



**Regular Board Meeting
February 23, 2021 12:00 PM**

Join Zoom Meeting

<https://zoom.us/j/95847164715?pwd=ZFRpS0V4eFg1YnYvTnZpdUxiWVpUZz09>

Meeting ID: 958 4716 4715 Passcode: 277378

One tap mobile

+16699009128,,95847164715# US (San Jose)

+13462487799,,95847164715# US (Houston)

Dial by your location

+1 669 900 9128 US (San Jose)

+1 346 248 7799 US (Houston)

+1 253 215 8782 US (Tacoma)

+1 301 715 8592 US (Washington DC)

+1 312 626 6799 US (Chicago)

+1 646 558 8656 US (New York)

Meeting ID: 958 4716 4715

FEBRUARY 23, 2021

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2021 Board Meeting Calendar

January 26, 2021, 12:00 p.m.

February 23, 2021, 12:00 p.m.

March 23, 2021, 12:00 p.m.

April 27, 2021, 12:00 p.m.

May 25, 2021, 12:00 p.m.

June 8, 2021, 12:00 p.m. (Budget)

June 22, 2021, 12:00 p.m. (If Needed)

July 27, 2021, 12:00 p.m.

August – Dark

September 28, 2021, 12:00 p.m.

October 26, 2021, 12:00 p.m.

November 16, 2021, 8:30 a.m. (Board Work Study)

December - Dark

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Agenda

February 23, 2021 – 12:00 p.m.

Regular Meeting of the Board of Directors - Zoom Meeting

Join Zoom Meeting

<https://zoom.us/j/95847164715?pwd=ZFRpS0V4eFg1YnYvTnZpdUxiWVpUZz09>

Meeting ID: 958 4716 4715 Passcode: 277378

+16699009128,,96528021810# US (San Jose) +12532158782,,96528021810# US (Tacoma)

Dial by your location - +1 669 900 9128 US (San Jose)

COVID-19 RESPONSE: This meeting will be conducted pursuant to the provisions of the Governor's Executive Orders N-25-20 and N-29-20. To observe and /or participate in the Board meeting you are welcome to join our Zoom Meeting.

Board of Directors

Christopher Loh, MD, President
Tom Doria, MD, Vice President
Richard Loft, MD, Clerk of the Board
Mark Hiepler, ESQ, Director
Rod Brown, MBA, Director

Staff

Kara Ralston, Chief Executive Officer
Sonia Amezcua, Chief Administrative Officer
Karen Valentine, Clerk to the Board

Participants

Rick Wood, *CSDA Financial Services*
Shalene Hayman, *Hayman Consulting*
Cindy Fanning, CPA, *Fanning & Karrh*

1. **CALL TO ORDER**
2. **ROLL CALL**
3. **PLEDGE OF ALLEGIANCE**– Director Hiepler
4. **DELETIONS/CORRECTIONS TO THE POSTED AGENDA**
5. **PUBLIC COMMENT - Ca. GC Section 54954.3**
COVID-19 RESPONSE: The Board reserves this time to hear from the public. If you wish to make a general public comment, or comment on a specific agenda item, please submit your comment via email by 4:00 p.m. on Monday, February 22, 2021 to the Clerk to the Board at karenv@camhealth.com. The Clerk to the Board will print your email, distribute copies to all Board Members prior to the meeting, and the Board President or Chief Executive Officer will read the emailed comments aloud during general public comments, or during the specified agenda item.
6. **PRESENTATION - None**
7. **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 January 26, 2021. **(Please see Section 7-A)**
- B. Approve the Minutes of the Finance/Investment Committee Meeting of January 26, 2021. **(Please see Section 7-B)**
- C. Approval of the Minutes of the Executive/Agenda Building Committee Meeting of February 16, 2021. **(Please see Section 7-C)**

Suggested Motion: Motion to approve Consent Agenda as presented.

Motion _____ Second _____ Abstain _____ Pass _____
 Loh _____ Doria _____ Loft _____ Hiepler _____ Brown _____

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

9. ITEMS FOR ACTION

- A. **Review/ Discussion /Action** – Consideration, discussion, and Finance/Investment Committee recommendation for approval of the District Financial Audit Report for year ending June 30, 2020, prepared and presented by Cindy Fanning, CPA, Fanning & Karrh. **(Please see Section 9-A)**

Suggested Motion: Motion to approve District Financial Audit Report for year ending June 30, 2020.

Motion _____ Second _____ Abstain _____ Pass _____
 Loh _____ Doria _____ Loft _____ Hiepler _____ Brown _____

- B. **Review/ Discussion /Action** – Consideration, discussion, and recommendation for approval of Finalized Financial Reports for period ending December 31, 2020. **(Please see Section 9-B)**

Suggested Motion: Motion to approve Finalized Financial Reports for period ending December 31, 2020.

Motion _____ Second _____ Abstain _____ Pass _____
 Loh _____ Doria _____ Loft _____ Hiepler _____ Brown _____

- C. **Review/ Discussion /Action** – Consideration, discussion, and recommendation for approval of District Check Register, Check Register Comparison, Financial Reports, and monthly Cash Investment and Designated Reserve Report for period ending January 31, 2021. **(Please see Section 9-C)**

Suggested Motion: Motion to approve District Check Register, Financial Reports, and monthly Cash Investment and Designated Reserve Report for period ending January 31, 2021.

Motion _____ Second _____ Abstain _____ Pass _____

Loh _____ Doria _____ Loft _____ Hiepler _____ Brown _____

D. Review/ Discussion /Action – Consideration, discussion, and recommendation for approval of District Quarterly Cash Investment and Designated Reserve Report for period ending December 31, 2020. **(Please see Section 9-D)**

Suggested Motion: Motion to approve District Quarterly Cash Investment and Designated Reserve Report for period ending December 31, 2020.

Motion _____ Second _____ Abstain _____ Pass _____

Loh _____ Doria _____ Loft _____ Hiepler _____ Brown _____

10. CHIEF EXECUTIVE OFFICER REPORT

11. BOARD PRESIDENT REPORT

12. BOARD MEMBERS COMMENTS AND/OR REPORTS

13. FUTURE MEETING AND EVENTS

Board of Directors Meetings

• Executive Committee: Loh, Doria	Tuesday, March 16, 2021, 12:00 p.m.
• Full Board:	Tuesday, March 23, 2021, 12:00 p.m.
• Executive Committee: Loh, Doria	Tuesday, April 20, 2021, 12:00 p.m.
• Finance Committee: Brown, Hiepler	Tuesday, April 27, 2021, 10:30 a.m.
• Full Board:	Tuesday, April 27, 2021, 12:00 p.m.
• Executive Committee: Loh, Doria	Monday, May 17, 2021, 12:00 p.m.
• Full Board:	Tuesday, May 25, 2021, 12:00 p.m.

14. 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, Karen Valentine, 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 our website, www.camhealth.com on Friday, February 19, 2021, on or before 4:00 p.m.

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SECTION 5

PUBLIC COMMENTS

COVID-19 RESPONSE: The Board reserves this time to hear from the public. If you wish to make a general public comment, or comment on a specific agenda item, please submit your comment via email by 4:00 p.m. on Monday, February 22, 2021 to the Clerk to the Board at karenv@camhealth.com. The Clerk to the Board will print your email, distribute copies to all Board Members prior to the meeting, and the Board President or Chief Executive Officer will read the emailed comments aloud during general public comments, or during the specified agenda item.

FEBRUARY 23, 2021

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SECTION 6

PRESENTATION

FEBRUARY 23, 2021

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SECTION 7

CONSENT AGENDA

**SECTION 7-A
APPROVAL OF MINUTES OF
THE REGULAR BOARD MEETING OF JANUARY 26, 2021**

FEBRUARY 23, 2021

MINUTES

January 26, 2021

Regular Meeting of the Board of Directors

Zoom Meeting – Meeting ID: 9652802 1810

Board of Directors - Present

Christopher Loh, MD, President
Tom Doria, MD, Vice President
Richard Loft, MD, Director, Clerk of the Board
Mark Hiepler, ESQ, Director
Rodger Brown, MBA, Vice President

Staff - Present

Kara Ralston, Chief Executive Officer
Sonia Amezcua, Chief Administrative Officer
Karen Valentine, Clerk to the Board

Participants:

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

-
1. **Call to Order and Roll Call** - The Regular Meeting of the Camarillo Health Care District Board of Directors was called to order on Tuesday, January 26, 2021, at 12:03 p.m., by Christopher Loh, President.
 2. **Pledge of Allegiance** – Director Loft
 3. **Amendments to The Agenda** – None
 4. **Public Comment** – None
 5. **Presentations** – None
 6. **Consent Agenda** - It was **MOVED** by Director Brown, **SECONDED** by Director Loh, and **MOTION PASSED** that the Board of Directors approve the Consent Agenda as presented.

Roll Call Vote: Ayes: Loh, Doria, Loft, Brown

Nays: None

Absent: Hiepler

Director Hiepler arrived at 12:07 p.m.

7. **Action Items**

A. Review/ Discussion /Action – Consideration, discussion, and recommendation for approval of District Financial Reports and Investment and Designated Reserve Report for period ending October 31, 2020.

It was **MOVED** by Director Doria, **SECONDED** by Director Hiepler, and **MOTION PASSED** that the Board of Directors approve the District Financial Reports and monthly Investment and Designated Reserve Report for period ending October 31. 2020.

Roll Call Vote: Ayes: Loh, Doria, Loft, Hiepler, Brown

Nays: None

Absent: None

B. 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 November 30, 2020.

It was **MOVED** by Director Loh, **SECONDED** by Director Doria, and **MOTION PASSED** that the Board of Directors approve the District Check Register, Check Register Comparison, Financial Reports, and monthly Investment and Designated Reserve Report for period ending November 30, 2020.

Roll Call Vote: Ayes: Loh, Doria, Loft, Hiepler, Brown **Nays:** None **Absent:** None

C. Review/ Discussion /Action – Consideration, discussion, and recommendation for approval of District Check Register, Check Register Comparison, Draft Financial Reports, and Monthly Investment and Designated Reserve Report for period ending December 31, 2021.

It was **MOVED** by Director Loft, **SECONDED** by Director Doria, and **MOTION PASSED** that the Board of Directors approve the District Check Register, Check Register Comparison, Draft Financial Reports, and Monthly Investment and Designated Reserve Report for period ending December 31, 2021.

Roll Call Vote: Ayes: Loh, Doria, Loft, Hiepler, Brown **Nays:** None **Absent:** None

D. Review/ Discussion /Action – Consideration, discussion, and recommendation for approval of District Resolution 21-01, Approving Submission of Application and Petition to Potential Funding Sources and Authorizing Signatures.

It was **MOVED** by Director Brown, **SECONDED** by Director Loft, and **MOTION PASSED** that the Board of Directors approve District Resolution 21-01, Approving Submission of Application and Petition to Potential Funding Sources and Authorizing Signatures.

Roll Call Vote: Ayes: Loh, Doria, Loft, Hiepler, Brown **Nays:** None **Absent:** None

E. Review/ Discussion – The District Finance Policies were reviewed by the Board of Directors with no action taken.

F. Review/ Discussion – The District Investment Policies were reviewed by the Board of Directors with no action taken.

8. Chief Executive Officer Report

CEO Kara Ralston reported on the District’s collaboration with the Ventura County Special Districts Association (VCSDA). VCSDA drafted a letter to the County of Ventura, requesting that special districts be given consideration for appropriate federal and state funds that may be received by the County for such purpose as providing for any past or future costs incurred as a result of districts role in providing pandemic related response and services in the County. To date Special Districts have not received financial support despite the increased financial impact directly related to the pandemic.

Director Hiepler left the meeting at 1:25 p.m.

9. Board President's Report

Board President Loh announced Committee assignments as follows:

Executive Committee – Director Loh, Director Doria

Finance/Investment Committee – Director Hiepler, Director Brown

Ad Hoc CEO Review Committee – Director Loh, Director Hiepler

10. Board Members Comments and/or Reports

Director Doria reported that the Finance/Investment Committee had reviewed a “Draft” copy of the Financial Audit Report for year ending June 30, 2020, presented by Cindy Fanning, CPA, Fanning and Karrh. The Finance/Investment Committee recommended the report be brought to the full Board at the February 23, 2021 Board of Directors Meeting for approval.

11. Having no further business this meeting was adjourned at 1:39 p.m.

Richard Loft
Clerk of the Board



SECTION 7

CONSENT AGENDA

**SECTION 7-B
APPROVAL OF MINUTES OF
THE FINANCE/INVESTMENT COMMITTEE MEETING OF JANUARY 26, 2021**

FEBRUARY 23, 2021

Finance/Investment Committee Meeting
Camarillo Health Care District Board of Directors
Zoom Meeting
Meeting ID: 910 0763 8159

Board of Directors

Tom Doria, MD, Vice President
Mark Hiepler, Director

Participants:

Rick Wood, *CSDA Financial Services*
Shalene Hayman, *Hayman Consulting*
Cindy Fanning, *Fanning & Karrh*

Staff

Kara Ralston, Chief Executive Officer
Sonia Amezcua, Chief Administrative Officer
Karen Valentine, Clerk to the Board

-
1. **Call to Order** – The Finance/Investment Committee Meeting was called to order by Vice President Doria at 10:33 a.m.
 2. No public comment.
 3. Reviewed “Draft” copy of the Financial Audit Report for fiscal year 2019-2020, presented by Cindy Fanning, CPA, Fanning and Karrh. The Finance/Investment Committee recommended the Financial Audit Report be presented to the full Board of Directors at the February 23, 2021 Regular Board Meeting.
 4. Reviewed the Investment and Designated Reserve Report and the Tax Revenue Report for quarter ending December 31, 2020.
 5. Reviewed Preliminary Operating Results and Departmental Activities for quarter ending December 31, 2020.
 6. Reviewed District Disbursements and check record comparison for quarter ending December 31, 2020.
 7. Annual review of District Finance Policies, no recommended changes.
 8. Annual review of District Investment Policies, no recommended changes.
 9. Reviewed credit card usage for quarter ending December 31, 2020.
 10. CEO Ralston presented the quarterly legal review.
 11. The next Finance/Investment Committee Meeting will be held on April 27, 2021, at 10:30 a.m.
 12. Having no further business, this meeting is adjourned at 12:00 p.m.

Tom Doria
Director



SECTION 7

CONSENT AGENDA

**SECTION 7-C
APPROVAL OF MINUTES OF
THE EXECUTIVE/AGENDA BUILDING COMMITTEE MEETING OF
FEBRUARY 16, 2021**

FEBRUARY 23, 2021

MINUTES

February 16, 2021

**Executive/Agenda Building Committee Meeting
Camarillo Health Care District Board of Directors**

ZOOM MEETING

<https://zoom.us/j/95806374300?pwd=bIVONFFkWjh4eFQwZmwyMWtqUGJHZz09>

Meeting ID: 958 0637 4300 Passcode: 832244

Board Members Present:

Christopher Loh, MD, President
Tom Doria, MD, Vice President

Staff Present:

Kara Ralston, Chief Executive Officer
Karen Valentine, Clerk to the Board

-
1. **Call to Order** – The Executive Committee Meeting was called to order by President Christopher Loh, at 12:01 p.m.
 2. **Roll Call** – Director Loh, Director Doria
 3. **Public Comment** – No Public Comment
 4. Reviewed the proposed Agenda for the Regular Board Meeting scheduled for February 23, 2021.
 5. **Consent Agenda**
 - A. Reviewed the Minutes of the January 26, 2021 Regular Board of Directors Meeting.
 6. **Action Items**
 - B. Reviewed District Final Financial Reports for period ending December 31, 2020.
 - C. Reviewed Check Register and Check Register Comparison reports for period ending January 31, 2021.
 - D. Reviewed Quarterly Investment and Designated Reserve Report for quarter ending December 31, 2020.
 7. **CEO Report** –
 8. **Board President’s Report** –
 9. **Meeting Adjourned at 12:55 p.m.**

Christopher Loh
President



SECTION 8

SECTION 8

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

FEBRUARY 23, 2021

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SECTION 9

ITEMS FOR BOARD ACTION

SECTION 9-A

**REVIEW/ DISCUSSION /ACTION – CONSIDERATION, DISCUSSION, AND
FINANCE/INVESTMENT COMMITTEE RECOMMENDATION FOR
APPROVAL OF THE DISTRICT FINANCIAL AUDIT REPORT FOR
YEAR ENDING JUNE 30, 2020, PREPARED AND PRESENTED BY
CINDY FANNING, CPA, FANNING & KARRH.**

FEBRUARY 23, 2021



February 23, 2021

Fanning & Karrh, CPAs
290 Maple Court, Suite 140
Ventura, CA 93003

This representation letter is provided in connection with your audit of the financial statements of Camarillo Health Care District, which comprise the statement of financial position as of June 30, 2020 and 2019, and the respective changes in financial position and cash flows for the year then ended, and the disclosures (collectively, the "financial statements"), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of February 23, 2021, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated March 2, 2020, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government.
- 3) We acknowledge our responsibility 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.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
- 8) We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the accounts.

- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 11) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of the Board of Directors or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the District and involves—
 - Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 18) We have disclosed to you the identity of the District's related parties and all the related party relationships and transactions of which we are aware.

Government-specific

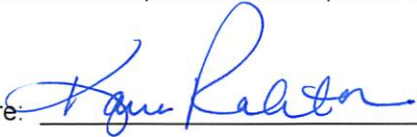
- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 21) The District has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.




- 22) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 23) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
- 24) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- 25) We have identified all federal awards and expenditures made during the audit period for all awards provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property, cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance. We did not receive federal awards exceeding \$750,000 and therefore are not subject to the Single Audit Act or the Audit Requirements for Federal Awards (Uniform Guidance).
- 26) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
- 27) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 28) We believe that the actuarial assumptions and methods used to measure pension and OPEB liabilities and costs for financial accounting purposes area appropriate in the circumstances.
- 29) As part of your audit, you assisted with preparation of the financial statements and related notes. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.
- 30) The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 31) The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 32) The financial statements include all component units, appropriately present majority equity interests in legally separate organization and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 33) The financial statements properly classify all funds and activities in accordance with [GASB Statement No. 34](#) , as amended, and [GASB Statement No. 84](#).



- 34) All funds that meet the quantitative criteria in [GASBS Nos. 34](#) and [37](#) for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 35) Components of net position (net investment in capital assets; restricted; and unrestricted) are properly classified and, if applicable, approved.
- 36) Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
- 37) Provisions for uncollectible receivables have been properly identified and recorded.
- 38) Expenses have been appropriately classified in or allocated to functions and programs in the statement of revenues, expenses and changes in net position have been made on a reasonable basis.
- 39) Revenues are appropriately classified in the statement of revenues, expenses and changes in net position within operating revenues and non-operating revenues.
- 40) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 41) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
- 42) We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 43) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

Signature: 

Title: Chief Executive Officer

Signature: 

Title: Comptroller, Hayman Consulting



DRAFT (1-21-21)

CAMARILLO HEALTH CARE DISTRICT

Financial Statements for the Years
Ended June 30, 2020 and 2019 and
Independent Auditor's Report

Fanning & Karrh

Certified Public Accountants

A Professional Corporation

DRAFT (1-21-21)

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DRAFT (1-21-21)

CAMARILLO HEALTH CARE DISTRICT
Governing Board of Directors and Management
June 30, 2020

Name	Position
Governing Board of Directors:	
Christopher Loh, MD	President
Thomas Doria, MD	Vice President
Richard Loft, MD	Clerk of the Board
Mark O. Hiepler, Esq	Director
Rodger Brown, MBA	Director
Management:	
Kara Ralston	Chief Executive Officer
Sonia Amezcua	Chief Administrative Officer

DRAFT (1-21-21)

FINANCIAL SECTION

DRAFT (1-21-21)

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Camarillo Health Care District:

We have audited the accompanying financial statements of Camarillo Health Care District (District) as of and for the years ended June 30, 2020 and 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility 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; this includes 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

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, 2020 and 2019 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.

