



Agenda Packet
Corning Healthcare District
Meeting of the Board of Directors
Tuesday August 15, 2023

CORNING HEALTHCARE DISTRICT SERVING SOUTHERN TEHAMA COUNTY

**CORNING HEALTHCARE DISTRICT
BOARD MEETING**

Tuesday August 15, 2023

**Corning Healthcare District Campus
275 Solano Street**

**Video and Phone Conferencing Available
Meeting Inquiries (530) 824-5451**

Assistance for those with disabilities and those who wish to participate via teleconferencing.
If you have a disability or wish to join remotely and need accommodation to participate in the meeting, please call Tina E Hale, District Manager, at (530) 824-5451 for assistance so the necessary arrangements can be made.

CALL TO ORDER: 6:00 pm

**ROLL CALL: Directors: Yvonne Boles, Valanne Cardenas, Lilia Ramirez, Ross Turner and Pat Hunn
District Manager: Tina E Hale**

ALSO PRESENT: District Counsel: Thomas Andrews, Maintenance Supervisor: Mike Smith

PLEDGE OF ALLEGIANCE:

INVITATION TO PUBLIC TO ADDRESS BOARD:

If there is anyone in the audience wishing to speak on items not already set on the Agenda, please state your name, and briefly identify the matter you wish to have placed on the Agenda. The Directors will then determine if such matter will be placed on the Agenda for this meeting, scheduled for a subsequent meeting, or recommend other appropriate action. If the matter is placed on tonight's Agenda, you will have the opportunity later in the meeting to discuss the issue. The law prohibits the Directors from taking formal action on the issue, however, it can be placed on the Agenda for a later meeting so that interested members of the public will have a chance to appear and speak on the subject.

ADOPTION OF AGENDA:

ADOPTION OF MINUTES: July 18, 2023 Meeting Minutes

ADOPTION OF FINANCIAL REPORT:

POSTED Thursday, August 10, 2023

COMMUNICATIONS, CORRESPONDENCE, AND INFORMATION:

PRESIDENT'S REPORT:

COMMENTS AND REPORTS FROM DIRECTORS:

COMMENTS AND REPORTS FROM DISTRICT MANAGER:

COMMENTS AND REPORTS FROM MAINTENANCE DEPARTMENT:

COMMENTS FROM DISTRICT COUNSEL:

REGULAR AGENDA:

- APPROVAL OF A PLAQUE DENOTING THE CONTRIBUTION OF THE DISTRICT BE APPLIED TO THE CORNING SENIOR CENTER'S NEW DISH MACHINE
- DISCUSSION OF FUTURE GRANTS FOR THE CORNING SENIOR CENTER
- APPROVAL OF A GRANT FOR AMBULANCE GURNEY UPGRADES
- APPROVAL OF AUDITOR

ADJOURNMENT:

INVITATION TO JOIN THE 8-15-23 MEETING OF THE BOARD VIA TELECONFERENCE:

Tina E Hale is inviting you to a scheduled Zoom meeting.

Topic: Corning Healthcare District Board Meeting
Time: August 15, 2023 06:00 PM Pacific Time (US and Canada)

Join Zoom Meeting
<https://us02web.zoom.us/j/83905436167?pwd=Q0plU005Z2p6ckVrczJVVWHRJV1cudz09>

Meeting ID: 839 0543 6167
Passcode: 616873

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+16699009128,,83905436167#,,,,*616873# US (San Jose)
+16694449171,,83905436167#,,,,*616873# US

Dial by your location

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- +1 346 248 7799 US (Houston)
- +1 719 359 4580 US
- +1 253 205 0468 US
- +1 646 558 8656 US (New York)
- +1 646 931 3860 US
- +1 689 278 1000 US
- +1 301 715 8592 US (Washington DC)
- +1 305 224 1968 US
- +1 309 205 3325 US
- +1 312 626 6799 US (Chicago)
- +1 360 209 5623 US
- +1 386 347 5053 US
- +1 507 473 4847 US
- +1 564 217 2000 US

Meeting ID: 839 0543 6167
Passcode: 616873

Find your local number:<https://us02web.zoom.us/j/83905436167>

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 275 Solano Street, Corning California. This institute is an equal opportunity provider, and employer.

