

CORNING HEALTHCARE DISTRICT SERVING SOUTHERN TEHAMA COUNTY

**CORNING HEALTHCARE DISTRICT
BOARD MEETING
Tuesday Jan 15, 2019
District conference room
275 Solano Street
Corning Healthcare District Campus
Meeting Inquiries (530) 824-5451**

Assistance for those with disabilities; If you have a disability and need accommodation to participate in the meeting, please call Shirley Engebretsen, District Manager, at (530) 824-5451 for assistance so the necessary arrangements can be made.

CALL TO ORDER: 6:00 pm

ROLL CALL: Directors: Charles Rouse, Ross Turner, Yvonne Boles, Lilia Rodriguez, Valanne Cardenas
District Manager: Shirley Engebretsen

ALSO PRESENT Attorney Andrews, Jan Irvin, Don Holden

PLEDGE OF ALLEGIANCE

INVITATION TO PUBLIC TO ADDRESS BOARD:

ADOPTION OF AGENDA:

MINUTES:

POSTED TUESDAY, Jan 8, 2019

FINANCIAL REPORT:

PRESIDENT'S REPORT:

COMMENTS AND REPORTS FROM DIRECTORS:

Charles Rouse, Ross Turner, Yvonne Boles, Lilia Rodriguez, Valanne Cardenas

PROCLAMATION, APPOINTMENTS, RECOGNITIONS, PRESENTATIONS:

District Manager

COMMUNICATIONS, CORRESPONDENCE, AND INFORMATION:

REGULAR AGENDA:

1. Clinic Report
2. Roy Seiler Audit Proposal
3. Vote for officers

ADJOURNMENT:

At the discretion of the Board, all items appearing on this agenda, whether or not expressly listed for action, may be deliberated and may be subject to action by the Board.
All public records relating to an agenda item on this agenda are available for public inspection at the time the record is distributed to all, or a majority of all members of the Board. Such records shall be available at the District office located at 145 Solano Street, Corning California. This institute is an equal opportunity provider, and employer.

**CORNING HEALTHCARE DISTRICT
BOARD OF DIRECTORS MINUTES
Friday, Dec 14, 2018
DISTRICT CONFERENCE
275 SOLANO STREET
MEUSER BUILDING, CHD CAMPUS**

CALL TO ORDER: 12:00 p.m.

ROLL CALL: Directors: Charles Rouse, Ross Turner, Yvonne Boles, Lilia Rodriguez, Valanne Cardenas
District Manager: Shirley Engebretsen

ALSO PRESENT:

Don Holden
Janice Irvin
Mike Smith

PLEDGE OF ALLEGIANCE Given

INVITATION TO PUBLIC TO ADDRESS BOARD: N/A

ADOPTION OF AGENDA: Approved by consensus

MINUTES: N/A

FINANCIAL REPORT: N/A

PRESIDENT'S REPORT: N/A

DIRECTORS' REPORT: N/A

REGULAR AGENDA

Swearing of officers - Charles Rouse, Yvonne Boles, Lilia Rodriguez, Valanne Cardenas.

Christmas Brunch

Tour of 155 Solano street dental department

ADJOURNMENT: 1:30 p.m.



Shirley Engebretsen Ph. D.
District Manager

**CORNING HEALTHCARE DISTRICT
BOARD OF DIRECTORS MINUTES
Tuesday, November 20, 2018
DISTRICT CONFERENCE
275 SOLANO STREET
MEUSER BUILDING, CHD CAMPUS**

CALL TO ORDER: 6:00 p.m.

ROLL CALL: Directors:, Yvonne Boles, Ross Turner, Lilia Rodriguez, Valanne Cardenas
District Manager: Shirley Engebretsen
Admin. Assistant: Janice Irvin
Attorney Andrews

Absent: Charles Rouse, Don Holden

PLEDGE OF ALLEGIANCE Given

INVITATION TO PUBLIC TO ADDRESS BOARD: N/A

ADOPTION OF AGENDA: Director Turner made a motion to approve the agenda as presented.
The motion was seconded by Director Cardenas and approved by all directors.

MINUTES: Director Cardenas made a motion to approve the minutes for October 16, 2018.
Motion was seconded by Director Rodriguez, passed and approved by all directors.

FINANCIAL REPORT: Director Turner made a motion to approve the financial reports as presented.
Motion was seconded by Director Cardenas, passed and approved by all directors.

PRESIDENT'S REPORT: N/A

DIRECTORS' REPORT : Vice President Yvonne Boles asked when can the Director's and
Healthcare District employees tour the dental department in the Adventist Clinic here on campus.

District Manager: District Manager, Shirley Engebretsen, shared the advertisement's for The
Healthcare District in both "Todays Senior Magazine" and "Tehama Magazine".

COMMUNICATIONS, CORRESPONDENCE, AND INFORMATION:

REGULAR AGENDA:

Audit

Director Turner made a motion to accept the audit as presented. Motion was seconded by Director Rodriguez and approved by all directors.

Christmas Brunch:

Christmas brunch is planned for December 14th from 12pm-1pm in the conference room.

Cancer awareness:

Cancer awareness tabled until January 2019

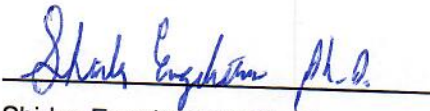
South Tech Systems

South Tech Systems-700 filing program was dropped for lack of motion.

Speech Therapy

Director Turner made the motion to approve the mileage for speech therapy classes. Motion was seconded by Director Cardenas, and approved by all directors.

ADJOURNMENT: 6:50 P.M.



