



**DESERT HEALTHCARE**  
**DISTRICT & FOUNDATION**

*To achieve optimal health at all stages of life for all District residents*

**DESERT HEALTHCARE FOUNDATION**  
**BOARD MEETING**  
**Board of Directors Meeting**  
**October 22, 2024**  
**6:30 P.M.**

**Immediately Following the Adjournment of the Desert Healthcare District Board Meeting**

Regional Access Project Foundation  
Conference Room 103  
41550 Eclectic Street  
Palm Desert, CA 92211

***This meeting is handicapped-accessible***

In lieu of attending the meeting in person, members of the public can participate by webinar using the following link:

<https://us02web.zoom.us/j/88671987917?pwd=T29iRktfDZlRDM3lTbmJDWkFiMnVMdz09>

**Password: 355860**

Members of the public can also participate by telephone, using the following dial in information:

**(669) 900-6833 or Toll Free (833) 548-0282**

**Webinar ID: 886 7198 7917**

**Password: 355860**

You may also email [ahayles@dhcd.org](mailto:ahayles@dhcd.org) with your public comment no later than 4 p.m., Tuesday, 10/22

<i>Page(s)</i>	<b>AGENDA</b>	<i>Item Type</i>
	<i>Any item on the agenda may result in Board Action</i>	
	<b>A. CALL TO ORDER – President PerezGil</b> Roll Call Director Rogers, RN____Director De Lara____ Director Zendle, MD____Director Shorr____ Secretary Barraza____ Vice-President Zavala, PsyD__President PerezGil	
<b>1-3</b>	<b>B. APPROVAL OF AGENDA</b>	<b>Action</b>
	<b>C. PUBLIC COMMENT</b> At this time, comments from the audience may be made on items <u>not</u> listed on the agenda that are of public interest and within the subject-matter jurisdiction of the Foundation. The Board has a policy of limiting speakers to no more than three minutes. The Board cannot take action on items not listed on the agenda. Public input may be offered on agenda items when they come up for discussion and/or action.	



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- |   | <b>Action</b>   |
|---|---|
| <b>D. CONSENT AGENDA</b>  |   |
| All Consent Agenda item(s) listed below are considered to be routine by the Board of Directors and will be enacted by one motion. <u>There will be no separate discussion of items unless a Board member so requests, in which event the item(s) will be considered following approval of the Consent Agenda.</u> |   |
| <b>4-7</b>  | 1. BOARD MINUTES  |
|   | a. Board of Directors Meeting – September 30, 2024  |
| <b>8-17</b>   | 2. FINANCIALS   |
|   | a. September 2024 Financial Statements – F&A Approved October 09, 2024  |
| <b>18-34</b>  | b. FY 2024 Audit Reports – Foundation Reports Presented During the District Board of Directors Meeting  |
|   | <b>Information</b>  |
| <b>E. REPORTS</b>   |   |
|   | 1. Desert Healthcare District CEO Report – Chris Christensen, Chief Executive Officer   |
| <b>35-38</b>  | a. Coachella Valley Equity Collaborative  |
|   | i. USAging Grant Updates – Alejandro Espinoza, Chief of Community Engagement  |
| <b>39-40</b>  | b. DPMG Health Medical Mobile Unit Operations – Alejandro Espinoza, Chief of Community Engagement   |
|   | <b>Information</b>  |
| <b>F. COMMITTEE MEETINGS</b>  |   |
|   | 1. <b>PROGRAM COMMITTEE</b> – Chair/President Evett PerezGil, Vice-President Carmina Zavala, PsyD, Director Leticia De Lara   |
|   | a. The Program Committee did not convene in October   |
|   | 2. <b>FINANCE, LEGAL, ADMINISTRATION, &amp; REAL ESTATE COMMITTEE</b> – Chair/Treasurer Arthur Shorr, Vice-President Carmina Zavala, PsyD, and Director Leticia De Lara |
| <b>41-42</b>  | a. Draft Meeting Minutes – October 09, 2024   |
| <b>G. BOARD COMMENTS</b>  |   |
| <b>H. ADJOURNMENT</b>   |   |



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The undersigned certifies that a copy of this agenda was posted in the front entrance of the Desert Healthcare District offices located at 1140 North Indian Canyon Drive, Palm Springs, California, and the front entrance of the Desert Healthcare District located at the Regional Access Project Foundation, 41550 Eclectic Street, Suite 100, Palm Desert California at least 72 hours prior to the meeting. If you have a disability and require a translator for accommodation to enable you to participate in this meeting please email Andrea S. Hayles, Special Assistant to the CEO and Board Relations Officer at [ahayles@dhcd.org](mailto:ahayles@dhcd.org) or call (760) 567-0591 at least 72 hours prior to the meeting.

*Andrea S. Hayles*

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Andrea S. Hayles, Board Relations Officer



**DESERT HEALTHCARE FOUNDATION  
BOARD OF DIRECTORS MEETING MINUTES  
September 30, 2024**

<b>Directors Present</b>	<b>District Staff Present</b>	<b>Absent</b>
President Evett PerezGil Vice-President Carmina Zavala, PsyD Secretary Kimberly Barraza Director Arthur Shorr Director Les Zandle, MD Director Leticia De Lara, MPA Director Carole Rogers, RN	Chris Christensen, CPA, Chief Executive Officer Eric Taylor, CPA, Chief Administration Officer Donna Craig, Chief Program Officer Alejandro Espinoza, MPH, Chief of Community Engagement Will Dean, Director of Communications and Marketing Andrea S. Hayles, MBA, Board Relations Officer  <u>Legal Counsel</u> Jeff Scott	

<b>AGENDA ITEMS</b>	<b>DISCUSSION</b>	<b>ACTION</b>
<b>A. Call to Order</b>  <b>Roll Call</b>	President PerezGil called the meeting to order at 8:06 p.m.  The Clerk of the Board called the roll with all directors present.	
<b>B. Approval of Agenda</b>	President PerezGil asked for a motion to approve the agenda.	<b>#24-16 MOTION WAS MADE by Director De Lara seconded by Director Shorr to approve the agenda.</b> <b>Motion passed unanimously.</b> <b>AYES – 7 President PerezGil, Vice-President Zavala, Secretary Barraza, Director Shorr, Director Rogers, Director Zandle, and Director De Lara</b> <b>NOES – 0</b> <b>ABSENT – 0</b>
<b>C. Public Comment</b>	There were no public comments.	
<b>D. Consent Agenda</b>  <b>1. BOARD MINUTES</b>		