DRAFT (1-21-21)

Other Matters

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 to be presented to supplement the basic financial statements. Such information, 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 February __, 2021, 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 to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Camarillo Health Care District's internal control over financial reporting and compliance.

Ventura, California
February __, 2021

DRAFT (1-21-21)

CAMARILLO HEALTH CARE DISTRICT
Management's Discussion and Analysis
June 30, 2020

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, 2020 and 2019. The Statements of Revenues, Expenses and Changes in Net Position provide the results from operations through the fiscal years ended June 30, 2020 and 2019, 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 reporting 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.

As a result of the spread of the COVID-19 coronavirus, economic uncertainties have arisen which are likely to negatively impact revenues. Other financial impact could occur, though such potential impact is unknown at this time.

This is a challenging time not only for our country but also for the community. The District takes the safety and health of our community and staff very seriously. The District has chosen to take actions to limit the spread of this virus. Therefore, the District has made the tough decision to cancel or postpone programs in several areas.

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

DRAFT (1-21-21)

CAMARILLO HEALTH CARE DISTRICT
Management's Discussion and Analysis
June 30, 2020

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.

	2020	2019
<u>Assets</u>		
Current Assets	\$4,717,196	\$4,183,405
Restricted Assets	5,599	5,316
Capital Assets	1,259,480	1,387,102
Total Assets	5,982,275	5,575,823
Deferred Outflows of Resources	574,282	564,383
Total Assets and Deferred	\$6,556,557	\$6,140,206
 <u>Liabilities</u>		
Current Liabilities	\$360,306	\$366,102
Long-term Liabilities	2,019,001	2,031,422
Total Liabilities	2,379,307	2,397,524
Deferred Inflow of Resources	619,650	743,482
Net Position	3,557,600	2,999,200
Total Liabilities, Deferred and Net Position	\$6,556,557	\$6,140,206

The net position of the District increased 18.62%, or \$558,400 as follows:

- Current assets increased by 12.76% (\$533,791) from the prior year due to expense management March to June due to COVID-19 which offset the loss of enterprise revenue, coupled with a 2.2% increase over the prior year's property tax revenue.
- A decrease in capital assets of 9.2% (\$127,622) is primarily due to current year depreciation.
- A minimal decrease in current liabilities of 1.6% (\$5,796) shows very little change from the previous year.
- Also, a very minimal decrease in total long-term liabilities of .61% (\$12,421) which actually reflects the on-going pay down of the District's one outstanding loan, and a reduction in the actuarially determined Other Post Employment Benefit (OPEB) liability, offset by an increase in the actuarially determined net pension liability.
- The increase in deferred outflows of resources, and the decrease in deferred inflows of resources, are due to pension and other postemployment actuarially determined activities.
- An increase in net position reflects the net income from operations of \$558,400.

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CAMARILLO HEALTH CARE DISTRICT
Management's Discussion and Analysis
June 30, 2019

	<u>2020</u>	<u>2019</u>
Operating Revenues		
Program Revenues	\$387,036	\$445,987
Operating Grants	267,847	303,314
Bequest Distribution - Care-A-Van	142,958	142,876
Other Operating Revenue	18,555	31,009
Total Operating Revenues	<u>816,396</u>	<u>923,186</u>
Non-Operating Revenues (Expenses)		
Property Taxes	2,765,567	2,704,736
Investment Income	62,586	60,937
Other Non-Operating Revenue	70,688	67,132
Gain (Loss) on Sale of Assets	4,300	(1,226)
Interest Expense	(9,030)	(11,158)
Total Non-Operating Revenues	<u>2,894,111</u>	<u>2,820,421</u>
Program Expenses		
Salaries, wages and benefits	1,707,231	1,604,964
Professional fees	191,269	236,001
Depreciation	114,584	121,471
Other	486,054	437,249
Total Program Expenses	<u>2,499,138</u>	<u>2,399,685</u>
Administration Expenses	<u>652,969</u>	<u>647,826</u>
Change in Net Position	<u>\$558,400</u>	<u>\$696,096</u>

- Total Operating Revenues reflect a decrease of 11.57% (\$106,790), primarily due to the COVID 19 pandemic and the facilities being shut down from mid-March through June of the fiscal year.
- Total Non-Operating Revenues increased by 2.61% (\$73,690) due primarily to an increase in property tax revenue.
- Total Program Expenses increased by 4.14% (\$99,453) due primarily to a previously vacant but budgeted position being filled in the fiscal year, offset by a reduction in professional fees.
- Administration Expenses had a very minimal increase of .79% (\$5,143).

CAMARILLO HEALTH CARE DISTRICT
 Management's Discussion and Analysis
 June 30, 2020

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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	\$816,396	\$823,292
Less Operating Expenses:		
Salaries and Benefits	2,103,420	2,587,379
Depreciation	137,840	135,318
Other Operating Expenses	910,547	969,824
Net Operating Loss	-2,335,711	-2,869,229
 Non-Operating Revenues and Expenses:		
Property Taxes	2,765,567	2,741,713
Investment Income	62,586	193,000
Other Non-Operating Revenue	70,688	
Other Non-Operating Expenses	(4,730)	
Net Non-Operating Revenue	2,894,111	2,934,713
 Change in Net Position	\$558,400	\$65,484

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.

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CAMARILLO HEALTH CARE DISTRICT
STATEMENTS OF NET POSITION
June 30, 2020 and 2019

ASSETS	NOTES	2020	2019
CURRENT ASSETS			
Cash and cash equivalents	2	\$ 4,539,444	\$ 3,994,445
Receivables:			
Accounts		108	1,987
Property taxes		63,220	67,488
Grants and other reimbursements		95,723	96,227
Interest		13,018	20,789
Prepaid expenses		<u>5,683</u>	<u>2,469</u>
Total current assets		<u>4,717,196</u>	<u>4,183,405</u>
RESTRICTED ASSETS - cash and cash equivalents	2	<u>5,599</u>	<u>5,316</u>
CAPITAL ASSETS, net of accumulated depreciation	3	<u>1,259,480</u>	<u>1,387,102</u>
TOTAL ASSETS		<u>5,982,275</u>	<u>5,575,823</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows of resources related to other postemployment benefits	7	79,348	73,897
Deferred outflows of resources related to pensions	6	<u>494,934</u>	<u>490,486</u>
Total deferred outflows of resources		<u>574,282</u>	<u>564,383</u>

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CAMARILLO HEALTH CARE DISTRICT
STATEMENTS OF NET POSITION - concluded
June 30, 2020 and 2019

LIABILITIES	NOTES	2020	2019
CURRENT LIABILITIES			
Accounts payable		56,314	59,865
Accrued expenses		158,590	167,967
Accrued interest payable		6,441	7,767
Deferred revenue		46,947	41,816
Current portion of long-term debt	5	92,014	88,687
Total current liabilities		<u>360,306</u>	<u>366,102</u>
LONG-TERM LIABILITIES			
Long-term debt, net of current portion	5	95,464	187,478
Net other postemployment benefit liability	7	326,777	420,524
Net pension liability	6	1,596,760	1,423,420
Total long-term liabilities		<u>2,019,001</u>	<u>2,031,422</u>
TOTAL LIABILITIES		<u>2,379,307</u>	<u>2,397,524</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources related to other postemployment benefits	7	432,661	540,826
Deferred inflows of resources related to pensions	6	186,989	202,656
Total deferred inflows of resources		<u>619,650</u>	<u>743,482</u>
NET POSITION			
Net investment in capital assets		1,072,002	1,110,936
Unrestricted net position		<u>2,485,598</u>	<u>1,888,264</u>
TOTAL NET POSITION		<u>\$ 3,557,600</u>	<u>\$ 2,999,200</u>

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

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CAMARILLO HEALTH CARE DISTRICT
STATEMENTS OF REVENUES AND EXPENSES AND CHANGES IN NET POSITION
For the Years Ended June 30, 2020 and 2019

	NOTES	<u>2020</u>	<u>2019</u>
OPERATING REVENUES			
Program revenue		\$ 387,036	\$ 445,987
Operating grants	10	267,847	303,314
Distribution from Ventura County Community Foundation	9	142,958	142,876
Other operating revenues		<u>18,555</u>	<u>31,009</u>
TOTAL OPERATING REVENUES		<u>816,396</u>	<u>923,186</u>
OPERATING EXPENSES			
Program Expenses:			
Salaries, wages and benefits		1,707,231	1,604,964
Professional fees		191,269	236,001
Postage and printing		90,540	99,297
Supplies and activities		84,422	73,420
Dues and subscriptions		12,306	11,316
Continuing education - staff		14,717	19,040
Depreciation		114,584	121,471
Insurance		54,019	22,194
Advertising and promotion		20,177	24,523
Utilities and telephone		87,838	84,685
Repairs and maintenance		77,413	48,649
Other		<u>44,622</u>	<u>54,125</u>
Total program expenses		<u>2,499,138</u>	<u>2,399,685</u>
Administration Expenses:			
Salaries, wages and benefits		396,189	386,504
Professional fees		93,968	82,630
Postage and printing		3,641	770
Supplies and activities		9,679	24,931
Dues and subscriptions		21,023	17,349
Continuing education - staff		5,065	10,154
Depreciation		23,256	29,371
Insurance		7,360	25,834
Advertising and promotion		1,598	611
Board expenses		33,380	25,886
Utilities and telephone		18,819	18,085
Repairs and maintenance		21,182	7,395
Other		<u>17,809</u>	<u>18,306</u>
Total administration expenses		<u>652,969</u>	<u>647,826</u>
TOTAL OPERATING EXPENSES		<u>3,152,107</u>	<u>3,047,511</u>
OPERATING LOSS		<u>(2,335,711)</u>	<u>(2,124,325)</u>

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CAMARILLO HEALTH CARE DISTRICT
STATEMENTS OF REVENUES AND EXPENSES AND CHANGES IN NET POSITION - concluded
For the Years Ended June 30, 2020 and 2019

	NOTES	<u>2020</u>	<u>2019</u>
NON-OPERATING REVENUES AND EXPENSES			
Property taxes		2,765,567	2,704,736
Donations		6,776	5,416
Investment income		62,586	60,937
Other non-operating revenue		63,912	61,716
Gain (loss) on disposal of capital assets		4,300	(1,226)
Interest expense		<u>(9,030)</u>	<u>(11,158)</u>
TOTAL NON-OPERATING REVENUES AND EXPENSES		<u>2,894,111</u>	<u>2,820,421</u>
CHANGE IN NET POSITION		558,400	696,096
NET POSITION - Beginning of year		<u>2,999,200</u>	<u>2,303,104</u>
NET POSITION - End of year		<u>\$ 3,557,600</u>	<u>\$ 2,999,200</u>

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

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CAMARILLO HEALTH CARE DISTRICT
STATEMENTS OF CASH FLOWS
For the Years Ended June 30, 2020 and 2019

	<u>2020</u>	<u>2019</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from user charges	\$ 394,046	\$ 474,810
Operating grant revenue received	268,351	317,646
Distribution from Ventura County Community Foundation	142,958	142,876
Other operating receipts	18,555	31,009
Cash payments to employees	(2,166,935)	(2,032,839)
Cash payments for operating expenses	<u>(917,611)</u>	<u>(923,872)</u>
NET CASH USED FOR OPERATING ACTIVITIES	<u>(2,260,636)</u>	<u>(1,990,370)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment income	70,357	53,851
Other non-operating income	<u>70,688</u>	<u>67,132</u>
NET CASH PROVIDED BY INVESTING ACTIVITIES	<u>141,045</u>	<u>120,983</u>
CASH FLOWS FROM CAPITAL ACTIVITIES		
Purchase of capital assets	(10,218)	(63,438)
Proceeds from sale of capital assets	4,300	-
Interest payments on long-term debt	(10,356)	(13,562)
Repayment of long-term debt	<u>(88,688)</u>	<u>(85,482)</u>
NET CASH USED FOR CAPITAL ACTIVITIES	<u>(104,962)</u>	<u>(162,482)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Property taxes collected	<u>2,769,835</u>	<u>2,700,192</u>
NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES	<u>2,769,835</u>	<u>2,700,192</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	545,282	668,323
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>3,999,761</u>	<u>3,331,438</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 4,545,043</u>	<u>\$ 3,999,761</u>

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CAMARILLO HEALTH CARE DISTRICT
STATEMENTS OF CASH FLOWS - concluded
For the Years Ended June 30, 2020 and 2019

	<u>2020</u>	<u>2019</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Operating loss	\$ (2,335,711)	\$ (2,124,325)
Adjustments to reconcile operating loss to net cash used for operating activities:		
Depreciation	137,840	150,842
Changes in assets, deferred outflows, liabilities, and deferred outflows:		
Accounts receivable	1,879	4,342
Grants and other reimbursements	504	14,332
Prepaid expenses	(3,213)	627
Deferred outflows of resources	(9,899)	425,761
Accounts payable	(3,551)	(19,298)
Accrued expenses	(9,377)	16,442
Deferred revenue	5,131	24,481
Net other postemployment benefit liability	(93,747)	(989,649)
Net pension liability	173,340	(25,613)
Deferred inflows of resources	<u>(123,832)</u>	<u>531,688</u>
NET CASH USED FOR OPERATING ACTIVITIES	<u>\$ (2,260,636)</u>	<u>\$ (1,990,370)</u>

SUPPLEMENTAL DISCLOSURE OF NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES

None \$ - \$ -

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

DRAFT (1-21-21)

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's five-member Board of Directors comprises representatives who were elected at large and serve four year terms. The District amended its Bylaws in October 2019 to provide for election by zone beginning in 2020.

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 \$1,000. Depreciation is calculated using the straight-line method of depreciation over the estimated useful lives of the assets ranging from one 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, 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, 2020 and 2019, 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. Once adopted, the budget as approved is subject to amendment as considered necessary.

Property Taxes – Tax revenues are received by the District pursuant to its status as a political 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 \$933,267 and \$558,211 at June 30, 2020 and 2019, respectively. The corresponding bank balances were \$944,758 and \$595,186, 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>2020</u>	<u>2019</u>
State of California Local Agency Investment Fund	\$ 3,605,316	\$ 3,435,696
Ventura County Treasury Investment Fund	<u>5,304</u>	<u>4,699</u>
Total	<u>\$ 3,610,620</u>	<u>\$ 3,440,395</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 position in the investment pool is the same as the value of the pool shares. 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 share value of the District's investment in LAIF is \$3,623,028 and \$3,441,577 at June 30, 2020 and 2019, 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 \$5,599 and \$5,316 as of June 30, 2020 and 2019, respectively, are amounts received that are designated for program scholarship awards.

3. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2020 was as follows:

	Balance <u>June 30, 2019</u>	<u>Increases</u>	<u>Decreases</u>	Balance <u>June 30, 2020</u>
Capital assets being depreciated:				
Buildings and building improvements	\$ 3,128,471	\$ -	\$ -	\$ 3,128,471
IS equipment	98,723	3,400	-	102,123
Equipment and furnishings	250,161	6,818	(2,068)	254,911
Transportation vehicles	<u>263,737</u>	<u>-</u>	<u>(49,522)</u>	<u>214,215</u>
Total capital assets	3,741,092	10,218	(51,590)	3,699,720
Less accumulated depreciation	<u>(2,353,990)</u>	<u>(137,840)</u>	<u>51,590</u>	<u>(2,440,240)</u>
Total capital assets, net	<u>\$ 1,387,102</u>	<u>\$ (127,622)</u>	<u>\$ -</u>	<u>\$ 1,259,480</u>

Capital assets activity for the year ended June 30, 2019 was as follows:

	Balance <u>June 30, 2018</u>	<u>Increases</u>	<u>Decreases</u>	Balance <u>June 30, 2019</u>
Capital assets being depreciated:				
Buildings and building improvements	\$ 3,124,230	\$ 10,557	\$ (6,316)	\$ 3,128,471
IS equipment	103,188	-	(4,465)	98,723
Equipment and furnishings	226,393	52,881	(29,113)	250,161
Transportation vehicles	<u>263,737</u>	<u>-</u>	<u>-</u>	<u>263,737</u>
Total capital assets	3,717,548	63,438	(39,894)	3,741,092
Less accumulated depreciation	<u>(2,241,815)</u>	<u>(150,842)</u>	<u>38,667</u>	<u>(2,353,990)</u>
Total capital assets, net	<u>\$ 1,475,733</u>	<u>\$ (87,404)</u>	<u>\$ (1,227)</u>	<u>\$ 1,387,102</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, 2020 and 2019. There was no interest expense associated with the line of credit during 2020 or 2019.

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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, 2020:

	<u>Balance June 30, 2019</u>	<u>Retirement</u>	<u>Balance June 30, 2020</u>	<u>Current</u>	<u>Long-term</u>
Installment Sale Agreement	\$ 276,166	\$ (88,688)	\$ 187,478	\$ 92,014	\$ 95,464

The following is a summary of changes in long-term debt for the year ended June 30, 2019:

	<u>Balance June 30, 2018</u>	<u>Retirement</u>	<u>Balance June 30, 2019</u>	<u>Current</u>	<u>Long-term</u>
Installment Sale Agreement	\$ 361,648	\$ (85,482)	\$ 276,166	\$ 88,687	\$ 187,478

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 is to be repaid over a seven year period, including interest at 3.75%. The District's net revenue, as defined by the installment agreement, is pledged for the payment of the installment payment. The installment sale agreement was assigned to Citizens Business Bank on September 26, 2014.

Future debt service payments through maturity are as follows:

<u>Fiscal Year Ending June 30:</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 92,014	\$ 4,443	\$ 96,457
2022	95,464	895	96,359
	<u>\$ 187,478</u>	<u>\$ 5,338</u>	<u>\$ 192,816</u>

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, 2020, are summarized as follows:

	<u>Prior to January 1, 2013</u>	<u>On or after 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%	6.250%
Required employer contributions rates	8.563%	6.985%

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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.

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, 2020 was \$91,882.

For the year ended June 30, 2020, the contributions recognized by the plan from the employer were as follows:

Contributions – employer	\$206,198
Contributions – employee	\$101,017

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

As of June 30, 2020, the District's reported net liability for its proportionate share of the net pension liability was \$1,596,760.

