

**CLOVERDALE HEALTH CARE DISTRICT
COUNTY OF SONOMA
CLOVERDALE, CALIFORNIA**

**FINANCIAL STATEMENTS
And
INDEPENDENT AUDITOR'S REPORT**

JUNE 30, 2022 AND 2021

CLOVERDALE HEALTH CARE DISTRICT

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Blomberg & Griffin Accountancy Corporation
Certified Public Accountant

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Cloverdale Health Care District
Cloverdale, California

Opinions

We have audited the accompanying financial statements of the and for the years ended June 30, 2022, and 2021 and the related notes to the financial statements, which collectively comprise the Cloverdale Health Care District, basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Cloverdale Health Care District, as of June 30, 2022, and 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the State Controller's Minimum Audit Requirements for California Special District. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Cloverdale Health Care District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not

detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Cloverdale Health Care District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Cloverdale Health Care District's ability to continue as a going concern for a reasonable period of time.

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

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 10 and budgetary comparison information on pages 26 through 27 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Cloverdale Health Care District's basic financial statements. The financial and statistical information listed as supplementary information in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The financial and statistical information listed as supplementary information is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the financial and statistical information listed as supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Blomberg & Griffin A.C.

Blomberg & Griffin A.C.
Stockton, California

January 10, 2023

CLOVERDALE HEALTH CARE DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2022 AND 2021

This Management Discussion and Analysis of Cloverdale Health Care District's (District) financial performance provides an overall review of the District's financial activities for the fiscal years ending June 30, 2022 and 2021. The intent of this discussion and analysis is to look at the District's financial performance as a whole. To provide a complete understanding of the District's financial performance, please read it in conjunction with the Independent Auditor's Report on page 1-2, notes to the basic financial statements and the District's financial statements.

The Management's Discussion and Analysis (MD&A) is an element of the reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34 Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments issued June 1999. Certain comparative information is required to be presented in the MD&A.

FINANCIAL HIGHLIGHTS

- The net position for fiscal years ending June 30, 2022 and 2021 was \$1,357,114 and \$1,214,595, respectively.
- The net position increased by \$142,519 and \$249,029, for the fiscal years ended June 30, 2022, and 2021, respectively.
- Fiscal year 2021-2022, the general fund revenue and other uses were more than expenditures by \$142,519. Fiscal year 2020-2021, the general fund revenue and other uses were more than expenditures by \$267,773 including prior period adjustment of (\$5,257).
- In complying with GASB 34, fixed assets were valued at historical cost. The total of the District's fixed assets, land, site, buildings, and equipment valued on an acquisition cost basis was \$1,078,408 for June 30, 2022 and \$843,726 for June 30, 2021. After depreciation, the June 30, 2022, and 2021 book value for fixed assets totaled \$493,774 and \$285,588, respectively.

OVERVIEW OF THE FINANCIAL STATEMENTS

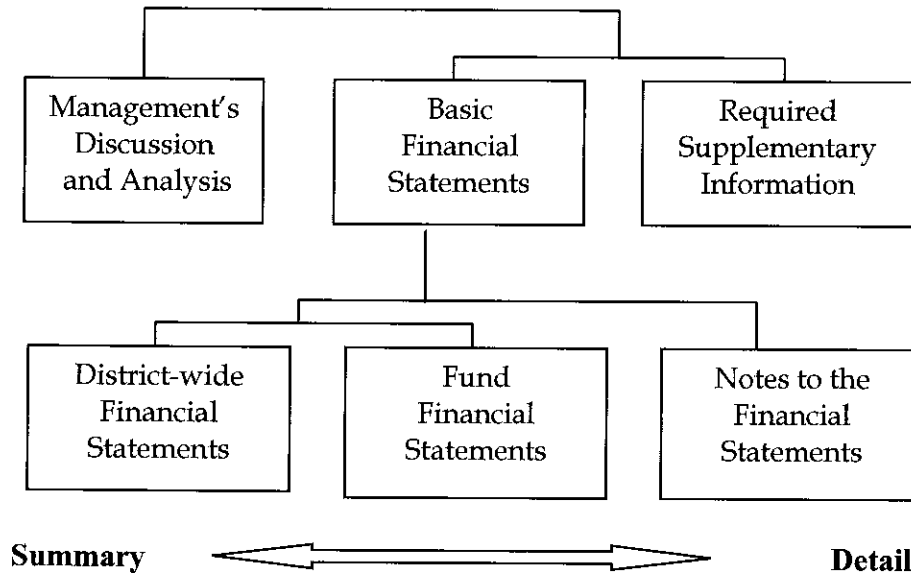
This annual report consists of three parts – management's discussion and analysis (this section), the basic financial statements, and required supplementary information. These statements are organized so the reader can understand the Cloverdale Health Care District as a financial whole, an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities.

**CLOVERDALE HEALTH CARE DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS**

JUNE 30, 2022 AND 2021

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Components of the Financial Section



The first two statements are *district-wide financial statements*, the Statement of Net Position and Statement of Activities. These statements provide information about the activities of the whole District, presenting both an aggregate view of the District's finances and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. A comparison of the District's general fund budget is included.

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

Reporting the District as a Whole

Statement of Net Position and the Statement of Activities

These two statements provide information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the District's assets and liabilities using the accrual basis of accounting. This basis of accounting takes into accounts all of the current year's revenues and expenses regardless of when cash is received or paid. These statements report information on the District as a whole and its activities in a way that helps answer the question, "How did we do financially during 2021-22?"

