

## SPECIAL GOVERNING BOARD MEETING

December 16, 2022 11:00 a.m.

Sprowel Creek Campus 286 Sprowel Creek Road Garberville, CA 95542

## SB 165: LOCAL AGENCY SPECIAL TAX AND BOND ACCOUNTABILITY ACT

Senate Bill 165, filed with the Secretary of State on September 19, 2000, enacted the Local Agency Special Tax and Bond Accountability Act (the "Act"). This Act requires that any local special tax or local bond measure subject to voter approval contain a statement indicating the specific purposes of the special tax, require that the proceeds of the special tax be applied to those purposes, require the creation of an account into which the proceeds shall be deposited, and require an annual report containing specified information concerning the use of the proceeds. The Act only applies to any local special tax measure or local bond measure adopted on or after January 1, 2001, in accordance with Section 50075.1.

Some of the requirements of the Act are handled at the formation of the special tax district and others are handled through annual reports. This section of this report intends to comply with Section 50075.3 of the California Government Code that states:

"The chief fiscal officer of the issuing local agency shall file a report with its governing body no later than January 1, 2002, and at least once a year thereafter. The annual report shall contain both of the following:

- 1. The amount of funds collected and expended.
- 2. The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1."

The requirements of the Act apply to the funds for the following:

Southern Humboldt Community Healthcare District Measure F – Special Parcel Tax

## **Purpose of Special Tax**

The special tax provides funding for continued local access to emergency room care, acute hospital care, community clinic, skilled nursing facility, laboratory services, physical therapy, CT, x-ray, mammography imaging services, visiting nurse program, and other health care services for residents of the District and visitors to the area.

The project(s) are ongoing on an annual basis.

## **Collections and Expenditures**

County	06/30/2021 Balance	Amount Collected <sup>(1)</sup>	Amount Expended	06/30/2022 Balance <sup>(2)</sup>
Humboldt	\$0.00	\$1,120,246.75	\$ 625.00	\$1,119,621.75
Mendocino	0.00	\$15,500.00	\$15,500.00	\$0.00

- (1) Reflects amount enrolled to Fiscal Year 2021/22 tax roll, not accounting for levy rejections or delinquencies, if any.
- (2) The District intends to fully expend the 6/30/2022 balance when billed for healthcare services.