**CORNING HEALTHCARE DISTRICT
BOARD OF DIRECTORS MEETING MINUTES
Tuesday, July 18, 2023
275 SOLANO STREET CONFERENCE ROOM
MEUSER BUILDING, CHD CAMPUS
VIDEO CONFERENCING**

CALL TO ORDER: 6:00 pm

ROLL CALL: **Directors:** Yvonne Boles, Valanne Cardenas, Pat Hunn and Ross Turner present.
Lilia Ramirez present via teleconference.

ALSO PRESENT: District Counsel Thomas Andrews present via teleconference.

DISTRICT MANAGER: Tina E Hale present.

PLEDGE OF ALLEGIANCE: The pledge was given.

INVITATION TO PUBLIC TO ADDRESS BOARD: Tehama County Supervisor John Leach was present.

ADOPTION OF AGENDA: A motion was made by Director Turner to adopt the agenda.
A second was made by Director Ramirez. The motion was approved unanimously.

MINUTES: A motion was made by Director Turner to adopt the minutes from the previous meetings held on June 20, 2023. A second was made by Director Hunn. The motion was approved unanimously.

FINANCIAL REPORT: A motion was made by Director Turner to adopt the financial reports for June 2023.
A second was made by Director Cardenas. The motion was approved unanimously.

COMMUNICATIONS, CORRESPONDENCE, AND INFORMATION:

-Teleconference presentation by Michael LaMastro and Kuma Adamafio of VC3 cyber security and information technology support services.

-Elder Services June 2023 Quarterly Report

PRESIDENT'S REPORT: President Boles reported on a meeting held on July 17th, with the administration of the Corning Senior Center. Elaine Benwell and Tina Hale were also in attendance. She requested more discussion and research by the District to possibly provide assistance through our Elder Services Program.

DIRECTOR'S REPORT: Director Turner requested a plaque denoting the contribution of the District be applied to the new Corning Senior Center dish machine. Discussion of this topic will be added to next month's agenda.

DISTRICT MANAGER: Tina Hale reported on information requested by the board regarding HICAP. She reported on the needed add-ons for ambulance gurneys. Discussion of this topic will be added to next month's agenda.

REGULAR AGENDA:

-ACQUISITION OF CYBER SECURITY AND INFORMATION TECHNOLOGY SERVICES COMPANY, VC3

A motion was made by Director Cardenas to approve the acquisition of VC3.
A second was made by Director Ramirez. The motion was approved unanimously.

-2023-2024 FINAL BUDGET

After discussion, a motion was made by Director Turner to adopt the 2023-2024 Budget.
A second was made by Director Hunn. The motion was approved unanimously.

-APPROVAL OF CORNING HEALTHCARE DISTRICT'S BOARD MEETING TIME CHANGE FROM 6 PM TO 5 PM ON THE THIRD TUESDAY OF EVERY MONTH

A motion was made by Director Turner to approve the Board Meeting time change.
A second was made by Director Hunn. The motion was approved unanimously.

COMMENTS FROM DISTRICT COUNSEL: District Counsel Andrews commented on the need for a revision to the policy manual to change the meeting time. Policy manual revision will need board approval and adequate public posting.

ADJOURNMENT: 7:29PM



Tina E Hale
District Manager

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**CORNING HEALTHCARE DISTRICT
BOARD MEETING
Tuesday August 15, 2023
District conference room
275 Solano Street
Corning Healthcare District Campus
Meeting Inquiries (530) 824-5451**

