



**Regular Board Meeting
January 26, 2021 12:00 PM**

Join Zoom Meeting

<https://zoom.us/j/96528021810?pwd=TWh0YTgyUkcxTEsyLOVBaTFRMIVIZz09>

Meeting ID: 965 2802 1810 Passcode: 813806

One tap mobile

+16699009128,,96528021810# US (San Jose)

+12532158782,,96528021810# US (Tacoma)

Dial by your location

+1 669 900 9128 US (San Jose)

+1 253 215 8782 US (Tacoma)

+1 346 248 7799 US (Houston)

+1 301 715 8592 US (Washington D.C)

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+1 646 558 8656 US (New York)

Meeting ID: 965 2802 1810

January 26, 2021

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2021 Board Meeting Calendar

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

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

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

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

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

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

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

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

August – Dark

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

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

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

December - Dark

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**Agenda – January 26, 2021 – 12:00 p.m.
Regular Meeting of the Board of Directors - Zoom Meeting**

Join Zoom Meeting

<https://zoom.us/j/96528021810?pwd=TWWhOYTgyUkcxTEsyL0VBaTFRMlVIZz09>

Meeting ID: 965 2802 1810 Passcode: 813806

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

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

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

Board of Directors

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

Staff

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

Participants

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

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

COVID-19 RESPONSE: The Board reserves this time to hear from the public. If you wish to make a general public comment, or comment on a specific agenda item, please submit your comment via email by 4:00 p.m. on Monday, January 25, 2021 to the Clerk to the Board at karenv@camhealth.com. The Clerk to the Board will print your email, distribute copies to all Board Members prior to the meeting, and the Board President or Chief Executive Officer will read the emailed comments aloud during general public comments, or during the specified agenda item.

6. PRESENTATION - None

7. CONSENT AGENDA

Consent Agenda items are considered routine and are acted upon without discussion, with one motion. If discussion is requested, that item(s) will be removed from the Consent Agenda for discussion, and voted on as a separate item. If no discussion is requested, the Board President may request a motion to approve as presented.

- A. Approval of the Minutes of the Regular Board Meeting of November 17, 2020.
(Please see Section 7-A)**

B. Approval of the Minutes of the Executive/Agenda Building Committee Meeting of January 19, 2021. **(Please see Section 7-B)**

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, and recommendation for approval of, District financial reports and monthly Cash Investment Report for period ending October 31, 2020. **(Please see Section 9-A)**

Suggested Motion: Motion to approve District financial reports and monthly Cash Investment Report period ending October 31, 2020.

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

B. Review/ Discussion /Action – Consideration, discussion, and recommendation for approval of District Check Register, Check Register Comparison, Financial Reports, and monthly Cash Investment Report for period ending November 30, 2020. **(Please see Section 9-B)**

Suggested Motion: Motion to District disbursements, Financial Reports, and monthly Cash Investment Report for period ending November 30, 2020.

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

C. Review/ Discussion /Action – Consideration, discussion, and recommendation for approval of Check Register, Check Register Comparison, Draft Financial Reports, and monthly Cash Investment Report for period ending December 31, 2020. **(Please see Section 9-C)**

Suggested Motion: Motion to approve District disbursements, Draft Financial Reports, and monthly Cash Investment Report for period ending December 31, 2020.

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

- D. Review/ Discussion /Action** – Consideration, discussion, and recommendation for approval of District Resolution 21-01, Approving Submission of Application and Petition to Potential Funding Sources and Authorizing Signatures. **(Please see Section 9-D)**

Suggested Motion: Motion to approve District Resolution 21-01, Approving Submission of Application and Petition to Potential Funding Sources and Authorizing Signatures.

Motion _____ Second _____ Abstain _____ Pass _____

Loh _____ Doria _____ Loft _____ Hiepler _____ Brown _____

- E. Review/ Discussion /Action** – Consideration, discussion, and recommendation for no action needed on annual review of District Finance Policies. Last reviewed January 28, 2020.

Suggested Motion: Action not need if there are no changes.

Motion _____ Second _____ Abstain _____ Pass _____

Loh _____ Doria _____ Loft _____ Hiepler _____ Brown _____

- F. Review/ Discussion/ Action** – Consideration, discussion, and recommendation for no action needed on annual review of District Investment Policies. Last reviewed May 28, 2019.

Suggested Motion: Action not need if there are no changes.