CLOVERDALE HEALTH CARE DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2022 AND 2021

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Reporting the District as a Whole (Concluded)

Statement of Net Position and the Statement of Activities (Continued)

These two statements report the District's net position and changes in the position. This change in net position is important because it tells the reader that, for the District as a whole, the financial position of the District has improved or diminished. The causes of this change may be the result of many factors, some financial, some not. Over time, the increases or decreases in the District's net position, as reported in the Statement of Activities, are one indicator of whether its financial health is improving or deteriorating. The relationship between revenues and expenses indicates the District's operating results. However, the District's goal is to provide services to the community, not to generate profits as commercial entities. One must consider many other non-financial factors, such as the quality of services provided to assess the overall health of the District.

- ◆ Increases or decreases in the net position of the District over time are indications of whether its financial position is improving or deteriorating, respectively.
- ◆ Additional non-financial factors such as condition of equipment, and changes to the property tax base of the District need to be considered in assessing the overall health of the District.

Reporting the District's Most Significant Funds

Fund Financial Statements

- ◆ **Governmental Funds**

The District's activities are reported in a governmental fund. The major governmental fund of the District is the General Fund. Governmental funds focus on how money flows into and out of the funds and the balances that remain at the end of the year. They are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's operations and services that help determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs.

CLOVERDALE HEALTH CARE DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2022 AND 2021

FINANCIAL ANALYSIS OF THE GOVERNMENT-WIDE STATEMENTS

The District as a Whole

The District's net position was \$1,357,114 on June 30, 2022 and \$1,214,595 on June 30, 2021. Of this amount \$446,688 and \$462,884 was unrestricted for fiscal years ended June 30, 2022, and 2021, respectively. Net investments in capital assets account for fiscal year ended June 30, 2022, is \$493,774 and June 30, 2021 is \$285,588 of the total net position. A comparative analysis of government-wide data is presented in Table 1.

(Table 1)

Comparative Statement of Net Position

	<u>2022</u>	<u>2021</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Cash and Investments	\$ 750,441	\$ 797,335	\$ (46,894)	-5.88%
Receivables	249,759	132,481	117,278	88.52%
Prepaid Expenditures	287	-	287	100.00%
Capital Assets	493,774	285,588	208,186	72.90%
Total Assets	<u>\$1,494,261</u>	<u>\$1,215,404</u>	<u>\$ 278,857</u>	<u>22.94%</u>
LIABILITIES				
Accounts Payable and				
Other Current Liabilities	\$ 30,480	\$ 809	\$ 29,671	3667.61%
Lease payable non-current	106,667	-	106,667	100.00%
Total Liabilities	<u>137,147</u>	<u>809</u>	<u>136,338</u>	<u>16852.66%</u>
NET POSITION				
Net Investment in Capital Assets	362,299	285,588	76,711	26.86%
Restricted	548,127	466,123	82,004	17.59%
Unrestricted	446,688	462,884	(16,196)	-3.50%
Total Net Position	<u>\$1,357,114</u>	<u>\$1,214,595</u>	<u>\$ 142,519</u>	<u>11.73%</u>

CLOVERDALE HEALTH CARE DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2022 AND 2021

**FINANCIAL ANALYSIS OF THE GOVERNMENT-WIDE STATEMENTS
(CONTINUED)**

The District's net position increased by \$142,519 and \$249,029 for the fiscal years ended June 30, 2022 and 2021, respectively (See Table 2).

(Table 2)

Comparative Statement of Change in Net Position

	<u>2022</u>	<u>2021</u>	<u>\$ Change</u>	<u>% Change</u>
REVENUES				
Programs revenues	\$ 702,216	\$ 475,514	\$ 226,702	47.68%
General revenues				
Taxes levied for general purposes	44,353	48,160	(3,807)	-7.90%
Taxes levied for other specific purposes	153,409	154,229	(820)	-0.53%
Interest and investment earnings	342	406	(64)	-15.76%
IGT supplement payment	91,112	267,801	(176,689)	-65.98%
Other income (expense)	(4,633)	(895)	(3,738)	417.65%
Total revenue	<u>986,799</u>	<u>945,215</u>	<u>41,584</u>	<u>4.40%</u>
EXPENSES				
Enterprise activities	817,784	659,691	158,093	23.96%
Depreciation	<u>26,496</u>	<u>31,238</u>	<u>(4,742)</u>	<u>-15.18%</u>
Total expenses	<u>844,280</u>	<u>690,929</u>	<u>153,351</u>	<u>22.19%</u>
Prior period adjustment	<u>-</u>	<u>(5,257)</u>	<u>5,257</u>	<u>100.00%</u>
Change in Net Position	<u>\$ 142,519</u>	<u>\$ 249,029</u>	<u>\$ (106,510)</u>	<u>-42.77%</u>

