TO: Sierra Kings Health Care District, Board of Directors

Sierra Kings Health Care District, Finance Committee

Chinayera Black Hardaman, Executive Director

FROM: Teresa Jacques, CFO

DATE: May 17, 2024

RE: March and April 2024 Unaudited Financial Statement Overview

OVERVIEW

BALANCE SHEET – MARCH 2024

- Cash in bank – $50,497
  - Increase of $41,462 over February. The District did not receive the Adventist lease payment for April until the first of April.
- LAIF - $3,205,129
  - Increase of $11,330 over February for March. The quarterly interest payment was $32,693, accrued was $32,551.
- US Bank Investments - $6,431,526
  - The market value (including accrued interest) net change in March is $28,287. The current book value is $6,426,641. The book value with accrued interest is $6,466,359.
- Prepaid Deposits & Refunds - $11,016
  - Increase of $5,016 for grant amounts to be refunded.
- Total Accounts Payable – $78,127
  - Net Increase of $17,849 between accounts payable and accrued expenses, due primarily to quarterly grant payments.
- The increase in Net Position was $74,853.

BALANCE SHEET – APRIL 2024

- Cash in bank – $93,058
  - Increase of $42,561 over March. The District did not receive the Adventist lease payment for May until the first of May.
- Grants Receivable - $5,471
  - This is a new account to record the receivable due from USDA grant for the Reedley Farmer's Market.
- LAIF - $3,216,537
  - Increase of $10,860 over March for April's interest accrual.
- US Bank Investments - $6,454,826
  - April's numbers have been estimated based on March as statements had not been published as of this writing.
- Prepaid Grants $17,739
  - Decrease of $19,047 due primarily to the amortization of prepaid grants.
- The increase in Net Position was $114,731.

PROFIT AND LOSS STATEMENT – MARCH & APRIL 2024 & YTD FY24

SUMMARY

The District shows a positive gain over budget in Net Position of $182,259 for the first ten months of FY24, with Net Position YTD at $852,360.

The District has a positive gain from non-Operating activities YTD with $1,014,850 budget compared to actual of $1,026,704. Net operating income **without** depreciation YTD is $170,405 under budget. Operating expenses are under budget $167,411 YTD. The largest categories under budget are professional fees and grants of the total under budget dollars.

OPERATING EXPENSES

Below are the highlights of the expenses versus the budget for FY24 (10 months):

- Salaries and Benefits – Under budget $11,831 YTD
- Professional Fees - Under budget $118,716 YTD
- Legal Fees – Over budget $15,514 YTD
- Office Supplies – Over budget $4,426 YTD
- Purchased Services – Over budget $19,707 YTD
- Training and Education – Under budget $5,022 YTD
- Travel and Mileage – Under budget $5,621 YTD
- Grant Awards - Under budget $61,834 YTD

Sierra Kings Health Care District
Unaudited Balance Sheet Comparison
As of March 31, 2024

	As of Mar 31, 2024	As of Feb 29, 2024 (PP)	Change
Bank Accounts			
Bank of the Sierra Checking	50,497	9,035	41,462
Total Bank Accounts	**$ 50,497**	**$ 9,035**	**$ 41,462**
Accounts Receivable			
Receivable - Property Leases	3,396,444	3,498,402	(101,958)
Total Accounts Receivable	**$ 3,396,444**	**$ 3,498,402**	**$ (101,958)**
Local Agency Investment Fund	3,205,129	3,193,800	11,330
U.S. Bank Investment Fund	6,431,526	6,403,028	28,498
Accrued Property Taxes	137,697	94,780	42,917
Prepaid Insurance	4,704	6,111	(1,408)
Prepaid Expenses - Other	15,958	16,295	(337)
Prepaid Grants	17,739	36,786	(19,047)
Prepaid Deposits & Refunds	11,016	6,000	5,016
Prepaid Lease Payments	2,500	2,500	-
GO Bonds - Taxes At County	1,117,228	973,499	143,729
GO Bond 2009 Project Fund	(0)	(0)	-
Total Other Current Assets	**$ 10,943,497**	**$ 10,732,798**	**$ 210,698**
Total Current Assets	**$ 14,390,438**	**$ 14,240,236**	**$ 150,202**
Land	576,215	576,215	-
Parking Lot	1,300,131	1,300,131	-
Buildings and Improvement	36,052,106	36,052,106	-
Fixed Equipment	1,090,736	1,090,736	-
Improvements	(1,041,683)	(1,039,708)	(1,976)
Accumulated Depreciation - Hospital	(17,248,248)	(17,165,124)	(83,123)
Equipment	(682,857)	(680,087)	(2,770)
Total Fixed Assets	**$ 20,046,400**	**$ 20,134,270**	**$ (87,869)**
TOTAL ASSETS	**$ 34,436,838**	**$ 34,374,505**	**$ 62,333**
LIABILITIES AND EQUITY			
Current Liabilities			
Accounts Payable	8,609	9,450	(841)
Accrued Expenses - Other	69,518	50,828	18,690
Total Accounts Payable	**$ 78,127**	**$ 60,278**	**$ 17,849**
Accrued Payable Audit Fees	8,990	8,990	-
Accrued Payroll	3,122	3,497	(375)
Accrued Payroll Vacation	4,656	6,489	(1,833)
Accrued Payroll Tax	2,096	1,677	419
Accrued Unemployment Insurance	159	119	40
Employer Contribution 403b	3,641	2,427	1,214
Accrued Interest - GO Bond	149,938	74,410	75,528
Current Maturity - GO Bonds	75,892	75,892	-
Current Maturities - 2015 GO Bond	835,000	835,000	-
Deferred Revenue	34,444	36,667	(2,222)
Total Other Current Liabilities	**$ 1,117,938**	**$ 1,045,168**	**$ 72,769**
Total Current Liabilities	**$ 1,196,065**	**$ 1,105,446**	**$ 90,618**
Deferred Inflow - Property Leases	3,396,444	3,493,259	(96,815)
GO Bond 2015 Bond Payable	18,410,000	18,410,000	-
GO Bond 2015 Bond Premium	1,017,970	1,023,754	(5,784)
GO Cap App Bond 2002 - Bond Premium	47,016	47,557	(540)
Total Long-Term Liabilities	**$ 22,871,431**	**$ 22,974,570**	**$ (103,139)**
Total Liabilities	**$ 24,067,496**	**$ 24,080,016**	**$ (12,521)**
Fund Balance - Unrestricted	9,631,714	9,631,714	-
Net Income	737,629	662,776	74,853
Total Equity	**$ 10,369,342**	**$ 10,294,489**	**$ 74,853**
TOTAL LIABILITIES AND EQUITY	**$ 34,436,838**	**$ 34,374,505**	**$ 62,333**

Sierra Kings Health Care District
Unaudited Balance Sheet Comparison
As of April 30, 2024