Motion _____ Second _____ Abstain _____ Pass _____

Loh _____ Doria _____ Loft _____ Hiepler _____ Brown _____

10. CHIEF EXECUTIVE OFFICER REPORT

11. BOARD PRESIDENT REPORT

Committee Assignments – Discussion and Appointment

- Executive Committee
- Finance/Investment Committee
- Ad Hoc Committee – CEO Review

12. BOARD MEMBERS COMMENTS AND/OR REPORTS

13. FUTURE MEETING AND EVENTS

Board of Directors Meetings

| | |
|-------------------------------|--|
| • Executive Committee: | Tuesday, February 16, 2021, 12:00 p.m. |
| • Full Board: | Tuesday, February 23, 2021, 12:00 p.m. |
| • Executive Committee: | Tuesday, March 16, 2021, 12:00 p.m. |
| • Full Board: | Tuesday, March 23, 2021, 12:00 p.m. |
| • Executive Committee: | Tuesday, April 20, 2021, 12:00 p.m. |
| • Finance Committee: | Tuesday, April 27, 2021, 10:30 a.m. |
| • Full Board: | Tuesday, April 27, 2021, 12:00 p.m. |

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

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

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

Note: This agenda was posted at the Camarillo Health Care District Administrative Office and on our website, www.camhealth.com on Friday, January 22, 2021, on or before 4:00 p.m.



SECTION 7

CONSENT AGENDA

**SECTION 7-A
APPROVAL OF MINUTES OF
THE REGULAR BOARD MEETING OF NOVEMBER 17, 2020**

JANUARY 26, 2021

MINUTES

November 17, 2020

Regular Meeting of the Board of Directors

Zoom Meeting – Meeting ID: 97929068250

Board of Directors - Present

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

Staff - Present

Kara Ralston, Chief Executive Officer
Sonia Amezcua, Chief Administrative Officer
Karen Valentine, Clerk to the Board
Blair Barker, Care Services Director
Lynette Harvey, Clinical Services Director
Luis Morales, III, Health Promotion Coach

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, November 17, 2020, at 12:03 p.m., by Christopher Loh, President.
 2. **Pledge of Allegiance** – Director Loh
 3. **Amendments to The Agenda** – None
 4. **Public Comment** – None
 5. **Presentations** – None
 6. **Consent Agenda** - It was **MOVED** by Director Brown, **SECONDED** by Director Hiepler, and **MOTION PASSED** that the Board of Directors approve the Consent Agenda as presented.

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

Nays: None

Absent: Doria

7. **Action Items**

A. Review/ Discussion /Action – Consideration, discussion, and recommendation for approval of District disbursements, and Check Register Monthly Comparison for period ending October 31, 2020.

It was **MOVED** by Director Brown, **SECONDED** by Director Loft, and **MOTION PASSED** that the Board of Directors approve the District Disbursements and Check Register Monthly Comparison for period ending October 31, 2020.

Roll Call Vote - Aye: Loh, Brown, Loft, Hiepler

Nays: None

Absent: Doria

B. Review/ Discussion /Action – Consideration, discussion, and recommendation for approval of Quarterly Investment Report for period ending September 30, 2020.

It was **MOVED** by Director Brown, **SECONDED** by Director Loh, and **MOTION PASSED** that the Board of Directors approve the Quarterly Investment Report for period ending September 30, 2020.

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

C. Review/ Discussion /Action – Consideration, discussion, and recommendation for approval of Policy Notice to Employees in the Event of a Potential Workplace COVID-19 Exposure. This policy is designed to address relevant AB 685 reporting amendments, which become effective immediately upon adoption, and will remain operative until December 31, 2022, unless extended by the District.

It was **MOVED** by Director Hiepler, **SECONDED** by Director Loft, and **MOTION PASSED** that the Board of Directors approve Police Notice to Employees in the Event of a Potential Workplace COVID-19 Exposure.

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

9. Board Reorganization

Call for Nominations:

It was **MOVED** by Director Hiepler, **SECONDED** by Director Brown, and **MOTION PASSED** that the Board of Directors nominate Director Loh to serve as Board President.

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

It was **MOVED** by Director Brown, **SECONDED** by Director Hiepler, and **MOTION PASSED** that the Board of Directors nominate Director Doria to serve as Board Vice President.

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

It was **MOVED** by Director Brown, **SECONDED** by Director Hiepler, and **MOTION PASSED** that the Board of Directors nominate Director Loft to serve as Clerk of the Board.