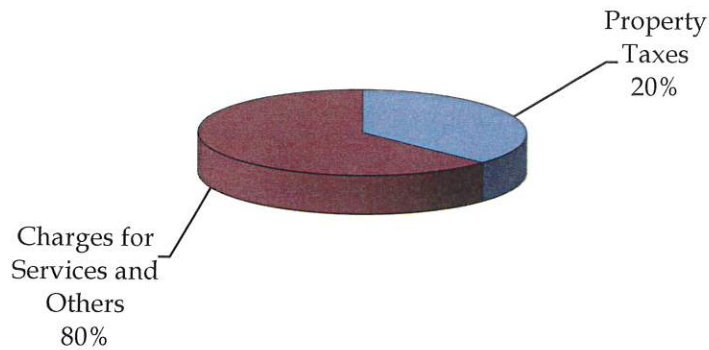
CLOVERDALE HEALTH CARE DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022 AND 2021

FINANCIAL ANALYSIS OF THE GOVERNMENT-WIDE STATEMENTS
(CONTINUED)

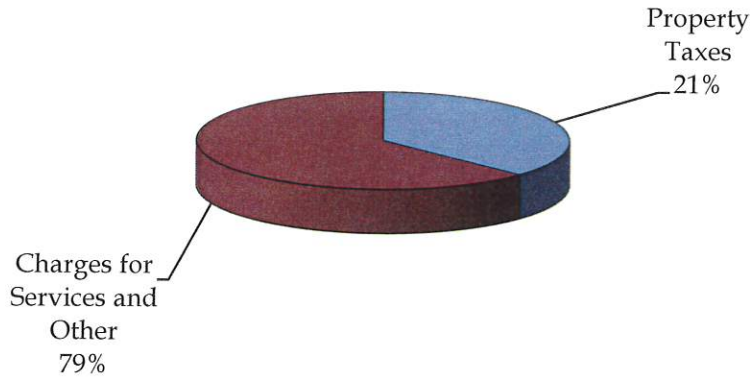
Governmental Activities

As reported in the Statement of Activities, the cost of all of the District's governmental activities years ended June 30, 2022 was \$844,280 and June 30, 2021 was \$690,929 (see Table 2). The amount that our local taxpayers financed for these activities through property taxes was \$197,762 and \$202,389 for fiscal years ended June 30, 2022, and 2021, respectively.

Sources of Revenue for the 2021-22 Fiscal Year
Figure 1



Sources of Revenue for the 2020-21 Fiscal Year
Figure 2



CLOVERDALE HEALTH CARE DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2022 AND 2021

FINANCIAL ANALYSIS OF THE FUND STATEMENTS

The fund financial statements focus on individual parts of the District's operations in more detail than the government-wide statements. The District's individual fund statements provide information on inflows and outflows and balances of expendable resources. The District's Governmental Funds reported a fund balance of \$994,815 on June 30, 2022, and \$929,007 on June 30, 2021, respectively, an increase of \$65,808 and \$267,773 for fiscal years ended June 30, 2022 and 2021, respectively.

General Fund Budgetary Highlights

Over the course of the year, the District reviews the annual operating budget monthly.

Fiscal Year 2021-2022:

The actual revenues were more than the budget by \$164,454. The actual expenditures were more than the budget by \$275,404. The District also received lease financing proceeds in the amount of \$231,474, which was not part of the budget. There was a net change of \$120,524 between the final budget and the final actual results.

Fiscal Year 2020-2021:

The actual revenues were more than the budget by \$129,904. The actual expenditures were less than the budget by \$136,619. There was a net change of \$266,523 between the final budget and the final actual results. For the fiscal year 2021 budget, the District budget \$141,887 in reserves.

CAPITAL ASSETS

FY2021-2022: The District had invested \$1,078,408 in a broad range of capital assets, including administrative buildings, site improvements, vehicles, and equipment. The capital assets net of depreciation is \$493,774 on June 30, 2022, which is an increase of \$208,186.

FY2020-2021: The District had invested \$843,726 in a broad range of capital assets, including administrative buildings, site improvements, vehicles, and equipment. The capital assets net of depreciation is \$285,588 on June 30, 2021, which is a decrease of \$18,744.

CLOVERDALE HEALTH CARE DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022 AND 2021

CAPITAL ASSETS (CONTINUED)

(Table 3)
Comparative Schedule of Capital Assets
(net of depreciation)
June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>	Difference Increase (Decrease)	<u>% Change</u>
Land	\$ 17,789	\$ 17,789	\$ -	0.00%
Buildings	158,236	164,585	(6,349)	-3.86%
Machinery and Equipment				
Equipment	<u>317,749</u>	<u>103,214</u>	<u>214,535</u>	<u>207.85%</u>
Totals	<u>\$493,774</u>	<u>\$285,588</u>	<u>\$ 208,186</u>	<u>72.90%</u>

FACTORS BEARING ON THE DISTRICT'S FUTURE

The financial well-being of the District is dependent on local property taxes.

Future predictions require management to plan carefully and prudently to provide the resources necessary to meet community needs over the next several years. The District has an excellent track record in meeting this challenge.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens and taxpayers with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional financial information, please contact Cloverdale Health Care District, P.O. Box 434, Cloverdale, CA 95425.