**DESERT HEALTHCARE FOUNDATION  
BOARD OF DIRECTORS MEETING MINUTES  
September 30, 2024**

<p>a. Board of Directors Meeting – July 23, 2024 b. July &amp; August 2024 Financial Statements – F&amp;A Approved September 11, 2024</p>	<p>President PerezGil asked for a motion to approve the consent agenda.</p>	<p><b>#24-17 MOTION WAS MADE by Director Rogers seconded by Director Shorr to approve the agenda. Motion passed unanimously. AYES – 7 President PerezGil, Vice-President Zavala, Secretary Barraza, Director Shorr, Director Rogers, Director Zendle, and Director De Lara NOES – 0 ABSENT – 0</b></p>
<p><b>E. Reports</b></p> <p>1. Desert Healthcare District CEO Report – Chris Christensen, Interim CEO</p> <p>a. Coachella Valley Equity Collaborative</p> <p>i. USAging Grant Updates – Alejandro Espinoza, Chief of Community Engagement</p> <p>ii. USAging Grant – 2024 Immunization Neighborhood Champion Award - National Adult and Influenza Immunization Summit</p>	<p>Chris Christensen, CEO, inquired with the board about any questions concerning the USAging grant. There were no questions or comments.</p> <p>Mr. Christensen, CEO, commended the staff for their collaborative efforts and recognition for excellence in making vaccinations available to vulnerable residents. As a result, the Foundation received the USAging Grant and 2024 Immunization Neighborhood Champion Award from the National Adult and Influenza Immunization Summit.</p>	

**DESERT HEALTHCARE FOUNDATION  
BOARD OF DIRECTORS MEETING MINUTES  
September 30, 2024**

<p><b>b. Riverside County (RUHS-PH and United Way) Initiative to Address COVID-19 Disparities – Alejandro Espinoza, Chief of Community Engagement</b></p>	<p>Mr. Christensen, CEO, described the Riverside County – RUHS-PH and United Way – Initiative to Address COVID-19 Disparities request for proposals submission and inquired about questions from the board.</p> <p>There were no questions or comments.</p>	
<p><b>c. DPMG Health Mobile Medical Unit Operations Update – Alejandro Espinoza, Chief of Community Engagement</b></p>	<p>Chris Christensen, the CEO, inquired with the board about any questions concerning the operations of the DPMG Health mobile medical unit.</p> <p>Alejandro Espinoza, the Chief of Community Engagement, responded to questions about obtaining tele-psy activity reports for the mobile units and providing two separate reports for each unit.</p>	
<p><b>F.1. Program Committee</b></p>	<p><b>a. Draft Meeting Minutes – September 09, 2024</b></p> <p><b>b. Grant Payment Schedules</b></p> <p><b>c. Progress and Final Report Update</b></p> <p><b>d. Improving Access to Healthcare in Desert Highland Gateway Estates (DHGE) – July</b></p>	<p>President PerezGil inquired about any questions concerning items a. – e. of the Program Committee meeting.</p> <p>Donna Craig, Chief Program Officer, described an upcoming</p>



<b>DESERT HEALTHCARE FOUNDATION</b>					
<b>SEPTEMBER 2024 FINANCIAL STATEMENTS</b>					
<b>INDEX</b>					
Statement of Operations					
Balance sheet					
Allocation of Restricted Funds					
Deposit Detail					
Check Register					
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Schedule of Grants					



**Desert Healthcare Foundation**  
**Profit & Loss Budget vs. Actual**  
July through September 2024

	MONTH			TOTAL		
	Sep 24	Budget	\$ Over Budget	Jul - Sep 24	Budget	\$ Over Budget
<b>Income</b>						
4000 · Gifts and Contributions	1,740	4,167	(2,427)	8,450	12,497	(4,047)
4003 · Grants	0	19,514	(19,514)	0	808,539	(808,539)
4116 · Bequests - Frederick Lowe	325	5,000	(4,675)	25,014	15,000	10,014
4130 · Misc. Income	0	83	(83)	0	249	(249)
8015 · Investment Interest Income	12,676	12,500	176	25,910	37,500	(11,590)
8040 · Restr. Unrealized Gain/(Loss)	(4,201)	12,500	(16,701)	262,718	37,500	225,218
<b>Total Income</b>	<b>10,540</b>	<b>53,764</b>	<b>(43,224)</b>	<b>322,092</b>	<b>911,285</b>	<b>(589,193)</b>
<b>Expense</b>						
5001 · Accounting Services Expense	1,194	1,202	(8)	3,582	3,602	(20)
5035 · Dues & Memberships Expense	0	42	(42)	0	126	(126)
5057 · Investment Fees Expense	4,036	4,167	(131)	11,798	12,501	(703)
5065 · Legal Costs Ongoing Expense	0	83	(83)	0	249	(249)
5101 · DHCD-Exp Alloc Wages& benefits	16,403	17,692	(1,289)	49,209	53,076	(3,867)
5102 · DHCD-Expenses - CVEC	6,869	25,000	(18,131)	9,181	75,000	(65,819)
5106 · Marketing & Communications	0	625	(625)	0	1,875	(1,875)
5110 · Other Expenses	829	625	204	2,540	1,875	665
5115 · Postage & Shipping Expense	0	8	(8)	0	24	(24)
5120 · Professional Fees Expense	0	83	(83)	0	249	(249)
8051 · Major grant expense	(600)	16,667	(17,267)	(5,875)	50,001	(55,876)
8052 · Grant Expense - Collective/Mini	0	125,833	(125,833)	0	377,499	(377,499)
<b>Total Expense Before Social Services</b>	<b>28,731</b>	<b>192,027</b>	<b>(163,296)</b>	<b>70,435</b>	<b>576,077</b>	<b>(505,642)</b>
5054 · Social Services Fund	6,000	8,000	(2,000)	6,000	24,000	(18,000)
<b>Net Income</b>	<b>(24,191)</b>	<b>(146,263)</b>	<b>122,072</b>	<b>245,657</b>	<b>311,208</b>	<b>(65,551)</b>

**Desert Healthcare Foundation**  
**Balance Sheet Previous Year Comparison**  
As of September 30, 2024

				Sep 30, 24	Sep 30, 23
<b>ASSETS</b>					
<b>Current Assets</b>					
<b>Checking/Savings</b>					
<b>100 - CASH</b>					
150 - Petty Cash				237	207
153 - Checking - US Bank - 7094				1,227,714	830,785
154 - Checking - US Bank - 4946				124,389	192,961
<b>Total Checking/Savings</b>				<b>1,352,340</b>	<b>1,023,953</b>
<b>Total Accounts Receivable</b>				14,837	300,613
<b>Other Current Assets</b>					
<b>476-486 - INVESTMENTS</b>					
<b>477 - Morgan Stanley-Investments</b>					
477.2 - Unrealized Gain/(Loss)				(57,136)	(287,416)
477 - Morgan Stanley-Investments - Other				973,312	2,074,229
<b>Total 477 - Morgan Stanley-Investments</b>				<b>916,176</b>	<b>1,786,813</b>
<b>486 - Merrill Lynch</b>					
486.1 - Merrill Lynch Unrealized Gain				898,909	465,089
486 - Merrill Lynch - Other				2,403,586	2,179,694
<b>Total 486 - Merrill Lynch</b>				<b>3,302,495</b>	<b>2,644,783</b>
<b>Total 476-486 - INVESTMENTS</b>				<b>4,218,671</b>	<b>4,431,596</b>
<b>500 - CONTRIBUTIONS -RCVB -CRTS</b>					
515 - Contrib RCVB-Pressler CRT				80,317	70,118
530 - Contrib RCVB-Guerts CRT				114,737	126,022
<b>Total 500 - CONTRIBUTIONS -RCVB -CRTS</b>				<b>195,054</b>	<b>196,140</b>
601 - Prepaid Payables				6,419	7,874
<b>Total Other Current Assets</b>				<b>4,420,144</b>	<b>4,635,610</b>
<b>TOTAL ASSETS</b>				<b>5,787,321</b>	<b>5,960,176</b>

