



**Regular Board of Directors Meeting
3615 E Las Posas Road, Sequoia Rooms
Camarillo, CA 93010
Monday, February 25, 2020
12:00 p.m.**

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2020 Board Meeting Calendar

January 28, 2020, 12:00 p.m.

February 25, 2020, 12:00 p.m.

March 24, 2020, 12:00 p.m.

April 28, 2020, 12:00 p.m.

May 26, 2020, 12:00 p.m.

June 9, 2020, 12:00 p.m. (Budget)

June 23, 2020, 12:00 p.m. (If Needed)

July 28, 2020, 12:00 p.m.

August – Dark

September 29, 2020, 12:00 p.m.

October 27, 2020, 12:00 p.m.

November 17, 2020, 8:30 a.m. (Board Work Study)

December - Dark

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Agenda – February 25, 2020 – 12:00 p.m.

Regular Meeting of the Board of Directors
3615 E. Las Posas Road, Sequoia 1 and 2, Camarillo, CA 93010

Board of Directors

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

Staff

Kara Ralston, Chief Executive Officer
Sonia Amezcua, Chief Administrative Officer
Renee Murphy, Accounting Manager
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 Loft

4. **DELETIONS/CORRECTIONS TO THE POSTED AGENDA**

5. **PUBLIC COMMENT - Ca. GC Section 54954.3**

The Board reserves this time to hear from the public. Please complete a Speaker Card and submit to the Clerk to the Board. Your name will be called in order of the agenda item, or in order of received general topic Speaker Cards. Comments regarding items not on the agenda can be heard only; items on the agenda can be discussed. Three minutes per speaker are available; multiple speakers on the same topic/agenda item will be limited to 20 minutes total.

6. **PRESENTATION**

- Camarillo Health Care District Guild – Time certain item to be heard at 12:30 p.m. Time certain items are heard as close to the listed time as possible.

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 Finance/Investment Committee of January 28, 2020.
(Please see Section 7-A)
- B. Approval of the Minutes of the Regular Board Meeting of January 28, 2020.
(Please see Section 7-B)

- C. Approval of the minutes of the Executive Committee Meeting of February 18, 2020.
(Please see Section 7-C)

Suggested Motion: Motion to approve Consent Agenda as presented.

Motion _____ Second _____ Abstain _____ Pass _____

Loh _____ Brown _____ Loft _____ Hiepler _____ Doria _____

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

9. **ITEMS FOR ACTION**

- A. **Review/ Discussion/ Action** - Consideration, discussion, of the Finance/Investment Committee's recommendation for approval of the District's financial audit report for fiscal year ending June 30, 2019, prepared and presented by Cindy Fanning, CPA, Fanning & Karrh.
(Please see Section 9-A)

Suggested Motion: Vote to approve District's financial audit report for fiscal year ending June 30, 2019

Motion _____ Second _____ Abstain _____ Pass _____

Loh _____ Brown _____ Loft _____ Hiepler _____ Doria _____

- B. **Review/ Discussion /Action** – Consideration, discussion, and recommendation for approval of, District disbursements, financial reports, and monthly investment report for period ending January 31, 2020. (Please see Section 9-B)

Suggested Motion: Motion to approve District disbursements, financial reports, and monthly investment report for period ending January 31, 2020.

Motion _____ Second _____ Abstain _____ Pass _____

Loh _____ Brown _____ Loft _____ Hiepler _____ Doria _____

- C. **Review/ Discussion /Action** – Consideration, discussion, and recommendation for approval of quarterly investment report for period ending December 31, 2019. (Please see Section 9-C)

Suggested Motion: Motion to approve quarterly investment report for period ending December 31, 2019.

Motion _____ Second _____ Abstain _____ Pass _____

Loh _____ Brown _____ Loft _____ Hiepler _____ Doria _____

D. Review/ Discussion/ Action - Consideration, discussion, and approval of the process for completion of Chief Executive Officer’s Performance Evaluation; and appointment of Ad Hoc Committee to oversee the evaluation and present recommendations to the full Board.
(Please see Section 9-D)

Suggested Motion: Vote to approve process for completion of Chief Executive Officer’s Performance Evaluation; and appointment of Ad Hoc Committee to oversee the evaluation and present recommendations to the full Board.

Motion _____ Second _____ Abstain _____ Pass _____

Loh _____ Brown _____ Loft _____ Hiepler _____ Doria _____

- 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, Brown	Tuesday, March 17, 2020, 12:00 p.m.
• Full Board:	Tuesday, March 24, 2020, 12:00 p.m.
• Executive Committee: Loh, Brown	Tuesday, April 21, 2020, 12:00 p.m.
• Finance Committee: Hiepler, Doria	Tuesday, April 28, 2020, 11:00 a.m.
• Full Board:	Tuesday, April 28, 2020, 12:00 p.m.
• Executive Committee: Loh, Brown	Tuesday, May 12, 2020, 12:00 p.m.
• Full Board:	Tuesday, May 26, 2020, 12:00 p.m.

Upcoming Community Events

• CA State University Channel Islands Connection Luncheon	Thursday, March 5, 2020, 11:30 a.m. Spanish Hills Country Club 999 Crestview Avenue, Camarillo, CA 93010
• 53rd Annual City of Camarillo Top 10 Community Awards	Thursday, March 20, 2020, 6:00 p.m. – 9:00 p.m. Serra Center 5205 Upland Road, Camarillo, CA 92012
• Community Shred Event	Saturday, April 25, 2020, 8:30 a.m. to 12:00 p.m. Pleasant Valley Recreation and Park District 1605 Burnley St., Camarillo, CA 93010

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 21, 2020, on or before 4:00 p.m.

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SECTION 6

PRESENTATION

FEBRUARY 25, 2020

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SECTION 7

CONSENT AGENDA

**SECTION 7-A
APPROVAL OF MINUTES OF
THE FINANCE/INVESTMENT COMMITTEE MEETING OF JANUARY 28, 2020.**

FEBRUARY 25, 2020

MINUTES

January 28, 2020

Finance/Investment Committee Meeting

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

Board of Directors

Tom Doria, MD, Director
Mark Hiepler, ESQ, Director

Participants:

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

Staff

Kara Ralston, Chief Executive Officer
Sonia Amezcua, Chief Administrative Officer
Renee Murphy, Accounting Manager
Karen Valentine, Clerk to the Board

1. **Call to Order** – The Finance/Investment Committee Meeting was called to order by Director Doria at 11:04 a.m.
2. No public comment.
3. Cindy Fanning, of Fanning & Karrh, discussed the draft of the financial audit for fiscal year ending June 30, 2019. The Finance/Investment Committee recommended the draft of the financial audit report be brought to the February 25, 2020 Regular Board of Directors Meeting for Board action.
4. Staff requested that Agenda Item 7, changes to the District’s Finance Policy, be heard out of order. The Committee reviewed the changes and recommended that the revised policy be brought to the January 28, 2020 Regular Board Meeting for action.
5. The Committee reviewed banking and investment results, and tax revenue for quarter ending December 31, 2019.
6. CEO Ralston presented preliminary operating results and departmental activities for quarter ending December 31, 2019.
7. CEO Ralston discussed disbursements and the Check Register Monthly Comparison for quarter ending December 31, 2019.
8. The next Finance/Investment Committee Meeting is scheduled for April 28, 2020, at 11:00 a.m.
9. The Meeting adjourned at 11:59 a.m.

Tom Doria
Director



SECTION 7

CONSENT AGENDA

**SECTION 7-B
APPROVAL OF MINUTES OF
THE REGULAR BOARD MEETING OF JANUARY 28, 2020**

FEBRUARY 25, 2020

MINUTES

January 28, 2020

Regular Meeting of the Board of Directors

3615 E. Las Posas Road, Sequoia 1 and 2, Camarillo, CA 93010

Board of Directors - Present

Rodger Brown, MBA, Vice President
Richard Loft, MD, Director, Clerk of the Board
Mark Hiepler, Esq., Director
Tom Doria, MD, Director

Staff - Present

Kara Ralston, Chief Executive Officer
Sonia Amezcua, Chief Administrative Officer
Renee Murphy, Accounting Manager
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 28, 2020, at 12:09 p.m., by Rodger Brown, Vice President.
 2. **Pledge of Allegiance** – Director Loft
 3. **Amendments to The Agenda** – None
 4. **Public Comment** – None
 5. **Presentations**
 - **Luis Morales III** received his Case Management Certificate from Boston University Center for Aging and Disabilities.
 - **David Moran**, Ventura County Civic Alliance, Vice Chair, State of the Region Report Committee Chair, presented highlights from the 2019 State of the Region Report and answered questions.
 6. **Consent Agenda** - It was **MOVED** by Director Hiepler, **SECONDED** by Director Brown, and **MOTION PASSED** that the Board of Directors approve the Consent Agenda as presented.
Vote: Ayes: Brown, Loft, Hiepler, Doria **Nays:** None **Absent:** Loh
 7. **Action Items**
 - A. **Review/ Discussion /Action** – Consideration, discussion, and recommendation for approval of financial reports and monthly investment report for period ending November 30, 2019.

It was **MOVED** by Director Hiepler, **SECONDED** by Director Doria, and **MOTION PASSED** that the Board of Directors approve financial reports and monthly investment Report for the period ending November 30, 2019.

Vote - Aye: Brown, Loft, Hiepler, Doria **Nays:** None **Absent:** Loh

B. Review/ Discussion /Action – Consideration, discussion, and recommendation for approval of District disbursements, financial reports, and monthly investment report for period ending December 31, 2019.

It was **MOVED** by Director Doria, **SECONDED** by Director Loft, and **MOTION PASSED** that the Board of Directors approve District disbursements, financial reports, and monthly investment report for period ending December 31, 2019.

Vote - Aye: Brown, Loft, Hiepler, Doria **Nays:** None **Absent:** Loh

C. Review/ Discussion/ Action - Consideration, discussion, and approval of District Resolution 20-01, Approving Submission of Application and Petition to Potential Funding Sources and Authorizing Signatures.

It was **MOVED** by Director Hiepler, **SECONDED** by Director Brown, and **MOTION PASSED** that the Board of Directors approve District Resolution 20-01, Approving Submission of Application and Petition to Potential Funding sources and Authorizing Signatures.

Vote - Aye: Brown, Loft, Hiepler, Doria **Nays:** None **Absent:** Loh

D. Review/ Discussion/ Action - Consideration, discussion, and recommendation for approval of the revised Pay Schedule, Attachment B, determining the amount of compensation earnable pursuant to California Code of Regulations (CCR) Title 2, Section 570.5.

It was **MOVED** by Director Loft, **SECONDED** by Director Hiepler, and **MOTION PASSED** that the Board of Directors approve the revised Pay Schedule, Attachment B, determining the amount of compensation earnable pursuant to California Code of Regulations (CCR) Title 2, Section 570.5.

Vote - Aye: Brown, Loft, Hiepler, Doria **Nays:** None **Absent:** Loh

E. Review/ Discussion/ Action - Consideration, discussion, and recommendation for approval by the Finance Committee of the revised Finance Policy changing Section 4, Financial Practices, Section 8, District Credit Cards, and Section 9, Capital Expenditure.

It was **MOVED** by Director Doria, **SECONDED** by Director Hiepler, and **MOTION PASSED** that the Board of Directors approve the revised Finance Policy to read:

SECTION 4. FINANCIAL PRACTICES

The Chief Executive Officer (CEO) will follow standard business practices in payment of District Obligations and will maintain liquidity to meet those obligations. Authorized signatories are the Chief Executive Officer (CEO), Chief Administrative Officer (CAO), and all members of the Board of Directors.

SECTION 8. DISTRICT CREDIT CARDS

The Camarillo Health Care District has established credit card accounts in order to facilitate an efficient and cost-effective manner of handling purchasing needs.

The CEO must give prior approval for any use of District credit cards, or in his/her absence, the Chief Administrative Officer, or any Board member.

SECTION 9. CAPITAL EXPENDITURE

The threshold for budgeted capital purchases shall be a value of \$3000.00 or greater with an expected useful life of more than one year.

8. Chief Executive Officer Report

Chief Executive Officer, Kara Ralston, reported on District programs and services:

Adult Day Center: The Adult Day Center maintained the growth it has experienced over the past six months, routinely exceeding monthly budgetary goals; both revenue and enrollment have increased. Conversation ensued regarding the success of the marketing plan, combined with stabilized staffing and the flexibility of program structure that allows customized plans for families, as primary factors in the continued growth.

Lifeline: The Lifeline program reported 33 “incidents”, also known as calls for help, which resulted in 18% of those clients being transported to the hospital. “Falls” continue to be the top reason for needing assistance. The Lifeline demographic is the most frail and vulnerable segment of the community population served by the District. There are currently has 463 subscribers.

Senior Nutrition Services: The Senior Nutrition program served 2,742 total meals during the month of December. The home-delivered program enrolled 10 new clients, and the congregate program enrolled one new client. The top referral source for home-delivered clients was “doctor office/hospital”. Since the program’s inception the District has served more than 350,000 meals.

Caregiver Center: The Caregiver Center (Center) provides 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, and Caregiver Reminder Contacts. As the program menu is diverse, services are counted in sessions or units. In December, the Center provided 756 units of service, which can account for individuals served, counseling sessions provided, home modification or respite authorizations, REACH sessions or educational units.