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

10. Chief Executive Officer Report

CEO Kara Ralston reported on the COVID-19 fiscal impact from the initial closure March 13, 2020 through quarter ending September 30, 2020. Throughout this closure and variations following, the District has suspended and/or reopened a variety of onsite services while being responsive CA Executive Order N-33-20 to “shelter in place”. As a critical infrastructure agency the District continues to provide essential services, and staff and resources continue to be allocated or reallocated to programs showing increased demand for direct client services.

9. Board President's Report

Board President Loh will announce Committee assignments at the January 2021 Regular Board Meeting.

- 10.** Having no further business this meeting was adjourned in honor of Renee Murphy on her retirement and in recognition of 21 years of service, at 1:43 p.m.

Richard Loft
Clerk of the Board



SECTION 7

CONSENT AGENDA

**SECTION 7-B
APPROVAL OF MINUTES OF
THE EXECUTIVE COMMITTEE MEETING OF JANUARY 19, 2021**

JANUARY 26, 2021

MINUTES

January 19, 2021

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

ZOOM MEETING

<https://zoom.us/j/99682991502?pwd=MnFVVkVBS25sVDVjRkE3d09NVGxhdz09>

Meeting ID: 996 8299 1502 - Passcode: 354932

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 12:02 p.m.
 2. **Roll Call** – Director Loh, Director Brown
 3. **Public Comment** – No Public Comment
 4. Reviewed the proposed Agenda for the Regular Board Meeting scheduled for January 26, 2021.
 5. **Consent Agenda**
 - A. Reviewed the Minutes of the November 17, 2020 Regular Board of Directors Meeting.
 6. **Action Items**
 - A. Reviewed District Financial Reports and monthly Investment Report for period ending October 31, 2020.
 - B. Reviewed Check Register, Check Register Comparison, Financial Reports, and monthly Investment Report for period ending November 30, 2020.
 - C. Reviewed Check Register and Check Register Comparison reports for period ending December 31, 2020.
 - D. Reviewed District Resolution 21-01, Approving Submission of Application and Petition to Potential Funding Sources and Authorizing Signatures.
 - E. District Finance Policies – Not presented or Discussed – Policies will be presented to the Finance/Investment Committee before being presented to the full Board.
 - F. Investment Policies - Not presented or Discussed – Policies will be presented to the Finance/Investment Committee before being presented to the full Board.
 7. **CEO Report** – CEO Ralston discussed Ventura County Special Districts Association (VCSDA) letter to the County of Ventura requesting special districts be given consideration for appropriate federal and state funds to recover costs incurred as a result of providing pandemic related response and services in the County. Ms. Ralston also discussed District programs and services.

8. **Board President's Report** – President Loh will announce Standing and Ad Hoc Committee assignments at the January Regular Board Meeting.
9. **Meeting Adjourned at 1:20 p.m.**