	As of Apr 30, 2024	As of Mar 31, 2024 (PP)	Change
Bank Accounts			
Bank of the Sierra Checking	93,058	50,497	42,561
Total Bank Accounts	**$ 93,058**	**$ 50,497**	**$ 42,561**
Accounts Receivable			
Receivable - Property Leases	3,300,181	3,396,444	(96,263)
Receivable - Grants	5,471		5,471
Total Accounts Receivable	**$ 3,305,652**	**$ 3,396,444**	**$ (90,792)**
Local Agency Investment Fund	3,216,537	3,205,129	11,408
U.S. Bank Investment Fund	6,454,826	6,431,526	23,300
Accrued Property Taxes	180,613	137,697	42,917
Prepaid Insurance	3,296	4,704	(1,408)
Prepaid Expenses - Other	12,917	15,958	(3,042)
Prepaid Grants	23,572	17,739	5,834
Prepaid Deposits & Refunds	9,870	11,016	(1,146)
Prepaid Lease Payments	2,500	2,500	-
GO Bonds - Taxes At County	1,260,957	1,117,228	143,729
GO Bond 2009 Project Fund	(0)	(0)	-
Total Other Current Assets	**$ 11,165,089**	**$ 10,943,497**	**$ 221,592**
Total Current Assets	**$ 14,563,799**	**$ 14,390,438**	**$ 173,361**
Land	576,215	576,215	-
Parking Lot	1,300,131	1,300,131	-
Buildings and Improvement	36,052,106	36,052,106	-
Fixed Equipment	1,090,736	1,090,736	-
Improvements	(1,043,659)	(1,041,683)	(1,976)
Accumulated Depreciation - Hospital	(17,331,371)	(17,248,248)	(83,123)
Accumulated Depreciation - Fixed Equipment	(685,627)	(682,857)	(2,770)
Total Fixed Assets	**$ 19,958,531**	**$ 20,046,400**	**$ (87,869)**
TOTAL ASSETS	**$ 34,522,330**	**$ 34,436,838**	**$ 85,492**
LIABILITIES AND EQUITY			
Current Liabilities			
Accounts Payable	5,077	8,609	(3,532)
Accrued Expenses - Other	70,702	69,518	1,183
Total Accounts Payable	**$ 75,778**	**$ 78,127**	**$ (2,349)**
Accrued Payable Audit Fees	8,990	8,990	-
Accrued Payroll	4,625	3,122	1,503
Accrued Payroll Vacation	4,287	4,656	(369)
Accrued Payroll Tax	2,652	2,096	556
Accrued Unemployment Insurance	198	159	40
Employer Contribution 403b	4,855	3,641	1,214
Accrued Interest - GO Bond	225,465	149,938	75,528
Current Maturity - GO Bonds	75,892	75,892	-
Current Maturities - 2015 GO Bond	835,000	835,000	-
Deferred Revenue	32,222	34,444	(2,222)
Total Other Current Liabilities	**$ 1,194,186**	**$ 1,117,938**	**$ 76,249**
Total Current Liabilities	**$ 1,269,965**	**$ 1,196,065**	**$ 73,900**
Deferred Inflow - Property Leases	3,299,630	3,396,444	(96,815)
GO Bond 2015 Bond Payable	18,410,000	18,410,000	-
GO Bond 2015 Bond Premium	1,012,186	1,017,970	(5,784)
GO Cap App Bond 2002 - Bond Premium	46,476	47,016	(540)
Total Long-Term Liabilities	**$ 22,768,292**	**$ 22,871,431**	**$ (103,139)**
Total Liabilities	**$ 24,038,256**	**$ 24,067,496**	**$ (29,239)**
Fund Balance - Unrestricted	9,631,714	9,631,714	-
Net Income	852,360	737,629	114,731
Total Equity	**$ 10,484,073**	**$ 10,369,342**	**$ 114,731**
TOTAL LIABILITIES AND EQUITY	**$ 34,522,330**	**$ 34,436,838**	**$ 85,492**

Sierra Kings Health Care District
Unaudited Profit and Loss FYE 2024
Three Month Trend and Year to Date

	Feb 2024			Mar 2024			Apr 2024			Year to Date		
	Actual	Budget	Over Budget	Actual	Budget	Over Budget	Actual	Budget	Over Budget	Actual	Budget	Over Budget
Income												
Rebates/Refunds -Uncategorized Income	284		284			-			-	284	-	284
Interest Income			-			-			-	1	-	1
Rental/Lease Income - Adventist Health	86,642	84,890	1,751	86,906	85,228	1,678	87,170	85,566	1,605	794,488	787,630	6,858
Rental/Lease Income - Imai/Matharu	282	283	(1)	285	285	-	287	288	(1)	2,745	2,750	(5)
Property Tax Revenue	42,917	42,917	-	42,917	42,917	-	42,917	42,917	-	429,167	429,167	-
Property Lease Interest Income	9,891	12,332	(2,441)	9,624	11,991	(2,367)	9,357	11,651	(2,294)	155,481	165,097	(9,616)
Grant Income	2,222	2,222	-	2,222	2,222	-	7,693	2,222	5,471	23,249	17,778	5,471
Total Income	**$142,237**	**$142,644**	**$ (406)**	**$141,953**	**$142,643**	**$ (689)**	**$147,425**	**$142,644**	**$ 4,781**	#########	#########	**$ 2,994**
Gross Profit	**$142,237**	**$142,644**	**$ (406)**	**$141,953**	**$142,643**	**$ (689)**	**$147,425**	**$142,644**	**$ 4,781**	#########	#########	**$ 2,994**
Expenses												
Payroll Salaries and Wages	23,579	21,593	1,986	18,017	23,136	(5,118)	17,679	24,939	(7,261)	196,375	236,057	(39,683)
Payroll Nonproductive Time	2,017	422	1,595	1,467	430	1,036	2,913	443	2,470	36,783	4,231	32,553
Payroll Taxes	2,058	1,882	176	2,766	2,005	761	1,653	2,148	(495)	23,983	20,389	3,594
Employee Benefits	3,104	3,574	(471)	3,500	3,667	(167)	2,514	3,775	(1,261)	28,377	36,550	(8,173)
Workers Compensation	96	125	(29)	96	125	(29)	227	125	102	1,129	1,250	(122)
Board Stipends	1,100	1,000	100	500	1,500	(1,000)	600	1,000	(400)	6,800	10,500	(3,700)
Professional Fees	5,752	9,683	(3,931)	7,551	9,683	(2,132)	5,737	11,683	(5,946)	47,718	166,433	(118,716)
Legal Fees	308	667	(359)	1,397	667	730	1,155	667	488	22,184	6,670	15,514
Office Supplies	706	210	496	7,265	420	6,845		210	(210)	8,566	4,140	4,426
Advertising/Promotional	1,850	917	933	3,090	3,253	(163)	3,812	3,255	557	23,258	20,847	2,411
Purchased Services	9,266	3,255	6,011	10,639	2,615	8,024	3,809	1,755	2,054	42,477	22,770	19,707
Rent or Lease of Buildings	2,500	2,500	-	2,500	3,300	(800)	2,500	3,000	(500)	25,000	26,900	(1,900)
Training and Education		250	(250)	300	100	200	50	750	(700)	1,828	6,850	(5,022)
Memberships	225	300	(75)	445	500	(55)	225	300	(75)	2,505	3,200	(695)
Travel/Mileage		100	(100)		100	(100)		100	(100)	1,329	6,950	(5,621)
Other Expense	3,056	750	2,306	512	750	(238)	475	750	(275)	7,341	7,500	(159)
Grant Awards - General and Mini Grants	17,094	26,943	(9,850)	33,617	44,076	(10,459)	10,097	31,362	(21,265)	208,317	270,151	(61,834)
Insurance	1,312	1,310	2	1,312	1,310	2	1,312	1,310	2	13,113	13,104	9
Total Expenses	**$ 74,021**	**$ 75,482**	**$ (1,461)**	**$ 94,974**	**$ 97,637**	**$ (2,663)**	**$ 54,758**	**$ 87,573**	**$(32,815)**	**$ 697,081**	**$ 864,492**	**$ (167,411)**
Net Operating Income w/out Depreciation	**$ 68,216**	**$ 67,162**	**$ 1,054**	**$ 46,980**	**$ 45,006**	**$ 1,974**	**$ 92,667**	**$ 55,070**	**$ 37,596**	**$ 708,334**	**$ 537,929**	**$ 170,405**
Depreciation & Amortization	87,869	87,869	-	87,869	87,869	-	87,869	87,869	-	882,678	882,678	-
Net Operating Income with Depreciation	(19,653)	(20,707)	1,054	(40,890)	(42,863)	1,974	4,797	(32,799)	37,596	(174,344)	(344,749)	170,405
Non Operating Income and Expenses												
Bond Issuance & Capital Appreciation Costs	6,324	6,324	0	6,324	6,325	(1)	6,324	6,324	0	63,243	63,243	0
US Bank Investment - Gain/Loss	9,581		9,581	(47,366)		(47,366)			-	(34,833)	-	(34,833)
US Bank Investment Fund - Accretion			-	16,130		16,130	7,000		7,000	23,130	-	23,130
Local Agency Investment Fund - Interest	10,860	28,234	(17,374)	11,330	28,285	(16,955)	11,408	28,639	(17,231)	193,928	269,593	(75,665)
U.S. Bank Investment Fund - Interest	-		-	61,124		61,124	17,000		17,000	99,222	-	99,222
Property Tax Revenue - GO Bond Tax	143,729	143,729	-	143,729	143,729	-	143,729	143,729	-	1,437,292	1,437,292	-
Bond Interest Expense	(75,528)	(75,528)	-	(75,528)	(75,528)	-	(75,528)	(75,528)	-	(755,278)	(755,278)	-
Total Other Income	**$ 94,966**	**$102,760**	**$ (7,794)**	**$115,743**	**$102,811**	**$ 12,931**	**$109,934**	**$103,165**	**$ 6,769**	#########	#########	**$ 11,854**
Change In Net Position	**$ 75,313**	**$ 82,053**	**$ (6,739)**	**$ 74,853**	**$ 59,948**	**$ 14,905**	**$114,731**	**$ 70,366**	**$ 44,365**	**$ 852,360**	**$ 670,101**	**$ 182,259**

