MENDOCINO COAST HEALTH CARE DISTRICT
FISCAL YEAR ENDING JUNE 30, 2027
ACTUAL VS. BUDGET OPERATIONS STATEMENT

| OPERATIONS CHECKING ACCOUNT | Month Ended October 31, 2026 | | | YTD Four Months Ended Oct 31, 2026 | | |
|---|---|---|---|---|---|---|
| | Actual | Budget | (Over) Under | Actual | Budget | (Over) Under |
| **1. INCOME** | | | | | | |
| (a) Measure C Tax Revenue | 0 | 0 | 0 | 108,741 | 108,741 | 0 |
| (b) Property Tax Revenue | 0 | 0 | 0 | 109,385 | 109,385 | 0 |
| (c) AH Lease Revenue | 0 | 0 | 0 | 1,519,250 | 1,504,500 | (14,750) |
| (d) Investment Income | 57,082 | 38,651 | (18,431) | 164,882 | 154,604 | (10,278) |
| (e) Other Income | 0 | 0 | 0 | 502 | 0 | 0 |
| **2. TOTAL INCOME** | $57,082 | $38,651 | ($18,431) | $1,902,762 | $1,877,230 | ($25,028) |
| **3. EXPENSES- DISTRICT OPERATIONS** | | | | | | |
| (a) Purchased Services- RGS Administrative | 6,600 | 6,600 | 0 | 26,400 | 26,400 | 0 |
| (b) Purchased Services- RGS Support Resources | 209 | 521 | 312 | 609 | 2,084 | 1,475 |
| (c) Projects/Consultants | 11,971 | 5,000 | (6,971) | 20,397 | 20,000 | (397) |
| (d) Purchased Services- Architect & Cost Estimates | 0 | 0 | 0 | 0 | 0 | 0 |
| (e) Purchased Services- Audit | 0 | 0 | 0 | 44,179 | 0 | (44,179) |
| (f) Purchased Services- Legal | 29 | 300 | 271 | 258 | 300 | 42 |
| (g) Purchased Services- CFO Financial Oversight | 3,750 | 3,750 | 0 | 15,000 | 15,000 | 0 |
| (h) Purchased Services- Accounting Services | 0 | 499 | 499 | 8,225 | 1,996 | (6,229) |
| (i) Bond Trustee Fees & Bank Fees | 128 | 425 | 297 | 2,313 | 1,700 | (613) |
| (j) Board/ Community Meetings & Postings | 0 | 0 | 0 | 650 | 0 | (650) |
| (k) Board Education | 0 | 0 | 0 | 378 | 0 | (378) |
| (l) Insurance (D & O and General Liability) | 0 | 0 | 0 | 40,106 | 40,106 | 0 |
| (m) Office Expenses (Supplies, Postage) | 27 | 300 | 273 | 291 | 300 | 9 |
| (n) Communication Expenses (Phone, Internet, Zoom) | 119 | 550 | 431 | 795 | 2,200 | 1,405 |
| TOTAL- District Operating Expenses | $22,833 | $17,945 | ($4,888) | $159,601 | $110,086 | ($49,515) |
| **4. RESTRICTED PAYMENTS** | | | | | | |
| (A) Payments to Lease Improvements Fund | 0 | 0 | 0 | 1,174,348 | 1,162,947 | (11,401) |
| (B) Payments to BNY Revenue Bond Escrow | 38,250 | 46,819 | 8,569 | 166,600 | 187,276 | 20,676 |
| (C) Payments to HELP II Loan Amortization | 13,802 | 13,802 | (0) | 55,208 | 55,208 | (0) |
| TOTAL- Restricted Payments | $52,052 | $60,621 | $8,569 | $1,396,156 | $1,405,431 | $9,275 |
| **5. TOTAL PAYMENTS** | $74,885 | $78,566 | $3,681 | $1,555,757 | $1,515,517 | ($40,240) |