9. Having no further business this meeting was adjourned at 1:36 p.m.

Richard Loft
Clerk of the Board



SECTION 7

CONSENT AGENDA

**SECTION 7-C
APPROVAL OF MINUTES OF
THE EXECUTIVE COMMITTEE MEETING OF FEBRUARY 18, 2020.**

FEBRUARY 25, 2020



MINUTES

February 18, 2020

Executive/Agenda Building Committee Meeting
Camarillo Health Care District Board of Directors
3615 E Las Posas Road, Oak Room, Camarillo, CA 93010

Board Members Present:

Christopher Loh, MD, President
Rod Brown, MBA, 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 2:01 p.m.
2. **Roll Call**
3. **Public Comment** – No Public Comment
4. Reviewed the proposed Agenda for the February 25, 2020 Regular Board of Directors Meeting.
5. **Presentation** – Camarillo Health Care District Guild – Time Certain Item to be heard at 12:30 p.m. Time Certain items are heard as close to the listed time as possible.
6. **Consent Agenda**
 - Reviewed the Regular Board Meeting Minutes of January 28, 2020.
7. **Action Items**
 - Reviewed disbursements for the period ending January 31, 2020.
 - Reviewed process for completion of Chief Executive Officer’s Performance Evaluation; and appointment of Ad Hoc Committee to oversee the evaluation and present recommendations to the full Board.
8. **CEO Report** – CEO Ralston will discuss District Programs and Services.
9. **Board President’s Report** – None currently.
9. **Meeting Adjourned at 2:48 p.m.**

Christopher Loh
President

SECTION 8

SECTION 8

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

FEBRUARY 25, 2020

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SECTION 9

ITEMS FOR BOARD ACTION

SECTION 9-A

**REVIEW/ DISCUSSION/ ACTION - CONSIDERATION, DISCUSSION, AND THE
FINANCE/INVESTMENT COMMITTEE'S RECOMMENDATION FOR
APPROVAL OF THE DISTRICT'S FINANCIAL AUDIT REPORT FOR FISCAL YEAR
ENDING JUNE 30, 2019, PREPARED AND PRESENTED BY
CINDY FANNING, CPA, FANNING & KARRH.**

FEBRUARY 25, 2020

DRAFT (2-18-2020)

CAMARILLO HEALTH CARE DISTRICT

Financial Statements for the Years
Ended June 30, 2019 and 2018 and
Independent Auditor's Report

Fanning & Karrh

Certified Public Accountants

A Professional Corporation

DRAFT (2-18-2020)

CAMARILLO HEALTH CARE DISTRICT Table of Contents

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DRAFT (2-18-2020)

CAMARILLO HEALTH CARE DISTRICT
Governing Board of Directors and Management
June 30, 2019

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

DRAFT (2-18-2020)

FINANCIAL SECTION



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, 2019 and 2018, 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, 2019 and 2018 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 (2-18-2020)

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 27, the Schedule of Changes in the Net OPEB Liability and Related Ratios on page 28 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 25, 2020, 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 25, 2020

DRAFT (2-18-2020)

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

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, 2019 and 2018. The Statements of Revenues, Expenses and Changes in Net Position provide the results from operations through the fiscal years ended June 30, 2019 and 2018, 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.

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 (2-18-2020)

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

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.

	<u>2019</u>	<u>2018</u>
<u>Assets</u>		
Current Assets	\$ 4,183,405	\$ 3,525,101
Restricted Assets	5,316	2,968
Capital Assets	<u>1,387,102</u>	<u>1,475,733</u>
Total Assets	5,575,823	5,003,802
Deferred Outflows of Resources	<u>564,383</u>	<u>990,144</u>
Total Assets and Deferred	<u>\$ 6,140,206</u>	<u>\$ 5,993,946</u>
<u>Liabilities</u>		
Current Liabilities	\$ 366,102	\$ 343,676
Long-term Liabilities	<u>2,031,422</u>	<u>3,135,372</u>
Total Liabilities	2,397,524	3,479,048
Deferred Inflows of Resources	743,482	211,794
Net Position	<u>2,999,200</u>	<u>2,303,104</u>
Total Liabilities, Deferred and Net Position	<u>\$ 6,140,206</u>	<u>\$ 5,993,946</u>

The net position of the District increased 30.22%, or \$696,096, as follows:

- Current assets increased by 18.67% (\$658,304) from the prior year due to increase in property tax revenue and decreases in operating expenses.
- A decrease in capital assets of 6.01% (\$88,631) is the result of current year depreciation expense, offset by acquisitions of equipment and furnishings.
- An increase in current liabilities of 6.53% (\$22,426) reflects an increase in accrued operating expenses and deferred revenue grant activity, offset by a decrease in accounts payable.
- A decrease in long-term liabilities of 35.21% (\$1,103,950) reflects current year debt repayment and decreased accrued postemployment liability from recognition of the \$500,000 contribution and changes in the underlying actuarial calculations.
- The decrease in deferred outflows of resources and the increase in deferred inflows of resources are due to pension and other postemployment activities.
- An increase in net position reflects the net income from operations of \$696,096.

DRAFT (2-18-2020)

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

	<u>2019</u>	<u>2018</u>
Operating Revenue		
Program Revenue	\$ 445,987	\$ 420,491
Operating Grants	303,314	419,678
Bequest Distribution (Care-A-Van)	142,876	143,646
Other Operating Revenue	<u>31,009</u>	<u>33,669</u>
Total Operating Revenue	<u>923,186</u>	<u>1,017,484</u>
Non-Operating Revenues (Expenses)		
Property Taxes	2,704,736	2,622,977
Investment Income	60,937	34,719
Other Non-Operating Revenue	67,132	42,850
Settlement from Claim	-	173,000
Loss on Disposal of Assets	(1,226)	(4,982)
Interest Expense	<u>(11,158)</u>	<u>(14,334)</u>
Total Non-Operating Revenue	<u>2,820,421</u>	<u>2,854,230</u>
Program Expenses		
Salaries, wages and benefits	1,604,964	1,924,616
Professional fees	236,001	232,886
Depreciation	121,471	118,794
Other	<u>437,249</u>	<u>468,370</u>
Total Program Expenses	<u>2,399,685</u>	<u>2,744,666</u>
Administration Expenses	<u>647,826</u>	<u>790,706</u>
Change in Net Position	<u>\$ 696,096</u>	<u>\$ 336,342</u>

- Total Operating Revenues reflect a decrease of 9.27% (\$94,298), primarily due to a one-time grant of \$150,000 received in the prior year.
- Total Non-Operating Revenues decreased by 1.19% (\$33,809) due primarily to a settlement from a claim in the amount of \$173,000 received prior year, offset by increases in property taxes and investment income.
- Total Program Expenses decreased by 12.57% (\$344,981) due primarily to 3 unfilled positions during the year ended June 30, 2019 and a decrease in the amount of other postemployment benefit expense.
- Administration Expenses have decreased by 18.07% (\$142,880) due primarily to decreases in legal and professional expenses which were incurred in FY18 relating to the settlement of the claim and a decrease in the amount of other postemployment benefit expense.

DRAFT (2-18-2020)

CAMARILLO HEALTH CARE DISTRICT

Management's Discussion and Analysis

June 30, 2019

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.

	<u>Actual</u>	<u>Budget</u>
Total Operating Revenue	\$ 923,186	\$ 885,039
Less Operating Expenses:		
Salaries and Benefits	(1,991,468)	(2,406,747)
Depreciation	(150,842)	(144,637)
Other Operating Expenses	<u>(905,201)</u>	<u>(990,626)</u>
Net Operating Loss	<u>(2,124,325)</u>	<u>(2,656,971)</u>
Non-Operating Revenues and Expenses:		
Property Taxes	2,704,736	2,687,954
Investment Income	60,937	27,000
Other Non-Operating Revenue	67,132	23,058
Other Non-Operating Expenses	<u>(12,384)</u>	<u>-</u>
Net Non-Operating Revenue	<u>2,820,421</u>	<u>2,738,012</u>
Change in Net Position	<u>\$ 696,096</u>	<u>\$ 81,041</u>

Requests for information:

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

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CAMARILLO HEALTH CARE DISTRICT
STATEMENTS OF NET POSITION
June 30, 2019 and 2018

ASSETS	NOTES	2019	2018
CURRENT ASSETS			
Cash and cash equivalents	2	\$ 3,994,445	\$ 3,328,470
Receivables:			
Accounts		1,987	6,329
Property taxes		67,488	62,944
Grants and other reimbursements		96,227	110,559
Interest		20,789	13,703
Prepaid expenses		2,469	3,096
Total current assets		<u>4,183,405</u>	<u>3,525,101</u>
RESTRICTED ASSETS - cash and cash equivalents	2	<u>5,316</u>	<u>2,968</u>
CAPITAL ASSETS, net of accumulated depreciation	3	<u>1,387,102</u>	<u>1,475,733</u>
TOTAL ASSETS		<u>5,575,823</u>	<u>5,003,802</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows of resources related to other postemployment benefits	9	73,897	500,000
Deferred outflows of resources related to pensions	8	<u>490,486</u>	<u>490,144</u>
Total deferred outflows of resources		<u>564,383</u>	<u>990,144</u>

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**CAMARILLO HEALTH CARE DISTRICT
STATEMENTS OF NET POSITION - concluded
June 30, 2019 and 2018**

LIABILITIES	<u>NOTES</u>	<u>2019</u>	<u>2018</u>
CURRENT LIABILITIES			
Accounts payable		59,865	79,163
Accrued expenses		167,967	151,525
Accrued interest payable		7,767	10,171
Deferred revenue	4	41,816	17,335
Current portion of long-term debt	6	88,687	85,482
Total current liabilities		<u>366,102</u>	<u>343,676</u>
LONG-TERM LIABILITIES			
Long-term debt, net of current portion	6	187,478	276,166
Net other postemployment benefit liability	9	420,524	1,410,173
Net pension liability	8	1,423,420	1,449,033
Total long-term liabilities		<u>2,031,422</u>	<u>3,135,372</u>
TOTAL LIABILITIES		<u>2,397,524</u>	<u>3,479,048</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources related to other postemployment benefits	9	540,826	-
Deferred inflows of resources related to pensions	8	202,656	211,794
Total deferred inflows of resources		<u>743,482</u>	<u>211,794</u>
NET POSITION			
Net investment in capital assets		1,110,936	1,114,086
Unrestricted net position		1,888,264	1,189,018
TOTAL NET POSITION		<u>\$ 2,999,200</u>	<u>\$ 2,303,104</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, 2019 and 2018**

	NOTES	<u>2019</u>	<u>2018</u>
OPERATING REVENUES			
Program revenue		\$ 445,987	\$ 420,491
Operating grants	12	303,314	419,678
Distribution from Ventura County Community Foundation	11	142,876	143,646
Other operating revenues		<u>31,009</u>	<u>33,669</u>
TOTAL OPERATING REVENUES		<u>923,186</u>	<u>1,017,484</u>
OPERATING EXPENSES			
Program Expenses:			
Salaries, wages and benefits		1,604,964	1,924,616
Professional fees		236,001	232,886
Postage and printing		99,297	96,831
Supplies and activities		73,420	86,556
Dues and subscriptions		11,316	28,134
Continuing education - staff		19,040	18,061
Depreciation		121,471	118,794
Insurance		22,194	27,356
Advertising and promotion		24,523	29,252
Utilities and telephone		84,685	89,417
Repairs and maintenance		48,649	43,127
Other		<u>54,125</u>	<u>49,636</u>
Total program expenses		<u>2,399,685</u>	<u>2,744,666</u>
Administration Expenses:			
Salaries, wages and benefits		386,504	459,430
Professional fees		82,630	181,658
Postage and printing		770	765
Supplies and activities		24,931	11,750
Dues and subscriptions		17,349	16,457
Continuing education - staff		10,154	12,821
Depreciation		29,371	37,542
Insurance		25,834	1,986
Advertising and promotion		611	-
Board expenses		25,886	24,069
Utilities and telephone		18,085	19,768
Repairs and maintenance		7,395	8,549
Other		<u>18,306</u>	<u>15,911</u>
Total administration expenses		<u>647,826</u>	<u>790,706</u>
TOTAL OPERATING EXPENSES		<u>3,047,511</u>	<u>3,535,372</u>
OPERATING LOSS		<u>(2,124,325)</u>	<u>(2,517,888)</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, 2019 and 2018

	NOTES	<u>2019</u>	<u>2018</u>
NON-OPERATING REVENUES AND EXPENSES			
Property taxes		2,704,736	2,622,977
Donations		5,416	5,207
Investment income		60,937	34,719
Other non-operating revenue		61,716	37,643
Settlement from claim	13	-	173,000
Loss on disposal of capital assets		(1,226)	(4,982)
Interest expense		<u>(11,158)</u>	<u>(14,334)</u>
TOTAL NON-OPERATING REVENUES AND EXPENSES		<u>2,820,421</u>	<u>2,854,230</u>
CHANGE IN NET POSITION		696,096	336,342
NET POSITION - Beginning of year, restated	7	<u>2,303,104</u>	<u>1,966,762</u>
NET POSITION - End of year		<u>\$ 2,999,200</u>	<u>\$ 2,303,104</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, 2019 and 2018