Sierra Kings Health Care District Cash Analysis Checking Account	Cash Balance as of 3/1/24	Est Balance as of 4/1/24	Est Balance as of 5/1/24
Balance forward	$9,035	$50,497	$93,058
Lease Payments	101,958	96,263	97,366
Property Taxes			200,000
Other Income			
Grant Income		1,146	3,870
Total cash	110,993	147,906	394,294
Less--			
Deposits to LAIF	0		225,000
Operating expenses paid	60,496	54,848	85,000
Total payments	60,496	54,848	310,000
Checking Acct balance end of period	**$50,497**	**$93,058**	**$84,294**
Investment Accounts	**Cash Balance as of 3/1/24**	**Est Balance as of 4/1/24**	**Est Balance as of 5/1/24**
LAIF Account			
Balance Forward	3,193,800	3,204,700	3,215,700
Quarterly interest received			
Transferred			
Accrued interest	10,900	11,000	11,200
Deposits	0	0	225,000
LAIF Balance end of Period	**3,204,700**	**3,215,700**	**3,451,900**
US Bank Investment Fund			
Balance Forward	6,403,029	6,428,029	6,454,529
Interest Received/Payable	25,000	26,500	27,500
Transferred			
Accretion			
US Bank Market Balance	**6,428,029**	**6,454,529**	**6,482,029**
Balance	**9,632,729**	**9,670,229**	**9,933,929**

GRANT AWARDS

GENERAL GRANTS, MINI GRANTS, AND SPECIAL INITIATIVES APRIL 2024

CONTRACT NO.	AGENCY NAME	PROGRAM NAME	GRANT TYPE	FUNDING PERIOD	GRANT ALLOCATION	MARCH	APRIL	QUARTER 1	QUARTER 2	QUARTER 3	YEAR TO DATE	% OF TOTAL	BALANCE
2023-05	The City of Parlier (Discontinued)	Enhancing Wellness and Fitness	General	7/1/23 - 12/20/23	24,700			5,454			5,454	22%	19,246
2023-01	Parlier Unified School District	Behavioral Health Intervention	Renewal	9/1/23 - 5/30/24	60,000	6,667	(3,867)	12,000	26,534	9,466	54,667	91%	5,333
2023-02	Sierra View Homes	Get Moving Program	Renewal	7/1/23 - 6/30/24	35,000	2,916	1,817	8,446	7,673	7,651	26,685	76%	8,315
2023-03	Community Youth Mnistries	Youth Behavioral Awareness	Renewal	10/1/23 - 3/31/24	35,000	5,833	(2,962)		13,102	8,705	27,640	79%	7,360
2023-04	Reedley College (Closed)	Farmer's Market	Renewal	8/17/23 - 10/19/23, 03/24 - 5/24	38,300				18,469		18,469	48%	19,831
2023-22	Reedley College	Farmer's Market (USDA)	Renewal	3/1/24-9/30/26	87,806		4,421				4,421	5%	83,385
2023-23	Fitness Quest Health Club	Farmer's Market (USDA)	Renewal	3/1/24-9/30/26	15,000		750		-		750	5%	14,250
2023-24	Reedley Chamber of Commerce	Farmer's Market (USDA)	Renewal	3/1/24-9/30/26	6,000		300		-		300	5%	5,700
2023-26	Reedley College	Farmer's Market (SKHCD)	Renewal	3/1/24-9/30/26	13,500		1,500				1,500	11%	12,000
2023-27	Reedley Chamber of Commerce	Farmer's Market (SKHCD)	Renewal	3/1/24-9/30/26	6,000		300		-		300	5%	5,700
2023-06	Community Youth Mnistries (Closed)	Teen Moms Wellness Retreat	Mini	3/29/24	5,750				-		5,750	100%	-
2023-08	Lions District 4-A2 (Discontinued)	Riding the Rails to Prevent Diabetes	Mini	April 2024	3,870		-				-	0%	3,870
2023-09	Fitness Quest Health Club	Youth Programming and Nutrition Festival	Mini	7/1/23-8/11/23, 8/1/23-10/31/23, 4/1/24	6,098		812		-		6,098	100%	(0)
2023-10	Reedley College	Health Fair/Lecture Series	Mini	9/1/23 - 5/31/24	5,000	556	556				4,444	89%	556
2023-11	Reedley Lions Club (Closed)	Blossom Bike Ride	Mini	3/24/24	5,000	3,854			-		3,854	77%	1,146
2023-12	Project Loreal (Closed)	Project Loreal	Mini	July 2023	100				-		100	100%	-
2023-13	The City of Parlier	Swim Lesson Program	Mini	June 2024	5,000				-		-	0%	5,000
2023-14	Central Valley Resource Center (Discontinued)	Connect with Your Health for Success	Mini	1/1/24-3/31/24	5,000				-		-	0%	5,000
2023-15	Internal	Health Science Pathway Scholarships	Special	8/23 - 5/24	25,000	1,911	1,911		-		20,588	82%	4,412
2023-16	Serve Reedley	Faith House Thrives	Special	11/1/23-6/30/23	12,472	8,671	1,106				11,662	94%	810
2023-17	Reedley Lions Club (Closed)	Pop Up Bike Rodeo	Special	Oct-23	2,500				-		2,500	100%	-
2023-18	Internal (Closed)	Reedley Fiesta Walk/Run	Special	Oct-23	1,500				-		1,471	98%	29
2023-19	Parlier Police Dept (Closed)	PACCE Red Ribbon/Basketball Tourname	Special	Oct 23 & Dec 23	5,000				-		5,000	100%	-
2023-20	City of Reedley	Rails to Trails Murals	Special	Jun-24	7,000						-	0%	7,000
2023-21	Gnardog Crossfit	Enhancing Wellness and Fitness	Special	March - June 2024	12,035	3,209	3,209		-		6,418	53%	5,617
2023-25	Friends of the Library	Cook Healthy at Bear Mountain	Special	Jun-24	831				-		-	0%	831
24-MHAM	Internal	MHAM Activities	Special	May-24	10,000		246		-		246	2%	9,754
TOTALS					**433,462**	**33,617**	**10,098**	**25,900**	**65,778**	**25,822**	**208,317**	48%	**225,145**

GRANT TRACKER TO GENERAL LEDGER BAL

	APPROVED EXPENSE	GENERAL LEDGER BALANCE	GRANT BALANCE
GENERAL GRANT	24,700	5,454	19,246
RENEWAL GRANT	296,606	134,732	161,874
MINI GRANT	35,818	20,247	15,571
SPECIAL INITIATIVES	76,338	47,885	28,454
TOTALS	**$ 433,462**	**$ 208,317**	**$ 225,145**

Sierra Kings Health Care District
Check Detail/Expense List by Date
March 16, 2024 - May 17, 2024

Date	Transaction Type	Num	Name	Memo/Description	Amount
03/18/2024	Expense	ACH	Franklin Templeton/Aspire Investor Services, LLC	Employee 403b contribution PPE 03/09/24	500.00
03/21/2024	Bill Payment (Check)	171	Best Best & Krieger LLP Attorneys at Law	Special Council Work Feb 2024 for AH Lease/Seismic Compliance	3,654.00
03/21/2024	Bill Payment (Check)	172	Greater Reedley Chamber of Commerce	Annual Membership Dues	220.00
03/21/2024	Bill Payment (Check)	173	Jacques Consulting	Feb. 2024 CFO Services	1,600.00
03/21/2024	Bill Payment (Check)	174	ODP Business Solutions, LLC	Toner, Case of Paper, Clasp Envelopes, Labels, Signature stamp	658.36
03/21/2024	Bill Payment (Check)	175	Outfront Media Inc.	10'5x22'8" Billboard 9/9/24-12/1/24 and 9/16/24-12/08/24	3,200.00
03/21/2024	Bill Payment (Check)	176	Turn of the Century-REC	April 2024 Lease Payment	2,500.00
03/21/2024	Bill Payment (Check)	177	WorldLight Media LLC	Website Redesign & Development Payment 2 of 3	6,500.00
03/21/2024	Expense	ACH	Guardian Insurance	Life Insurance Premium Feb 24	40.62
03/21/2024	Expense	ACH	Guardian Insurance	Life Insurance Premium March 24	40.62
03/28/2024	Expense	ACH	Paychex LLC	payroll net pay PPE 03/23/24	6,341.80
03/28/2024	Expense	ACH	Paychex LLC	payroll tax PPE 03/23/24	3,367.28
03/29/2024	Expense	ACH	Paychex LLC	payroll fee 03/23/24	69.30
04/04/2024	Expense	ACH	Franklin Templeton/Aspire Investor Services, LLC	403b contribution PPE 03/23/26	500.00

