



REGULAR BOARD MEETING

MARCH 23, 2023 - 11:30 AM

**CAMARILLO HEALTH CARE DISTRICT
3615 E LAS POSAS ROAD, SEQUOIA ROOMS
CAMARILLO, CA 93010**



2023 Board Meeting Calendar

January 26, 2023, 11:30 a.m.

February 23, 2023, 11:30 a.m.

March 23, 2023, 11:30 a.m.

April 27, 2023, 11:30 a.m.

May 25, 2023, 11:30 a.m.

June 8, 2023, 11:30 a.m. (Budget)

June 29, 2023, 11:30 a.m. (Optional)

July 27, 2023, 11:30 a.m.

August – Dark

September 28, 2023, 11:30 a.m.

October 26, 2023, 11:30 a.m.

November 16, 2023, 8:30 a.m. (Annual Board Leadership and Education)

December - Dark

**Camarillo Health Care District
Procedures for Communication With
The Board of Directors**

Meetings with the Board of Directors are conducted for the purpose of accomplishing District business. As a matter of District policy and state law, meetings shall ordinarily be held in public. Pursuant to state law, the Board of Directors may conduct closed meeting sessions to discuss certain matters which are confidential.

Community involvement in the District is an essential element of an effective health care district.

Communications with the Board of Directors as a unit may be either in writing or by personal appearance at a meeting of the Board.

Written Communication – In order that the subject of the communication may be placed on the agenda, it must be requested in correspondence to the Board. Written communication addressed to the Board of Directors should reach the Administration office of the District no later than ten (10) business days prior to the date of the meeting at which the matter concerned is to be discussed.

Oral Presentations by Members of the Public to the Board of Directors and Requests by the Public to Place a Matter Directly Related to District Business on a Board Agenda – When an individual or group expects to communicate with the Board of Directors by means of personal appearance at a meeting of the Board or requests that a matter relating to District business be added to the Board’s agenda, the District’s Chief Executive Officer must be notified no later than ten (10) days before the Board meeting at which the matter concerned is to be discussed by the Board and those submitting the request.

Individuals wishing to comment on an agenda item when an item appears on the agenda for discussion or at the designated time for Public Comments, during the Board meeting, shall complete a Speakers Card and submit it to the Clerk of the Board.

It is desirable that when a statement presented to the Board is extensive or is formally requesting consideration of specific items the statement should be written and a copy filed with the Board of Directors.

Public comments at Board Meetings – The Board may receive comments or testimony at regularly scheduled meetings on matters **not on the agenda** which any member of the public may wish to bring before the Board, provided that no action is taken by the Board on such matters at the same meeting at which such testimony is taken.

In addressing the Board, the following rules of courtesy will be observed:

- **All remarks will be addressed to the President of the Board.**
- **Individuals will speak on a specific item of concern.**
- **Three (3) minutes will be allowed individuals, or in the case of a group of people speaking on a specific item, ten (10) minutes will be permitted for the presentation.**
- **Members of the Board of Directors reserve the right to waive time limitations.**

In the event that any meeting is willfully interrupted by a group or groups of persons so as to render the orderly conduct of such meeting unfeasible and order cannot be restored by the removal of individuals who are willfully interrupting the meeting, the members of the Board of Directors conducting the meeting may order the meeting room cleared, and continue in session. Only matters appearing on the agenda may be considered in such a session. Duly accredited representatives of the press or other news media, except those participating in the disturbance, shall be allowed to attend any session held pursuant to this section.

The Board may discuss and take action on any agenda item properly submitted by a member of the public and published in an agenda. The Board President reserves the right to limit discussion and/or defer further deliberations on an agenda topic to a subsequent meeting if additional information is needed to render a decision or appropriate action. Matters involving legal procedure will be referred to Administration for study or further referral.



AGENDA

Regular Meeting of the Board of Directors

March 23, 2023 – 11:30 a.m.

Camarillo Health Care District
3615 E Las Posas Road, Camarillo, CA 93010
Sequoia Rooms

Board of Directors

Tom Doria, MD, President
Neal Dixon, MD, Vice President
Paula Feinberg, Clerk of the Board
Christopher Loh, MD, Director
Louanne Kroell, PT, Director

Staff

Kara Ralston, Chief Executive Officer
Sonia Amezcua, Chief Administrative Officer
Brandie Thomas, Clerk to the Board

Participants

Rick Wood, *CSDA Financial Services*
Shalene Hayman, *Hayman Consulting*

1. **CALL TO ORDER**
2. **ROLL CALL**
3. **PLEDGE OF ALLEGIANCE** – Director Kroell
4. **AMENDMENT(S) TO THE POSTED AGENDA**

Suggested Motion: Motion to approve Agenda as amended.

Motion _____ Second _____ Pass _____ Fail _____

Doria _____ Dixon _____ Feinberg _____ Loh _____ Kroell _____

5. **PUBLIC COMMENT – Ca. GC Section 54954.3**
The Board reserves this time to hear from the public. Please complete a Speaker Card and submit to the Clerk to the Board. Your name will be called in order of the agenda item, or in order of received general topic Speaker Cards. Comments regarding items not on the agenda can be heard only; items on the agenda can be discussed. Three minutes per speaker are available; multiple speakers on the same topic/agenda item will be limited to 20 minutes total.
6. **CONSENT AGENDA**
Consent Agenda items are considered routine and are acted upon without discussion, with one motion. If discussion is requested, that item(s) will be removed from the Consent Agenda for discussion and voted on as a separate item. If no discussion is requested, the Board President may request a motion to approve as presented.

- A. Approval of the Minutes of the Regular Board Meeting of February 23, 2023.
(Please see Section 6-A)
- B. Approval of the Minutes of the Finance/Investment Committee Meeting of March 16, 2023.
(Please see Section 6-B)

Suggested Motion: Motion to approve Consent Agenda as presented.

Motion _____ Second _____ Pass _____ Fail _____

Doria _____ Dixon _____ Feinberg _____ Loh _____ Kroell _____

7. DISCUSSION AND ACTION OF CONSENT AGENDA ITEMS PULLED, IF NECESSARY

8. ACTION ITEMS

- A. **Review/ Discussion /Action** – Consideration, discussion, and recommendation for approval of District Check Register, Check Register Comparison, Financial Reports, and monthly Investment and Designated Reserve Report for period ending February 28, 2023.
(Please see Section 8-A)

Suggested Motion: Motion to approve District Check Register, Check Register Comparison, Financial Reports, and monthly Investment and Designated Reserve Report for period ending February 28, 2023.

Motion _____ Second _____ Pass _____ Fail _____

Doria _____ Dixon _____ Feinberg _____ Loh _____ Kroell _____

- B. **Review/ Discussion /Action** – Consideration, discussion, and Finance/Investment Committee recommendation for approval of the Financial Audit Report, period ending June 30, 2022, prepared and presented by Cindy Fanning, CPA, Fanning & Karrh.
(Please see Section 8-B)

Suggested Motion: Motion to approve the Financial Audit Report for period ending June 30, 2022, prepared and presented by Cindy Fanning, CPA, Fanning and Karrh.

Motion _____ Second _____ Pass _____ Fail _____

Doria _____ Dixon _____ Feinberg _____ Loh _____ Kroell _____

9. CHIEF EXECUTIVE OFFICER REPORT

10. BOARD PRESIDENT REPORT

Timeline for CEO Review

11. BOARD MEMBERS COMMENTS AND/OR REPORTS

12. FUTURE MEETING AND EVENTS

Board of Directors Meetings

• Executive Committee: Doria/Dixon	April 17, 2023, 12:30 p.m.
• Finance Committee: Loh/Feinberg	April 27, 2023, 10:00 a.m.
• Full Board:	April 27, 2023, 11:30 a.m.
• Executive Committee: Doria/Dixon	May 15, 2023, 12:30 p.m.
• Full Board:	May 25, 2023, 11:30 a.m.
• Full Board:	June 8, 2023, 11:30 a.m. – Budget Presentation First Reading
• Executive Committee: Doria/Dixon	June 19, 2023, 12:30 p.m. – May be cancelled if Budget approved on the First Reading
• Full Board:	June 29, 2023, 11:30 a.m. – Budget Presentation Second Reading – If needed – May be cancelled if Budget approved on the First Reading

13. ADJOURNMENT - This meeting of the Camarillo Health Care District Board of Directors is adjourned at _____p.m.

ACTION ITEMS not appearing on the agenda may be addressed on an emergency basis by a majority vote of the Board of Directors when need for action arises.

ADA compliance statement: In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Clerk to the Board of Directors, Brandie Thomas, at (805) 482-9382. Notification 48 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting.

Note: This agenda was posted at the Camarillo Health Care District Administrative Office and on www.camhealth.com on Friday, March 17, 2023, on or before 4:00 p.m.



SECTION 4

AMENDMENT(S) TO THE POSTED AGENDA

MARCH 23, 2023



SECTION 5

PUBLIC COMMENTS - CA. GC SECTION 54954.3

THE BOARD RESERVES THIS TIME TO HEAR FROM THE PUBLIC. PLEASE COMPLETE A SPEAKER CARD AND SUBMIT TO THE CLERK TO THE BOARD. YOUR NAME WILL BE CALLED IN ORDER OF THE AGENDA ITEM, OR IN ORDER OF RECEIVED GENERAL TOPIC SPEAKER CARDS. COMMENTS REGARDING ITEMS NOT ON THE AGENDA CAN BE HEARD ONLY; ITEMS ON THE AGENDA CAN BE DISCUSSED. THREE MINUTES PER SPEAKER ARE AVAILABLE; MULTIPLE SPEAKERS ON THE SAME TOPIC/AGENDA ITEM WILL BE LIMITED TO 20 MINUTES TOTAL.

MARCH 23, 2023



SECTION 6

CONSENT AGENDA 6-A

**APPROVAL OF MINUTES OF
REGULAR BOARD MEETING OF FEBRUARY 23, 2023**

MARCH 23, 2023



MINUTES

February 23, 2023

Regular Meeting of the Board of Directors

Camarillo Health Care District
3615 E. Las Posas Rd. Camarillo, CA 93010
Sequoia Rooms
Zoom Link
Meeting ID: 819 2608 4481

Board of Directors - Present

Tom Doria, MD, President
Neal Dixon, MD, Vice President
Paula Feinberg, Clerk of the Board
Christopher Loh, MD, Director
Louanne Kroell, PT, Director

Staff - Present

Kara Ralston, Chief Executive Officer
Sonia Amezcua, Chief Administrative Officer
Brandie Thomas, Clerk to the Board

Participants

Rick Wood, *CSDA Financial Services*

1. **Call to Order and Roll Call** - The Regular Meeting of the Camarillo Health Care District Board of Directors was called to order on Thursday, February 23, 2023, at 11:31 a.m., by Tom Doria, President.

2. **Pledge of Allegiance** – Director Loh

3. **Amendments to The Agenda** – None

4. **Public Comment** – None

5. **Consent Agenda**

It was **MOVED** by Director Dixon, **SECONDED** by Director Feinberg, and **MOTION PASSED** that the Board of Directors approve the Consent Agenda as presented.

ROLL CALL VOTE: **Ayes:** Doria, Dixon, Feinberg, Loh, Kroell **Nays:** **Absent:**

6. **Action Items**

8-A. Review/ Discussion/ Action – Consideration, discussion, and recommendation for approval of District Check Register, Check Register Comparison, Financial Reports, and monthly Investment and Designated Reserve Report for period ending January 31, 2023.

It was **MOVED** by Director Doria, **SECONDED** by Director Loh, and **MOTION PASSED** that the Board of Directors approve District Check Register, Check Register Comparison, Financial Reports, and monthly Investment and Designated Reserve Report for period ending January 31, 2023.

ROLL CALL VOTE: **Ayes:** Doria, Dixon, Feinberg, Loh, Kroell **Nays:** **Absent:**

Regular Meeting of the Board of Directors of the Camarillo Health Care District
February 23, 2023 MINUTES - Continued

Director Loh left the meeting at 12:07 p.m. and returned at 12:07 p.m.

7. CEO Report

- Program Director Harvey, Program Director Barker, and Community Outreach and Education Manager Rogers made presentations regarding client experiences with district services and resources.
- CEO Ralston reported on the following:
 - Plans for procurement of 2nd approved vehicle
 - OTO funding from VCAAA for Senior Nutrition Program which will allow service to continue to end of fiscal year (\$88,000)
 - OTO funding from VCAAA for in-home respite and caregiver training
 - Proposal submitted to City of Camarillo for CDBG funding for mobile VR pilot
 - The District has been approved for a \$91,250 grant from California Department of Aging to teach dementia skills to professional caregivers.
 - Program Directors Harvey and Barker presented at the VCAAA 15th annual Caregiver Conference, and Program Director Harvey participated in a podcast that is going national.
 - The District hosted a large group (30) new legislative staff members from Sacramento to learn about special districts.
 - The District's website receives an average of 920 views per day with a monthly average of 27,600 views per month.
 - Field Representative Charlotte Hollifield from CSDA visited the District and experienced VR for the first time and shared on their social media.
 - The District will no longer be under contract with Phillips Lifeline.
 - Gave report on recent local election results, including two new members to the City of Camarillo, David Tennessen and Martita Martinez-Bravo.
 - CEO Ralston has been named President of the VCSDA.

8. Board President's Report – None

9. Board Members Comments – None

10. Having no further business this meeting was adjourned at 1:01 p.m.

Tom Doria, MD
President



SECTION 6

CONSENT AGENDA 6-B

**APPROVAL OF MINUTES OF
FINANCE/INVESTMENT COMMITTEE MINUTES OF
MARCH 16, 2023**

MARCH 23, 2023

Finance/Investment Committee Meeting

Camarillo Health Care District
3615 E Las Posas Road, Camarillo, CA 93010
Oak Room

Board of Directors - Present

Paula Feinberg, Director

Participants

Shalene Hayman, *Hayman Consulting*
Cindy Fanning, CPA, *Fanning & Karrh*

Staff - Present

Kara Ralston, Chief Executive Officer
Sonia Amezcua, Chief Administrative Officer
Brandie Thomas, Executive Assistant

-
1. **Call to Order** – The Finance/Investment Committee Meeting was called to order by Director Feinberg, at 10:28 a.m.
 2. No public comment.
 3. The Finance/Investment Committee received and reviewed the draft statement of the Financial Audit Report ending June 30, 2022. The draft was presented by Cindy Fanning, CPA, Fanning & Karrh. Ms. Fanning stated that since this is an unqualified (clean) audit, there were no findings that would require a management letter from the auditing firm, and any findings from the previous year are resolved.
 4. The Finance/Investment Committee recommends approval of the Financial Audit Report for year ending June 30, 2022, when presented to the full Board at the next Regular Board Meeting.
 5. Having no further business, this meeting is adjourned at 11:40 a.m.

Paula Feinberg
Director



SECTION 7

**DISCUSSION AND ACTION OF CONSENT AGENDA ITEMS PULLED,
IF NECESSARY**

MARCH 23, 2023



SECTION 8

BOARD ACTION ITEM 8-A

**REVIEW/ DISCUSSION /ACTION – CONSIDERATION, DISCUSSION,
AND RECOMMENDATION FOR APPROVAL OF DISTRICT CHECK REGISTER,
CHECK REGISTER COMPARISON, FINANCIAL REPORTS, AND MONTHLY
INVESTMENT AND DESIGNATED RESERVE REPORT FOR
PERIOD ENDING FEBRUARY 28, 2023**

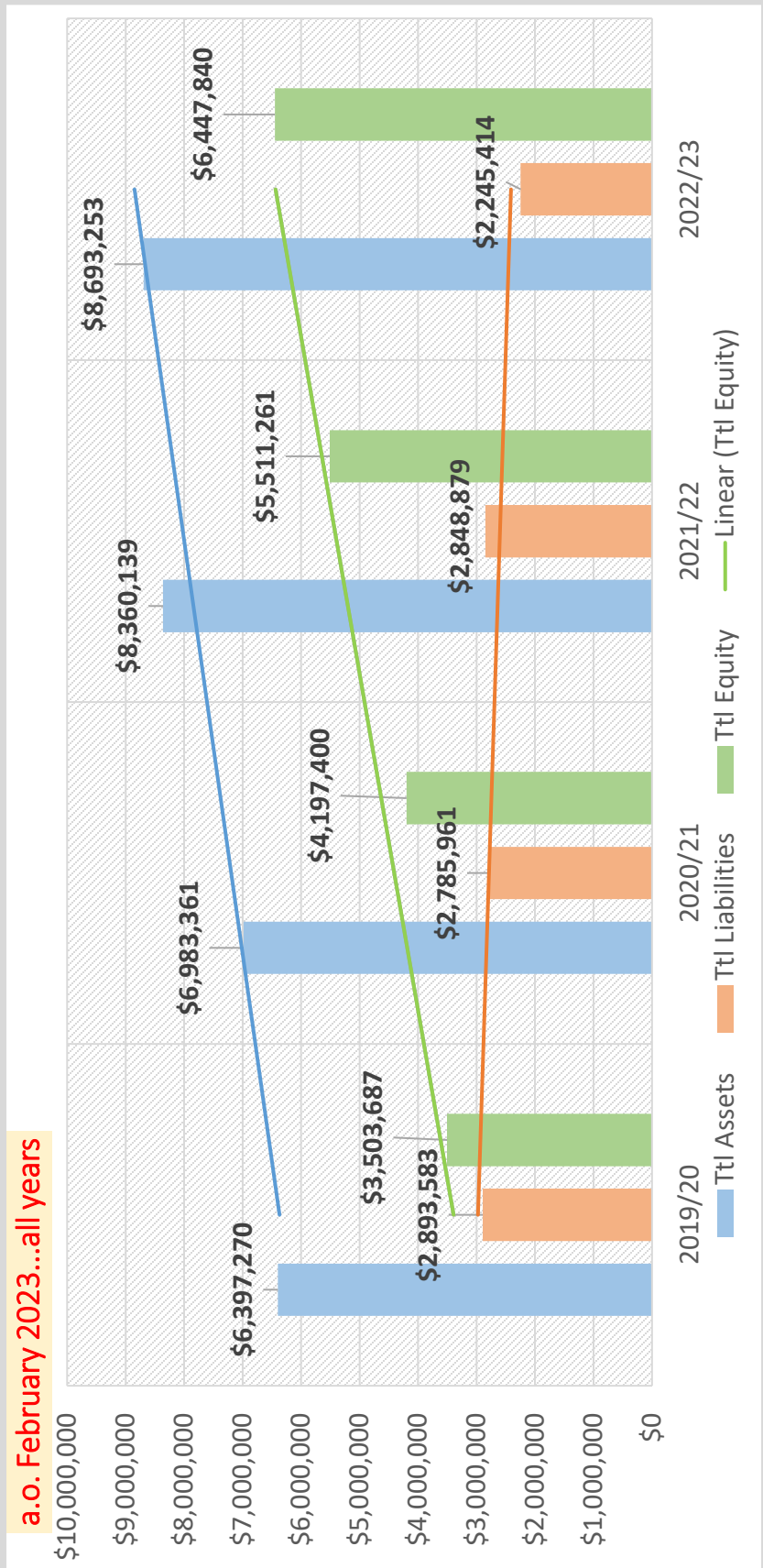
MARCH 23, 2023

Camarillo Health Care District

Statement of Net Assets

	February 2023	February 2022	\$ Variance	% Variance
ASSETS				
Current Assets				
CASH ACCOUNTS				
Bank of the West General	94,455.81	1,420,458.73	(1,326,002.92)	-93.4%
Cash in General- Five Star	514,187.27	0.00	514,187.27	100.0%
Cash in Money Market-Five Star	2,011,633.59	0.00	2,011,633.59	100.0%
Petty Cash-Administration	1,000.00	1,000.00	0.00	0.0%
Cash Drawer-Community Educ	50.00	50.00	0.00	0.0%
Cash Drawer-Transportation	0.00	20.00	(20.00)	-100.0%
Cash Drawers- Senior Nutrition	85.00	85.00	0.00	0.0%
California Class	2,536,606.82	0.00	2,536,606.82	100.0%
Cash-Local Agency Investment	267,055.01	4,042,089.93	(3,775,034.92)	-93.4%
Cash - County Treasury Invstmnt	5,849.94	5,636.18	213.76	3.8%
Mechanics, Rabo Savings	636,392.14	625,279.61	11,112.53	1.8%
Cash-Restricted-Scholarship	7,253.75	7,623.75	(370.00)	-4.9%
TOTAL CASH ACCOUNTS	6,074,569.33	6,102,243.20	(27,673.87)	-0.5%
Accounts Receivable	3,904.00	3,554.00	350.00	9.8%
City of Cam CDBG CV3 Rec	20,833.36	33,333.36	(12,500.00)	-37.5%
City of Cam Care-A-Van	19,000.00	0.00	19,000.00	100.0%
Grant-VCAAA -Sr Nutrition Recl (3C)	24,639.20	15,049.65	9,589.55	63.7%
Grant-VCAAA Caregiver Rec (3E)	4,400.01	3,406.04	993.97	29.2%
Contract-Caregiver Navigation Project	0.00	6,400.00	(6,400.00)	-100.0%
Grant-VCAAA SS Line Rec (3B)	(3,683.83)	7,526.72	(11,210.55)	-148.9%
Johns Hopkins ADS Rec	0.00	240.00	(240.00)	-100.0%
Contract-PICF Anthem	0.00	2,270.00	(2,270.00)	-100.0%
Contract-PICF-Falls	2,507.04	798.14	1,708.90	214.1%
Due Fr County-Property Tax	336,075.04	465,606.18	(129,531.14)	-27.8%
TOTAL Current Assets	6,482,244.15	6,640,427.29	(158,183.14)	-2.4%
Fixed Assets				
Buildings & Improvements	3,188,100.36	3,141,557.99	46,542.37	1.5%
IS Equip	109,925.62	102,122.40	7,803.22	7.6%
Equipment & Furnishings	257,831.73	246,331.73	11,500.00	4.7%
Transportation Vehicles	308,170.59	214,214.37	93,956.22	43.9%
Accum Depreciation-Buildings	(2,174,917.12)	(2,078,739.03)	(96,178.09)	-4.6%
Accum Depreciation-IS Equip	(100,355.43)	(93,808.47)	(6,546.96)	-7.0%
Accum Depreciation-Equip&Furn	(202,915.43)	(191,913.69)	(11,001.74)	-5.7%
Accum Depreciation-Vehicles	(211,798.92)	(211,015.56)	(783.36)	-0.4%
TOTAL Fixed Assets	1,174,041.40	1,128,749.74	45,291.66	4.0%
Other Assets				
Prepaid Insurance	29,170.15	29,184.37	(14.22)	0.0%
Prepaid Workers Comp	(17,922.90)	(2,348.30)	(15,574.60)	-663.2%
Prepaid Postage	240.61	502.39	(261.78)	-52.1%
Pre Paid Rental/Lease	4,573.00	4,170.00	403.00	9.7%

	<i>February 2023</i>	<i>February 2022</i>	<i>\$ Variance</i>	<i>% Variance</i>
Deferred Outflows of Resources GASB 68	437,497.00	472,711.00	(35,214.00)	-7.4%
Overfunded GASB 75	423,617.00	0.00	423,617.00	100.0%
Deferred Outflows of Resources GASB 75	159,793.00	86,743.00	73,050.00	84.2%
TOTAL Other Assets	1,036,967.86	590,962.46	446,005.40	75.5%
TOTAL ASSETS	8,693,253.41	8,360,139.49	333,113.92	4.0%
LIABILITIES				
Current Liabilities				
Accounts Payable	24,864.80	23,982.30	882.50	3.7%
Accrued Vacation	102,372.16	97,369.29	5,002.87	5.1%
Scholarships-Volunteer Expense	1,595.97	1,595.97	0.00	0.0%
Scholarships-Senior Services	5,657.78	6,027.78	(370.00)	-6.1%
Deferred Revenue	23,439.97	30,126.17	(6,686.20)	-22.2%
TOTAL Current Liabilities	157,930.68	159,101.51	(1,170.83)	-0.7%
Long-Term Liabilities				
Net Pension Liability GASB 68	134,490.00	1,773,279.00	(1,638,789.00)	-92.4%
Accrued OPEB Liability GASB 75	0.00	469,896.00	(469,896.00)	-100.0%
Deferred Inflows of Resources GASB 68	878,821.00	122,106.00	756,715.00	619.7%
Deferred Inflows of Resources GASB 75	1,074,172.00	324,496.00	749,676.00	231.0%
TOTAL Long-Term Liabilities	2,087,483.00	2,689,777.00	(602,294.00)	-22.4%
TOTAL LIABILITIES	2,245,413.68	2,848,878.51	(603,464.83)	-21.2%
EQUITY				
Designated Reserves	2,999,201.22	2,999,201.22	0.00	0.0%
Retained Earnings	2,843,685.40	1,345,328.79	1,498,356.61	111.4%
Year-to-Date Earnings	604,953.11	1,166,730.97	(561,777.86)	-48.1%
TOTAL EQUITY	6,447,839.73	5,511,260.98	936,578.75	17.0%
TOTAL LIABILITIES & EQUITY	8,693,253.41	8,360,139.49	333,113.92	4.0%



**Camarillo Health Care District
Investment & Reserves Report**

28-Feb-23

2022 - 2023

LAIF & CLASS	2/28/2023	Interest Earned	Quick Ratio	Current Ratio
Vehicle Fleet Reserve	77,182	1,430		
Technology Reserve	155,308	2,877		
Project/Special Use Reserve	154,363	2,859		
Capital Improvement Reserve	514,543	9,530		
General Operating Reserve	1,042,734	19,314		
Undesignated - General Operating	1,008,128	16,884		
Total LAIF & CLASS	2,952,258	52,894	39.40	38.46

Five Star Bank & Bank of the West

General Operating Fund - BOW	94,256	0.00
General Operating Fund - Five Star	514,187	
Payroll - Five Star	0	
Money Market Fund - Five Star	2,011,634	9,633.59
Total Bank of the West	2,620,077	9,633.59

Mechanics Bank

Checking	0	0.00
Savings	636,392	168.25
Total Savings & CD's	636,392	168.25
Scholarships & Petty Cash Funds	8,389	
Ventura County Treasurer Pool	5,850	161.00
Total in interest earning accounts	6,222,965	62,856.87

Reserve Funds	Minimum Target	6/30/2022 Balance	2022 Allocated	2022/2023 Interest	2/28/2023 Balance	Annual Funding Goal
Vehicle Fleet Reserve	75,000	75,752	0	1,430	77,182	5,000
Technology Reserve	150,000	152,431	0	2,877	155,308	5,000
Project/Special Use Reserve	150,000	151,504	0	2,859	154,363	5,000
Capital Improvement Reserve	500,000	505,012	0	9,530	514,543	10,000
General Operating Reserve	1,941,834	1,023,421	0	19,314	1,042,734	100,000
Reserves & Contingencies	2,816,834	1,908,120	0	36,010	1,944,130	125,000

Per California Government Code Section 53600 et. Seq., specifically section 53646 and section 53607, the attached investment report details all investment related activity in the current period.