Shirley Engebretsen Ph. D.
District Manager

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To file a complaint of discrimination, write USDA Director, Office of Civil Rights, 1400 Independence Avenue, S.W., Washington, D.C. 20250-9410 or call (800) 795-3272 (voice) or (202) 720-6382 (TDD)."

CORNING HEALTHCARE DISTRICT
Profit & Loss
 November 2018

	Nov 18
Ordinary Income/Expense	
Income	
CD Interest Income	129.60
checking Interest Money	5.41
RENTALS	17,780.07
Total Income	17,915.08
Expense	
ADMIN-LEGAL	
ADMIN-OTHER EXPENS	450.00
Senior Program	
S. Engebretsen	130.19
ADMIN-OTHER EXPENS - Other	354.24
	5,606.27
Total ADMIN-OTHER EXPENS	6,090.70
Communications-Telephone	643.92
EMPLOYEE BEN-HLTH INS.	3,491.46
GEN ACCT-OFFICE SUP	69.99
INS.-Fire & Liability	198.05
Janitorial Supplies	171.83
Maint-Repair	88.29
Payroll Expense	16,224.74
UtiLity Electric	3,312.44
Utility Water	503.65
Total Expense	31,245.07
Net Ordinary Income	-13,329.99
Other Income/Expense	
Other Expense	
Ask My Accountant	75.00
Total Other Expense	75.00
Net Other Income	-75.00
Net Income	-13,404.99

CORNING HEALTHCARE DISTRICT
Balance Sheet
 As of November 1, 2018

	Nov 1, 18
ASSETS	
Current Assets	
Checking/Savings	
Rabo Checking	
Capital Improvement 1200003612	286,171.60
Edward Jones CD 580-14264-1-1	26,587.88
CitiBank Natl 6-7-21 PD	
Capital One Bank USA 7-19-27	34,000.00
Wells Fargo Bank 3-15-22 PD	24,665.27
Wells Fargo @100.57 1-22-19	20,000.00
Cash from interest on CDs	30,038.22
Capital One Bank USA 3-8-21 PD	7,624.03
Amer EX Centurian 7-11-18 PD	20,000.00
Goldman sachs 7-12-19 PD	-216.95
Goldman Sacha B USDA 2-13-20	25,000.00
State B of India USDA 1/25/23	29,747.10
Edward Jones CD 580-14264-1-1 - Other	30,000.00
	<u>-4,873.02</u>
Total Edward Jones CD 580-14264-1-1	215,984.65
Petty Cash	
	100.00
Total Checking/Savings	<u>528,844.13</u>
Accounts Receivable	
Accounts Receivable	
	17,447.33
Total Accounts Receivable	<u>17,447.33</u>
Other Current Assets	
Prepaid Ins.	12,759.35
UNDEPOSITED FUNDS	-496.44
Total Other Current Assets	<u>12,262.91</u>
Total Current Assets	<u>558,554.37</u>
Fixed Assets	
1210.00-Land Imp-Park Lot	34,081.00
1210.01-Land Imp-Park Lot 1998	71,000.20
Accum Dep Bldg Imp	-93,966.00
Accum Dep Equip	-3,797.00
Accum Dep Land Imp	-126,217.00
Accum Dep Med Bldg	-1,007,803.00
Bldg Improvements	137,261.63
Land	20,313.00
Land-Demolitation Cost	518,035.56
Medical Offic Bldg	3,744,628.76
Office Equipment	3,746.00
Total Fixed Assets	<u>3,297,283.15</u>
TOTAL ASSETS	<u><u>3,855,837.52</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	
	2,968.72
Total Accounts Payable	<u>2,968.72</u>
Other Current Liabilities	
Accrued Payroll	7,078.98
Interest Payable	24,230.32

8:25 AM
01/08/19
Accrual Basis

CORNING HEALTHCARE DISTRICT
Balance Sheet
As of November 1, 2018

	<u>Nov 1, 18</u>
Payroll Liabilities	
Accr Fed W/Hold	827.61
Accr FICA-Employee	605.70
Accr FICA-Employer	605.73
Accr S.D.I.	214.08
Accr S.U.I.	-531.25
Accr ST W/Hold	686.96
Payroll Liabilities - Other	2,784.91
	<hr/>
Total Payroll Liabilities	5,193.74
Payroll Liabilities,	481.84
USDA Rural Development Loan	-50,076.37
	<hr/>
Total Other Current Liabilities	-13,091.49
	<hr/>
Total Current Liabilities	-10,122.77
Long Term Liabilities	
Loan Payable - USDA	1,368,300.00
	<hr/>
Total Long Term Liabilities	1,368,300.00
	<hr/>
Total Liabilities	1,358,177.23
Equity	
2310.00-Fund Bal-Ret Earn	2,617,237.77
net assets	-30,720.33
Net Income	-88,857.15
	<hr/>
Total Equity	2,497,660.29
	<hr/>
TOTAL LIABILITIES & EQUITY	3,855,837.52
	<hr/> <hr/>

CORNING HEALTHCARE DISTRICT
Income by Customer Summary
November 2018

	<u>Nov 18</u>
Family Counseling Center	240.55
Feather River Hospital	6,091.16
Northern Valley Catholic Social Service - Tehama County	945.56
Children First Foster Family Agency	9,349.99
QUEST DIAGNOSTICS, INC.	323.81
	829.00
TOTAL	<u>17,780.07</u>