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, 2019, 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, 2018 rolled forward to June 30, 2019 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, 2020 and 2019 was as follows:

Proportion - June 30, 2019	0.03777%
Proportion - June 30, 2020	0.03987%
Change - Increase (Decrease)	0.00210%

For the year ended June 30, 2020, the District recognized pension expense of \$359,426. At June 30, 2020, 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	\$ 206,198	\$ -
Net differences between projected and actual earnings on plan investments	-	27,916
Difference between expected and actual experiences	110,902	8,593
Changes in assumptions	76,141	26,991
Differences between actual contributions and proportionate share of contributions	-	123,489
Change in employer's proportion	101,693	-
Total	<u>\$ 494,934</u>	<u>\$ 186,989</u>

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The \$206,198 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, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Measurement Period Ending June 30:	Deferred Outflows (Inflows) of Resources, Net
2021	\$ 100,053
2022	(17,666)
2023	13,718
2024	5,641
Total	<u>\$ 101,746</u>

Actuarial Methods and Assumptions - For the measurement period ended June 30, 2019 (the measurement date), the total pension liability was determined by rolling forward the June 30, 2018 total pension liability determined in the June 30, 2018 actuarial accounting valuation. The June 30, 2019 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
Investment Rate of Return	7.50%
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, 2018 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-

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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.

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	<u>\$ 2,600,132</u>	<u>\$ 1,596,760</u>	<u>\$ 768,548</u>

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, 2020, the District reported a payable of \$4,686 for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2020.

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 – The Plan provides healthcare benefits for retirees and their dependents. Benefits are provided through a third-party insurer. 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 2019, the maximum monthly contribution by the District was \$790 per retiree.

Employees covered by benefit terms – As of the June 30, 2019 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	6
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>25</u>
Total	<u>31</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, 2020 and 2019, the District did not make cash contributions to the trust.

B. Net OPEB Liability

The District's net OPEB liability was measured as of June 30, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation using the Alternative Measurement Method as of that date.

Actuarial assumptions – The total OPEB liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

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Discount Rate	6.75%
Inflation	3.00%
Salary Increase	3.00%
Investment Rate of Return	6.75%, net of OPEB plan investment expenses
Medical Cost Trend Rate	5.90% for 2019 decreasing by 0.10 percent each year to an ultimate rate of 5.00% for 2028 and later years

Pre-retirement mortality rates were based on the RP-2014 Employee Mortality Table for Males or Females, as appropriate, without projection. Post-retirement mortality rates were based on the RO-2017 Health Annuitant Mortality Table for Males or Females, as appropriate, without projection.

Investment Policy – The allocation of the plan’s invested assets is established by CERBT Strategy 1. The objective is to seek returns that reflect the broad investment performance of the financial markets through capital appreciation and investment income. The asset allocations and benchmarks for CERBT Strategy 1 are listed below:

<u>Asset Class</u>	<u>Target Allocations</u>	<u>Target Range</u>	<u>Benchmark</u>
Global Equity	57%	± 2%	MSCI All County World Index IMI (net)
Fixed Income	27%	± 2%	Bloomberg Barclays Long Liability Index
Treasury Inflation-Projected Securities	5%	± 2%	Bloomberg Barclays US TIPS Index
Real Estate Investment Trusts	8%	± 2%	FTSE EPRA/NAREIT Developed Liquid Index (net)
Commodities	3%	± 2%	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 6.18 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts invested.

Discount rate – GASB 75 requires a discount rate that reflects the following:

- a) The long-term expected rate of return on OPEB plan investments – to the extent that the OPEB plan’s fiduciary net position (if any) is projected to be sufficient to make projected benefit payments and assets are expected to be invested using a strategy to achieve that return;
- b) A yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher – to the extent that the conditions in (a) are not met.

To determine a resulting single (blended) rate, the amount of the plan’s projected fiduciary net position (if any) and the amount of projected benefit payments is compared in each period of projected benefit payments. The discount rate use to measure the District’s total OPEB liability is based on these requirements and the following information:

Reporting Date	June 30, 2020
Measurement Date	June 30, 2019
Long-term Expected Return of Plan Investments (if any)	6.75%
Municipal Bond 20-Year High Grade Rate Index	3.13%
Discount Rate	6.75%

Changes in the Net OPEB Liability

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

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	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (Asset) (a) - (b)
Balances at 6/30/2019	\$ 1,949,574	\$ 1,529,050	\$ 420,524
Changes for the year:			
Service cost	105,148	-	105,148
Interest	117,886	-	117,886
Actuarial adjustment	(183,831)	-	(183,831)
Contributions - employer	-	39,203	(39,203)
Net investment income	-	95,050	(95,050)
Benefit payments	(39,203)	(39,203)	-
Administrative expenses	-	(1,303)	1,303
Net changes	-	93,747	(93,747)
Balances at 6/30/2020	\$ 1,949,574	\$ 1,622,797	\$ 326,777

Sensitivity of the net OPEB liability to changes in the discount rate – The following presents the net OPEB liability of the District if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2019:

	1% Decrease 5.75%	Current Discount Rate 6.75%	1% Increase 7.75%
Net OPEB Liability	\$ 550,074	\$ 326,777	\$ 139,616

Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates – The following presents the net OPEB liability of the District if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2019:

	1% Decrease 4.9% decreasing to 4%	Healthcare Cost Trend Rate 5.9% decreasing to 5%	1% Increase 6.9% decreasing to 6%
Net OPEB Liability	\$ 133,483	\$ 326,777	\$ 557,997

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, 2019, the District recognized OPEB benefit of \$162,051. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related OPEB from the following sources:

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	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
OPEB contributions subsequent to measurement date	\$ 45,172	\$ -
Difference between expected and actual experience	-	287,145
Change in assumptions or other inputs	-	145,516
Differences between projected and actual return on investments	<u>34,176</u>	<u>-</u>
Total	<u>\$ 79,348</u>	<u>\$ 432,661</u>

The \$45,172 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, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized as pension expense as follows:

<u>Measurement Period Ending June 30:</u>	<u>Deferred Outflows (Inflows) of Resources, Net</u>
2021	\$ (97,403)
2022	(97,403)
2023	(97,403)
2024	<u>(106,276)</u>
Total	<u>\$ (398,485)</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 Association of California Hospital Districts, Inc., ALPHA Fund Joint Powers Agreement (ALPHA). ALPHA is a Joint Powers Authority (JPA) which is comprised of 56 participants 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.

ALPHA 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

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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 of comprehensive liability and \$1,000,000 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 the Foundation to modify the donor's stipulations under certain rare circumstances and as the Foundation monitors the changing needs of the community.

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 2020 and 2019, were \$142,958 and \$142,876 respectively. The distribution amounts are to be used only for the Care-a-Van service in Camarillo. At June 30, 2020 and 2019, the market value of the fund held by VCCF on behalf of the District was \$2,827,746 and \$2,925,494, respectively.

10. OPERATING GRANTS

The District is the recipient of grants from government agencies and the private sector. The grants received for the year ended June 30, 2020 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	\$ 57,905
Ventura County Area Agency on Aging (VCAAA)	Senior Lunch Program	Senior Meals	100,312
Ventura County Area Agency on Aging (VCAAA)	Wellness & Caregiver Center	Senior Helpline	47,411
Arthur N. Rupe Foundation	Wellness & Caregiver Center	Caregiver Support	29,167
Arthur N. Rupe Foundation	Wellness & Caregiver Center	Caregiver Support for Veterans	10,000
Dignity Health / Brain Injury Center of Ventura County	Care Management	Home Care Support	13,519
The Scan Foundation	Wellness & Caregiver Center	Community of Constituents	9,533
Total Grant Funds			<u>\$ 267,847</u>

11. CONTINGENCIES

In March 2020, the COVID-19 virus was characterized as a global health pandemic by the World Health Organization. As a result of the spread of the COVID-19 virus, economic uncertainties have arisen that have and will continue to impact the District's financial position. Certain programs and staff positions have been suspended due to the State of California's COVID-19 response mandates. The full extent and duration of the impact of COVID-19 on the District's operations and financial performance is currently unknown, and depends on future developments that are uncertain and unpredictable, including the duration and spread of the pandemic, its impact on capital and financial markets, any new information that may emerge concerning the severity of the virus, and the actions to contain the virus or treat its impact.

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12. SUBSEQUENT EVENTS

The District has evaluated subsequent events through February __, 2021, 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
30-Jun-20
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%

* 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%

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

DRAFT (1-21-21)

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

	Measurement Date <u>6/30/19</u>	Measurement Date <u>6/30/18</u>	Measurement Date <u>6/30/17</u>
Total OPEB Liability			
Service cost	\$ 105,148	\$ 112,245	\$ 242,042
Interest	117,886	117,178	161,216
Changes of benefit terms	-	(218,274)	-
Differences between expected and actual experience	-	(430,717)	-
Changes of assumptions	-	-	-
Actuarial adjustment	(183,831)	-	-
Benefit payments	<u>(39,203)</u>	<u>(31,131)</u>	<u>(30,629)</u>
Net change in total OPEB liability	-	(450,699)	372,629
Total OPEB liability - beginning	<u>1,949,574</u>	<u>2,400,273</u>	<u>2,027,644</u>
Total OPEB liability - ending	<u>\$ 1,949,574</u>	<u>\$ 1,949,574</u>	<u>\$ 2,400,273</u>
Plan Fiduciary Net Position			
Contribution - employer	\$ 39,203	\$ 531,131	\$ -
Net investment income	95,050	39,820	66,832
Benefit payments	(39,203)	(31,131)	(30,629)
Administrative expense	<u>(1,303)</u>	<u>(870)</u>	<u>-</u>
Net change in plan fiduciary net position	93,747	538,950	36,203
Plan fiduciary net position - beginning	<u>1,529,050</u>	<u>990,100</u>	<u>990,100</u>
Plan fiduciary net position - ending	<u>\$ 1,622,797</u>	<u>\$ 1,529,050</u>	<u>\$ 1,026,303</u>
Net OPEB liability - ending	<u>\$ 326,777</u>	<u>\$ 420,524</u>	<u>\$ 1,373,970</u>
Plan fiduciary net position as a percentage of the total OPEB liability	<u>83.24%</u>	<u>78.43%</u>	<u>42.76%</u>
Covered employee payroll	<u>\$ 1,470,935</u>	<u>\$ 1,386,653</u>	<u>\$ 1,352,844</u>
Net OPEB liability as a percentage of covered employee payroll	<u>22.22%</u>	<u>30.33%</u>	<u>101.56%</u>

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.

DRAFT (1-21-21)

OTHER REPORT

DRAFT (1-21-21)

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, 2020, 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 February __, 2021.

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 (1-21-21)

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
February __, 2021

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SECTION 9

ITEMS FOR BOARD ACTION

**SECTION 9-B
REVIEW/ DISCUSSION /ACTION – CONSIDERATION, DISCUSSION, AND
RECOMMENDATION FOR APPROVAL OF FINALIZED FINANCIAL REPORTS
FOR PERIOD ENDING DECEMBER 31, 2020.**

FEBRUARY 23, 2021

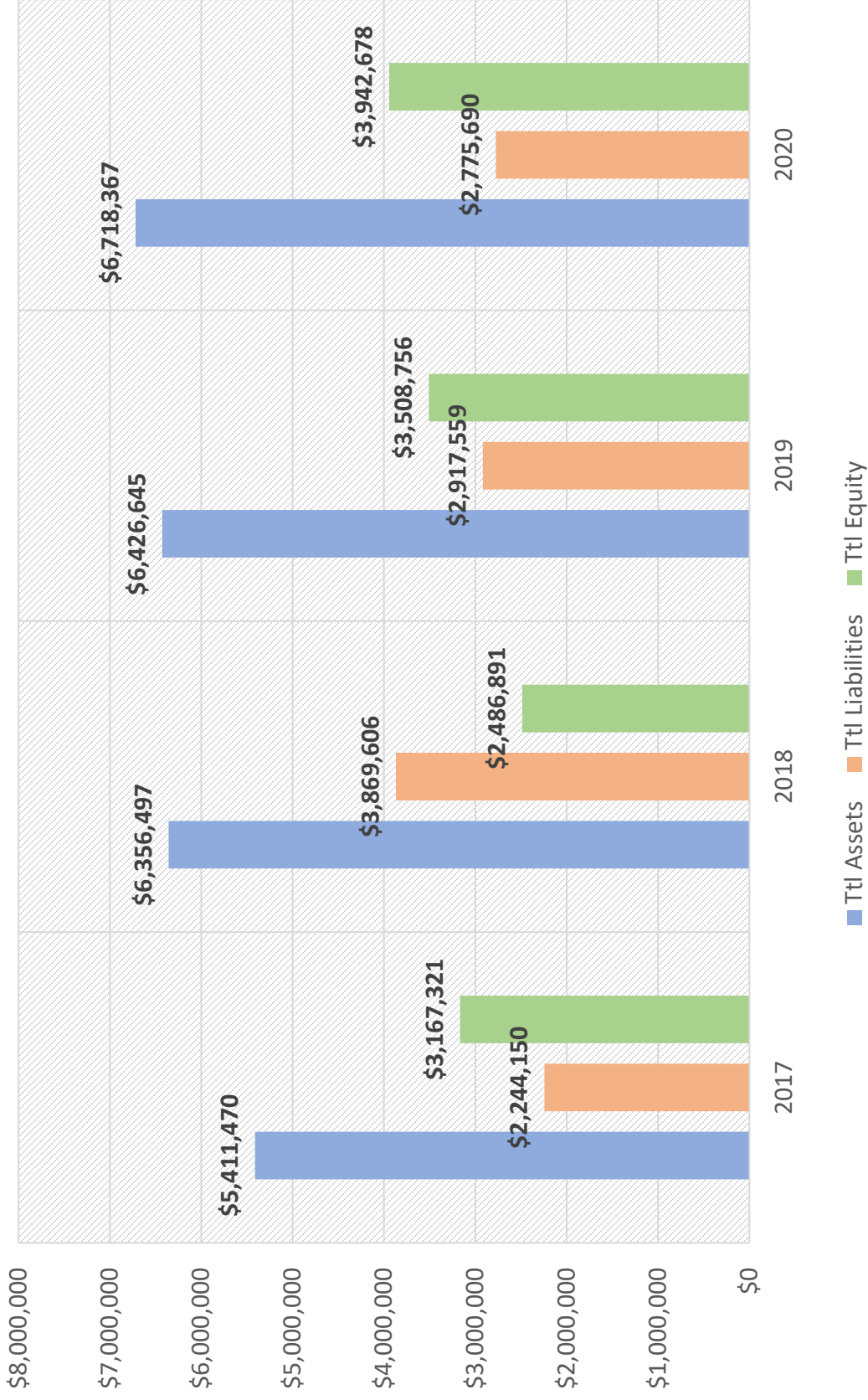
Camarillo Health Care District

Statement of Net Assets

	<u>December 2020</u>	<u>December 2019</u>	<u>\$</u> <u>Variance</u>	<u>%</u> <u>Variance</u>
ASSETS				
Current Assets				
CASH ACCOUNTS				
Bank of the West General	1,629,312.32	611,754.00	1,017,558.32	166.3%
Bank of the West Payroll	0.00	(12,680.21)	12,680.21	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	20.00	20.00	0.00	0.0%
Cash Drawers- Senior Nutrition	85.00	85.00	0.00	0.0%
Cash-Local Agency Investment	2,725,481.79	3,374,228.84	(648,747.05)	-19.2%
Cash - County Treasury Invstm	5,449.30	5,068.79	380.51	7.5%
Mechanics, Rabo Savings	159,641.92	147,513.28	12,128.64	8.2%
Mechanics, Rabo Checking	280,686.33	280,687.73	(1.40)	0.0%
Cash-Restricted-Scholarship	6,348.75	4,892.75	1,456.00	29.8%
TOTAL CASH ACCOUNTS	4,808,075.41	4,412,620.18	395,455.23	9.0%
Accounts Receivable	1,357.00	4,670.00	(3,313.00)	-70.9%
Employee Advance	0.00	12,680.21	(12,680.21)	-100.0%
Accrued Interest Receivable	4,443.07	14,337.59	(9,894.52)	-69.0%
City of Cam-SNP HDM Rcbl	18,500.04	22,249.98	(3,749.94)	-16.9%
Grant-VCAAA -Sr Nutrition Rcbl	25,078.87	13,397.09	11,681.78	87.2%
Grant-VCAAA Caregiver Rcbl	10,556.19	2,877.14	7,679.05	266.9%
Grant-VCAAA SS Line Rcbl	15,263.44	9,666.58	5,596.86	57.9%
Contract-PICF-Blue Shield	6,183.00	9,572.65	(3,389.65)	-35.4%
Contract-PICF Anthem	6,568.00	1,045.00	5,523.00	528.5%
Contract-PICF-Falls	835.68	4,368.64	(3,532.96)	-80.9%
Contract-AAA-Evidence Based	560.00	2,900.00	(2,340.00)	-80.7%
Grant-SCAN-Commty Rcbl	5,700.00	8,333.00	(2,633.00)	-31.6%
TOTAL Current Assets	4,903,120.70	4,518,718.06	384,402.64	8.5%
Fixed Assets				
Buildings & Improvements	3,136,670.55	3,128,470.55	8,200.00	0.3%
IS Equip	102,122.40	98,722.40	3,400.00	3.4%
Equipment & Furnishings	254,911.58	250,161.58	4,750.00	1.9%
Transportation Vehicles	214,214.37	263,736.45	(49,522.08)	-18.8%
Accum Depreciation-Buildings	(1,998,913.22)	(1,899,447.19)	(99,466.03)	-5.2%
Accum Depreciation-IS Equip	(85,248.02)	(77,603.59)	(7,644.43)	-9.9%
Accum Depreciation-Equip&Furn	(204,195.21)	(195,525.06)	(8,670.15)	-4.4%
Accum Depreciation-Vehicles	(210,101.68)	(249,072.26)	38,970.58	15.6%
TOTAL Fixed Assets	1,209,460.77	1,319,442.88	(109,982.11)	-8.3%
Other Assets				
Prepaid Insurance	26,488.25	22,276.83	4,211.42	18.9%
Prepaid Workers Comp	(173.17)	(2,181.34)	2,008.17	92.1%
Prepaid Postage	1,099.12	354.93	744.19	209.7%
Pre Paid Rental/Lease	4,090.00	3,650.00	440.00	12.1%

	<i>December 2020</i>	<i>December 2019</i>	<i>\$ Variance</i>	<i>% Variance</i>
Deferred Outflows of Resources GASB 68	494,934.17	490,486.17	4,448.00	0.9%
Deferred Outflows of Resources GASB 75	79,348.00	73,897.00	5,451.00	7.4%
TOTAL Other Assets	605,786.37	588,483.59	17,302.78	2.9%
TOTAL ASSETS	6,718,367.84	6,426,644.53	291,723.31	4.5%
LIABILITIES				
Current Liabilities				
Accounts Payable	17,103.59	30,724.73	(13,621.14)	-44.3%
Medical Premium Payable-Emp	(341.74)	0.10	(341.84)	-341840.0%
Accrued Vacation	84,899.90	93,942.08	(9,042.18)	-9.6%
Accrued Interest Expenses	3,027.38	1,926.13	1,101.25	57.2%
Scholarships-Volunteer Expense	1,595.97	1,595.97	0.00	0.0%
Scholarships-Senior Services	4,752.78	3,296.78	1,456.00	44.2%
Construction Loan 2020	0.00	92,013.79	(92,013.79)	-100.0%
Deferred Revenue	25,999.94	11,500.40	14,499.54	126.1%
TOTAL Current Liabilities	137,037.82	234,999.98	(97,962.16)	-41.7%
Long-Term Liabilities				
Construction Loan to 2021	95,464.29	95,464.29	0.00	0.0%
Net Pension Liability GASB 68	1,596,760.50	1,423,419.50	173,341.00	12.2%
Accrued OPEB Liability GASB 75	326,777.00	420,524.00	(93,747.00)	-22.3%
Deferred Inflows of Resources GASB 68	186,989.00	202,655.00	(15,666.00)	-7.7%
Deferred Inflows of Resources GASB 75	432,661.00	540,826.00	(108,165.00)	-20.0%
TOTAL Long-Term Liabilities	2,638,651.79	2,682,888.79	(44,237.00)	-1.6%
TOTAL LIABILITIES	2,775,689.61	2,917,888.77	(142,199.16)	-4.9%
EQUITY				
Designated Reserves	2,999,201.22	0.00	2,999,201.22	100.0%
Retained Earnings	558,398.72	2,999,201.22	(2,440,802.50)	-81.4%
Year-to-Date Earnings	385,078.29	509,554.54	(124,476.25)	-24.4%
TOTAL EQUITY	3,942,678.23	3,508,755.76	433,922.47	12.4%
TOTAL LIABILITIES & EQUITY	6,718,367.84	6,426,644.53	291,723.31	4.5%

a.o. December (all years)