Camarillo Health Care District's (CHCD) investable funds are currently invested in California CLASS, LAIF, and the Ventura County Treasurer's Investment pool, and their individual investment transactions are not reportable under the Government code. That said, CHCD's investment policy has taken a prudent investment course, in compliance with the "Prudent Investor's Policy" designed to protect public funds.

Camarillo Health Care District

Statements of Activities

Year-to-Date Variance, February 2023 - current month, Consolidated by department

	<i>8 Months Ended February 28, 2023</i>	<i>8 Months Ended February 28, 2023 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
REVENUE				
Tax Revenue-Admin	2,248,680.17	2,117,195.44	131,484.73	6.2 %
Community Education	2,379.00	8,600.00	(6,221.00)	-72.3 %
Transportation Fees	9,220.00	14,666.64	(5,446.64)	-37.1 %
Transport Fees ADC	16,587.50	16,666.64	(79.14)	-0.5 %
Health Screening Fees	0.00	133.36	(133.36)	-100.0 %
Lifeline Fees	10,293.00	13,760.00	(3,467.00)	-25.2 %
Sr Nutrition Home Delivered	21,051.54	20,000.00	1,051.54	5.3 %
Contract-PICF-Falls	14,393.12	9,333.36	5,059.76	54.2 %
Contract-PICF-Blue Shield	0.00	562.00	(562.00)	-100.0 %
ADC Fees	82,143.00	133,333.36	(51,190.36)	-38.4 %
Grant-VCAAA Caregiver Respite	16,112.59	24,500.00	(8,387.41)	-34.2 %
Contract-Caregiver Navigation Project	0.00	3,200.00	(3,200.00)	-100.0 %
Donations-Scholarship	370.00	1,666.64	(1,296.64)	-77.8 %
Sponsorship	400.00	800.00	(400.00)	-50.0 %
Healthy Attitude Advertising	4,000.00	5,000.00	(1,000.00)	-20.0 %
Interest Income	62,856.87	7,000.00	55,856.87	798.0 %
Facility Use Rental	4,688.00	5,333.36	(645.36)	-12.1 %
Facility Use-Lease	2,896.50	6,062.00	(3,165.50)	-52.2 %
Donations	10,050.00	1,000.00	9,050.00	905.0 %
Fischer Fund Distribution	152,015.31	150,000.00	2,015.31	1.3 %
Grant-VCAAA-Sr Nutrition	76,950.18	70,228.64	6,721.54	9.6 %
City of Camarillo-CDBG CV3	33,333.36	33,333.36	0.00	0.0 %
City of Cam Care-A-Van	19,000.00	19,000.00	0.00	
Grant-Rupe Foundation-SHARE	1,666.64	1,666.66	(0.02)	0.0 %
Grant-VCAAA-SS Line	21,396.31	33,333.36	(11,937.05)	-35.8 %
Grant-SCAN Community	4,386.22	6,533.36	(2,147.14)	-32.9 %
TOTAL REVENUE	2,814,869.31	2,702,908.18	111,961.13	4.1 %
	2,814,869.31	2,702,908.18	111,961.13	4.1 %
	2,814,869.31	2,702,908.18	111,961.13	4.1 %
EXPENSES				
Salaries	1,012,945.34	1,139,056.64	126,111.30	11.1 %
Payroll Taxes	82,778.43	89,518.72	6,740.29	7.5 %

	<i>8 Months Ended</i> <i>February 28, 2023</i>	<i>8 Months Ended</i> <i>February 28, 2023</i> <i>Budget</i>	<i>Variance</i> <i>Fav/<Unf></i>	<i>% Var</i>
Benefits-PERS-Health	120,684.24	161,159.92	40,475.68	25.1 %
Benefits-PERS-Retirement	77,554.85	88,721.28	11,166.43	12.6 %
Benefits - Workers Comp	35,494.17	43,522.64	8,028.47	18.4 %
Benefits - Life/ADD	19,714.05	18,758.08	(955.97)	-5.1 %
Benefits-OPEB	47,864.91	44,411.36	(3,453.55)	-7.8 %
PERS Retirement UAL	153,175.00	158,446.00	5,271.00	3.3 %
Audit Fees	20,000.00	24,500.00	4,500.00	18.4 %
Legal Fees	13,837.50	23,333.36	9,495.86	40.7 %
Contractors-Operations	65,148.01	89,008.00	23,859.99	26.8 %
Contractors Facilities	23,971.96	34,594.00	10,622.04	30.7 %
Community/Staff Outreach	5,598.18	11,717.92	6,119.74	52.2 %
Dues/Subscriptions	45,778.72	31,433.55	(14,345.17)	-45.6 %
Continuing Education-Trustee	17,616.93	23,382.64	5,765.71	24.7 %
Continuing Education-Staff	15,227.23	34,052.00	18,824.77	55.3 %
Trustee Stipends	3,500.00	6,300.00	2,800.00	44.4 %
Election Costs	0.00	30,000.00	30,000.00	100.0 %
LAFCO Assessments	2,413.00	2,569.00	156.00	6.1 %
Mileage	7,208.71	7,916.56	707.85	8.9 %
Program Matls/Activities	8,837.46	22,245.28	13,407.82	60.3 %
Gas & Oil	15,194.04	13,000.00	(2,194.04)	-16.9 %
Fleet Maintenance	13,911.20	14,444.45	533.25	3.7 %
Minor Equipment	13,698.51	18,575.44	4,876.93	26.3 %
Supplies	5,648.60	12,282.64	6,634.04	54.0 %
Postage	22,481.45	20,194.96	(2,286.49)	-11.3 %
Advertising & Promotion	5,894.06	22,565.17	16,671.11	73.9 %
Refunds	120.00	1,673.36	1,553.36	92.8 %
Printing	66,025.63	65,934.35	(91.28)	-0.1 %
Repairs & Maintenance	13,057.38	4,842.00	(8,215.38)	-169.7 %
Association Fees	40,194.00	46,285.28	6,091.28	13.2 %
Insurance	61,729.16	75,536.00	13,806.84	18.3 %
Storage Rent/Equip Lease	5,777.25	5,994.00	216.75	3.6 %
Telephone	15,759.86	17,280.00	1,520.14	8.8 %
IT Services	44,328.10	41,333.36	(2,994.74)	-7.2 %
Utilities	33,140.30	23,139.92	(10,000.38)	-43.2 %
Licenses & Fees	3,701.66	3,545.00	(156.66)	-4.4 %
Bank & Credit Card Charges	719.85	4,523.36	3,803.51	84.1 %
TOTAL EXPENSES	2,140,729.74	2,475,796.24	335,066.50	13.5 %
OPERATING RESULTS	674,139.57	227,111.94	447,027.63	196.8 %
OTHER INCOME & EXPENSE				
Other Income -Admin	8,673.06	8,200.00	473.06	5.8 %
Depreciation Expense	(77,859.52)	(81,438.72)	3,579.20	4.4 %
TOTAL OTHER INCOME & EXPENSE	(69,186.46)	(73,238.72)	4,052.26	5.5 %

	<i>8 Months Ended February 28, 2023</i>	<i>8 Months Ended February 28, 2023 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
AFTER OTHER INCOME & EXPENSE	604,953.11	153,873.22	451,079.89	293.2 %
NET RESULTS	604,953.11	153,873.22	451,079.89	293.2 %

Camarillo Health Care District

Statements of Activities

Year-to-Date Only, February 2023 - current month, February 2022 - 12 months back, Consolidated by department

	<i>8 Months Ended February 28, 2023</i>	<i>8 Months Ended February 28, 2022</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
REVENUE				
Tax Revenue-Admin	2,248,680.17	2,246,380.69	2,299.48	0.1 %
Community Education	2,379.00	1,100.00	1,279.00	116.3 %
Transportation Fees	9,220.00	11,545.00	(2,325.00)	-20.1 %
Transport Fees ADC	16,587.50	11,020.00	5,567.50	50.5 %
Lifeline Fees	10,293.00	19,544.00	(9,251.00)	-47.3 %
Sr Nutrition Home Delivered	21,051.54	21,218.86	(167.32)	-0.8 %
Contract-PICF-Falls	14,393.12	5,289.62	9,103.50	172.1 %
Contract-VCAAA-Evid Base	0.00	2,600.00	(2,600.00)	-100.0 %
ADC Fees	82,143.00	86,464.00	(4,321.00)	-5.0 %
Grant-VCAAA Caregiver Respite	16,112.59	16,807.41	(694.82)	-4.1 %
Grant - COVID Relief Fund	0.00	330,000.00	(330,000.00)	-100.0 %
Contract-Caregiver Navigation Project	0.00	6,400.00	(6,400.00)	-100.0 %
Donations-Scholarship	370.00	10.00	360.00	3600.0 %
Sponsorship	400.00	600.00	(200.00)	-33.3 %
Healthy Attitude Advertising	4,000.00	4,000.00	0.00	
Interest Income	62,856.87	5,387.17	57,469.70	1066.8 %
Facility Use Rental	4,688.00	3,702.00	986.00	26.6 %
Facility Use-Lease	2,896.50	4,682.80	(1,786.30)	-38.1 %
Donations	10,050.00	700.00	9,350.00	1335.7 %
Fischer Fund Distribution	152,015.31	148,780.75	3,234.56	2.2 %
Grant-VCAAA-Sr Nutrition	76,950.18	61,249.07	15,701.11	25.6 %
City of Camarillo-CDBG CV3	33,333.36	33,333.36	0.00	
City of Cam Care-A-Van	19,000.00	0.00	19,000.00	
Grant-Rupe Found Vet Caregiver	0.00	8,873.75	(8,873.75)	-100.0 %
Grant-Rupe Foundation-SHARE	1,666.64	0.00	1,666.64	
Support Services Offset	0.00	214,089.86	(214,089.86)	-100.0 %
Grant-VCAAA-SS Line	21,396.31	32,606.88	(11,210.57)	-34.4 %
Grant-SCAN Community	4,386.22	9,641.00	(5,254.78)	-54.5 %
TOTAL REVENUE	2,814,869.31	3,286,026.22	(471,156.91)	-14.3 %
	2,814,869.31	3,286,026.22	(471,156.91)	-14.3 %
	2,814,869.31	3,286,026.22	(471,156.91)	-14.3 %
EXPENSES				
Salaries	1,012,945.34	873,528.25	(139,417.09)	-16.0 %
Payroll Taxes	82,778.43	70,383.24	(12,395.19)	-17.6 %

	<i>8 Months Ended</i> <i>February 28, 2023</i>	<i>8 Months Ended</i> <i>February 28, 2022</i>	<i>Variance</i> <i>Fav/<Unf></i>	<i>% Var</i>
Benefits-PERS-Health	120,684.24	102,613.62	(18,070.62)	-17.6 %
Benefits-PERS-Retirement	77,554.85	68,491.03	(9,063.82)	-13.2 %
Benefits - Workers Comp	35,494.17	19,284.11	(16,210.06)	-84.1 %
Benefits - Life/ADD	19,714.05	17,718.43	(1,995.62)	-11.3 %
Benefits-OPEB	47,864.91	41,003.05	(6,861.86)	-16.7 %
PERS Retirement UAL	153,175.00	131,240.00	(21,935.00)	-16.7 %
Audit Fees	20,000.00	15,000.00	(5,000.00)	-33.3 %
Legal Fees	13,837.50	19,562.50	5,725.00	29.3 %
Contractors-Operations	65,148.01	101,122.94	35,974.93	35.6 %
Contractors Facilities	23,971.96	0.00	(23,971.96)	
Support Services	0.00	214,089.86	214,089.86	100.0 %
Community/Staff Outreach	5,598.18	1,869.98	(3,728.20)	-199.4 %
Dues/Subscriptions	45,778.72	27,931.85	(17,846.87)	-63.9 %
Continuing Education-Trustee	17,616.93	15,379.83	(2,237.10)	-14.5 %
Continuing Education-Staff	15,227.23	6,931.86	(8,295.37)	-119.7 %
Trustee Stipends	3,500.00	3,700.00	200.00	5.4 %
LAFCO Assessments	2,413.00	2,447.00	34.00	1.4 %
Mileage	7,208.71	7,680.02	471.31	6.1 %
Program Matls/Activities	8,837.46	5,851.56	(2,985.90)	-51.0 %
Gas & Oil	15,194.04	12,788.93	(2,405.11)	-18.8 %
Fleet Maintenance	13,911.20	2,967.30	(10,943.90)	-368.8 %
Minor Equipment	13,698.51	6,172.12	(7,526.39)	-121.9 %
Supplies	5,648.60	6,356.37	707.77	11.1 %
Postage	22,481.45	21,798.32	(683.13)	-3.1 %
Advertising & Promotion	5,894.06	5,237.21	(656.85)	-12.5 %
Refunds	120.00	1,092.00	972.00	89.0 %
Printing	66,025.63	37,978.53	(28,047.10)	-73.8 %
Repairs & Maintenance	13,057.38	34,786.66	21,729.28	62.5 %
Association Fees	40,194.00	43,570.14	3,376.14	7.7 %
Insurance	61,729.16	63,734.52	2,005.36	3.1 %
Storage Rent/Equip Lease	5,777.25	19,333.35	13,556.10	70.1 %
Telephone	15,759.86	14,804.67	(955.19)	-6.5 %
IT Services	44,328.10	0.00	(44,328.10)	
Utilities	33,140.30	24,403.34	(8,736.96)	-35.8 %
Licenses & Fees	3,701.66	12,912.55	9,210.89	71.3 %
Bank & Credit Card Charges	719.85	1,580.06	860.21	54.4 %
TOTAL EXPENSES	2,140,729.74	2,055,345.20	(85,384.54)	-4.2 %
OPERATING RESULTS	674,139.57	1,230,681.02	(556,541.45)	-45.2 %
OTHER INCOME & EXPENSE				
Other Income -Admin	8,673.06	14,804.43	(6,131.37)	-41.4 %
Depreciation Expense	(77,859.52)	(77,859.52)	0.00	0.0 %
Interest Expense	0.00	(894.96)	894.96	100.0 %
TOTAL OTHER INCOME & EXPENSE	(69,186.46)	(63,950.05)	(5,236.41)	-8.2 %

	<i>8 Months Ended February 28, 2023</i>	<i>8 Months Ended February 28, 2022</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
AFTER OTHER INCOME & EXPENSE	604,953.11	1,166,730.97	(561,777.86)	-48.1 %
NET RESULTS	604,953.11	1,166,730.97	(561,777.86)	-48.1 %

Camarillo Health Care District

Statements of Activities

*Year-to-Date Performance, February 2023 - current month, Consolidated
by department*

	<i>8 Months Ended February 28, 2023</i>	<i>Annual Budget</i>	<i>Unused</i>	<i>% Used</i>
REVENUE				
Tax Revenue-Admin	2,248,680.17	3,175,793.00	927,112.83	70.8 %
Community Education	2,379.00	12,900.00	10,521.00	18.4 %
Transportation Fees	9,220.00	22,000.00	12,780.00	41.9 %
Transport Fees ADC	16,587.50	25,000.00	8,412.50	66.3 %
Health Screening Fees	0.00	200.00	200.00	
Lifeline Fees	10,293.00	20,640.00	10,347.00	49.9 %
Sr Nutrition Home Delivered	21,051.54	30,000.00	8,948.46	70.2 %
Contract-PICF-Falls	14,393.12	14,000.00	(393.12)	102.8 %
Contract-PICF-Blue Shield	0.00	843.00	843.00	
ADC Fees	82,143.00	200,000.00	117,857.00	41.1 %
Grant-VCAAA Caregiver Respite	16,112.59	36,750.00	20,637.41	43.8 %
Contract-Caregiver Navigation Project	0.00	4,800.00	4,800.00	
Donations-Scholarship	370.00	2,500.00	2,130.00	14.8 %
Sponsorship	400.00	1,200.00	800.00	33.3 %
Healthy Attitude Advertising	4,000.00	5,000.00	1,000.00	80.0 %
Interest Income	62,856.87	10,500.00	(52,356.87)	598.6 %
Facility Use Rental	4,688.00	8,000.00	3,312.00	58.6 %
Facility Use-Lease	2,896.50	9,093.00	6,196.50	31.9 %
Donations	10,050.00	1,500.00	(8,550.00)	670.0 %
Fischer Fund Distribution	152,015.31	150,000.00	(2,015.31)	101.3 %
Grant-VCAAA-Sr Nutrition	76,950.18	105,343.00	28,392.82	73.0 %
City of Camarillo-CDBG CV3	33,333.36	50,000.00	16,666.64	66.7 %
City of Cam Care-A-Van	19,000.00	28,500.00	9,500.00	66.7 %
Grant-Rupe Foundation-SHARE	1,666.64	10,000.00	8,333.36	16.7 %
Grant-VCAAA-SS Line	21,396.31	50,000.00	28,603.69	42.8 %
Grant-SCAN Community	4,386.22	9,800.00	5,413.78	44.8 %
TOTAL REVENUE	2,814,869.31	3,984,362.00	1,169,492.69	70.6 %
	2,814,869.31	3,984,362.00	1,169,492.69	70.6 %
	2,814,869.31	3,984,362.00	1,169,492.69	70.6 %
EXPENSES				
Salaries	1,012,945.34	1,708,585.00	695,639.66	59.3 %
Payroll Taxes	82,778.43	134,278.00	51,499.57	61.6 %

**8 Months Ended
February 28, 2023**

		Annual Budget	Unused	% Used
Benefits-PERS-Health	120,684.24	241,740.00	121,055.76	49.9 %
Benefits-PERS-Retirement	77,554.85	133,082.00	55,527.15	58.3 %
Benefits - Workers Comp	35,494.17	65,284.00	29,789.83	54.4 %
Benefits - Life/ADD	19,714.05	28,137.00	8,422.95	70.1 %
Benefits-OPEB	47,864.91	66,617.00	18,752.09	71.9 %
PERS Retirement UAL	153,175.00	158,446.00	5,271.00	96.7 %
Audit Fees	20,000.00	24,500.00	4,500.00	81.6 %
Partnershp Initiatives	0.00	2,000.00	2,000.00	
Legal Fees	13,837.50	35,000.00	21,162.50	39.5 %
Contractors-Operations	65,148.01	133,512.00	68,363.99	48.8 %
Contractors Facilities	23,971.96	51,891.00	27,919.04	46.2 %
Instructor Agreement Fees	0.00	13,000.00	13,000.00	
Community/Staff Outreach	5,598.18	17,577.00	11,978.82	31.8 %
Dues/Subscriptions	45,778.72	40,157.00	(5,621.72)	114.0 %
Continuing Education-Trustee	17,616.93	35,074.00	17,457.07	50.2 %
Continuing Education-Staff	15,227.23	50,403.00	35,175.77	30.2 %
Trustee Stipends	3,500.00	9,900.00	6,400.00	35.4 %
Election Costs	0.00	30,000.00	30,000.00	
LAFCO Assessments	2,413.00	2,569.00	156.00	93.9 %
Mileage	7,208.71	11,875.00	4,666.29	60.7 %
Program Matls/Activities	8,837.46	33,368.00	24,530.54	26.5 %
Gas & Oil	15,194.04	15,000.00	(194.04)	101.3 %
Fleet Maintenance	13,911.20	20,000.00	6,088.80	69.6 %
Minor Equipment	13,698.51	27,863.00	14,164.49	49.2 %
Supplies	5,648.60	18,424.00	12,775.40	30.7 %
Postage	22,481.45	40,322.00	17,840.55	55.8 %
Advertising & Promotion	5,894.06	45,547.00	39,652.94	12.9 %
Refunds	120.00	2,510.00	2,390.00	4.8 %
Printing	66,025.63	91,231.00	25,205.37	72.4 %
Repairs & Maintenance	13,057.38	7,263.00	(5,794.38)	179.8 %
Association Fees	40,194.00	69,428.00	29,234.00	57.9 %
Insurance	61,729.16	113,304.00	51,574.84	54.5 %
Storage Rent/Equip Lease	5,777.25	8,991.00	3,213.75	64.3 %
Telephone	15,759.86	25,920.00	10,160.14	60.8 %
IT Services	44,328.10	62,000.00	17,671.90	71.5 %
Utilities	33,140.30	34,710.00	1,569.70	95.5 %
Licenses & Fees	3,701.66	8,388.00	4,686.34	44.1 %
Bank & Credit Card Charges	719.85	6,785.00	6,065.15	10.6 %
TOTAL EXPENSES	2,140,729.74	3,624,681.00	1,483,951.26	59.1 %
OPERATING RESULTS	674,139.57	359,681.00	(314,458.57)	187.4 %
OTHER INCOME & EXPENSE				
Other Income -Admin	8,673.06	18,300.00	9,626.94	47.4 %
Depreciation Expense	(77,859.52)	(122,158.00)	(44,298.48)	63.7 %

	<i>8 Months Ended February 28, 2023</i>	<i>Annual Budget</i>	<i>Unused</i>	<i>% Used</i>
TOTAL OTHER INCOME & EXPENSE	(69,186.46)	(103,858.00)	(34,671.54)	66.6 %
AFTER OTHER INCOME & EXPENSE	604,953.11	255,823.00	(349,130.11)	236.5 %
NET RESULTS	604,953.11	255,823.00	(349,130.11)	236.5 %