CORNING HEALTHCARE DISTRICT
Expenses by Vendor Summary
November 2018

	<u>Nov 18</u>
Adobe Inc.	69.99
Alhambra	86.03
Allianz Heating & Air, Inc	778.00
Aramark	109.00
At & T U-Verse	247.48
AT&T	143.09
Battle Creek Pest Control	80.00
City of Corning	503.65
Comcast Business	253.35
Corning Safe & Lock	40.00
Intuit	8.00
Law Offices of Thomas N. Andrews	450.00
Northern Services-155 Solano	770.00
Pacific Gas & Electric	3,326.07
Peerless Bldg Maintenanc Corp	155.00
Red Bluff Daily News	485.00
S. Engebretsen	354.24
SDRMA - Fire & Liability	198.05
Servicemaster Clean	2,734.23
Special District Risk Management	3,491.46
Streamline	75.00
Tehama County Mosquito and Vector Control	29.44
Waste Management	214.77
Your Business Office	75.00
TOTAL	<u><u>14,676.85</u></u>

8:26 AM
01/08/19
Accrual Basis

CORNING HEALTHCARE DISTRICT
LAST MONTH'S CHECK BOOK REGISTER
As of November 30, 2018

Type	Date	Num	Name	Memo	Split
Rabo Checking					
Paycheck	11/01/1	7509	Benwell, Elaine		-SPLIT-
Paycheck	11/01/1	7510	Engelbretsen, Shirley I		-SPLIT-
Paycheck	11/01/1	7513	Holden, Don		-SPLIT-
Paycheck	11/01/1	7511	Ivin, Janice R		-SPLIT-
Check	11/01/1	7512	S. Engelbretsen	secretary conference mileage	S. Eng...
Check	11/01/1	7514	E. Benwell		Senior ...
Check	11/01/1	7515	S. Engelbretsen		S. Eng...
Check	11/01/1	7516	Corning Healthcare Dist...	speech mileage	Capital ...
Check	11/01/1	7517	D. Holden	USDA loan	Maint-...
Bill Pmt ...	11/01/1	7518	Alhambra	lock set utility room	Accoun...
Bill Pmt ...	11/01/1	7519	Aramark	invoice 14495560 and invoice 10314529	Accoun...
Bill Pmt ...	11/01/1	7520	Hayden Fire Protection	invoice 636362367 and invoice 636376537	Accoun...
Bill Pmt ...	11/01/1	7521	Northern Services-155 ...	invoice 50273	Accoun...
Bill Pmt ...	11/01/1	7522	Pacific Gas & Electric	75-3120754	Accoun...
Bill Pmt ...	11/01/1	7523	Peerless Bldg Maintena...	4586584129	Accoun...
Bill Pmt ...	11/01/1	7524	Quill Corporation	invoice 51657	Accoun...
Bill Pmt ...	11/01/1	7525	SDRMA - Fire & Liability	order 118608218	Accoun...
Bill Pmt ...	11/01/1	7526	Servicecenter Clean	invoice. 27458	Accoun...
Bill Pmt ...	11/01/1	7527	AT&T		Accoun...
Deposit	11/01/1			530-824-5451-362 and 530-824-9002 484	Accoun...
Deposit	11/05/1			Deposit	UNDE...
Deposit	11/06/1			Deposit	
Bill Pmt ...	11/06/1	7528	Adobe Inc.		-SPLIT-
Bill Pmt ...	11/13/1	7528	Adobe Inc.		Accoun...
Bill Pmt ...	11/13/1	7529	Allianz Heating & Air, Inc	invoice 89904	Accoun...
Bill Pmt ...	11/13/1	7530	Battle Creek Pest Control	34-2046874	Accoun...
Bill Pmt ...	11/13/1	7531	City of Corning		Accoun...
Bill Pmt ...	11/13/1	7532	Corning Safe & Lock		Accoun...
Bill Pmt ...	11/13/1	7533	Law Offices of Thomas ...		Accoun...
Bill Pmt ...	11/13/1	7534	Pacific Gas & Electric		Accoun...
Bill Pmt ...	11/13/1	7535	Red Bluff Daily News		Accoun...
Bill Pmt ...	11/13/1	7536	Special District Risk Ma...	invoice 27551	Accoun...
Bill Pmt ...	11/13/1	7537	Waste Management	533-0000136-0533-2	Accoun...
Bill Pmt ...	11/13/1	7538	Your Business Office	invoice 16488	Accoun...