CLOVERDALE HEALTH CARE DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2022 AND 2021

	2022	2021
ASSETS		
Current Assets:		
Cash (Note 2)	\$ 750,441	\$ 797,335
Accounts Receivable (Note 3)	239,745	123,134
Taxes Receivable	10,014	9,347
Prepaid Expenditures	287	-
Total Current Assets	1,000,487	929,816
Non-current Assets:		
Capital Assets, Net of Depreciation (Note 4)	493,774	285,588
Total Assets	\$ 1,494,261	\$ 1,215,404
 LIABILITIES		
Current Liabilities:		
Accrued Payable	\$ 2,803	\$ 809
Accrued Interest	2,869	-
Lease Payable Current - F350 Type I	24,808	-
Total Current Liabilities	30,480	809
Non-Current Liabilities		
Lease Payable non-current - F350 Type I	106,667	-
Total Liabilities	137,147	809
 NET POSITION		
Net Investment in Capital Assets	362,299	285,588
Restricted	548,127	466,123
Unrestricted	446,688	462,884
Total Net Position	1,357,114	1,214,595
Total Liabilities and Net Position	\$ 1,494,261	\$ 1,215,404

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

CLOVERDALE HEALTH CARE DISTRICT
STATEMENT OF ACTIVITIES
JUNE 30, 2022 AND 2021

EXPENDITURES/EXPENSES	<u>2022</u>	<u>2021</u>
Operations	\$ 817,784	\$ 659,691
Depreciation	<u>26,496</u>	<u>31,238</u>
Total Expenditures/Expenses	<u>844,280</u>	<u>690,929</u>
PROGRAM REVENUES		
Charges for Services	<u>702,216</u>	<u>475,514</u>
Net Program Expenses	<u>142,064</u>	<u>215,415</u>
GENERAL REVENUES		
Property Taxes Levied For:		
Taxes Levied for General Purposes	44,353	48,160
Taxes Levied for Other Specific Purposes	153,409	154,229
Interest and Investment Earnings	342	406
Interest expense	(2,869)	-
SBA PPP Credits	-	75,336
IGT Supplement Payment	91,112	192,465
Other Income (expense)	<u>(1,764)</u>	<u>(895)</u>
Total General Revenues	<u>284,583</u>	<u>469,701</u>
Changes in Net Position	142,519	254,286
Net Position - Beginning of Year	1,214,595	965,566
Prior Period Adjustment - Note 7	<u>-</u>	<u>(5,257)</u>
Net Position - End of Year	<u><u>\$ 1,357,114</u></u>	<u><u>\$ 1,214,595</u></u>

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

**CLOVERDALE HEALTH CARE DISTRICT
BALANCE SHEET - Governmental Funds
JUNE 30, 2022 AND 2021**

	<u>General Fund</u>	<u>Governmental Fund Types</u>	
	2022	<u>June 30</u>	
		2022	2021
ASSETS			
Cash	\$ 750,441	\$ 750,441	\$ 797,335
Accounts receivable, net (Note 3)	239,745	239,745	123,134
Taxes receivable	10,014	10,014	9,347
Other assets - prepaid insurance	287	287	-
Total Assets	<u>\$ 1,000,487</u>	<u>\$ 1,000,487</u>	<u>\$ 929,816</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accrued expenses and interest	\$ 5,672	\$ 5,672	\$ 809
Total Liabilities	<u>5,672</u>	<u>5,672</u>	<u>809</u>
Fund Balances (Note 1H):			
Assigned	548,127	548,127	466,123
Unreserved:			
Unassigned	446,688	446,688	462,884
Total Fund Balances	<u>994,815</u>	<u>994,815</u>	<u>929,007</u>
Total Liabilities and Fund Balances	<u>\$ 1,000,487</u>	<u>\$ 1,000,487</u>	<u>\$ 929,816</u>

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

**CLOVERDALE HEALTH CARE DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
STATEMENT OF NET POSITION
FISCAL YEAR END JUNE 30, 2022**

	2022
Total fund balance - governmental funds	\$ 994,815
<p>Amounts reported for governmental activities in the statement of net position are different because:</p>	
<p>Capital assets: In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.</p>	
Capital assets, at historical cost:	\$ 1,078,408
Accumulated Depreciation	(584,634)
Net:	493,774
<p>Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds</p>	
Lease Payable	(131,475)
Total net position - governmental activities	\$ 1,357,114

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

**CLOVERDALE HEALTH CARE DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
STATEMENT OF NET POSITION
FISCAL YEAR END JUNE 30, 2021**

		<u>2021</u>
Total Fund Balance - Governmental Funds		\$ 929,007
<p>Amounts reported for governmental activities in the statement of net position are different because:</p>		
<p>Capital assets: In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.</p>		
Capital Assets, at Historical Cost:	\$ 843,726	
Accumulated Depreciation	<u>(558,138)</u>	
Net:		<u>285,588</u>
Total Net Position - Governmental Activities		<u><u>\$ 1,214,595</u></u>