Tax Revenue Analysis

1	A	N	O	P	Q		R	S	T		U	V		W	X	Y	
					Fiscal Year 2022-23	% to Budget			Fiscal Year 2021-22	% to Budget		Fiscal Year 2020-21	% to Budget				Fiscal Year 2019-20
2		\$ Received	YTD			\$ Received	YTD			\$ Received	YTD			\$ Received	YTD		
3																	
4	Jul	65,989.87	65,989.87	2.08%	87,329.27	87,329.27	87,329.27	2.89%	63,219.88	63,219.88	63,219.88	63,219.88	2.31%	67,487.98	67,487.98	67,487.98	2.46%
5	Aug	12,801.31	78,791.18	2.48%	0.00	87,329.27	3.19%	0.00	0.00	87,329.27	0.00	87,329.27	2.31%	0.00	67,487.98	67,487.98	2.46%
6	Sep	16,320.31	95,111.49	2.99%	10,745.16	98,074.43	3.58%	19,159.30	19,159.30	82,379.18	82,379.18	82,379.18	3.00%	8,700.85	76,188.83	76,188.83	2.78%
7	Oct	0.00	95,111.49	2.99%	4,510.32	102,584.75	3.74%	3,588.84	3,588.84	85,968.02	85,968.02	85,968.02	3.14%	6,624.41	82,813.24	82,813.24	3.02%
8	Nov	47,707.46	142,818.95	4.50%	52,882.57	155,467.32	5.67%	44,105.30	44,105.30	130,073.32	130,073.32	130,073.32	4.74%	40,912.52	123,725.76	123,725.76	4.51%
9	Dec	1,655,358.14	1,798,177.09	56.62%	1,674,903.64	1,830,370.96	66.76%	1,474,833.48	1,474,833.48	1,604,906.80	1,604,906.80	1,604,906.80	58.54%	1,452,748.50	1,576,474.26	1,576,474.26	57.50%
10	Jan	193,223.80	1,991,400.89	62.71%	37,732.82	1,868,103.78	68.14%	159,995.29	159,995.29	1,764,902.09	1,764,902.09	1,764,902.09	64.37%	30,242.04	1,606,716.30	1,606,716.30	58.60%
11	Feb	0.00	1,991,400.89	62.71%	0.00	1,868,103.78	68.14%	0.00	0.00	1,764,902.09	1,764,902.09	1,764,902.09	64.37%	9,531.93	1,616,248.23	1,616,248.23	58.95%
12	Mar	1,991,400.89	1,991,400.89	62.71%	12,402.60	1,880,506.38	68.59%	5,801.59	5,801.59	1,770,703.68	1,770,703.68	1,770,703.68	64.58%	7,030.61	1,623,278.84	1,623,278.84	59.21%
13	Apr	1,991,400.89	1,991,400.89	62.71%	1,165,534.21	3,046,040.59	111.10%	1,142,745.05	1,142,745.05	2,913,448.73	2,913,448.73	2,913,448.73	106.26%	1,090,807.04	2,714,085.88	2,714,085.88	98.99%
14	May	1,991,400.89	1,991,400.89	62.71%	27,987.55	3,074,028.14	112.12%	57,605.09	57,605.09	2,971,053.82	2,971,053.82	2,971,053.82	108.36%	26,918.30	2,741,004.18	2,741,004.18	99.97%
15	Jun	1,991,400.89	1,991,400.89	62.71%	39,063.68	3,113,091.82	113.55%	2,798.96	2,798.96	2,973,852.78	2,973,852.78	2,973,852.78	108.47%	28,830.72	2,769,834.90	2,769,834.90	101.03%
16																	
17		Approved Budget	3,175,793.00		Approved Budget	3,020,034.00		Approved Budget	2,741,713.00	Approved Budget	2,741,713.00	Approved Budget		Approved Budget	2,741,713.00		
18			(1,184,392)			26,006.59				232,139.78					28,121.90		
19	Over (Under) Budget																

Camarillo Health Care District

Check Register (Checks and EFTs of All Types)

Sorted Alphabetically
February 2023 Checks/EFTs

11:17 AM
7-Mar-23

Check Number	Date	EFT #/ Vendor	Name	Net Amount	Type	Timing
Cash Account #1 [Five Star - General]						
80066	2/22/2023	ACCESS	Access TLC Caregivers DBA	1,500.00	V	MO
80028	2/1/2023	AFLAC	Aflac	696.02	V	MO
80031	2/1/2023	BOLANOS	Alexandra Bolanos	152.49	EE	
80054	2/15/2023	ALEXOS MAINT	Alexos Maintenance, LLC	250.00	V - R & M	
80055	2/15/2023	AMERICAN	American Automatic Doors, Inc	408.35	V - R & M	
80056	2/15/2023	ANDERSON	Anderson Refrigeration dba	155.00	V	MO
80050	2/8/2023	OLSON	Anja Olson	110.30	EE	
80045	2/8/2023	BENJAMIN	Benjamin Rose Institute on Aging	1,750.00	V-SHARE LICENSE	ANNUAL
80029	2/1/2023	BETA	Beta Healthcare Group	2,600.76	V	MO
80030	2/1/2023	BETA WC	Beta Healthcare Group	2,601.42	V	MO
80047	2/8/2023	CSDA	CA Special Districts Assoc	165.00	V	MO
80046	2/8/2023	CENTRAL	Central Plaza Auto Service	1,775.64	V	MO
80038	2/1/2023	LOH	Christopher Loh, MD	200.00	BOD	
80067	2/22/2023	COLANTUONO	Colantuono, Highsmith, Whatley, PC	2,244.00	V-LEGAL	ONGOING
80068	2/22/2023	COMFORT	Comfort Keepers dba	600.00	V	MO
80057	2/15/2023	COMMANDER	Commander Printed Products	2,050.63	V	MO
80033	2/1/2023	DOS CAMINOS	Dos Caminos Plaza	5,742.00	V - DUES	MO
80069	2/22/2023	DUET	Duet: Partners in Health & Aging	315.00	V - TRAINING	
80070	2/22/2023	F M PEARCE	F M Pearce Co, Inc.	1,535.47	V	MO
80071	2/22/2023	FANNING	Fanning & Karrh, CPAs	15,000.00	V-AUDITOR	ANNUAL
80058	2/15/2023	FRONTIER	Frontier Communications	235.98	V	MO
80059	2/15/2023	GOLDEN	Golden State Storage	5,352.00	V	ANNUAL
80036	2/1/2023	HARTFORD	Hartford Life	1,127.51	V	MO
80049	2/8/2023	HAYMAN	Hayman Consulting dba	5,063.50	V	MO
80037	2/1/2023	HIRERIGHT	HireRight, LLC	273.75	V	
80060	2/15/2023	ITS	Integrated Telemanagement Services, Inc	968.83	V	MO
80061	2/15/2023	JTS	JTS Facility Services	2,310.00	V	MO
80041	2/1/2023	TAPIA	Mayra Tapia	95.43	EE	
80062	2/15/2023	MERIPLEX/CPI	Meriplex Solutions	4,848.10	V	MO
80039	2/1/2023	METLIFE	MetLife Small Business	1,147.64	V	MO
80040	2/1/2023	MOVING SR	Moving Seniors Forward	300.00	V	
80048	2/8/2023	DIXON	Neal P. Dixon	100.00	BOD	
80035	2/1/2023	FEINBERG	Paula-Jeanne Feinberg	200.00	BOD	
80072	2/22/2023	PETTY	Petty Cash - Administrat	109.24	V	MO
80051	2/8/2023	SAFEWAY	Safeway Inc	352.71	V	MO
80034	2/1/2023	DUXBURY	Sarah Duxbury	140.26	EE	
80073	2/22/2023	SO CA EDISON	Southern California Edison	2,042.96	V	MO
80063	2/15/2023	SO CA GAS	Southern California Gas	3,016.56	V	MO
80064	2/15/2023	STAPLES	Staples Business Advantage	260.10	V	MO
80074	2/22/2023	STREAMLINE	Streamline	2,400.00	V	MO
80032	2/1/2023	DORIA	Thomas Doria, MD	200.00	BOD	
80065	2/15/2023	TROPICAL	Tropical Car Wash	360.00	V	MO
80052	2/8/2023	UMPQUA	Umpqua Bank	4,021.14	V-CREDIT CARD	MO
80042	2/1/2023	VCSDA	V C S D A	75.00	V	MO
80075	2/22/2023	VALIC	VALIC	1,339.39	V	MO
80043	2/1/2023	VISION	Vision Services Plan	331.19	V	MO
80053	2/8/2023	VOYAGER	Voyager Fleet Systems Inc	1,274.40	V	MO
80044	2/1/2023	XEROX	Xerox Financial Services	1,948.74	V	MO

Report Total 79,746.51

Camarillo Health Care District

Check Register (Checks and EFTs of All Types)

11:17 AM
7-Mar-23

Sorted by Check Number
February 2023 Checks/EFTs

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80041	2/1/2023	TAPIA	Mayra Tapia	95.43	EE	
80042	2/1/2023	VCSDA	V C S D A	75.00	V	MO
80043	2/1/2023	VISION	Vision Services Plan	331.19	V	MO
80044	2/1/2023	XEROX	Xerox Financial Services	1,948.74	V	MO
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80075	2/22/2023	VALIC	VALIC	1,339.39	V	MO

Report Total 79,746.51

Check Register Monthly Comparison

FY 2022/23

Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Mo. Avg (varies through year as amts added)	w/out transfer
\$169,824	\$59,053	\$123,545	\$3,146,143	\$96,299	\$71,201	\$2,222,982	\$79,747	\$0	\$0	\$0	\$0	\$746,099	\$116,328
YTD Total											\$5,968,793		

Notes FY 22/23:

- Sept '22 Purchased new Ford Escape vehicle \$46,572.46
- Oct '22 Purchased new Ford Escape vehicle \$42,541.59
- Oct '22 Transfer cash to open California Class account \$3,000,000 from LAIF
- Oct '22 Transfer cash to open 3 Five Star accounts \$4,500.00
- Oct '22 Purchase new computer equipment \$9,525.85
- Oct '22 Purchase new AC Units \$13,448.00
- Nov-22 Purchase new AC units Bldg E & G \$22,541
- Nov-22 Purchase new Refrigerator for Sr Meals \$9,813
- Jan '23 Transfer cash to into Five Star Accounts \$2,150,000
- Feb-23 Payment to auditor \$15,000

FY 2021/22

Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Mo. Avg (varies through year as amts added)	w/out transfer
\$188,410	\$55,759	\$162,111	\$80,903	\$72,497	\$354,833	\$50,684	\$81,261	\$69,187	\$70,138	\$72,504	\$115,382	\$130,807	\$124,410
YTD Total											\$1,373,668		

Notes FY 21/22:

- July '21 Annual Insurance Invoices increased by \$28k
- Sept '21 Final loan payment of \$99,044
- Sept '21 New HVAC unit for Build H \$11,720
- Oct '21 Construction Costs for HUR window and SNP relocation \$9,018
- Nov '21 New Flooring Cedar room Bldg E \$16,167
- Dec '21 Move relief funds of \$300k from Mechanics cking to savings
- Feb '22 RUPE Grant payment \$7,548
- Feb '22 Healthy Attitudes will have 4 issues in 21/22 vs 3 in 20/21 - Additional cost of \$10-13k
- Mar '22 Nunn Better Plumbing \$2,495 multiple locations
- Apr '22 Commander Printed Products - \$14,580 Healthy Attitudes back pre Covid copies
- Apr '22 AI Loh Construction - Dept 5 New Window \$1,912
- Apr '22 CPI - newipad & Keyboard & APC Electric Smart - \$3,215
- May '22 New HVAC unit for Build F \$11,888
- June '22 New Senso Machine - Cognitive Motor Training & Testing System \$11,500

NOTE: this is a comparison of checks only; does not include expenses such as OPEB accrual, salary/benefit expenses, UAL expense, depreciation; July and Aug of each year may or may not include month prior June expenses.



SECTION 8

BOARD ACTION ITEM 8-B

**REVIEW/ DISCUSSION /ACTION – CONSIDERATION, DISCUSSION, AND
FINANCE/INVESTMENT COMMITTEE RECOMMENDATION
FOR APPROVAL OF THE FINANCIAL AUDIT REPORT,
PERIOD ENDING JUNE 30, 2022, PREPARED AND PRESENTED
BY CINDY FANNING, CPA, FANNING & KARRH.**

MARCH 23, 2023

DRAFT (3-16-2023)

CAMARILLO HEALTH CARE DISTRICT

Financial Statements for the Years
Ended June 30, 2022 and 2021 and
Independent Auditor's Report

Fanning & Karrh

Certified Public Accountants

A Professional Corporation

DRAFT (3-16-2023)

CAMARILLO HEALTH CARE DISTRICT Table of Contents

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DRAFT (3-16-2023)

CAMARILLO HEALTH CARE DISTRICT
Governing Board of Directors and Management
June 30, 2022

Name	Position
Governing Board of Directors:	
Thomas Doria, MD	President
Neal Dixon	Vice President
Paula Feinberg	Clerk of the Board
Christopher Loh, MD	Director
Louanne Kroell	Director
Management:	
Kara Ralston	Chief Executive Officer
Sonia Amezcua	Chief Administrative Officer

DRAFT (3-16-2023)

FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Camarillo Health Care District:

Opinion

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Camarillo Health Care District as of June 30, 2022 and 2021 and the changes in its financial position and its cash flows thereof for the years 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, and State Controller's Minimum Audit Requirements for California Special Districts. 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 Camarillo Health Care District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit opinion. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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 Camarillo Health Care District's ability to continue as a going concern for twelve months beyond the financial statements date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

DRAFT (3-16-2023)

In performing an audit in accordance with generally accept 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 Camarillo Health Care District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Camarillo Health Care District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 7, the Schedules of Proportionate Share of the Net Pension Liability and of Contributions for the Cost Sharing Defined Benefit Pension Plan on page 28, the Schedule of Changes in the Net OPEB Liability and Related Ratios on page 29 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 23, 2023, on our consideration of the Camarillo Health Care District'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 solely 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 the effectiveness or Camarillo Health Care District's 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 Camarillo Health Care District's internal control over financial reporting and compliance.

Ventura, California
March 23, 2023

CAMARILLO HEALTH CARE DISTRICT
Management's Discussion and Analysis
For period ending June 30, 2022

This discussion and analysis of the Camarillo Health Care District's (District) financial performance during the stated period provides an overview of the District's operational activities that had an impact on the financial performance of the District.

This report consists of a series of financial statements with accompanying notes. The Statements of Net Position reflects the financial position of the District at June 30, 2022 and 2021. The Statements of Revenues, Expenses and Changes in Net Position provide the results from operations through the fiscal years ended June 30, 2022 and 2021, and reflect how the operating results for the fiscal years affected the Statements of Net Position.

The District uses a single enterprise fund for accounting and reports the results of all operations. The statements referenced above include all assets and liabilities using the accrual basis of accounting, which is similar to accounting used by most private-sector companies. Accrual of current year's revenues and expenses are taken into account regardless of when cash is received or paid.

This audit reflects the third fiscal budget affected by closures and State of Emergency declarations relating to the COVID-19 pandemic. Any resulting economic uncertainties may negatively impact revenues, while positively impacting planned and unplanned expenditures. The fiscal year in review, ending June 30, 2022, reflects some economic successes in revenue despite continued closures and restrictive COVID-19 protocols, which are unlikely to reoccur in future budgets and audits. California Governor's retraction of the State of Emergency Order becomes effective February 28, 2023.

The notes that follow the financial statements provide additional information essential to a full understanding of the data provided in the financial statements.

CAMARILLO HEALTH CARE DISTRICT
 Management's Discussion and Analysis
 For period ending June 30, 2022

The District is operated and reported as a single enterprise fund; there are no subsidiary fund statements presented as part of this report. The following is a summary of the net position of the District and the change in the net positions from the prior fiscal year.

	2022	2021
Assets		
• Current Assets	\$6,767,538	\$5,626,050
• Restricted Assets	7,624	6,484
• Non-current Assets	1,539,329	1,156,595
<i>Total Assets</i>	<u>8,314,491</u>	<u>6,789,129</u>
Deferred Outflows of Resources	<u>597,290</u>	<u>559,454</u>
<i>Total Assets and Deferred</i>	<u>\$8,911,781</u>	<u>\$7,348,583</u>
Liabilities		
• Current Liabilities	\$231,412	\$314,276
• Long-term Liabilities	884,490	2,243,175
<i>Total Liabilities</i>	<u>1,115,902</u>	<u>2,557,451</u>
Deferred Inflows of Resources	<u>1,952,993</u>	<u>446,602</u>
<i>Net Position</i>	<u>5,842,886</u>	<u>4,344,530</u>
Total Liabilities, Deferred and Net Position	<u><u>\$8,911,781</u></u>	<u><u>\$7,348,583</u></u>

The net position of the Camarillo Health Care District increased 34.5% (\$1,498,356) as follows:

- Current assets increased by 20.3% (\$1,141,488) from the prior year due to an increase in ad valorem property tax allocation/receipts, COVID community relief funding, and other single occurrence revenue, coupled with a decrease in operating expenses due in most part to a third year of COVID-19 pandemic restricted capacities.
- A increase in non-current assets of 33.1% (\$382,734) is primarily due to the net other postemployment benefit asset, as reflected in the current actuarial report.
- A decrease in current liabilities of 26.4% (-\$82,864) in prior year is primarily due to the payoff of a construction loan.
- A decrease in total long-term liabilities of 60.5% (-\$1,358,685) primarily due to two factors: 1) the shift of the Other Post Employment Benefits (OPEB) (GASB 75) benefit to a positive asset; and 2) decrease in the actuarially determined net pension liability (GASB 68).
- An increase in deferred inflows of resources of 337.3% (\$1,506,391) are due to pension and other postemployment actuarially determined activities.

CAMARILLO HEALTH CARE DISTRICT
Management's Discussion and Analysis
For period ending June 30, 2022

	2022	2021
Operating Revenues		
• Program Fees	\$215,645	\$133,631
• Operating Grants and Contracts	607,232	342,225
• Bequest Distribution - Care-A-Van	148,781	143,708
• Other Operating Revenue	13,062	9,288
<i>Total Operating Revenues</i>	\$984,720	628,852
Non-Operating Revenues (Expenses)		
• Property Taxes	3,104,554	2,997,962
• Investment Income (Expense)	(35,794)	22,897
• Other Non-Operating Revenue	119,544	55,148
• Gain (Loss) on Sale of Assets	(1,005)	-
• Interest Expense	(895)	(3,274)
<i>Total Non-Operating Revenues</i>	\$3,186,404	3,073,003
Program Expenses		
• Salaries, wages and benefits	1,328,471	1,685,664
• Professional fees	146,085	150,259
• Depreciation	93,431	93,337
• Other	474,637	362,804
<i>Total Program Expenses</i>	2,042,624	2,292,064
Administration Expenses	630,144	622,861
Change in Net Position	\$1,498,356	\$786,930

- Total Operating Revenues reflect a increase of 56.6% (\$355,868), primarily due to a slight increase in program revenue, plus one-time COVID community relief funding.
- Total Non-Operating Revenues increased by 3.69% (\$113,401) due primarily to an increase in property tax revenue, offset by a decrease in the fair value of investments.
- Total Program Expenses decreased by 10.88% (\$249,440) due primarily to a continuing year of COVID-19 related workforce shortages.
- Administration Expenses had an increase of 1.2% (\$7,283), due primarily to usual and general business-related variances.

CAMARILLO HEALTH CARE DISTRICT
 Management's Discussion and Analysis
 For period ending June 30, 2022

Actual Results Compared to Budget

The Board of Directors adopts an annual budget in June for the following fiscal year, beginning on July 1. Performance to budget is monitored by the Board throughout the year. Following is a summary of actual results in comparison to budget.

	Actual	Budget
Total Operating Revenue	\$984,720	\$869,226
Less Operating Expenses:		
• Salaries and Benefits	1,715,359	2,442,546
• Depreciation	120,739	124,999
• Other Operating Expenses	836,670	1,112,784
<i>Net Operating Loss</i>	<u>(\$1,688,048)</u>	<u>(\$2,811,103)</u>
Non-Operating Revenues and Expenses:		
• Property Taxes	3,104,554	3,020,034
• Investment Income (Expense)	(35,794)	25,000
• Other Non-Operating Revenue	119,544	19,082
• Other Non-Operating Expenses	(1,900)	(7,233)
<i>Net Non-Operating Revenue</i>	<u>\$3,186,404</u>	<u>\$3,056,883</u>
Change in Net Position	<u><u>\$1,498,356</u></u>	<u><u>\$245,780</u></u>

Requests for information:

This report is designed to provide a general overview of the District's finances. Questions concerning any of the information provided in this report should be addressed to the CEO, Camarillo Health Care District, 3639 East Las Posas Road, Suite 117, Camarillo, CA 93010.

DRAFT (3-16-2023)

CAMARILLO HEALTH CARE DISTRICT
STATEMENTS OF NET POSITION
June 30, 2022 and 2021

ASSETS	NOTES	2022	2021
CURRENT ASSETS			
Cash and cash equivalents	2	\$ 6,603,755	\$ 5,445,491
Restricted cash and cash equivalents	2	7,624	6,484
Receivables:			
Accounts		2,391	1,104
Property taxes		78,791	87,329
Grants and other reimbursements		72,969	86,838
Interest		7,625	3,319
Prepaid expenses		2,007	1,969
Total current assets		<u>6,775,162</u>	<u>5,632,534</u>
NON-CURRENT ASSETS			
Capital assets, net of accumulated depreciation	3	1,115,712	1,156,595
Net other postemployment benefit asset	7	<u>423,617</u>	<u>-</u>
Total non-current assets		<u>1,539,329</u>	<u>1,156,595</u>
TOTAL ASSETS		<u>8,314,491</u>	<u>6,789,129</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows of resources related to other postemployment benefits	7	159,793	86,743
Deferred outflows of resources related to pensions	6	<u>437,497</u>	<u>472,711</u>
Total deferred outflows of resources		<u>597,290</u>	<u>559,454</u>

DRAFT (3-16-2023)

CAMARILLO HEALTH CARE DISTRICT
 STATEMENTS OF NET POSITION - concluded
 June 30, 2022 and 2021

LIABILITIES	NOTES	2022	2021
CURRENT LIABILITIES			
Accounts payable		36,936	37,861
Accrued expenses		159,859	154,641
Accrued interest payable		-	2,685
Deferred revenue		34,617	23,625
Current portion of long-term debt	5	-	95,464
Total current liabilities		<u>231,412</u>	<u>314,276</u>
LONG-TERM LIABILITIES			
Net other postemployment benefit liability	7	-	469,896
Net pension liability	6	<u>884,490</u>	<u>1,773,279</u>
Total long-term liabilities		<u>884,490</u>	<u>2,243,175</u>
TOTAL LIABILITIES		<u>1,115,902</u>	<u>2,557,451</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources related to other postemployment benefits	7	1,074,172	324,496
Deferred inflows of resources related to pensions	6	<u>878,821</u>	<u>122,106</u>
Total deferred inflows of resources		<u>1,952,993</u>	<u>446,602</u>
NET POSITION			
Net investment in capital assets		1,115,712	1,061,131
Unrestricted net position		<u>4,727,174</u>	<u>3,283,399</u>
TOTAL NET POSITION		<u>\$ 5,842,886</u>	<u>\$ 4,344,530</u>

The notes to the financial statements are an integral part of this statement.

DRAFT (3-16-2023)

CAMARILLO HEALTH CARE DISTRICT
 STATEMENTS OF REVENUES AND EXPENSES AND CHANGES IN NET POSITION
 For the Years Ended June 30, 2022 and 2021

	NOTES	<u>2022</u>	<u>2021</u>
OPERATING REVENUES			
Program fees		\$ 215,645	\$ 133,631
Operating grants and contracts	10	607,232	342,225
Distribution from Ventura County Community Foundation	9	148,781	143,708
Other operating revenues		<u>13,062</u>	<u>9,288</u>
TOTAL OPERATING REVENUES		<u>984,720</u>	<u>628,852</u>
OPERATING EXPENSES			
Program Expenses:			
Salaries, wages and benefits		1,328,471	1,685,664
Professional fees		146,085	150,259
Postage and printing		94,415	67,021
Supplies and activities		65,628	34,312
Dues and subscriptions		7,745	8,722
Continuing education - staff		7,300	6,394
Depreciation		93,431	93,337
Insurance		85,852	63,113
Advertising and promotion		16,881	3,980
Utilities and telephone		100,638	91,389
Repairs and maintenance		49,687	45,167
Other		<u>46,491</u>	<u>42,706</u>
Total program expenses		<u>2,042,624</u>	<u>2,292,064</u>
Administration Expenses:			
Salaries, wages and benefits		386,888	426,013
Professional fees		78,164	65,627
Postage and printing		350	143
Supplies and activities		14,232	10,350
Dues and subscriptions		22,766	17,584
Continuing education - staff		4,879	2,372
Depreciation		27,308	25,309
Insurance		10,858	7,991
Advertising and promotion		699	10
Board expenses		30,236	30,152
Utilities and telephone		20,369	19,568
Repairs and maintenance		5,130	4,226
Other		<u>28,265</u>	<u>13,516</u>
Total administration expenses		<u>630,144</u>	<u>622,861</u>
TOTAL OPERATING EXPENSES		<u>2,672,768</u>	<u>2,914,925</u>
OPERATING LOSS		<u>(1,688,048)</u>	<u>(2,286,073)</u>

DRAFT (3-16-2023)

CAMARILLO HEALTH CARE DISTRICT
STATEMENTS OF REVENUES AND EXPENSES AND CHANGES IN NET POSITION - concluded
For the Years Ended June 30, 2022 and 2021

	NOTES	<u>2022</u>	<u>2021</u>
NON-OPERATING REVENUES AND EXPENSES			
Property taxes		3,104,554	2,997,962
Donations		1,510	20,650
Investment income (expense)		(35,794)	22,897
Other non-operating revenue		118,034	34,768
Gain (loss) on disposal of capital assets		(1,005)	-
Interest expense		<u>(895)</u>	<u>(3,274)</u>
TOTAL NON-OPERATING REVENUES AND EXPENSES		<u>3,186,404</u>	<u>3,073,003</u>
CHANGE IN NET POSITION		1,498,356	786,930
NET POSITION - Beginning of year		<u>4,344,530</u>	<u>3,557,600</u>
NET POSITION - End of year		<u>\$ 5,842,886</u>	<u>\$ 4,344,530</u>

The notes to the financial statements are an integral part of this statement.