8:26 AM
01/08/19

Accrual Basis

CORNING HEALTHCARE DISTRICT
LAST MONTH'S CHECK BOOK REGISTER
As of November 30, 2018

Type	Date	Num	Name	Memo	Split
Deposit	11/14/1			Deposit	Accoun...
Paycheck	11/15/1	7539	Benwell, Elaine		-SPLIT-
Paycheck	11/15/1	7540	Engelbrechtsen, Shirley I		-SPLIT-
Paycheck	11/15/1	7541	Holden, Don		-SPLIT-
Paycheck	11/15/1	7542	Irvin, Janice R		-SPLIT-
Check	11/15/1	7543	D. Holden	exchange timer, flush valve	Maint...
Liability ...	11/16/1	7544	Don F Holden	63640007, 634640007	-SPLIT-
Liability ...	11/16/1	7545	Edward Jones A	580-97665	-SPLIT-
Liability ...	11/16/1	7546	Edward Jones B	VOID: 580-97339	-SPLIT-
Liability ...	11/16/1	20181...	Electronic Federal Tax p...	94-6003824	-SPLIT-
Liability ...	11/16/1	20181...	Employment Developme...	VOID: 499-0358-6	Accr S...
Check	11/16/1	7547	Corning Healthcare Dist...	USDA loan	Capital ...
Liability ...	11/16/1	7548	Edward Jones B	580-97339	-SPLIT-
Deposit	11/16/1			Deposit	Accoun...
Check	11/16/1	20181...	Intuit		-SPLIT-
Deposit	11/26/1			Interest	checkin...
Check	11/29/1	7549	Valanne Cardenas o	stipen ck. October and November 2018	ADMIN...
Check	11/29/1	7550	Yvonne Boles	2018.11.20 meeting stipen	ADMIN...
Check	11/29/1	7551	Lilia Rodriguez	2018.11.20 meeting stipen	ADMIN...
Check	11/29/1	7553	Benwell, Elaine	2018 november mileage	Senior ...
Bill Pmt ...	11/29/1	7554	Alhambra	invoice 14495560 and invoice 10314529	Accoun...
Bill Pmt ...	11/29/1	7555	Aramark		Accoun...
Bill Pmt ...	11/29/1	7556	At & T U-Verse	127454452 / 127393133	Accoun...
Bill Pmt ...	11/29/1	7557	AT&T	530-824-5451-362 and 530-824-9002 484	Accoun...
Bill Pmt ...	11/29/1	7558	Comcast Business	acct. 8155 60 033 0219968	Accoun...
Bill Pmt ...	11/29/1	7559	Northern Services-155 ...	75-3120754	Accoun...
Bill Pmt ...	11/29/1	7560	Pacific Gas & Electric	4586584129-5	Accoun...
Bill Pmt ...	11/29/1	7561	Rabo Bank Credit Card		Accoun...
Bill Pmt ...	11/29/1	7562	SDRMA - Fire & Liability	27654	Accoun...
Bill Pmt ...	11/29/1	7563	Servicemaster Clean	invoice 16947	Accoun...

8:26 AM
01/08/19

Accrual Basis

CORNING HEALTHCARE DISTRICT
LAST MONTH'S CHECK BOOK REGISTER
As of November 30, 2018

Type	Date	Num	Name	Memo	Split
Bill Pmt ...	11/29/1	7564	Streamline	invoice	Accoun...
Bill Pmt ...	11/29/1	7565	Tehama County Mosqui...	TM10051	Accoun...
Total Rabo Checking					
TOTAL					

8:26 AM
01/08/19

Accrual Basis

CORNING HEALTHCARE DISTRICT
LAST MONTH'S CHECK BOOK REGISTER
As of November 30, 2018

Amount	Balance
-818.27	303,037.75
-1,793.56	302,219.48
-1,700.30	300,425.92
-1,238.89	298,725.62
-234.36	297,486.73
-48.06	297,252.37
-119.88	297,204.31
-6,558.89	297,084.43
-23.11	290,525.54
-40.41	290,502.43
-109.00	290,462.02
-793.37	290,353.02
-820.00	289,559.65
-13.63	288,739.65
-70.00	288,726.02
-334.17	288,656.02
-198.05	288,321.85
-2,678.11	288,123.80
-103.09	285,445.69
829.00	285,342.60
	286,171.60
7,277.27	286,171.60
-69.99	293,448.87
0.00	293,378.88
-778.00	293,378.88
-80.00	292,600.88
-503.65	292,520.88
-40.00	292,017.23
-450.00	291,977.23
-3,312.44	291,527.23
-485.00	288,214.79
-3,491.46	287,729.79
-214.77	284,238.33
-75.00	284,023.56
	283,948.56

8:26 AM
01/08/19
Accrual Basis

CORNING HEALTHCARE DISTRICT
LAST MONTH'S CHECK BOOK REGISTER
As of November 30, 2018

Amount	Balance
9,349.99	293,298.55
-849.99	292,448.56
-1,793.57	290,654.99
-1,700.29	288,954.70
-1,238.89	287,715.81
-65.18	287,650.63
-258.44	287,392.19
-192.00	287,200.19
0.00	287,200.19
-3,726.58	283,473.61
0.00	283,473.61
-6,558.89	276,914.72
-370.98	276,543.74
323.81	276,867.55
-8.00	276,859.55
4.92	276,864.47
-100.00	276,764.47
-50.00	276,714.47
-50.00	276,664.47
-82.13	276,582.34
-86.03	276,496.31
-109.00	276,387.31
-247.48	276,139.83
-40.00	276,099.83
-253.35	275,846.48
-770.00	275,076.48
-13.63	275,062.85
-2,977.02	272,085.83
-198.05	271,887.78
-171.83	271,715.95

8:26 AM
01/08/19
Accrual Basis

CORNING HEALTHCARE DISTRICT
LAST MONTH'S CHECK BOOK REGISTER
As of November 30, 2018

<u>Amount</u>	<u>Balance</u>
-75.00	271,640.95
-29.44	271,611.51
-31,426.24	271,611.51
<u>-31,426.24</u>	<u>271,611.51</u>

11:43 AM

01/07/19

Accrual Basis

CORNING HEALTHCARE DISTRICT

Profit & Loss

December 2018

	<u>Dec 18</u>
Ordinary Income/Expense	
Income	
RENTALS	
	<u>17,876.07</u>
Total Income	17,876.07
Expense	
ADMIN-LEGAL	
ADMIN-OTHER EXPENS	1,012.50
Senior Program	190.87
S. Engebretsen	39.96
ADMIN-OTHER EXPENS - Other	<u>12,024.54</u>
Total ADMIN-OTHER EXPENS	12,255.37
AUDIT	
Communications-Telephone	4,800.00
Maint-Repair	369.17
Payroll Expense	751.60
	<u>16,156.51</u>
Total Expense	35,345.15
Net Ordinary Income	<u>-17,469.08</u>
Net Income	<u><u>-17,469.08</u></u>