July 2023 Financial Report

Corning Healthcare District
P L Budget 2023-2024

	A	B	C	D	E
1	Month	Jul Budget 23	Jul Actual 23	YTD Budget	YTD Actual
2	Investment income	\$1,800.00	\$2,729.25	\$1,800.00	\$2,729.25
3	Checking Interest income	\$2.00	\$1.74	\$2.00	\$1.74
4	Rental Income	\$20,500.00	\$20,787.49	\$20,500.00	\$20,787.49
5	Other Income	\$0.00	\$0.00	\$0.00	\$0.00
6	Assessment Income	\$0.00	\$0.00	\$0.00	\$0.00
7	Total Income	\$22,302.00	\$23,518.48	\$22,302.00	\$23,518.48
8					
9	Payroll Expenses	\$15,900.00	\$15,287.14	\$15,900.00	\$15,287.14
10	Health Insurance	\$4,885.00	\$4,832.24	\$4,885.00	\$4,832.24
11	Workmans comp	\$3,350.00	\$3,343.52	\$3,350.00	\$3,343.52
12	Training	\$0.00	\$1,161.32	\$0.00	\$1,161.32
13	Total Employee Expense	\$24,135.00	\$24,624.22	\$24,135.00	\$24,624.22
14					
15	Public Education Material	\$315.00	\$145.12	\$315.00	\$145.12
16	Admin Legal	\$1,333.00	\$1,125.00	\$1,333.00	\$1,125.00
17	Office Supplies	\$400.00	\$227.33	\$400.00	\$227.33
18	Advertising	\$300.00	\$845.00	\$300.00	\$845.00
19	Audit	\$0.00	\$0.00	\$0.00	\$0.00
20	Election	\$0.00	\$0.00	\$0.00	\$0.00
21	Admin Other	\$750.00	\$214.39	\$750.00	\$214.39
22	Total Admin Expenses	\$3,098.00	\$2,556.84	\$3,098.00	\$2,556.84
23					
24	Electric Utility	\$4,500.00	\$3,545.19	\$4,500.00	\$3,545.19
25	Water	\$530.00	\$517.20	\$530.00	\$517.20
26	Telecom & IT	\$1,333.00	\$319.20	\$1,333.00	\$319.20
27	Garbage	\$300.00	\$267.85	\$300.00	\$267.85
28	Maintenance & Repair	\$2,000.00	\$732.90	\$2,000.00	\$732.90
29	Outside Services	\$5,750.00	\$5,143.19	\$5,750.00	\$5,143.19
30	Special Projects	\$2,000.00	\$1,266.99	\$2,000.00	\$1,266.99
31	Fire & Liability Insurance	\$30,800.00	\$30,796.87	\$30,800.00	\$30,796.87
32	Total Facility Expense	\$47,213.00	\$42,589.39	\$47,213.00	\$42,589.39
33					
34	Total Expense	\$74,446.00	\$69,770.45	\$74,446.00	\$69,770.45
35					
36	Operating Profit	-\$52,144.00	-\$46,251.97	-\$52,144.00	-\$46,251.97
37					
38	USDA Interest	\$0.00	\$0.00	\$0.00	\$0.00
39					
40					
41	Net Profit	-\$52,144.00	-\$46,251.97	-\$52,144.00	-\$46,251.97
42					

CORNING HEALTHCARE DISTRICT
Profit & Loss
July 2023

	Jul 23
Ordinary Income/Expense	
Income	
Checking Income-T	1.74
Investment Income-T	2,729.25
Lease Income-T	20,787.49
Total Income	23,518.48
Gross Profit	23,518.48
Expense	
AA-PAYROLL EXPENSE	
Employee Benefit-Hlth Ins-T	4,832.24
Training-T	1,161.32
Work Comp Ins-T	3,343.52
AA-PAYROLL EXPENSE - Other	15,287.14
Total AA-PAYROLL EXPENSE	24,624.22
ADMIN EXPENSE	
Admin Other-T	214.39
Advertising-T	845.00
General Office-T	227.33
Legal-T	1,125.00
Senior Program-T	145.12
Total ADMIN EXPENSE	2,556.84
FACILITY EXPENSE	
INS.-Fire & Liability-T	30,796.87
Maintenance-T	732.90
Outside Services-T	5,143.19
Special Projects-T	1,266.99
Utilities-T	
Electricity-T	3,545.19
Garbage-T	267.85
Telecom & IT -T	319.20
Water-T	517.20
Total Utilities-T	4,649.44
Total FACILITY EXPENSE	42,589.39
Total Expense	69,770.45
Net Ordinary Income	-46,251.97
Net Income	-46,251.97