DRAFT (3-16-2023)

CAMARILLO HEALTH CARE DISTRICT
STATEMENTS OF CASH FLOWS
For the Years Ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from user charges	\$ 215,497	\$ 133,520
Operating grant revenue received	630,953	326,903
Distribution from Ventura County Community Foundation	148,781	143,708
Other operating receipts	13,062	9,288
Cash payments to employees for services, including benefits	(2,023,888)	(1,954,208)
Cash payments for operating expenses	<u>(837,632)</u>	<u>(699,341)</u>
NET CASH USED FOR OPERATING ACTIVITIES	<u>(1,853,227)</u>	<u>(2,040,130)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment income	11,981	32,596
Decrease in fair value of investments	(52,081)	-
Other non-operating income	<u>119,544</u>	<u>55,418</u>
NET CASH PROVIDED BY INVESTING ACTIVITIES	<u>79,444</u>	<u>88,014</u>
CASH FLOWS FROM CAPITAL ACTIVITIES		
Purchase of capital assets	(80,861)	(15,761)
Interest payments on long-term debt	(3,580)	(7,030)
Repayment of long-term debt	<u>(95,464)</u>	<u>(92,014)</u>
NET CASH USED FOR CAPITAL ACTIVITIES	<u>(179,905)</u>	<u>(114,805)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Property taxes collected	<u>3,113,092</u>	<u>2,973,853</u>
NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES	<u>3,113,092</u>	<u>2,973,853</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	1,159,404	906,932
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>5,451,975</u>	<u>4,545,043</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 6,611,379</u>	<u>\$ 5,451,975</u>
CASH AND CASH EQUIVALENTS CONSISTS OF THE FOLLOWING:		
Unrestricted cash and cash equivalents	\$ 6,603,755	\$ 5,445,491
Restricted cash and cash equivalents	<u>7,624</u>	<u>6,484</u>
TOTAL CASH AND CASH EQUIVALENTS	<u>\$ 6,611,379</u>	<u>\$ 5,451,975</u>

DRAFT (3-16-2023)

CAMARILLO HEALTH CARE DISTRICT
STATEMENTS OF CASH FLOWS - concluded
For the Years Ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Operating loss	\$ (1,688,048)	\$ (2,286,073)
Adjustments to reconcile operating loss to net cash used for operating activities:		
Depreciation	120,739	118,646
Changes in assets, deferred outflows, liabilities, and deferred outflows:		
Accounts receivable	(1,287)	(996)
Grants and other reimbursements	13,869	8,885
Prepaid expenses	(38)	3,714
Deferred outflows of resources	(37,836)	14,828
Accounts payable	(925)	(18,453)
Accrued expenses	5,218	(3,949)
Deferred revenue	10,992	(23,322)
Net other postemployment benefit asset/liability	(893,513)	143,119
Net pension liability	(888,789)	176,519
Deferred inflows of resources	<u>1,506,391</u>	<u>(173,048)</u>
NET CASH USED FOR OPERATING ACTIVITIES	<u>\$ (1,853,227)</u>	<u>\$ (2,040,130)</u>

SUPPLEMENTAL DISCLOSURE OF NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES

None \$ - \$ -

The notes to the financial statements are an integral part of this statement.

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CAMARILLO HEALTH CARE DISTRICT

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization – Camarillo Health Care District (District) is a political subdivision of the State of California, classified as a public not-for-profit local government special district. The District encompasses the greater Camarillo area which includes Somis, the Las Posas Valley and a portion of the Santa Rosa Valley. The District's overall goal is to provide quality health and wellness related services to meet the needs of all District residents. The District has five publicly elected representatives serving in four-year alternating terms.

Reporting Entity – The District's reporting entity includes all significant operations and revenue sources which the District Board of Directors exercises oversight responsibility. Oversight responsibility is determined on the basis of selection of the governing board, designation of management, ability to significantly influence operations, accountability for fiscal matters, and the scope of public service. There are no component units included within the reporting unit.

Basis of Accounting – The Camarillo Health Care District is accounted for as a proprietary fund in accordance with generally accepted accounting principles as applied to governmental units. Proprietary funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises – where the expenses, including depreciation, of providing goods or services to the general public are recovered through user charges, or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and net income is appropriate for capital maintenance, public policy, management control, and other purposes. Because the District is accounted for as a proprietary fund, the District uses the economic resources measurement focus and the accrual basis of accounting is used for financial statement reporting purposes. Revenues are recognized when they are earned, and expenses are recognized when they are incurred. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the Statement of Net Position. Net position is segregated into investment in capital assets and unrestricted.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing goods and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District are program fees charged to clients for services and grants received from other governmental agencies and private enterprises for operating purposes. Operating expenses include the cost of providing services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Principles of Presentation – The accompanying financial statements are presented utilizing the accrual method of accounting.

Use of Estimates – The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Significant estimates used in preparing these financial statements include:

- Depreciation expense
- Compensated absences
- Allowance for uncollectible receivables
- Investments
- Accrual of net pension liability
- Accrual of other postemployment benefits

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Cash and Cash Equivalents – For the purpose of the Statement of Cash Flows, the District considers all highly liquid investments with original maturities of 90 days or less to be cash and cash equivalents. The District considers funds in the Local Agency Investment Fund and the Ventura County Treasury Fund to be cash equivalents.

Investments – Investments are carried at fair value.

The District's Investment Policy authorizes investments in obligations of the U. S. Treasury, U. S. Agencies, certificates of deposit, money market checking accounts, the Local Agency Investment Fund and the Ventura County Treasury Fund.

Capital Assets – Capital assets that are acquired and/or constructed are capitalized at historical cost. District policy has set the capitalization threshold for reporting capital assets at \$3,000. Depreciation is calculated using the straight-line method of depreciation over the estimated useful lives of the assets ranging from two to thirty-nine years.

Compensated Absences – The District accrues the estimated obligation for vacation pay as earned. Sick leave is not included in the accrual as the District does not pay for unused sick leave upon employee termination.

Deferred Outflows of Resources and Deferred Inflows of Resources – Deferred outflows of resources is a consumption of net position by the District that is applicable to a future period and deferred inflows of resources is an acquisition of net position by the District that is applicable to a future reporting period. Both deferred outflows and inflows are reported in the Statements of Net Position, but are not recognized in the financial statements as revenue and expenses until the period(s) to which they relate. Deferred outflows of resources and deferred inflows of resources are related to pensions and other postemployment benefits.

Pensions – For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the District's California Public Employees' Retirement System (CalPERS) cost-sharing multiple-employer defined benefit plan and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

Postemployment Benefits Other Than Pensions (OPEB) – For purposes of measuring the net OPEB liability (asset), deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Camarillo Health Care District Retiree Benefits Plan (Plan) and the additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

Net Position – Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources on the financial statements. Net position is classified in the following categories:

- Net investment in capital assets – This category includes capital assets, net of accumulated depreciation and reduced by any outstanding debt related to the acquisition, construction or improvement of those assets.
- Restricted – This category consists of net position with legal limitations imposed on their use by external restrictions by other governments, creditors, grantors, contributors, laws or regulations, or through constitutional provision, or enabling legislation. As of June 30, 2022 and 2021, the District did not have restricted net position.
- Unrestricted net position – This category consists of all other net position that does not meet the definition of restrict or invested in capital assets.

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The District's reserve policy provides for the designation of unrestricted net position to fund replacement and major repairs for District physical assets; fund replacement and upgrades of IT performance systems, hardware and software; fund designated projects/programs, or other special uses, requiring additional monetary support; fund capital improvements; and maintain standard operational sustainability in periods of economic uncertainty.

Budgets – The District annually adopts a budget prior to and for the upcoming fiscal year, which includes anticipated expenditures and their means of financing.

Property Taxes – Tax revenues are received by the District pursuant to its status as an Independent Special District as part of a subdivision of the State of California.

Reclassifications – Certain reclassifications have been made to the prior year financial statements in order to conform to the presentation of the current year financial statements for comparative purposes. There is no material effect on the financial statements.

2. DEPOSITS AND INVESTMENTS

The District's carrying value of deposits was \$2,611,388 and \$1,411,248 at June 30, 2022 and 2021, respectively. The corresponding bank balances were \$2,642,905 and \$1,424,815, respectively. Of the bank balances, \$500,000 was covered by Federal deposit insurance. The California Government Code requires all financial institutions to secure a local government agency's deposits by pledging governmental securities as collateral. The market value of pledged securities must equal 110% of an agency's deposits. California law also allows financial institutions to secure an agency's deposits by pledging first trust deed mortgage notes having a value of 150% of an agency's total deposits, and collateral is considered to be held in the name of the District. All cash held by financial institutions is, therefore, entirely insured or collateralized.

At June 30, the District had the following investments (all of which are considered cash equivalents):

	<u>2022</u>	<u>2021</u>
State of California Local Agency Investment Fund	\$ 3,993,194	\$ 4,034,012
Ventura County Treasury Investment Fund	<u>5,642</u>	<u>5,560</u>
Total	<u>\$ 3,998,836</u>	<u>\$ 4,039,572</u>

The District is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code Section 16429 under the oversight of the Treasurer of the State of California. LAIF is managed by the Local Agency Investment Advisory Board, which consists of 5 members, in accordance with State Statute. The State Treasurer's Office audits the fund annually. The fair value of the District's investment in this pool is reported at amounts based upon the District's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio. The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. The share value of the District's investment in LAIF is 4,045,275 and 4,034,347 at June 30, 2022 and 2021, respectively.

The County of Ventura Treasurer maintains a cash investment pool for all funds of the County and other agencies for which the County treasury is the depository. Interest earned on the pooled funds is allocated and credited to these funds quarterly. Interest is apportioned to the District based on the average daily balances on deposit with the County Treasurer. Investment earnings are accrued at year-end. The County Treasurer invests District funds in accordance with the County's investment policy as approved by the Treasury Oversight Committee and the County Board of Supervisors. The policy emphasizes safety, liquidity, and yield and follows the "prudent investor rule". The County Treasurer is authorized by Government Code Section to invest in U.S. Government Treasury and Agency Securities, certain commercial paper, bankers' acceptances, corporate bonds and notes, repurchase agreements and the State of California Local Agency Investment Fund. The fair value of the District's investment in the pool approximates cost.

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To address credit risk, the District invests its funds in accordance with state statutes and the District's investment policy. The criteria for selecting investments are, in order of priority, (1) safety – consideration of the potential loss of principal or interest, (2) liquidity – the ability to have funds available at any moment in time with a minimal potential loss and (3) yield – the optimum rate of return while preserving capital.

Restricted assets of \$7,624 and \$6,484 as of June 30, 2022 and 2021, respectively, are amounts received that are designated for program scholarship awards.

3. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2022 was as follows:

	Balance June 30, 2021	Increases	Decreases	Balance June 30, 2022
Capital assets being depreciated:				
Buildings and building improvements	\$ 3,099,106	\$ 61,800	\$ (7,234)	\$ 3,153,672
IS equipment	102,123	-	-	102,123
Equipment and furnishings	238,770	19,061	-	257,831
Transportation vehicles	214,215	-	-	214,215
Total capital assets	<u>3,654,214</u>	<u>80,861</u>	<u>(7,234)</u>	<u>3,727,841</u>
Less accumulated depreciation	<u>(2,497,619)</u>	<u>(120,739)</u>	<u>6,229</u>	<u>(2,612,129)</u>
Total capital assets, net	<u>\$ 1,156,595</u>	<u>\$ (39,878)</u>	<u>\$ (1,005)</u>	<u>\$ 1,115,712</u>

Capital assets activity for the year ended June 30, 2021 was as follows:

	Balance June 30, 2020	Increases	Decreases	Balance June 30, 2021
Capital assets being depreciated:				
Buildings and building improvements	\$ 3,128,471	\$ 8,200	\$ (37,565)	\$ 3,099,106
IS equipment	102,123	-	-	102,123
Equipment and furnishings	254,911	7,561	(23,702)	238,770
Transportation vehicles	214,215	-	-	214,215
Total capital assets	<u>3,699,720</u>	<u>15,761</u>	<u>(61,267)</u>	<u>3,654,214</u>
Less accumulated depreciation	<u>(2,440,240)</u>	<u>(118,646)</u>	<u>61,267</u>	<u>(2,497,619)</u>
Total capital assets, net	<u>\$ 1,259,480</u>	<u>\$ (102,885)</u>	<u>\$ -</u>	<u>\$ 1,156,595</u>

4. LINE OF CREDIT

The District has a line of credit with a bank secured by inventory, chattel paper, account, equipment and general intangibles. The line of credit has a maximum borrowing amount of \$300,000, bears interest at .9% over the lender's base rate (Bank of the West prime rate), but not less than 4%. The line of credit does not have a maturity date. There were no borrowings on the line of credit during the years ended June 30, 2022 and 2021. There was no interest expense associated with the line of credit during 2022 or 2021.

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5. LONG-TERM DEBT

The following is a summary of changes in long-term debt for the year ended June 30, 2022:

	<u>Balance</u> <u>June 30, 2021</u>	<u>Retirement</u>	<u>Balance</u> <u>June 30, 2022</u>	<u>Current</u>	<u>Long-term</u>
Installment Sale Agreement	\$ 95,464	\$ (95,464)	\$ -	\$ -	\$ -

The following is a summary of changes in long-term debt for the year ended June 30, 2021:

	<u>Balance</u> <u>June 30, 2020</u>	<u>Retirement</u>	<u>Balance</u> <u>June 30, 2021</u>	<u>Current</u>	<u>Long-term</u>
Installment Sale Agreement	\$ 187,478	\$ (92,014)	\$ 95,464	\$ 95,464	\$ -

The District entered into an installment sale agreement on September 1, 2014, with the Municipal Finance Corporation, to finance the renovation of the Adult Day Care Center. The District received \$600,000 under the agreement, which was repaid over a seven-year period, including interest at 3.75%. The District's net revenue, as defined by the installment agreement, was pledged for the payment of the installment payment. The installment sale agreement was assigned to Citizens Business Bank on September 26, 2014.

6. DEFINED BENEFIT PENSION PLAN

A. General Information about the Pension Plan

Plan Descriptions, Benefits Provided and Employees Covered – All qualified permanent and probationary employees are eligible to participate in the District's Miscellaneous Employee Pension Plan (Plan). The Plan is a cost-sharing multiple-employer defined benefit pension plan administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plan are established by State statute and Local Government resolution. The Plan provides retirement, death and disability benefits to plan members and beneficiaries. The benefit provisions of the plan's employees are established by statute. CalPERS issues publicly available reports that include a full description regarding number of employees covered, benefit provisions, assumptions, and membership information that can be found on the CalPERS website.

The Plan's provisions and benefits in effect at June 30, 2022, are summarized as follows:

	<u>Prior to</u> <u>January 1, 2013</u>	<u>On or after</u> <u>January 1, 2013</u>
Hire date		
Benefit formula	2% @ 60	2% @ 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	monthly for life	monthly for life
Retirement age	60	62
Required employee contribution rates	7.000%	6.750%
Required employer contributions rates	7.590%	9.130%

Contributions – Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers are determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in rate. The Plan's actuarially determined rate is based on the estimated amount necessary to pay the Plan's allocated share of the risk pool's costs of benefits earned by employees during the year. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

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Beginning for the year ended June 30, 2016, CalPERS collected employer contributions towards unfunded liability as a dollar amount instead of the prior method of a contribution rate. The pool's unfunded liability is allocated to each individual plan based on the plan's total liability rather than by plan individual payroll. The District's unfunded liability payment for the year ended June 30, 2022 was \$131,240.

For the year ended June 30, 2022, the contributions recognized by the plan from the employer were as follows:

Contributions – employer	\$239,693
Contributions – employee	\$ 89,582

B. Pension Liabilities, Pension Expense and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2022, the District's reported net liability for its proportionate share of the net pension liability was \$884,490.

The District's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020 rolled forward to June 30, 2021 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

The District's proportionate share of the net pension liability as of June 30, 2022 and 2021 was as follows:

Proportion - June 30, 2021	0.04204%
Proportion - June 30, 2022	0.04658%
Change - Increase (Decrease)	0.00454%

For the year ended June 30, 2022, the District recognized pension expense of \$142,852. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 239,693	\$ -
Net differences between projected and actual earnings on plan investments	-	772,113
Difference between expected and actual experiences	99,186	-
Changes in assumptions	-	-
Differences between actual contributions and proportionate share of contributions	-	106,708
Change in employer's proportion	98,618	-
Total	<u>\$ 437,497</u>	<u>\$ 878,821</u>

The \$239,693 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

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Measurement Period Ending June 30:	Deferred Outflows (Inflows) of Resources, Net
2023	\$ (140,963)
2024	(152,742)
2025	(173,940)
2026	(213,372)
Total	<u>\$ (681,017)</u>

Actuarial Methods and Assumptions - For the measurement period ended June 30, 2021 (the measurement date), the total pension liability was determined by rolling forward the June 30, 2020 total pension liability determined in the June 30, 2020 actuarial accounting valuation. The June 30, 2021 total pension liability was based on the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Projected Salary Increases	Varies by Entry Age and Service
Mortality	Derived using CalPERS Membership Data
Post Retirement Benefit Increases	COLA up to 2.50% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.50% thereafter

The underlying mortality assumption and all other actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study for the period 1997 to 2015, including updates to salary increase, mortality and retirement rates. The Experience Study can be found on the CalPERS' website under Forms and Publications.

Discount Rate – The discount rate used to measure the total pension liability was 7.15%. To determine whether the municipal bond rate should be used in the calculation of a discount rate for the plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.15% discount rate is deemed adequate and the use of the municipal bond rate calculation is not necessary. The long-term expected discount rate of 7.15% is applied to all plans in the Public Employees Retirement Fund. The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained from the CalPERS' website under the GASB 68 section.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11–60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

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The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

Asset Class	New Strategic Allocation	Real Return Years 1 – 10 (a)	Real Return Years 11 + (b)
Global Equity	50.0%	4.80%	5.98%
Fixed Income	28.0%	1.00%	2.62%
Inflation Assets	0.0%	.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Estate	13.0%	3.75%	4.93%
Liquidity	1.0%	0.00%	-.92%

(a) An expected inflation of 2.0% used for this period

(b) An expected inflation of 2.92% used for this period

Amortization of Deferred Outflows and Deferred Inflows of Resources – Under GASB 68, actuarial gains and losses related to changes in total pension liability and fiduciary net position are recognized in pension expense systematically over time.

The first amortized amounts are recognized in pension expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflow and deferred inflows of resources related to pension and are to be recognized in future pension expense.

The amortization period differs depending on the source of the gain or loss:

Net difference between projected and actual earnings on pension plan investments	5 year straight-line amortization
All other amounts	Straight-line amortization over the expected average remaining services lifetime (EARSL) of all members that are provided with pensions (active, inactive, and retired) as of the beginning of the measurement period

The net difference between projected and actual investment earnings on pension plan investments is amortized over a five-year period on a straight-line basis. One-fifth is recognized in pension expense during the measurement period, and the remaining net difference between projected and actual investment earnings on pension plan investments at the measurement date is to be amortized over the remaining four-year period. The net difference between projected and actual investment earnings on pension plan investments in the schedule of collective pension amounts represents the unamortized balance relating to the current measurement period and the prior measurement period on a net basis.

Deferred outflows of resources and deferred inflows of resources relating to differences between expected and actual experience, changes of assumptions and employer-specific amounts should be amortized over EARSL of members provided with pensions through the plan.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.15%, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.15%) or 1 percentage point higher (8.15%) higher than the current year:

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	1% Decrease 6.15%	Current Discount Rate 7.15%	1% Increase 8.15%
District's proportionate share of the net pension liability	\$ 1,999,494	\$ 884,490	\$ 37,268

Pension Plan Fiduciary Net Position – The plan’s fiduciary net position disclosed in the District’s GASB 68 accounting valuation report may differ from the plan assets reported in the District’s funding actuarial valuation report due to several reasons. For the accounting valuations, CalPERS must keep items such as deficiency reserves, fiduciary self-insurance and OPEB expense included in fiduciary net position. These amounts are excluded for rate setting purposes in the District’s funding actuarial valuation. Detailed information about the pension plan’s fiduciary net position is available in the separately issued CalPERS financial reports.

C. Payable to the Pension Plan

At June 30, 2022, the District reported a payable of \$6,369 for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2022.

7. OTHER POST EMPLOYMENT BENEFITS

A. General Information about the OPEB Plan

Plan Description – The District’s defined benefit OPEB plan (Plan) provides lifetime post-employment medical insurance to eligible retirees and their spouses through the California Public Employees Retirement System (CalPERS). The Plan is a single-employer defined benefit OPEB plan administered by the CalPERS Board of Administration. The Plan does not issue a publicly available financial report.

Benefits Provided – Employees may retire and receive District-paid contributions towards healthcare upon attainment of age 50 and completion of 5 years of service. Annually, the District establishes a maximum monthly premium that the District will contribute to the cost of current-year health insurance premiums. For calendar year 2020 and 2021, the maximum monthly contribution by the District was \$790 per retiree.

Employees covered by benefit terms – As of the June 30, 2021 actuarial valuation, the following current and former employees were covered by the benefit terms under the Plan:

Inactive employees or beneficiaries currently receiving benefit payments	9
Inactive employees entitled to but not yet receiving benefit payments	9
Active employees	17
Total	<u>35</u>

Contributions - The contribution requirements of the Plan are established by the District’s Board of Directors. During the year ended June 30, 2011, the District entered into an agreement and election to prefund OPEB through CalPERS in the California Employer’s Retiree Benefit Program (CERBT). For the fiscal years ended June 30, 2022 and 2021, the District did not make cash contributions to the trust.

B. Net OPEB Liability (Asset)

The District’s net OPEB liability (asset) was measured as of June 30, 2021, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an actuarial valuation as of June 30, 2021. Standard actuarial update procedures were used to project/discount from valuation to measurement dates.

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Actuarial assumptions – The total OPEB liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate	6.75%
Inflation	2.50%
Salary Increase	3.00%
Investment Rate of Return	6.75%, net of OPEB plan investment expenses
Healthcare Cost Trend Rate	5.20% for 2021 through 2034; 5.00% for 2035 through 2049; 4.50% for 2050 through 2064; and 4.00% for 2065 and later years

Mortality rates were based on the most recent experience study for CalPERS members.

The actuarial assumptions used in the June 20, 2021 valuation were based on a review of plan experience during the period June 30, 2019 to June 30, 2021.

Discount Rate – GASB 75 requires the use of a discount rate that considers the availability of the OPEB plan’s fiduciary net position associated with the OPEB of current active and inactive employees and the investment horizon of those resources.

OPEB plans with irrevocable trust accounts can utilize a discount rate equal to the long-term expected rate of return to the extent that the OPEB plan’s fiduciary net position is projected to be sufficient to make projected benefit payments and the OPEB plan assets are expected to be invested using a strategy to achieve that return.

To determine if the OPEB plan assets are sufficient, a calculation of the projected fiduciary net position and the amount of projected benefit payments is compared in each period. When OPEB plan assets are determined to not be sufficient, a blended rate is calculated.