Christopher Loh
President

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SECTION 8

SECTION 8

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

JANUARY 26, 2021

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SECTION 9

ITEMS FOR BOARD ACTION

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

JANUARY 26, 2021

Camarillo Health Care District

Statement of Net Assets

| | <u>October 2020</u> | <u>October 2019</u> | <u>\$</u> <u>Variance</u> | <u>%</u> <u>Variance</u> |
|--------------------------------|---------------------|---------------------|------------------------------|-----------------------------|
| ASSETS | | | | |
| Current Assets | | | | |
| CASH ACCOUNTS | | | | |
| Bank of the West General | 484,494.95 | 137,456.66 | 347,038.29 | 252.5% |
| Petty Cash-Administration | 1,000.00 | 1,000.00 | 0.00 | 0.0% |
| Cash Drawer-Community Educ | 50.00 | 50.00 | 0.00 | 0.0% |
| Cash Drawer-Transportation | 20.00 | 20.00 | 0.00 | 0.0% |
| Cash Drawers- Senior Nutrition | 85.00 | 85.00 | 0.00 | 0.0% |
| Cash-Local Agency Investment | 2,725,481.79 | 2,574,228.84 | 151,252.95 | 5.9% |
| Cash - County Treasury Invstmn | 5,430.82 | 5,048.63 | 382.19 | 7.6% |
| Mechanics, Rabo Savings | 158,023.71 | 144,212.66 | 13,811.05 | 9.6% |
| Mechanics, Rabo Checking | 280,681.58 | 280,678.35 | 3.23 | 0.0% |
| Cash-Restricted-Scholarship | 6,198.75 | 4,923.75 | 1,275.00 | 25.9% |
| TOTAL CASH ACCOUNTS | 3,661,466.60 | 3,147,703.89 | 513,762.71 | 16.3% |
| Accounts Receivable | 3,867.00 | 3,187.00 | 680.00 | 21.3% |
| Other Receivable | 0.00 | (14,060.00) | 14,060.00 | 100.0% |
| Accrued Interest Receivable | 18.47 | 0.00 | 18.47 | 100.0% |
| City of Cam-SNP HDM Rcbl | 12,333.36 | 14,833.32 | (2,499.96) | -16.9% |
| Grant-VCAAA -Sr Nutrition Rcbl | 29,987.27 | 7,642.58 | 22,344.69 | 292.4% |
| Grant-VCAAA Caregiver Rcbl | 12,426.96 | 930.98 | 11,495.98 | 1234.8% |
| Grant-VCAAA SS Line Rcbl | 15,333.44 | 5,166.60 | 10,166.84 | 196.8% |
| Contract-PICF-Blue Shield | 2,793.00 | 8,753.65 | (5,960.65) | -68.1% |
| Contract-PICF Anthem | 1,025.00 | 710.00 | 315.00 | 44.4% |
| Contract-PICF-Falls | 1,671.36 | 3,463.24 | (1,791.88) | -51.7% |
| Contract-AAA-Evidence Based | 800.00 | 2,400.00 | (1,600.00) | -66.7% |
| Grant-SCAN-Commty Rcbl | 3,800.00 | 8,999.50 | (5,199.50) | -57.8% |
| Due Fr County-Property Tax | 889,337.03 | 898,579.14 | (9,242.11) | -1.0% |
| TOTAL Current Assets | 4,634,859.49 | 4,088,309.90 | 546,549.59 | 13.4% |
| Fixed Assets | | | | |
| Buildings & Improvements | 3,136,670.55 | 3,128,470.55 | 8,200.00 | 0.3% |
| IS Equip | 102,122.40 | 98,722.40 | 3,400.00 | 3.4% |
| Equipment & Furnishings | 254,911.58 | 250,161.58 | 4,750.00 | 1.9% |
| Transportation Vehicles | 214,214.37 | 263,736.45 | (49,522.08) | -18.8% |
| Accum Depreciation-Buildings | (1,982,349.48) | (1,882,855.57) | (99,493.91) | -5.3% |
| Accum Depreciation-IS Equip | (84,026.02) | (76,352.99) | (7,673.03) | -10.0% |
| Accum Depreciation-Equip&Furn | (202,705.11) | (194,200.70) | (8,504.41) | -4.4% |
| Accum Depreciation-Vehicles | (209,971.10) | (245,685.64) | 35,714.54 | 14.5% |
| TOTAL Fixed Assets | 1,228,867.19 | 1,341,996.08 | (113,128.89) | -8.4% |
| Other Assets | | | | |
| Prepaid Insurance | 35,884.57 | 29,702.45 | 6,182.12 | 20.8% |
| Prepaid Workers Comp | 2,366.14 | (1,401.14) | 3,767.28 | 268.9% |
| Prepaid Postage | 1,284.07 | 553.23 | 730.84 | 132.1% |
| Pre Paid Rental/Lease | 0.00 | 4,380.00 | (4,380.00) | -100.0% |