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

**CLOVERDALE HEALTH CARE DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES
JUNE 30, 2022 AND 2021**

	2022	2021
REVENUES		
Taxes and assessments:		
Current secured property tax	\$ 44,353	\$ 48,160
Special Assessment	153,409	154,229
Revenue from use of money:		
Interest Income	342	406
Other local revenue	89,348	266,906
Subtotal	287,452	469,701
PROGRAM REVENUES		
Charges for ambulance services	1,503,319	1,003,233
(Less- Contract Allowances)	(797,248)	(526,252)
Provision for bad debts	(3,855)	(1,467)
Net ambulance revenue	702,216	475,514
Total Revenues	989,668	945,215
EXPENDITURES		
Salaries and wages, including payroll taxes	512,370	446,668
Employee benefits - health insurance,		
Workers' compensation	92,535	81,169
Services and supplies:		
Fuel	26,548	20,731
Insurance - general	19,000	20,263
Repairs and maintenance - ambulance	24,283	6,090
Supplies for patients	34,336	27,188
Legal and audit fees	6,995	6,995
Office expense	32,774	22,998
Other expenses - dues, subscriptions, Volunteers, refunds, travels	11,748	6,407
Outside services	16,089	9,624
Repairs and maintenance	742	1,433
Utilities and telephone	11,885	10,125
Miscellaneous expense	28,479	-
Lease payments	100,000	-
Interest expense	2,869	-
Capital outlay expenditures	234,681	12,494
Total Expenditures	1,155,334	672,185
Excess of Revenues Over Expenditures	(165,666)	273,030
Other financing Sources (uses)		
Lease financing proceeds	231,474	-
Net Change in Fund Balance	65,808	273,030
Fund Balance- Beginning	929,007	661,234
Prior Period Adjustment -Note 7	-	(5,257)
Fund Balance- Ending	\$ 994,815	\$ 929,007

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

**CLOVERDALE HEALTH CARE DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FISCAL YEAR END JUNE 30, 2022**

	2022
Net Change in Fund Balances - total Governmental Funds	\$ (165,666)

Amounts reported for governmental activities in the statement of activities are different because:

Capital outlay: In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:

Difference between Capital Outlay and Depreciation expense	208,185
Principal payments to lease do not require use of current - financial resources, and therefore, are not reported in the statement of activities	100,000
Total Change in Net Position - Governmental Activities	\$ 142,519

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

CLOVERDALE HEALTH CARE DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FISCAL YEAR END JUNE 30, 2021

2021

**Net Change in Fund Balances - total Governmental
Funds**

\$ 273,030

Amounts reported for governmental activities in the
statement of activities are different because:

Capital outlay: In governmental funds, the costs of capital
assets are reported as expenditures in the period when the
assets are acquired. In the statement of activities, costs of
capital assets are allocated over their estimated useful lives
as depreciation expense. The difference between capital
outlay expenditures and depreciation expense for the period
is:

Difference between Capital Outlay and Depreciation expense:

(18,744)

Total Change in Net Position - Governmental Activities

\$ 254,286

CLOVERDALE HEALTH CARE DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2022 AND 2021

NOTE 1 - NATURE OF ACTIVITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Nature of Activity

Cloverdale Health Care District (District) provides ambulance service to Cloverdale California. The District is supported primarily from the assessment of special property tax assessments and from charges for ambulance services.

B. Reporting Entity

The Cloverdale Health Care District (District) includes all funds that are controlled by or dependent on the District's governing board for financial reporting purposes. The District has considered all potential component units in determining how to define the reporting entity, using criteria set forth in generally accepted accounting principles. The District determined that there are no potential component units that meet the criteria for inclusion within the reporting entity.

C. Accounting Policies

The accounting policies of the District conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants.

Basis of Presentation

Government-wide Financial Statements:

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all activities of the District.

The government-wide statements are prepared using the economic resources measurement focus. This is the same approach used in the preparation of the fiduciary fund financial statements but differs from the manner in which governmental fund financial statements are prepared. Governmental fund financial statements, therefore, include reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for the governmental funds.

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each function or program of the district's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are therefore clearly identifiable to a particular function. The District does not allocate indirect expenses to functions in the statement of activities.

CLOVERDALE HEALTH CARE DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2022 AND 2021

NOTE 1 - NATURE OF ACTIVITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Accounting Policies (Continued)

Basis of Presentation (Continued)

Government-wide Financial Statements (Continued):

Program revenues include charges paid by the recipients of goods or services offered by a program, as well as grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues, which are not classified as program revenues, are presented as general revenues of the District, with certain exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District.

D. Fund Structure and Basis of Accounting

The accounts of the District are organized on the basis of funds which are considered to be a separate accounting entity. The operations of the fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. District resources are allocated to and accounted for in the fund based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The District's accounts are organized in one category, which includes one fund type as follows:

Governmental funds:

General Fund is the primary operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

E. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting.

F. Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. By state law, the District's governing board must adopt a final budget no later than July 1. A public hearing must be conducted to receive comments prior to adoption. The District's governing board satisfied these requirements.

CLOVERDALE HEALTH CARE DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2022 AND 2021

NOTE 1 - NATURE OF ACTIVITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Budgets and Budgetary Accounting (Continued)

These budgets are revised by the District's Board of Directors and District Manager during the year to consider unanticipated income and expenditures. The original and final revised budgets are presented for the General Fund as required supplementary information in the financial statements.

G. Property Tax

Secured property taxes attach as an enforceable lien on property as of March 1. Taxes are payable in two installments on November 1 and February 1 and become delinquent if not paid by December 10 and April 10. Unsecured property taxes are payable in one installment on or before August 31. The County of Sonoma bills and collects the taxes for the District. Tax revenues are recognized by the District when received. The property tax receivable as of June 30, 2022 and 2021 \$10,014 and \$9,347, respectively.

H. Assets, Liabilities and Equity

1. Capital Assets

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over an estimated useful life of 5-50 years depending on the asset class.

2. Net Position

In the government-wide financial statements, net position is classified in the following categories:

Net Investment in Capital Assets - This amount consists of capital assets net of accumulated depreciation and reduced by outstanding debt that attributed to the acquisition, construction, or improvement of the position.