For OPEB plans that do not have irrevocable trust accounts, GASB 75 required a discount rate equal to the yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

The District has an irrevocable trust account for prefunding OPEB liabilities. Plan assets are expected to be sufficient. The discount rate used to measure the total OPEB liability is equal to the long-term expected rate of return.

The long-term rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The assumed allocation and best estimates of real rates of return for each major asset class are summarized in the following table:

Asset Class	Assumed Asset Allocation	Real Rate of Return
Global ex-U.S. Equity	59%	5.5%
U.S. Fixed	25%	1.5%
TIPS	5%	1.2%
Real Estate	8%	3.7%
Commodities	3%	.6%

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Investment Policy – The policy regarding the allocation of the plan’s invested assets is established by CERBT Strategy 1. The primary objective is to maximize total Plan return, subject to the risk and quality constraints set forth in the investment guidelines. The asset allocation ranges for this objective, as of 2021, are listed below:

<u>Asset Class</u>	<u>Target Allocations</u>	<u>Target Range</u>	<u>Benchmark</u>
Global Equity	59%	± 5%	MSCI All County World Index IMI (net)
Fixed Income	25%	± 5%	Bloomberg Barclays Long Liability Index
Treasury Inflation-Projected Securities	5%	± 3%	Bloomberg Barclays US TIPS Index, Series L
Real Estate Investment Trusts	8%	± 5%	FTSE EPRA/NAREIT Developed Liquid Index (net)
Commodities	3%	± 3%	S&P GSCI Total Return Index
Cash	0%	± 2%	91 Day Treasury Bill

Rate of Return – For the year ended on the measurement date, the annual-money-weighted rate of return on investments, net of investment expense, was 27.45 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts invested.

Changes in the Net OPEB Liability (Asset)

The changes in the net OPEB liability (asset) for the Plan are as follows:

	<u>Total OPEB Liability</u> <u>(a)</u>	<u>Plan Fiduciary Net Position</u> <u>(b)</u>	<u>Net OPEB Liability (Asset)</u> <u>(a) - (b)</u>
Balances at 6/30/2021	<u>\$ 2,149,300</u>	<u>\$ 1,679,404</u>	<u>\$ 469,896</u>
Changes for the year:			
Service cost	83,460	-	83,460
Interest	148,797	-	148,797
Difference between expected and actual experience	(703,743)	-	(703,743)
Changes in assumptions	95,956	-	95,956
Contributions - employer	-	57,670	(57,670)
Net investment income	-	460,948	(460,948)
Benefit payments	(57,670)	(57,670)	-
Administrative expenses	-	(635)	635
Net changes	<u>(433,200)</u>	<u>460,313</u>	<u>(893,513)</u>
Balances at 6/30/2022	<u>\$ 1,716,100</u>	<u>\$ 2,139,717</u>	<u>\$ (423,617)</u>

Sensitivity of the net OPEB liability to changes in the discount rate – The following presents the net OPEB liability (asset) of the District, as well as what the District’s net OPEB liability (asset) would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	<u>1% Decrease</u> <u>(5.75%)</u>	<u>Discount Rate</u> <u>(6.75%)</u>	<u>1% Increase</u> <u>(7.75%)</u>
Net OPEB liability (asset)	<u>\$ (220,306)</u>	<u>\$ (423,617)</u>	<u>\$ (594,676)</u>

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Sensitivity of the net OPEB liability (asset) to changes in the healthcare cost trend rates – The following presents the net OPEB liability (asset) of the District, as well as what the District’s net OPEB liability (asset) would be if it were calculated using healthcare cost trend rates that are one percentage point lower or one percentage point higher than the current rate:

	1% Decrease (4.20% current, 3.00% ultimate, 3.00% Medicare)	Healthcare Cost Trend Rate (5.20% current, 4.00% ultimate, 4.00% Medicare)	1% Increase (6.20% current, 5.00% ultimate, 5.00% Medicare)
Net OPEB Liability (Asset)	\$ (606,264)	\$ (423,617)	\$ (203,697)

OPEB Plan Experience

Reporting period July 1, 2021 to June 30, 2022
 Measurement period July 1, 2020 to June 30, 2021

OPEB plan fiduciary net position – CalPERS issues a publicly available CERBT financial report that may be obtained from the CalPERS website at www.calpers.ca.gov.

C. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2022, the District recognized OPEB expense of (\$152,866). For the reporting year ended June 30, 2022, the District recognized deferred outflows of resources and deferred inflows of resources related OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
OPEB contributions subsequent to measurement date	\$ 63,036	\$ -
Difference between expected and actual experience	-	723,852
Change in assumptions or other inputs	79,122	72,758
Differences between projected and actual return on investments	<u>17,635</u>	<u>277,562</u>
Total	<u>\$ 159,793</u>	<u>\$ 1,074,172</u>

The \$63,036 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized as pension expense as follows:

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Measurement Period Ending June 30:	Deferred Outflows (Inflows) of Resources, Net
2023	\$ (271,765)
2024	(280,633)
2025	(174,361)
2026	(176,019)
2027	(74,637)
Total	<u>\$ (977,415)</u>

8. RISK MANAGEMENT

The District is exposed to potential losses from claims arising from its business operations including, torts, theft, errors and omissions, injuries to employees, and natural disasters. The District maintains insurance coverage through independent carriers for property and equipment and employee dishonesty. There have been no significant reductions in insured coverage.

The District participates in the workers' compensation program organized by the Beta Risk Management Authority (BETA). BETA is a Joint Powers Authority (JPA) organized pursuant to the California Government Code. The purpose of the JPA is to arrange and administer programs of insurance for the pooling of self-insured losses and to purchase excess insurance coverage, whereby the risk of loss is mitigated by the public entity pool. The Fund currently has \$1,000,000 of workers' compensation coverage. The JPA is not a component unit of the District for financial purposes, as explained below.

BETA provides workers' compensation insurance for the District. Periodic deposits paid by each participant for the workers' compensation joint protection are computed based on independent actuarial computations taking into account factors such as the participants' number of employees, types of employees, annual budget, all relevant loss experience and rates established through the California Inspection Ratings Bureau. The Fund may assess the participants in order to eliminate any deficiency in the fund balance of the Fund.

Under the terms of the JPA, withdrawing or terminated member districts owe their pro-rata share of the fund deficiency. A withdrawing or terminated member district's pro-rata share contributions are based on its total contributions during its membership in the Fund as a percentage of the total contributions by all member districts during the same period.

The District also participates in the Beta Healthcare Group Joint Powers Agreement (BETA). BETA is a Joint Powers Authority (JPA) which is comprised of local health care districts, counties, other governmental entities and qualified nonprofits which operate hospitals, clinics and other health-related facilities and is organized pursuant to the California Government Code. The purpose of the JPA is to arrange and administer programs of insurance for the pooling of self-insured losses and to purchase excess insurance coverage, whereby the risk of loss is mitigated by the public entity pool. BETA currently has \$5,000,000 of auto liability, \$5,000,000 per occurrence and \$15,000,000 aggregate of comprehensive liability and \$3,000,000 of directors, officers and trustee liability coverage.

BETA provides automobile, comprehensive liability and directors' and officers' liability insurance for the District. Periodic deposits paid by each participant for the insurance joint protection are computed based on individual coverage contracts.

9. DISTRIBUTION FROM VENTURA COUNTY COMMUNITY FOUNDATION

In 2006, the District was named as a beneficiary recipient of a permanent endowment now managed by the Ventura County Community Foundation (VCCF). The District has a current beneficial interest of 100%. However, VCCF has variance power which allows it to modify the donor's stipulations under certain rare circumstances and as it monitors the changing needs of the community.

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Each year, VCCF distributes a portion of the earnings based on its distribution policies, which are subject to change based on VCCF's investment management performance. The amounts received in 2022 and 2021, were \$148,781 and \$143,708 respectively. The distribution amounts are to be used only for the Care-a-Van service in Camarillo. At June 30, 2022 and 2021, the market value of the fund held by VCCF on behalf of the District was \$2,919,987 and \$3,420,299, respectively.

10. OPERATING GRANTS AND CONTRACTS

The District is the recipient of grants and contracts from government agencies and the private sector. The grants received for the year ended June 30, 2022 are:

<u>Funding Source</u>	<u>Program</u>	<u>Purpose</u>	<u>Amount</u>
Ventura County Area Agency on Aging (VCAAA)	Wellness & Caregiver Center	Caregiver Support	\$ 47,158
Ventura County Area Agency on Aging (VCAAA)	Senior Lunch Program	Senior Meals	89,667
Ventura County Area Agency on Aging (VCAAA)	Wellness & Caregiver Center	Senior Support Line	48,500
Ventura County Area Agency on Aging (VCAAA)	Care Management	Fall Prevention	4,400
State of California	District-wide	COVID Community Response	330,000
City of Camarillo	Senior Nutrition Program	Senior Meals	50,000
Arthur N. Rupe Foundation	Wellness & Caregiver Center	Caregiver Support for Veterans	9,707
PICF	Care Management	Fall Prevention	9,459
Various	Wellness & Caregiver Center	Caregiver Support	5,200
The Scan Foundation	Wellness & Caregiver Center	Community of Constituents	<u>13,141</u>
Total Grant and Contract Funds			<u>\$607,232</u>

11. CONTINGENCIES

In March 2020, the COVID-19 virus was characterized as a global health pandemic by the World Health Organization, with continuing closures and restrictions into current day, causing economic uncertainties that continue to impact the District's financial position. During the year ended June 30, 2022, the State of California remained under emergency orders with continuing COVID-19 response mandates. The full extent of the impact on operations and financial performance remains unknown at this time.

12. SUBSEQUENT EVENTS

The District has evaluated subsequent events through March 23, 2023, the date which the financial statements were available to be issued.

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REQUIRED SUPPLEMENTARY INFORMATION

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CAMARILLO HEALTH CARE DISTRICT
 REQUIRED SUPPLEMENTARY INFORMATION
 California Public Employees' Retirement System
 Last 10 years *

Schedule of Proportionate Share of the Net Pension Liability

Year Ended *	Proportion of the Net Pension Liability	Proportionate Share (Amount) of Net Pension Liability	Actual Covered Member Payroll	Net Pension Liability as a Percentage of Covered Payroll	Fiduciary Net Position as a Percentage of Total Pension Liability
6/30/15	0.01542%	\$ 959,515	\$ 1,457,087	65.85%	87.79%
6/30/16	0.02995%	\$ 821,635	\$ 1,372,378	59.87%	83.66%
6/30/17	0.03465%	\$ 1,203,554	\$ 1,288,882	93.38%	80.46%
6/30/18	0.03676%	\$ 1,449,033	\$ 1,267,253	114.34%	78.80%
6/30/19	0.03777%	\$ 1,423,420	\$ 1,352,844	105.22%	80.16%
6/30/20	0.03987%	\$ 1,596,760	\$ 1,386,653	115.15%	78.60%
6/30/21	0.04204%	\$ 1,773,279	\$ 1,470,935	120.55%	77.71%
6/30/22	0.04658%	\$ 884,490	\$ 1,276,331	69.30%	89.53%

* The data provided in the schedule is based as of the measurement date of CalPERS net pension liability, which is as of the beginning of the District's fiscal year.

Schedule of Contributions

Year Ending	Statutorily Required Contributions	Actual Employer Contributions	Contribution Excess/ (Deficiency)	Actual Covered Member Payroll	Contributions as a Percentage of Covered Payroll
6/30/14	\$ 122,887	\$ 122,887	\$ -	\$ 1,457,087	8.43%
6/30/15	\$ 122,375	\$ 122,375	\$ -	\$ 1,372,978	8.91%
6/30/16	\$ 82,913	\$ 82,913	\$ -	\$ 1,288,882	6.43%
6/30/17	\$ 92,770	\$ 92,770	\$ -	\$ 1,267,253	7.32%
6/30/18	\$ 96,725	\$ 96,725	\$ -	\$ 1,352,844	7.15%
6/30/19	\$ 105,158	\$ 105,158	\$ -	\$ 1,386,653	7.58%
6/30/20	\$ 114,565	\$ 114,565	\$ -	\$ 1,470,935	7.79%
6/30/21	\$ 108,266	\$ 108,266	\$ -	\$ 1,276,331	8.48%
6/30/22	\$ 108,453	\$ 108,453	\$ -	\$ 1,304,622	8.31%

These schedules are intended to show information for ten years. Additional years will be displayed as they become available.

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CAMARILLO HEALTH CARE DISTRICT
 REQUIRED SUPPLEMENTARY INFORMATION
 Schedule of Changes in the Net OPEB Liability and Related Ratios
 Last Ten Years*

	Measurement Date 6/30/21	Measurement Date 6/30/20	Measurement Date 6/30/19	Measurement Date 6/30/18	Measurement Date 6/30/17
Total OPEB Liability					
Service cost	\$ 83,460	\$ 108,302	\$ 105,148	\$ 112,245	\$ 242,042
Interest	148,797	137,381	117,886	117,178	161,216
Changes of benefit terms	-	-	-	(218,274)	-
Differences between expected and actual experience	(703,743)	-	-	(430,717)	-
Changes of assumptions	95,966	-	-	-	-
Actuarial adjustment	-	-	(183,831)	-	-
Benefit payments	(57,670)	(45,957)	(39,203)	(31,131)	(30,629)
Net change in total OPEB liability	(433,200)	199,726	-	(450,699)	372,629
Total OPEB liability - beginning	2,149,300	1,949,574	1,949,574	2,400,273	2,027,644
Total OPEB liability - ending	\$ 1,716,100	\$ 2,149,300	\$ 1,949,574	\$ 1,949,574	\$ 2,400,273
Plan Fiduciary Net Position					
Contribution - employer	\$ 57,670	\$ 45,957	\$ 39,203	\$ 531,131	\$ -
Net investment income	460,948	58,003	95,050	39,820	66,832
Benefit payments	(57,670)	(45,957)	(39,203)	(31,131)	(30,629)
Administrative expense	(635)	(1,396)	(1,303)	(870)	-
Net change in plan fiduciary net position	460,313	56,607	93,747	538,950	36,203
Plan fiduciary net position - beginning	1,679,404	1,622,797	1,529,050	990,100	990,100
Plan fiduciary net position - ending	\$ 2,139,717	\$ 1,679,404	\$ 1,622,797	\$ 1,529,050	\$ 1,026,303
Net OPEB liability (asset)- ending	\$ (423,617)	\$ 469,896	\$ 326,777	\$ 420,524	\$ 1,373,970
Plan fiduciary net position as a percentage of the total OPEB liability	124.68%	78.14%	83.24%	78.43%	42.76%
Covered employee payroll	\$ 1,304,622	\$ 1,276,331	\$ 1,470,935	\$ 1,386,653	\$ 1,352,844
Net OPEB liability (asset) as a percentage of covered employee payroll	-32.47%	36.82%	22.22%	30.33%	101.56%

Notes to Schedule:
 Changes in assumptions: none
 Benefit changes - none

* Historical information is required only for measurement period for which GASB 75 is applicable. Future years' information will be displayed up to 10 years as information becomes available. Fiscal year 2017-2018 was the first year of implementation.

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OTHER REPORT



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors of
Camarillo Health Care District:

We have audited, in accordance with the 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, the financial statements of Camarillo Health Care District as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Camarillo Health Care District's basic financial statements, and have issued our report thereon dated March 23, 2023.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Camarillo Health Care District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Camarillo Health Care District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Camarillo Health Care District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Camarillo Health Care District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

DRAFT (3-16-2023)

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Ventura, California
March 23, 2023



SECTION 9

CHIEF EXECUTIVE OFFICER REPORT

MARCH 23, 2023

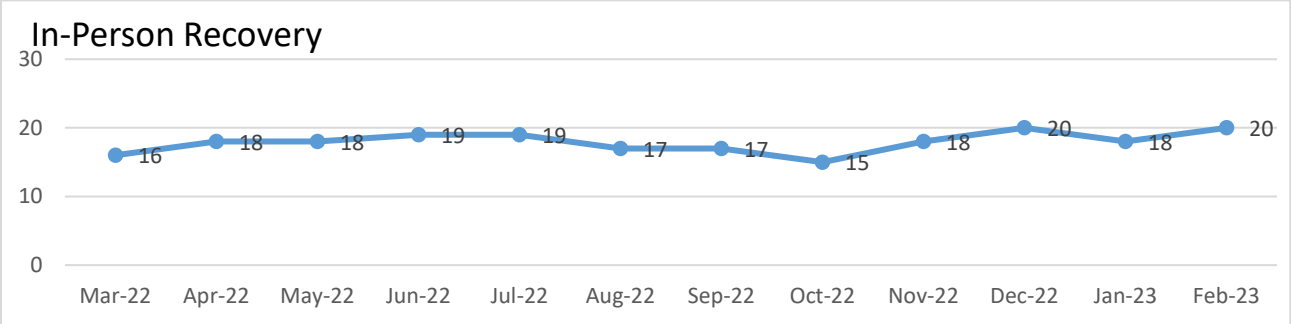
MEMORANDUM

DATE: February 28, 2023
TO: Kara Ralston, Chief Executive Officer
FROM: Mary Ann Ratto, Adult Day Center Director
SUBJECT: *February 2023 Monthly Report*

PROGRAM DESCRIPTION

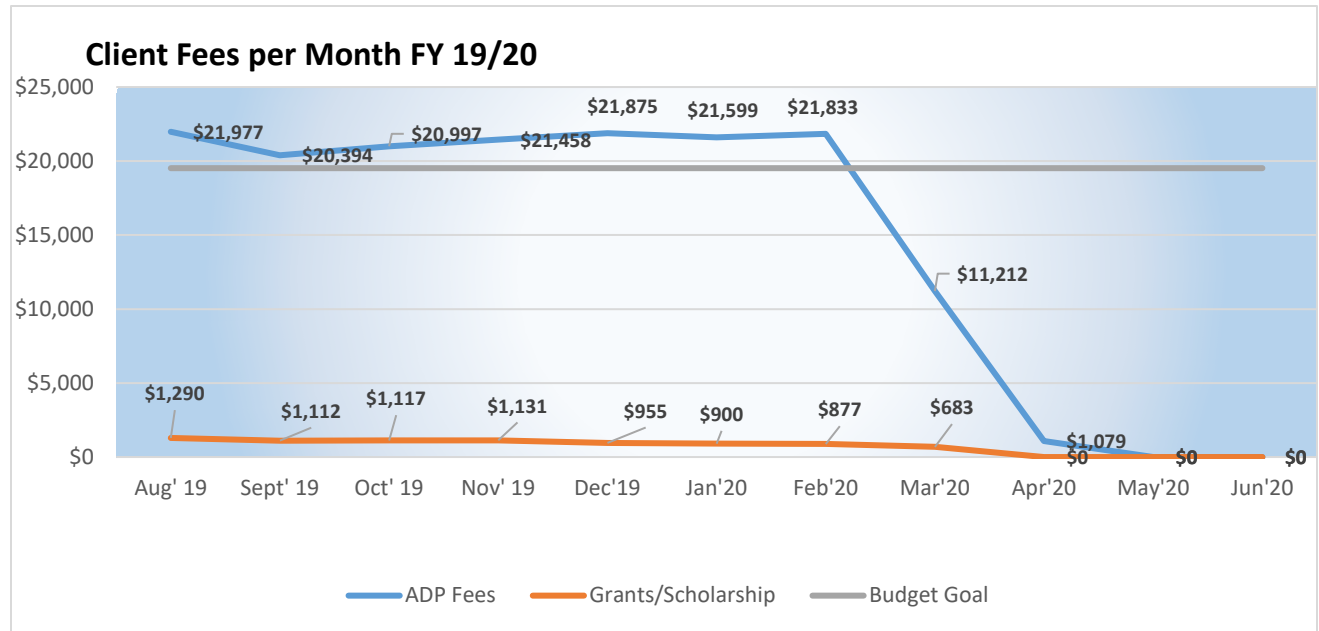
Since 1983, Camarillo Health Care District has operated a state-licensed Adult Day Center for adults (age 18 and over) with cognitive impairment and other special needs. With intentional thoughts, the Adult Day Center provides a compassionate and dynamic environment where persons with functional and cognitive disabilities can participate in meaningful activities, allowing them to remain as independent as possible with dignity, respect, and honor. Participants enjoy a variety of scheduled activities modified and designed to promote self-esteem, endurance, and engagement. Customized schedules are available full day, half day, multiple or single days in a week, with transportation options.

The subsequent charts reflect recovery efforts since reopening in September 2021. Operating under capacity restrictions, with full and afternoon half day offering at 6:1 ratio.

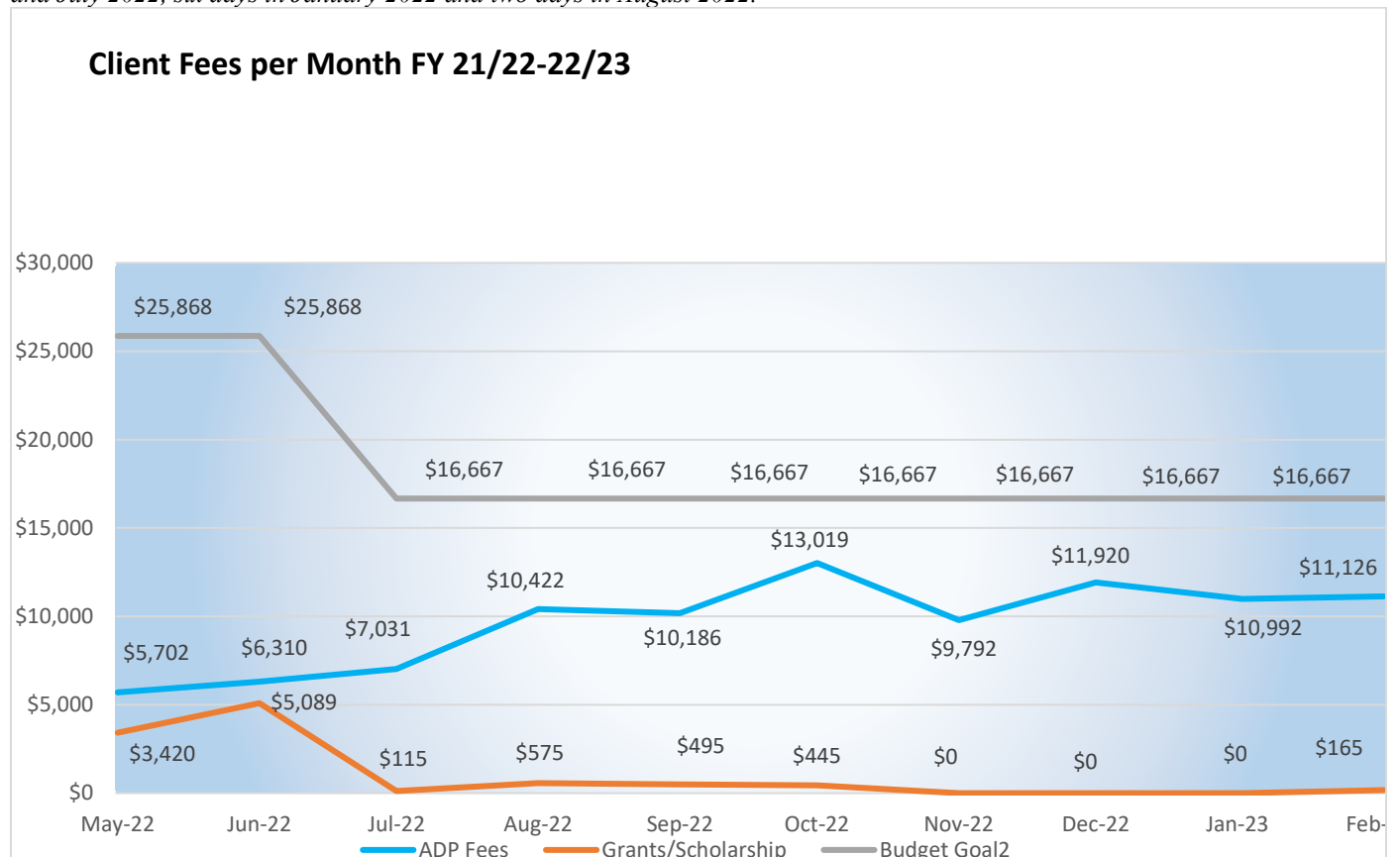


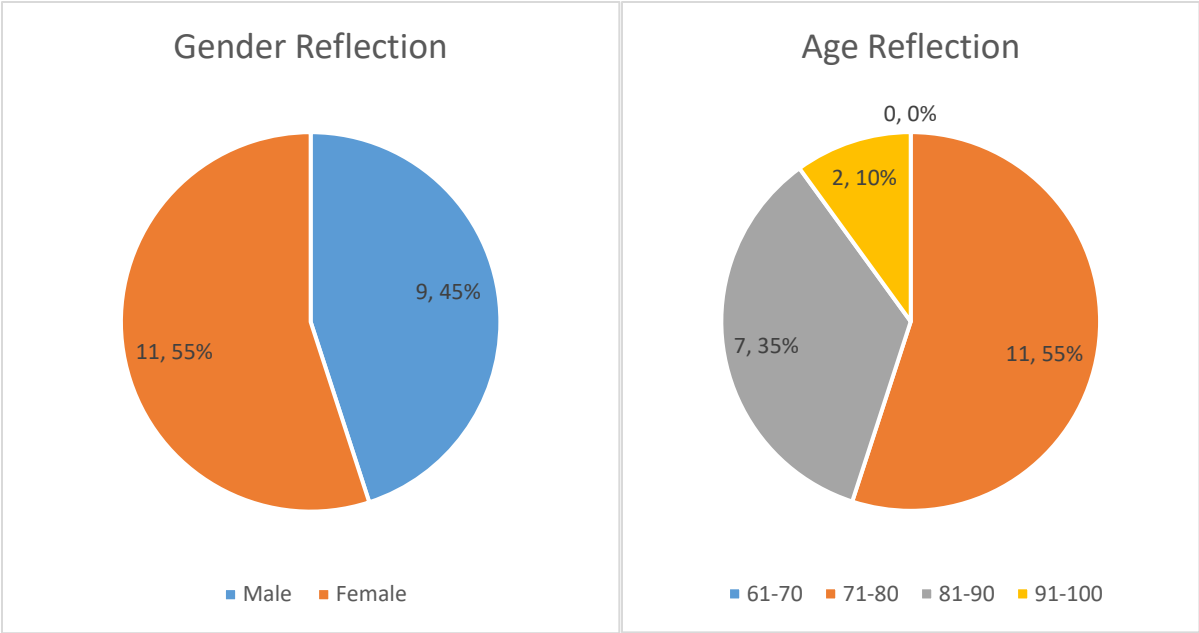
	January 2023	February 2023	March 2023
Enrollment at start of new month	18	19	19
New Enrollment	0	2	2
Leave of Absence (LOA)	2	1	1
Disenrollment	1	1	1
Active Enrollment at close of month	18	20	

The following revenue charts reflect the success of the ADC, prior to the March 13, 2020 temporary suspension and the recovery efforts since reopening the ADC from September 8, 2020 through December 4, 2020 and April 19, 2021.