**Desert Healthcare Foundation**  
**Balance Sheet Previous Year Comparison**  
As of September 30, 2024

				Sep 30, 24	Sep 30, 23
<b>LIABILITIES &amp; EQUITY</b>					
<b>Liabilities</b>					
<b>Current Liabilities</b>					
<b>Accounts Payable</b>					
			<b>1000 - Accounts Payable</b>	6,146	177
			<b>1052 - Account payable-DHCD Exp Alloc</b>	52,848	0
			<b>Total Accounts Payable</b>	58,994	177
<b>Other Current Liabilities</b>					
			<b>2183 - Grants Payable-COVID-CARES PHI</b>	0	129,890
			<b>2190 - Current - Grants payable</b>	342,241	1,523,145
<b>Long Term Liabilities</b>					
			<b>2186 - Grants payable</b>	33,120	0
<b>Total Liabilities</b>				434,355	1,653,212
<b>Equity</b>					
			<b>3900 - Retained Earnings</b>	5,107,307	3,546,460
			<b>Net Income</b>	245,657	760,502
			<b>Total Equity</b>	5,352,964	4,306,962
<b>TOTAL LIABILITIES &amp; EQUITY</b>				<b>5,787,321</b>	<b>5,960,176</b>

DESERT HEALTHCARE FOUNDATION					
BALANCE SHEET 09/30/24					
ALLOCATION OF MAJOR CATEGORIES/LIABILITIES					
		T/B	GENERAL Fund	Restricted Funds	Trusts
<b>ASSETS</b>					
	150 · Petty Cash	237	237	-	-
	153 · Checking - US Bank 7094*	1,227,714	1,168,720	58,994	-
	154 · Checking - US Bank 4946*	124,389		124,389	
	<b>Total 100 · CASH - UNRESTRICTED</b>	<b>1,352,340</b>	<b>1,168,957</b>	<b>183,383</b>	<b>-</b>
Accounts Receivable					
	321 - Accounts Receivable - Other	14,837	-	14,837	
	<b>Total Accounts Receivable</b>	<b>14,837</b>	<b>-</b>	<b>14,837</b>	<b>-</b>
477 ·Morgan Stanley Investments					
	477.2 · Unrealized Gain	(57,136)	(57,136)		-
	477 ·Morgan Stanley	973,312	973,312		-
	<b>Total 477 · Morgan Stanley Investments</b>	<b>916,176</b>	<b>916,176</b>	<b>-</b>	<b>-</b>
6441	486.1 · Merrill Lynch Unrealized Gain	898,909	-	898,909	-
	486 · Merrill Lynch	2,403,586	2,083,618	319,968	-
	<b>Total 486 · Merrill Lynch</b>	<b>3,302,495</b>	<b>2,083,618</b>	<b>1,218,877</b>	<b>-</b>
	515 · Contrib RCVB-Pressler CRT	80,317	-	-	80,317
	530 · Contrib RCVB-Guerts CRT	114,737	-	-	114,737
	601 - Prepaid payables	6,419	6,419	-	-
	<b>Total Current Assets</b>	<b>5,787,321</b>	<b>4,175,170</b>	<b>1,417,097</b>	<b>195,054</b>
	<b>TOTAL ASSETS</b>	<b>5,787,321</b>	<b>4,175,170</b>	<b>1,417,097</b>	<b>195,054</b>
<b>LIABILITIES &amp; EQUITY</b>					
<b>Liabilities</b>					
Current Liabilities					
Accounts Payable					
	1000 · Accounts Payable	6,146	-	6,146	-
	1052 - Account Payable - DHCD - Alloc Expenses	52,848	-	52,848	-
	Other Current Liabilities		-		
	2190 - Grants Payable - Current Portion	342,241	-	342,241	-
	<b>Total Current Liabilities</b>	<b>401,235</b>	<b>-</b>	<b>401,235</b>	<b>-</b>
	2186 - Grant Payable - Long Term	33,120	-	33,120	-
	<b>Total Liabilities</b>	<b>434,355</b>	<b>-</b>	<b>434,355</b>	<b>-</b>
<b>Equity</b>					
	3900 · Retained Earnings	5,107,307	3,929,511	982,742	195,054
	Net Income	245,657	245,657	-	-
	<b>Total Equity</b>	<b>5,352,964</b>	<b>4,175,164</b>	<b>982,742</b>	<b>195,054</b>
	<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>5,787,321</b>	<b>4,175,170</b>	<b>1,417,097</b>	<b>195,054</b>
* Restricted funds include Accounts Payable & advance of USAgging grant funds					

**Desert Healthcare Foundation**  
**Deposit Detail**  
 September 2024

Type	Date	Name	Account	Amount
Deposit	09/09/2024		153 - Checking - US Bank - 7094	325
		Warner Music Group Services	4116 - Bequests - Frederick Lowe	(325)
TOTAL				(325)
			TOTAL	325

**Desert Healthcare Foundation**  
**Check Register**  
As of September 30, 2024

Type	Date	Num	Name	Amount
<b>100 - CASH</b>				
<b>153 - Checking - US Bank - 7094</b>				
Bill Pmt -Check	09/12/2024	6061	Desert Aids Project (DAP Health) - Grant Payment	(15,908)
Check	09/16/2024		Bank Service Charge	(829)
Bill Pmt -Check	09/18/2024	6062	Clinicas De Salud Del Pueblo Inc. - Grant Payment	(14,224)
Bill Pmt -Check	09/18/2024	6063	DSUSD Educational Foundation - Grant Payment	(29,622)
Bill Pmt -Check	09/30/2024	6064-VOID	Desert Regional Medical Ctr Aux	0
Bill Pmt -Check	09/30/2024	6065	U.S. Bank	(2,893)
<b>TOTAL</b>				<b>(63,476)</b>