	<u>2019</u>	<u>2018</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from user charges	\$ 474,810	\$ 422,078
Operating grant revenue received	317,646	359,668
Distribution from Ventura County Community Foundation	142,876	143,646
Other operating receipts	31,009	33,669
Cash payments to employees	(2,032,839)	(2,461,112)
Cash payments for operating expenses	<u>(923,872)</u>	<u>(971,214)</u>
NET CASH USED FOR OPERATING ACTIVITIES	<u>(1,990,370)</u>	<u>(2,473,265)</u>
 CASH FLOWS FROM INVESTING ACTIVITIES		
Investment income	53,851	26,383
Other non-operating income	67,132	42,850
Settlement received on claim	-	173,000
NET CASH PROVIDED BY INVESTING ACTIVITIES	<u>120,983</u>	<u>242,233</u>
 CASH FLOWS FROM CAPITAL ACTIVITIES		
Purchase of capital assets	(63,438)	(33,761)
Interest payments on long-term debt	(13,562)	(16,652)
Repayment of long-term debt	<u>(85,482)</u>	<u>(82,393)</u>
NET CASH USED FOR CAPITAL ACTIVITIES	<u>(162,482)</u>	<u>(132,806)</u>
 CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Property taxes collected	<u>2,700,192</u>	<u>2,647,152</u>
NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES	<u>2,700,192</u>	<u>2,647,152</u>
 NET INCREASE IN CASH AND CASH EQUIVALENTS	668,323	283,314
 CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>3,331,438</u>	<u>3,048,124</u>
 CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 3,999,761</u>	<u>\$ 3,331,438</u>

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CAMARILLO HEALTH CARE DISTRICT
STATEMENTS OF CASH FLOWS - concluded
For the Years Ended June 30, 2019 and 2018

	<u>2019</u>	<u>2018</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Operating loss	\$ (2,124,325)	\$ (2,517,888)
Adjustments to reconcile operating loss to net cash used for operating activities:		
Depreciation	150,842	156,336
Changes in assets, deferred outflows, liabilities, and deferred outflows:		
Accounts receivable	4,342	(5,565)
Grants and other reimbursements	14,332	(60,010)
Prepaid expenses	627	1,306
Deferred outflows of resources	425,761	(697,137)
Accounts payable	(19,298)	22,470
Accrued expenses	16,442	3,088
Deferred revenue	24,481	7,152
Net other postemployment benefit liability	(989,649)	336,426
Net pension liability	(25,613)	245,479
Deferred inflows of resources	<u>531,688</u>	<u>35,078</u>
NET CASH USED FOR OPERATING ACTIVITIES	<u>\$ (1,990,370)</u>	<u>\$ (2,473,265)</u>
SUPPLEMENTAL DISCLOSURE OF NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
None	<u>\$ -</u>	<u>\$ -</u>

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

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CAMARILLO HEALTH CARE DISTRICT

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

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

Significant estimates used in preparing these financial statements include:

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

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

Investments – Investments are carried at fair value.

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

Capital Assets – Capital assets that are acquired and/or constructed are capitalized at historical cost. District policy has set the capitalization threshold for reporting capital assets at \$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, 2019 and 2018, 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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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 \$558,211 and \$643,621 at June 30, 2019 and 2018, respectively. The corresponding bank balances were \$595,186 and \$684,447, 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>2019</u>	<u>2018</u>
State of California Local Agency Investment Fund	\$ 3,435,696	\$ 2,682,428
Ventura County Treasury Investment Fund	<u>4,699</u>	<u>4,234</u>
Total	<u>\$ 3,440,395</u>	<u>\$ 2,686,662</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 \$3,441,577 and \$2,677,403 at June 30, 2019 and 2018, 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.

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.

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Restricted assets of \$5,316 and \$2,968 as of June 30, 2019 and 2018, respectively, are amounts received that are designated for program scholarship awards.

3. CAPITAL ASSETS

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

	<u>Balance</u> <u>June 30, 2018</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> <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>

Capital assets activity for the year ended June 30, 2018 was as follows:

	<u>Balance</u> <u>June 30, 2017</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> <u>June 30, 2018</u>
Capital assets being depreciated:				
Buildings and building improvements	\$ 3,129,358	\$ -	\$ (5,128)	\$ 3,124,230
IS equipment	161,919	29,335	(88,066)	103,188
Equipment and furnishings	232,388	4,428	(10,423)	226,393
Transportation vehicles	<u>263,737</u>	<u>-</u>	<u>-</u>	<u>263,737</u>
Total capital assets	3,787,402	33,763	(103,617)	3,717,548
Less accumulated depreciation	<u>(2,184,112)</u>	<u>(156,337)</u>	<u>98,634</u>	<u>(2,241,815)</u>
Total capital assets, net	<u>\$ 1,603,290</u>	<u>\$ (122,574)</u>	<u>\$ (4,983)</u>	<u>\$ 1,475,733</u>

4. DEFERRED REVENUE

Deferred scholarship revenue includes undisbursed donations received by the District that are designated by donors for specific internal scholarship use. The District records the restricted donations as deferred revenue until the restrictions are satisfied, at which time the donation is recorded as revenue.

5. 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, 2019 and 2018. There was no interest expense associated with the line of credit during 2019 or 2018.

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6. LONG-TERM DEBT

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

	<u>Balance</u> <u>June 30, 2018</u>	<u>Retirement</u>	<u>Balance</u> <u>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 following is a summary of changes in long-term debt for the year ended June 30, 2018:

	<u>Balance</u> <u>June 30, 2017</u>	<u>Retirement</u>	<u>Balance</u> <u>June 30, 2018</u>	<u>Current</u>	<u>Long-term</u>
Installment Sale Agreement	\$ 444,041	\$ (82,393)	\$ 361,648	\$ 85,482	\$ 276,166

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</u> <u>Ending June 30:</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 88,687	\$ 7,862	\$ 96,549
2021	92,014	4,443	96,457
2022	95,465	895	96,360
	<u>\$ 276,166</u>	<u>\$ 13,200</u>	<u>\$ 289,366</u>

7. RESTATEMENT OF NET POSITION

During the year ended June 30, 2019, it was determined that the District's net other postemployment benefit liability was overstated as of July 1, 2017. The overstatement resulted from an error in the methodology used to determine the net other postemployment benefit liability in connection with the adoption of GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (OPEB). This resulted in an overstatement of other postemployment benefits of \$336,426 as of July 1, 2017. Net position as of July 1, 2017 has been restated as follows:

Net Position, as previously reported	\$ 1,630,336
Net other postemployment overstated	<u>336,426</u>
Net Position, as restated	<u>\$ 1,966,762</u>

8. 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. A full description

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regarding number of employees covered, benefit provisions, assumptions, and membership information for the Plan is listed in the District's June 30, 2016 Annual Valuation Report. This report and CalPERS audited financial statements are publicly available reports that can be found on CalPERS website.

The Plan's provisions and benefits in effect at June 30, 2019, are summarized as follows:

Hire date	Prior to January 1, 2013	On or after January 1, 2013
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	8.099%	6.842%

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, 2019 was \$70,585.

For the year ended June 30, 2019, the contributions recognized by the plan from the employer were as follows:

Contributions – employer	\$175,052
Contributions – employee	\$ 92,506

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

As of June 30, 2019, the District's reported net liability for its proportionate share of the net pension liability was \$1,423,420.

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, 2018, 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, 2017 rolled forward to June 30, 2018 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, 2019 and 2018 was as follows:

Proportion - June 30, 2018	0.03676%
Proportion - June 30, 2019	0.03777%
Change - Increase (Decrease)	0.00101%

For the year ended June 30, 2019, the District recognized pension expense of \$139,957. At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

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	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 175,052	\$ -
Net differences between projected and actual earnings on plan investments	7,037	-
Difference between expected and actual experiences	54,614	18,585
Changes in assumptions	162,274	39,770
Differences between actual contributions and proportionate share of contributions	-	144,301
Change in employer's proportion	91,509	-
Total	\$ 490,486	\$ 202,656

The \$175,052 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, 2020. 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
2019	\$ 110,605
2020	62,909
2021	(47,933)
2022	(12,803)
Total	\$ 112,778

Actuarial Methods and Assumptions - For the measurement period ended June 30, 2018 (the measurement date), the total pension liability was determined by rolling forward the June 30, 2017 total pension liability determined in the June 30, 2017 actuarial accounting valuation. The June 30, 2018 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, 2017 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.

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

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

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

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:

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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:

	1% Decrease 6.15%	Current Discount Rate 7.15%	1% Increase 8.15%
District's proportionate share of the net pension liability	\$ 2,393,811	\$ 1,423,420	\$ 622,378

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, 2019, the District reported a payable of \$4,287 for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2019.

9. 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.

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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 2019 and 2018, 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, 2019 and 2018, the District's cash contributions were \$0 and \$500,000, respectively, in payments to the trust.

B. Net OPEB Liability

The District's net OPEB liability was measured as of June 30, 2018, 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, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate	6.75%
Inflation	3.00%
Salary Increase	3.00%
Investment Rate of Return	6.75%, net of OPEB plan investment expenses
Medical Cost Trend Rate	6.00% for 2018 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

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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 3.20 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, 2019
Measurement Date	June 30, 2018
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:

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (Asset) (a) - (b)
Balances at 6/30/18, as restated	\$ 2,400,273	\$ 990,100	\$ 1,410,173
Changes for the year:			
Service cost	112,245	-	112,245
Interest	117,178	-	117,178
Changes in assumptions	(218,274)	-	(218,274)
Plan experience differences	(430,717)	-	(430,717)
Contributions - employer	-	531,131	(531,131)
Net investment income	-	39,820	(39,820)
Benefit payments	(31,131)	(31,131)	-
Administrative expenses	-	(870)	870
Net changes	(450,699)	538,950	(989,649)
Balances at 6/30/19	\$ 1,949,574	\$ 1,529,050	\$ 420,524

Sensitivity of the net OPEB liability to changes in the discount rate and health-care cost trend rates – 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, 2018:

	1% Decrease 5.75%	Current Discount Rate 6.75%	1% Increase 7.75%
Net OPEB Liability	\$ 643,821	\$ 420,524	\$ 233,363

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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, 2018:

	<u>1% Decrease 5% decreasing to 4%</u>	<u>Healthcare Cost Trend Rate 6% decreasing to 5%</u>	<u>1% Increase 7% decreasing to 6%</u>
Net OPEB Liability	\$ <u>227,230</u>	\$ <u>420,524</u>	\$ <u>651,744</u>

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 expenses of \$46,834. At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
OPEB contributions subsequent to measurement date	\$ 38,423	\$ -
Difference between expected and actual experience	-	358,931
Change in assumptions or other inputs	-	181,895
Differences between projected and actual return on investments	<u>35,474</u>	<u>-</u>
Total	\$ <u>73,897</u>	\$ <u>540,826</u>

The \$38,423 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, 2020. 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>
2020	\$ (99,296)
2021	(99,296)
2022	(99,296)
2023	(99,296)
2024	<u>(108,168)</u>
Total	\$ <u>(505,352)</u>

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10. 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 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.

11. DISTRIBUTIONS 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 2019 and 2018, were \$142,876 and \$143,646 respectively. The distribution amounts are to be used only for the Care-a-Van service in Camarillo. At June 30, 2019 and 2018, the market value of the fund held by VCCF on behalf of the District was \$2,925,494 and \$2,958,280, respectively.

12. GRANTS

The District is the recipient of grants from government agencies and the private sector. The grants received for the year ended June 30, 2019 are:

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<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	\$ 61,825
Ventura County Area Agency on Aging (VCAAA)	Senior Lunch Program	Senior Meals	93,905
Ventura County Area Agency on Aging (VCAAA)	Wellness & Caregiver Center	Senior Helpline	50,000
Arthur N. Rupe Foundation	Wellness & Caregiver Center	Caregiver Support	32,500
Dignity Health / Brain Injury Center of Ventura County	Care Management	Home Care Support	35,917
Caregivers Volunteers Assisting the Elderly	Care Management	Social Inovations	25,000
The Scan Foundation	Wellness & Caregiver Center	Community of Constituents	<u>4,167</u>
Total Grant Funds			<u>\$ 303,314</u>

13. CONTINGENCY

During the year ended June 30, 2015, the District made a claim against one of its vendors for reimbursement of fees. In January 2016, an arbitration panel awarded the District a judgement in the amount of \$172,410. The defendant filed a counterclaim against the District for additional fees in the amount of \$100,000. The counterclaim was dismissed in February 2017. The defendant has filed an appeal which is currently pending in the Court of Appeal. Management believes, that based on the advice of the District's legal counsel, the lawsuit could result in the recovery of money by the District. However, the ultimate outcome of the litigation cannot be determined and no amount has been recognized for possible collection of any claims asserted in the litigation.