Restricted Net Position - This amount is restricted by external creditors, grantors, contributors, laws or regulations of other governments.

Unrestricted Net Position - This amount is all net Positions that do not meet the definition of "net investment in capital assets" or "restricted net position".

CLOVERDALE HEALTH CARE DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2022 AND 2021

NOTE 1- NATURE OF ACTIVITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Assets, Liabilities and Equity (Continued)

3. Use of Restricted/Unrestricted Net Position

When an expense is incurred for purposes for which both restricted and unrestricted net position is available, the District's policy is to apply restricted net position first.

4. Fund Balances

The District has implemented GASB 54, establishing a five-tier fund balance classification hierarchy that depicts the extent the District is bound by spending constraints imposed on the use of its resources:

Nonspendable Fund Balance - Includes the portions of fund balance not appropriable for expenditures.

Restricted Fund Balance - Includes amounts subject to externally imposed and legally enforceable constraints. The District Governing Board has restricted final balance to accumulate resources for future ambulance replacement.

Committed Fund Balance - Includes amounts subject to District constraints self-imposed by formal action of the District Governing Board.

Assigned Fund Balance - Includes amounts the District intends to use for a specific purpose. Assignments may be established by the District Governing Board, or the Director of Business Services of the District.

Unassigned Fund Balance - Includes the residual balance that has not been assigned to other funds and is not restricted, committed, or assigned to specific purposes.

The District is committed to maintaining a prudent level of financial resources to protect against the need to reduce service levels because of temporary revenue shortfalls or unpredicted expenditures. For purposes of fund balance classification, expenditures are to be spent from restricted fund balance first and then unrestricted. Expenditures incurred in the unrestricted fund balances shall be reduced first from the committed fund balance, then from the assigned fund balance and lastly, the unassigned fund balance.

CLOVERDALE HEALTH CARE DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2022 AND 2021

NOTE 2- CASH

The District maintains cash balances at one financial institution in Cloverdale, California. The accounts at this institution are insured up to \$250,000 by the Federal Depository Insurance Corporation. The balances in the District's accounts exceeded the insured amount at certain times during the year. On June 30, 2022 and 2021, the District's uninsured cash balances total \$91,225 and \$120,157, respectively. The District has not experienced any losses in these accounts.

NOTE 3- ACCOUNTS RECEIVABLE AND AMBULANCE REVENUE

Accounts receivables represent uncollected billings for ambulance revenue (net of contractual adjustments) for the current year. Provision for bad debts is expressed as a percentage of gross revenue, ambulance services. For the year ended June 30, 2022 and 2021, the Manager estimates this percentage to be 3.2%, and the Allowance for Doubtful Accounts has been adjusted accordingly.

The District's accounts receivable consists of the following:

	2022	2021
Accounts receivable	\$ 247,670	\$ 127,205
Less: Allowance for doubtful accounts	(7,925)	(4,071)
Net accounts receivable	\$ 239,745	\$ 123,134

NOTE 4- PROPERTY AND EQUIPMENT

Property and equipment are summarized by major classifications as follows:

	2022	2021
Land	\$ 17,789	\$ 17,789
Buildings and improvements	323,366	323,366
Ambulance and equipment	720,690	486,007
Office furniture and equipment	16,564	16,564
Subtotal	1,078,409	843,726
Less accumulated depreciation	(584,634)	(558,138)
Total	\$ 493,775	\$ 285,588

CLOVERDALE HEALTH CARE DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2022 AND 2021

NOTE 4- PROPERTY AND EQUIPMENT (CONTINUED)

Property and equipment are stated at cost. Expenditures for maintenance and repairs are charged against operations. Renewals and betterments that materially extend the life of the assets are capitalized. Depreciation is computed for financial statement purposes on a straight-line basis over the estimated useful lives of the related assets. The estimated useful lives of depreciable assets are as follows:

	Estimated Useful Lives
Buildings and improvements	50 years
Ambulance and equipment	10 years
Office furniture and equipment	10 years

For 2022 and 2021, depreciation amounted to \$26,496 and \$31,238, respectively.

NOTE 5- LEASE PAYABLE

	2022				
	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Lease Payable	\$ -	\$ 231,474	\$ 100,000	\$ 131,474	\$ 24,808
Total Lease Payable	\$ -	\$ 231,474	\$ 100,000	\$ 131,474	\$ 24,808

Lease Payable

The District entered into a tax-exempt lease/purchase agreement with REV financial services, LLC. The lease is in the amount of \$231,474.20, has an interest rate of 2.91 percent and matures October 2026. As of June 30, 2022, the remaining lease payable balance is \$131,474.20. Below is the lease payable schedule:

CLOVERDALE HEALTH CARE DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2022 AND 2021

NOTE 5- LEASE PAYABLE (CONTINUED)

<u>FY</u>	<u>Installment Payment</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 28,634	\$ 24,808	\$ 3,826
2024	28,634	25,530	3,104
2025	28,634	26,273	2,361
2026	28,634	27,038	1,596
2027	28,635	27,825	810
Total	\$ 143,171	\$131,474	\$11,697

NOTE 6- USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 7- RISK MANAGEMENT

The District is exposed to various risk of loss related to torts, theft, damage or destruction of assets, errors and omissions, injuries to employees, and natural disasters. During fiscal year ended June 30, 2022, the District purchased commercial insurance to cover general liabilities. There were no significant reductions in coverage in the past fiscal year and there were no settlements exceeding insurance coverage for any of the past three fiscal years.