MENDOCINO COAST HEALTH CARE DISTRICT
FISCAL YEAR ENDING JUNE 30, 2027
ACTUAL VS. BUDGET RESTRICTED CAPITAL FUND STATEMENT

| OPERATIONS CHECKING ACCOUNT | Month Ended October 31, 2026 | | | YTD Four Months Ended Oct 31, 2026 | | |
|---|---|---|---|---|---|---|
| | Actual | Budget | (Over) Under | Actual | Budget | (Over) Under |
| **1. INCOME** | | | | | | |
| (a) Measure C Tax Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| (b) Property Tax Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| (c) AH Lease Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| (d) Investment Income | 0 | 0 | 0 | 0 | 0 | 0 |
| (e) Other Income | 0 | 0 | 0 | 0 | 0 | 0 |
| **2. TOTAL INCOME** | $0 | $0 | $0 | $0 | $0 | $0 |
| **3. EXPENSES- DISTRICT OPERATIONS** | | | | | | |
| (a) Purchased Services- RGS Administrative | 6,600 | 6,600 | 0 | 19,800 | 19,800 | 0 |
| (b) Purchased Services- RGS Support Resources | 209 | 521 | 312 | 371 | 1,563 | 1,192 |
| (c) Projects/Consultants | 0 | 0 | 0 | 0 | 0 | 0 |
| (d) Purchased Services- Architect & Cost Estimates | 1,380 | 1,500 | 120 | 47,258 | 47,378 | 120 |
| (e) Purchased Services- Audit | 0 | 0 | 0 | 0 | 0 | 0 |
| (f) Purchased Services- Legal | 0 | 1,500 | 1,500 | 229 | 3,000 | 2,771 |
| (g) Purchased Services- CFO Financial Oversight | 3,750 | 3,750 | 0 | 11,250 | 11,250 | 0 |
| (h) Purchased Services- Accounting | 0 | 499 | 499 | 4,783 | 1,497 | (3,286) |
| (i) Bond Trustee Fees & Bank Fees | 0 | 0 | 0 | 0 | 0 | 0 |
| (j) Board/ Community Meetings & Postings | 0 | 0 | 0 | 0 | 0 | 0 |
| (k) Board Education | 0 | 0 | 0 | 0 | 0 | 0 |
| (l) Insurance (D & O and General Liability) | 0 | 0 | 0 | 0 | 0 | 0 |
| (m) Office Expenses (Supplies, Postage) | 0 | 150 | 150 | 0 | 150 | 150 |
| (n) Communication Expenses (Phone, Internet, Zoom) | 118 | 550 | 432 | 582 | 1,650 | 1,068 |
| TOTAL- District Operating Expenses | $12,057 | $15,070 | $3,013 | $84,273 | $86,288 | $2,015 |
| **4. RESTRICTED PAYMENTS** | | | | | | |
| (A) Payments to Lease Improvements Fund | 0 | 0 | 0 | 0 | 0 | 0 |
| (B) Payments to BNY Revenue Bond Escrow | 0 | 0 | 0 | 0 | 0 | 0 |
| (C) Payments to HELP II Loan Amortization | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL- Restricted Payments | $0 | $0 | $0 | $0 | $0 | $0 |
| **5. TOTAL PAYMENTS** | $12,057 | $15,070 | $3,013 | $84,273 | $86,288 | $2,015 |

MCHCD
MENDOCINO COAST HEALTH CARE DISTRICT

Mendocino Coast Health Care District
Disbursements Register- Month ended October 31, 2026

| Vendor | Date | Amount | Description |
|---|---|---|---|
| CA Health Facilities Financing Authority | 10/1/2026 | $ 13,802.02 | October Monthly pymt- HELP Loan |
| Mendocino County Auditor | 10/22/2026 | $11,970.84 | LAFCO Municipal Review Report Pymt |
| Mendo Litho | 10/5/2026 | $26.82 | Printing Fees- August 2026 |
| Regional Government Services | 10/28/2026 | $ 13,200.00 | Monthly Admin Services- September 2026 |
| Regional Government Services | 10/28/2026 | $ 417.15 | Support Services- July 2026 Minutes |
| Regional Government Services | 10/30/2026 | $ 237.60 | Google Workspace IT Fee |
| RWG Law | 10/6/2026 | $ 28.90 | Legal Fees- August 2026 |
| SHN Engineers | 10/6/2026 | $ 1,380.25 | Geologistics Engineering Survey- August 2026 |
| Silverton Management Company | 10/6/2026 | $ 7,500.00 | Contract pymt- CFO Fees September 2026 |
| TCB | 10/14/2026 | $ 128.11 | Bank Service Fees |
| The Bank of New York Mellon | 10/1/2026 | $ 38,250.00 | October Monthly pymt- Revenue Bonds |
| TOTAL | | $ 86,941.69 | |