During the year ended June 30, 2017, the District filed a lawsuit against its former Chief Executive Officer for breach of fiduciary duty in connection with the fees paid the vendor discussed in the preceding paragraph. The District alleged that the former Chief Executive Officer failed to disclose a relationship with the vendor and approved unnecessary and false invoices. In March 2018, the claim was settled in binding arbitration with a settlement to the District in the amount of \$173,000. The settlement was paid to the District in May 2018 and the arbitration and lawsuit were subsequently dismissed.

14. SUBSEQUENT EVENTS

The District has evaluated subsequent events through February 25, 2020, the date which the financial statements were available to be issued.

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REQUIRED SUPPLEMENTARY INFORMATION

DRAFT (2-18-2020)

CAMARILLO HEALTH CARE DISTRICT
 REQUIRED SUPPLEMENTARY INFORMATION
 California Public Employees' Retirement System
 June 30, 2019 and 2018
 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%

* 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%

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

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

	Measurement Date
	6/30/17
Total OPEB Liability	
Service cost	\$ 242,042
Interest	161,216
Changes of benefit terms	-
Differences between expected and actual experience	-
Changes of assumptions	-
Benefit payments	(30,629)
Net change in total OPEB liability	372,629
Total OPEB liability - beginning	2,400,273
Total OPEB liability - ending	<u>\$ 2,772,902</u>
Plan Fiduciary Net Position	
Contribution - employer	\$ -
Net investment income	66,832
Benefit payments	(30,629)
Administrative expense	-
Net change in plan fiduciary net position	36,203
Plan fiduciary net position - beginning	990,100
Plan fiduciary net position - ending	<u>\$ 1,026,303</u>
Net OPEB liability - ending	<u>\$ 1,746,599</u>
Plan fiduciary net position as a percentage of the total OPEB liability	<u>37.01%</u>
Covered employee payroll	<u>\$ 1,352,844</u>
Net OPEB liability as a percentage of covered employee payroll	<u>129.11%</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.

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OTHER REPORT



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

To the Board of Directors of
Camarillo Health Care District:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Camarillo Health Care District as of and for the year ended June 30, 2019, 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 25, 2020.

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) to determine the 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 determination of financial statement amounts. 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*.

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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 25, 2020

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SECTION 9

ITEMS FOR BOARD ACTION

**SECTION 9-B
REVIEW/ DISCUSSION /ACTION – CONSIDERATION, DISCUSSION, AND
RECOMMENDATION FOR APPROVAL OF DISTRICT DISBURSEMENTS,
FINANCIAL REPORTS, AND MONTHLY INVESTMENT REPORT
FOR PERIOD ENDING JANUARY 31, 2020.**

FEBRUARY 25, 2020

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Camarillo Health Care District

Check Register (Checks and EFTs of All Types)

Sorted by Check Vendor

January 2020 Checks/EFTs

Check Number	Date	EFT #/ Vendor	Name	Net Amount	Type	Timing
Cash Account #4 [Bank of the West General]						
67914	1/9/2020	ACCESS	Access TLC Caregivers D	110.00	V	
67896	1/2/2020	AFLAC	Aflac	825.84	V	MO
67915	1/9/2020	ASSISTED	Assisted Healthcare Servic	352.00	V	
67937	1/15/2020	B&BMAIL	B & B Mailing Services	1,776.59	V	QTLY
67950	1/23/2020	BETA	Beta Healthcare Group	2,884.75	V	MO
67951	1/23/2020	BETA WC	Beta Healthcare Group	1,946.00	V	MO
67916	1/9/2020	BARKER	Blair Barker	144.03	EE	
67938	1/15/2020	BOSTON	Boston University	325.00	V	
67898	1/2/2020	BYRD	Byrd Locksmithing	107.90	V	
67962	1/29/2020	BYRD	Byrd Locksmithing	65.00	V	
67929	1/9/2020	KNOX	Carrie Knox	100.00	V	
67917	1/9/2020	CEJC	CEJC c/o Community Part	150.00	V	
67918	1/9/2020	CMH	CMH Centers for Family I	75.00	V	
67939	1/15/2020	COLANTUONO	Colantuono, Highsmith, W	2,119.50	V	
67919	1/9/2020	COMFORT	Comfort Keepers dba	88.00	V	
67963	1/29/2020	COMMANDER	Commander Printed Produ	15,272.72	V	QTLY
67920	1/9/2020	CPI	CPI Solutions, Inc	4,405.80	V	MO
67964	1/29/2020	CPI	CPI Solutions, Inc	1,999.96	V	Licenses
67921	1/9/2020	CSDA	CSDA Financial Serv	1,507.00	V	
67897	1/2/2020	BANYAI	Danette Banyai	126.00	F	
67965	1/29/2020	DIAL	Dial Security	1,372.00	V	MO
67923	1/9/2020	DIGITAL	Digital Deployment, Inc	200.00	V	MO, JAN
67966	1/29/2020	DIGITAL	Digital Deployment, Inc	200.00	V	MO, FEB
67952	1/23/2020	DOCUMENT SYS	Document Systems (DBA)	948.71	V	QTLY
67901	1/2/2020	DOS CAMINOS	Dos Caminos Plaza	4,909.52	V	MO, JAN
67968	1/29/2020	DOS CAMINOS	Dos Caminos Plaza	5,059.52	V	MO, FEB, + roof repair
67902	1/2/2020	DOSCAMSTORAG	Dos Caminos Plaza, Inc	50.00	V	MO
67903	1/2/2020	FARMER BROS	Farmers Bros. Co	472.50	V	
67904	1/2/2020	FRONTIER	Frontier Communications	130.98	V	MO
67905	1/2/2020	HARTFORD	Hartford Life	1,114.62	V	MO
67925	1/9/2020	HAYMAN	Hayman Consulting dba	380.00	V	
67953	1/23/2020	HIRERIGHT	HireRight, LLC	250.00	V	
67926	1/9/2020	HOME REMEDIE	Home Remedies dba	1,200.00	V	
67954	1/23/2020	ITS	Integrated Telemanagemer	897.40	V	MO
67906	1/2/2020	IVEY	Jane Ivey	94.50	F	
67949	1/15/2020	YOUNG	Jennifer Young	95.35	EE	
67928	1/9/2020	JTS	JTS Facility Services	2,100.00	V	MO, JAN
67940	1/15/2020	JTS	JTS Facility Services	2,100.00	V	MO, FEB
67955	1/23/2020	KEARNS	Kearns Electric Company	1,230.00	V	
67969	1/29/2020	KEARNS	Kearns Electric Company	639.55	V	
67941	1/15/2020	LEAF	Leaf	2,025.32	V	MO
67907	1/2/2020	LIEBERT	Liebert Cassidy Whitmore	118.00	V	

Camarillo Health Care District

Check Register (Checks and EFTs of All Types)

Sorted by Check Vendor

January 2020 Checks/EFTs

Check Number	Date	EFT #/ Vendor	Name	Net Amount	Type	Timing
67899	1/2/2020	CHEF LU	Lucinda Houdeshell	472.50	F	
67931	1/9/2020	MORALES	Luis Morales III	51.04	EE	
67924	1/9/2020	FONSECA	Mariana Fonseca	66.70	EE	
67908	1/2/2020	METLIFE	MetLife Small Business	1,011.42	V	MO, JAN
67971	1/29/2020	METLIFE	MetLife Small Business	1,011.42	V	MO, FEB
67972	1/29/2020	MJL	MJL & Associates	277.50	V	
67973	1/29/2020	MOVING SR	Moving Seniors Forward	300.00	V	
67909	1/2/2020	PAREDES	Patricia Paredes	151.84	EE	
67956	1/23/2020	PETTY	Petty Cash - Administrat	234.59		
67910	1/2/2020	PITNEYBOWES	Pitney Bowes	196.27	V	QTLY
67970	1/29/2020	LOFT	Richard Loft, MD	100.00	B	
67961	1/29/2020	BROWN	Rodger Brown	300.00	B	
67932	1/9/2020	ROGERS	Rogers & Partners, Inc	112.00	F	
67933	1/9/2020	SAFEWAY	Safeway Inc	187.51	V	
67942	1/15/2020	SAFEWAY	Safeway Inc	259.80	V	
67974	1/29/2020	SAFEWAY	Safeway Inc	269.30	V	
67944	1/15/2020	STONE	Sharon Stone	75.05	EE	
67922	1/9/2020	DANDEKAR	Smita Dandekar	800.00	F	
67911	1/2/2020	SO CA EDISON	Southern California Edison	1,355.55	V	MO, DEC
67975	1/29/2020	SO CA EDISON	Southern California Edison	1,311.57	V	MO, JAN
67943	1/15/2020	SO CA GAS	Southern California Gas	646.50	V	MO
67957	1/23/2020	STAPLES	Staples Business Advanta	140.39	V	
67945	1/15/2020	STRYKER	Stryker Medical	98.26	V	
67927	1/9/2020	HUFF	Susan Huff	50.00	F	
67900	1/2/2020	DORIA	Thomas Doria, MD	100.00	B	
67967	1/29/2020	DORIA	Thomas Doria, MD	200.00	B	
67912	1/2/2020	THOMREUT ADC	Thomson Reuters-West	170.53	V	ANN
67934	1/9/2020	TIM'S RELIAB	Timothy Jawork's Reliable	166.25	V	MO
67935	1/9/2020	TNT	TNT Automotive	1,287.80	V	CV15,16 safety,oil,side mirror
67946	1/15/2020	TNT	TNT Automotive	1,038.98	V	CV15,17,18,19 safeties, radiator,belts
67958	1/23/2020	TNT	TNT Automotive	157.60	V	CV16 safety, oil
67936	1/9/2020	TROPICAL	Tropical Car Wash	260.00	V	MO
67947	1/15/2020	UMPQUA	Umpqua Bank	7,718.72	V	
67930	1/9/2020	LARSON	Usa Larson	800.00	F	
67948	1/15/2020	VCSDA	V C S D A	55.00	V	
67959	1/23/2020	VALIC	VALIC	1,186.50	V	MO
67976	1/29/2020	VCMA	Ventura County Medical	100.00	V	
67913	1/2/2020	VISION	Vision Services Plan	198.31	V	MO, JAN
67977	1/29/2020	VISION	Vision Services Plan	198.31	V	MO, FEB
67960	1/23/2020	VOYAGER	Voyager Fleet Systems Inc	1,066.25	V	MO

Cash account Total 84,152.52

Type: Board (B), Employee (EE), Facilitator (F), Vendor (V)

Check Register Monthly Comparison

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						\$103,034
YTD Total											\$721,236	

Notes FY 19/20:

July '19 Annual insurances

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

FY 2018/19

Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Mo. Avg
\$191,346	\$67,537	\$177,381	\$78,216	\$66,770	\$72,910	\$90,114	\$70,252	\$72,696	\$66,526	\$76,709	\$110,209	\$95,055
YTD Total											\$1,140,665	

Notes FY 18/19:

July '18 Annual insurances, computers project, deposit-Admin furn

Sep '18 ADC Construction Loan pmt \$99K #4 of 7

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

**Camarillo Health Care District
Statements of Activities
Comparison to Budget for the
Seven Months Ending January 31, 2020**

	Audited Actual 17 - 18	Audited Actual 18 - 19	Current Year- to-Date	Budget to- date	Annual Budget 2019- 20	Y-T-D vs Annual Budget. Target at 7 months is 58%
REVENUES						
Tax revenue	\$ 2,622,977	\$ 2,704,736	\$ 1,737,462	\$ 1,599,333	\$ 2,741,713	63.37%
Program and facilities revenue	364,026	379,498	247,497	250,384	426,373	58.05%
Grants and agency funding	520,445	396,091	207,797	246,370	385,409	53.92%
Community Support and sponsorship	10,148	6,129	7,444	3,092	5,300	140.45%
Investment and interest income	178,365	203,813	175,684	168,017	193,000	91.03%
Other income	219,157	65,723	22,501	3,623	6,210	362.33%
Total Revenues	\$ 3,915,118	\$ 3,755,991	\$ 2,398,386	\$ 2,270,818	3,758,005	63.82%
EXPENSES						
Personnel cost						
Wages and salaries	1,458,930	1,489,950	913,023	991,993	1,700,559	53.69%
Payroll taxes	116,185	114,970	77,039	75,887	130,093	59.22%
Benefits	395,795	300,746	206,257	244,726	419,531	49.16%
OPEB	367,024	15,216	24,971	141,191	242,042	10.32%
Retirement UAL	50,594	70,585	91,882	95,155	95,155	96.56%
Total personnel cost	2,388,528	1,991,467	1,313,172	1,548,952	2,587,379	50.75%
Other expenses						
Contractors and professional fees	420,682	305,056	182,255	192,127	312,378	58.34%
Facilities and related	251,617	261,817	152,285	141,626	242,788	62.72%
Depreciation	156,337	150,842	78,936	78,935	135,318	58.33%
Program related expense	81,180	89,948	52,934	52,994	90,846	58.27%
Advertising and promotion	98,188	97,206	65,472	74,124	109,555	59.76%