CORNING HEALTHCARE DISTRICT
Balance Sheet
As of July 31, 2023

	Jul 31, 23
ASSETS	
Current Assets	
Checking/Savings	
1 Mechanics Checking-0360	110,799.24
2Capital Improvement USDA-4903	53,355.47
CalCLASS CHD 1	406,682.68
CalCLASS USDA Reserve	79,237.85
Edward Jones 580-14264-1-1	23,658.64
Petty Cash	100.00
Total Checking/Savings	673,833.88
Accounts Receivable	-1,252.14
Other Current Assets	
Short Term Capital Lease	174,792.92
Total Other Current Assets	174,792.92
Total Current Assets	847,374.66
Fixed Assets	
Bldg Imp	234,418.63
Bldg Imp Accum Dep	-118,180.11
Equipment	279,204.00
Equipment Accum Dep	-18,613.60
Land	20,313.00
Land-Demolition	518,035.56
Land Imp	105,081.20
Land Imp Accum Dep	-105,081.20
Maint Bldg	242,716.64
Maint Bldg Accum Dep	-8,090.57
Med Bldg	3,772,128.76
Med Bldg Accum Dep	-1,509,610.54
Xtended Term Capital Lease	958,384.82
Total Fixed Assets	4,370,706.59
TOTAL ASSETS	5,218,081.25
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Accrued Payroll	5,852.00
Interest Payable	22,193.86
Payroll Liabilities	8,949.24
Total Other Current Liabilities	36,995.10
Total Current Liabilities	36,995.10
Long Term Liabilities	
Deferred Lease Inflow	1,099,990.32
Loan Payable - USDA	1,253,300.00
Total Long Term Liabilities	2,353,290.32
Total Liabilities	2,390,285.42
Equity	
2310.00-Fund Bal-Ret Earn	2,557,413.28
Net Assets	316,634.52
Net Income	-46,251.97
Total Equity	2,827,795.83
TOTAL LIABILITIES & EQUITY	5,218,081.25

CORNING HEALTHCARE DISTRICT
Statement of Cash Flows
July 2023

	<u>Jul 23</u>
OPERATING ACTIVITIES	
Net Income	-46,251.97
Adjustments to reconcile Net Income to net cash provided by operations:	
Accounts Receivable	<u>315.85</u>
Net cash provided by Operating Activities	<u>-45,936.12</u>
Net cash increase for period	-45,936.12
Cash at beginning of period	<u>719,770.00</u>
Cash at end of period	<u><u>673,833.88</u></u>

CORNING HEALTHCARE DISTRICT
Income by Customer Summary
July 2023

	<u>Jul 23</u>
Tehama County	10,956.44
Adventist Health	6,900.57
Northern Valley Catholic Social Service -	1,301.03
QUEST DIAGNOSTICS, INC.	936.29
Children First Foster Family Agency	397.84
Family Counseling Center	<u>295.32</u>
TOTAL	<u><u>20,787.49</u></u>

**CORNING HEALTHCARE DISTRICT
Expenses by Vendor Summary**

July 2023

	<u>Jul 23</u>
Alhambra	46.48
At & T U-Verse 127454452	53.50
ATT 294290689	54.55
Battle Creek Pest Control	90.00
BAY ALARM	416.59
Business Connections	189.00
City of Corning-175 Solano coro 145	87.23
City of Corning-275 Solano coro168	342.74
City of Corning 218 - coro218	87.23
Edward Jones A	306.08
Edward Jones B	527.50
Electronic Federal Tax payment System	3,010.66
Employment Development Department	403.97
Express Employment Services	298.32
Law Offices of Thomas N. Andrews	1,125.00
Mechanics Bank Credit Card	3,689.56
Northern Services-155 Solano	1,534.50
Pacific Gas & Electric	2,858.49
Pacific Gas & Electric-125-9	676.21
Pacific Gas & Electric 129-5	10.49
Peerless Bldg Maintenanc Corp	110.90
Red Bluff Daily News-ROP Advertising	845.00
SDRMA - Fire & Liability	30,796.87
SDRMA Workmans comp	3,343.52
Servicemaster Clean	2,562.40
Special District Risk Management	4,832.24
Streamline	84.00
Waste Management	267.85
TOTAL	<u><u>58,650.88</u></u>