DESERT HEALTHCARE FOUNDATION								
OUTSTANDING PASS-THROUGH GRANTS AND GRANT PAYMENT SCHEDULE								
September 30, 2024								
FISCAL YEAR ENDING JUNE 30, 2025								
			TOTAL	6/30/2024	Current Yr	Total Paid	9/30/2024	Remaining
Grant ID Nos.	Name		Grant	Open	2024-2025	July-June	Payable	Funds
			BALANCE	BALANCE			BALANCE	BALANCE
<b>BOD - 07/25/23 - USAging: Aging and Disability Vaccination Collaborative - End date 3/31/25</b>								
Grant # 90HDCR0001-01-00	TOTAL CBOs		\$ 222,332	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
	Total DHCF		\$ 119,316	\$ 57,347	\$ -	\$ -	\$ 5,924	\$ 51,424
<b>TOTAL GRANTS</b>		<b>TOTAL</b>	<b>\$ 341,648</b>	<b>\$ 82,347</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,924</b>	<b>\$ 76,424</b>
							<b>Account 2183</b>	<b>\$ -</b>
<b>Amts available/remaining for Grant/Programs - FY 2024-25:</b>								
Pass-Through Organizations billed to date			\$ -					<b>Grant Funds</b>
Foundation Administration Costs			\$ 5,924					<b>RFP</b>
Contributions / Additional Funding	Reimbursements received and pending		\$ (5,924)		Total Grant		\$ 341,648	
<b>Balance available for Grants/Programs</b>			<b>\$ -</b>		Received to Date		\$ 307,483	
					<b>Balance Remaining</b>		<b>\$ 34,165</b>	



**DESERT HEALTHCARE**  
**DISTRICT & FOUNDATION**

Date: October 22, 2024  
To: Board of Directors  
Subject: Moss Levy & Hartzheim – FY2024 Audit Report – Foundation

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**Staff Recommendation:** Consideration to approve the FY2024 Audit report for the Desert Healthcare Foundation.

**Background:**

- Moss Levy & Hartzheim LLP performed the audits of the District, Retirement Protection Plan, & Foundation.
- During the fiscal year, the Foundation continued to receive federal funding via Riverside County and other sources.
- The A-133 single audit is not required this year due to the federal funding being below the threshold amount of \$750,000.
- All audit reports will be presented during the District committee meeting. However, the Foundation report will be approved during the Foundation’s committee meeting.
- The Foundation audit received an unmodified opinion with no findings.
- At the October 9, 2024, Finance & Administration Committee meeting, the Committee recommended forwarding the report for consideration of approval by the full Board.
- Staff recommends approval of the FY2024 Audit Report for the Desert Healthcare Foundation.

**Fiscal Impact:**

None

**DESERT HEALTHCARE FOUNDATION**  
**PALM SPRINGS, CALIFORNIA**  
**INDEPENDENT AUDITOR'S REPORT AND**  
**FINANCIAL STATEMENTS**  
**JUNE 30, 2024**

**DESERT HEALTHCARE FOUNDATION**

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# MOSS, LEVY & HARTZHEIM LLP

CERTIFIED PUBLIC ACCOUNTANTS

## **PARTNERS**

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HADLEY Y HUI, CPA  
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## **INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors and Management  
Desert Healthcare Foundation  
1140 North Indian Canyon Drive  
Palm Springs, CA 92262

### **Opinion**

We have audited the accompanying financial statements of Desert Healthcare Foundation (the Foundation) (a California nonprofit organization), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, functional expenses, and cash flows for the fiscal year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Foundation as of June 30, 2024, and the changes in net assets and its cash flows for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinion**

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

### **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 Foundation's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

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

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Foundation'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 Foundation's ability to continue as a going concern for a reasonable period of time.

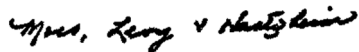
We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

#### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated September 25, 2024, on our consideration of the Foundation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Foundation's internal control over financial reporting and compliance.

#### **Report on Summarized Comparative Information**

We have previously audited the Foundation's financial statements as of and for the fiscal year ended June 30, 2023, and expressed an unmodified audit opinion on those audited financial statements in our report dated September 8, 2023. In our opinion, the summarized comparative information presented herein as of and for the fiscal year ended June 30, 2023, is consistent, in all material respects, with the audited financial statements from which it has been derived.



Moss, Levy & Hartzheim, LLP  
Culver City, CA  
September 25, 2024

**DESERT HEALTHCARE FOUNDATION**

**STATEMENT OF FINANCIAL POSITION**

**JUNE 30, 2024**

**WITH COMPARATIVE TOTALS AS OF JUNE 30, 2023**

	Totals	
	2024	2023
<b>ASSETS</b>		
Cash and cash equivalents	\$ 1,533,326	\$ 479,488
Grants receivable	22,587	183,530
Prepaid expenses	7,253	6,747
Accrued interest and dividend receivable	7,849	14,345
	<hr/>	<hr/>
Total current assets	1,571,015	684,110
	<hr/>	<hr/>
<b>OTHER ASSETS</b>		
Contributions receivable - charitable remainder trusts	195,054	196,140
Investments	3,868,092	4,429,454
Total other assets	4,063,146	4,625,594
	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<u>\$ 5,634,161</u>	<u>\$ 5,309,704</u>
	<hr/>	<hr/>
<b>LIABILITIES AND NET ASSETS</b>		
<b>LIABILITIES</b>		
Current liabilities:		
Accounts payable and accrued payroll	\$ 8,777	\$ 21,965
Grants payable - current	484,957	1,741,281
Total current liabilities	493,734	1,763,246
	<hr/>	<hr/>
Long-term liabilities:		
Grants payable - long-term	33,120	-
Total long-term liabilities	33,120	-
	<hr/>	<hr/>
Total liabilities	526,854	1,763,246
	<hr/>	<hr/>
<b>NET ASSETS</b>		
Without donor restrictions	2,256,541	452,164
Without donor restrictions- Board designated	1,477,916	1,544,156
With donor restrictions	1,372,850	1,550,138
	<hr/>	<hr/>
Total net assets	5,107,307	3,546,458
	<hr/>	<hr/>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 5,634,161</u>	<u>\$ 5,309,704</u>
	<hr/>	<hr/>

The accompanying notes are an integral part of these financial statements

**DESERT HEALTHCARE FOUNDATION**

**STATEMENT OF ACTIVITIES**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	Without Donor Restrictions	With Donor Restrictions	Totals	
			2024	2023
<b>REVENUES AND GAINS</b>				
Contributions	\$ 76,635	\$ -	\$ 76,635	\$ 219,714
Grants	2,616,525	-	2,616,525	935,828
Bequests	57,510	-	57,510	57,520
Interest and dividends	92,263	27,654	119,917	114,841
Investment gains (losses)	235,793	70,675	306,468	190,543
Change in value - charitable trusts	-	(1,085)	(1,085)	7,751
Assets released from restrictions	274,532	(274,532)	-	-
Total revenues and gains	3,353,258	(177,288)	3,175,970	1,526,197
<b>EXPENSES</b>				
Program services	1,429,170	-	1,429,170	3,379,746
Management and general	185,951	-	185,951	698,382
Total expenses	1,615,121	-	1,615,121	4,078,128
<b>INCREASE (DECREASE) IN NET ASSETS</b>	1,738,137	(177,288)	1,560,849	(2,551,931)
<b>NET ASSETS, BEGINNING OF FISCAL YEAR</b>	1,996,320	1,550,138	3,546,458	6,098,389
<b>NET ASSETS, END OF FISCAL YEAR</b>	<u>\$ 3,734,457</u>	<u>\$ 1,372,850</u>	<u>\$ 5,107,307</u>	<u>\$ 3,546,458</u>