Seven Months Ending January 31, 2020

	Audited Actual 17 - 18	Audited Actual 18 - 19	Current Year- to-Date	Budget to- date	Annual Budget 2019- 20	Y-T-D vs Annual Budget. Target at 7 months is 58%
Supplies and office expense	53,232	52,003	22,664	31,228	53,533	42.34%
Dues and subscriptions	30,733	28,665	30,753	27,258	34,774	88.44%
Board and staff	68,808	55,080	40,129	59,264	101,595	39.50%
Community partnerships	1,000	-	-	4,000	4,000	0.00%
Combined other expenses	28,469	27,809	12,629	11,290	20,355	62.04%
Total other expenses	1,190,247	1,068,426	638,056	672,846	1,105,142	57.74%
Operations Net	336,342	696,097	447,158	49,020	65,484	682.85%
Adjustments						
Total expenses	3,578,775	3,059,894	1,951,228	2,221,798	3,692,521	52.84%
Net position after adjustments	\$ 336,342	\$ 696,097	\$ 447,158	\$ 49,020	\$ 65,484	682.85%

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Camarillo Health Care District
Statements of Net Assets
as of December 2019

ASSETS	Jan 31, 2020	Jan 31, 2019		
Current Assets:				
Cash and Checking Accounts	\$ 369,243	\$ 389,367	(20,124.00)	-5.2%
Investment Accounts	3,823,328	3,329,839	493,489.00	14.8%
Tax, Grants and Accounts Receivable	269,640	260,860	8,780.00	3.4%
Total Current Assets	4,462,211	3,980,066	482,145.00	12.1%
Noncurrent Assets:				
Property, plant and equipment - net	1,274,702	1,345,232	(70,530.00)	-5.2%
IS equipment - net	20,494	28,042	(7,548.00)	-26.9%
Transportation vehicles - net	12,971	35,813	(22,842.00)	-63.8%
Prepays	18,027	18,672	(645.00)	-3.5%
Total Noncurrent Assets	1,326,193	1,427,759	(101,566.00)	-7.1%
Deferred Outflows of Res GASB 68	490,486	490,144	342.00	0.1%
Deferred Outflows of Res GASB 75	73,897	500,000	(426,103.00)	-85.2%
Total Assets	\$ 6,352,788	\$ 6,397,969	(45,181.00)	-0.7%
LIABILITIES AND NET ASSETS				
Current Liabilities:				
Accounts Payable	\$ 48,861	\$ 27,175	21,686.00	79.8%
Construction Loan 2020	92,014	88,688	3,326.00	3.8%
Employment costs	77,793	97,643	(19,850.00)	-20.3%
Scholarships	4,873	6,737	(1,864.00)	-27.7%
Deferred Revenue	-	50,000	(50,000.00)	-100.0%
Total Current Liabilities	223,540	270,243	(46,703.00)	-17.3%
Noncurrent Liabilities				
Construction Loan to 2021	95,464	187,478	(92,014.00)	-49.1%
Net Pension Liability GASB 68	1,423,420	1,449,034	(25,614.00)	-1.8%
Accrued OPEB liability GASB 75	420,524	1,746,599	(1,326,075.00)	-75.9%
Deferred Inflows of Res GASB 68	202,655	211,794	(9,139.00)	-4.3%
Deferred Inflows of Res GASB 75	540,826	0	540,826.00	
Total Noncurrent Liabilities	2,682,889	3,594,904	(912,015.00)	-25.4%
Net Assets:				
Unrestricted - prior	2,999,201	1,966,678	1,032,523.00	52.5%
Unrestricted - current	447,158	566,144	(118,986.00)	-21.0%
Total Net Assets	3,446,359	2,532,822	913,537.00	36.1%
Total Liabilities and Net Assets	\$ 6,352,788	\$ 6,397,969	(45,181.00)	-0.7%

Quick Ratio

	Cash, Checking, Investment		Cash, Checking, Investment
18.76	4,192,572	13.76	3,719,207

Current Ratio

	Current Assets		Current Assets
19.962	4,462,211	14.73	3,980,066

Camarillo Health Care District
Statements of Net Assets
as of December 2019

ASSETS	Jan 31, 2020	Jan 31, 2019	Jan, 31 2018	Jan 31, 2017
Current Assets:				
Cash and Checking Accounts	\$ 369,243	\$ 389,367	\$ 591,702	\$ 375,733
Investment Accounts	3,823,328	3,329,839	2,961,132	2,513,715
Tax, Grants and Accounts Receivable	269,640	260,860	246,261	245,356
Total Current Assets	\$ 4,462,211	3,980,066	3,799,095	3,134,804
Noncurrent Assets:				
Property, plant and equipment - net	1,274,702	1,345,232	1,440,693	1,563,934
IS equipment - net	20,494	28,042	10,085	20,657
Transportation vehicles - net	12,971	35,813	62,187	88,560
Prepays	18,027	18,672	18,390	21,373
Total Noncurrent Assets	1,326,193	1,427,759	1,531,355	1,694,523
Deferred Outflows of Res GASB 68	490,486	490,144	264,803	264,803
Deferred Outflows of Res GASB 75	73,897	500,000	-	-
Total Assets	\$ 6,352,788	\$ 6,397,969	\$ 5,595,253	\$ 5,094,130
LIABILITIES AND NET ASSETS				
Current Liabilities:				
Accounts Payable	\$ 48,861	\$ 27,175	\$ 41,093	\$ 45,448
Construction Loan 2020	92,014	88,688	85,482	82,393
Employment costs	77,793	97,643	95,126	88,862
Scholarships	4,873	6,737	5,532	8,460
Deferred Revenue	-	50,000	5,200	9,983
Total Current Liabilities	223,540	270,243	232,432	235,146

**Camarillo Health Care District
Statements of Net Assets
as of December 2019**

	Jan 31, 2020	Jan 31, 2019	Jan, 31 2018	Jan 31, 2017
Noncurrent Liabilities				
Construction Loan to 2021	95,464	187,478	276,166	361,648
Net Pension Liability GASB 68	1,423,420	1,449,034	821,635	821,635
Accrued OPEB Liability GASB 75	420,524	1,746,599	501,801	294,473
Deferred Inflows of Res GASB 68	202,655	211,794	450,825	450,825
Deferred Inflows of Res GASB 75	540,826	-	-	-
Total Noncurrent Liabilities	2,682,889	3,594,904	2,050,426	1,928,581
Net Assets:				
Unrestricted - prior	2,999,201	1,966,678	2,717,682	2,535,771
Unrestricted - current	447,158	566,144	594,713	394,632
Total Net Assets	3,446,359	2,532,822	3,312,394	2,930,403
Total Liabilities and Net Assets	\$ 6,352,788	\$ 6,397,969	\$ 5,595,253	\$ 5,094,130

Quick Ratio (Cash, Checking & Investment Accounts divided by Total Current Liabilities) 18.76 13.76 15.29 12.29

Current Ratio (Total Current Assets divided by Total Current Liabilities) 19.96 14.73 16.34 13.33

Quick Ratio - measures the dollar amount of liquid assets available for each dollar of current liabilities. Thus a quick ratio of 1.5 means that a company has \$1.50 of liquid assets available to cover each \$1 of current liabilities.

Current Ratio - shows how many times over the firm can pay its current debt obligations based on its assets.

Camarillo Health Care District
Report to the Board
For the Month Ending January 31, 2020

	Notes	Balance as of 12/31/19	Interest Rate at 1/31/20	Interest Earned	Deposits	Withdrawals	Transfers	Current Balance 1/31/20	% of Total Restricted/ Non-Restricted
Restricted Cash Accounts									
Funds - Restricted Scholarship	1	\$ 4,893	n/a	n/a	100	(120)		\$ 4,873	100.0%
Total Restricted Cash		\$ 4,893		\$ -				\$ 4,873	100%
Non-Restricted Cash Accounts and Investments									
Local Agency Investment Fund (LAIF)	2,3	\$ 3,374,229	2.29%		\$ 14,317	\$ -		\$ 3,388,546	80.9%
Bank of the West General	3,4,5	611,754	n/a	n/a	90,870	(339,409)		363,215	8.7%
Mechanics Bus. Savings/Rabobank	6	147,513	0.05%	6	1,480	-		148,999	3.6%
Mechanics Bus. Checking/Rabobank		280,688	0.02%	5	-	-		280,693	6.7%
Ventura County Treasurer Pool	7	5,069	2.57%		21	-		5,090	0.1%
Petty and Cash Drawer Accounts		1,155	n/a	n/a				1,155	0.0%
I Unrestricted Cash and Investments		\$ 4,420,408		\$ 11				\$ 4,187,698	100%
Total Cash and Investments		\$ 4,425,300		\$ 11				\$ 4,192,571	
Change during month								\$ (232,729)	

1. \$100 was received and \$120 was withdrawn from **Scholarship** funds for one ADC client
2. \$14,317 was deposited into **LAIF**; **interest** earned for quarter ended 12/31/19
3. There were no transfers made this month
4. \$90,870 was deposited into **Bank of the West General** account
5. \$339,409 was withdrawn from **Bank of the West General** account to pay monthly payables
6. \$1,480 was deposited in **Mechanics Business Savings**; this is the cash deposits account
7. \$21 was deposited into **County Treasurer Pool** (2nd apportionment of interest earned for quarter ended 9/30/19)

Note: a pass-through, zero balance account at Bank of the West is maintained for payroll transfers utilizing funds from the **Bank of the West General** account

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 9

ITEMS FOR BOARD ACTION

**SECTION 9-C
REVIEW/ DISCUSSION /ACTION – CONSIDERATION, DISCUSSION, AND
RECOMMENDATION FOR APPROVAL OF QUARTERLY INVESTMENT
REPORT FOR QUARTER ENDING DECEMBER 31, 2019.**

FEBRUARY 25, 2020

Camarillo Health Care District
Report to the Board
For the Quarter Ending December 31, 2019

	Notes	Balance as of 9/30/19	Interest Rate at 12/31/19	Interest Earned	Deposits	Withdrawals	Transfers	Current Balance 12/31/19	% of Total Restricted/ Non-Restricted
Restricted Cash Accounts									
Funds - Restricted Scholarship	1	\$ 4,924	n/a	n/a	0	(81)		\$ 4,843	100.0%
Total Restricted Cash		\$ 4,924		\$ -				\$ 4,843	100%
Non-Restricted Cash Accounts and Investments									
Local Agency Investment Fund (LAIF)	2,3	\$ 2,556,136	2.45%	\$ 14,317	\$ 18,093	\$ -	\$ 800,000	\$ 3,374,229	76.6%
Bank of the West General	3,4,5	294,804	n/a	n/a	1,830,417	(726,147)	(800,000)	599,074	13.6%
Mechanics Bus. Savings/Rabobank	6	142,284	0.05%	18	5,211	-		147,513	3.3%
Mechanics Bus. Checking/Rabobank		280,674	0.02%	14	-	-		280,688	6.4%
Ventura County Treasurer Pool	7	4,883	2.57%		185	-		5,069	0.1%
Petty and Cash Drawer Accounts		1,155	n/a	n/a				1,155	0.0%
Unrestricted Cash and Investments		\$ 3,279,936		\$ 14,349				\$ 4,407,728	100%
Total Cash and Investments		\$ 3,284,860		\$ 14,349				\$ 4,412,571	
Change during quarter								\$ 1,127,711	

1. \$81 was withdrawn from **Scholarship** funds for one Adult Day client
2. \$18,093 was deposited into **LAIF** (September interest received) and \$14,317 will be received in January for QE December interest
3. \$300,000 was transferred from **LAIF** to **BOTW** General, and \$1,100,000 was transferred from **BOTW** to **LAIF**
4. \$1,830,417 was deposited into **Bank of the West General** account
5. \$726,147 was withdrawn from **Bank of the West General** account to pay monthly payables
6. \$5,211 was deposited in **Merchant Business Savings**; this is the cash deposits account
7. \$185 was deposited into **County Treasurer Pool** for interest earned quarter ended June and September 2019

Note: a pass-through, zero balance account at Bank of the West is maintained for payroll transfers utilizing funds from the **Bank of the West General** account

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 9

ITEMS FOR BOARD ACTION

SECTION 9-D

REVIEW/ DISCUSSION/ ACTION - CONSIDERATION, DISCUSSION, AND APPROVAL OF THE PROCESS AND TIMELINE FOR COMPLETION OF CHIEF EXECUTIVE OFFICER'S PERFORMANCE EVALUATION; AND APPOINTMENT OF AD HOC COMMITTEE TO OVERSEE THE EVALUATION AND PRESENT RECOMMENDATIONS TO THE FULL BOARD.