**CORNING HEALTHCARE DISTRICT
GENERAL OPERATING ACCOUNT**

As of July 31, 2023

Date	Name	Memo	Amount	Balance
1 Mechanics Checking-0360				
07/01/23	Benwell, Elaine	Paycheck	-851.61	212,114.83
07/01/23	Smith, Mike A	Paycheck	-1,626.65	211,263.22
07/01/23	Engebretsen, Shirley I	Paycheck	-477.63	209,636.57
07/01/23	Hale, Tina E	Paycheck	-2,396.73	209,158.94
07/03/23	ATT 294290689	acct #294290...	-54.55	206,762.21
07/05/23	E. Benwell	mileage 6/1/2...	-80.64	206,707.66
07/05/23		Deposit	17,408.09	206,627.02
07/14/23	Alhambra	49411161031...	-46.48	224,035.11
07/14/23	At & T U-Verse 1274...	127454452 / 1...	-53.50	223,988.63
07/14/23	BAY ALARM	MASTER BIL...	-416.59	223,935.13
07/14/23	Pacific Gas & Electric	4814920780-4	-2,858.49	223,518.54
07/14/23	Pacific Gas & Electri...	4586584129-5	-10.49	220,660.05
07/14/23	Peerless Bldg Maint...	window cleani...	-110.90	220,649.56
07/14/23	SDRMA - Fire & Lia...	2023-2024	-30,796.87	220,538.66
07/14/23	SDRMA Workmans ...	2023-2024 WC	-3,343.52	189,741.79
07/14/23	Special District Risk ...		-4,832.24	186,398.27
07/15/23	Tehama County She...	File #2200014...	-598.82	181,566.03
07/15/23	Benwell, Elaine	Paycheck	-717.24	180,967.21
07/15/23	Smith, Mike A	Paycheck	-1,687.51	180,249.97
07/15/23	Engebretsen, Shirley I	Paycheck	-199.02	178,562.46
07/15/23	Hale, Tina E	Paycheck	-2,483.72	178,363.44
07/17/23	Employment Develo...	EFTPMT Jun...	-397.33	175,879.72
07/17/23	Electronic Federal T...	IRS USATAX...	-2,989.90	175,482.39
07/17/23	Corning Healthcare ...	Transfer to C...	-52,650.00	172,492.49
07/17/23		Deposit	1,226.97	119,842.49
07/17/23		Deposit	295.32	121,069.46
07/17/23		Deposit	1,452.60	121,364.78
07/17/23		Deposit	86.78	122,817.38
07/18/23	Business Connections	1331	-189.00	122,904.16
07/18/23	Pacific Gas & Electri...	2679716125-9	-676.21	122,715.16
07/18/23	Red Bluff Daily New...	Red Bluff Dail...	-845.00	122,038.95
07/18/23	Servicemaster Clean		-2,562.40	121,193.95
07/18/23	Waste Management	533-0000136-...	-267.85	118,631.55
07/21/23		Deposit	623.65	118,363.70
07/24/23		Deposit	74.06	118,987.35
07/24/23	Battle Creek Pest C...	34-2046874	-90.00	119,061.41
07/24/23	City of Corning-175 ...	CORO145	-87.23	118,971.41
07/24/23	City of Corning-275 ...	CORO168	-342.74	118,884.18
07/24/23	City of Corning 218 -...	6/6/23-7/7/23	-87.23	118,541.44
07/24/23	Express Employmen...	23391192	-298.32	118,454.21
07/24/23	Law Offices of Thom...		-1,125.00	118,155.89
07/24/23	Mechanics Bank Cre...	6/9/23-7/11/23	-3,689.56	117,030.89
07/24/23	Northern Services-1...	75-3120754	-1,534.50	113,341.33
07/24/23	Streamline	JULY/AUG	-84.00	111,806.83
07/25/23	Employment Develo...	EFTPMT Q2 ...	-93.42	111,722.83
07/25/23	Electronic Federal T...	IRS USATAX...	-20.76	111,629.41
07/27/23	Edward Jones B	Simple IRA -B	-527.50	111,608.65
07/27/23	Edward Jones A	Simple IRA -A	-306.08	111,081.15
07/28/23		Deposit	22.65	110,775.07
07/31/23		Interest	1.52	110,797.72
Total 1 Mechanics Checking-0360			-101,315.59	110,799.24
TOTAL			-101,315.59	110,799.24