The accompanying notes are an integral part of these financial statements



**DESERT HEALTHCARE FOUNDATION**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	Program Services	Management and General	Totals	
			2024	2023
Salaries and benefits	\$ 114,792	\$ 88,264	\$ 203,056	\$ 148,751
Grant and social service expenses	1,314,378	-	1,314,378	3,866,780
Accounting services	-	13,910	13,910	11,500
Dues and memberships	-	27	27	26
Investment fees	-	46,733	46,733	44,418
Marketing and communications	-	5,545	5,545	2,508
Other expenses	-	31,472	31,472	4,144
<b>TOTAL FUNCTIONAL EXPENSES</b>	<b>\$ 1,429,170</b>	<b>\$ 185,951</b>	<b>\$ 1,615,121</b>	<b>\$ 4,078,127</b>

The accompanying notes are an integral part of these financial statements

**DESERT HEALTHCARE FOUNDATION**

**STATEMENT OF CASH FLOWS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	<u>2024</u>	<u>2023</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Increase (decrease) in net assets	\$ 1,560,849	\$ (2,551,931)
Adjustments to reconcile increase (decrease) in net position to net cash provided (used) by operating activities:		
(Gains) losses on investments	(235,793)	(190,543)
Increase (decrease) in operating assets:		
Grants receivable	160,943	2,033,679
Prepaid expenses	(506)	(3,747)
Contributions receivable	1,086	(7,751)
Accrued interest and dividends	6,496	(14,345)
Increase (decrease) in operating liabilities:		
Accounts payable	(13,188)	8,992
Grants payable	<u>(1,223,204)</u>	<u>746,253</u>
Net cash provided (used) by operating activities	<u>256,683</u>	<u>20,607</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Investment purchases	(1,428,105)	(1,001,327)
Proceeds from the sale of investments	<u>2,225,260</u>	<u>943,572</u>
Net cash provided (used) by investing activities	<u>797,155</u>	<u>(57,755)</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	1,053,838	(37,148)
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF FISCAL YEAR</b>	<u>479,488</u>	<u>516,636</u>
<b>CASH AND CASH EQUIVALENTS, END OF FISCAL YEAR</b>	<u>\$ 1,533,326</u>	<u>\$ 479,488</u>

The accompanying notes are an integral part of these financial statements

**DESERT HEALTHCARE FOUNDATION**

**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2024**

**WITH COMPARATIVE TOTALS AT JUNE 30, 2023**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Organization**

Desert Healthcare Foundation (Foundation), a not-for-profit organization, is a health and welfare organization created to identify the health care needs of the Desert Healthcare District (District) and to work toward treating those needs through various programs and services. The Foundation is a component unit of the District due to the nature and significance of their relationship with the District. The Foundation operates primarily in the Coachella Valley area of Southern California and, as such, is subject to market conditions, which could affect charitable giving and the realization of recorded asset values at various times.

**Basis of Accounting**

The Foundation uses the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Under this method, revenues are recognized when earned and expenses are recorded at the time liabilities are incurred, regardless of the timing of related cash flows.

**Financial Statement Presentation**

The financial statements of the Foundation have been prepared on the accrual basis in accordance with accounting principles generally accepted in the United States of America. The financial statements are presented in accordance with Financial Accounting Standards Board (“FASB”) Accounting Standards Codification (“ASC”) 958-205, Not-for-Profit Entities, Presentation of Financial Statements. During 2018, the Foundation adopted the provisions of Accounting Standards Update (“ASU”) 2016-14: Not-for-Profit-Entities (Topic 958) Presentation of Financial Statements for Not-for-Profit Entities. In addition, the Foundation is required to present a statement of cash flows and a statement of functional expenses. Net assets and revenues, and gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the Foundation and changes therein are classified as follows:

**Net Assets Without Donor Restrictions:** Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Foundation. The Foundation’s board may designate assets without restrictions for specific operational purposes from time to time.

**Net Assets Without Donor Restrictions – Board Designated:** These funds represent all resources over which the Board of Directors has discretionary control for use in operating the Foundation. The Board of Directors designated funds were \$1,477,916 and \$1,544,156 as of June 30, 2024 and 2023, respectively.

**Net Assets With Donor Restrictions:** Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Non-Profit Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity. The Foundation has net assets with donor restrictions of \$1,372,850 and \$1,550,138 at June 30, 2024 and 2023, respectively.

**DESERT HEALTHCARE FOUNDATION**

**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2024**

**WITH COMPARATIVE TOTALS AT JUNE 30, 2023**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Donated Facilities and Services**

The District has provided to the Foundation the use of its office facilities at no charge. The value of the on-site facilities is not reflected in these statements, as they do not meet the criteria for recognition. For the fiscal year ended June 30, 2024 the District allocated to the Foundation \$449,805 related to personnel charges. See Note 8 for more details.

**Contributions**

Unconditional contributions are recognized when pledged and recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Conditional promises to give are recognized when the conditions on which they depend are substantially met. Gifts of cash and other assets are reported with donor restricted support if they are received with donor stipulations that limit the use of the donated assets.

When a restriction expires, that is, when a stipulated time restriction ends or a purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net position released from restrictions. Donor-restricted contributions whose restrictions are met in the same reporting period are reported as net assets without donor restriction support.

**Cash and Cash Equivalents**

Cash and cash equivalents include all monies in banks and highly liquid investments with maturity dates of less than three months. The carrying value of cash and cash equivalents approximates fair value because of the short maturities of those financial instruments.

**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.

**Investments**

Investments are stated at fair value. Realized and unrealized gains and losses on investments are recognized as changes in net assets in the periods in which they occur.

**Income Taxes**

The Foundation is a not-for-profit organization that is exempt from federal income taxes under Internal Revenue Code Section 501(c)(3), and from California franchise taxes under related state tax regulations and classified by the Internal Revenue Service as other than a private foundation. The Foundation may be subject to tax on income from any unrelated business operations. The Foundation does not currently have any unrelated business operations. The Federal and State income tax returns are subject to examination over three and four years, respectively. Accounting principles generally accepted in the United States of America require management to evaluate tax positions taken by the Foundation and recognize a tax liability if the Foundation has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. Management analyzed the tax position taken by the Foundation and has concluded that as of June 30, 2024, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements.

**DESERT HEALTHCARE FOUNDATION**

**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2024**

**WITH COMPARATIVE TOTALS AT JUNE 30, 2023**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Prior Fiscal Year Summarized Comparative Information

The financial statements include certain prior fiscal year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Foundation's financial statements for the prior fiscal year, from which the summarized information was derived.