FEBRUARY 25, 2020

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SECTION 10

CHIEF EXECUTIVE OFFICER REPORT

FEBRUARY 25, 2020

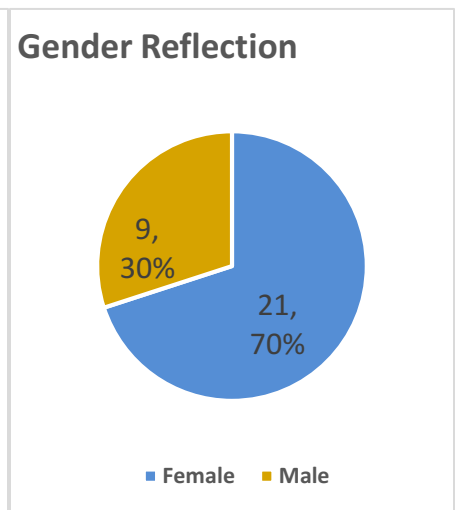
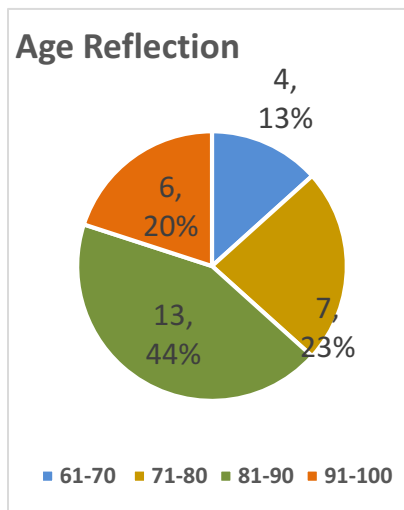
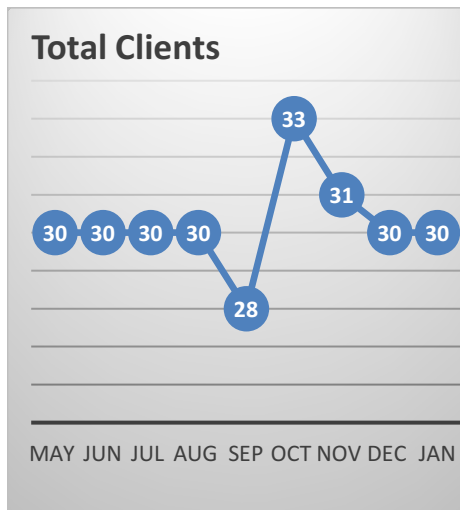
MEMORANDUM

DATE: January 31, 2020
TO: Kara Ralston, Chief Executive Officer
FROM: Mary Ann Ratto, Adult Day Center Director
SUBJECT: *January 2020 Monthly Report*

PROGRAM DESCRIPTION

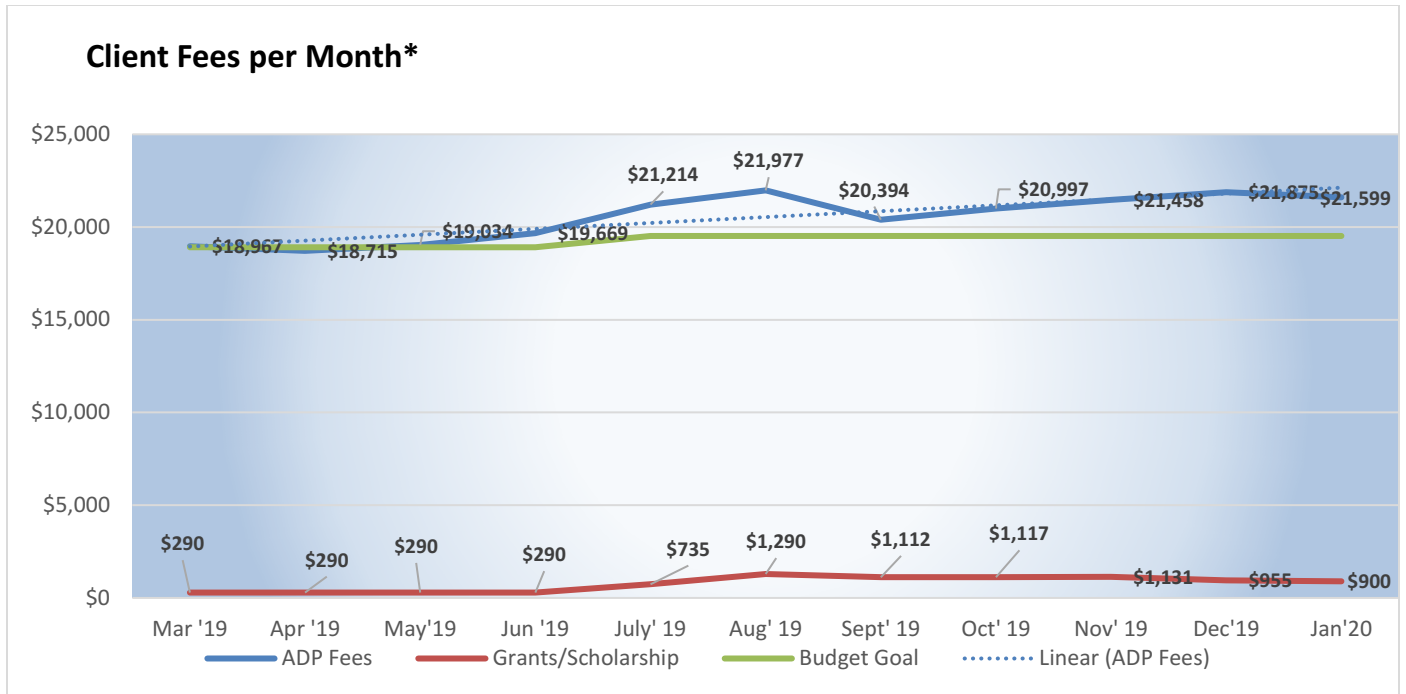
For the past 37 years (since 1983), Camarillo Health Care District has operated a state-licensed Adult Day Center for adults (age 18 and over) with cognitive impairment and other special needs. With intentional thoughts, the Adult Day Center provides a compassionate and dynamic environment where persons 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.

PROGRAM QUICK VIEW

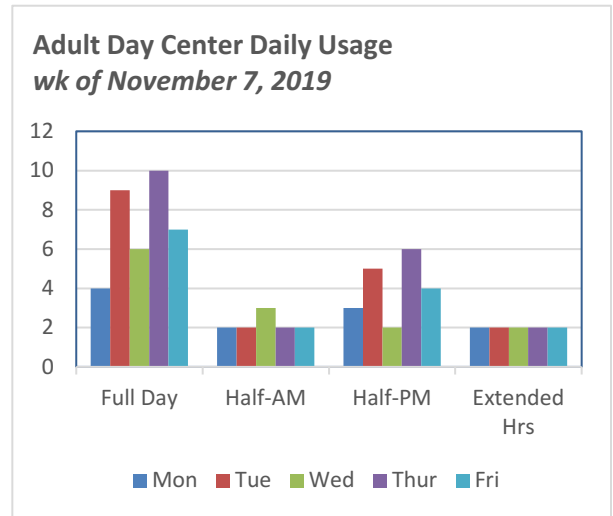
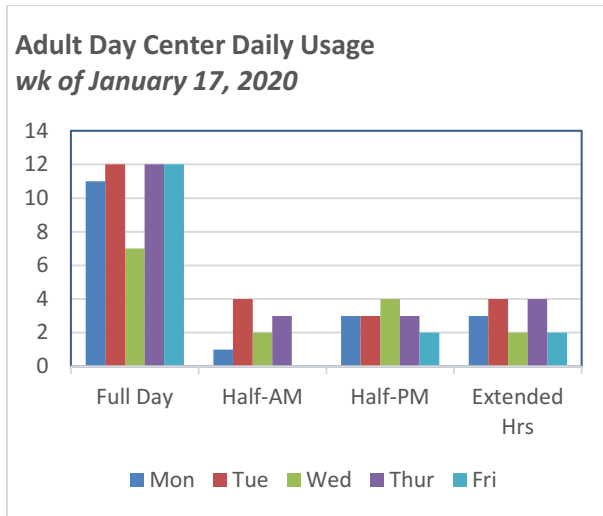


Total Clients:	30
Current average age:	82
Current oldest:	95 (fe)
Current youngest:	66 (ma)

	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN'20
Female	18	18	19	19	19	19	18	18	21	11	20	21
Male	9	10	11	11	11	11	12	10	12	20	10	9

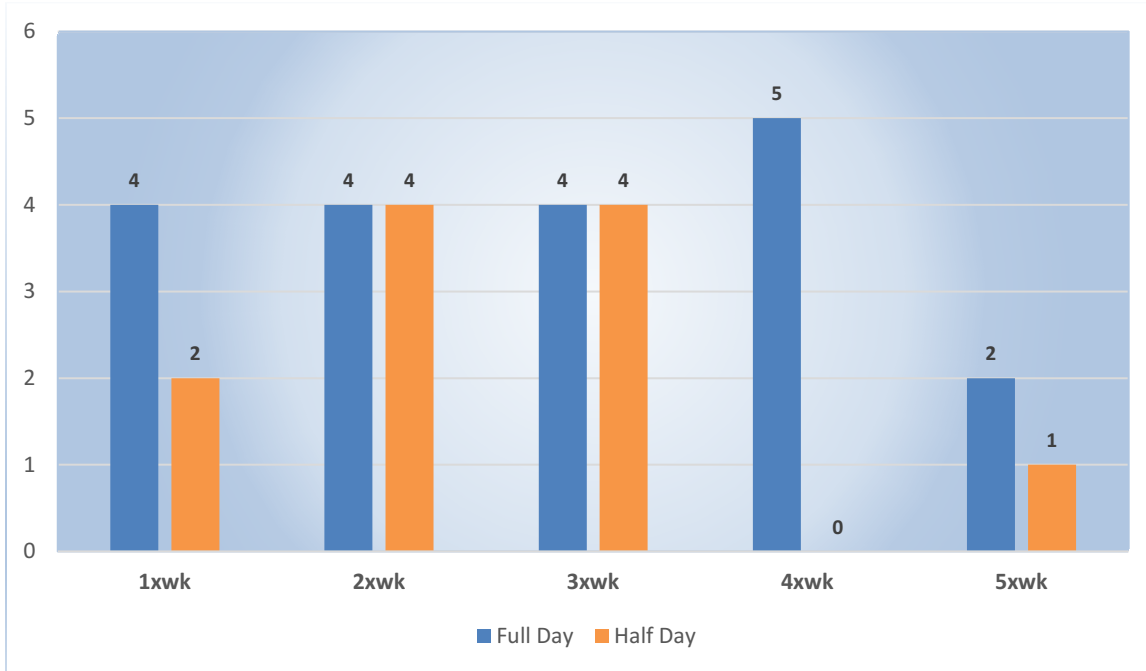


*debit/credit margins for refunds; does not include property tax allocation

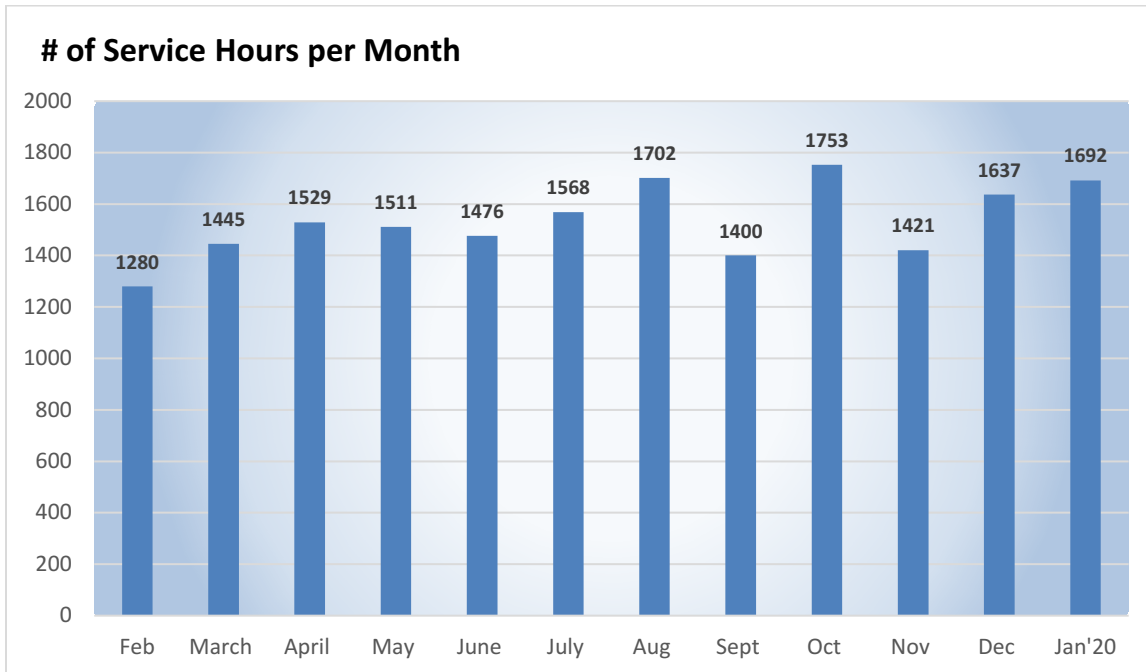


This snapshot of similar weeks, a year apart, shows an overall increase of program offerings for full days, shows the preference for the afternoon if a half-day schedule is selected, and shows an increase of utilization with the extended hours option (from 3:00pm-5:30pm, Mon-Thurs, 5pm Fridays).