July 2023 Statement

Open Date: 06/09/2023 Closing Date: 07/11/2023



Visa® Business Bonus Rewards Card

CORNING HEALTHCARE (CPN 001455698)

Elan Financial
Services
BUS 30 ELN

1-866-552-8855

5 8

6

New Balance	\$3,689.56
Minimum Payment Due	\$37.00
Payment Due Date	08/06/2023

Reward Points	
Earned This Statement	4,611
Reward Center Balance as of 07/10/2023	111,391
For details, see your rewards summary.	

Activity Summary		
Previous Balance	+	\$3,068.38
Payments	-	\$3,068.38CR
Other Credits	-	\$20.00CR
Purchases	+	\$3,709.56
Balance Transfers		\$0.00
Advances		\$0.00
Other Debits		\$0.00
Fees Charged		\$0.00
Interest Charged		\$0.00
New Balance	=	\$3,689.56
Past Due		\$0.00
Minimum Payment Due		\$37.00
Credit Line		\$20,000.00
Available Credit		\$16,310.44
Days in Billing Period		33

RECEIVED
7/17/23

PAID
7/24/23

Payment Options:



Mail payment coupon
with a check



Pay online at
myaccountaccess.com



Pay by phone
1-866-552-8855


Bonus Rewards

Rewards Center Activity as of 07/10/2023	
Rewards Center Activity*	-1,817
Rewards Center Balance	111,391

*This item includes points redeemed, expired and adjusted.

Rewards Earned	This Statement	Year to Date
Points Earned on Net Purchases	3,689	11,905
25% Monthly Bonus	922	2,977
Total Earned	4,611	14,882

Points Expiring on 09/30/2023: 8992

For rewards program inquiries and redemptions, call 1-888-229-8864 from 8:00 am to 10:00 pm (CST) Monday through Friday, 8:00 am to 5:30 pm (CST) Saturday and Sunday. Automated account information is available 24 hours a day, 7 days a week.

Important Messages

Paying Interest: You have a 24 to 30 day interest-free period for Purchases provided you have paid your previous balance in full by the Payment Due Date shown on your monthly Account statement. In order to avoid additional INTEREST CHARGES on Purchases, you must pay your new balance in full by the Payment Due Date shown on the front of your monthly Account statement.

There is no interest-free period for transactions that post to the Account as Advances or Balance Transfers except as provided in any Offer Materials. Those transactions are subject to interest from the date they post to the Account until the date they are paid in full.

Transactions SMITH JR MICHAEL Credit Limit \$3000

Post Date	Trans Date	Ref #	Transaction Description	Amount	Notation
Purchases and Other Debits					
06/20	06/19	9585	SOUTH AVENUE ACE HDWE 5308242156 CA	\$1.44	_____
06/20	06/16	2844	PAPE MACHINERY 0178 CHICO CA	\$127.04	_____
06/22	06/21	9954	SOUTH AVENUE ACE HDWE 5308242156 CA	\$110.49	_____
06/22	06/21	2063	HOBART SALES & SERVICE CHICO CA	\$415.57	_____
06/26	06/23	8417	SOUTH AVENUE ACE HDWE 5308242156 CA	\$27.14	_____
06/27	06/26	1771	SOUTH AVENUE ACE HDWE 5308242156 CA	\$2.70	_____
06/27	06/26	3751	SOUTH AVENUE ACE HDWE 5308242156 CA	\$4.48	_____
06/29	06/28	3012	SOUTH AVENUE ACE HDWE 5308242156 CA	\$22.29	_____
06/29	06/28	5074	SOUTH AVENUE ACE HDWE 5308242156 CA	\$7.75	_____
07/03	06/30	4065	CORNING LUMBER - CORNI CORNING CA	\$14.00	_____
				\$732.90	