| | <i>October 2020</i> | <i>October 2019</i> | <i>\$ Variance</i> | <i>% Variance</i> |
|--|---------------------|---------------------|------------------------|-----------------------|
| Deferred Outflows of Resources GASB 68 | 494,934.17 | 490,486.17 | 4,448.00 | 0.9% |
| Deferred Outflows of Resources GASB 75 | 79,348.00 | 73,897.00 | 5,451.00 | 7.4% |
| TOTAL Other Assets | 613,816.95 | 597,617.71 | 16,199.24 | 2.7% |
| TOTAL ASSETS | 6,477,543.63 | 6,027,923.69 | 449,619.94 | 7.5% |
| LIABILITIES | | | | |
| Current Liabilities | | | | |
| Accounts Payable | 16,801.06 | 29,297.06 | (12,496.00) | -42.7% |
| Medical Premium Payable-Emp | (99.71) | (461.32) | 361.61 | 78.4% |
| Accrued Vacation | 87,412.95 | 90,930.97 | (3,518.02) | -3.9% |
| Accrued Interest Expenses | 1,821.88 | 421.07 | 1,400.81 | 332.7% |
| Scholarships-Volunteer Expense | 1,595.97 | 1,595.97 | 0.00 | 0.0% |
| Scholarships-Senior Services | 4,602.78 | 3,327.78 | 1,275.00 | 38.3% |
| Construction Loan 2020 | (3,325.80) | 0.00 | (3,325.80) | 100.0% |
| Deferred Revenue | 25,466.62 | 19,833.60 | 5,633.02 | 28.4% |
| TOTAL Current Liabilities | 134,275.75 | 144,945.13 | (10,669.38) | -7.4% |
| Long-Term Liabilities | | | | |
| Construction Loan to 2021 | 98,790.09 | 187,478.08 | (88,687.99) | -47.3% |
| Net Pension Liability GASB 68 | 1,596,760.50 | 1,423,419.50 | 173,341.00 | 12.2% |
| Accrued OPEB Liability GASB 75 | 326,777.00 | 486,959.00 | (160,182.00) | -32.9% |
| Deferred Inflows of Resources GASB 68 | 186,989.00 | 202,655.00 | (15,666.00) | -7.7% |
| Deferred Inflows of Resources GASB 75 | 432,661.00 | 540,826.00 | (108,165.00) | -20.0% |
| TOTAL Long-Term Liabilities | 2,641,977.59 | 2,841,337.58 | (199,359.99) | -7.0% |
| TOTAL LIABILITIES | 2,776,253.34 | 2,986,282.71 | (210,029.37) | -7.0% |
| EQUITY | | | | |
| Designated Reserves | 2,999,201.22 | 0.00 | 2,999,201.22 | 100.0% |
| Retained Earnings | 558,398.72 | 2,999,201.22 | (2,440,802.50) | -81.4% |
| Year-to-Date Earnings | 143,690.35 | 42,439.76 | 101,250.59 | 238.6% |
| TOTAL EQUITY | 3,701,290.29 | 3,041,640.98 | 659,649.31 | 21.7% |
| TOTAL LIABILITIES & EQUITY | 6,477,543.63 | 6,027,923.69 | 449,619.94 | 7.5% |

Camarillo Health Care District

Statement of Net Assets

| | <u>October 2018</u> | <u>October 2017</u> | <u>\$</u> <u>Variance</u> | <u>%</u> <u>Variance</u> |
|----------------------------------|---------------------|---------------------|------------------------------|-----------------------------|
| ASSETS | | | | |
| Current Assets | | | | |
| CASH ACCOUNTS | | | | |
| Bank of the West General | 258,614.66 | 387,105.59 | (128,490.93) | -33.2% |
| Petty Cash-Administration | 1,000.00 | 1,000.00 | 0.00 | 0.0% |
| Cash Drawer-Community Educ | 50.00 | 50.00 | 0.00 | 0.0% |
| Cash Drawer-Transportation | 20.00 | 20.00 | 0.00 | 0.0% |
| Cash Drawers- Senior Nutrition | 85.00 | 85.00 | 0.00 | 0.0% |
| Cash-Local Agency Investment | 1,808,201.98 | 1,667,494.83 | 140,707.15 | 8.4% |
| Cash - County Treasury Invstmn | 4,348.14 | 4,085.48 | 262.66 | 6.4% |
| Mechanics, Rabo Savings | 120,728.04 | 97,950.63 | 22,777.41 | 23.3% |
| Mechanics, Rabo Checking | 280,622.23 | 280,566.11 | 56.12 | 0.0% |
| Cash-Restricted-Scholarship | 2,033.55 | 4,081.55 | (2,048.00) | -50.2% |
| TOTAL CASH ACCOUNTS | 2,475,703.60 | 2,442,439.19 | 33,264.41 | 1.4% |
| Accounts Receivable | 58.00 | (3.00) | 61.00 | 2033.3% |
| Other Receivable | 15,295.68 | 0.00 | 15,295.68 | 100.0% |
| Accrued Interest Receivable | 133.97 | 42.99 | 90.98 | 211.6% |
| City of Cam-SNP HDM Rcbl | 49,333.32 | 12,333.36 | 36,999.96 | 300.0% |
| Grant-VCAAA -Sr Nutrition Rcbl | 13,563.38 | 11,919.15 | 1,644.23 | 13.8% |
| Grant-VCAAA Caregiver Rcbl | 5,335.00 | 3,093.00 | 2,242.00 | 72.5% |
| Grant-VCAAA SS Line Rcbl | 8,999.98 | 8,999.98 | 0.00 | 0.0% |
| Grant-Dignity Cognitive Impaired | 10,451.38 | 5,625.55 | 4,825.83 | 85.8% |
| Contract-PICF-Blue Shield | 1,331.00 | 2,534.00 | (1,203.00) | -47.5% |
| Contract-PICF-Falls | 6,697.48 | 5,192.60 | 1,504.88 | 29.0% |
| Contract-AAA-Evidence Based | 890.00 | 1,820.00 | (930.00) | -51.1% |
| Contract Gold Coast TOC | 6,104.00 | 0.00 | 6,104.00 | 100.0% |
| Grant-SCAN-Commty Rcbl | 0.00 | 1,833.32 | (1,833.32) | -100.0% |
| Due Fr County-Property Tax | 884,553.45 | 817,744.21 | 66,809.24 | 8.2% |
| TOTAL Current Assets | 3,478,450.24 | 3,313,574.35 | 164,875.89 | 5.0% |
| Fixed Assets | | | | |
| Buildings & Improvements | 3,124,229.62 | 3,129,358.25 | (5,128.63) | -0.2% |
| IS Equip | 103,187.09 | 161,918.24 | (58,731.15) | -36.3% |
| Equipment & Furnishings | 235,329.43 | 232,388.28 | 2,941.15 | 1.3% |
| Transportation Vehicles | 263,736.45 | 263,736.45 | 0.00 | 0.0% |
| Accum Depreciation-Buildings | (1,784,533.99) | (1,678,483.81) | (106,050.18) | -6.3% |
| Accum Depreciation-IS Equip | (73,242.57) | (149,909.10) | 76,666.53 | 51.1% |
| Accum Depreciation-Equip&Furn | (211,264.10) | (212,376.55) | 1,112.45 | 0.5% |
| Accum Depreciation-Vehicles | (221,329.99) | (194,956.34) | (26,373.65) | -13.5% |
| TOTAL Fixed Assets | 1,436,111.94 | 1,551,675.42 | (115,563.48) | -7.4% |
| Other Assets | | | | |
| Prepaid Insurance | 23,889.91 | 23,052.16 | 837.75 | 3.6% |
| Prepaid Workers Comp | 988.23 | 1,660.55 | (672.32) | -40.5% |
| Prepaid Postage | 354.51 | 174.41 | 180.10 | 103.3% |