This chart reflects a dip in revenue during the months of December and January. Due to circumstances caused by the surge in Omicron cases, the center temporarily suspended in-person services for two days in December 2021 and July 2022, six days in January 2022 and two days in August 2022.





Total Clients: 20
Current average age: 80
Current oldest: 93 (ma)
Current youngest: 72 (fe)

MEMORANDUM

DATE: March 9, 2023
TO: Kara Ralston, CEO
FROM: Michelle Rogers, Community Education & Outreach Manager
SUBJECT: *Monthly Program Report: February 2023*

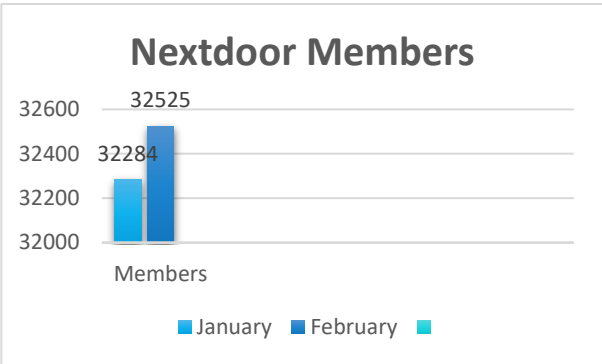
PROGRAM DESCRIPTION – Social Media

Community Education & Outreach focuses on developing, producing and facilitating the various educational and outreach platforms of Camarillo Health Care District. In 2023, our goals include:

- highlight classes, services, programs and departments, and posting consistently
- boost brand awareness by creating original content
- share timely and varied posts to create a dynamic social media portfolio
- curate, like and comment on content that aligns with mission; follow/like local agencies
- maintain a pulse on community conversations to help expand audience
- increase community engagement by asking and answering questions, hosting polls, and sharing our own thought leadership pieces that initiate and inform conversations

Nextdoor

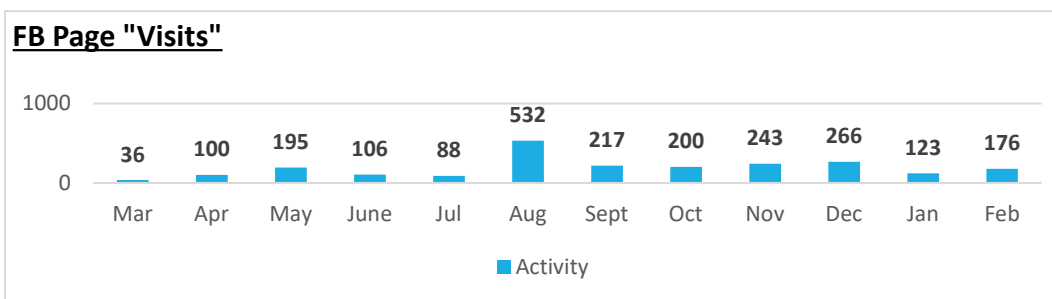
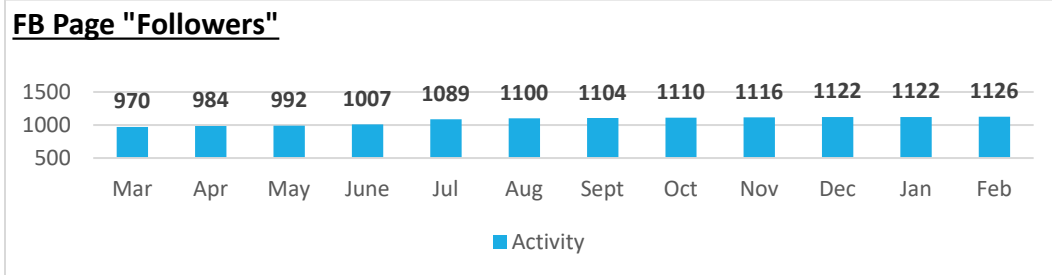
- There are 32,525 members in the geographic area we reach in Camarillo and Somis. That’s increase of 241 in the last month.
- 24,734 impressions, down 7,901 from January.
- 66 interactions, down 28 from January.
 - **Impressions** are the number of times a post is seen and may include multiple views of the post by the same people.
 - **Interactions** include likes and comments.
- **MOST POPULAR:** A post about Valentine’s Day letting people know they are loved, with 1,616 impressions and 7 interactions.
- **SECOND MOST POPULAR:** A post about our Adventures in VR travel experiences, with 1,481 impressions and 5 interactions.



Facebook

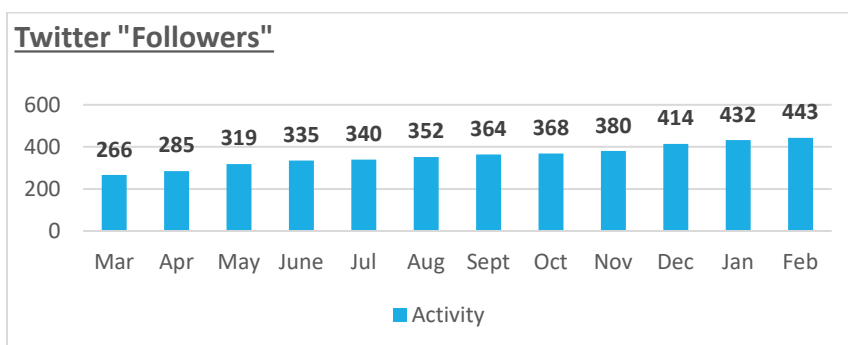
- **HIGHEST REACH:** Video promoting our storytelling event at the library, with 1,432 reach.
 - **Reach** is the number of people who saw any post at least once.
 - **Impressions** are the number of times a post is seen and may include multiple views of the post by the same people.
- **TOTAL REACH:** for the last 30 days is 4,785, down 26% from December.
- **FACEBOOK PAGE VISITS:** for the last 30 days is 123, down 46% from December.
- **MOST REACTIONS:** Caregiver Support Group with 12 reactions.

- **Reactions** is a button on a post that allows people to show different reactions to the content: "Like", "Love", "Haha", "Wow", "Sad" or "Angry."
- HIGHEST COMMENTS: Caregiver Support Group (8).
- HIGHEST ENGAGEMENT: Elder Legal appointments available (48).
 - **Engagements** are a combination of reactions, likes, comments and shares.



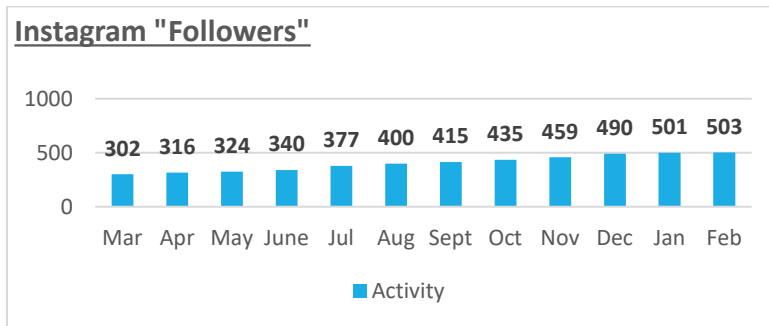
Twitter

- **ENGAGEMENT RATE:** engagement rate was 4.3%, down from 4.9% in January, with 52 retweets and 72 likes.
 - **Engagements** are clicks, retweets, replies, follows and likes.
 - **Impressions** are the number of times a user saw the tweet.
 - **Engagement rate** is the number of engagements divided by the total number of impressions
- **TOP TWEET:** Adventures in VR, BRINK Traveler, with 315 impressions, 12 engagements and engagement rate of 6%.
- **MOST POPULAR tweet:** Caregiver and Well Being Screening, with 318 impressions, 19 engagements and a 2.5% engagement rate.
- **HIGHEST ENGAGEMENT:** Adventures in VR , Wander and Alcove, with 106 impressions, 13 engagements and a 12.3% engagement rate.



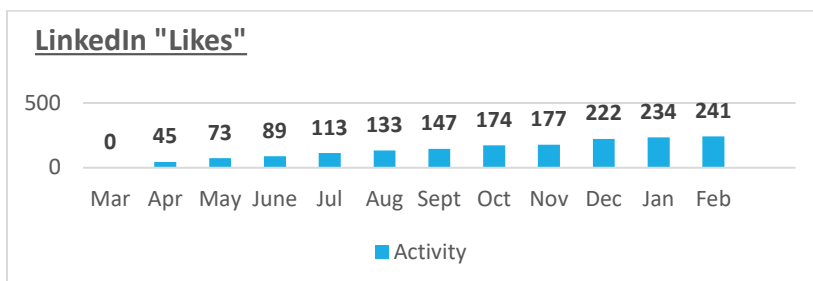
Instagram

- Reached 371 people, down 137 from January.
- HIGHEST REACH: "Living Well, Caring Well" event March 1 reached 119 people and had 8 likes, comments and shares.
- SECOND MOST POPULAR POST: Digital Bridge reached 115 people and had 6 likes, comments and shares.
- HIGHEST ENGAGEMENT: A three-way tie with National Caregivers Day, Depression and Caregiver Well-Being Screening, and Living Well, Caring Well, with 7 likes, comments and shares each.



LinkedIn

- 7 unique visitors, down 2 from January.
- 10 page views.
- 625 post impressions.
- MOST IMPRESSIONS: Visit Our Caregiver Library had 44 impressions and 11 views.
- HIGHEST VIEWS: Share Your Story on our Podcast had 33 impressions and 78 views.
- MOST REPOSTS: Each had one 1 repost.
- MOST REACTIONS: Travel with Us on a Virtual Vacation with 3 reactions.
- We appeared in 266 searches, typically we appear in 150 searches each week.



YouTube

- Developed in June 2022 (52 subscribers, up 17 since January).
- Posted 16 videos since launch.
- 46,706 total views, up 7,003 from January.
- MOST VIEWED VIDEO: Our Care-A-Van Transportation Services with 43,000 views. (Numbers attributed to the video being served as a “suggested” video by YouTube.)
- SECOND MOST VIEWED VIDEO: A virtual tour of our Adult Day Center with 1,200 views.

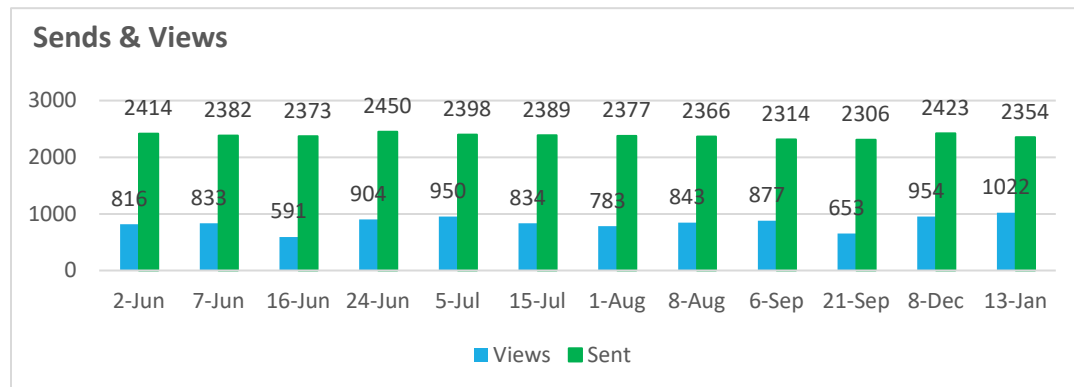
Note: Without the Care-A-Van video anomaly, our videos average 529 views per month.

SoundCloud (podcast)

(SoundCloud is the platform used for the District’s podcast which shares health and caregiver journeys, and true, first-person stories about life, love and learning.)

- 7 “Stories from the Heart” podcasts.
- 336 “listens” and 17 “likes” on SoundCloud since inception.
- 70 downloads (35% from Apple Podcasts).
- 11 “streams” on Spotify.
- 40 “plays” on Apple Podcasts.

E-Newsletter



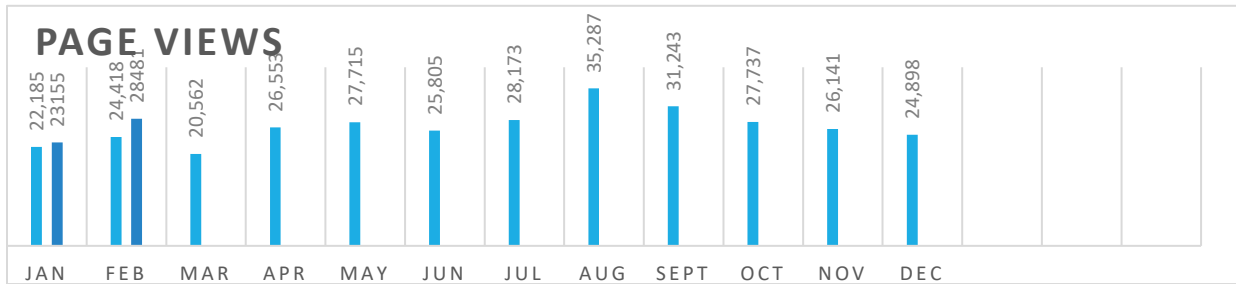
Since the launch of the e-newsletter on June 2, 2022, a total of 12 newsletters have been sent. The open rate has been averaging 35%, which is considered a “top-tier score”; marketing experts say average open rate should be 15-25%. The open rate for our most recent newsletter is our highest yet at 40.2%.

Note: No e-newsletters sent in February.

- **Newsletter Jan. 13**
 - focused on “New year, new ideas, new adventures” about brain training exercises available in on Independent Adventures VR classes. This had the highest number of opens since we started sending e-newsletters.
 - 2,402 people received the e-newsletter.
 - 1,022 opened and viewed it.
 - 43.4% open rate (average open rate should be 15-25%)

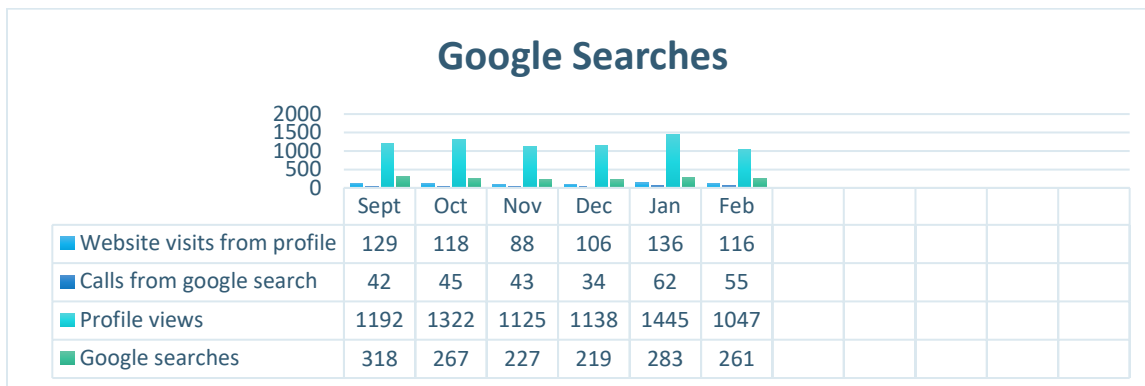
Website

Average 24,800 views/month



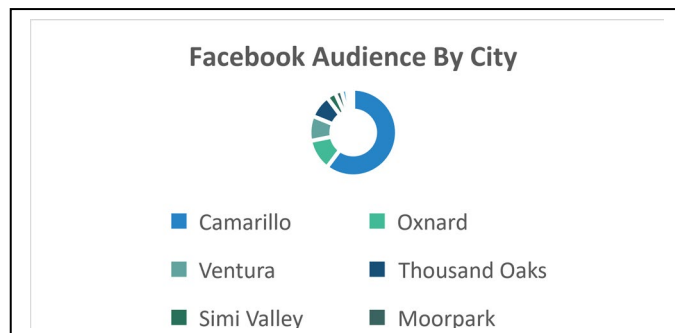
Increase in page views on our website 2022 vs 2023.

Google Business Profile Report



CURRENT SOCIAL MEDIA AUDIENCE

- Facebook
 - 87% are women
 - Most age 35-65+
 - 40% from Camarillo, 7.7% Oxnard, 6.1% Ventura, 5.7% Thousand Oaks.
- Instagram
 - 72% are women
 - Most age 35-65+
 - 23% from Camarillo, 13% from Oxnard, 9% from Ventura, 7% from Thousand Oaks.
- Twitter
 - Doesn't record audience profile data.
- LinkedIn
 - 80% are from the greater LA area
 - 25% work in business development, 11 percent in community and social services, 11 percent in media and communication, 8 percent operations, 5 education, 5 percent healthcare services, 5 percent human resources.



MEMORANDUM

DATE: March 9, 2023
TO: Kara Ralston, CEO
FROM: Michelle Rogers, Community Education & Outreach Manager
SUBJECT: *Community Outreach / Events – January & February 2023*

PROGRAM DESCRIPTION – Community Outreach and Education

SUMMARY: This quarter, the District has reached approximately 300 individuals through community outreach at two community events. This kind of outreach is important as it humanizes the District as staff serve as the face of the organization and make personal connections with individuals we serve. Information about our classes, programs and services are shared during these engagement opportunities, which boosts brand awareness and brings more people to our campus to take advantage of our offerings, helping us fulfill our mission. These outreach efforts are also another opportunity for us to promote what we do on social media, providing content for posts that reach people who may not have attended.

Jan. 18, 2023: Conejo Valley Wellness Fest at Goebel Adult Community Center, Thousand Oaks 200+ people served

The event’s theme was “Homerun to Health.” Community Outreach and Education manager Michelle Rogers, who represents the District in the group Moving Seniors Forward, attended the event and handed out the District’s fliers and magazines as part of Moving Seniors Forward, who secured a vendor table for all its members to share. Michelle helped the group set up a table of community resources for seniors and interacted with the public as they asked questions about the group’s resources and the District’s programs, services and classes.



Feb. 4, 2023: Nun Run 5K/1 Mile Mileage Challenge and Community Services Fair 100+ people served

Michelle Rogers attended the event and handed out the District’s fliers and magazines as part of Moving Seniors Forward, who secured a vendor table for all its members to share. Michelle helped the group set up a table of community resources for seniors and interacted with the public as they asked questions about the group’s resources and the District’s programs, services and classes.



Feb. 6, 2023: Taping of video for CityScene TV for the City of Camarillo’s website

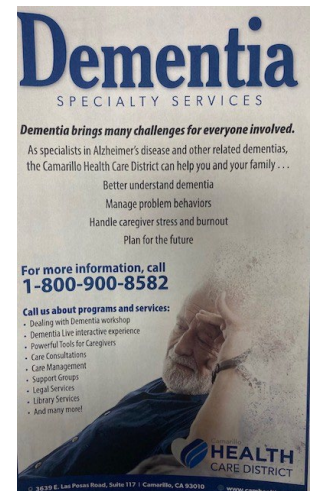
200+ people anticipated reach

Michelle Rogers and Mariana Gutierrez, health promotion coach, were invited by the City of Camarillo to record a segment about the District’s “Adventures in VR” classes. Michelle also invited two VR class participants, Joanne Kennedy, vice chair on the Camarillo Council on Aging, and Anne-Marie Widick, who was also interviewed by the Ventura County Star for an article on the District’s VR program published on the front page Dec. 6, 2022. The six-minute video is expected to be posted by April 1 on the city’s YouTube channel @TheCityofCamarillo



Promotion: Advertising and Listings

- Camarillo Acorn
 - Jan. 28, 2023: SHARE program
 - Feb. 11, 2023: Dementia Specialty Services
 - March 18, 2023: Storytelling event
- Camarillo Council on Aging’s Camarillo Senior Resource Guide, 2023-25
- Linked as a resource on the Camarillo Public Library’s new website section, [“Senior Resources.”](#)
- Moving Seniors Forward 2023 Community Resource Guide: Profile and listing is part of District’s membership



2023 Schedule of Outreach & Events

March 29, 2023: Camarillo Police Department Senior Citizen Driver Education Class

12-20 people anticipated

Blair Barker, Clinical Services director, will deliver a PowerPoint highlighting the District, its programs, services and classes. Michelle Rogers, Community Outreach and Education manager, will set up a table with fliers of our offerings.

April 20, 2023: Storytelling event, Stories from the Heart

75 people anticipated

Four people from the community will share their caregiver and health journeys originally broadcast on our podcast as part of an intergovernmental partnership with Camarillo Public Library. Michelle Rogers and Mariana Gutierrez, health promotion coordinator, will co-emcee. Resource specialist Johanna Fredrics will check in attendees and set up a table with our fliers, magazines and other items to promote our classes, programs and services.

April 26, 2023: Presentation on Caregiver Services for the Camarillo Council on Aging

50+ people anticipated

Blair Barker will deliver a PowerPoint highlighting the District, its programs, services and classes. Michelle Rogers will set up a table with fliers of our offerings.

June 16, 2023: Leisure Village Health Fair

200+ people anticipated

Blair Barker and Michelle Rogers are serving as consultants to Leisure Village's planning committee for the event, and will be at the event for setup and to promote the District's classes, programs and services with a table and an interactive component.

July 20, 2023: Presentation for Health & Wellness Lecture Series at the Grove (55+ community in Camarillo)

75+ people anticipated

Blair Barker will deliver a PowerPoint highlighting the District, its programs, services and classes. Michelle Rogers will set up a table with fliers of our offerings.

MEMORANDUM

DATE: March 6, 2023
TO: Kara Ralston, CEO
FROM: Anja Olson, Facilities Coordinator
SUBJECT: *Monthly Program Report: February 2023*

PROGRAM DESCRIPTION –Facility Activity & Usage

The Facilities Department focuses on providing and maintaining a safe, clean, and inviting environment that facilitates the presentation and delivery of District services, customer service, reception, and professional hospitality.