Leases

The Foundation has adopted FASB ASC Topic 842, *Leases*, with a date of initial application of July 1, 2022. For leases with a lease term greater than one year, the Foundation recognizes a lease asset for its right to use the underlying leased asset and a lease liability for the corresponding lease obligation. The Foundation determines whether an arrangement is or contains a lease at contract inception. Operating leases with a duration greater than one year are included in operating lease right-of-use assets, current portion operating lease liabilities, and operating lease liabilities, net of current portion in the Foundation's balance sheet at June 30, 2024. Operating lease right-of-use assets and operating lease liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term. In determining the present value of lease payments, the Foundation uses a risk-free rate of a period comparable with that of the lease term. The Foundation considers the lease term to be the noncancelable period that it has the right to use the underlying asset, including all periods covered by an option to (1) extend the lease if the Foundation is reasonably certain to exercise the option, (2) terminate the lease if the Foundation is reasonably certain not to exercise that option, and (3) extend, or not to terminate, the lease in which exercise of the option is controlled by the lessor. The Foundation had no leases as described in FASB ASC 842 as of June 30, 2024.

New Accounting Pronouncement

Effective July 1, 2023, the Foundation adopted the provisions of FASB ASU 2016-13 *Financial Instruments- Credit Losses (Topic 326); Measurement of Credit Losses on Financial Instruments*. The amendments in this update requires organizations to measure all expected credit losses for financial instruments held at the reporting date based on historical experience, current conditions, and reasonable and supportable forecasts. The new guidance affects organizations that hold financial assets and net investments in leases that are not accounted for at fair value with changes in fair value reported as net income. The new guidance also affects loans, debt securities, trade receivables and any other financial assets not excluded from the scope that have the contractual right to receive cash. Adoption of this standard had no effect on the Foundation for the fiscal year ended June 30, 2024.

**DESERT HEALTHCARE FOUNDATION**

**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2024**

**WITH COMPARATIVE TOTALS AT JUNE 30, 2023**

**2. LIQUIDITY AND AVAILABILITY**

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of June 30, 2024 and 2023:

	<u>2024</u>	<u>2023</u>
Financial assets:		
Cash and investments	\$ 1,533,326	\$ 479,488
Investments	3,868,092	4,429,454
Grants receivable	22,587	183,530
Accrued interest and dividend receivable	7,849	14,345
Contributions receivable - CRT	<u>195,054</u>	<u>196,140</u>
Total financial assets	5,626,908	5,302,957
Less financial assets held to meet donor-imposed restrictions:		
Donor-restricted funds (Note 7)	(1,372,850)	(1,550,138)
Board-designated funds (Note 1)	(1,477,916)	(1,544,156)
Interest in charitable remainder trust (Note 5)	<u>(195,054)</u>	<u>(196,140)</u>
Amount available for general expenditures within one year	<u><u>\$ 2,581,088</u></u>	<u><u>\$ 2,012,523</u></u>

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of June 30, 2024.

The above table reflects donor-restricted and board-designated funds as unavailable because it is the Foundation's intention to invest resources for the long-term support of the organization. However, in the case of need, the Board of Directors could appropriate resources from the purpose-restricted funds available for general use. As part of the Foundation's liquidity management plan, they invest cash in excess of daily requirements in short-term investments (Note 3).

**3. CASH AND INVESTMENTS**

**Demand Deposits**

The carrying amounts, at June 30, 2024, of the Foundation's cash on hand was \$237, cash deposits was \$1,467,189, and money market funds were \$65,900. Bank balances were \$1,485,413 at June 30, 2024. Occasionally, the Foundation's cash balance in banks exceeds the Federal Deposit Insurance Corporation's insurance limits. At June 30, 2024, the Foundation's cash balance in banks exceeded the Federal Deposit Insurance Corporation's insurance limits in the amount of \$1,235,413.

**DESERT HEALTHCARE FOUNDATION**

**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2024**

**WITH COMPARATIVE TOTALS AT JUNE 30, 2023**

**3. CASH AND INVESTMENTS (CONTINUED)**

Investments

At June 30, 2024, investments consisted of the following:

	<u>Cost</u>	<u>Fair Value</u>	<u>Unrealized Gain (Loss)</u>
Corporate bonds	\$ 516,918	\$ 484,807	\$ (32,111)
U.S. Treasury notes	426,260	365,791	(60,469)
Marketable securities	<u>2,307,007</u>	<u>3,017,494</u>	<u>710,487</u>
Total Investments	<u>\$ 3,250,185</u>	<u>\$ 3,868,092</u>	<u>\$ 617,907</u>

At June 30, 2023, investments consisted of the following:

	<u>Cost</u>	<u>Fair Value</u>	<u>Unrealized Gain (Loss)</u>
Corporate bonds	\$ 1,259,479	\$ 1,152,794	\$ (106,685)
U.S. Treasury notes	765,870	654,290	(111,580)
Marketable securities	<u>2,031,124</u>	<u>2,622,370</u>	<u>591,246</u>
Total Investments	<u>\$ 4,056,473</u>	<u>\$ 4,429,454</u>	<u>\$ 372,981</u>

**4. FAIR VALUE MEASUREMENTS**

The Foundation applies Generally Accepted Accounting Principles (US GAAP) for fair value measurements of financial assets that are recognized or disclosed at fair value in the financial statements on a recurring basis.

U.S. GAAP establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to measurements involving significant unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are as follows:

- Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the Foundation has the ability to access at the measurement date.
- Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.
- Level 3 inputs are unobservable inputs for the asset or liability.

**DESERT HEALTHCARE FOUNDATION**

**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2024**

**WITH COMPARATIVE TOTALS AT JUNE 30, 2023**

**4. FAIR VALUE MEASUREMENTS (CONTINUED)**

The level in the fair value hierarchy within which a fair measurement in its entirety falls is based on the lowest level input that is significant to the fair value measurement in its entirety.

At June 30, 2024, all investments are measured at fair value on a recurring basis and were valued at Level 1 inputs (quoted prices in active markets for identical assets). Fair value for investments at June 30, 2024 was \$3,868,092. (See Note 3)

**5. CHARITABLE REMAINDER TRUSTS**

The Foundation was named beneficiary to two charitable remainder unitrusts (whose trustees are someone other than the Foundation), both of which are recorded at fair value. The balances at June 30, 2024 and 2023 amounted to \$195,054 and \$196,140, respectively, and the general terms of the two trusts are as follows:

Trust 4 (dated October 3, 1989): The lesser of the trust income or 8% of the net fair market value of trust assets is to be distributed to the life beneficiary annually. Upon the death of the life beneficiary, 50% of the principal and income not required to have been distributed to the life beneficiary shall become the property of the Foundation, to be used for cancer treatment, or for general purposes if a cure for cancer has been found. At December 31, 2024, which is the most current information available, the estimated present value of future cash flows was \$114,737.

Trust 7 (dated May 17, 1990): 8.5% of the net fair market value of trust assets is to be distributed to the life beneficiary annually. Upon the death of the life beneficiary, all of the principal and income not required to have been distributed to the life beneficiary shall become the property of the Foundation, to be used for general purposes. The estimated present value of future cash flows at June 30, 2024 was \$80,317.