Camarillo Health Care District

Statements of Activities

Year-to-Date Variance, December 2020 - 1 month back, Consolidated by account

	<i>6 Months Ended December 31, 2020</i>	<i>6 Months Ended December 31, 2020 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
REVENUE				
Tax Revenue-Admin	269,126.00	339,438.66	(70,312.66)	-20.7 %
Tax Revenue-ADC	199,769.89	161,591.10	38,178.79	23.6 %
Tax Revenue-Lifeline	47,027.26	38,040.00	8,987.26	23.6 %
Tax Revenue-Fac & Comm Educ	386,520.93	312,651.66	73,869.27	23.6 %
Tax Revenue-SNP	30,318.23	24,524.22	5,794.01	23.6 %
Tax Revenue-Caregiver Ctr	208,234.04	168,437.70	39,796.34	23.6 %
Tax Revenue-Transportation	49,441.04	39,991.80	9,449.24	23.6 %
Tax Revenue-Care Mgmt	353,796.57	286,181.40	67,615.17	23.6 %
Community Education	0.00	10,460.04	(10,460.04)	-100.0 %
Community Educ-Care Mgmt	0.00	900.00	(900.00)	-100.0 %
Transportation Fees	2,995.00	9,877.02	(6,882.02)	-69.7 %
Transport Fees ADC	3,158.00	11,500.02	(8,342.02)	-72.5 %
Health Screening Fees	0.00	100.02	(100.02)	-100.0 %
Lifeline Fees	19,312.00	17,181.00	2,131.00	12.4 %
Sr Nutrition Home Delivered	20,998.69	8,925.00	12,073.69	135.3 %
Sr Nutrition Congregate	40.00	792.00	(752.00)	-94.9 %
Contract-PICF-Falls	2,671.36	19,120.98	(16,449.62)	-86.0 %
Contract-PICF Anthem	5,543.00	1,024.98	4,518.02	440.8 %
Contract-PICF-Blue Shield	3,592.00	5,380.98	(1,788.98)	-33.2 %
Contract-VCAAA-Evid Base	560.00	5,400.00	(4,840.00)	-89.6 %
ADC Fees	23,349.00	94,920.00	(71,571.00)	-75.4 %
Grant-VCAAA Caregiver Respite	37.50	4,999.98	(4,962.48)	-99.2 %
Grant-VCAAA-Caregiver	15,110.93	13,375.02	1,735.91	13.0 %
Contract-Caregiver Navigation Project	3,600.00	6,937.50	(3,337.50)	-48.1 %
Donations-Scholarship	0.00	1,249.98	(1,249.98)	-100.0 %
Sponsorship	650.00	600.00	50.00	8.3 %
Healthy Attitude Advertising	4,000.00	4,410.00	(410.00)	-9.3 %
Interest Income	11,810.35	15,000.00	(3,189.65)	-21.3 %
Facility Use-Rental	972.00	4,000.02	(3,028.02)	-75.7 %
Facility Use-Lease	2,700.00	2,700.48	(0.48)	0.0 %
Donations	10,450.00	624.96	9,825.04	1572.1 %
Donations-General-Care Mgmt	8,500.00	0.00	8,500.00	
Fischer Fund Distribution	0.00	125,000.00	(125,000.00)	-100.0 %
Grant-VCAAA-Sr Nutrition	47,173.43	48,028.98	(855.55)	-1.8 %
City of Cam SNP HDM	18,500.04	18,499.98	0.06	0.0 %
Grant-Rupe Found Vet Caregiver	20,000.04	15,000.00	5,000.04	33.3 %
Support Services Offset	162,824.61	192,597.00	(29,772.39)	-15.5 %
Grant-VCAAA-SS Line	22,930.16	23,000.16	(70.00)	-0.3 %

	<i>6 Months Ended December 31, 2020</i>	<i>6 Months Ended December 31, 2020 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
Grant-SCAN-Commtty Constit	5,700.00	5,700.00	0.00	
TOTAL REVENUE	1,961,412.07	2,038,162.64	(76,750.57)	-3.8 %
	1,961,412.07	2,038,162.64	(76,750.57)	-3.8 %
	1,961,412.07	2,038,162.64	(76,750.57)	-3.8 %
EXPENSES				
Salaries	685,920.99	759,535.38	73,614.39	9.7 %
Payroll Taxes	53,777.54	58,108.26	4,330.72	7.5 %
Benefits-PERS-Health	84,893.42	118,500.00	33,606.58	28.4 %
Benefits-PERS-Retirement	55,301.59	61,320.84	6,019.25	9.8 %
Benefits - Workers Comp	24,538.53	21,214.26	(3,324.27)	-15.7 %
Benefits - Life/ADD	13,283.46	13,807.14	523.68	3.8 %
Benefits-OPEB	26,204.46	22,020.00	(4,184.46)	-19.0 %
PERS Retirement UAL	108,121.00	231,900.00	123,779.00	53.4 %
Audit Fees	15,000.00	21,500.00	6,500.00	30.2 %
Legal Fees	10,559.00	15,000.00	4,441.00	29.6 %
Contractors/Consultants	73,644.89	74,958.54	1,313.65	1.8 %
Contract/Consult-Care Management	4,075.29	25,829.52	21,754.23	84.2 %
Support Services	155,423.33	183,842.82	28,419.49	15.5 %
Support Services-Care Management	7,401.28	8,754.54	1,353.26	15.5 %
Instructor Agreement Fees	0.00	4,000.02	4,000.02	100.0 %
Community/Staff Outreach	436.49	6,957.96	6,521.47	93.7 %
Commtty/Staff Outreach-Care Management	0.00	49.98	49.98	100.0 %
Dues/Subscriptions	21,664.85	16,566.00	(5,098.85)	-30.8 %
Dues/Subscriptions-Care Management	139.76	5,218.50	5,078.74	97.3 %
Continuing Education-Trustee	10,378.75	14,545.50	4,166.75	28.6 %
Continuing Education-Staff	3,628.80	2,874.48	(754.32)	-26.2 %
Continuing Ed-Care Management	652.90	1,179.48	526.58	44.6 %
Trustee Stipends	3,300.00	5,299.98	1,999.98	37.7 %
Election Costs	0.00	40,500.00	40,500.00	100.0 %
LAFCO Assessments	2,534.00	2,275.00	(259.00)	-11.4 %
Mileage	5,041.84	8,106.00	3,064.16	37.8 %
Mileage-Care Management	0.00	3,334.50	3,334.50	100.0 %
Program Matls/Activities	1,467.63	11,373.00	9,905.37	87.1 %
ProgrMatls/Activities-Care Management	0.00	4,362.48	4,362.48	100.0 %
Gas & Oil	2,403.54	6,406.50	4,002.96	62.5 %
Fleet Maintenance	2,793.39	8,223.48	5,430.09	66.0 %
Minor Equipment	3,591.99	8,236.98	4,644.99	56.4 %
Minor Equipment-Care Management	181.47	2,991.00	2,809.53	93.9 %
Supplies	5,764.53	22,863.06	17,098.53	74.8 %
Supplies-Care Management	35.12	150.48	115.36	76.7 %

	<i>6 Months Ended December 31, 2020</i>	<i>6 Months Ended December 31, 2020</i>	<i>Variance</i>	
		<i>Budget</i>	<i>Fav/<Unf></i>	<i>% Var</i>
Postage	16,345.83	17,267.80	921.97	5.3 %
Postage-Care Management	1,622.90	1,932.00	309.10	16.0 %
Advertising & Promotion	882.45	10,026.00	9,143.55	91.2 %
Advertising & Promo-Care Management	109.59	0.00	(109.59)	
Refunds	855.00	1,255.02	400.02	31.9 %
Printing	9,713.02	32,702.54	22,989.52	70.3 %
Printing-Care Management	823.61	3,972.00	3,148.39	79.3 %
Repairs & Maintenance	15,952.53	21,554.52	5,601.99	26.0 %
Repair & Maintenance-Care Management	544.22	1,300.02	755.80	58.1 %
Association Fees	29,496.60	29,496.90	0.30	0.0 %
Association Fees-Care Management	1,404.60	1,404.48	(0.12)	0.0 %
Insurance	37,509.64	33,031.56	(4,478.08)	-13.6 %
Insurance-Care Management	1,922.28	1,206.48	(715.80)	-59.3 %
Storage Rent/Equip Lease	14,368.66	14,339.52	(29.14)	-0.2 %
Storage Rent/Equip Lease-Care Mgmt	684.15	682.98	(1.17)	-0.2 %
Telephone	9,503.76	8,700.00	(803.76)	-9.2 %
Telephone-Care Management	2,210.95	2,280.00	69.05	3.0 %
Utilities	13,685.37	13,172.58	(512.79)	-3.9 %
Utilities-Care Management	651.74	627.48	(24.26)	-3.9 %
Licenses & Fees	308.00	2,417.52	2,109.52	87.3 %
Licenses & Fees-Care Mgmt	3,920.00	1,825.02	(2,094.98)	-114.8 %
Bank & Credit Card Charges	5,478.68	6,136.50	657.82	10.7 %
Bank & Credit Card Chgs-Care Mgmt	64.18	0.00	(64.18)	
TOTAL EXPENSES	1,550,217.60	1,997,136.60	446,919.00	22.4 %
OPERATING RESULTS	411,194.47	41,026.04	370,168.43	902.3 %
OTHER INCOME & EXPENSE				
Other Income -Admin	26,936.00	810.00	26,126.00	3225.4 %
Other Income-Lifeline	30.00	45.00	(15.00)	-33.3 %
Other Income-Sr Nutrition	1,837.50	0.00	1,837.50	
Other Income-Caregiver Center	1,650.00	1,650.00	0.00	
Other Income -Trans	1,649.58	0.00	1,649.58	
Depreciation Expense	(54,732.24)	(54,731.46)	(0.78)	0.0 %
Depreciation-Care Mgmt	(3,487.02)	(3,487.50)	0.48	0.0 %
TOTAL OTHER INCOME & EXPENSE	(26,116.18)	(55,713.96)	29,597.78	53.1 %
AFTER OTHER INCOME & EXPENSE	385,078.29	(14,687.92)	399,766.21	2721.7 %
NET RESULTS	385,078.29	(14,687.92)	399,766.21	2721.7 %

Camarillo Health Care District

Statements of Activities

*Year-to-Date Performance, December 2020 - 1 month back, Consolidated
by account*

	<i>6 Months Ended December 31, 2020</i>	<i>Annual Budget</i>	<i>Unused</i>	<i>% Used</i>
REVENUE				
Tax Revenue-Admin	269,126.00	678,877.26	409,751.26	39.6 %
Tax Revenue-ADC	199,769.89	323,182.25	123,412.36	61.8 %
Tax Revenue-Lifeline	47,027.26	76,079.99	29,052.73	61.8 %
Tax Revenue-Fac & Comm Educ	386,520.93	625,303.34	238,782.41	61.8 %
Tax Revenue-SNP	30,318.23	49,048.44	18,730.21	61.8 %
Tax Revenue-Caregiver Ctr	208,234.04	336,875.39	128,641.35	61.8 %
Tax Revenue-Transportation	49,441.04	79,983.54	30,542.50	61.8 %
Tax Revenue-Care Mgmt	353,796.57	572,362.79	218,566.22	61.8 %
Community Education	0.00	20,920.00	20,920.00	
Community Educ-Care Mgmt	0.00	1,800.00	1,800.00	
Transportation Fees	2,995.00	19,754.00	16,759.00	15.2 %
Transport Fees ADC	3,158.00	23,000.00	19,842.00	13.7 %
Health Screening Fees	0.00	200.00	200.00	
Lifeline Fees	19,312.00	34,362.00	15,050.00	56.2 %
Sr Nutrition Home Delivered	20,998.69	17,850.00	(3,148.69)	117.6 %
Sr Nutrition Congregate	40.00	1,584.00	1,544.00	2.5 %
Contract-PICF-Falls	2,671.36	38,242.00	35,570.64	7.0 %
Contract-PICF Anthem	5,543.00	2,050.00	(3,493.00)	270.4 %
Contract-PICF-Blue Shield	3,592.00	10,762.00	7,170.00	33.4 %
Contract-VCAAA-Evid Base	560.00	10,800.00	10,240.00	5.2 %
ADC Fees	23,349.00	189,840.00	166,491.00	12.3 %
Grant-VCAAA Caregiver Respite	37.50	10,000.00	9,962.50	0.4 %
Grant-VCAAA-Caregiver	15,110.93	26,750.00	11,639.07	56.5 %
Contract-Caregiver Navigation Project	3,600.00	13,875.00	10,275.00	25.9 %
Donations-Scholarship	0.00	2,500.00	2,500.00	
Sponsorship	650.00	1,200.00	550.00	54.2 %
Healthy Attitude Advertising	4,000.00	5,000.00	1,000.00	80.0 %
Interest Income	11,810.35	30,000.00	18,189.65	39.4 %
Facility Use-Rental	972.00	8,000.00	7,028.00	12.2 %
Facility Use-Lease	2,700.00	5,401.00	2,701.00	50.0 %
Donations	10,450.00	1,250.00	(9,200.00)	836.0 %
Donations-General-Care Mgmt	8,500.00	0.00	(8,500.00)	
Fischer Fund Distribution	0.00	125,000.00	125,000.00	
Grant-VCAAA-Sr Nutrition	47,173.43	96,058.00	48,884.57	49.1 %
City of Cam SNP HDM	18,500.04	37,000.00	18,499.96	50.0 %
Grant-Rupe Found Vet Caregiver	20,000.04	30,000.00	9,999.96	66.7 %
Support Services Offset	162,824.61	385,194.00	222,369.39	42.3 %
Grant-VCAAA-SS Line	22,930.16	50,000.00	27,069.84	45.9 %

	<i>6 Months Ended December 31, 2020</i>	<i>Annual Budget</i>	<i>Unused</i>	<i>% Used</i>
Grant-SCAN-Commty Constit	5,700.00	11,400.00	5,700.00	50.0 %
TOTAL REVENUE	1,961,412.07	3,951,505.00	1,990,092.93	49.6 %
	1,961,412.07	3,951,505.00	1,990,092.93	49.6 %
	1,961,412.07	3,951,505.00	1,990,092.93	49.6 %
EXPENSES				
Salaries	685,920.99	1,519,070.62	833,149.63	45.2 %
Payroll Taxes	53,777.54	116,216.50	62,438.96	46.3 %
Benefits-PERS-Health	84,893.42	236,999.98	152,106.56	35.8 %
Benefits-PERS-Retirement	55,301.59	122,641.75	67,340.16	45.1 %
Benefits - Workers Comp	24,538.53	42,428.30	17,889.77	57.8 %
Benefits - Life/ADD	13,283.46	27,614.34	14,330.88	48.1 %
Benefits-OPEB	26,204.46	44,040.00	17,835.54	59.5 %
PERS Retirement UAL	108,121.00	231,900.00	123,779.00	46.6 %
Audit Fees	15,000.00	21,500.00	6,500.00	69.8 %
Legal Fees	10,559.00	30,000.00	19,441.00	35.2 %
Contractors/Consultants	73,644.89	149,917.00	76,272.11	49.1 %
Contract/Consult-Care Management	4,075.29	51,659.00	47,583.71	7.9 %
Support Services	155,423.33	367,685.45	212,262.12	42.3 %
Support Services-Care Management	7,401.28	17,509.04	10,107.76	42.3 %
Instructor Agreement Fees	0.00	8,000.00	8,000.00	
Community/Staff Outreach	436.49	13,916.00	13,479.51	3.1 %
Commty/Staff Outreach-Care Management	0.00	100.00	100.00	
Dues/Subscriptions	21,664.85	33,132.00	11,467.15	65.4 %
Dues/Subscriptions-Care Management	139.76	10,437.00	10,297.24	1.3 %
Continuing Education-Trustee	10,378.75	29,091.00	18,712.25	35.7 %
Continuing Education-Staff	3,628.80	5,749.00	2,120.20	63.1 %
Continuing Ed-Care Management	652.90	2,359.00	1,706.10	27.7 %
Trustee Stipends	3,300.00	10,600.00	7,300.00	31.1 %
Election Costs	0.00	40,500.00	40,500.00	
LAFCO Assessments	2,534.00	2,275.00	(259.00)	111.4 %
Mileage	5,041.84	16,212.00	11,170.16	31.1 %
Mileage-Care Management	0.00	6,669.00	6,669.00	
Program Matls/Activities	1,467.63	22,746.00	21,278.37	6.5 %
ProgrMatls/Activities-Care Management	0.00	8,725.00	8,725.00	
Gas & Oil	2,403.54	12,813.00	10,409.46	18.8 %
Fleet Maintenance	2,793.39	16,447.00	13,653.61	17.0 %
Minor Equipment	3,591.99	16,474.00	12,882.01	21.8 %
Minor Equipment-Care Management	181.47	5,982.00	5,800.53	3.0 %
Supplies	5,764.53	45,726.02	39,961.49	12.6 %
Supplies-Care Management	35.12	301.00	265.88	11.7 %