04/10/2024	Bill Payment (Check)	178	Amazon Capital Services	Clipboards for farmers market	37.86
04/10/2024	Bill Payment (Check)	179	Angel's Tree Service, Inc.	Lawn Service March 2024	700.00
04/10/2024	Bill Payment (Check)	180	Chinayera Black Hardaman	April 2024 Cell Phone Stipend	60.00
04/10/2024	Bill Payment (Check)	181	Holly Salcido	Mental Health Awareness Month Masseuse activities and outreach	2,000.00
04/10/2024	Bill Payment (Check)	182	Jacques Consulting	March 2024 CFO Services	2,640.00
04/10/2024	Bill Payment (Check)	183	Jim Fixel	3/12 special board meeting grants & 3/26 Finance Committee Meeting	200.00
04/10/2024	Bill Payment (Check)	184	Lozano Smith Attorney at Law	February 2024 Legal Fees	308.00
04/10/2024	Bill Payment (Check)	185	Merari Gutierrez	April 2024 Cell Phone Stipend	60.00
04/10/2024	Bill Payment (Check)	186	Robert Half Inc.	Temp Labor Wk End Dt 3/15/24-4/5/24	1,231.75
04/10/2024	Bill Payment (Check)	187	Turn of the Century-REC	printer services for January- March	377.13
04/10/2024	Bill Payment (Check)	188	U.S. Bank Corporate Payment Systems	DocuSign, MHAM wristbands, USPS roll of stamps/forgot receipt/received stamps, Fred Pryor membership, Dollar general/tablecloths for award ceremony, constant contact, booth for street fair, lunches/dessert for BOD meeting 3/12/24 , lunch for video shoot, lunch for finance meeting, lunch for 4/4/24 award ceremony.	2,296.80
04/10/2024	Bill Payment (Check)	189	Unity IT	03/02/2024-04/01/2024 IT Services	564.00
04/10/2024	Bill Payment (Check)	190	WorldLight Media LLC	Website Redesign & Development Payment 3 of 3	6,500.00
04/11/2024	Expense	ACH	Paychex LLC	payroll tax PPE 04/06/24	3,788.58

04/11/2024	Expense	ACH	Paychex LLC	Payroll Net pay PPE 04/06/24	6,598.68
04/11/2024	Expense	ACH	Guardian Insurance	Life insurance premium 04/06/24	40.62
04/12/2024	Expense	ACH	Paychex LLC	payroll tax PPE 04/06/24	69.30
04/15/2024	Expense	ACH	Franklin Templeton/Aspire Investor Services, LLC	403b contribution PPE 04/06/24	500.00
04/25/2024	Bill Payment (Check)	191	Amazon Capital Services	Pickleball Sets for Media Campaign Outreach	96.55
04/25/2024	Bill Payment (Check)	192	Best Best & Krieger LLP Attorneys at Law	Special Council Work March 2024 for AH Lease/Seismic Compliance	2,263.50
04/25/2024	Bill Payment (Check)	193	Bruce Hunter	4/4/24 Grantee Award Ceremony,4/23 board meeting	200.00
04/25/2024	Bill Payment (Check)	194	City of Reedley	swim lessons 2024-01/MHAM activities	7,256.82
04/25/2024	Bill Payment (Check)	195	Kathleen Omachi	4/4/24 Grantee Award Ceremony/ 04/23/24 board meeting	200.00
04/25/2024	Bill Payment (Check)	196	Lozano Smith Attorney at Law	March 2024 Legal Fees	1,397.00
04/25/2024	Bill Payment (Check)	197	Michael King	Plaque for Jim Fixel (Large Acrylic)	243.79
04/25/2024	Bill Payment (Check)	198	Robert Half Inc.	Brooke Labor Wk End Dt 4/12/24/ Brooke labor wk end04/19/24	1,061.20
04/25/2024	Bill Payment (Check)	199	Suzanne Johnson	4/4/24 Grantee Award Ceremony/04/23/24 board meeting	200.00
04/25/2024	Bill Payment (Check)	200	Turn of the Century-REC	May 2024 Lease	2,500.00
04/25/2024	Expense	ACH	Paychex LLC	Payroll Tax PPE 4/20/24	3,788.59
04/25/2024	Expense	ACH	Paychex LLC	Employee Net Pay PPE 4/20/24	6,598.67
04/26/2024	Expense	ACH	Paychex LLC	Payroll Processing Fee PPE 4/20/24	69.30

04/29/2024	Expense	ACH	Franklin Templeton/Aspire Investor Services, LLC	Employee 403b Contribution PPE 4/20/24	500.00
05/01/2024	Expense	ACH	Guardian Insurance	May 2024 GP insurance	40.62
05/09/2024	Bill Payment (Check)	201	Amazon Capital Services	Report Covers	25.10
05/09/2024	Bill Payment (Check)	202	Angel's Tree Service, Inc.	Lawn Service April 2024	700.00
05/09/2024	Bill Payment (Check)	203	Chinayera Black Hardaman	May Cell Stipend	60.00
05/09/2024	Bill Payment (Check)	204	Employers Preferred Ins. Co.	Policy EIG 2972535 03 1604003 12/20/22 - 12/20/23 Final Premium Audit Billing & 12/20/23 - 12/20/24 Premium Adjustment	179.00
05/09/2024	Bill Payment (Check)	205	Employment Development Department	Unemployment Insurance Benefit Charge PE 3/31/24	899.94
05/09/2024	Bill Payment (Check)	206	Jacques Consulting	April 2024 CFO Services	2,480.00
05/09/2024	Bill Payment (Check)	207	Merari Gutierrez	May Cell Phone Stipend	60.00
05/09/2024	Bill Payment (Check)	208	Reedley Rotary Club	MHAM Branded Water Bottles	507.00
05/09/2024	Bill Payment (Check)	209	Robert Half Inc.	Brooke Labor Wk End Dt 4/26/24 & 5/3/24	795.90
05/09/2024	Bill Payment (Check)	210	U.S. Bank Corporate Payment Systems	renewal, promotional gift cards and MHAM items, Food for Board and	4,706.41
05/09/2024	Bill Payment (Check)	211	Unity IT	IT Services 4/2/24 -5/1/24	550.00
05/09/2024	Bill Payment (Check)	212	Verizon Business	642702852-00001	42.12
05/09/2024	Expense	ACH	Paychex LLC	Payroll Net Pay 05/04/24	6,598.67

05/09/2024	Expense	ACH	Paychex LLC	Payroll tax PPE 05/04/24	3,788.59
05/10/2024	Expense	ACH	Paychex LLC	Payroll Fee PPE 05/04/24	73.70
05/13/2024	Expense	ACH	Franklin Templeton/Aspire Investor Services, LLC	403b contribution PPE 05/04/24	500.00
				TOTAL EXPENSES	**$ 105,547.17**

PMIA/LAIF Performance Report as of 5/15/24

Quarterly Performance Quarter Ended 03/31/24

LAIF Apportionment Rate[(2)]:	4.30
LAIF Earnings Ratio[(2)]:	0.00011755619077389
LAIF Administrative Cost[(1)*]:	0.27
LAIF Fair Value Factor[(1)]:	0.994191267
PMIA Daily[(1)]:	4.22
PMIA Quarter to Date[(1)]:	4.12
PMIA Average Life[(1)]:	226

PMIA Average Monthly Effective Yields[(1)]

April	**4.272**
March	4.232
February	4.122
January	4.012
December	3.929
November	3.843

Pooled Money Investment Account Monthly Portfolio Composition [(1)] 4/30/24 $171.5 billion