MCHCD
MENDOCINO COAST HEALTH CARE DISTRICT

| | |
|---|---|
| Mendocino Coast Health Care District | |
| Summary of Cash Balances as of October 31, 2026 | |
| FY 2026/2027 | |
| | |
| | 10/31/2026 |
| | |
| | |
| Restricted Capital Fund: | |
| Tri Counties Bank (Restricted Account) | $15,557,779 |
| Tri Counties Bank (Restricted Sweep Account) | $2,167,372 |
| LAIF | $672,643 |
| | |
| Operations Fund: | |
| Tri Counties Bank (Operations Checking Account) | $250,000 |
| | |
| TOTAL | $18,647,794 |

# Mendocino Coast Health Care District
## Balance Sheet
### As of Oct 31, 2026

| | Total |
|---|---|
| Assets | |
| Current Assets | |
| Bank Accounts | |
| 1001 AP Checking Account #7244 | 250,000 |
| 1024 TCB Sweep #1295 | 17,725,151 |
| **Total for Bank Accounts** | **17,975,151** |
| Other Current Assets | |
| 1100 County 2001 Bond Indebtedness | (551,663) |
| 1101 BNY Revenue Bonds Trustee Account | 34,971 |
| 1102 BNY 2016 Revenue Bond Interest Account | 88,907 |
| 1103 BNY 2016 Revenue Bonds Principal Account | 419,242 |
| 1201 Prepaid Expense | 26,737 |
| **Total for Other Current Assets** | **18,195** |
| **Total for Current Assets** | **17,993,346** |
| Fixed Assets | |
| 1700 Land | 117,490 |
| 1710 Land Improvements | 805,398 |
| 1720 Buildings | 25,416,102 |
| 1800 Accumulated Depreciation - Buildings | (20,324,394) |
| **Total for 1720 Buildings** | **5,091,708** |
| 1723 Building Improvements | 1,855,035 |
| 1724 Leasehold Improvements | 546,439 |
| 1801 Amortization - Leasehold Improvements | (546,439) |
| **Total for 1724 Leasehold Improvements** | **-** |
| 1730 Fixed Equipment | 2,696,721 |
| 1740 Major Equipment | 24,492,491 |
| 1802 Accumulated Depreciation - Major Equipment | (22,215,422) |
| **Total for 1740 Major Equipment** | **2,277,069** |
| 1750 Construction in Progress | 92,667 |
| 1755 Construction in Progress - Seismic | 777,607 |
| **Total for Fixed Assets** | **13,713,694** |
| Other Assets | |
| 1500 Board Designated LAIF | 672,643 |
| 1600 BNY 2016 Revenue Bonds Debt Reserve | 287,535 |
| 1650 Improvements Fund | 4,537,872 |
| 1900 2016 Bond Deferred Outflow | 113,751 |
| 1950 AH Lease Receivable | 40,044,055 |
| **Total for Other Assets** | **45,655,856** |
| **Total for Assets** | **77,362,896** |

# Mendocino Coast Health Care District
## Balance Sheet
### As of Oct 31, 2026

| | Total |
|---|---|
| Liabilities and Equity | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 2000 AP - General | 2,748 |
| **Total for Accounts Payable** | **2,748** |
| Other Current Liabilities | |
| 2100 Accrued Interest - Bonds CI | 21,437 |
| 2104 2016 Revenue Bonds - Accrued Interest | 12,750 |
| 2200 Current Portion of Long Term Debt | 1,176,437 |
| **Total for Other Current Liabilities** | **1,210,624** |
| **Total for Current Liabilities** | **1,213,371** |
| Long-term Liabilities | |
| 2500 2016 Go Bond Principal | 2,450,000 |
| 2502 2000 Go Bond Premium Amortization | 34,691 |
| 2503 2016 Revenue Bonds - Premium | 144,895 |
| 2504 2016 Revenue Bonds - Principal | 1,530,000 |
| 2505 Contra Current Portion of Long Term Debt | (1,176,437) |
| 2508 CHFFA-HELP II Loan Payable | 283,098 |
| 2550 Deferred Revenue | 32,788,912 |
| **Total for Long-term Liabilities** | **36,055,158** |
| **Total for Liabilities** | **37,268,530** |
| Equity | |
| 3000 Net Assets | 13,553,703 |
| Opening Balance Equity | 6,504,029 |
| Retained Earnings | 19,577,872 |
| Net Income | 458,762 |
| **Total for Equity** | **40,094,366** |
| **Total for Liabilities and Equity** | **77,362,896** |