ATTENDANCE BY # OF DAYS PER WEEK



of Service Hours per Month



	Feb	Mar	Apr	May	Jun	July	Aug	Sept	Oct	Nov	Dec	Jan '20
Doesn't want to attend	1	1							1	1	1	1
Illness			2		1							
Behavioral concerns	1											
Hip Fracture												
Family proving care in home												
Temporarily relocated												
Traveling			1					2	1	1		
Skilled Nursing Care		1					1	1			2	2
Unreported Reason												
Active Clients on LOA	2	2	3	0	1	0	1	3	2	2	3	3
Declining Health	1			2		1				1		
Hospice Care												
Deceased		1									1	1
Attending another program												
Relocated			1									
Care provided in the home						1						
Placement				3	2	1				1		
Financial Concerns												
Refused to attend			1									
Disenrolled from Program	1	1	2	5	2	3	0	0	0	2	1	1

NON-ATTENDANCE of ENROLLED CLIENT

Adult Day Center: January 2020

Volunteers

ADC Volunteers: 21

Type of Volunteer: College Students, Retired Teacher, Retired Lawyer, Military Veterans, Dog Lovers and Caregiver

Newsbites:

- ADP Director completed 2 terms (6 years) as Board of Director for CAADS 2014-2019
- ADP Director member of CAADS Membership and Education committees
- Family/Caregiver support group held 2 meetings
- Free respite provided for Caregivers Support Group.
- Community Partnerships for client benefit:
 - Love on a Leash Pet Therapy
 - Studio Channel Islands art sessions
 - Chef du Jour: Assisted Home Health
 - RN Vital Checks

Animal, Art & Music Therapy, Dakim Brain Fitness, Jingo, Chef Du Jour, Nail Art, Happy New Year!, Exercise programs, Puzzles, Gardening, Sing-a-Longs, Laughing Wellness, Australia Day; animals of Australia, Guess the secret ingredient-baking, Games in the Lion's Den, Winter crafts, Chinese New Year; year of the Rat, Activities with Curley, A Stroll Down Memory Lane with Guest Speakers, Science Experiments, Tuesday crafts, and Musical Performances...



MEMORANDUM

Date: February 20, 2020

To: Kara Ralston, CEO

From: Lynn Jones, Community Outreach Manager (COM)

Subject: January 2020 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

- 2 units were installed
- 28 units were removed
- 438 total Lifeline subscribers

Description	January 2020	December 2020	Monthly Variance	January 2019	Yearly Variance	Fiscal YTD
Total Subscribers	438	454	-16	521	-83	438
Total Units Removed with extra buttons (including transfers out to SSI programs)	28	12	-16	12	+16	114
Total Number of Installations with extra buttons	2	3	-1	8	-6	46
Net Installations	-16	-9	-7	-4	-12	-44
In District/ Out of District	1/1	2/1	-1/0	3/5	4/6	16/30

All numbers on chart are from Philips Lifeline Carepartnersconnect web page

Deactivations in January totaled 28 Clients

The average length of stay for those deactivating in January was 6 years, 2 months. The national average is 2.7 years.

Lifeline Operational Calls

In total, including other miscellaneous activity, Lifeline Central answered or responded to 352 calls from District subscribers in January.

	Jan 2020	Dec 2019	Monthly Variance	Jan 2019	Yearly Variance	Fiscal YTD
Accidental Button Pushes (No EMS called)	140	139	+1	157	-17	984
Client Tests Performed	154	173	-19	193	-39	995
Incidents	31	33	-2	43	-12	190
Service Calls	24	17	+7	46	-22	118
Welcome/Information Calls	3	3	0	7	-4	38
Total	352	365	-13	446	-94	2325

Detailed Incident Report: In January 2020, Lifeline reported 31 calls for help from CHCD subscribers. Out of the 31 calls only 5 were transported to local hospitals which represented 16% of button-help calls. EMS was called to the scene for a total 22 times for the month of January representing about 71% of all incidents. Overall, falls were the number one reason (55%) for needing assistance.

January 2020 Report

Date: February 12, 2020
To: Kara Ralston, CEO
From: Blair Craddock, Care Services Director
 Jennifer Young, Senior Nutrition Coordinator

Monthly Program Report: January 2020

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.

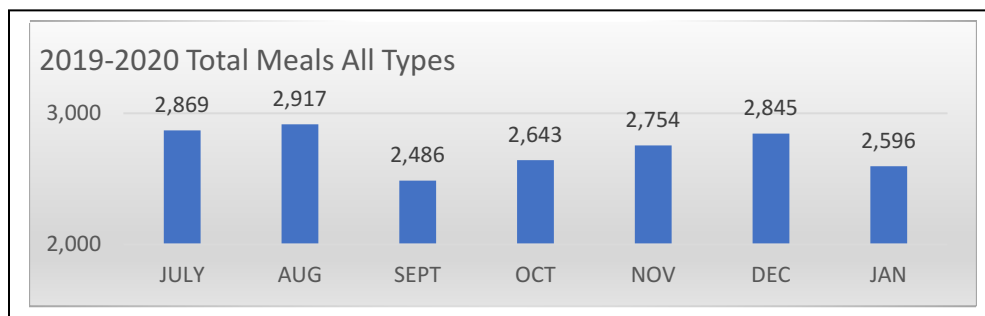
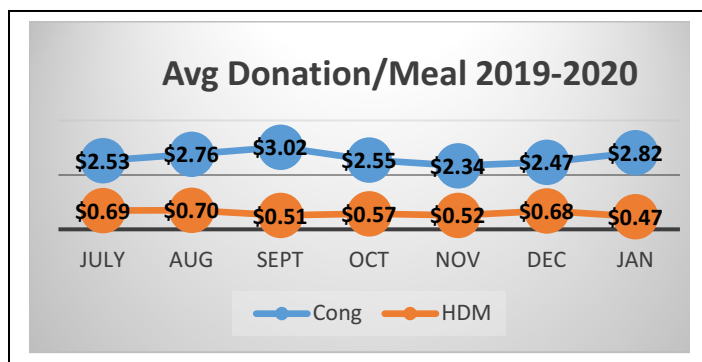
- Home Delivered Meals (HDM) are delivered to homebound seniors who are unable to procure or prepare their own meals, and include fresh fruit and vegetables, dairy and grain products as supervised by VCAAA registered dietician. Up to 5 meals/week are delivered in a bundle once each week.
- Apple-A-Day Café meals are served at the District Congregate (Cong) site on the third Thursday of each month.

The SNP is partially funded by the Older Americans Act, through the Ventura County Area Agency on Aging (VCAAA), the City of Camarillo, and District property tax allocation. 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

	January 2020	Unduplicated Clients FYTD
New HDM clients	15 * -12 disenroll 3	244*
New Cong. clients	3	77* (includes 8 paid clients)

**includes 1 disabled, <60 client funded by VCAAA Found.*



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 350,000 meals, averaging over 24,000 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
FYTD Total meals served FY 2019 July-January (HDM+C)	19,108*	\$84,375	27,500	96%HDM 4% Cong	\$37,000 + \$7500
TOTAL cumulative meals served since program inception; all meal types; commenced April 2005	357,545				

*includes meals for an <60, disabled client funded by the VCAAA Foundation

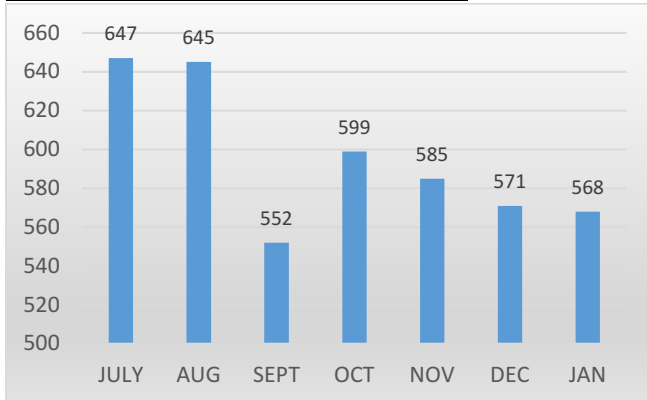
HDM Referral Sources

Referral Source Jan 2020	HDM	Cong
Friend/Neighbor/Family	8	2
Outreach to Springville Senior Complex	0	0
Website/Online Search	0	0
Healthy Attitudes magazine	0	1
Social Worker/APS Referral	4	0
Doctor office/Hospital	2	0
County of Ventura	0	0
Previous Client	0	0
Internal District referral-general	1	0
Internal District referral-evidence based	0	0
Walk-in	0	0
District Produce Day	0	0
TOTAL	15	3

HDM Cancellations

Reason Stated	Jan 2020
Dislikes the food	1
Family/Caregiver now providing meals	1
Moved in with Family	0
Moved into Care Facility	2
Hospice	0
Did not desire services	0
No longer meets criteria	1
No longer needs service	0
Health has improved and can cook	1
Dietary restrictions	1
Refused to give reason	0
Relocation	1
Deceased	4
On hold for extended time	0
TOTAL	12