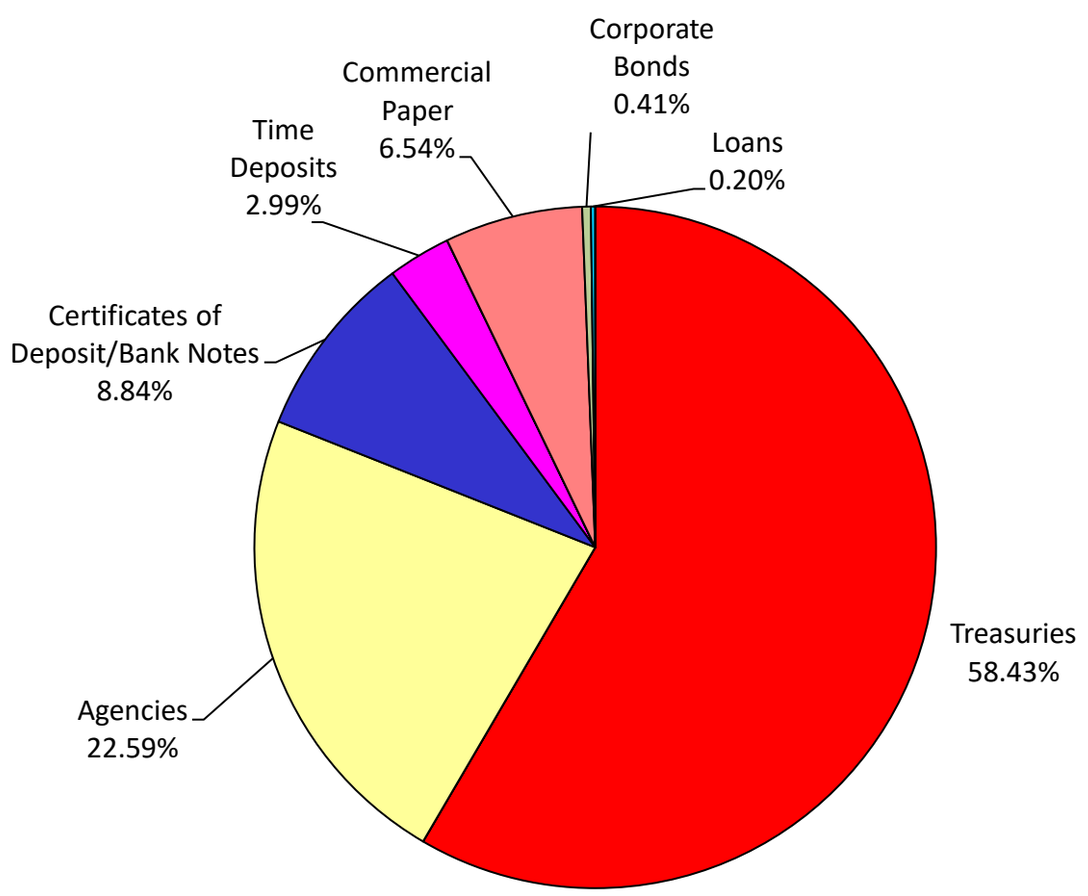

Chart does not include $1,969,000.00 in mortgages, which equates to 0.001%. Percentages may not total 100% due to rounding.

Daily rates are now available here. **View PMIA Daily Rates**

Notes: The apportionment rate includes interest earned on the CalPERS Supplemental Pension Payment pursuant to Government Code 20825 (c)(1) and interest earned on the Wildfire Fund loan pursuant to Public Utility Code 3288 (a).

**The percentage of administrative cost equals the total administrative cost divided by the quarterly interest earnings. The law provides that administrative costs are not to exceed 5% of quarterly EARNINGS of the fund. However, if the 13-week Daily Treasury Bill Rate on the last day of the fiscal year is below 1%, then administrative costs shall not exceed 8% of quarterly EARNINGS of the fund for the subsequent fiscal year.*

Source:
[(1)] State of California, Office of the Treasurer
[(2)] State of Calfiornia, Office of the Controller

Lozano Smith
ATTORNEYS AT LAW

7404 North Spalding Avenue
Fresno, CA 93720-3370
(559) 431-5600
Federal Tax ID: 80-0874383
lozanosmith.com

April 10, 2024

Chinayera Black Hardaman, CEO
Sierra Kings Health Care District
P.O Box 1350
Reedley, CA 93654

Client: 003464
Matter: 000001
Invoice # 2215208

Page: 1

RE: General Legal

For Legal Services Rendered Through March 31, 2024

Legal Services

Date	Person	Description of Legal Services	Time	Rate	Amount
03/01/2024	KFS	Legal research and strategy concerning accommodations for individuals with disabilities attending public meetings.	1.10	$295.00	$324.50
03/04/2024	KFS	Draft and revise legal analysis concerning Americans with Disabilities Act compliance regarding public meeting space.	2.20	$295.00	$649.00
03/08/2024	RAG	Teleconference and email correspondence with Chief Executive Officer C. Black Hardaman regarding District boundaries and grant program funding.	0.30	$385.00	$115.50
03/08/2024	DEB	Legal research regarding District powers to provide services outside of District boundaries.	0.30	$385.00	$115.50
03/26/2024	RAG	Review Health and Safety and Government Code and conduct analysis of policies and procedures related to appointment; send communication to Chief Executive Officer C. Black Hardaman regarding same; finalize Great Reedley Chamber Farmer's Market agreement and exchange communication with M. Gutierrez regarding same.	0.50	$385.00	$192.50
		Total Legal Services	4.40		$1,397.00

Legal Services Recap

Person		Time	Rate	Amount
RAG	Regina A. Garza	0.80	$385.00	$308.00
DEB	Dale E. Bacigalupi	0.30	$385.00	$115.50
KFS	Kevin F. Serrano	3.30	$295.00	$973.50

Invoice Summary	**Totals**
Total Legal Services	$1,397.00
Total Current Charges	**$1,397.00**
Previous Balance	$2,775.00
Less Payments	*($2,467.00)*
Total Due	**$1,705.00**

Lozano Smith
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May 10, 2024

Chinayera Black Hardaman, CEO
Sierra Kings Health Care District
P.O Box 1350
Reedley, CA 93654

Client: 003464
Matter: 000001
Invoice # 2217588

Page: 1

RE: General Legal

For Legal Services Rendered Through April 30, 2024

Legal Services

Date	Person	Description of Legal Services	Time	Rate	Amount
04/03/2024	RAG	Review and respond to request from M. Gutierrez to review sub contractor agreement.	0.10	$385.00	$38.50
04/11/2024	RAG	Respond to email and telephone message from CEO C. Black Hardaman regarding civil grand jury inquiry.	0.10	$385.00	$38.50
04/12/2024	RAG	Exchange communications and conference with CEO C. Black-Hardaman regarding civil grand jury investigation.	0.50	$385.00	$192.50
04/12/2024	WRD	Teleconference with District Director regarding Grand Jury's request for interview pertaining to website ADA compliance; related preparation for same.	0.70	$385.00	$269.50
04/16/2024	RAG	Review and respond to CEO C. Black Hardaman regarding SB 929 inquiry from Fresno County Civil Grand Jury.	0.10	$385.00	$38.50
04/16/2024	RAG	Review and execute Fitness Quest Health Club contract provided by M. Gutierrez.	0.10	$385.00	$38.50
04/19/2024	RAG	Review Youth Behavioral Awareness Contract, State Center Community College District/Reedley College Contract, Community Youth Ministries Contract and Gnardog Crossfit Contract; teleconference and exchange emails with M. Gutierrez regarding same.	0.60	$385.00	$231.00
04/23/2024	RAG	Teleconference with CEO C. Black Hardaman regarding Board meeting and pending matters; review settlement agreement related to website upgrade timeline; exchange emails with M. Gutierrez regarding revisions to agreements including amendment to recitals (references January 6, 2021 rather than more current version); send redline of proposed revision to agreement with Community Youth Ministries.	0.50	$385.00	$192.50
04/24/2024	RAG	Review Department of Justice regulations effective June 2024 related to website accessibility standards under Title II of the Americans with Disability Act.	0.10	$385.00	$38.50
04/24/2024	MML	Legal research and analysis regarding updates to website accessibility standards.	0.20	$385.00	$77.00
		Total Legal Services	3.00		$1,155.00

Legal Services Recap

Person		Time	Rate	Amount
WRD	Wiley R. Driskill	0.70	$385.00	$269.50
RAG	Regina A. Garza	2.10	$385.00	$808.50
MML	Matthew M. Lear	0.20	$385.00	$77.00

Invoice Summary	**Totals**
Total Legal Services	$1,155.00
Total Current Charges	**$1,155.00**
Previous Balance	$1,705.00
Less Payments	*($1,705.00)*
Total Due	**$1,155.00**

Sierra Kings Health Care District

Journal

February 29, 2024

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
02/29/2024	Journal Entry	1684	No		AP Accrual Gen Grants 2 mo and Scholarships	8610.95	8610.95 Grant Awards - General and Mini Grants	$37,449.98	
			No		AP Accrual Lozano Smith	8610.23	8610.23 Legal Fees	$308.00	
			No		AP Accruals Paychex Payroll Processing Fee	8610.60	8610.60 Purchased Services	$72.70	
			No		AP Accruals Chandler Assets Mgmt Fee	8610.22	8610.22 Professional Fees	$641.60	
			No		AP Accrual Turn of the Century Duplicating Charges Dec-Feb	8610.60	8610.60 Purchased Services	$300.00	
			No		AP Accrual DocuSign Subscription	8610.60	8610.60 Purchased Services	$240.00	
			No		AP Accrual Branded Promo Fans	8610.50	8610.50 Advertising/Promotional	$850.00	
			No		AP Accrual Mainstreet Cafe Lunch for 2/8 CB w/JF	8610.90	8610.90 Other Expense	$38.21	
			No		AP Accruals Constant Contact	8610.60	8610.60 Purchased Services	$23.30	
			No		AP Accruals Mi Casita Food for PUSD ABC30 video Shoot	8610.90	8610.90 Other Expense	$175.00	
			No		AP Accruals Mainstreet Cafe Lunch for 2/27/24 BOD Meeting	8610.90	8610.90 Other Expense	$109.15	
			No		AP Accruals Mainstreet Cafe Lunch for 2/29/24 CB w/Wes Isaac	8610.90	8610.90 Other Expense	$38.21	
			No		AP Accruals Unity IT Services	8610.22	8610.22 Professional Fees	$428.00	
			No		AP Accruals Best Best & Krieger	8610.22	8610.22 Professional Fees	$3,654.00	
			No		AP Accruals WorldLight Media	8610.60	8610.60 Purchased Services	$6,500.00	
			No		AP Accruals Feb 2024	2021.20	2021.20 Accrued Expenses - Other		$50,828.15
								$50,828.15	**$50,828.15**
TOTAL								**$50,828.15**	**$50,828.15**

