate of 2% to discount the lease revenue to the net present value. The value of the deferred inflow of resource was \$23,381 as of June 30, 2023. The District recognized lease revenue of \$13,360 and interest revenue of \$671 during the fiscal year. Since this is considered a volatile lease only the initial period has been recognized.

Minimum future lease receipts for the next two fiscal years are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 20,546	\$ 404	\$ 20,950
2025	11,156	93	11,249
Total	31,702	\$ 497	\$ 32,199
Current	(20,546)		
Long-term	\$ 11,156		

EAST KERN HEALTH CARE DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 4 – LEASE RECEIVABLE AND DEFERRED INFLOWS OF RESOURCES – LEASES (continued)

Changes in the District’s deferred inflows of resources related to leases is as follows:

Description	Balance July 1, 2022	Additions	Deductions	Balance June 30, 2023
Rental property No. 1	\$ 14,482	\$ -	\$ (11,586)	\$ 2,896
Rental property No. 2	11,466	-	(8,600)	2,866
Rental property No. 3	36,741	-	(13,360)	23,381
Total deferred inflows	\$ 62,689	\$ -	\$ (33,546)	\$ 29,143

The amounts reported as deferred inflows of resources related to the leases for the year ended June 30, 2023, will be amortized in future periods as follows:

Amortization Period Fiscal Year Ended June 30	Deferred Inflows of Resources
2024	\$ 19,123
2025	10,020
Total	\$ 29,143

NOTE 5 – CAPITAL ASSETS AND DEPRECIATION

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

Description	Balance July 1, 2022	Additions/ Transfers	Deletions/ Transfers	Balance June 30, 2023
Non-depreciable capital assets:				
Land	\$ 178,205	\$ -	\$ -	\$ 178,205
Total non-depreciable capital assets	178,205	-	-	178,205
Depreciable capital assets:				
Buildings and improvements	1,578,491	-	-	1,578,491
Total depreciable capital assets	1,578,491	-	-	1,578,491
Accumulated depreciation:				
Buildings and improvements	(785,094)	(51,460)	-	(836,554)
Total accumulated depreciation	(785,094)	(51,460)	-	(836,554)
Total depreciable capital assets, net	793,397	(51,460)	-	741,937
Total capital assets, net	\$ 971,602	\$ (51,460)	\$ -	\$ 920,142

EAST KERN HEALTH CARE DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 6 – CANCER FUNDS

Cancer funds activity for the year ended June 30, 2023, was as follows:

<u>Description</u>	<u>Net Position</u>
Restricted – June 30, 2022	<u>\$ 41,133</u>
Donations	-
Interest earnings	10
Restricted – June 30, 2023	<u>\$ 41,143</u>

NOTE 7 – 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; injuries to employees; and natural disasters. The District has engaged insurance products to guard against the various risks of loss noted above.

Settled claims have not exceeded any of the coverage amounts in any of the last three fiscal years and there were no reductions in the District’s insurance coverage during the years ending June 30, 2023, 2022, and 2021. Liabilities are recorded when it is probable that a loss has been incurred and the amount of the loss can be reasonably estimated net of the respective insurance coverage. Liabilities include an amount for claims that have been incurred but not reported (IBNR). There were no IBNR claims payable as of June 30, 2023, 2022, and 2021.

NOTE 8 – COMMITMENTS AND CONTINGENCIES

Excluded Leases – Short-Term Leases and De Minimis Leases

The District does not recognize a lease receivable and a deferred inflow of resources for short-term leases. Short-term leases are certain leases that have a maximum possible term under the lease contract of 12-months (or less), including any options to extend, regardless of their probability of being exercised.

Also, *de minimis* lessor or lessee leases are certain leases (i.e., room rental, copiers, printers, postage machines) that regardless of their lease contract period are *de minimis* with regards to their aggregate total dollar amount to the financial statements as a whole.

Grant Awards

Grant funds received by the District are subject to audit by the grantor agencies. Such audit could lead to requests for reimbursements to the grantor agencies for expenditures disallowed under terms of the grant. Management of the District believes that such disallowances, if any, would not be significant.

Litigation

In the ordinary course of operations, the District is subject to claims and litigation from outside parties. After consultation with legal counsel, the District believes the ultimate outcome of such matters, if any, will not materially affect its financial condition

EAST KERN HEALTH CARE DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 9 - SUBSEQUENT EVENTS

The District has evaluated subsequent events through February 6, 2024, the date which the financial statements were available to be issued.

Other Independent Auditors' Reports



INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Directors
East Kern Health Care District
California City, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the East Kern Health Care District (District), which comprise the balance sheet as of June 30, 2023, and the related statement of revenues, expenses and changes in net position and cash flows for the fiscal year then ended, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated February 6, 2024.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

6-A-1-C-2

40

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Murrieta, California
February 6, 2024

DATE: April 2, 2024

VENDOR PAYMENT LIST

Board approval _____

VENDOR	MEMO LINE	AMOUNT
City of California City - Water	2024 – 0214 to 0313 Act 101730.03, 8101 Bay \$70.00 Act 103347.01, 9300 N Loop \$270.00 - Water \$40.32 - Sewer	\$380.32
Lacson, Joselito M, Designer	Inv. 2410, 9300 N Loop, flat roof repair, west side 9300 N Loop. \$500.00 Inv. 2411, 8101 Bay, Fire Damage Addendum #4, \$1000.00	\$1500.00
Miranda, Luciano	2024 – March, 9278, 9300 and 9350 N Loop	\$500.00
Meister & Meister, Inc./DBA Clearview Homes Inc.	8101 Bay Ave Fire Damage repair – exterior. App #3 - \$35,681.04 App #4 - \$12,728.99	\$48,410.03
Mobile Modular	2024 – 0319 to 0417, Inv. 2543260 9350 N Loop	\$855.33
Southern California Gas Co	2024 – 0209 to 0312, 9300 N Loop Act 049 013 9910 7 RECONCILE ACCOUNT	\$269.01
WM	2024 – 0301 to 0331, Inv. 3927284- 4808-6, 9300 N Loop	\$372.05
		7 checks, Total \$52,286.74

6-B-1

42