Transactions BENWELL, ELAINE Credit Limit \$1000

Post Date	Trans Date	Ref #	Transaction Description	Amount	Notation
Purchases and Other Debits					
07/06	07/05	8894	AMZN MKTP US*945279MY3 AMZN.COM/BILL WA [REDACTED]	\$64.48	_____
				\$64.48	

Transactions HALE, TINA E Credit Limit \$20000

Post Date	Trans Date	Ref #	Transaction Description	Amount	Notation
Other Credits					
06/21	06/20	9588	DIGITALSPACE 888-740-0502 MN MERCHANDISE/SERVICE RETURN	\$20.00	CR _____
Purchases and Other Debits					
06/20	06/18	8388	HYATT EVERLINE RESORT 5304127034 CA	\$297.53	_____
06/20	06/19	0754	ZOOM.US 888-799-9866 WWW.ZOOM.US CA	\$15.99	_____
06/20	06/16	3775	DIGITALSPACE 888-740-0502 MN	\$36.00	_____
06/21	06/20	1992	WAL-MART #1608 RED BLUFF CA	\$79.83	_____
06/22	06/21	6680	AT&T COR DF 8003310500 TX	\$113.15	_____
06/26	06/25	9587	WAL-MART #1608 RED BLUFF CA	\$100.47	_____
06/26	06/25	9391	DONNER SUMMIT GAS SODA SPRINGS CA	\$20.10	_____
06/26	06/23	2631	AMZN Mktp US*M59HW4ZW3 Amzn.com/bill WA	\$15.04	_____
06/28	06/27	5423	MAVERIK #640 OROVILLE CA	\$55.06	_____
06/29	06/27	0581	HYATT EVERLINE RESORT OLYMPIC VALLE CA	\$233.47	_____
06/29	06/28	4457	RITE AID 06186 CORNING CA	\$11.54	_____
07/03	06/30	5670	ENTERPRISE RENT-A-CAR RED BLUFF CA	\$555.16	_____
07/05	07/03	5006	OFFICE DEPOT 1135 800-463-3768 CA	\$1,266.99	_____
07/05	07/04	2793	ITPARTNERS 866-4350666 MI	\$98.00	_____
07/07	07/06	0681	WAL-MART #1608 RED BLUFF CA [REDACTED]	\$13.85	_____
				\$2,892.18	

Transactions BILLING ACCOUNT ACTIVITY

Post Date	Trans Date	Ref #	Transaction Description	Amount	Notation
Payments and Other Credits					
07/03	06/30	0002	PAYMENT THANK YOU [REDACTED]	\$3,068.38	CR _____
				\$3,068.38	CR

2023 Totals Year-to-Date	
Total Fees Charged in 2023	\$39.00
Total Interest Charged in 2023	\$27.20

CORNING HEALTHCARE DISTRICT
BOARD MEETING
Tuesday August 15, 2023
District conference room
275 Solano Street
Corning Healthcare District Campus
Meeting Inquiries (530) 824-5451

REGULAR AGENDA

- APPROVAL OF A PLAQUE DENOTING THE CONTRIBUTION OF THE DISTRICT BE APPLIED TO THE CORNING SENIOR CENTER'S NEW DISH MACHINE

Recommendation:

Discuss and approve the wording on a plaque to be applied to the new dish machine

-DISCUSSION OF FUTURE GRANTS FOR THE CORNING SENIOR CENTER

Recommendation:

Discuss ways the District can support the Corning Senior Center in the future

-APPROVAL OF A GRANT FOR AMBULANCE GURNEY UPGRADES

Recommendation:

Discuss and approve a grant for ambulance gurney add-ons, including XPS side rails, defibrillator platforms, and safety vests for the EMT team members

-APPROVAL OF AUDITOR

Recommendation:

Discuss and approve the Audit Proposal and Letter of Engagement sent by Larry Bain

-DISCUSSION OF FUTURE GRANTS FOR THE CORNING SENIOR CENTER

Below is information regarding a weeklong training program offered by North Valley Community Foundation for nonprofit leaders. This training would be valuable to board members or staff from the Corning Senior Center. It includes fundraising techniques and grant opportunities for non-profit organizations.