**DESERT HEALTHCARE FOUNDATION**

**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2024**

**WITH COMPARATIVE TOTALS AT JUNE 30, 2023**

**6. GRANTS PAYABLE**

Grants payable consisted of the following for the fiscal year ended June 30:

	<u>2024</u>	<u>2023</u>
<u>Grants</u>		
Improving Healthcare Access in Black Communities	\$ 273,693	\$ 423,971
Avery Trust - Pulmonary	-	47,000
Coachella Valley Health Survey	66,240	-
Behavioral Health Initiative Collective Fund	178,144	1,137,201
	<u>518,077</u>	<u>1,608,172</u>
 <u>COVID-19 Related Grants</u>		
El Sol Neighborhood Education Center	-	23,493
Todec Legal Center	-	11,752
Alianza Coachella Valley	-	11,275
Vision Y Compromiso	-	54,630
Youth Leadership Institute	-	6,808
Galilee Center	-	23,008
	<u>-</u>	<u>130,966</u>
 <u>Other Pass-Through Grants</u>		
ABC Recovery	-	2,143
	<u>-</u>	<u>2,143</u>
 Total Grants Payable	<u>\$ 518,077</u>	<u>\$ 1,741,281</u>
 Grants payable- current	484,957	1,741,281
Grants payable- long-term	33,120	-
	<u>\$ 518,077</u>	<u>\$ 1,741,281</u>

**DESERT HEALTHCARE FOUNDATION**

**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2024**

**WITH COMPARATIVE TOTALS AT JUNE 30, 2023**

**7. NET ASSETS – WITH DONOR RESTRICTIONS**

Donor restricted net assets consist for the following purposes as of June 30:

	<u>2024</u>	<u>2023</u>
Subject to expenditure for specified purpose:		
Behavioral Health Initiative Collective Fund	\$ 673,399	\$ 795,702
Avery Trust- Pulmonary Services	485,052	485,243
West Valley Homelessness Initiative	19,345	71,557
Health Portal	-	1,496
Charitable Remainder Trust	<u>114,737</u>	<u>126,022</u>
	<u>1,292,533</u>	<u>1,480,020</u>
Subject to the passage of time:		
Charitable Remainder Trust	<u>80,317</u>	<u>70,118</u>
	<u>80,317</u>	<u>70,118</u>
Net Assets - with donor restrictions	<u>\$ 1,372,850</u>	<u>\$ 1,550,138</u>

**8. RELATED PARTY TRANSACTIONS**

The Foundation and the Desert Healthcare District are related parties. The Foundation is organized to provide health and welfare assistance to Coachella Valley residents in need. During the fiscal year ended June 30, 2024, the District provided the Foundation with personnel services in the amount of \$449,805, of which \$335,013 is included in management and general expenses and \$114,792 is included in grants and social services expenses.

In 2020, the Desert Healthcare Foundation created the Coachella Valley Equity Collaborative (CVEC), a group of community-based organizations (CBOs). The Foundation is the recipient of external grant funds directly related to COVID-19 testing, vaccinations, and community education. The Foundation awards grants to the CBOs, directly and indirectly through other grantees. The Foundation's prior CEO's wife is the associate director of one of the CBO's, Vision y Compromiso. The cumulative total of grants awarded to Vision y Compromiso were \$572,000. Total grant funds expended to Vision y Compromiso for the year ended June 30, 2024 and 2023 amounted to \$370,625 and \$0, respectively. During the 2023-2024 fiscal year, the prior CEO's contract was terminated.

**9. SUBSEQUENT EVENTS**

The Foundation evaluated all potential subsequent events as of September 25, 2024 when the financial statements were authorized and available to be issued. No subsequent events or transactions were identified after June 30, 2024 or as of September 25, 2024 that require disclosure to the financial statements.



**DESERT HEALTHCARE**  
**DISTRICT & FOUNDATION**

Date: October 22, 2024  
To: Board of Directors  
Subject: US Aging Grant- Grant Update

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**Staff Recommendation:** Informational item

**Background:**

During the pandemic, research highlighted the need to reach vulnerable populations, particularly older adults and individuals with special needs, to ensure equitable access to COVID-19 and flu information and vaccines. In response, DHCD staff pursued funding opportunities to target these groups and successfully secured a \$341,348 grant from US Aging.

The US Aging grant ended on April 15, 2024, and the deliverables achieved by the CVEC and its partners went beyond those proposed in the grant application due to pre-established partnerships, communications/marketing, and outreach.

During the performance period of 8/1/23 to 4/15/24 the outcomes for the US Aging grant were:

- **24-** mobile vaccination clinics
- **10-** in-home vaccination clinics at senior serving facilities
- **1,988-** COVID-19 and flu vaccines administered
  - 922 COVID-19 vaccines and 1,066 flu vaccines
- **23-** shingles vaccines administered
- **60-** RSV vaccines administered
- **16,861** individuals were reached through outreach and education
- **6,512** supportive services units provided (referrals, free vaccine program enrollment, application assistance, etc.)

**Update:**

The Aging and Disability Vaccination Collaborative (ADVC) of USAging, in which the Desert Healthcare District was a member was awarded the 2024 Immunization Neighborhood Champion Award by the National Adult and Influenza Immunization Summit (NAIIS). The award recognizes the ADVC's work in promoting vaccinations for older adults and people with disabilities.

The ADVC is a collaboration between USAging and organizations such as the Desert Healthcare District across the country to help older adults and people with disabilities get vaccinated. The ADVC's activities included: hosting community vaccine clinics, providing in-home vaccinations,

application assistance, and conducting outreach and education.

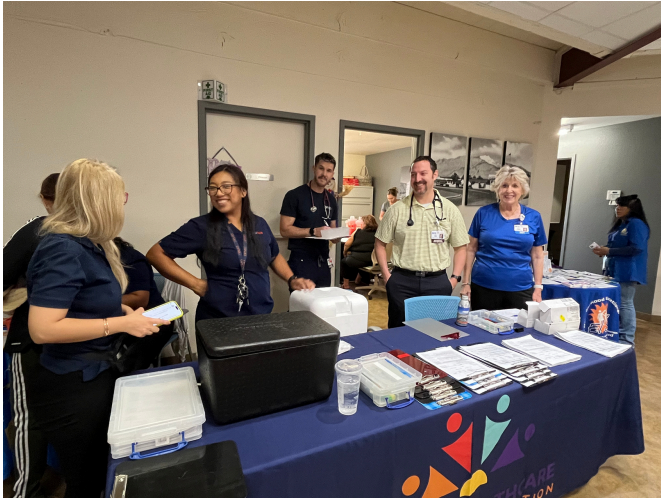
**Upcoming Clinics**

- 10/23/24 9am to 12pm La Quinta Wellness Center, La Quinta, CA
- 10/26/24 10am to 12pm IEHP Health Fair- 1st Baptist Church, Indio, CA
- 10/27/24 1pm to 4pm Word of Life Fellowship Church, DHS, CA
- 10/28/24 3pm to 6pm DSUSD Offices, La Quinta, CA