NOTE 8- PRIOR PERIOD ADJUSTMENT

There was no prior period adjustment recorded for the year ended June 30, 2022.

The District recorded prior period adjustment of (\$5,257) for the fiscal year ended June 30, 2021. The prior period adjustment includes adjustment in property taxes of \$11,146, insurance of \$240, and payroll protection plan adjustment of (\$16,643).

NOTE 9- SUBSEQUENT EVENTS

Subsequent events are those events or transactions that occur subsequent to the effective date of the financial statements, but prior to the issuance of the financial reports, which may have a material effect on the financial statements or disclosure therein. There are no subsequent events that have occurred through January 10, 2023 that meet the above definition.

CLOVERDALE HEALTH CARE DISTRICT
BUDGETARY COMPARISON SCHEDULE- GENERAL FUND
JUNE 30, 2022

	Adopted Budget	Final Budget	Actual (Budgetary Basis)	Variance with Final Budget Positive- (Negative)
REVENUES				
Property Tax	\$ 46,500	\$ 46,500	\$ 44,353	\$ (2,147)
Property assessments - special	154,300	158,364	153,409	(4,955)
Revenue from use of money:				
Interest income	350	350	342	(8)
Other local revenue	125,000	129,000	89,348	(39,652)
Subtotal	<u>326,150</u>	<u>334,214</u>	<u>287,452</u>	<u>(46,762)</u>
Charges for ambulance services	900,745	1,026,000	1,503,319	477,319
(Less- Contract Allowances)	(400,000)	(530,000)	(797,248)	(267,248)
Provision for bad debts	(5,000)	(5,000)	(3,855)	1,145
Net ambulance revenue	<u>495,745</u>	<u>491,000</u>	<u>702,216</u>	<u>211,216</u>
Total Revenues- FY22	<u>821,895</u>	<u>825,214</u>	<u>989,668</u>	<u>164,454</u>
EXPENDITURES				
Salaries and wages, including payroll taxes	537,130	537,130	512,370	24,760
Employee benefits - health insurance, workers' compensation	102,000	102,000	92,535	9,465
Services and supplies:				
Fuel	25,000	25,000	26,548	(1,548)
Insurance - general	23,000	23,000	19,000	4,000
Repairs and maintenance - ambulance	9,800	9,800	24,283	(14,483)
Supplies for patients	30,000	30,000	34,336	(4,336)
Legal and audit fees	7,700	7,700	6,995	705
Office expense	25,000	25,000	32,774	(7,774)
Other expenses - dues, subscriptions, volunteers, refunds, travels	11,600	11,600	11,748	(148)
Outside services - other	16,000	16,000	16,089	(89)
Repairs and maintenance - office painting, flooring, furniture, bed	2,000	2,000	742	1,258
Utilities and telephone	10,700	10,700	11,885	(1,185)
IGT DHCS Fee, GEMT QAF	21,000	21,000	28,479	(7,479)
Lease payments	-	29,000	100,000	(71,000)
Interest expense	-	-	2,869	(2,869)
Capital outlay expenditures	50,000	30,000	234,681	(204,681)
Reserves	-	-	-	-
Total Expenditures- FY22	<u>870,930</u>	<u>879,930</u>	<u>1,155,334</u>	<u>(275,404)</u>
Lease financing proceeds	-	-	231,474	231,474
Net change in Fund Balance - FY22	<u>\$ (49,035)</u>	<u>\$ (54,716)</u>	<u>\$ 65,808</u>	<u>\$ 120,524</u>

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

CLOVERDALE HEALTH CARE DISTRICT
BUDGETARY COMPARISON SCHEDULE- GENERAL FUND
JUNE 30, 2021

	<u>Adopted Budget</u>	<u>Final Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance with Final Budget Positive- (Negative)</u>
REVENUES				
Property Tax	\$ 40,000	\$ 40,000	\$ 48,160	\$ 8,160
Property assessments - special	166,824	166,824	154,229	(12,595)
Revenue from use of money:				
Interest income	400	400	406	6
Other local revenue	<u>173,087</u>	<u>173,087</u>	<u>266,906</u>	<u>93,819</u>
Subtotal	<u>380,311</u>	<u>380,311</u>	<u>469,701</u>	<u>89,390</u>
Charges for ambulance services	738,000	738,000	1,003,233	265,233
(Less- Contract Allowances)	(300,000)	(300,000)	(526,252)	(226,252)
Provision for bad debts	<u>(3,000)</u>	<u>(3,000)</u>	<u>(1,467)</u>	<u>1,533</u>
Net ambulance revenue	<u>435,000</u>	<u>435,000</u>	<u>475,514</u>	<u>40,514</u>
Total Revenues- FY21	<u>815,311</u>	<u>815,311</u>	<u>945,215</u>	<u>129,904</u>
EXPENDITURES				
Salaries and wages, including payroll taxes	399,700	399,700	446,668	(46,968)
Employee benefits - health insurance, workers' compensation	81,448	81,448	81,169	279
Services and supplies:				
Fuel	15,800	15,800	20,731	(4,931)
Insurance - general	18,959	18,959	20,263	(1,304)
Repairs and maintenance - ambulance	9,800	9,800	6,090	3,710
Supplies for patients	24,000	24,000	27,188	(3,188)
Legal and audit fees	10,000	10,000	6,995	3,005
Office expense	16,500	16,500	22,998	(6,498)
Other expenses - dues, subscriptions, volunteers, refunds, travels	8,510	8,510	6,407	2,103
Outside services - other	14,100	14,100	9,624	4,476
Repairs and maintenance - office painting, flooring, furniture, bed	1,000	1,000	1,433	(433)
Utilities and telephone	10,000	10,000	10,125	(125)
IGT DHCS Fee, GEMT QAF	27,100	27,100	-	27,100
Capital outlay expenditures	30,000	30,000	12,494	17,506
Reserves	<u>141,887</u>	<u>141,887</u>	<u>-</u>	<u>141,887</u>
Total Expenditures- FY21	<u>808,804</u>	<u>808,804</u>	<u>672,185</u>	<u>136,619</u>
Excess of Revenues				
Over Expenditures- FY21	<u>\$ 6,507</u>	<u>\$ 6,507</u>	<u>\$ 273,030</u>	<u>\$ 266,523</u>