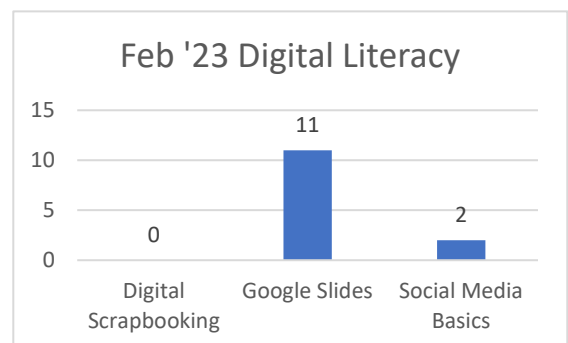
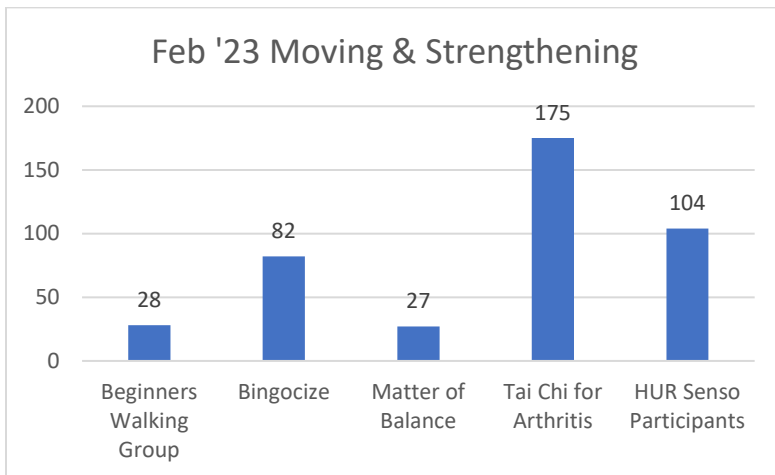
Class Attendance

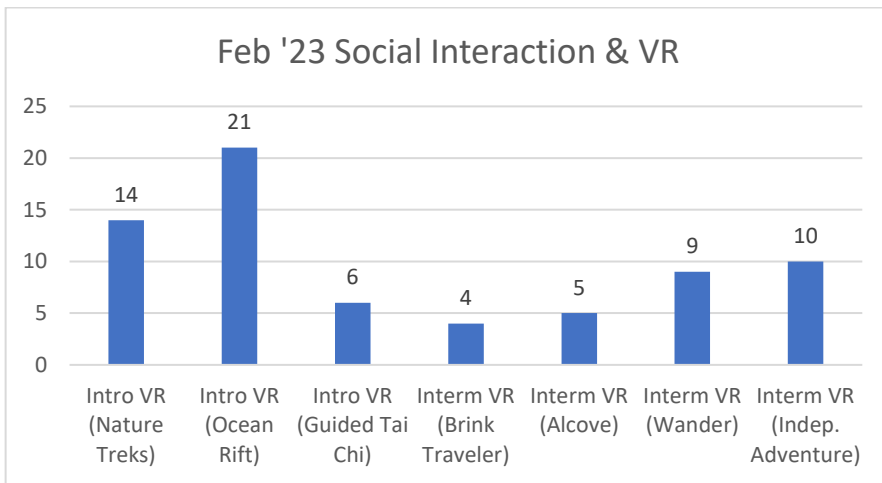
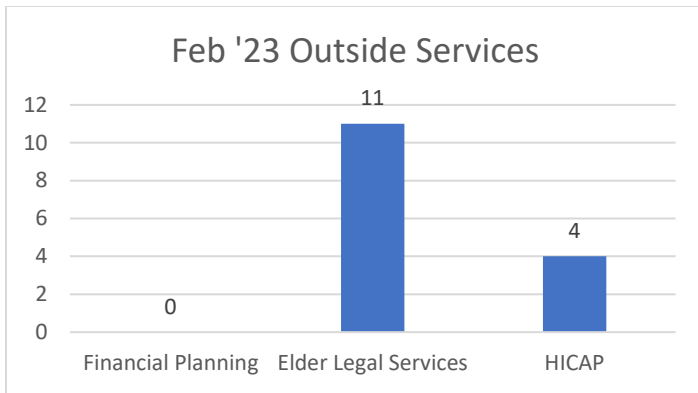
Attendance continued to increase in February. Total participation went from 355 in January to 516 in February. Virtual Reality class attendance was almost the same as January. However, last month attendance was highest in VR Independent Adventures and in February attendance was higher in the Intro classes, Ocean Rift and Nature Treks. Walking Group attendance was consistent with January. Most likely due to rainy weather again. The highest attendance was in the Moving & Strengthening category. There were two Tai Chi Classes, a full month of Bingocize along with Matter of Balance and consistent participation on the HUR Senso Balance machine.

The Digital Literacy Classes were not as well attended in February. The main factor was that both Social Media Basics (3 part class) and Digital Scrapbooking (3 part class) had most sessions in January. Both classes had full enrollment, but the last class had to be pushed a week out due to the facilitator’s illness and attendance on the last day was 0 for Digital Scrapbooking and 2 for Social Media Basics.

There is no chart for Health Management this month. The District is not having Dental Screenings currently and UCLA Memory Training was not in session this month. The Nutrition Counselor met with 3 participants in February.

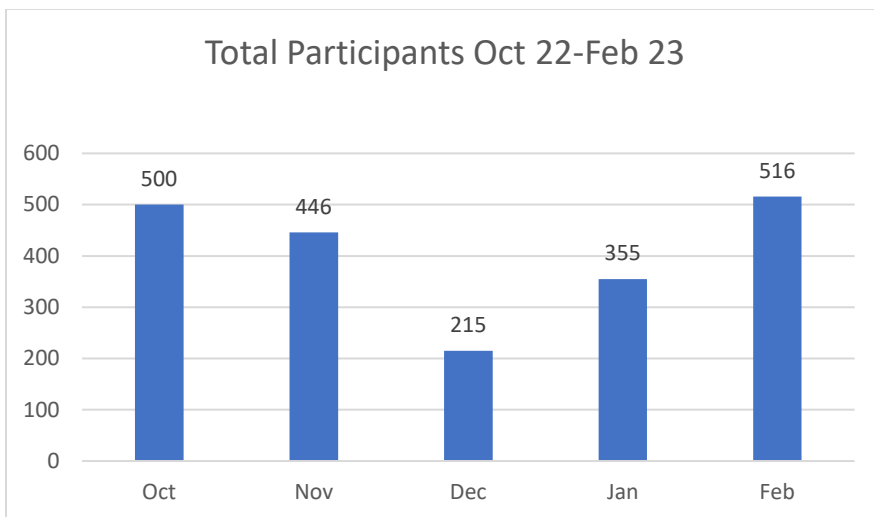
The following charts reflect February participant numbers for the following categories:





Total Participants

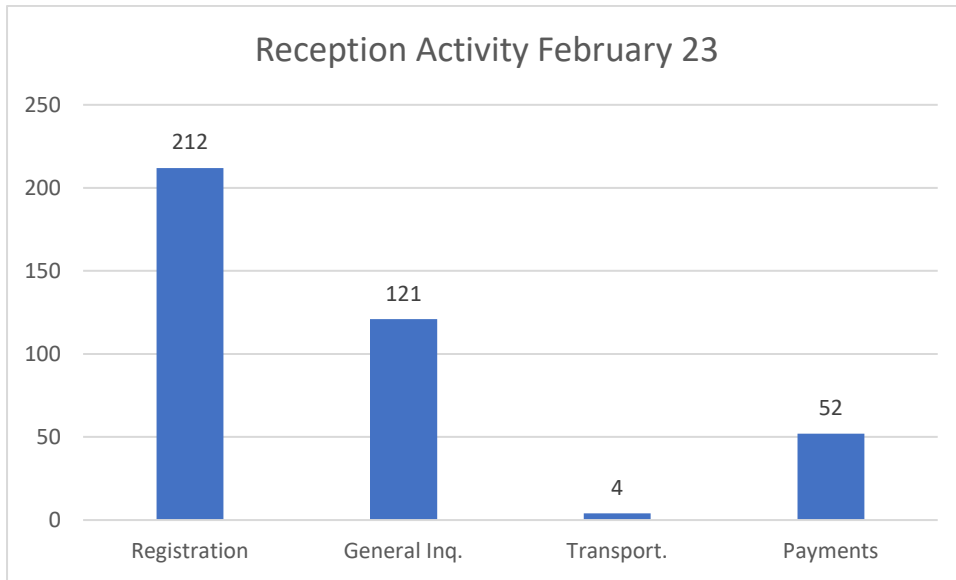
The following chart shows total participants over time for the categories shown in this report.



Reception Activity

Reception activity decreased significantly in February from January. The Registration numbers went down from January due to the high volume of calls in January attributed to the publication of our Healthy Attitudes Magazine. Transportation numbers went down to just four. The Transportation Department now has a full time Administrative

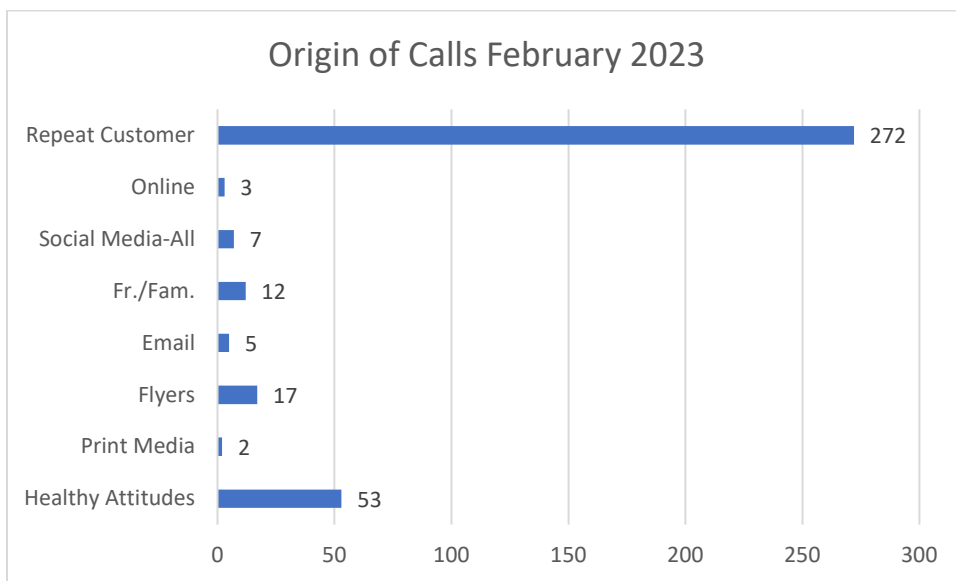
Assistant who handles almost all Transportation Reservations and Inquires. Those numbers will be in the Transportation Departments report. Payments increased from January. This is mainly due to the VR participants, as each class has a fee.



Origin of Calls

In efforts to understand the impact of outreach, staff attempt to capture where callers heard about the service they're inquiring about; (*not every caller remembers; some inquiries are not conducive to the question*).

CHCD continues to get most calls from Repeat Customers. Healthy Attitudes numbers went down as it was the second month of the winter quarter.



February 2023 Report

Date: March 10, 2023
To: Kara Ralston, CEO
From: Blair Barker, Care Services Director
 Mayra Tapia, Senior Nutrition Coordinator
 Monthly Program Report: **February 2023**

The Senior Nutrition Program (SNP) provides supplemental nutrition for residents aged 60 and over at either the congregate meal site or by home delivery, to enhance physical, mental and emotional well-being.

Home Delivered Meals (HDM) are delivered to homebound seniors who are unable to procure or prepare their own meals, and include fresh fruit, dairy and grain products as supervised by VCAAA registered dietician. Up to 5 meals/week are delivered in a bundle once each week. **During COVID-19 restrictions, clients include seniors not normally home-bound, and non-senior disabled who are abiding by Stay-at-Home orders. As of August 11, 2021, all recipients may now only receive up to 5 meals/week, with some exceptions made (low-income, high nutrition risk, no other means to obtain food, etc.) (which is why the total meal count for this month decreased from previous months).**

Congregate Meals (aka Apple-A-Day Café) are normally served at the District congregate (Cong) site on the third Thursday of each month. **During COVID-19 restrictions,** congregate clients may instead choose to pick up a frozen meal at the District once a month.

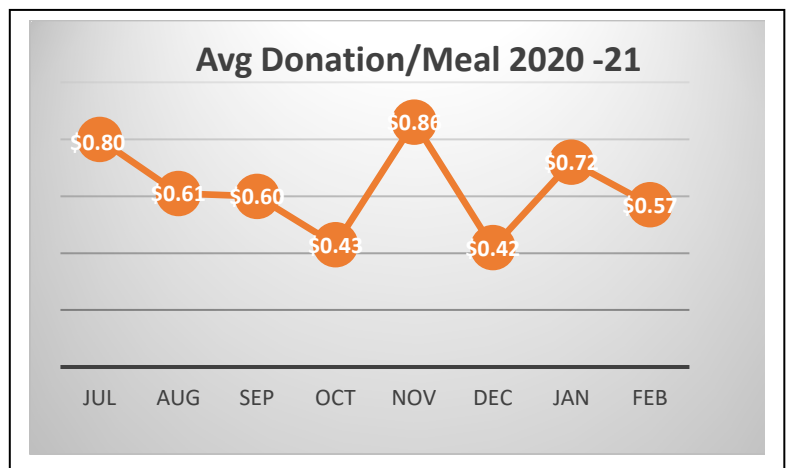
The SNP is also partially funded by the Older Americans Act, through the Ventura County Area Agency on Aging (VCAAA), VCAAA Foundation, and the City of Camarillo. There is no charge per funding agreement but a \$3.00 per meal donation by attendees is suggested as required by the VCAAA.

At-a-Glance

**includes HDM Clients currently on hold as well as 7 non- seniors funded by VCAAA Foundation.*

	February 2023	Unduplicated Clients FYTD
New HDM clients	20 <u>-9 disenroll</u> 11 net gain	402 *
New Cong. clients	0	0**

***Due to COVID19, Cong clients shifted to HDM*



Program History

The District began administrating the operational arm of the Senior Nutrition Program in April 2005, under grant funding from the Ventura County Area Agency on Aging (VCAAA). In FY 2006/07, the City of Camarillo approved funding support for the Home Delivered portion of the Senior Nutrition. VCAAA manages the food procurement part of the program, while the District provides the operational and logistical support of implementation. Since the District's participation in this program, more than 3,000 people have received more than 538,900 meals, averaging over 29,000 meals/year.

TOTAL MEALS SERVED (cumulative)		VCAAA Funding	VCAAA meals allowed	% program split	City Funding (HDM only)	City CBDG CV3 Funding (HDM only)
Program began April 1, 2005		\$27,602				
Total meals served FY 2005-2006	34,382	\$52,099				
Total meals served FY 2006-2007	28,234	\$84,468			\$32,000	
Total meals served FY 2007-2008	27,332	\$79,978			\$32,000	
Total meals served FY 2008-2009	26,168	\$82,424			\$35,000	
Total meals served FY 2009-2010	27,132	\$82,259			\$37,000	
Total meals served FY 2010-2011	22,598	\$84,166	25,700	62% HDM 38% Cong	\$37,000	
Total meals served FY 2011-2012	15,936	\$69,536	23,710	62% HDM 38% Cong	\$37,000	
Total meals served FY 2012-2013	12,941	\$60,800	20,075	96% HDM 4% Cong	\$37,000	
Total meals served FY 2013-2014	19,452	\$52,572	18,600	97% HDM 3% Cong	\$37,000	
Total meals served FY 2014-2015- (HDM+C)	23,036	\$52,572	20,460	97% HDM 3% Cong	\$37,000	
Total meals served FY 2015-2016 (HDM+C)	22,799	\$55,942	20,460	97% HDM 3% Cong	\$37,000	
Total meals served FY 2016-2017 (HDM+C+ ARCH)	23,148	\$69,660	22,320	93% HDM 7% Cong	\$37,000	
Total meals served FY 2017-2018 (HDM+C+ARCH)	25,396	\$69,375	22,500	97% HDM 3% Cong	\$37,000	
Total meals served FY 2018-2019 (HDM+C)	29,883	\$73,750	24,000	98% HDM 2% Cong	\$37,000	
Total meals served FY 2019-2020 (HDM+C)	39,719	\$84,375	27,500	96% HDM 4% Cong	\$37,000 + \$7500	
Total meals served July 2020- June 2021 (HDM+Cong.)	77,228	\$96,058	30,250	96% HDM 4% Cong	\$37,000	
FYTD Total meals served July 2021 - June 2022 (HDM+Cong.)	49,689	\$96,058	30,250	96% HDM 4% Cong	\$37,000	\$50,000
FYTD Total meals served July 2022 – February 2023 (HDM+Cong.)	33,862*	\$96,058	30,250	96% HDM 4% Cong	\$37,000	\$50,000
TOTAL cumulative meals served since program inception; all- meal types; commenced April 2005	538,935					

*includes meals for (5) <60 disabled clients funded by the VCAAA Foundation

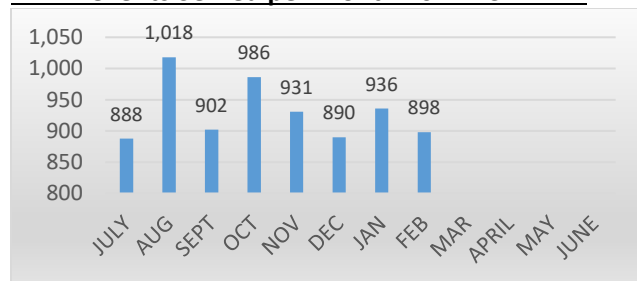
HDM Referral Sources

Referral Source February 2023	HDM	Cong
Friend/Neighbor/Family	5	0
Former Congregate Client	0	0
Website/Social Media	2	0
Healthy Attitudes magazine	4	0
Health care provider – APS/ Hospital/Doctor/Social Worker	6	0
VCAA referral	0	0
Previous Client	2	0
Internal District referral	1	0
Walk-in	0	0
Hospice	0	0
OASIS Catholic charities	0	0
TOTAL	20	0

HDM Cancellations

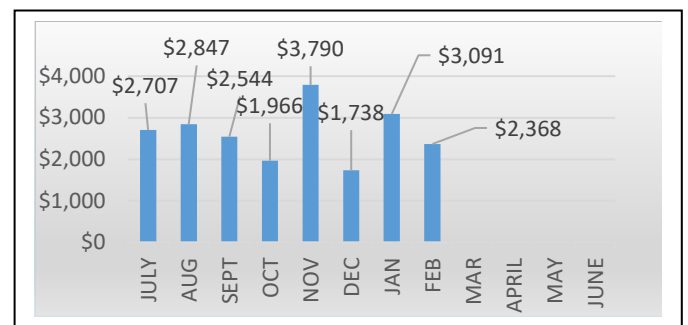
Reason Stated	February 2023
No longer requires services	3
Family/Caregiver now providing meals	0
Moved in with Family	0
Moved into Care Facility	1
Moved to alternate Program	0
No longer meets criteria	1
Health has improved - able to cook	1
Dietary restrictions	2
Relocation out of service area	1
Deceased	0
On hold for extended time	0
TOTAL	9

HDM: Clients Served per Month 2022-23

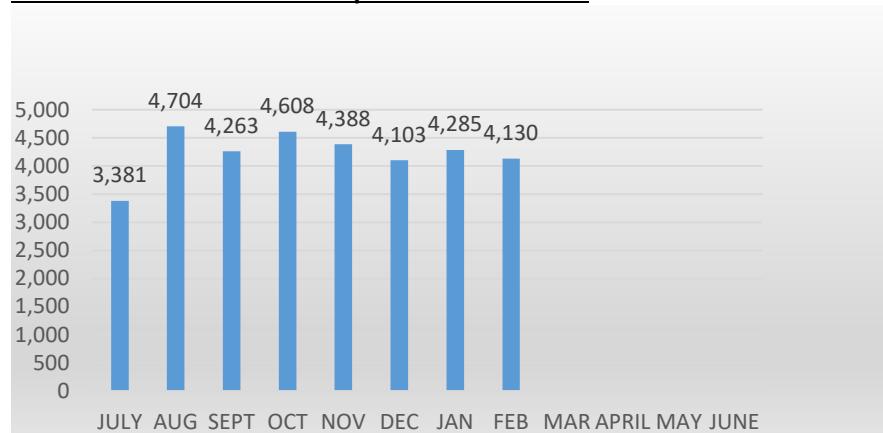


*client count is duplicated count as clients receive meals each week
 ** Meals served per month change if clients are on hold or meals are returned.

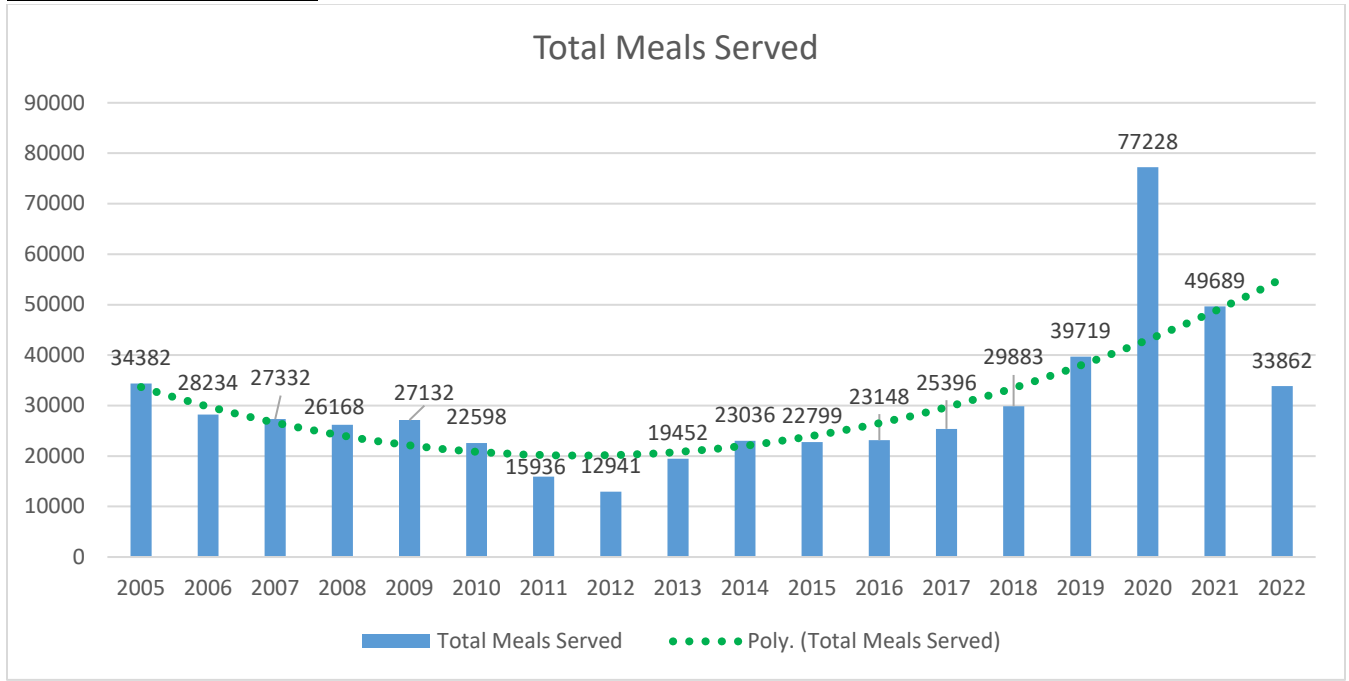
HDM: Donations Rec'd per Month 2022-23



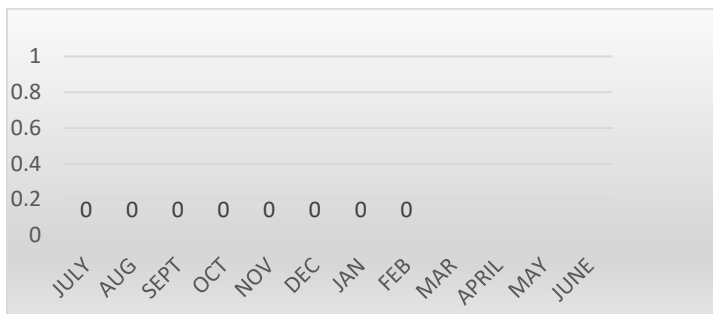
HDM: Total Meals Provided per Month 2022-23