Sierra Kings Health Care District

Transaction Report

March 2024

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	ACCOUNT	SPLIT	AMOUNT	BALANCE
Accrued Expenses - Other									
Beginning Balance									50,828.15
03/01/2024	Journal Entry	1684R	No		AP Accruals Feb 2024	2021.20 Accrued Expenses - Other	-Split-	-50,828.15	0.00
03/01/2024	Bill Payment (Check)	46	No	Accounts Payable		2021.20 Accrued Expenses - Other	-Split-		0.00
03/31/2024	Journal Entry	1713	No		AP Accruals March 2024	2021.20 Accrued Expenses - Other	-Split-	63,838.47	63,838.47
03/31/2024	Journal Entry	1740	No		AP Accrual - March 2024	2021.20 Accrued Expenses - Other	-Split-	4,034.00	67,872.47
03/31/2024	Journal Entry	1739	No		AP Accrual - March 2024	2021.20 Accrued Expenses - Other	-Split-	1,645.90	69,518.37
Total for Accrued Expenses - Other								**$18,690.22**	
TOTAL								**$18,690.22**	

Sierra Kings Health Care District

Transaction Report

March 2024

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	ACCOUNT	SPLIT	AMOUNT	BALANCE
Accounts Payable									
Beginning Balance									9,450.17
03/01/2024	Bill	6642	No	WorldLight Media LLC		2020.00 Accounts Payable	8610.60 Purchased Services	6,500.00	15,950.17
03/01/2024	Bill	989598	No	Best Best & Krieger LLP Attorneys at Law		2020.00 Accounts Payable	8610.22 Professional Fees	3,654.00	19,604.17
03/01/2024	Bill	2101113	No	Fresh Executive Detail		2020.00 Accounts Payable	8610.60 Purchased Services	75.00	19,679.17
03/01/2024	Bill	4324	No	Top Hand Media LLC		2020.00 Accounts Payable	8610.50 Advertising/Promotional	50.00	19,729.17
03/04/2024	Bill	366353	No	Unity IT		2020.00 Accounts Payable	8610.22 Professional Fees	428.00	20,157.17
03/06/2024	Bill	March 2024	No	Chinayera Black Hardaman		2020.00 Accounts Payable	8610.90 Other Expense	60.00	20,217.17
03/06/2024	Bill	March 2024	No	Gabrielle Bravo		2020.00 Accounts Payable	8610.90 Other Expense	60.00	20,277.17
03/06/2024	Bill	March 2024	No	Merari Gutierrez		2020.00 Accounts Payable	8610.90 Other Expense	60.00	20,337.17
03/06/2024	Bill Payment (Check)	161	No	Hanover Insurance		2020.00 Accounts Payable	1001.70 Bank of the Sierra Checking	-15.00	20,322.17
03/06/2024	Bill Payment (Check)	153	No	Amazon Capital Services		2020.00 Accounts Payable	1001.70 Bank of the Sierra Checking	-47.81	20,274.36
03/06/2024	Bill Payment (Check)	168	No	Top Hand Media LLC		2020.00 Accounts Payable	1001.70 Bank of the Sierra Checking	-50.00	20,224.36
03/06/2024	Bill Payment (Check)	157	No	Chinayera Black Hardaman		2020.00 Accounts Payable	1001.70 Bank of the Sierra Checking	-60.00	20,164.36
03/06/2024	Bill Payment (Check)	160	No	Gabrielle Bravo		2020.00 Accounts Payable	1001.70 Bank of the Sierra Checking	-60.00	20,104.36
03/06/2024	Bill Payment (Check)	164	No	Merari Gutierrez		2020.00 Accounts Payable	1001.70 Bank of the Sierra Checking	-60.00	20,044.36
03/06/2024	Bill Payment (Check)	165	No	Sierra HR Partners		2020.00 Accounts Payable	1001.70 Bank of the Sierra Checking	-70.00	19,974.36
03/06/2024	Bill Payment (Check)	159	No	Fresh Executive Detail		2020.00 Accounts Payable	1001.70 Bank of the Sierra Checking	-75.00	19,899.36
03/06/2024	Bill Payment (Check)	155	No	Bruce Hunter		2020.00 Accounts Payable	1001.70 Bank of the Sierra Checking	-300.00	19,599.36
03/06/2024	Bill Payment (Check)	166	No	Suzanne Johnson		2020.00 Accounts Payable	1001.70 Bank of the Sierra Checking	-300.00	19,299.36
03/06/2024	Bill Payment (Check)	156	No	Carol Barney		2020.00 Accounts Payable	1001.70 Bank of the Sierra Checking	-500.00	18,799.36
03/06/2024	Bill Payment (Check)	158	No	Coreen Campos		2020.00 Accounts Payable	1001.70 Bank of the Sierra Checking	-500.00	18,299.36
03/06/2024	Bill Payment (Check)	167	No	Tanya Ubick		2020.00 Accounts Payable	1001.70 Bank of the Sierra Checking	-500.00	17,799.36
03/06/2024	Bill Payment (Check)	162	No	Jim Fixel		2020.00 Accounts Payable	1001.70 Bank of the Sierra Checking	-500.00	17,299.36
03/06/2024	Bill Payment (Check)	169	No	Unity IT		2020.00 Accounts Payable	1001.70 Bank of the Sierra Checking	-1,128.00	16,171.36
03/06/2024	Bill Payment (Check)	154	No	Angel’s Tree Service, Inc.		2020.00 Accounts Payable	1001.70 Bank of the Sierra Checking	-1,400.00	14,771.36
03/06/2024	Bill Payment (Check)	163	No	Lozano Smith Attorney at Law		2020.00 Accounts Payable	1001.70 Bank of the Sierra Checking	-2,467.00	12,304.36
03/12/2024	Bill	Stmt to 3/12/24	No	U.S. Bank Corporate Payment Systems		2020.00 Accounts Payable	-Split-	9,899.77	22,204.13
03/14/2024	Bill Payment (Check)	170	No	U.S. Bank Corporate Payment Systems		2020.00 Accounts Payable	1001.70 Bank of the Sierra Checking	-9,899.77	12,304.36
03/15/2024	Bill	63365718	No	Robert Half Inc.		2020.00 Accounts Payable	8610.60 Purchased Services	151.60	12,455.96
03/18/2024	Bill	2423	No	Greater Reedley Chamber of Commerce		2020.00 Accounts Payable	8610.85 Memberships	220.00	12,675.96
03/20/2024	Bill	3834907	No	Outfront Media Inc.		2020.00 Accounts Payable	1101.20 Prepaid Expenses - Other	3,200.00	15,875.96
03/20/2024	Bill	April 2024	No	Turn of the Century-REC		2020.00 Accounts Payable	1107.20 Prepaid Lease Payments	2,500.00	18,375.96
03/21/2024	Bill Payment (Check)	172	No	Greater Reedley Chamber of Commerce		2020.00 Accounts Payable	1001.70 Bank of the Sierra Checking	-220.00	18,155.96
03/21/2024	Bill Payment (Check)	174	No	ODP Business Solutions, LLC		2020.00 Accounts Payable	1001.70 Bank of the Sierra Checking	-658.36	17,497.60
03/21/2024	Bill Payment (Check)	173	No	Jacques Consulting		2020.00 Accounts Payable	1001.70 Bank of the Sierra Checking	-1,600.00	15,897.60
03/21/2024	Bill Payment (Check)	176	No	Turn of the Century-REC		2020.00 Accounts Payable	1001.70 Bank of the Sierra Checking	-2,500.00	13,397.60
03/21/2024	Bill Payment (Check)	175	No	Outfront Media Inc.		2020.00 Accounts Payable	1001.70 Bank of the Sierra Checking	-3,200.00	10,197.60
03/21/2024	Bill Payment (Check)	171	No	Best Best & Krieger LLP Attorneys at Law		2020.00 Accounts Payable	1001.70 Bank of the Sierra Checking	-3,654.00	6,543.60
03/21/2024	Bill Payment (Check)	177	No	WorldLight Media LLC		2020.00 Accounts Payable	1001.70 Bank of the Sierra Checking	-6,500.00	43.60
03/22/2024	Bill	63369960	No	Robert Half Inc.		2020.00 Accounts Payable	8610.60 Purchased Services	265.30	308.90
03/23/2024	Bill	6678	No	WorldLight Media LLC		2020.00 Accounts Payable	8610.60 Purchased Services	6,500.00	6,808.90