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

CLOVERDALE HEALTH CARE DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEARS ENDED JUNE 30, 2022 AND 2021

NOTE 1- PURPOSE OF SCHEDULES

A. Budgetary Comparison Schedule

The District employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board. The budgets are revised during the year by the Board of Trustees to provide for revised priorities. Expenditures cannot legally exceed appropriations by major object code. The originally adopted and final revised budgets for the General Fund are presented as Required Supplementary Information. The basis of budgeting is the same as GAAP.

CLOVERDALE HEALTH CARE DISTRICT

CLOVERDALE, CALIFORNIA

ORGANIZATION

The District was formed November 6, 1962 upon voter approval during a regular election to provide ambulance service to an area approximately the same as the Cloverdale Unified School District. Effective July 1, 1993, the District received revenue from the Assessment of a special property tax of \$18 on parcels within the District. On April 10, 1995, the District's Board of Directors passed Resolution No. 95-4, changing the name "Cloverdale Hospital District" to "Cloverdale Health Care District" pursuant to Health and Safety Code Section 32137. Effective July 1, 2006, the District parcel tax increased to \$36.

BOARD OF DIRECTORS

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Al Delsid	President	December 2026
Harry Martin	Vice President	December 2026
James F. DeMartini	Member	December 2026
Neena Hanchett	Secretary	December 2024
Mary Jo Winter	Treasury	December 2024

ADMINISTRATION

Thomas K. Hinrichs
Manager/Paramedic

Robert E. Marmor
Attorney

CLOVERDALE HEALTH CARE DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES
FISCAL YEARS ENDED JUNE 30, 2022, 2021 AND 2020

	<u>2021-2022</u>	<u>2020-2021</u>	<u>2019-2020</u>
REVENUES			
Current secured property tax	\$ 44,353	\$ 48,160	\$ 43,120
Special Assessments	153,409	154,229	156,464
Interest income	342	406	848
Other local revenue	89,348	266,906	72,300
Charges for ambulance services	1,503,319	1,003,233	713,735
Less: Contractual adjustments	(797,248)	(526,252)	(391,199)
Provision for bad debts	(3,855)	(1,467)	(8,222)
Total Revenues	<u>989,668</u>	<u>945,215</u>	<u>587,046</u>
EXPENDITURES			
Salaries and wages, including payroll taxes	512,370	446,668	415,540
Workers' compensation & health insurance	92,535	81,169	83,097
Services and supplies:			
Fuel	26,548	20,731	15,338
Insurance - general	19,000	20,263	16,116
Repairs and maintenance - ambulance	24,283	6,090	5,558
Supplies for patients	34,336	27,188	22,296
Legal and audit fees	6,995	6,995	9,583
Office expense	32,774	22,998	19,895
Other expenses - dues, subscriptions, volunteers, refunds, travels	40,227	6,407	5,411
Outside services	16,089	9,624	14,490
Repairs and maintenance - office painting, flooring, furniture, bed	742	1,433	3,012
Utilities and telephone	11,885	10,125	7,810
Lease principal and interest	102,869	-	-
Capital outlay expenditures	<u>234,681</u>	<u>12,494</u>	<u>2,100</u>
Total Expenditures	<u>1,155,334</u>	<u>672,185</u>	<u>620,246</u>
Excess of Revenues Over Expenditures	(165,666)	273,030	(33,200)
Lease financing proceeds	<u>231,474</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>65,808</u>	<u>273,030</u>	<u>(33,200)</u>
Fund Balances - Beginning of Year	929,007	661,234	694,434
Prior Period Adjustment - Note 7	<u>-</u>	<u>(5,257)</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ 994,815</u>	<u>\$ 929,007</u>	<u>\$ 661,234</u>

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

CLOVERDALE HEALTH CARE DISTRICT
SCHEDULE OF AUDIT FINDINGS AND RESPONSES
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

Yes No

Significant deficiency(ies) identified
that are not considered to be material
weakness?

Yes None reported

Noncompliance material to financial
statements noted?

Yes No

CLOVERDALE HEALTH CARE DISTRICT
SCHEDULE OF AUDIT FINDINGS AND RESPONSES
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

There were no findings or recommendations considered reportable conditions determined as a result of prior audit of Cloverdale Health Care District for the year ended June 30, 2021.