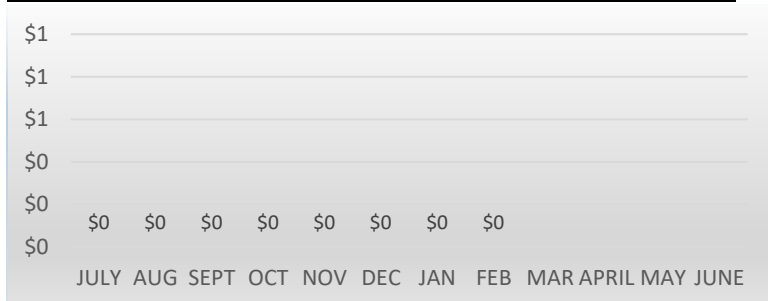
HDM: Total Meals Served



CONGREGATE: Meals Provided per Month 2022-23



CONGREGATE: Donations Received per Month 2022-23



****Congregate remains as a frozen pick-up option due to COVID-19 restrictions. For July 2022, there were no clients who opted for a pickup. Many past congregare clients are currently being served under the HDM program.**

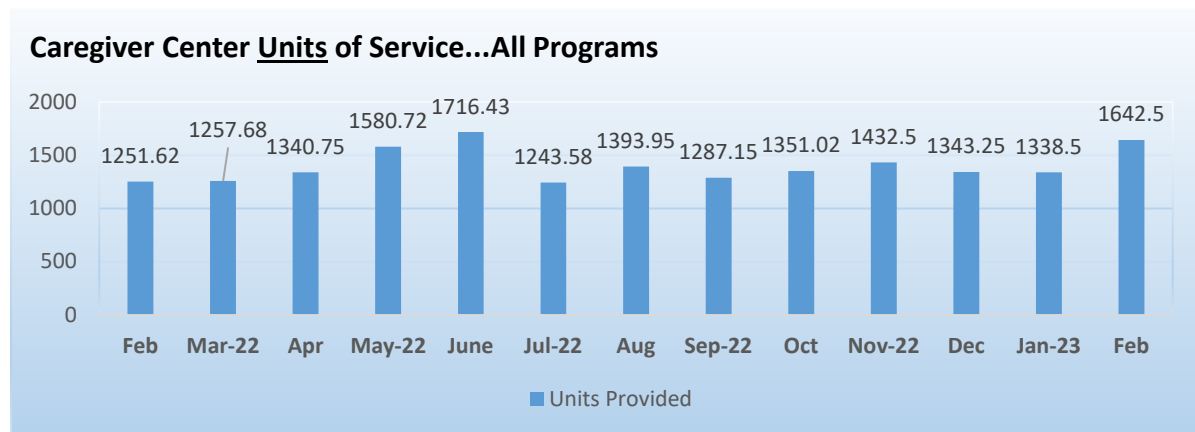
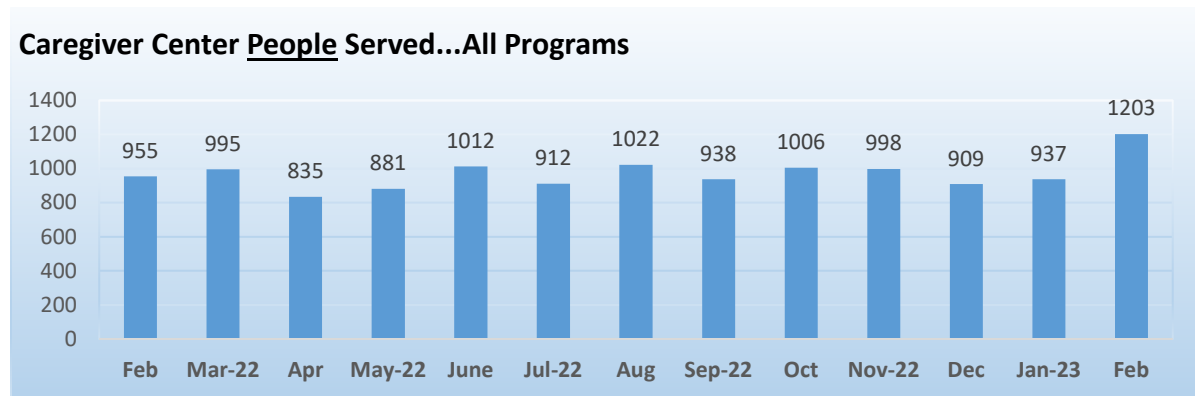
MEMORANDUM

DATE: March 10, 2023
TO: Kara Ralston, CEO
FROM: Blair Barker, MPH, Care Services Director
Caregiver Center of Ventura County
RE: February 2023 Monthly Report

PROGRAM DESCRIPTION

The goal of the Caregiver Center of Ventura County (Center) is to decrease the impact of caregiver burden and empower people to better health. This is accomplished through strategic partnerships with medical and community-based providers for the delivery of caregiver education and training, access to resources, and increased quality of life outcomes. The Caregiver Center has a comprehensive array of programs and services including Powerful Tools for Caregivers, Personalized Care Consultations, Senior Support Line, Caregiver Skill-building, Respite Services, Home Modification Services, Dementia Education Classes, Support Groups, Walk-in Inquiry, and Caregiver Reminder Contacts.

Overview of Units of Service Provided



Program	February - Units	February - People
Dealing with Dementia: class	40	10
Dementia Live: class	16	16
Powerful Tools for Caregivers: Virtual Class	0	0
Care Consultation: in-person	11.25	11
Care Consultation: phone	35.5	41
Caregiver Support Group	24	11
Respite: In Home Hours	39.5	3
Respite: ADP Hours	8.25	1
Home Modifications: Units Installed	0	0
Assistive Devices: Units installed	0	0
Senior Support Line: Peer Counseling	83	64
Senior Support Line: Telephone Reassurance	113	73
Caregiver Wellness Screening (Zarit Burden)	0	0
Depression Screening (PHQ-9)	0	0
Client follow-up (<i>in-person, phone call, email, similar</i>)	238	186
Client Walk-ins	47	47
Resource & Education Request	384	322
Inquiry response: Email/phone reply	402	240
Caregiver Email Outreach	201	178
TOTAL	1,642.5	1,203

Caregiver Education: Powerful Tools for Caregivers & Dealing with Dementia Programs

*There would be a chart below this that represents monthly and FYTD counts of clients (and hours) served by the Center’s Caregiver Education program. Partial program funding through the Older Americans Act, Title III E, funding awarded by the VCAAA. Due to staffing changes, the class was postponed to begin in late August. A chart will be displayed at a later time.

Caregiver Education	February	FYTD	Annual Contract Goal*	Target % of Contract Goal
Total Client Units*	40	125.5	158	63%
Clients served	10	34	N/A	N/A
TOTAL	50	159.5	N/A	N/A

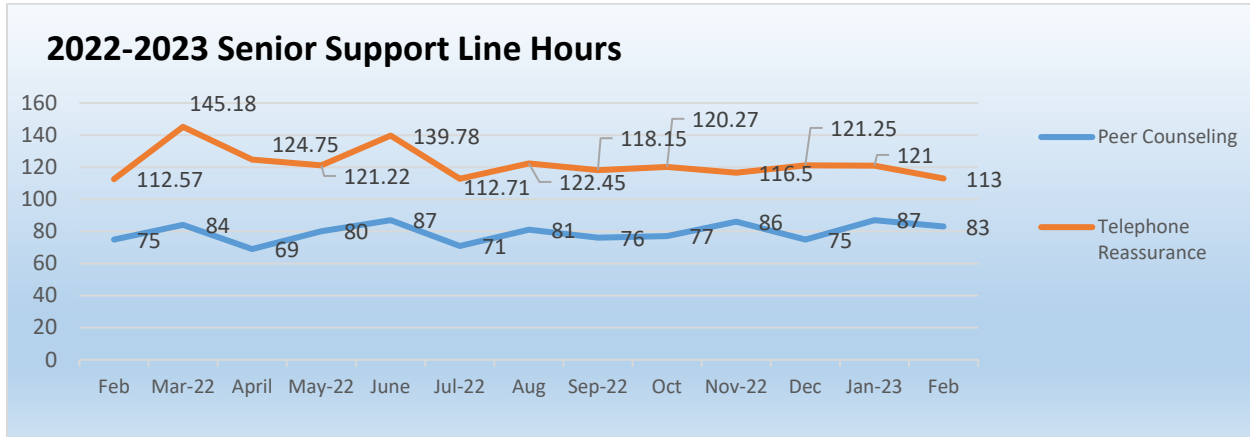
*This

number includes the VCAAA Caregiver Education grant funded programs (Title III E) Powerful Tools for Caregivers class sessions (virtual and in-person class series). This chart represents counts of clients served as well as the hours provided by the Center through the Powerful Tools for Caregivers programs. It includes those who attend virtual or in-person classes; as well as classes provided with partner agencies.

**OTO was added in January of 2023, to increase units from 113 to 158 for FY 22-23.

Senior Support Line

This chart represents measures of Senior Support Line (SSL) activities, either peer counseling or telephonic reassurance. Partially Funded Program through Older Americans Act federal funding, SSL is a toll-free reassurance and socialization program for Ventura County residents aged 60 and older, providing emotional and social support to reduce risks of isolation, socialization, wellness and safety checks, and connections to community resources.

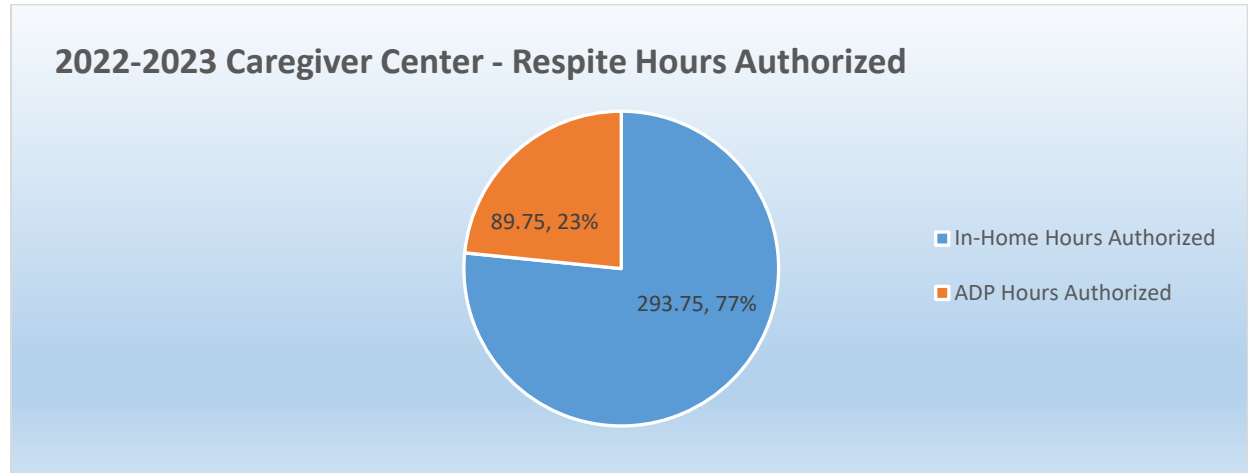


Senior Support Line (Title IIIB)	February	FYTD	Annual Contract Goal	Target % of Contract Goal
Peer Counseling: Hours	83	636	616	103%
Peer Counseling: Persons Served (unduplicated monthly)	64	502	375	134%
Telephone Reassurance: Hours *	113	945.33	N/A	N/A
Telephone Reassurance: Contacts	312	2,716	2,236	121%
Telephone Reassurance: Persons Served (unduplicated monthly)	73	662	278	238%
TOTAL	645	5,416.33	N/A	N/A

Respite Hours

This chart and table represents measures of Respite hours and clients served by those hours, either in-home and/or at the Adult Day Center. The District periodically receives funding for in-home respite and adult day center respite through Older Americans Act, Title III E funding awarded by the VCAAA.

Due to COVID-19 fluctuations, respite hours in the Adult Day Center have been limited in this fiscal year (due to capacity restrictions). The VCAAA understands the impact of COVID-19 on the performance of this funding.



Respite (Older Americans Act Title III E)	February	FYTD	Annual Contract Goal*	Target % of Contract Goal
Respite: In-home (hours)	39.5	293.75	629	47%
Respite: In-home (people)	3	24	N/A	N/A
Respite: ADP (hours)	8.25	89.75	500	18%
Respite: ADP (persons served)	1	5	N/A	N/A
TOTAL	51.75	412.5	N/A	

*OTO was added to the contract for in-home respite in January of 2023. To increase from 471 to 629 for FY 22-23.

Home Modifications and Assistive Devices

This table reflects the number of home modifications (anything that requires a bolt, screw, etc.) and assistive devices (no installation required) that have been authorized. The District periodically receives funding for Home Modifications and Assistive Devices through Older Americans Act, Title III E funding awarded by the VCAAA.

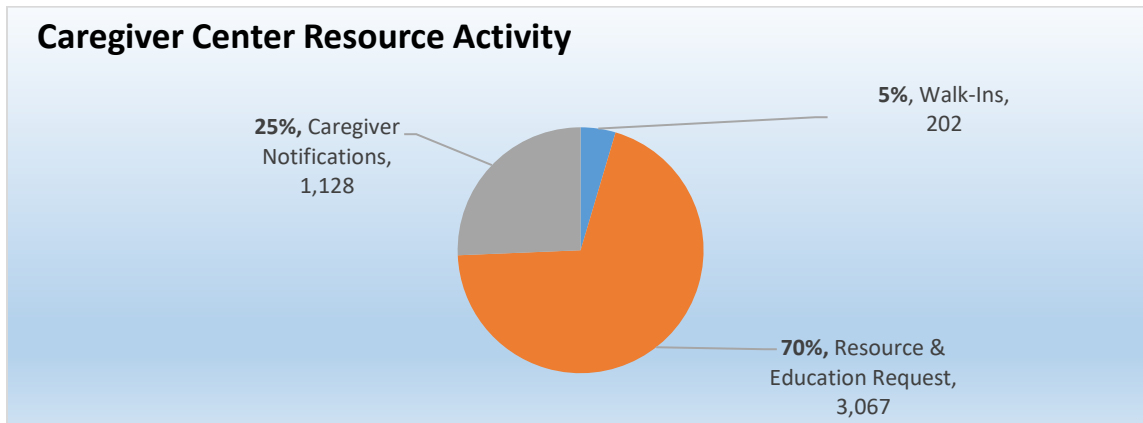
Home Modifications (Title III E)	February	FYTD	Annual Contract Goal	Target % of Contract Goal
Home Modifications: Units installed	0	6	66	9%
Home Modifications: Persons served	0	4	N/A	N/A
Assistive Devices: Units provided	0	0	3	0%
Assistive Devices: Persons served	0	0	N/A	N/A
TOTAL	0	10	N/A	

Dementia Friendly Caregiver Engagement Project

Outside of the pandemic, there would be a chart below this that represents monthly and FYTD counts of clients and organizations served by the Center’s dementia education programs. Grant funding was previously provided by the Arthur N. Rupe Foundation to expand dementia specialty programs and services to family and professional caregivers. These programs and services are an integral of the Dementia Friendly Ventura County initiative (led by the VCAAA). While the District has not been able to train professionals due to previous COVID-19 restrictions, the District has been providing in-person and virtual workshops to family caregivers (numbers reflected in chart and tables, pages 1-2).

Caregiver Center Resource Activity

This chart represents Resource Specialist activity for the fiscal year, with February 2023 shown in the data table below.



Caregiver Center Resource Activity	February	FYTD
Client walk-ins	47	202
Resource & Education Request	384	3,067
Caregiver Notification	201	1,128
TOTAL	632	4,397

The innovative dementia-specialty work accomplished in the Caregiver Center positions the District as a preferred provider to secure contracts and grant awards. The Center’s work contributes to the District’s strategic plan initiatives by providing evidence-based dementia training to caregivers to increase skillsets and education needed to provide quality care for their care partner and protect their own health.

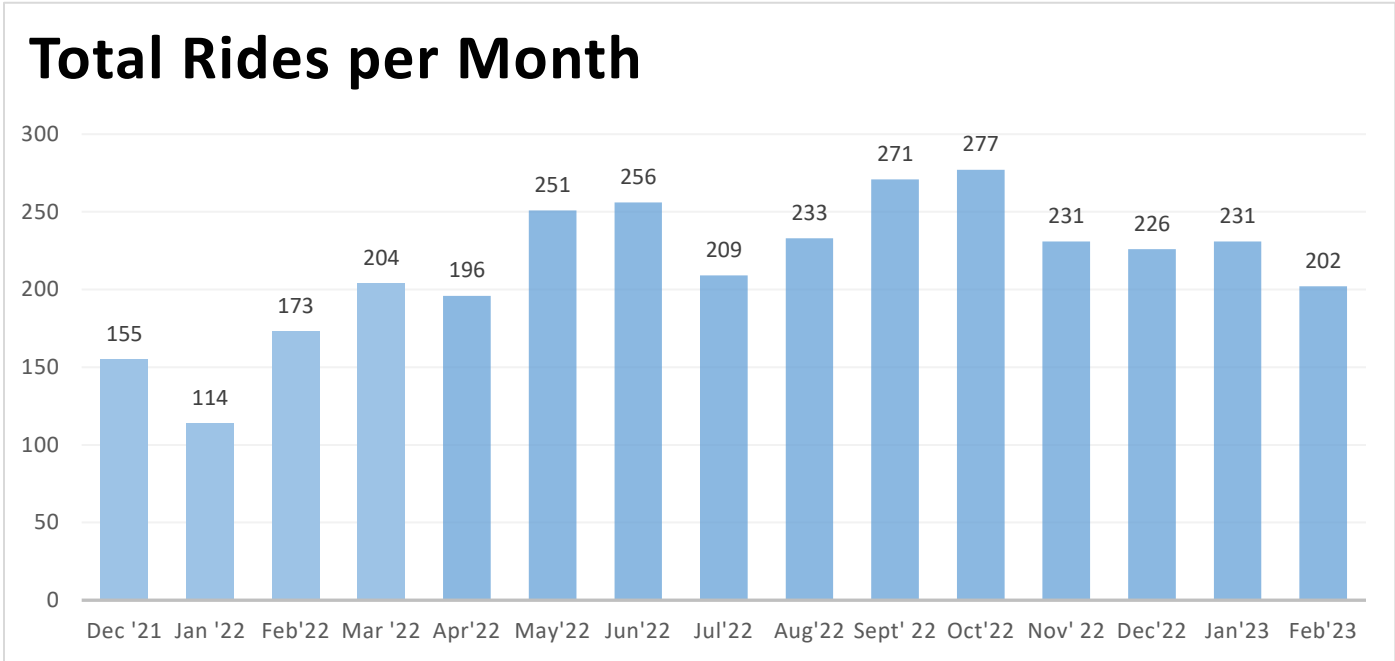
MEMORANDUM

DATE: February 28, 2022
TO: Kara Ralston, Chief Executive Officer
FROM: Mary Ann Ratto, Director Adult Day Center
SUBJECT: *February Monthly Report*

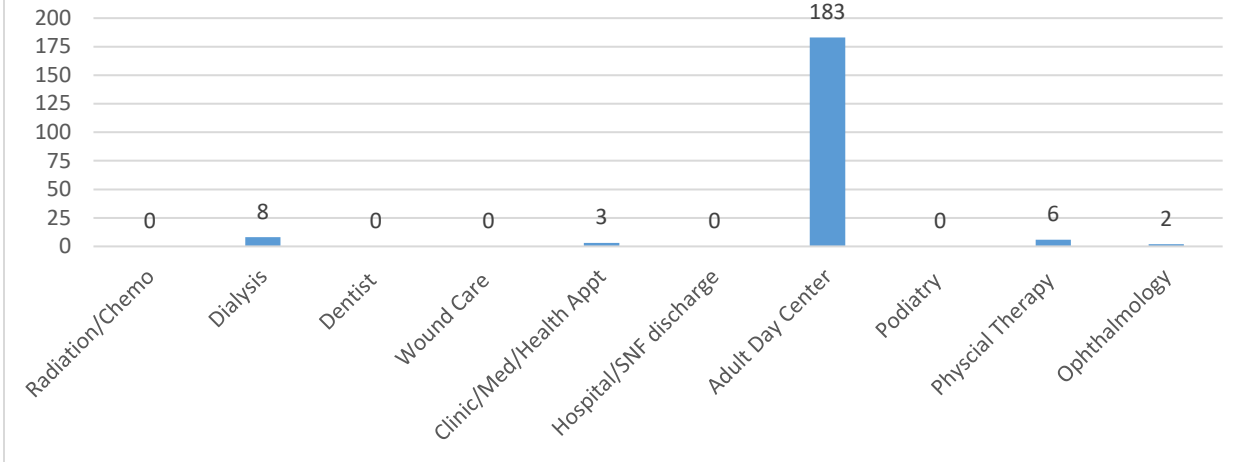
PROGRAM DESCRIPTION

Camarillo Health Care District provides door-through-door transportation for non-emergency medical appointments and other activities of daily living, including to and from District programs, throughout Ventura County. Drivers are trained in CPR and First Aid, and have additional sensitivity training in transporting frail, elderly cognitively challenged and mobility-challenged riders. Vehicles are equipped with hydraulic lifts to accommodate wheelchair clients, oxygen canisters, and other assistive mobility devices.

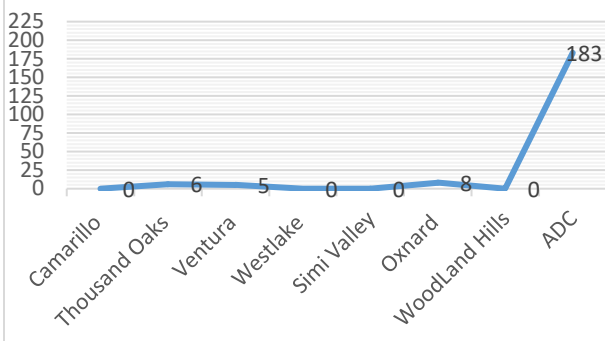
Rides originate in the service area and can be provided to destinations throughout Ventura County, and to Kaiser in Woodland Hills. Transportation services remain available with proper capacity, safety and spread mitigation limits.



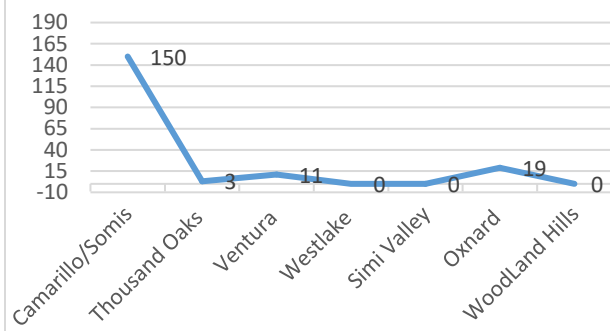
Cause or Reason for Ride



Ride Destinations



Adult Day Ride Destinations





Open-Line Compliments - February 2023

Keep up your excellent work. Thanks to each and every one of you for your service. – *Thankful client of the District*

I am taking Tai Chi for arthritis, and the young ladies who are teaching it have excellent teaching skills and they are very caring and kind. – *Satisfied Tai Chi for Arthritis client*

I am very pleased with the understanding and commitment that the online support staff provides us. The organization of the meeting is very important, and they handle everything so well. – *Satisfied Caregiver Center client*

I am enjoying and benefiting from Tai Chi for arthritis. Thank you. – *Satisfied Tai Chi for Arthritis client*

The team at the Health Care District does such a fantastic job! My mom has Dementia, and requires lot's of supervision. The team is always kind and patient with mom. Mary Ann Ratto always reaches out to see how things are going. Really appreciate her and your whole team. – *Satisfied Adult Day Center client*



SECTION 10

BOARD PRESIDENT REPORT

MARCH 23, 2023



SECTION 11

BOARD MEMBERS COMMENTS AND/OR REPORTS

MARCH 23, 2023



SECTION 12

FUTURE MEETINGS AND EVENTS

Board of Directors Meetings

• Executive Committee: Doria/Dixon	April 17, 2023, 12:30 p.m.
• Finance Committee: Loh/Feinberg	April 27, 2023, 10:00 a.m.
• Full Board:	April 27, 2023, 11:30 a.m.
• Executive Committee: Doria/Dixon	May 15, 2023, 12:30 p.m.
• Full Board:	May 25, 2023, 11:30 a.m.
• Full Board:	June 8, 2023, 11:30 a.m. – Budget Presentation First Reading
• Executive Committee: Doria/Dixon	June 19, 2023, 12:30 p.m. – May be cancelled if Budget approved on the First Reading
• Full Board:	June 29, 2023, 11:30 a.m. – Budget Presentation Second Reading – If needed – May be cancelled if Budget approved on the First Reading

MARCH 23, 2023