HDM: Total Clients Served 2019-20

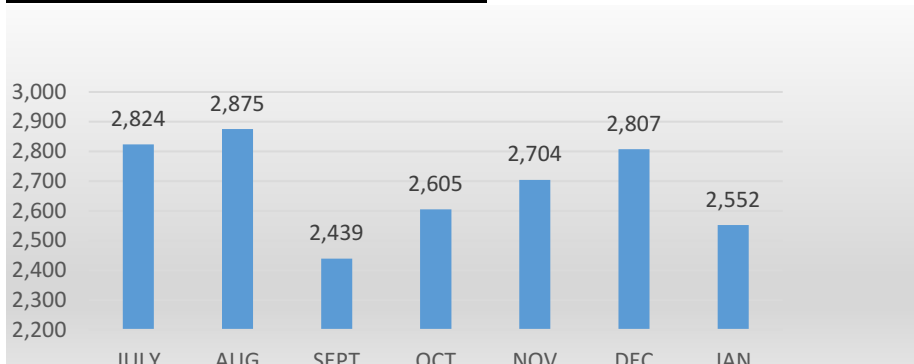


HDM: Total Donations Received 2019-20

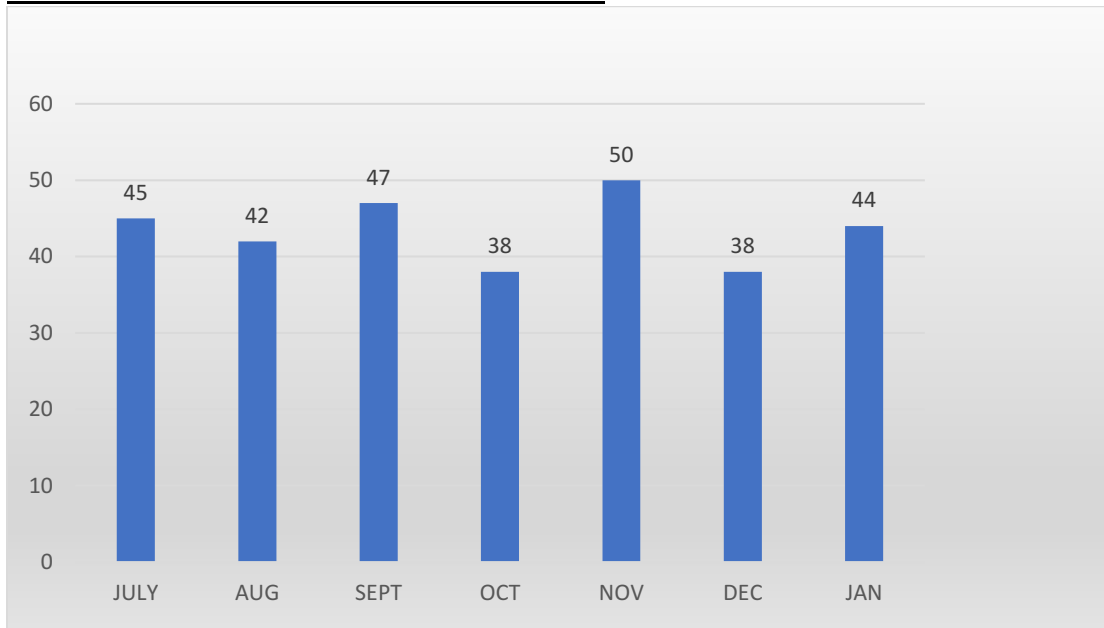


*client count is a duplicated count because people eat everyday

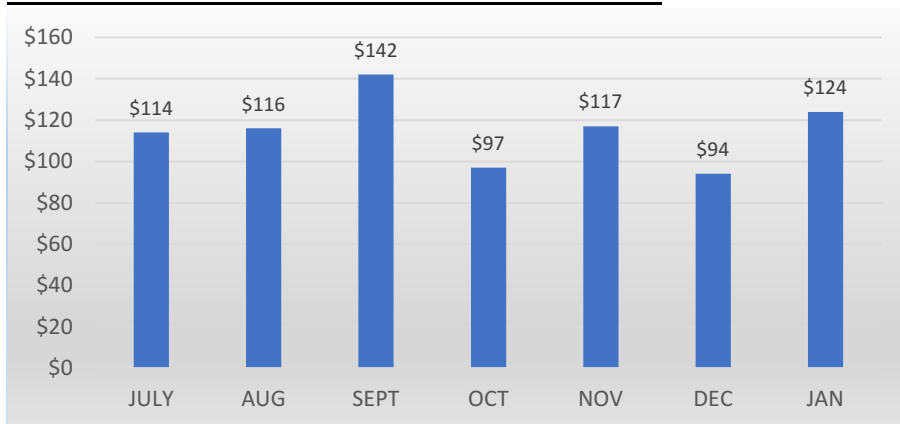
HDM: Total Meals Provided 2019-20



CONGREGATE: Total Meals Provided 2019-20



CONGREGATE: Total Donations Received 2019-20



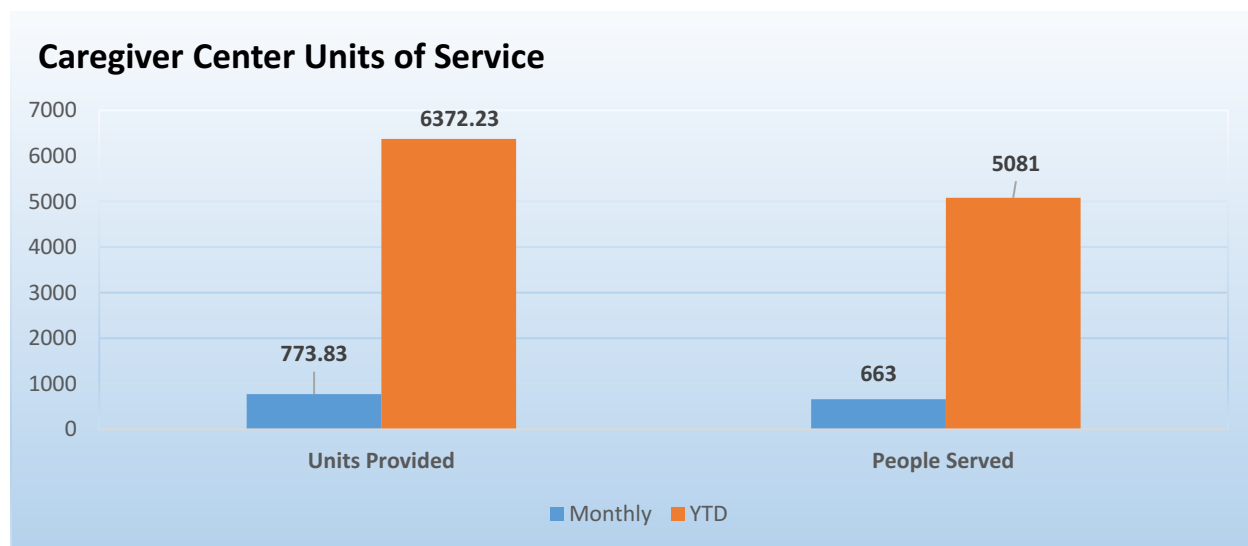
MEMORANDUM

DATE: February 10, 2020
 TO: Kara Ralston, CEO
 FROM: Blair Cradock, MPH, Care Services Director
 Caregiver Center of Ventura County
 RE: January 2020 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.

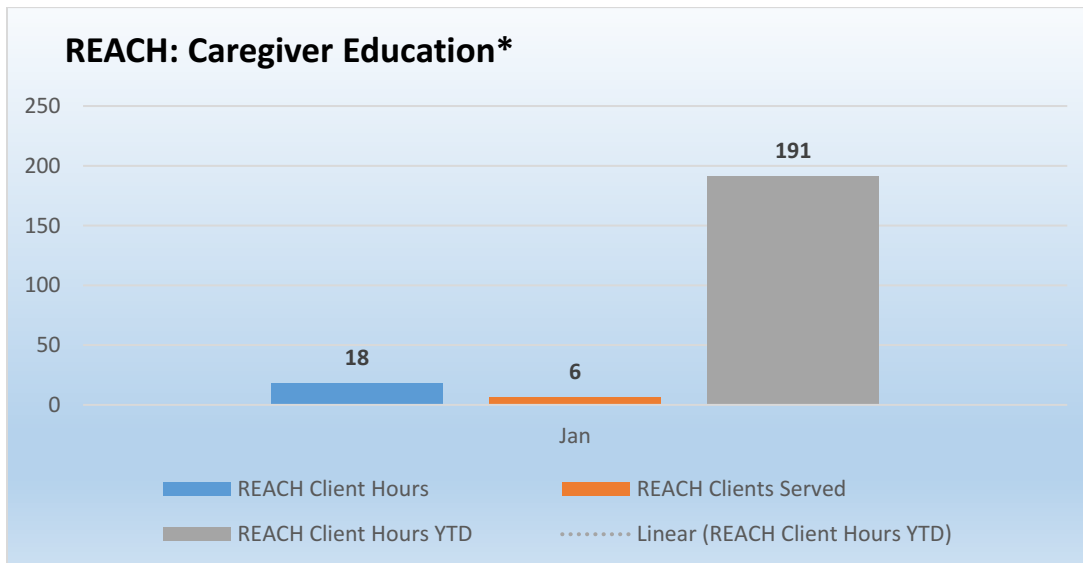
Overview of Units of Service Provided



Program	Jan. - Units	Jan. - People
REACH: in-person	11.5	3
REACH: phone	6.5	3
Dealing with Dementia: class	36	9
Dementia Live: class	8.5	17
Community Voice – DFVC: class	2.5	5
Caregivers CAN: class	0	0
Care Consultation: in-person	0	0
Care Consultation: phone	6.33	15

Program	Jan. - Units	Jan. – People
Caregiver Support Group	15	10
Respite: In Home Hours	69.5	6
Respite: ADP Hours	52	5
Home Modifications: Units Installed	8	4
Assistive Devices: Units installed	4	4
Senior Support Line: Peer Counseling	27	44
Senior Support Line: Telephone Reassurance	60	71
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>)	12	12
Client Walk-ins	28	28
Resource & Education Request	43	43
Inquiry response: Email/phone reply	18	18
Caregiver Email Outreach	366	366
TOTAL	773.83	663

REACH Program

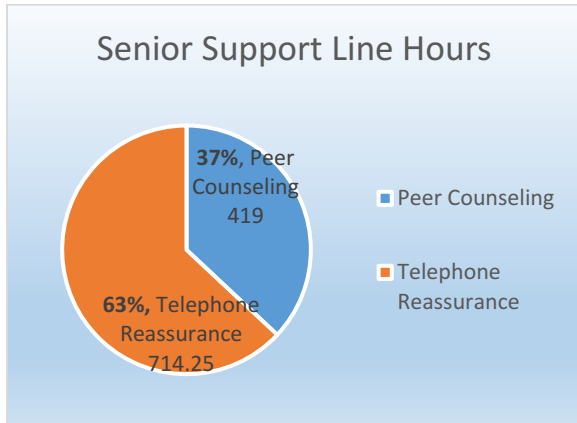


REACH: Caregiver Education	January	YTD
REACH: Total Client Units*	18	191
REACH: Clients served	6	56
TOTAL	24	247

*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

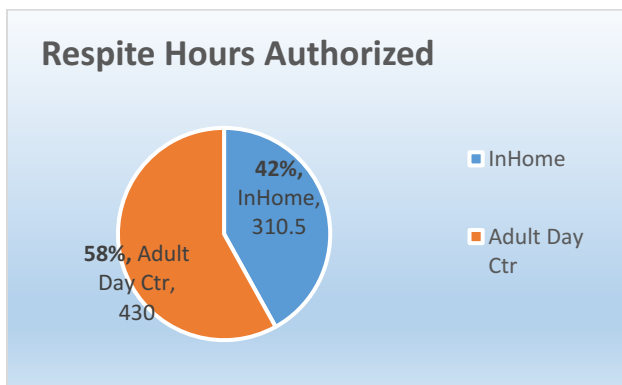
This chart represents monthly and FYTD counts of clients served, and hours provided (by service type: peer counseling or telephonic reassurance) by the Center’s Senior Support Line (SSL). Partially Funded Program through Older Americans Act federal funding. SSL is a toll-free reassurance and socialization program for Ventura County residents aged 60 and older. SSL provides emotional and social support, socialization, wellness and safety checks, connections to community resources and reduces isolation.



Senior Support Line (Title IIIB)	January	YTD	Annual Contract Goal	Target 58% of FY
Peer Counseling: Hours	27	419	616	68%
Peer Counseling: Persons Served (unduplicated monthly)	44	427	375	114%
Telephone Reassurance: Hours *	60	714.25	NA	NA
Telephone Reassurance: Contacts	186	2,026	2,236	91%
Telephone Reassurance: Persons Served (unduplicated monthly)	71	612	278	220%
TOTAL	388	4,198.25	3,505	

Respite Hours Authorized

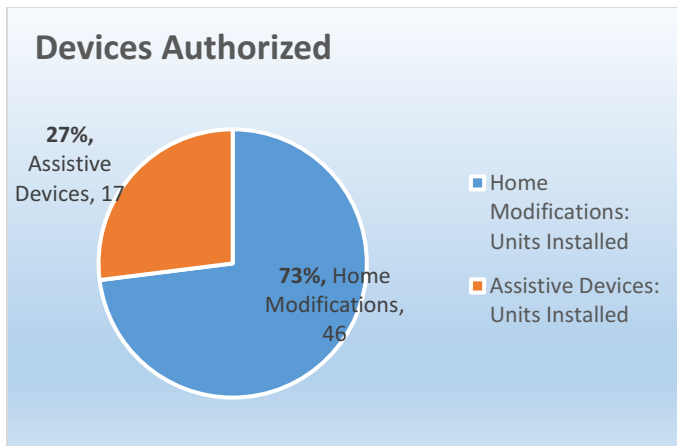
This chart represents monthly and FYTD counts of clients served, hours provided (by Respite type: in home, and adult day center). The District periodically receives funding for Home Modifications, Assistive Devices, in-home respite and adult day center respite through Older Americans Act, Title III E funding awarded by the VCAAA.



Respite (Older Americans Act Title III E)	January	YTD	Annual Contract Goal	Target 58% of FY
Respite: In-home (hours)	69.5	310.5	522	59%
Respite: In-home (people)	6	26	NA	NA
Respite: ADP (hours)	52	430	667	64%
Respite: ADP (persons served)	5	35	NA	NA
TOTAL	132.5	801.5	1,189	

Home Modifications and Assistive Devices

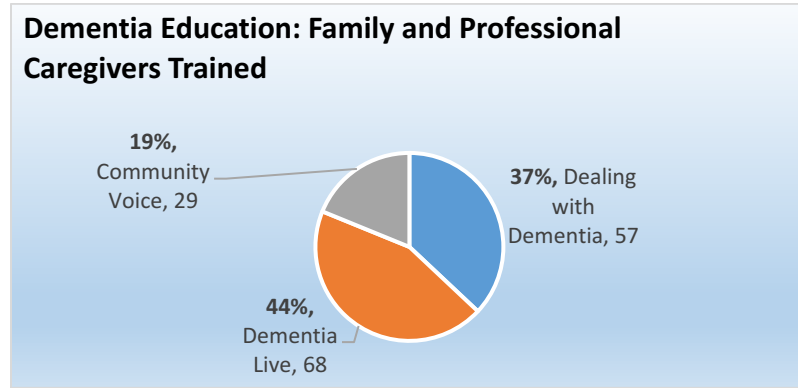
This chart represents monthly and FYTD counts of clients served, units served (by type: home modifications (anything that requires a bolt, screw, etc.) and assistive devices (no installation required) installed). The District periodically receives funding for Home Modifications, Assistive Devices, in-home 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 58% of FY
Home Modifications: Units installed	8	46	68	68%
Home Modifications: Persons served	4	20	NA	NA
Assistive Devices: Units provided	4	17	3	567%
Assistive Devices: Persons served	4	14	NA	NA
TOTAL	20	97	71	

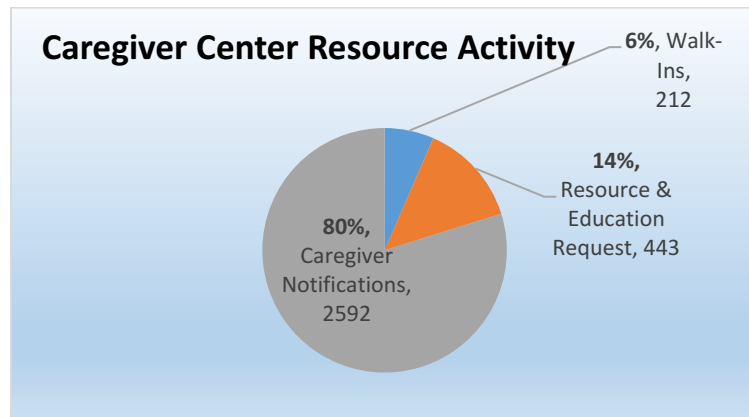
Dementia Friendly Caregiver Engagement Project

This chart represents monthly and FYTD counts of clients and organizations served by the Center’s dementia education programs. Grant funding is provided by the Arthur N. Rupe Foundation to expand dementia specialty programs and services to family and professional caregivers. These programs and services are an integral of the Dementia Friendly Ventura County initiative (led by the VCAAA).



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	28	212
Resource & Education Request	43	443
Caregiver Notification	366	2,592
TOTAL	437	3,247

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.

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SECTION 11

BOARD PRESIDENT REPORT

FEBRUARY 25, 2020

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SECTION 12

BOARD MEMBERS COMMENTS AND/OR REPORTS

FEBRUARY 25, 2020