	<i>6 Months Ended December 31, 2020</i>	<i>Annual Budget</i>	<i>Unused</i>	<i>% Used</i>
Postage	16,345.83	35,057.00	18,711.17	46.6 %
Postage-Care Management	1,622.90	3,864.00	2,241.10	42.0 %
Advertising & Promotion	882.45	20,052.00	19,169.55	4.4 %
Advertising & Promo-Care Management	109.59	0.00	(109.59)	
Refunds	855.00	2,510.00	1,655.00	34.1 %
Printing	9,713.02	65,405.00	55,691.98	14.9 %
Printing-Care Management	823.61	7,944.00	7,120.39	10.4 %
Repairs & Maintenance	15,952.53	43,109.00	27,156.47	37.0 %
Repair & Maintenance-Care Management	544.22	2,600.00	2,055.78	20.9 %
Association Fees	29,496.60	58,994.00	29,497.40	50.0 %
Association Fees-Care Management	1,404.60	2,809.00	1,404.40	50.0 %
Insurance	37,509.64	66,063.00	28,553.36	56.8 %
Insurance-Care Management	1,922.28	2,413.00	490.72	79.7 %
Storage Rent/Equip Lease	14,368.66	28,679.00	14,310.34	50.1 %
Storage Rent/Equip Lease-Care Mgmt	684.15	1,366.00	681.85	50.1 %
Telephone	9,503.76	17,400.00	7,896.24	54.6 %
Telephone-Care Management	2,210.95	4,560.00	2,349.05	48.5 %
Utilities	13,685.37	26,345.00	12,659.63	51.9 %
Utilities-Care Management	651.74	1,255.00	603.26	51.9 %
Licenses & Fees	308.00	5,853.00	5,545.00	5.3 %
Licenses & Fees-Care Mgmt	3,920.00	3,650.00	(270.00)	107.4 %
Bank & Credit Card Charges	5,478.68	12,273.00	6,794.32	44.6 %
Bank & Credit Card Chgs-Care Mgmt	64.18	0.00	(64.18)	
TOTAL EXPENSES	1,550,217.60	3,699,637.00	2,149,419.40	41.9 %
OPERATING RESULTS	411,194.47	251,868.00	(159,326.47)	163.3 %
OTHER INCOME & EXPENSE				
Other Income -Admin	26,936.00	1,620.00	(25,316.00)	1662.7 %
Other Income-Lifeline	30.00	90.00	60.00	33.3 %
Other Income-Sr Nutrition	1,837.50	0.00	(1,837.50)	
Other Income-Caregiver Center	1,650.00	3,300.00	1,650.00	50.0 %
Other Income -Trans	1,649.58	0.00	(1,649.58)	
Depreciation Expense	(54,732.24)	(109,463.00)	(54,730.76)	50.0 %
Depreciation-Care Mgmt	(3,487.02)	(6,975.00)	(3,487.98)	50.0 %
TOTAL OTHER INCOME & EXPENSE	(26,116.18)	(111,428.00)	(85,311.82)	23.4 %
AFTER OTHER INCOME & EXPENSE	385,078.29	140,440.00	(244,638.29)	274.2 %
NET RESULTS	385,078.29	140,440.00	(244,638.29)	274.2 %



SECTION 9

ITEMS FOR BOARD ACTION

SECTION 9-C

**REVIEW/ DISCUSSION /ACTION – CONSIDERATION, DISCUSSION, AND
RECOMMENDATION FOR APPROVAL OF DISTRICT CHECK REGISTER,
CHECK REGISTER COMPARISON, FINANCIAL REPORTS, AND MONTHLY
CASH INVESTMENT AND DESIGNATED RESERVE REPORT FOR PERIOD
ENDING JANUARY 31, 2021.**

FEBRUARY 23, 2021

Camarillo Health Care District
Monthly Check Register
January-21

Check Number	EFT #/ Date	Vendor	Name	Amount	Type	Timing
Cash Account #4 [Bank of the West General]						
68618	1/13/2021	ACCESS	Access TLC Caregivers DBA	51.00	V	MO
68610	1/6/2021	GADDIS	Alexa Gaddis	180.72	E	
68608	1/6/2021	DUNCAN	Audree Duncan	100.97	E	
68627	1/20/2021	B&BMAIL	B & B Mailing Services	1,819.84	V	CC
68638	1/27/2021	BAY ALARM	Bay Alarm Company	1,600.00	V	ONGOING
68628	1/20/2021	BETA	Beta Healthcare Group	3,029.50	V	MO
68629	1/20/2021	BETA WC	Beta Healthcare Group	2,487.00	V	MO
68604	1/6/2021	CSDA	CA Special Districts Assoc	660.00	V	MO
68619	1/13/2021	CMH	CMH Centers for Family Health	135.00	V	MO
68630	1/20/2021	COLANTUONO	Colantuono, Highsmith, Whatley, PC	452.50	V	
68620	1/13/2021	COMFORT	Comfort Keepers dba	204.00	V	
68639	1/27/2021	COMMANDER	Commander Printed Products	8,416.55	V	QTR
68603	1/6/2021	CONEJO	Conejo/Las Virgenes Future Foundation	200.00	V	ANN
68631	1/20/2021	CPI	CPI Solutions, Inc	4,400.00	V	MO
68605	1/6/2021	DIGITAL	Digital Deployment, Inc	200.00	V	MO
68607	1/6/2021	DOS CAMINOS	Dos Caminos Plaza	5,150.20	V	MO
68609	1/6/2021	FRONTIER	Frontier Communications	130.98	V	MO
68611	1/6/2021	HARTFORD	Hartford Life	1,054.50	V	MO
68612	1/6/2021	HAYMAN	Hayman Consulting dba	2,422.50	V	MO
68640	1/27/2021	HIRERIGHT	HireRight, LLC	250.00	V	
68621	1/13/2021	HOME REMEDIE	Home Remedies dba	295.00	V	
68632	1/20/2021	ITS	Integrated Telemanagement Services, Inc	894.30	V	MO
68642	1/27/2021	RINGHOF	Jackie Ringhof	200.00	V	
68617	1/6/2021	YOUNG	Jennifer Young	154.62	E	
68613	1/6/2021	JTS	JTS Facility Services	1,850.00	V	MO
68606	1/6/2021	DO	Juliann Do	80.85	E	
68633	1/20/2021	RALSTON	Kara Ralston	168.46	E	
68622	1/13/2021	LEAF	Leaf	2,025.32	V	MO
68625	1/13/2021	SUAREZ	Leslie Suarez	75.96	E	
68615	1/6/2021	TEVERBAUGH	Monica Teverbaugh	83.89	E	
68614	1/6/2021	NUNN	Nunn Better, Inc	2,945.00	V	
68623	1/13/2021	PETTY	Petty Cash - Administrat	411.04	V	MO
68641	1/27/2021	RCI	Rosalyn Carter Institute	2,000.00	V	ANN
68643	1/27/2021	SO CA EDISON	Southern California Edison	1,275.68	V	MO
68624	1/13/2021	SO CA GAS	Southern California Gas	596.40	V	MO
68634	1/20/2021	STAPLES	Staples Business Advantage	209.43	V	MO
68635	1/20/2021	UCLA	The Regents of the University of CA	800.00	V	ANN
68644	1/27/2021	TROPICAL	Tropical Car Wash	208.00	V	MO
68626	1/13/2021	UMPQUA	Umpqua Bank	2,929.76	V	MO
68636	1/20/2021	VALIC	VALIC	1,186.50	V	MO
68645	1/27/2021	VCAAA	VC Area Agency on Aging	2,100.00	V	
68616	1/6/2021	VISION	Vision Services Plan	248.20	V	MO
68637	1/20/2021	VOYAGER	Voyager Fleet Systems Inc	473.35	V	MO
		Report Total		54,157.02		

Check Register Monthly Comparison

FY 2020/21

Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Mo. Avg (varies through year as amts added)
\$155,740	\$47,551	\$147,667	\$88,955	\$48,137	\$57,225	\$54,157						\$85,633
YTD Total											\$599,433	

Notes FY 20/21:

July '20 Annual insurances

Sep '20 ADC Construction Loan pmt \$99K #6 of 7

FY 2019/20

Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Mo. Avg (varies through year as amts added)
\$148,320	\$83,532	\$172,880	\$100,718	\$57,749	\$73,885	\$84,153	\$73,422	\$55,954	\$93,468	\$74,435	\$67,549	\$90,505
YTD Total											\$1,086,065	

Notes FY 19/20:

July '19 Annual insurances

Sep '19 ADC Construction Loan pmt \$99K #5 of 7

Apr '20 Insurance & Deductible: Accounting water heater \$36,516; MALDEF payment agreement \$12,000

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

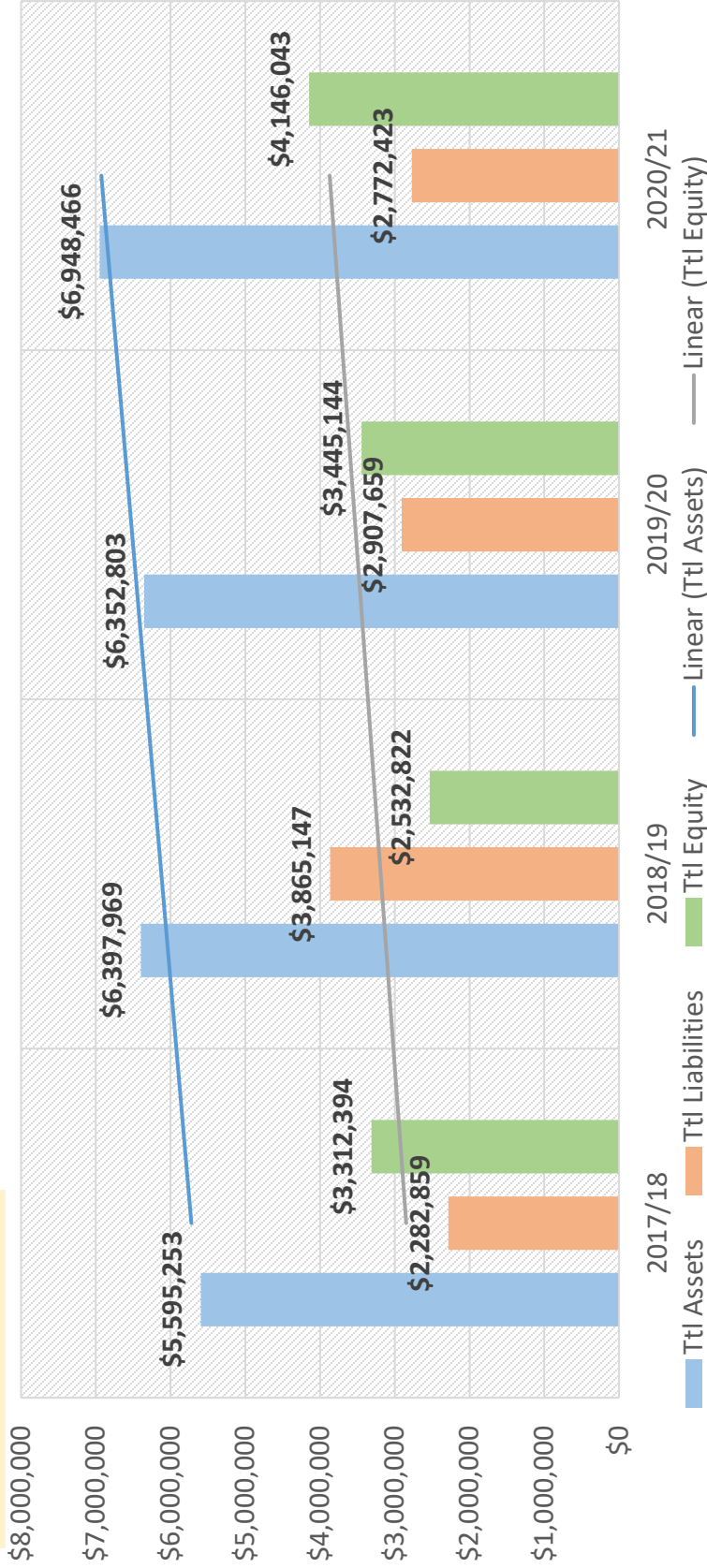
Camarillo Health Care District

Statement of Net Assets

	<u>January 2021</u>	<u>January 2020</u>	<u>\$</u> <u>Variance</u>	<u>%</u> <u>Variance</u>
ASSETS				
Current Assets				
CASH ACCOUNTS				
Bank of the West General	481,579.18	363,229.88	118,349.30	32.6%
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	20.00	20.00	0.00	0.0%
Cash Drawers- Senior Nutrition	85.00	85.00	0.00	0.0%
Cash-Local Agency Investment	4,029,924.86	3,388,546.27	641,378.59	18.9%
Cash - County Treasury Invstmn	5,449.30	5,089.96	359.34	7.1%
Mechanics, Rabo Savings	160,076.14	148,999.47	11,076.67	7.4%
Mechanics, Rabo Checking	280,675.25	280,692.50	(17.25)	0.0%
Cash-Restricted-Scholarship	6,448.75	4,872.75	1,576.00	32.3%
TOTAL CASH ACCOUNTS	4,965,308.48	4,192,585.83	772,722.65	18.4%
Accounts Receivable	200.00	4,875.00	(4,675.00)	-95.9%
Other Receivable	(121.00)	0.00	(121.00)	100.0%
Accrued Interest Receivable	103.68	198.35	(94.67)	-47.7%
City of Cam-SNP HDM Rcbl	21,583.38	25,958.31	(4,374.93)	-16.9%
Grant-VCAAA -Sr Nutrition Rcbl	25,604.02	15,082.27	10,521.75	69.8%
Grant-VCAAA Caregiver Rcbl	4,629.33	7,148.68	(2,519.35)	-35.2%
Grant-VCAAA SS Line Rcbl	13,460.08	9,999.89	3,460.19	34.6%
Contract-PICF-Blue Shield	6,385.00	1,748.00	4,637.00	265.3%
Contract-PICF Anthem	8,234.00	1,380.00	6,854.00	496.7%
Contract-PICF-Falls	475.68	2,590.78	(2,115.10)	-81.6%
Contract-AAA-Evidence Based	760.00	1,800.00	(1,040.00)	-57.8%
Grant-SCAN-Commty Rcbl	3,150.00	625.00	2,525.00	404.0%
Due Fr County-Property Tax	68,480.80	198,234.06	(129,753.26)	-65.5%
TOTAL Current Assets	5,118,253.45	4,462,226.17	656,027.28	14.7%
Fixed Assets				
Buildings & Improvements	3,136,670.55	3,128,470.55	8,200.00	0.3%
IS Equip	102,122.40	98,722.40	3,400.00	3.4%
Equipment & Furnishings	254,911.58	250,161.58	4,750.00	1.9%
Transportation Vehicles	214,214.37	263,736.45	(49,522.08)	-18.8%
Less: Accumulated Depreciaton	(2,508,161.34)	(2,432,924.70)	(75,236.64)	-3.1%
TOTAL Fixed Assets	1,199,757.56	1,308,166.28	(108,408.72)	-8.3%
Other Assets				
PREPAIDS				
Deferred Outflows of Resources GASB 68	26,172.73	18,027.09	8,145.64	45.2%
Deferred Outflows of Resources GASB 75	494,934.17	490,486.17	4,448.00	0.9%
	79,348.00	73,897.00	5,451.00	7.4%
TOTAL Other Assets	600,454.90	582,410.26	18,044.64	3.1%

	<u>January 2021</u>	<u>January 2020</u>	<u>\$ Variance</u>	<u>% Variance</u>
TOTAL ASSETS	6,918,465.91	6,352,802.71	565,663.20	8.9%
LIABILITIES				
Current Liabilities				
Accounts Payable	17,851.58	50,090.69	(32,239.11)	-64.4%
Medical Premium Payable-Emp	0.00	(2,120.23)	2,120.23	100.0%
Accrued Vacation	83,173.85	77,234.18	5,939.67	7.7%
Accrued Interest Expenses	3,630.13	2,678.66	951.47	35.5%
Scholarships-Volunteer Expense	1,595.97	1,595.97	0.00	0.0%
Scholarships-Senior Services	4,852.78	3,276.78	1,576.00	48.1%
Construction Loan 2020	0.00	92,013.79	(92,013.79)	-100.0%
Deferred Revenue	22,666.60	0.00	22,666.60	100.0%
TOTAL Current Liabilities	133,770.91	224,769.84	(90,998.93)	-40.5%
Long-Term Liabilities				
Construction Loan to 2021	95,464.29	95,464.29	0.00	0.0%
Net Pension Liability GASB 68	1,596,760.50	1,423,419.50	173,341.00	12.2%
Accrued OPEB Liability GASB 75	326,777.00	420,524.00	(93,747.00)	-22.3%
Deferred Inflows of Resources GASB 68	186,989.00	202,655.00	(15,666.00)	-7.7%
Deferred Inflows of Resources GASB 75	432,661.00	540,826.00	(108,165.00)	-20.0%
TOTAL Long-Term Liabilities	2,638,651.79	2,682,888.79	(44,237.00)	-1.6%
TOTAL LIABILITIES	2,772,422.70	2,907,658.63	(135,235.93)	-4.7%
EQUITY				
Designated Reserves	2,999,201.22	0.00	2,999,201.22	100.0%
Retained Earnings	558,398.72	2,999,201.22	(2,440,802.50)	-81.4%
Year-to-Date Earnings	588,443.27	445,942.86	142,500.41	32.0%
TOTAL EQUITY	4,146,043.21	3,445,144.08	700,899.13	20.3%
TOTAL LIABILITIES & EQUITY	6,918,465.91	6,352,802.71	565,663.20	8.9%

a.o. January 31...all years



Camarillo Health Care District

Statements of Activities

Year-to-Date Variance, January 2021 - current month, Consolidated by department

	<i>7 Months Ended January 31, 2021</i>	<i>7 Months Ended January 31, 2021 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
REVENUE				
Tax Revenue-Admin	1,772,710.05	1,599,332.63	173,377.42	10.8 %
Community Education	0.00	13,253.38	(13,253.38)	-100.0 %
Transportation Fees	4,665.00	11,523.19	(6,858.19)	-59.5 %
Transport Fees ADC	3,158.00	13,416.69	(10,258.69)	-76.5 %
Health Screening Fees	0.00	116.69	(116.69)	-100.0 %
Lifeline Fees	22,352.00	20,044.50	2,307.50	11.5 %
Sr Nutrition Home Delivered	23,715.84	10,412.50	13,303.34	127.8 %
Sr Nutrition Congregate	40.00	924.00	(884.00)	-95.7 %
Contract-PICF-Falls	2,671.36	22,307.81	(19,636.45)	-88.0 %
Contract-PICF Anthem	7,544.00	1,195.81	6,348.19	530.9 %
Contract-PICF-Blue Shield	3,794.00	6,277.81	(2,483.81)	-39.6 %
Contract-VCAAA-Evid Base	960.00	6,300.00	(5,340.00)	-84.8 %
ADC Fees	23,349.00	110,740.00	(87,391.00)	-78.9 %
Grant-VCAAA Caregiver Respite	17,056.29	21,437.50	(4,381.21)	-20.4 %
Contract-Caregiver Navigation Project	3,600.00	8,093.75	(4,493.75)	-55.5 %
Donations-Scholarship	0.00	1,458.31	(1,458.31)	-100.0 %
Sponsorship	650.00	700.00	(50.00)	-7.1 %
Healthy Attitude Advertising	4,000.00	4,500.00	(500.00)	-11.1 %
Interest Income	11,921.33	15,050.00	(3,128.67)	-20.8 %
Facility Use Rental	1,458.00	4,666.69	(3,208.69)	-68.8 %
Facility Use-Lease	3,150.00	3,150.56	(0.56)	0.0 %
Donations	18,950.00	729.12	18,220.88	2499.0 %
Fischer Fund Distribution	143,708.49	125,000.00	18,708.49	15.0 %
Grant-VCAAA-Sr Nutrition	55,192.23	56,033.81	(841.58)	-1.5 %
City of Cam SNP HDM	21,583.38	21,583.31	0.07	0.0 %
Grant-Rupe Found Vet Caregiver	23,333.38	17,500.00	5,833.38	33.3 %
Support Services Offset	175,892.97	224,696.50	(48,803.53)	-21.7 %
Grant-VCAAA-SS Line	28,793.52	26,833.52	1,960.00	7.3 %
Grant-SCAN Community	6,650.00	6,650.00	0.00	
TOTAL REVENUE	2,380,898.84	2,353,928.08	26,970.76	1.1 %
	2,380,898.84	2,353,928.08	26,970.76	1.1 %
	2,380,898.84	2,353,928.08	26,970.76	1.1 %