CORNING HEALTHCARE DISTRICT

Balance Sheet

As of December 31, 2018

	Dec 31, 18
ASSETS	
Current Assets	
Checking/Savings	
Rabo Checking	247,457.49
Capital Improvement 1200003612	39,706.15
Edward Jones CD 580-14264-1-1	
CitiBank Natl 6-7-21 PD	34,000.00
Capital One Bank USA 7-19-27	24,665.27
Wells Fargo Bank 3-15-22 PD	20,000.00
Wells Fargo @100.57 1-22-19	30,000.00
Cash from interest on CDs	7,702.97
Capital One Bank USA 3-8-21 PD	20,000.00
Amer EX Centurian 7-11-18 PD	-216.95
Goldman sachs 7-12-19 PD	25,000.00
Goldman Sacha B USDA 2-13-20	29,747.10
State B of India USDA 1/25/23	30,000.00
Edward Jones CD 580-14264-1-1 - Other	-4,874.67
Total Edward Jones CD 580-14264-1-1	216,023.72
Petty Cash	100.00
Total Checking/Savings	503,287.36
Accounts Receivable	
Accounts Receivable	-510.55
Total Accounts Receivable	-510.55
Other Current Assets	
Prepaid Ins.	12,759.35
Total Other Current Assets	12,759.35
Total Current Assets	515,536.16
Fixed Assets	
1210.00-Land Imp-Park Lot	34,081.00
1210.01-Land Imp-Park Lot 1998	71,000.20
Accum Dep Bldg Imp	-93,966.00
Accum Dep Equip	-3,797.00
Accum Dep Land Imp	-126,217.00
Accum Dep Med Bldg	-1,007,803.00
Bldg Improvements	137,261.63
Land	20,313.00
Land-Demolition Cost	518,035.56
Medical Offic Bldg	3,744,628.76
Office Equipment	3,746.00
Total Fixed Assets	3,297,283.15
TOTAL ASSETS	3,812,819.31
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	2,965.50
Total Accounts Payable	2,965.50
Other Current Liabilities	
Accrued Payroll	7,078.98
Interest Payable	24,230.32

11:45 AM

01/07/19

Accrual Basis

CORNING HEALTHCARE DISTRICT

Balance Sheet

As of December 31, 2018

	<u>Dec 31, 18</u>
Payroll Liabilities	
Accr Fed W/Hold	90.61
Accr FICA-Employee	46.77
Accr FICA-Employer	46.80
Accr S.D.I.	-2.89
Accr S.U.I.	-531.25
Accr ST W/Hold	104.77
Payroll Liabilities - Other	2,535.75
Total Payroll Liabilities	2,290.56
Payroll Liabilities,	481.84
USDA Rural Development Loan	-50,076.37
Total Other Current Liabilities	-15,994.67
Total Current Liabilities	-13,029.17
Long Term Liabilities	
Loan Payable - USDA	1,368,300.00
Total Long Term Liabilities	1,368,300.00
Total Liabilities	1,355,270.83
Equity	
2310.00-Fund Bal-Ret Earn	2,617,237.77
net assets	-30,720.33
Net Income	-128,968.96
Total Equity	2,457,548.48
TOTAL LIABILITIES & EQUITY	3,812,819.31

CORNING HEALTHCARE DISTRICT
Income by Customer Summary
December 2018

	<u>Dec 18</u>
Family Counseling Center	240.55
Feather River Hospital	6,091.16
Northern Valley Catholic Social Service - Tehama County	945.56
Children First Foster Family Agency	9,445.99
QUEST DIAGNOSTICS, INC.	323.81
	829.00
TOTAL	<u><u>17,876.07</u></u>

CORNING HEALTHCARE DISTRICT
Expenses by Vendor Summary
December 2018

	<u>Dec 18</u>
Alhambra	20.25
Aramark	272.50
At & T U-Verse	257.63
AT&T	160.79
Battle Creek Pest Control	80.00
CalChamber	82.20
City of Corning	596.81
Comcast Business	253.35
Corning Chamber of Commerce	50.00
Creative Composition	165.59
Law Offices of Thomas N. Andrews	1,012.50
Northern Services-155 Solano	770.00
Pacific Gas & Electric	2,592.98
Peerless Bldg Maintenanc Corp	70.00
Rabo Bank Credit Card	547.00
S. Engebretsen	39.96
SDRMA - Fire & Liability	196.22
Seiler, Roy R.	4,800.00
Servicemaster Clean	2,883.55
Special District Risk Management	3,597.54
Streamline	75.00
Waldow Roofing	450.00
Waste Management	214.77
TOTAL	<u><u>19,188.64</u></u>