Sierra Kings Health Care District

Transaction Report

March 2024

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	ACCOUNT	SPLIT	AMOUNT	BALANCE
03/26/2024	Bill	March 2024	No	Jim Fixel		2020.00 Accounts Payable	-Split-	200.00	7,008.90
03/31/2024	Bill	L0689290576	No	Employment Development Department		2020.00 Accounts Payable	8610.10 Payroll Taxes	899.94	7,908.84
03/31/2024	Bill	2153	No	Angel's Tree Service, Inc.		2020.00 Accounts Payable	8610.60 Purchased Services	700.00	8,608.84
Total for Accounts Payable								**$ -841.33**	
TOTAL								**$ -841.33**	

Sierra Kings Health Care District

Journal

March 31, 2024

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
03/31/2024	Journal Entry	1713	No		AP Accruals Gen Grant Accrual 3 months & Scholarships YTD	8610.95	8610.95 Grant Awards - General and Mini Grants	$53,826.97	
			No		AP Accruals Lozano Smith	8610.23	8610.23 Legal Fees	$1,705.00	
			No		AP Accruals Chandler Assets Mgmt Fee	8610.22	8610.22 Professional Fees	$700.00	
			No		AP Accruals Turn of the Century Duplication Charges	8610.60	8610.60 Purchased Services	$377.13	
			No		AP Accruals CC DocuSign Subcription	8610.60	8610.60 Purchased Services	$719.52	
			No		AP Accruals CC Mainstreet Cafe 3/12 Spc BOD Mtg Lunch	8610.90	8610.90 Other Expense	$92.79	
			No		AP Accruals CC Mainstreet Cafe 3/12 Spc BOD Mtg Dessert	8610.90	8610.90 Other Expense	$22.84	
			No		AP Accruals CC Reedley Sandwich Shop Video Shoot Lunch	8610.50	8610.50 Advertising/Promotional	$99.58	
			No		AP Accruals CC Mainstreet Cafe 3/26 Finance Committee Mtg lunch	8610.90	8610.90 Other Expense	$73.14	
			No		AP Accruals CC USPS Roll of Stamps	8610.90	8610.90 Other Expense	$68.00	
			No		AP Accruals Unity	8610.22	8610.22 Professional Fees	$450.00	
			No		AP Accruals Jacques Consulting	8610.22	8610.22 Professional Fees	$2,640.00	
			No		AP Accruals 3/12 Spc BOD Meeting	8610.20	8610.20 Board Stipends	$100.00	
			No		AP Accruals 3/12 Spc BOD Meeting/3/26 Finance Committee Meeting	8610.20	8610.20 Board Stipends	$200.00	
			No		AP Accruals Matrix Employee 403b Contribution PPE 3/28/24	2022.20	2022.20 Accrued Payroll	$500.00	
			No		AP Accruals Best, Best & Krieger March 2024	8610.22	8610.22 Professional Fees	$2,263.50	
			No		AP Accruals March 2024	2021.20	2021.20 Accrued Expenses - Other		$63,838.47
								$63,838.47	**$63,838.47**
TOTAL								**$63,838.47**	**$63,838.47**

Sierra Kings Health Care District

Journal

March 31, 2024

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
03/31/2024	Journal Entry	1739	No		AP Accrual - US Bank CC Microsoft Office 365 Renewal	8610.60	8610.60 Purchased Services	$1,645.90	
			No		AP Accrual - March 2024	2021.20	2021.20 Accrued Expenses - Other		$1,645.90
								$1,645.90	**$1,645.90**
TOTAL								**$1,645.90**	**$1,645.90**

Sierra Kings Health Care District

Journal

March 31, 2024

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
03/31/2024	Journal Entry	1740	No		AP Accrual - Gnardog Crossfit Report 1	8610.95	8610.95 Grant Awards - General and Mini Grants	$3,209.00	
			No		AP Accrual - Marine Street Consulting	8610.22	8610.22 Professional Fees	$750.00	
			No		AP Accrual - Fresh Executive Detail	8610.60	8610.60 Purchased Services	$75.00	
			No		AP Accrual - March 2024	2021.20	2021.20 Accrued Expenses - Other		$4,034.00
								$4,034.00	**$4,034.00**
TOTAL								**$4,034.00**	**$4,034.00**

Sierra Kings Health Care District

Transaction Report

April 2024

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	ACCOUNT	SPLIT	AMOUNT	BALANCE
Accrued Expenses - Other									
Beginning Balance									69,518.37
04/01/2024	Journal Entry	1739R	No		AP Accrual - March 2024	2021.20 Accrued Expenses - Other	-Split-	-1,645.90	67,872.47
04/01/2024	Journal Entry	1740R	No		AP Accrual - March 2024	2021.20 Accrued Expenses - Other	-Split-	-4,034.00	63,838.47
04/01/2024	Journal Entry	1713R	No		AP Accruals March 2024	2021.20 Accrued Expenses - Other	-Split-	-63,838.47	0.00
04/01/2024	Bill Payment (Check)	46	No	Accounts Payable		2021.20 Accrued Expenses - Other	-Split-		0.00
04/01/2024	Bill Payment (Check)	46	No	Accounts Payable		2021.20 Accrued Expenses - Other	-Split-		0.00
04/30/2024	Journal Entry	1741	No		AP Accrual - April 2024	2021.20 Accrued Expenses - Other	-Split-	70,701.58	70,701.58
Total for Accrued Expenses - Other								**$1,183.21**	
TOTAL								**$1,183.21**	