	<i>7 Months Ended January 31, 2021</i>	<i>7 Months Ended January 31, 2021 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
EXPENSES				
Salaries	782,966.12	886,124.61	103,158.49	11.6 %
Payroll Taxes	62,652.02	67,792.97	5,140.95	7.6 %
Benefits-PERS-Health	99,348.03	138,250.00	38,901.97	28.1 %
Benefits-PERS-Retirement	63,385.55	71,540.98	8,155.43	11.4 %
Benefits - Workers Comp	27,075.80	24,749.97	(2,325.83)	-9.4 %
Benefits - Life/ADD	15,524.46	16,108.33	583.87	3.6 %
Benefits-OPEB	31,308.35	25,690.00	(5,618.35)	-21.9 %
PERS Retirement UAL	108,121.00	231,900.00	123,779.00	53.4 %
Audit Fees	15,000.00	21,500.00	6,500.00	30.2 %
Legal Fees	10,559.00	17,500.00	6,941.00	39.7 %
Contractors/Consultants	93,280.23	117,586.07	24,305.84	20.7 %
Support Services	175,892.97	224,696.92	48,803.95	21.7 %
Instructor Agreement Fees	0.00	4,666.69	4,666.69	100.0 %
Community/Staff Outreach	436.49	8,175.93	7,739.44	94.7 %
Dues/Subscriptions	22,320.27	25,415.25	3,094.98	12.2 %
Continuing Education-Trustee	12,049.98	16,969.75	4,919.77	29.0 %
Continuing Education-Staff	4,916.66	4,729.62	(187.04)	-4.0 %
Trustee Stipends	4,200.00	6,183.31	1,983.31	32.1 %
Election Costs	0.00	40,500.00	40,500.00	100.0 %
LAFCO Assessments	2,534.00	2,275.00	(259.00)	-11.4 %
Mileage	6,285.52	13,347.25	7,061.73	52.9 %
Program Matls/Activities	1,619.79	18,358.06	16,738.27	91.2 %
Gas & Oil	2,717.06	7,474.25	4,757.19	63.6 %
Fleet Maintenance	3,001.39	9,594.06	6,592.67	68.7 %
Minor Equipment	3,773.46	13,099.31	9,325.85	71.2 %
Supplies	6,685.36	26,849.13	20,163.77	75.1 %
Postage	19,926.61	19,843.10	(83.51)	-0.4 %
Advertising & Promotion	3,137.04	11,697.00	8,559.96	73.2 %
Refunds	855.00	1,464.19	609.19	41.6 %
Printing	18,953.18	37,471.63	18,518.45	49.4 %
Repairs & Maintenance	18,513.00	26,663.63	8,150.63	30.6 %
Association Fees	36,051.40	36,051.61	0.21	0.0 %
Insurance	45,498.99	39,944.38	(5,554.61)	-13.9 %
Storage Rent/Equip Lease	17,523.13	17,526.25	3.12	0.0 %
Telephone	13,556.52	12,810.00	(746.52)	-5.8 %
Utilities	16,304.38	16,100.07	(204.31)	-1.3 %
Licenses & Fees	5,728.00	4,949.63	(778.37)	-15.7 %
Bank & Credit Card Charges	6,210.82	7,159.25	948.43	13.2 %
TOTAL EXPENSES	1,757,911.58	2,272,758.20	514,846.62	22.7 %
OPERATING RESULTS	622,987.26	81,169.88	541,817.38	667.5 %
OTHER INCOME & EXPENSE				
Other Income -Admin	33,378.48	2,922.50	30,455.98	1042.1 %
Depreciation Expense	(67,922.47)	(67,922.12)	(0.35)	0.0 %

	<i>7 Months Ended January 31, 2021</i>	<i>7 Months Ended January 31, 2021 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
TOTAL OTHER INCOME & EXPENSE	(34,543.99)	(64,999.62)	30,455.63	46.9 %
AFTER OTHER INCOME & EXPENSE	588,443.27	16,170.26	572,273.01	3539.0 %
NET RESULTS	588,443.27	16,170.26	572,273.01	3539.0 %

Camarillo Health Care District

Statements of Activities

*Year-to-Date Performance, January 2021 - current month, Consolidated
by department*

	<i>7 Months Ended January 31, 2021</i>	<i>Annual Budget</i>	<i>Unused</i>	<i>% Used</i>
REVENUE				
Tax Revenue-Admin	1,772,710.05	2,741,713.00	969,002.95	64.7 %
Community Education	0.00	22,720.00	22,720.00	
Transportation Fees	4,665.00	19,754.00	15,089.00	23.6 %
Transport Fees ADC	3,158.00	23,000.00	19,842.00	13.7 %
Health Screening Fees	0.00	200.00	200.00	
Lifeline Fees	22,352.00	34,362.00	12,010.00	65.0 %
Sr Nutrition Home Delivered	23,715.84	17,850.00	(5,865.84)	132.9 %
Sr Nutrition Congregate	40.00	1,584.00	1,544.00	2.5 %
Contract-PICF-Falls	2,671.36	38,242.00	35,570.64	7.0 %
Contract-PICF Anthem	7,544.00	2,050.00	(5,494.00)	368.0 %
Contract-PICF-Blue Shield	3,794.00	10,762.00	6,968.00	35.3 %
Contract-VCAAA-Evid Base	960.00	10,800.00	9,840.00	8.9 %
ADC Fees	23,349.00	189,840.00	166,491.00	12.3 %
Grant-VCAAA Caregiver Respite	17,056.29	36,750.00	19,693.71	46.4 %
Contract-Caregiver Navigation Project	3,600.00	13,875.00	10,275.00	25.9 %
Donations-Scholarship	0.00	2,500.00	2,500.00	
Sponsorship	650.00	1,200.00	550.00	54.2 %
Healthy Attitude Advertising	4,000.00	5,000.00	1,000.00	80.0 %
Interest Income	11,921.33	30,000.00	18,078.67	39.7 %
Facility Use Rental	1,458.00	8,000.00	6,542.00	18.2 %
Facility Use-Lease	3,150.00	5,401.00	2,251.00	58.3 %
Donations	18,950.00	1,250.00	(17,700.00)	1516.0 %
Fischer Fund Distribution	143,708.49	125,000.00	(18,708.49)	115.0 %
Grant-VCAAA-Sr Nutrition	55,192.23	96,058.00	40,865.77	57.5 %
City of Cam SNP HDM	21,583.38	37,000.00	15,416.62	58.3 %
Grant-Rupe Found Vet Caregiver	23,333.38	30,000.00	6,666.62	77.8 %
Support Services Offset	175,892.97	385,194.00	209,301.03	45.7 %
Grant-VCAAA-SS Line	28,793.52	50,000.00	21,206.48	57.6 %
Grant-SCAN Community	6,650.00	11,400.00	4,750.00	58.3 %
TOTAL REVENUE	2,380,898.84	3,951,505.00	1,570,606.16	60.3 %
	2,380,898.84	3,951,505.00	1,570,606.16	60.3 %
	2,380,898.84	3,951,505.00	1,570,606.16	60.3 %

*7 Months Ended
January 31, 2021*

		<i>Annual Budget</i>	<i>Unused</i>	<i>% Used</i>
EXPENSES				
Salaries	782,966.12	1,519,070.62	736,104.50	51.5 %
Payroll Taxes	62,652.02	116,216.50	53,564.48	53.9 %
Benefits-PERS-Health	99,348.03	236,999.98	137,651.95	41.9 %
Benefits-PERS-Retirement	63,385.55	122,641.75	59,256.20	51.7 %
Benefits - Workers Comp	27,075.80	42,428.30	15,352.50	63.8 %
Benefits - Life/ADD	15,524.46	27,614.34	12,089.88	56.2 %
Benefits-OPEB	31,308.35	44,040.00	12,731.65	71.1 %
PERS Retirement UAL	108,121.00	231,900.00	123,779.00	46.6 %
Audit Fees	15,000.00	21,500.00	6,500.00	69.8 %
Legal Fees	10,559.00	30,000.00	19,441.00	35.2 %
Contractors/Consultants	93,280.23	201,576.00	108,295.77	46.3 %
Support Services	175,892.97	385,194.49	209,301.52	45.7 %
Instructor Agreement Fees	0.00	8,000.00	8,000.00	
Community/Staff Outreach	436.49	14,016.00	13,579.51	3.1 %
Dues/Subscriptions	22,320.27	43,569.00	21,248.73	51.2 %
Continuing Education-Trustee	12,049.98	29,091.00	17,041.02	41.4 %
Continuing Education-Staff	4,916.66	8,108.00	3,191.34	60.6 %
Trustee Stipends	4,200.00	10,600.00	6,400.00	39.6 %
Election Costs	0.00	40,500.00	40,500.00	
LAFCO Assessments	2,534.00	2,275.00	(259.00)	111.4 %
Mileage	6,285.52	22,881.00	16,595.48	27.5 %
Program Mats/Activities	1,619.79	31,471.00	29,851.21	5.1 %
Gas & Oil	2,717.06	12,813.00	10,095.94	21.2 %
Fleet Maintenance	3,001.39	16,447.00	13,445.61	18.2 %
Minor Equipment	3,773.46	22,456.00	18,682.54	16.8 %
Supplies	6,685.36	46,027.02	39,341.66	14.5 %
Postage	19,926.61	38,921.00	18,994.39	51.2 %
Advertising & Promotion	3,137.04	20,052.00	16,914.96	15.6 %
Refunds	855.00	2,510.00	1,655.00	34.1 %
Printing	18,953.18	73,349.00	54,395.82	25.8 %
Repairs & Maintenance	18,513.00	45,709.00	27,196.00	40.5 %
Association Fees	36,051.40	61,803.00	25,751.60	58.3 %
Insurance	45,498.99	68,476.00	22,977.01	66.4 %
Storage Rent/Equip Lease	17,523.13	30,045.00	12,521.87	58.3 %
Telephone	13,556.52	21,960.00	8,403.48	61.7 %
Utilities	16,304.38	27,600.00	11,295.62	59.1 %
Licenses & Fees	5,728.00	9,503.00	3,775.00	60.3 %
Bank & Credit Card Charges	6,210.82	12,273.00	6,062.18	50.6 %
TOTAL EXPENSES	1,757,911.58	3,699,637.00	1,941,725.42	47.5 %
OPERATING RESULTS	622,987.26	251,868.00	(371,119.26)	247.3 %
OTHER INCOME & EXPENSE				
Other Income -Admin	33,378.48	5,010.00	(28,368.48)	666.2 %
Depreciation Expense	(67,922.47)	(116,438.00)	(48,515.53)	58.3 %

	<i>7 Months Ended January 31, 2021</i>	<i>Annual Budget</i>	<i>Unused</i>	<i>% Used</i>
TOTAL OTHER INCOME & EXPENSE	(34,543.99)	(111,428.00)	(76,884.01)	31.0 %
AFTER OTHER INCOME & EXPENSE	588,443.27	140,440.00	(448,003.27)	419.0 %
NET RESULTS	588,443.27	140,440.00	(448,003.27)	419.0 %

**Camarillo Health Care District
Investment & Reserves Report
31-Jan-21**

2020 - 2021	
1/31/2021	Interest Earned
75,324	324
150,648	648
150,648	648
502,159	2,159
1,017,639	4,375
2,133,508	3,564
4,029,925	11,718

LAIIF	1/31/2021	2020 - 2021 Interest Earned	Quick Ratio	Current Ratio
Vehicle Fleet Reserve	75,324	324		
Technology Reserve	150,648	648		
Project/Special Use Reserve	150,648	648	36.23	36.54
Capital Improvement Reserve	502,159	2,159		
General Operating Reserve	1,017,639	4,375		
Undesignated - General Operating	2,133,508	3,564		
Total LAIIF	4,029,925	11,718		

Bank of the West

General Operating Fund	481,579	0.00
Total Bank of the West	481,579	0.00

Mechanics Bank

Checking	160,076	16.37
Savings	159,642	65.21
Total Savings & CD's	319,718	81.58

Scholarships & Petty Cash Funds

	7,604	
Ventura County Treasurer Pool	5,449	122.17

Total in interest earning accounts

	4,844,275	11,921
--	------------------	---------------

Reserve Funds	Minimum Target	6/30/2020 Balance	2020 Allocated	2020 Interest	1/31/2021 Balance	Annual Funding Goal
	Vehicle Fleet Reserve	75,000	75,000	0	324	75,324
Technology Reserve	150,000	150,000	0	648	150,648	5,000
Project/Special Use Reserve	150,000	150,000	0	648	150,648	5,000
Capital Improvement Reserve	500,000	500,000	0	2,159	502,159	10,000
General Operating Reserve	1,715,441	1,013,264	0	4,375	1,017,639	100,000
Reserves & Contingencies	2,590,441	1,888,264	0	8,153	1,896,417	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 LAIF and with 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.

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SECTION 9

ITEMS FOR BOARD ACTION

**SECTION 9-D
REVIEW/ DISCUSSION /ACTION – CONSIDERATION, DISCUSSION, AND
APPROVAL OF QUARTERLY CASH INVESTMENT AND DESIGNATED
RESERVE REPORT FOR PERIOD ENDING DECEMBER 31, 2020.**

FEBRUARY 23, 2021

**Camarillo Health Care District
Investment & Designated Reserves Report
31-Dec-20**

LAIF	2020 - 2021		Quick Ratio	Current Ratio
	12/31/2020	Interest Earned		
Vehicle Fleet Reserve	75,324	324	35.96	36.54
Technology Reserve	150,648	648		
Project/Special Use Reserve	150,648	648		
Capital Improvement Reserve	502,159	2,159		
General Operating Reserve	1,017,639	4,375		
Undesignated - General Operating	829,065	3,564		
Total LAIF	2,725,482	11,718		

Bank of the West	
General Operating Fund	1,629,312
Total Bank of the West	0.00

Mechanics Bank	
Checking	280,686
Savings	159,642
Total Savings & CD's	74,28

Scholarships & Petty Cash Funds	
	7,504
Ventura County Treasurer Pool	18.49

Total in interest earning accounts **4,808,075**

Reserve Funds	Minimum Target	6/30/2020		2020		2020 Interest	12/31/2020 Balance	Annual Funding Goal
		Balance	Allocated	Allocated	Interest			
Vehicle Fleet Reserve	75,000	75,000	0	0	324	75,324	5,000	
Technology Reserve	150,000	150,000	0	0	648	150,648	5,000	
Project/Special Use Reserve	150,000	150,000	0	0	648	150,648	5,000	
Capital Improvement Reserve	500,000	500,000	0	0	2,159	502,159	10,000	
General Operating Reserve	1,715,441	1,013,264	0	0	4,375	1,017,639	100,000	
Reserves & Contingencies	2,590,441	1,888,264	0	0	8,153	1,896,417	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 LAIF and with 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.



SECTION 10

CHIEF EXECUTIVE OFFICER REPORT

FEBRUARY 23, 2021

Dear Mary Ann and Staff,

Thank you for the Valentine basket.
enjoys it. She keeps it right next to where she
eats her meals. It was a bright spot in her day.

Dear MaryAnne and Staff
Thank you for the
Valentine basket.
[REDACTED] enjoys it. She
keeps it right next to
where she eats her meals.
It was a bright spot in
her day [REDACTED]

Kara Ralston

From: Johanna Fredrics
Sent: Friday, January 22, 2021 9:53 AM
To: Kara Ralston; Sonia Amezcua
Subject: Luis

Good morning—

I just wanted to pass along a very nice compliment we received about Luis. A gentleman named [REDACTED] was very thankful for Luis' assistance and wanted to make sure that his kindness and professionalism was recognized.

Thank you,

Warm Regards,

Johanna Fredrics

Resource Specialist

Camarillo Health Care District

3639 E. Las Posas Road, Suite 117

Camarillo, CA 93010

(805) 388-1952 Ext. 100

Celebrating 52 Years of Service

www.camhealth.com

<https://www.facebook.com/CamarilloHealthCareDistrict>

Kara Ralston

From: Johanna Fredrics
Sent: Friday, February 5, 2021 9:55 AM
To: Kara Ralston; Sonia Amezcua; Mary Ann Ratto
Subject: Tanvir

Just wanted to pass along a very nice compliment Tanvir received from a family that regularly uses our service. She said Tanvir, "...is a godsend...he has been such a big help to us. He is so nice..."

Thank you,

Warm Regards,

Johanna Fredrics
Resource Specialist
Camarillo Health Care District
3639 E. Las Posas Road, Suite 117
Camarillo, CA 93010
(805) 388-1952 Ext. 100
Celebrating 52 Years of Service
www.camhealth.com
<https://www.facebook.com/CamarilloHealthCareDistrict>

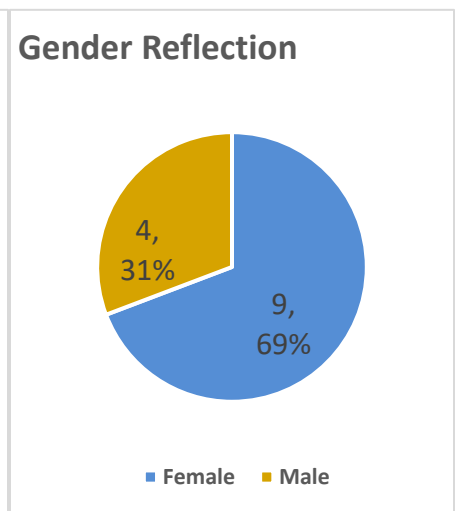
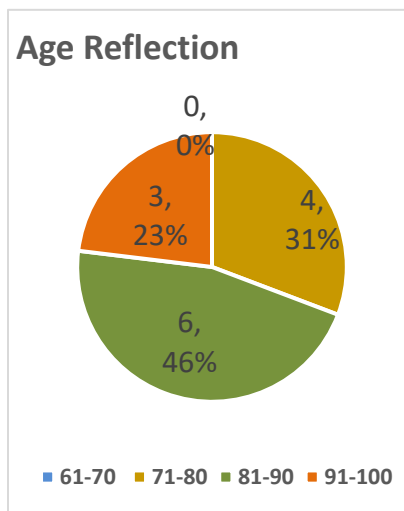
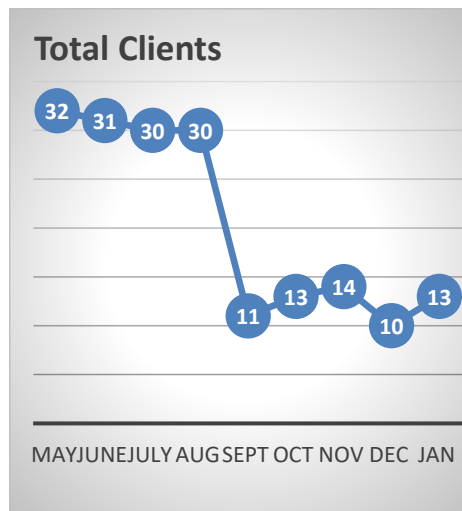
MEMORANDUM

DATE: January 31, 2021
TO: Kara Ralston, Chief Executive Officer
FROM: Mary Ann Ratto, Adult Day Center Director
SUBJECT: *January 2021 Monthly Report*

PROGRAM DESCRIPTION

For the past 37 years (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. Extended hours are available until 5:30pm.