**Fiscal Impact:** None



# US Aging Vaccination Clinics



# US Aging Vaccination Clinics

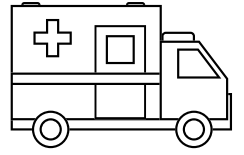
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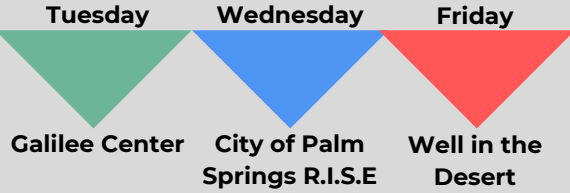
# DPMG Health

## Medical Mobile Clinics

### Activity Report (7/2023 to 7/2024)



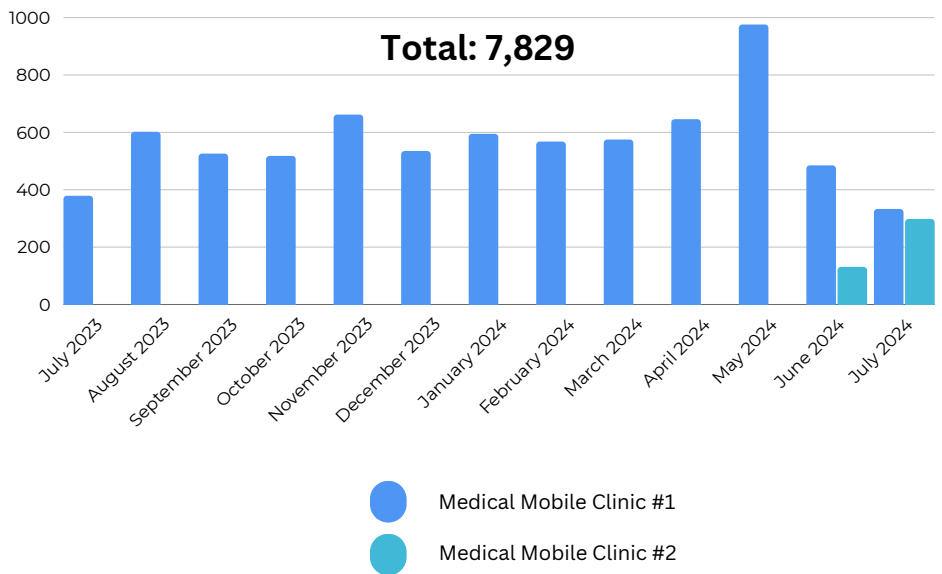
#### Weekly Clinic Locations



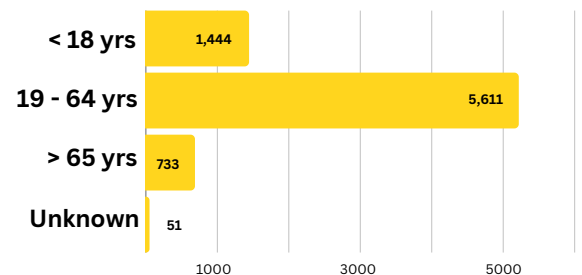
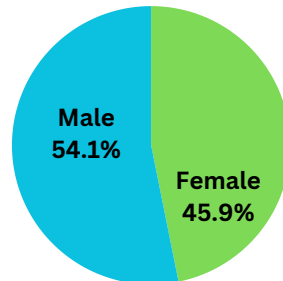
#### Community Partners

- ABC Recovery
- Birth Choice of the Desert
- City of Desert Hot Springs
- City of Palm Springs R.I.S.E
- CV Housing Coalition
- CVUSD
- Desert Care Network
- Desert Recreation District
- DSUSD
- Galilee Center
- Growing CV
- Jovenes AA Recovery Center
- PSUSD
- San Bernardino Catholic Diocese
- SWAG
- Well in the Desert

#### Number of Patients Seen July 2023 to July 2024



#### Patient Demographics









**DESERT HEALTHCARE FOUNDATION**  
**FINANCE, ADMINISTRATION, REAL ESTATE, AND LEGAL COMMITTEE**  
**October 09, 2024**

Directors Present via Video Conference	District Staff Present via Video Conference	Absent
Vice-President Carmina Zavala, PsyD Chair/Treasurer Arthur Shorr Director Leticia De Lara, MPA	Chris Christensen, CPA, Chief Executive Officer Eric Taylor, CPA, Chief Administration Officer Donna Craig, Chief Program Officer Alejandro Espinoza, MPH, Chief of Community Engagement Andrea S. Hayles, MBA, Board Relations Officer	

AGENDA ITEMS	DISCUSSION	ACTION
<b>I. Call to Order</b>	Chair Shorr called the meeting to order at 5:52 p.m.	
<b>II. Approval of Agenda</b>	Chair Shorr asked for a motion to approve the agenda.	<b>Moved and seconded by Director De Lara and Vice-President Zavala to approve the agenda. Motion passed unanimously.</b>
<b>III. Public Comment</b>	There was no public comment	
<b>IV. Approval of Minutes</b>  1. <b>Minutes – Meeting September 11, 2024</b>	Vice-President Zavala asked for a motion to approve the minutes of the September 11, 2024, meeting minutes.	<b>Moved and seconded by Director De Lara and Vice-President Zavala to approve the September 11, 2024, meeting minutes. Motion passed unanimously.</b>
<b>V. CEO Report</b>	There was no CEO Report.	
<b>VI. Financial Report</b>  1. <b>Financial Statements</b> 2. <b>Deposits</b> 3. <b>Check Register</b> 4. <b>Credit Card Expenditures</b> 5. <b>General Grants Schedule</b>	Chair Shorr inquired with the committee about any questions concerning the financials.  Eric Taylor, CAO, provided a detailed overview and addressed the committee's inquiries regarding the profit & loss budget versus actual in the financial statements.	<b>Moved and seconded by Director De Lara and Vice-President Zavala to approve the September financial reports and forward to the Board for approval. Motion passed unanimously.</b>
<b>VII. Other Matters</b>  1. <b>Craig Hartzheim – Moss Levy &amp; Hartzheim – FY 2024 Audit Report (Reports presented during the District F&amp;A Committee Meeting)</b>	Mr. Taylor, CAO, described the overview of the Foundation audit reports presented in the District meeting requesting a motion for approval.	<b>Moved and seconded by Director De Lara and Director Shorr to approve the FY 2024 Foundation Audit Reports and forward to the Board for approval. Motion passed unanimously.</b>



**DESERT HEALTHCARE FOUNDATION  
FINANCE, ADMINISTRATION, REAL ESTATE, AND LEGAL COMMITTEE  
October 09, 2024**

<b>VIII. Adjournment</b>	Chair Shorr adjourned the meeting at 6:04 p.m.	<i>Audio recording available on the website at <a href="http://dhcd.org/Agendas-and-Documents">http://dhcd.org/Agendas-and-Documents</a></i>
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ATTEST: \_\_\_\_\_

Arthur Shorr, Chair/Treasurer, Board of Directors  
Finance & Administration Committee Chair  
Desert Healthcare Foundation Board of Directors

*Minutes respectfully submitted by Andrea S. Hayles, MBA, Board Relations Officer*

DRAFT