1:17 PM
01/07/19
Accrual Basis

CORNING HEALTHCARE DISTRICT
LAST MONTH'S CHECK BOOK REGISTER
As of December 31, 2018

Type	Date	Num	Name	Memo	Split
Rabo Checking					
Paycheck	12/01/1	7566	Benwell, Elaine		-SPLIT-
Paycheck	12/01/1	7567	Engbretsen, Shirley I		-SPLIT-
Paycheck	12/01/1	7568	Holden, Don		-SPLIT-
Paycheck	12/01/1	7569	Irvin, Janice R		-SPLIT-
Check	12/01/1	7570	S. Engbretsen	speech mileage	S. Eng...
Paycheck	12/01/1	7610	Benwell, Elaine	VOID:	-SPLIT-
Paycheck	12/01/1	7611	Engbretsen, Shirley I	VOID:	-SPLIT-
Paycheck	12/01/1	7612	Holden, Don	VOID:	-SPLIT-
Paycheck	12/01/1	7613	Irvin, Janice R	VOID:	-SPLIT-
Deposit	12/03/1			Deposit	-SPLIT-
Deposit	12/06/1			Deposit	UNDE...
Check	12/07/1	7571	Law Offices of Thomas ...	Deposit	UNDE...
Bill Pmt ...	12/07/1	7572	Aramark	invoice 14142	ADMIN...
Bill Pmt ...	12/07/1	7573	AT&T	invoice 636446261	Accoun...
Bill Pmt ...	12/07/1	7574	Creative Composition	530-824-5451-362 and 530-824-9002 484	Accoun...
Bill Pmt ...	12/07/1	7575	Pacific Gas & Electric	invoice 3286	Accoun...
Bill Pmt ...	12/07/1	7576	Peerless Bldg Maintena...		Accoun...
Bill Pmt ...	12/07/1	7577	Seiler, Roy R.	invoice 51871	Accoun...
Bill Pmt ...	12/07/1	7578	Servicemaster Clean	invoice 28942	Accoun...
Bill Pmt ...	12/07/1	7579	Waste Management	invoice 16953 and 16954	Accoun...
Deposit	12/07/1			533-0000136-0533-2	Accoun...
Deposit	12/07/1			Deposit	UNDE...
Paycheck	12/14/1	7580	Benwell, Elaine	Deposit	UNDE...
Paycheck	12/14/1	7581	Engbretsen, Shirley I	94-6003824	UNDE...
Check	12/14/1	7588	Corning Healthcare Dist...		-SPLIT-
Paycheck	12/14/1	7582	Holden, Don		-SPLIT-
Paycheck	12/14/1	7583	Irvin, Janice R		Capital ...
Bill Pmt ...	12/14/1	7590	Aramark	invoice 636460313	-SPLIT-
Bill Pmt ...	12/14/1	7591	At & T U-Verse	127454452 / 127393133	Accoun...
Bill Pmt ...	12/14/1	7592	Battle Creek Pest Control	34-2046874	Accoun...
Bill Pmt ...	12/14/1	7593	City of Corning	invoice COR0168. invoice COR0145. invoice CO...	Accoun...
Bill Pmt ...	12/14/1	7594	Corning Chamber of Co...	invoice 7520	Accoun...
Bill Pmt ...	12/14/1	7595	Special District Risk Ma...	invoice number 27748	Accoun...
Bill Pmt ...	12/14/1	7596	Streamline	invoice# 99009	Accoun...

1:17 PM
01/07/19

Accrual Basis

CORNING HEALTHCARE DISTRICT
LAST MONTH'S CHECK BOOK REGISTER
As of December 31, 2018

Type	Date	Num	Name	Memo	Split
Bill Pmt ...	12/14/1	7585	Waldow Roofing	invoice 003388	Accoun...
Check	12/14/1	7598	Waldow Roofing	VOID: invoice # 003388 GJE, RGJE created on ...	ADMIN...
General...	12/14/1	20180...	Waldow Roofing	For CHK 7598 voided on 12/14/18	ADMIN...
General...	12/14/1	20180...	Waldow Roofing	Reverse of GJE 20180927 -- For CHK 7598 void...	ADMIN...
Paycheck	12/15/1	7599	Irvin, Janice R		-SPLIT-
Liability ...	12/18/1	7586	Don F Holden	634640007	Payroll ...
Liability ...	12/18/1	7587	Edward Jones A	580-97665	-SPLIT-
Liability ...	12/18/1	7601	Edward Jones B	580-97339	-SPLIT-
Liability ...	12/19/1	20181...	Electronic Federal Tax p...	94-6003824	-SPLIT-
Liability ...	12/19/1	20181...	Employment Developme...	499-0358-6	-SPLIT-
Bill Pmt ...	12/21/1	7602	Aramark		Accoun...
Bill Pmt ...	12/21/1	7603	AT&T		Accoun...
Bill Pmt ...	12/21/1	7604	CalChamber	530-824-5451-362 and 530-824-9002 484	Accoun...
Bill Pmt ...	12/21/1	7606	Rabo Bank Credit Card	invoice 11264136 CID 1014637	Accoun...
Bill Pmt ...	12/21/1	7607	SDRMA - Fire & Liability	invoice 27855 Ancillary Coverage	Accoun...
Bill Pmt ...	12/21/1	7608	Comcast Business		Accoun...
Bill Pmt ...	12/27/1	7609	Northern Services-155 ...	75-3120754	Accoun...

Total Rabo Checking

TOTAL

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01/07/19

Accrual Basis

CORNING HEALTHCARE DISTRICT
LAST MONTH'S CHECK BOOK REGISTER
As of December 31, 2018

Amount	Balance
-735.37	271,611.51
-1,793.56	270,876.14
-1,700.30	269,082.58
-1,238.89	267,382.28
-39.96	266,143.39
0.00	266,103.43
0.00	266,103.43
0.00	266,103.43
0.00	266,103.43
0.00	266,103.43
8,430.08	274,533.51
9,349.99	283,883.50
-1,012.50	282,871.00
-54.50	282,816.50
-111.54	282,704.96
-165.59	282,539.37
-2,592.98	279,946.39
-155.00	279,791.39
-4,800.00	274,991.39
-2,562.40	272,428.99
-214.77	272,214.22
323.81	272,538.03
332.56	272,870.59
-619.29	272,251.30
-1,793.57	270,457.73
-6,558.89	263,898.84
-1,700.29	262,198.55
-1,238.89	260,959.66
-54.50	260,905.16
-257.63	260,647.53
-80.00	260,567.53
-596.81	259,970.72
-50.00	259,920.72
-3,597.54	256,323.18
-75.00	256,248.18