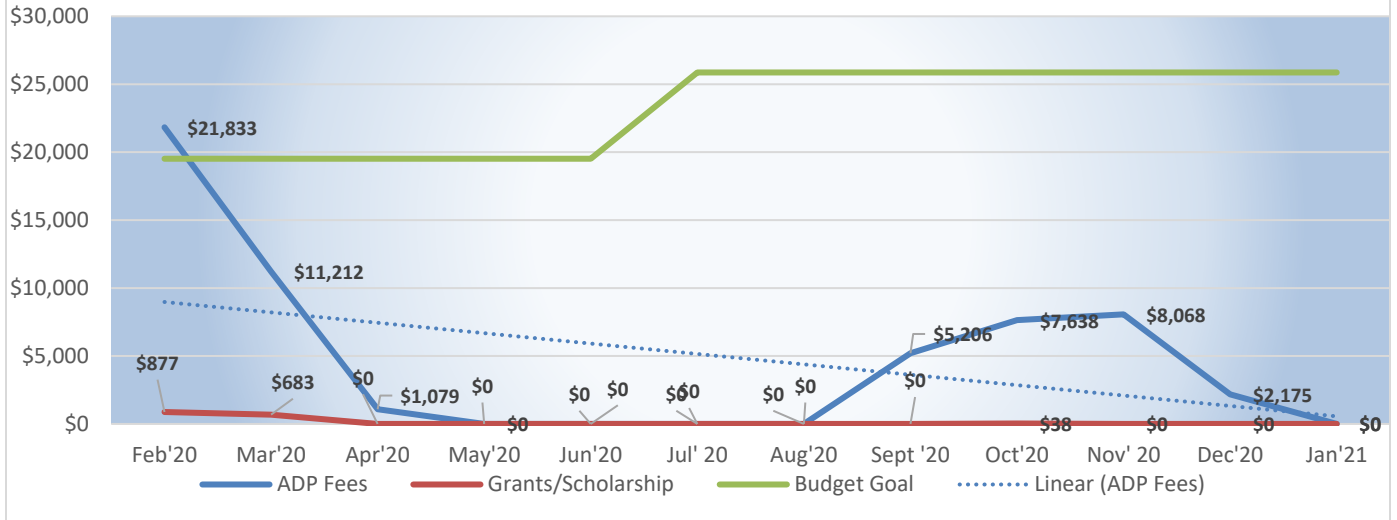
**COVID-19 HOME CARE PACKAGES PROGRAM 3/20/20-8/28/20 resumed 12/07/20
 Center reopened with modified hours due to COVID-19 9/08/20 until 12/04/20**



Total Active Clients: 13
 Total COVID-19 LOA Clients: 17

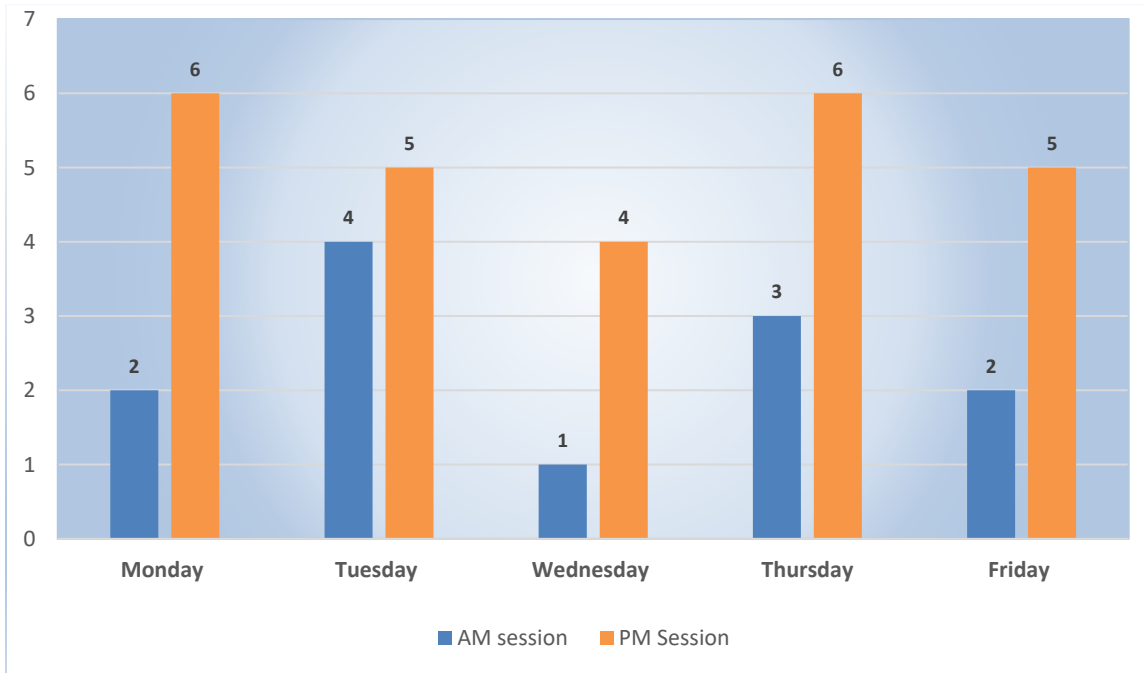
	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEPT	OCT	NOV	DEC	JAN'21
Female	21	20	22	22	22	21	20	10	10	10	7	9
Male	10	10	10	10	9	9	9	3	4	4	3	4

Client Fees per Month*



*debit/credit margins for refunds; does not include property tax allocation

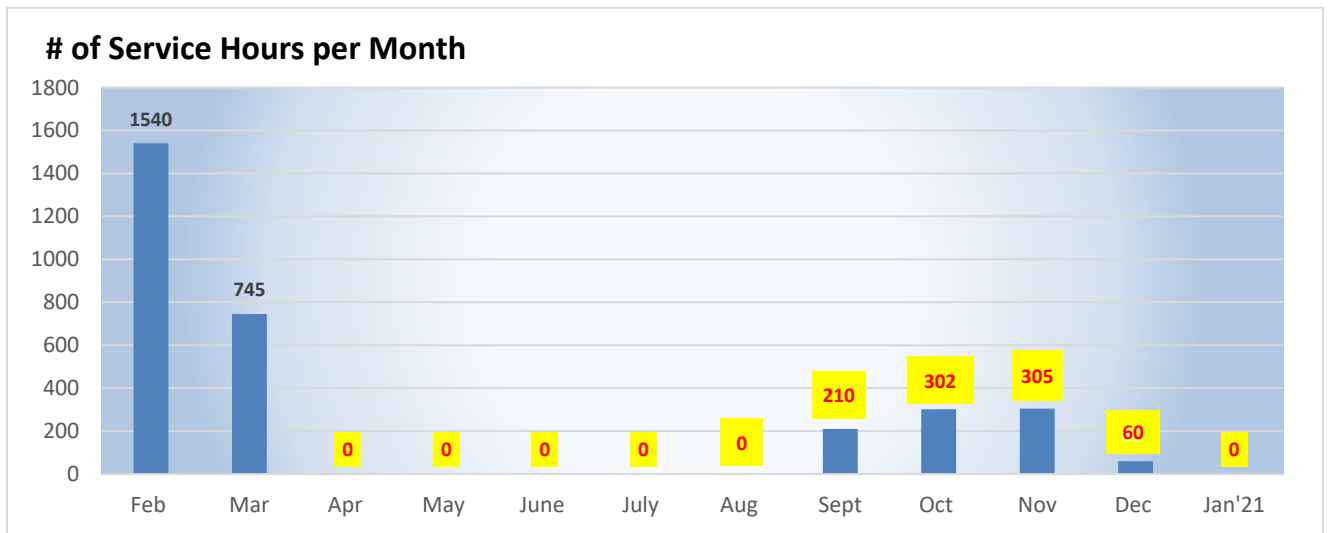
ATTENDANCE BY # OF DAYS WEEK ENDING 12/04/20



NON-ATTENDANCE of ENROLLED CLIENT

	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan'21
COVID-19			32	32	31	30	29	19	17	15	20	17
Doesn't want to attend	1	1										
Illness		2										
Family proving care in home												
Temporarily relocated												
Traveling												
Skilled Nursing Care	2	2										
Unreported Reason												
Active Clients on LOA	3	5	32	32	31	30	29	19	17	17	20	17
Declining Health												
Deceased					1					1		
Attending another program												
Relocated												
Care provided in the home												
Placement	1					1						
Financial Concerns							1					
Skilled nursing care			2*									
Disenrolled from Program	1	0	2	1	1	1	1	0	0	1	0	0

*Participants on extended leave of absence before COVID



Adult Day Center: January 2021

Newsbites:

- Day center services temporarily suspended on December 5, 2020 under COVID-19 stay at home order.
- Resumed mailing weekly, activity packets to participants who returned for in-person services 9/08/20-12/04/20 .

PARTICIPANT SPOTLIGHT

2014



2018



2020

MEMORANDUM

Date: February 11th, 2021
To: Kara Ralston, CEO
From: Lynn Jones, Community Outreach Manager (COM)
Subject: January 2021 Board Report

Program Description

Lifeline is an easy-to-use, in-home personal response service to ensure rapid response and assistance whenever needed...24 hours a day, 365 days a year.

Program Overview

- 3 units were installed
- 13 units were removed
- 368 total Lifeline subscribers

The average length of stay for those deactivating in January was 4 years, 9 months. The national average is 2.7 years. January and December typically boast high deactivation numbers.

Description	Jan 2021	Dec 2020	Monthly Variance	Jan 2020	Yearly Variance	Fiscal YTD
Total Subscribers	368	380	-12	438	-70	368
Total Units Removed with extra buttons (including transfers out to SSI programs)	13	9	+4	28	-15	77
Total Number of Installations with extra buttons	3	3	0	2	+1	30
Net Installations	-12	-6	+6	-16	+4	-49
In District/ Out of District	1/2	1/2	0/0	1/1	0/+1	8/22

All numbers on chart are from Philips Lifeline Carepartnersconnect web page

Lifeline Operational Calls

	Jan '21	Dec '20	Monthly Variance	Jan '20	Yearly Variance	Fiscal YTD
Accidental Button Pushes (No EMS)	134	113	+21	140	-6	665
Client Tests Performed	131	143	-12	154	-23	785
Incidents	25	30	-5	31	-6	155
Service Calls	36	14	+22	24	+12	98
Welcome/Information Calls	3	3	0	3	0	21
Total	329	303	-26	352	-23	1724

Detail Report: In January, Lifeline reported 25 calls for help from CHCD subscribers. Out of the 25 calls, 3 were transported to a local hospital, representing 12% of all button-help calls. EMS was called to the scene 21 times in January, representing about 80% of all incidents. Overall, "falls" were the number one reason (48%) for needing assistance.

January 2021 Report

Date: February 11, 2021
To: Kara Ralston, CEO
From: Blair Barker, Care Services Director
 Jennifer Young, Senior Nutrition Coordinator

Monthly Program Report: January 2021

The Senior Nutrition Program (SNP) provides supplemental nutrition for residents age 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 and vegetables, 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. All recipients may currently receive up to 14 meals/week.**

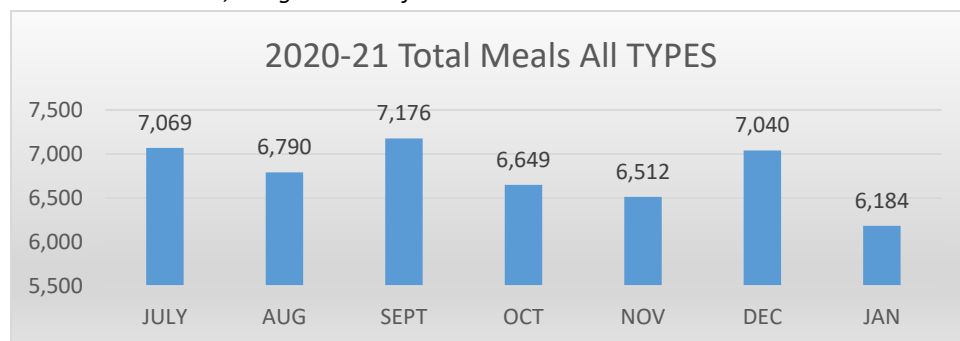
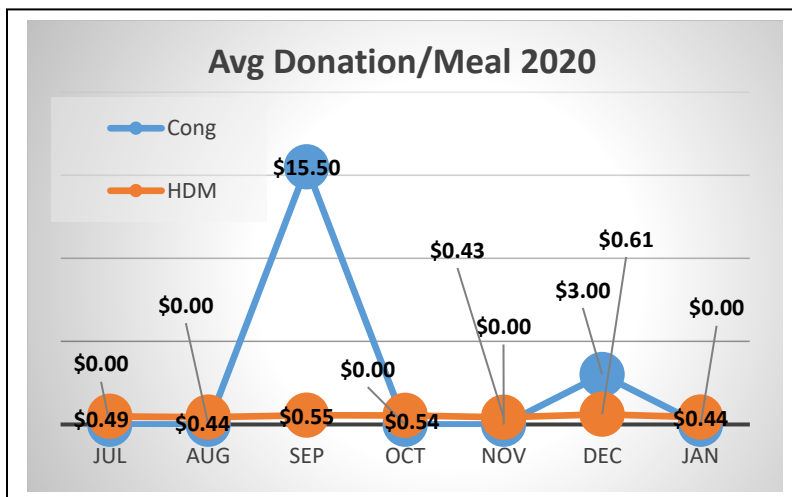
Congregate Meals (aka Apple-A-Day Café) are normally served at the District congregate (Cong) site on the third Thursday of each month. **During COVID-19 restrictions,** congregate clients may instead choose to pick up a frozen meal at the District once a month.

The SNP is also partially funded by the Older Americans Act, through the Ventura County Area Agency on Aging (VCAAA), VCAAA Foundation, the City of Camarillo, and an in-kind partnership with Pleasant Valley Recreation & Parks District. 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

	Jan. 2021	Unduplicated Clients FYTD
New HDM clients	20 -61 disenroll** (41) net gain	490 *
New Cong. clients	0 ***	14

*includes HDM clients currently on hold as well as 11 disabled non-seniors funded by VCAAA Found.
 ** includes 38 clients on hold for 2+ months
 ***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 400,000 meals, averaging over 25,000 meals/year.

TOTAL MEALS SERVED (cumulative)		VCAAA Funding	VCAAA meals allowed	% program split	City 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
FYTD Total meals served July 2020-January 2021 (HDM+Cong.)	47,420*	\$96,058	30,250	96%HDM 4% Cong	\$37,000
TOTAL cumulative meals served since program inception; all-meal types; commenced April 2005	425,576				

*includes meals for (11) <60 disabled clients funded by the VCAAA Foundation

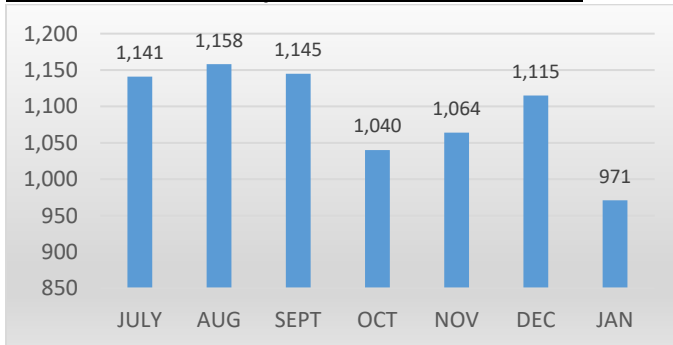
HDM Referral Sources

Referral Source Jan. 2021	HDM	Cong
Friend/Neighbor/Family	2	0
Former Congregate Client	0	0
Website/Online Search	3	0
Healthy Attitudes magazine	0	0
Social Worker/APS Referral	2	0
Doctor office/Hospital	0	0
VCAAA referral	7	0
Previous Client	2	0
Internal District referral	4	0
Casa del Norte Mobile Home Park Manager referral	0	0
Walk-in	0	0
District Produce Day	0	0
Hospice	0	0
TOTAL	20	0

HDM Cancellations

Reason Stated	Jan. 2021
Dislikes the food/Not what was expected	1
Family/Caregiver now providing meals	4
Moved in with Family	0
Moved into Care Facility	1
Moved to alternate Program	4
No longer desires services	0
No longer meets criteria	0
No longer needs service	3
Health has improved-able to cook	3
Dietary restrictions	3
Relocation out of service area	4
Deceased	0
On hold for extended time	38
TOTAL	61

HDM: Clients Served per Month 2020-21

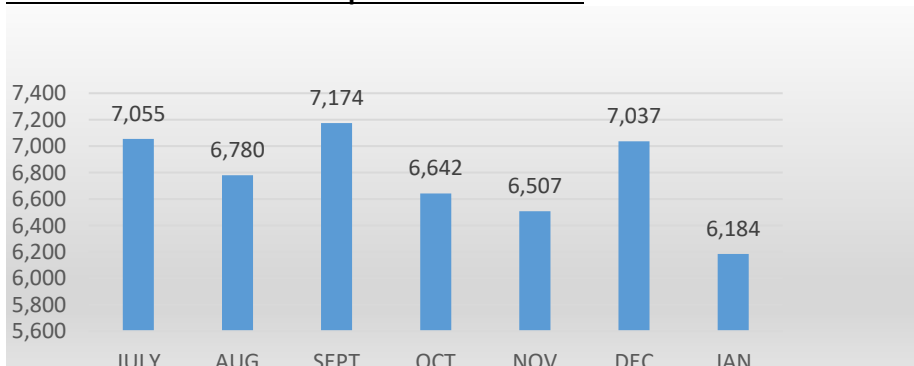


*client count is duplicated count as clients receive meals each week
 ** December donations include a \$100 sponsorship