# Mendocino Coast Health Care District
## Budget vs. Actuals
**July - October, 2026**

| | Oct-26 | | | YTD Total | | |
|---|---|---|---|---|---|---|
| | Actual | Budget | Variance | Actual | Budget | Variance |
| **Income** | | | | | | |
| 5200 AH Lease Revenue | 115,454 | 115,454 | - | 461,816 | 461,816 | - |
| **Total Income** | **115,454** | **115,454** | **-** | **461,816** | **461,816** | **-** |
| **Expenses** | | | | | | |
| 4000 Purchased Services - RGS Administrative | 13,200 | 13,200 | - | 52,800 | 52,800 | - |
| 4005 Purchased Services - RGS Support Resource | 417 | 1,042 | (625) | 1,941 | 4,168 | (2,227) |
| 4050 Projects/Consultants | 1,380 | 5,000 | (3,620) | 2,935 | 20,000 | (17,065) |
| 4300 Purchased Services - Audit | | 2,500 | (2,500) | 25,500 | 10,000 | 15,500 |
| 4310 Purchased Services - Legal | 29 | 3,000 | (2,971) | 488 | 12,000 | (11,512) |
| 4330 Purchased Services - Financial Oversight | 7,500 | 7,500 | - | 30,000 | 30,000 | - |
| 4340 Purchased Services - Accounting | 1,948 | 998 | 950 | 16,811 | 3,992 | 12,819 |
| 4400 Bond Trustee Fee | | - | - | 1,800 | 1,500 | 300 |
| 4410 Bank Fees | 128 | 148 | (20) | 513 | 592 | (79) |
| 4450 Interest Expense | 15,833 | 17,587 | (1,754) | 67,581 | 74,600 | (7,019) |
| 4460 Depreciation Expense | 140,349 | 145,345 | (4,996) | 561,882 | 566,380 | (4,498) |
| 4500 Board Meetings & Postings | 400 | 600 | (200) | 1,600 | 2,400 | (800) |
| 4510 Board Benefits | | | - | 200 | - | 200 |
| 4520 Board Education | | 415 | (415) | 50 | 1,660 | (1,610) |
| 4600 Insurance (D & O and General Liability) | 3,342 | 3,342 | - | 13,369 | 13,368 | 1 |
| 4700 Office Expenses (Supplies, Postage) | 27 | 300 | (273) | 306 | 1,200 | (894) |
| 4750 Repairs and Maintenance | | 121,060 | (121,060) | 87,533 | 484,240 | (396,707) |
| 4800 Communication Expenses (Phone, Internet) | 238 | 1,100 | (862) | 1,031 | 4,400 | (3,369) |
| 4900 Mendocino County Processing Fees | 11,971 | - | 11,971 | 11,971 | 25,000 | (13,029) |
| **Total Expenses** | **196,761** | **323,137** | **(126,376)** | **878,311** | **1,308,300** | **(429,989)** |
| **Net Operating Income** | **(81,307)** | **(207,683)** | **126,376** | **(416,495)** | **(846,484)** | **429,989** |
| **Other Income** | | | | | | |
| 5510 Interest Income | 59,286 | 38,651 | 20,635 | 181,083 | 154,601 | 26,482 |
| 5550 Interest Income - AH Lease | 174,430 | 174,430 | - | 693,173 | 693,173 | - |
| 5600 Other Income | 499 | | 499 | 1,002 | - | 1,002 |
| **Total Other Income** | **234,214** | **213,081** | **21,134** | **875,257** | **847,774** | **27,483** |
| **Net Other Income** | **234,214** | **213,081** | **21,134** | **875,257** | **847,774** | **27,483** |
| **Net Income** | **152,907** | **5,398** | **147,510** | **458,762** | **1,290** | **457,472** |