1:17 PM
01/07/19
Accrual Basis

CORNING HEALTHCARE DISTRICT
LAST MONTH'S CHECK BOOK REGISTER
As of December 31, 2018

Amount	Balance
-450.00	255,798.18
0.00	255,798.18
-450.00	255,348.18
450.00	255,798.18
-265.05	255,533.13
-129.22	255,403.91
-210.00	255,193.91
-407.64	254,786.27
-3,664.06	251,122.21
-1,603.20	249,519.01
-163.50	249,355.51
-49.25	249,306.26
-82.20	249,224.06
-547.00	248,677.06
-196.22	248,480.84
-253.35	248,227.49
-770.00	247,457.49
-24,154.02	247,457.49
-24,154.02	247,457.49



Statement Date Oct 27 - Nov 30, 2018

Page 1 of 4

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 CORNING HEALTHCARE DISTRICT
 PO BOX 996
 CORNING CA 96021-0996



Rates at a Glance

Did you know Edward Jones offers "Rates at a Glance" to help you stay informed about current interest rates? The chart includes rates on various investments, including CDs, and current information on tax-advantaged, tax-deferred and other fixed-income investments. Visit edwardjones.com/rates.

Association

Account Value	
\$216,518.75	
1 Month Ago	\$216,752.53
1 Year Ago	\$235,254.77
3 Years Ago	\$227,595.21
5 Years Ago	\$307,996.85

Value Summary		
	This Period	This Year
Beginning value	\$216,752.53	\$235,435.42
Assets added to account	0.00	0.00
Assets withdrawn from account	0.00	-20,000.00
Fees and charges	0.00	0.00
Change in value	-233.78	1,083.33
Ending Value	\$216,518.75	

For more information regarding the Value Summary section, please visit www.edwardjones.com/mystatementguide.

Asset Details (as of Nov 30, 2018)

additional details at www.edwardjones.com/access

Assets Held At Edward Jones

	Current Yield/Rate	Beginning Balance	Deposits	Withdrawals	Ending Balance
Money Market	1.57%*	\$7,706.74	\$86.76	—	\$7,793.50

* The average yield on the money market fund for the past seven days.

Certificates of Deposit	Maturity Date	Maturity Value	Cost Basis	Unrealized Gain/Loss	Value
Wells Fargo Bank NA CD 1.50%	1/22/2019*	30,000.00	30,007.21	-37.21	29,970.00
GS Bank Formerly GE Capital CD 1.95%	7/12/2019*	25,000.00	25,000.00	-99.08	24,900.92
Goldman Sachs Bank USA CD 1.70%	2/13/2020*	30,000.00	30,000.00	-388.40	29,611.60
Capital One Bank USA Na CD 2.10%	3/8/2021*	20,000.00	20,000.00	-499.98	19,500.02



Asset Details (continued)

Certificates of Deposit	Maturity Date	Maturity Value	Cost Basis	Unrealized Gain/Loss	Value
Citibank Natl Assn CD 3.00%	6/7/2021*	34,000.00	34,000.00	-244.78	33,755.22
Wells Fargo Bank NA CD 2.30%	3/15/2022*	20,000.00	20,000.00	-684.21	19,315.79
State Bank of India CD 2.25%	1/25/2023*	30,000.00	30,000.00	-1,494.02	28,505.98
Capital One Bank USA Na CD 2.70%	7/19/2027*	25,000.00	25,000.00	-1,834.28	23,165.72

* This investment has an option that allows executor(s), surviving owner(s), or beneficiary(ies) to redeem it at par value upon your death subject to limitations. See the prospectus or banking agreement for additional information.

Total Account Value	\$216,518.75
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Cost basis is the amount of your investment for tax purposes and is used to calculate gain or loss upon sale or other disposition of a security. It is not a measure of performance. The cost basis amounts on your statement should not be relied upon for tax preparation purposes. Cost basis information may be from outside sources and has not been verified for accuracy. Refer to your official tax documents for information about reporting cost basis. Consult a qualified tax advisor or an attorney regarding your situation. If you believe the cost basis information is inaccurate, contact Client Relations.

Investment and Other Activity by Date

Date	Description	Quantity	Amount
11/15	Interest on Wells Fargo Bank NA CD Due 03/15/2022 2.300 % on 20,000 @ 0.001953		\$39.07
11/20	Interest on Wells Fargo Bank NA CD Due 01/22/2019 1.500 % on 30,000 @ 0.001273		38.22

Money Market Detail by Date

Date	Transaction	Description	Deposits	Withdrawals	Balance
Beginning Balance on Oct 27					\$7,706.74
11/15	Deposit		39.07		\$7,745.81
11/20	Deposit		38.22		\$7,784.03
11/20	Income	Dividend on Money Market for 29 Days @ 1.55%	9.47		\$7,793.50
Total			\$86.76		
Ending Balance on Nov 30					\$7,793.50



00208076W

**CORNING HEALTHCARE DISTRICT
BOARD MEETING
Tuesday Jan 19, 2019
District conference room
275 Solano Street
Corning Healthcare District Campus
Meeting Inquiries (530) 824-5451**

Regular Agenda – Clinic Report

Ruby Rodriguez, Practice Administrator Corning Health Center and Chico Skyway Primary Care Adventist Health Feather River, will give a quarterly report On the Corning Health Center.