Sierra Kings Health Care District

Transaction Report

April 2024

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	ACCOUNT	SPLIT	AMOUNT	BALANCE
Accounts Payable									
Beginning Balance									8,608.84
04/01/2024	Bill	116	No	Jacques Consulting		2020.00 Accounts Payable	8610.22 Professional Fees	2,640.00	11,248.84
04/01/2024	Bill	992939	No	Best Best & Krieger LLP Attorneys at Law		2020.00 Accounts Payable	8610.22 Professional Fees	2,263.50	13,512.34
04/01/2024	Bill	2215208	No	Lozano Smith Attorney at Law		2020.00 Accounts Payable	8610.23 Legal Fees	1,397.00	14,909.34
04/01/2024	Bill	366432	No	Unity IT		2020.00 Accounts Payable	8610.22 Professional Fees	564.00	15,473.34
04/01/2024	Bill	1st qtr. 2024	No	Turn of the Century-REC		2020.00 Accounts Payable	8610.60 Purchased Services	377.13	15,850.47
04/01/2024	Bill	2212513	No	Lozano Smith Attorney at Law		2020.00 Accounts Payable	8610.23 Legal Fees	308.00	16,158.47
04/02/2024	Bill	2024-MHAM-A	No	Holly Salcido		2020.00 Accounts Payable	1101.30 Prepaid Grants	2,000.00	18,158.47
04/02/2024	Bill	April 2024	No	Merari Gutierrez		2020.00 Accounts Payable	8610.90 Other Expense	60.00	18,218.47
04/02/2024	Bill	April 2024	No	Chinayera Black Hardaman		2020.00 Accounts Payable	8610.90 Other Expense	60.00	18,278.47
04/03/2024	Bill	April 3, 2024	No	Michael King		2020.00 Accounts Payable	8610.90 Other Expense	243.79	18,522.26
04/03/2024	Bill	11NH-169Q-4JLD	No	Amazon Capital Services		2020.00 Accounts Payable	8610.50 Advertising/Promotional	37.86	18,560.12
04/05/2024	Bill	63429996	No	Robert Half Inc.		2020.00 Accounts Payable	8610.60 Purchased Services	814.85	19,374.97
04/08/2024	Bill	statement 04/08/24	No	U.S. Bank Corporate Payment Systems		2020.00 Accounts Payable	-Split-	2,296.80	21,671.77
04/10/2024	Bill	1F7Q-H4QQ-4YQY	No	Amazon Capital Services		2020.00 Accounts Payable	8610.50 Advertising/Promotional	96.55	21,768.32
04/10/2024	Bill Payment (Check)	178	No	Amazon Capital Services		2020.00 Accounts Payable	1001.70 Bank of the Sierra Checking	-37.86	21,730.46
04/10/2024	Bill Payment (Check)	180	No	Chinayera Black Hardaman		2020.00 Accounts Payable	1001.70 Bank of the Sierra Checking	-60.00	21,670.46
04/10/2024	Bill Payment (Check)	185	No	Merari Gutierrez		2020.00 Accounts Payable	1001.70 Bank of the Sierra Checking	-60.00	21,610.46
04/10/2024	Bill Payment (Check)	183	No	Jim Fixel		2020.00 Accounts Payable	1001.70 Bank of the Sierra Checking	-200.00	21,410.46
04/10/2024	Bill Payment (Check)	184	No	Lozano Smith Attorney at Law		2020.00 Accounts Payable	1001.70 Bank of the Sierra Checking	-308.00	21,102.46
04/10/2024	Bill Payment (Check)	187	No	Turn of the Century-REC		2020.00 Accounts Payable	1001.70 Bank of the Sierra Checking	-377.13	20,725.33
04/10/2024	Bill Payment (Check)	189	No	Unity IT		2020.00 Accounts Payable	1001.70 Bank of the Sierra Checking	-564.00	20,161.33
04/10/2024	Bill Payment (Check)	179	No	Angel's Tree Service, Inc.		2020.00 Accounts Payable	1001.70 Bank of the Sierra Checking	-700.00	19,461.33
04/10/2024	Bill Payment (Check)	186	No	Robert Half Inc.		2020.00 Accounts Payable	1001.70 Bank of the Sierra Checking	-1,231.75	18,229.58
04/10/2024	Bill Payment (Check)	181	No	Holly Salcido		2020.00 Accounts Payable	1001.70 Bank of the Sierra Checking	-2,000.00	16,229.58
04/10/2024	Bill Payment (Check)	188	No	U.S. Bank Corporate Payment Systems		2020.00 Accounts Payable	1001.70 Bank of the Sierra Checking	-2,296.80	13,932.78
04/10/2024	Bill Payment (Check)	182	No	Jacques Consulting		2020.00 Accounts Payable	1001.70 Bank of the Sierra Checking	-2,640.00	11,292.78
04/10/2024	Bill Payment (Check)	190	No	WorldLight Media LLC		2020.00 Accounts Payable	1001.70 Bank of the Sierra Checking	-6,500.00	4,792.78
04/12/2024	Bill	63469211	No	Robert Half Inc.		2020.00 Accounts Payable	8610.60 Purchased Services	530.60	5,323.38
04/17/2024	Bill	EIG 2972535 03	No	Employers Preferred Ins. Co.		2020.00 Accounts Payable	8610.16 Workers Compensation	131.00	5,454.38
04/19/2024	Bill	63513303	No	Robert Half Inc.		2020.00 Accounts Payable	8610.60 Purchased Services	530.60	5,984.98
04/23/2024	Bill	April 2024	No	Suzanne Johnson		2020.00 Accounts Payable	-Split-	200.00	6,184.98
04/23/2024	Bill	April 2024	No	Kathleen Omachi		2020.00 Accounts Payable	-Split-	200.00	6,384.98
04/23/2024	Bill	April 2024	No	Bruce Hunter		2020.00 Accounts Payable	-Split-	200.00	6,584.98
04/25/2024	Bill	2024-01	No	City of Reedley		2020.00 Accounts Payable	1101.30 Prepaid Grants	4,961.00	11,545.98
04/25/2024	Bill	May 2024	No	Turn of the Century-REC		2020.00 Accounts Payable	1107.20 Prepaid Lease Payments	2,500.00	14,045.98
04/25/2024	Bill	2024-MHAM-B	No	City of Reedley		2020.00 Accounts Payable	1101.30 Prepaid Grants	2,295.82	16,341.80
04/25/2024	Bill Payment (Check)	191	No	Amazon Capital Services		2020.00 Accounts Payable	1001.70 Bank of the Sierra Checking	-96.55	16,245.25
04/25/2024	Bill Payment (Check)	193	No	Bruce Hunter		2020.00 Accounts Payable	1001.70 Bank of the Sierra Checking	-200.00	16,045.25
04/25/2024	Bill Payment (Check)	195	No	Kathleen Omachi		2020.00 Accounts Payable	1001.70 Bank of the Sierra Checking	-200.00	15,845.25
04/25/2024	Bill Payment (Check)	199	No	Suzanne Johnson		2020.00 Accounts Payable	1001.70 Bank of the Sierra Checking	-200.00	15,645.25
04/25/2024	Bill Payment (Check)	197	No	Michael King		2020.00 Accounts Payable	1001.70 Bank of the Sierra Checking	-243.79	15,401.46
04/25/2024	Bill Payment (Check)	198	No	Robert Half Inc.		2020.00 Accounts Payable	1001.70 Bank of the Sierra Checking	-1,061.20	14,340.26

Sierra Kings Health Care District

Transaction Report

April 2024

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	ACCOUNT	SPLIT	AMOUNT	BALANCE
04/25/2024	Bill Payment (Check)	196	No	Lozano Smith Attorney at Law		2020.00 Accounts Payable	1001.70 Bank of the Sierra Checking	-1,397.00	12,943.26
04/25/2024	Bill Payment (Check)	192	No	Best Best & Krieger LLP Attorneys at Law		2020.00 Accounts Payable	1001.70 Bank of the Sierra Checking	-2,263.50	10,679.76
04/25/2024	Bill Payment (Check)	200	No	Turn of the Century-REC		2020.00 Accounts Payable	1001.70 Bank of the Sierra Checking	-2,500.00	8,179.76
04/25/2024	Bill Payment (Check)	194	No	City of Reedley		2020.00 Accounts Payable	1001.70 Bank of the Sierra Checking	-7,256.82	922.94
04/26/2024	Bill	63517043	No	Robert Half Inc.		2020.00 Accounts Payable	8610.60 Purchased Services	265.30	1,188.24
04/29/2024	Bill	63555923.1	No	Robert Half Inc.		2020.00 Accounts Payable	8610.60 Purchased Services	265.30	1,453.54
04/30/2024	Bill	117	No	Jacques Consulting		2020.00 Accounts Payable	8610.22 Professional Fees	2,480.00	3,933.54
04/30/2024	Bill	2161	No	Angel's Tree Service, Inc.		2020.00 Accounts Payable	8610.60 Purchased Services	700.00	4,633.54
04/30/2024	Bill	366591.1	No	Unity IT		2020.00 Accounts Payable	8610.22 Professional Fees	443.00	5,076.54
Total for Accounts Payable								**$ -3,532.30**	
TOTAL								**$ -3,532.30**	

Sierra Kings Health Care District

Journal

April 30, 2024

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
04/30/2024	Journal Entry	1741	No		AP Accrual - Grants and Scholarships	8610.95	8610.95 Grant Awards - General and Mini Grants	$31,224.99	
			No		AP Accrual - Lozano Smith	8610.23	8610.23 Legal Fees	$1,155.00	
			No		AP Accrual - Chandler Assets	8610.22	8610.22 Professional Fees	$700.00	
			No		AP Accrual - US Bank CC Office 365 Renewal	8610.60	8610.60 Purchased Services	$1,645.90	
			No		AP Accrual - US Bank CC Mainstreet BOD Lunch	8610.90	8610.90 Other Expense	$111.34	
			No		AP Accrual - US Bank CC Jamba Juice Gift Cards	8610.50	8610.50 Advertising/Promotional	$250.00	
			No		AP Accrual - US Bank CC Starbucks Gift Cards	8610.50	8610.50 Advertising/Promotional	$175.00	
			No		AP Accrual - SJ Stipend	8610.20	8610.20 Board Stipends	$100.00	
			No		AP Accrual - BH Stipend	8610.20	8610.20 Board Stipends	$200.00	
			No		AP Accrual - Best Best & Krieger	8610.22	8610.22 Professional Fees	$2,000.00	
			No		AP Accrual - Fresh Executive Detail	8610.60	8610.60 Purchased Services	$150.00	
			No		AP Accrual - PUSD BHI 2023-01 QTR3	8610.95	8610.95 Grant Awards - General and Mini Grants	$9,466.00	
			No		AP Accrual - Gnardog EW&EF 2023-21 P1	8610.95	8610.95 Grant Awards - General and Mini Grants	$6,417.51	
			No		AP Accrual - SV Get Moving 2023-02 QTR3	8610.95	8610.95 Grant Awards - General and Mini Grants	$7,651.00	
			No		AP Accrual - CYM YBA 2023-03 QTR3	8610.95	8610.95 Grant Awards - General and Mini Grants	$8,704.84	
			No		AP Accrual - Marine Street Consulting	8610.22	8610.22 Professional Fees	$750.00	
			No		AP Accrual - April 2024	2021.20	2021.20 Accrued Expenses - Other		$70,701.58
								$70,701.58	**$70,701.58**
TOTAL								**$70,701.58**	**$70,701.58**