CHD could help with the scholarship application or travel costs.

Key staff, volunteers and board members of nonprofit organizations can apply now to attend the second annual Nonprofit Institute, a weeklong intensive training program for nonprofit leaders.

The Nonprofit Institute is guided by the North Valley Community Foundation's leadership program, Lead, according to a press release issued Wednesday by the North Valley Community Foundation.

The week's objective is to help build the health of nonprofits in the north valley. The week will be filled with seasoned coaches and facilitators focused on topics of unique significance to the broad range of nonprofits in the region.

Topics include board and staff relations, governance, management and revenue generation while building skills and practices around leadership, personal strengths, team building and collaboration.

The institute will be held entirely in Grass Valley to help participants focus in an off-site environment, the release said. There will be a mandatory introductory meeting on Dec. 8 in Chico. The weeklong training runs Jan. 8-12, 2024, with meetings and overnight lodging at the Gold Miners' Inn.

Participants will stay overnight from Jan. 8-11. The deadline to apply is Sept. 30. Double-occupancy rooms, materials and food are included in the \$2,000 cost. Scholarships are available.

Learn more about the Nonprofit Institute and apply at <https://www.nvcf.org/lead-nonprofit-institute-intensive-leadership-training>.

An informational meeting will be held on Zoom at 12:30 p.m. on Wednesday, Aug. 23. Join the meeting at <https://tinyurl.com/NonprofitInstitute2024>. Preregistration is not required.

APPROVAL OF A GRANT FOR AMBULANCE GURNEY UPGRADES





XPS Power-PRO XT

APPROVAL OF AUDITOR

Recommendation:

Discuss and approve the Audit Proposal and Letter of Engagement sent by Larry Bain

LARRY BAIN, CPA

Member of American Institute of Certified Public

Accountants

An Accounting Corporation

Member of AICPA Peer Review Program

2148 Frascati Drive, El Dorado Hills, CA 95762 / 916.601-8894

lpbain@sbcglobal.net

August 1, 2023

Board of Directors
Corning Healthcare District
275 Solano Street
Corning, CA

We are pleased to confirm our understanding of the services we are to provide Corning Healthcare District for the year ended June 30, 2023.

Audit Scope and Objectives

We will audit the financial statements of the business-type activities, including the related notes to the financial statements, which collectively comprise the basic financial statements of Corning Healthcare District as of and for the year ended June 30, 2023. Accounting standards generally accepted in the United States of America (GAAS) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Corning Healthcare 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. Management has chosen to omit the management discussion and analysis and as such an explanatory paragraph will be added in the independent auditor's report describing the omission.

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP. 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 GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We 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 of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. 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.

However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we 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 we are 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, we will remain responsible for the work provided by any such third-party service providers.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. 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, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Corning Healthcare District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will also assist in preparing the financial statements of Corning Healthcare District in conformity with accounting principles generally accepted in the United States of America based on information provided by you. We will also assist with preparing the State Controller Financial Transaction Report based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

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

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us 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 us 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 and regulations.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our 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 our report thereon. Your responsibilities include acknowledging to us in the 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 us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Larry Bain, CPA, An Accounting Corporation 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 the State Controller's Office or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Larry Bain, CPA personnel. Furthermore, upon request, we may provide copies of selected audit documentation to State Controller's Office or its designee. The State Controller or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

Larry Bain, CPA is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit on September 12, 2023, and to issue our reports no later than November, 2023.

Our fee for services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$11,000. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be

rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 45 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

We will issue a written report upon completion of our audit of Corning Healthcare District's financial statements. Our report will be addressed to management and those charged with governance of Corning Healthcare District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We appreciate the opportunity to be of service to Corning Healthcare District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

Larry Bain, CPA
An Accounting Corporation

RESPONSE:

This letter correctly sets forth the understanding of Corning Healthcare District.

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____