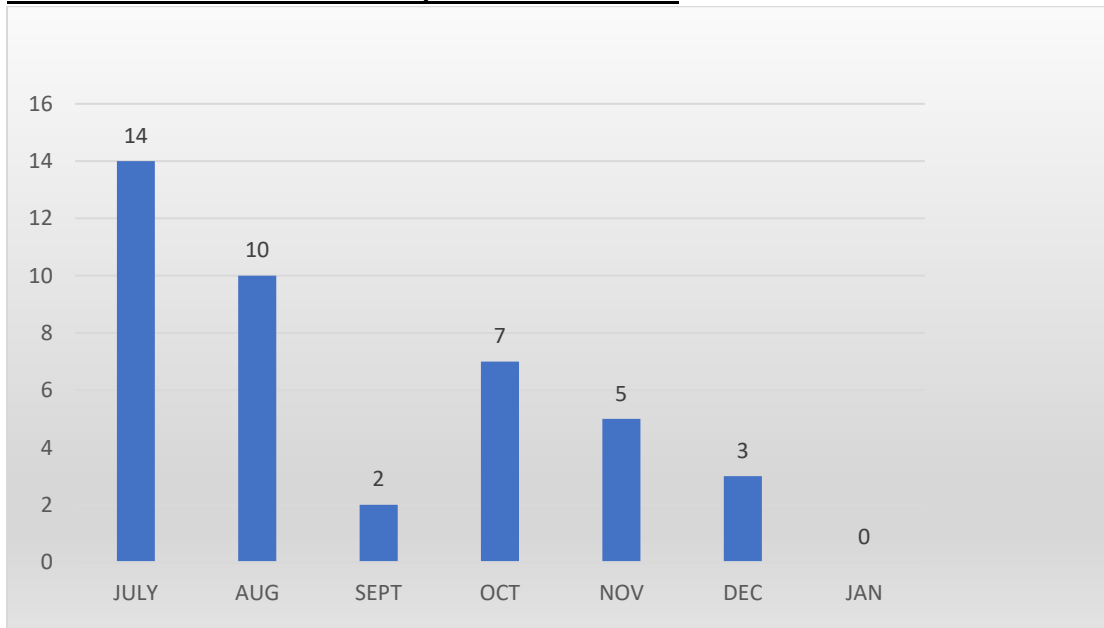
HDM: Donations Rec'd per Month 2020-21



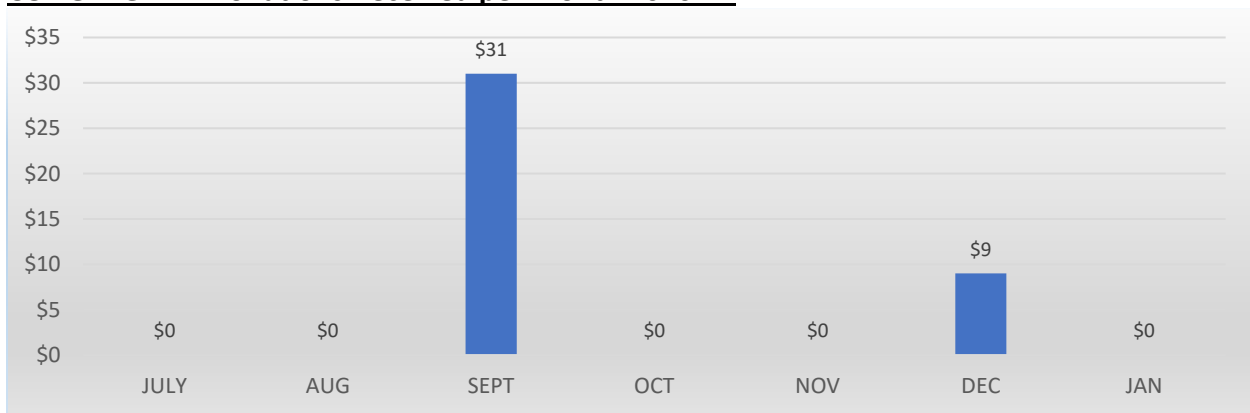
HDM: Total Meals Provided per Month 2020-21



CONGREGATE: Meals Provided per Month 2020-21



CONGREGATE: Donations Received per Month 2020-21



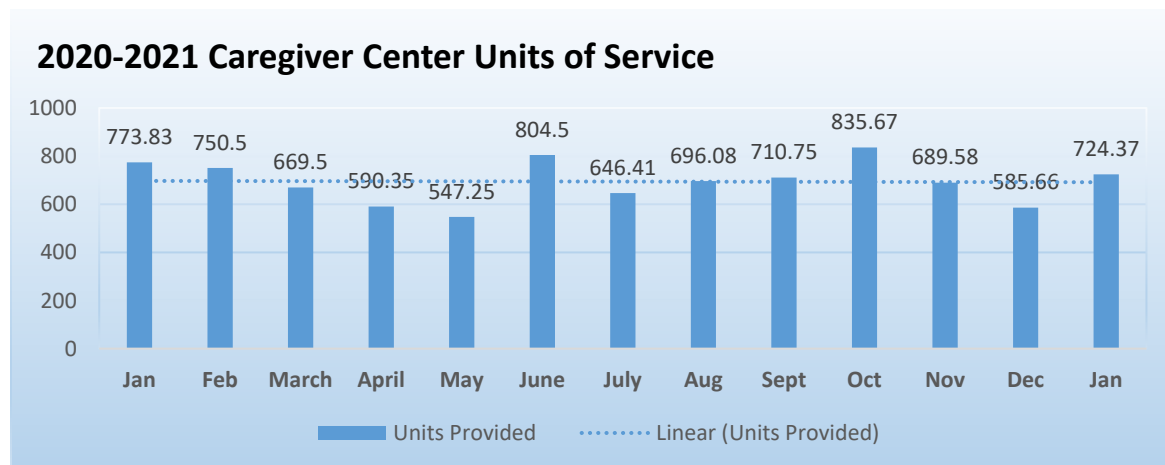
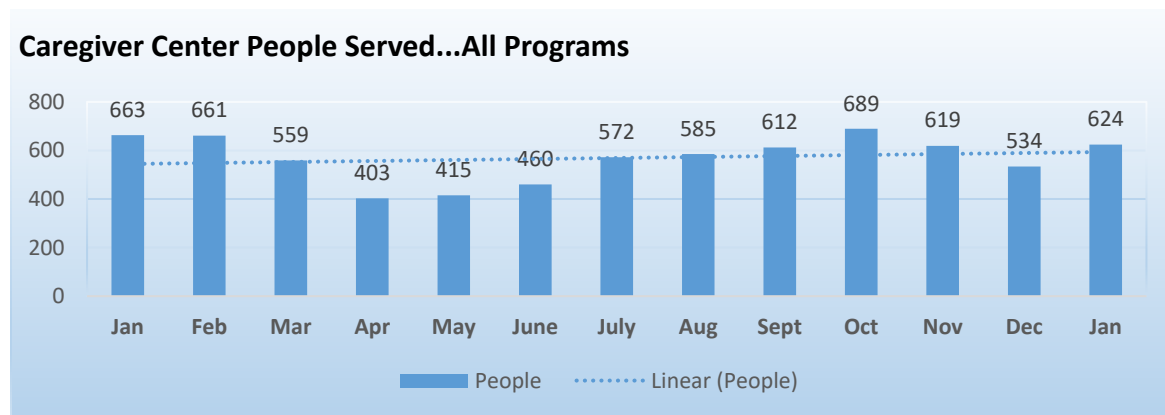
MEMORANDUM

DATE: February 11, 2021
TO: Kara Ralston, CEO
FROM: Blair Barker, MPH, Care Services Director
Caregiver Center of Ventura County
RE: January 2021 Monthly Report

PROGRAM DESCRIPTION

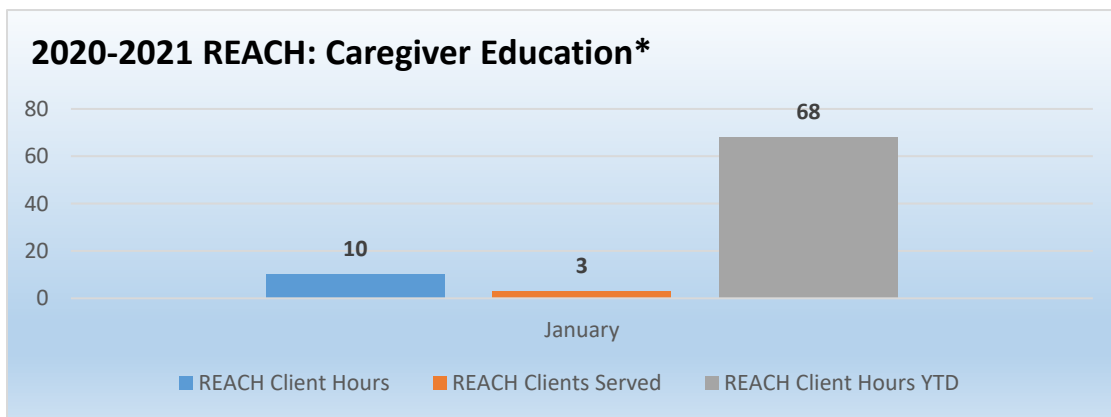
The goal of the Caregiver Center of Ventura County (Center) is to decrease the impact of caregiver burden and empower people to better health. This is accomplished through strategic partnerships with medical and community-based providers for the delivery of caregiver education and training, access to resources, and increased quality of life outcomes. The Caregiver Center has a comprehensive array of programs and services including REACH, 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	January - Units	January - People
REACH: in-person	0	0
REACH: phone	10	3
ADS Plus: phone	0.5	1
Dealing with Dementia: class	44	11
Dementia Live: class	0	0
Community Voice – DFVC: class	0	0
Caregivers CAN: class	0	0
Powerful Tools for Caregivers	15	6
Care Consultation: in-person	0	0
Care Consultation: phone	6.87	7
Caregiver Support Group	12	6
Respite: In Home Hours	24	3
Respite: ADP Hours	0	0
Home Modifications: Units Installed	5	3
Assistive Devices: Units installed	1	1
Senior Support Line: Peer Counseling	78	99
Senior Support Line: Telephone Reassurance	112	120
Memory Café	0	0
Caregiver Wellness Screening (Zarit Burden)	0	0
Depression Screening (PHQ-9)	0	0
Client follow-up (<i>in-person, phone call, email, similar</i>)	78	53
Client Walk-ins	5	5
Resource & Education Request	161	161
Inquiry response: Email/phone reply	76	49
Caregiver Email Outreach	96	96
TOTAL	724.37	624

REACH Program



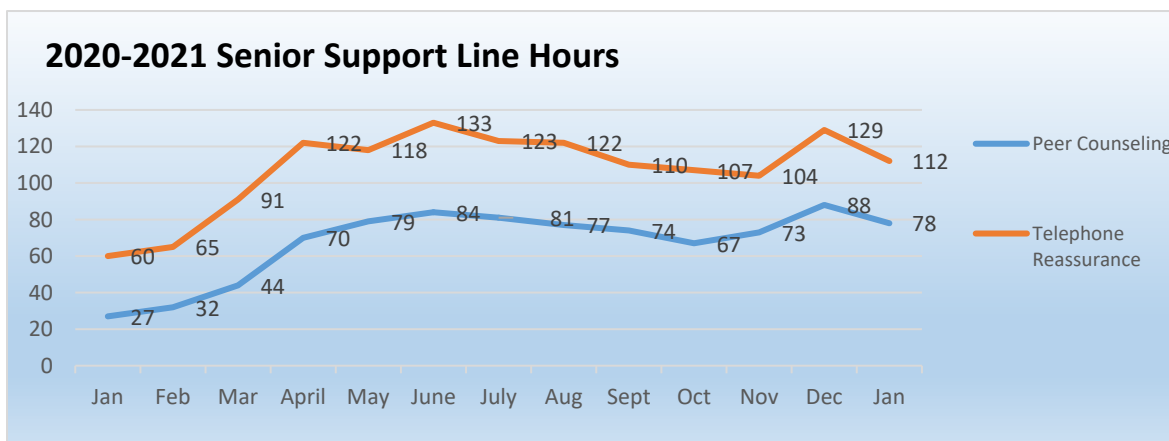
REACH: Caregiver Education	January	YTD	Annual Contract Goal	Target 58% of FY
REACH: Total Client Units*	10	68	100	68%
REACH: Clients served	3	21	N/A	N/A
TOTAL	13	89	N/A	N/A

*This number includes REACH in-person and phone visits (units = hours)

This chart represents monthly and FYTD counts of clients served as well as the hours provided by the Center through the Rosalyn Carter Institute’s REACH (Resources Enhancing Alzheimer’s Caregivers Health) program.

Senior Support Line

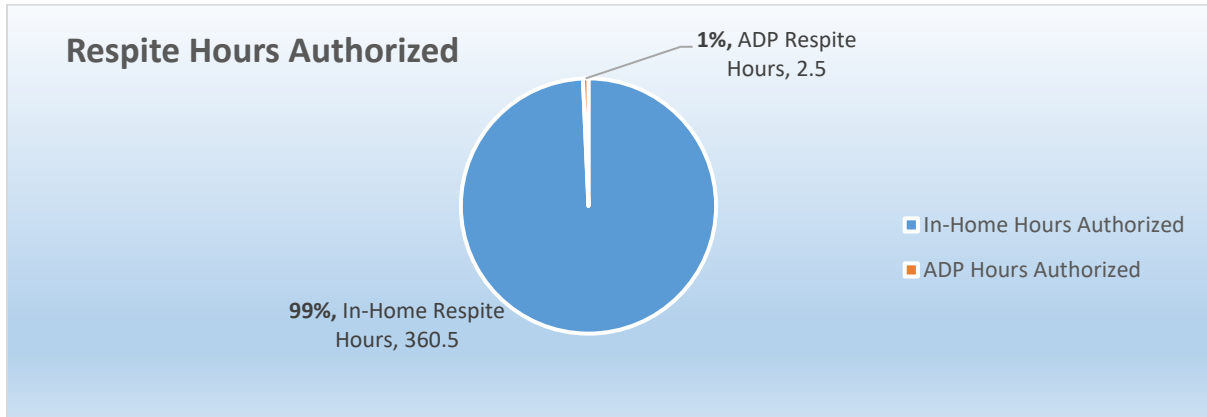
This chart represents monthly and FYTD measures of Senior Support Line (SSL) activities, either peer counseling or telephonic reassurance. Partially Funded Program through Older Americans Act federal funding, SSL is a toll-free reassurance and socialization program for Ventura County residents aged 60 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)	January	YTD	Annual Contract Goal	Target 58% of FY
Peer Counseling: Hours	78	538	616	87%
Peer Counseling: Persons Served (unduplicated monthly)	99	564	375	150%
Telephone Reassurance: Hours *	112	807	N/A	N/A
Telephone Reassurance: Contacts	327	2,327	2,236	87%
Telephone Reassurance: Persons Served (unduplicated monthly)	120	691	278	249%
TOTAL	736	4,927	N/A	N/A

Respite Hours Authorized

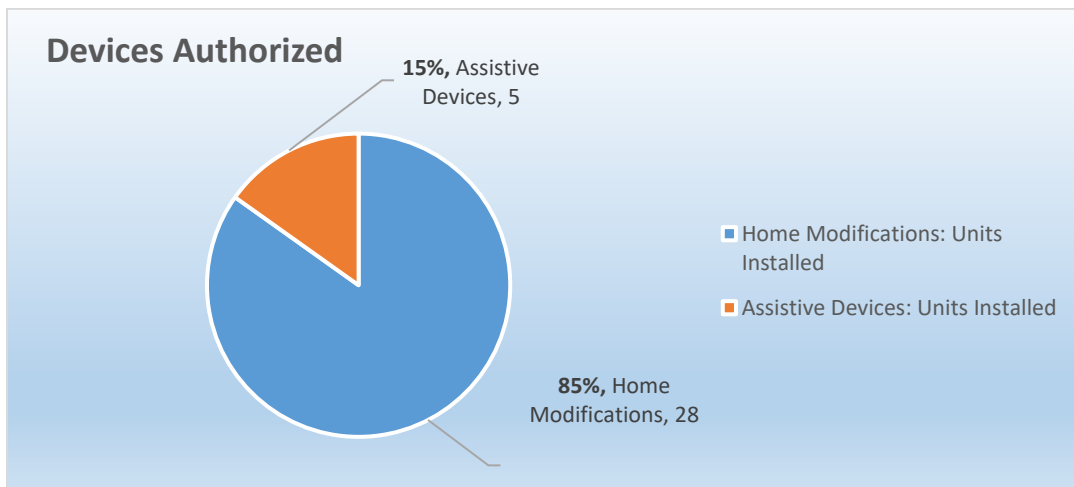
This chart represents monthly and FYTD measures of Respite hours and clients served by those hours, either in-home, and at the Adult Day Center. The District periodically receives funding for Home Modifications, Assistive Devices, in-home respite and adult day center respite through Older Americans Act, Title III E funding awarded by the VCAAA. Due to COVID-19 closures, no respite hours were authorized for Adult Day Center, but there was a significant spike in authorizations for home respite.



Respite (Older Americans Act Title III E)	January	YTD	Annual Contract Goal	Target 58% of FY
Respite: In-home (hours)	24	360.5	522	69%
Respite: In-home (people)	3	31	N/A	N/A
Respite: ADP (hours)	0	2.5	667	1%
Respite: ADP (persons served)	0	1	N/A	N/A
TOTAL	27	395		

Home Modifications and Assistive Devices

This chart FYTD counts of clients served, units served (by type: home modifications (anything that requires a bolt, screw, etc.) and assistive devices (no installation required) installed). The District periodically receives funding for Home Modifications, Assistive Devices, in-home respite and adult day center respite through Older Americans Act, Title III E funding awarded by the VCAAA.



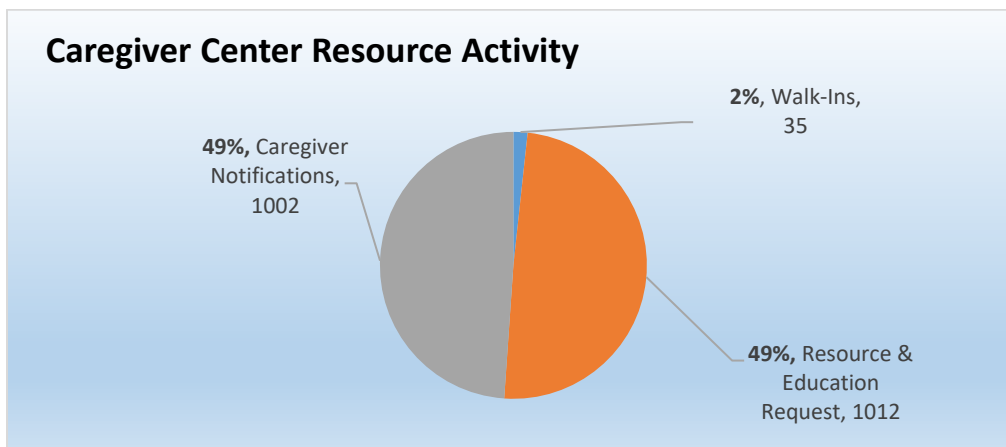
Home Modifications (Title III E)	January	YTD	Annual Contract Goal	Target of FY 58%
Home Modifications: Units installed	5	28	68	41%
Home Modifications: Persons served	3	15	N/A	N/A
Assistive Devices: Units provided	1	5	3	167%
Assistive Devices: Persons served	1	5	N/A	N/A
TOTAL	10	53	71	

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 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 VCAAAA). Due to the Ventura County Stay Healthy At Home Orders, the District is unable to train family caregivers and professionals (social distancing and gathering restrictions in place). However, the organizations that developed both Dementia Live and Dementia Friendly Work Sector Training are currently developing materials to be able to deliver these two programs virtually. Once able to, the District will provide them.

Caregiver Center Resource Activity

This chart represents monthly and FYTD counts of Center’s Resource Specialists’ activity, including individuals that walk-in, telephonic resource and education requests, as well as Caregiver Notifications (email or snail mail).



Caregiver Center Resource Activity	January	YTD
Client walk-ins	5	35
Resource & Education Request	161	1,012
Caregiver Email Outreach	96	1,002
TOTAL	262	2,049

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.



SECTION 11

BOARD PRESIDENT REPORT

FEBRUARY 23, 2021

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SECTION 12

BOARD MEMBERS COMMENTS AND/OR REPORTS

FEBRUARY 23, 2021

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