**CORNING HEALTHCARE DISTRICT
BOARD MEETING**

Tuesday Jan 19, 2019

District conference room

275 Solano Street

Corning Healthcare District Campus

Meeting Inquiries (530) 824-5451

Regular Agenda – Renewal of Auditor's contract

ROY R. SEILER

CERTIFIED PUBLIC ACCOUNTANT

201 C. North Tehama
Willows, CA 95988

Phone: 530-934-8841

Fax: 530-934-8849

December 4, 2018

Members of the District Board
Corning Healthcare District
Corning, California

Audit Engagement Proposal:

I am pleased to confirm my understanding of the services I will provide the Corning Healthcare District, Corning, California (the District) for the years ended June 30, 2019 and 2020. I will audit the financial statements of the governmental activities and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements, of the District as of and for the years then ended. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's 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. As part of my engagement, if they are included, I will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I will 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. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis, if provided.

Audit Objectives

The objective of my audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective, if applicable, also includes reporting on—

- If applicable, internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- If applicable, Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

If applicable, the *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

My audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, if applicable and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, if applicable, and other procedures I consider necessary to enable me to express such opinions. I will issue written reports upon completion of my Single Audit. My reports, if applicable, will be addressed to the Board of the District. I cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for me to modify my opinions or add emphasis-of-matter or other-matter paragraphs. If my opinions are other than unmodified, I will discuss the reasons with you in advance. If, for any reason, I am unable to complete the audit or am unable to form or have not formed opinions, I may decline to express opinions or issue reports, or I may withdraw from this engagement.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, my audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. I will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent

financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because I will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by me, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, I will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to my attention. I will also inform the appropriate level of management of any violations of laws or governmental regulations that come to my attention, unless clearly inconsequential, and of any material abuse that comes to my attention. If applicable, I will include such matters in the reports required for a Single Audit. My responsibility as auditor is limited to the period covered by my audit and does not extend to any later periods for which I am not engaged as auditors.

My procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions I will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of my audit, I will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

My audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that I consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. My tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in my report on internal control issued pursuant to *Government Auditing Standards*.

If applicable, as required by the Uniform Guidance, I will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that I consider

relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, my tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in my report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, I will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I will perform tests of the District's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and I will not express such an opinion in my report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance, if applicable, requires that I also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. My procedures, as applicable, will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the District's major programs. The purpose of these procedures will be to express an opinion on the District's compliance with requirements applicable to each of its major programs in my report on compliance issued pursuant to the Uniform Guidance.

Other Services

I will also prepare the financial statements, schedule of expenditures of federal awards, if applicable, and related notes of the District in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by you. These non-audit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. I will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. I, in my sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for (1) designing, implementing, and maintaining effective internal controls, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making all financial records and related information available to me and for the accuracy and completeness of that information. You are also responsible for providing me with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that I may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom I determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to me in the management representation letter that the effects of any uncorrected misstatements aggregated by me during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing me about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing me of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that I report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are

identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include my report on the schedule of expenditures of federal awards in any document that contains and indicates that I have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes my report thereon OR make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with my report thereon. Your responsibilities include acknowledging to me in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to me any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which I have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include my report on the supplementary information in any document that contains, and indicates that I have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes my report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with my report thereon. Your responsibilities include acknowledging to me in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to me any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to me corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on my current findings,

conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, and related notes, and any other non-audit services I provide. You will be required to acknowledge in the management representation letter my assistance with preparation of the financial statements, schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the non-audit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

I may from time to time and depending on the circumstances, use third-party service providers in serving your account. I may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, I maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, I will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and I will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that I am unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, I will remain responsible for the work provided by any such third-party service providers.

At the conclusion of the engagement, if applicable, I will complete the appropriate sections of the Data Collection Form that summarizes my audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. I will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditors' reports or nine months after the end of the audit period.

I will provide copies of my reports to the District Council; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of my reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Roy R. Seiler, CPA and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to an oversight agency or its designee, a federal agency providing direct or indirect

funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. I will notify you of any such request. Furthermore, upon request, I may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Oversight Agency for Audit. If I am aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, I will contact the party contesting the audit finding for guidance prior to destroying the audit documentation.

I affirm that my firm is properly licensed for public practice and it meets the independence requirements of the Standards for Audit of Governmental Organizations, Programs, Activities and Functions. My firm consists of one certified public accountant, which is the owner, one professional staff person, and support staff. Roy Seiler will be the contact person with the District.

My fees for examination of the Corning Healthcare District's financial statements referred to above will not exceed the following (*):

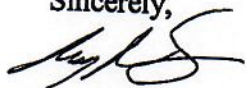
	<u>For Year ended June 30:</u>	
	<u>2018</u>	<u>2019</u>
Audit of General Purpose Financial Statements including the Preparation of all applicable financial Statements and related disclosures and the Annual Report to the State Controller's Office.	\$4950	\$5100

(*) If at any time during the engagement, extraordinary matter come to my attention (such as unexpected grant/construction activity) and an extension of services appears to be required, management will be consulted before the additional work is undertaken.

The person authorized to make representation for this firm is Roy R. Seiler, CPA. Enclosed is a copy of my latest peer review report, which was unmodified, and letter of comments.

I would like to take this opportunity to thank you for allowing me to submit this proposal. Should you have any questions or a need for additional information, please feel free to call upon me at any time.

Sincerely,



Roy R. Seiler, CPA

STATEMENT OF AFFIRMATION:

AUDIT PROPOSAL APPROVED

SIGNATURE/Title

DATE

**CORNING HEALTHCARE DISTRICT
BOARD MEETING
Tuesday Jan 19, 2019
District conference room
275 Solano Street
Corning Healthcare District Campus
Meeting Inquiries (530) 824-5451**

Regular Agenda – Vote for officers

Current officers:

Lilia Rodriguez – Secretary/Treasurer
Yvonne Boles – Vice President
Charles Rouse - President

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