| | <i>October 2018</i> | <i>October 2017</i> | <i>\$ Variance</i> | <i>% Variance</i> |
|--|---------------------|---------------------|------------------------|-----------------------|
| Pre Paid Rental/Lease | 3,000.00 | 2,568.00 | 432.00 | 16.8% |
| Deferred Outflows of Resources GASB 68 | 490,144.17 | 264,803.17 | 225,341.00 | 85.1% |
| Deferred Outflows of Resources GASB 75 | 500,000.00 | 0.00 | 500,000.00 | 100.0% |
| TOTAL Other Assets | 1,018,376.82 | 292,258.29 | 726,118.53 | 248.5% |
| TOTAL ASSETS | 5,932,939.00 | 5,157,508.06 | 775,430.94 | 15.0% |
| LIABILITIES | | | | |
| Current Liabilities | | | | |
| Accounts Payable | 25,362.41 | 54,096.89 | (28,734.48) | -53.1% |
| INACTIVE Accrued OPEB Liability | 15,730.66 | 451,350.04 | (435,619.38) | -96.5% |
| Accrued Vacation | 89,644.55 | 89,115.51 | 529.04 | 0.6% |
| Accrued Interest Expenses | 863.02 | 1,130.18 | (267.16) | -23.6% |
| Scholarships-Volunteer Expense | 1,595.97 | 1,595.97 | 0.00 | 0.0% |
| Scholarships-Senior Services | 437.58 | 2,485.58 | (2,048.00) | -82.4% |
| Construction Loan 2020 | 88,687.99 | 85,482.40 | 3,205.59 | 3.8% |
| Deferred Revenue | 0.00 | 4,900.00 | (4,900.00) | -100.0% |
| TOTAL Current Liabilities | 222,322.18 | 690,156.57 | (467,834.39) | -67.8% |
| Long-Term Liabilities | | | | |
| Construction Loan to 2021 | 187,478.08 | 276,166.07 | (88,687.99) | -32.1% |
| Net Pension Liability GASB 68 | 1,449,033.50 | 821,634.50 | 627,399.00 | 76.4% |
| Accrued OPEB Liability GASB 75 | 1,746,598.56 | 0.00 | 1,746,598.56 | 100.0% |
| Deferred Inflows of Resources GASB 68 | 211,794.00 | 450,825.00 | (239,031.00) | -53.0% |
| TOTAL Long-Term Liabilities | 3,594,904.14 | 1,548,625.57 | 2,046,278.57 | 132.1% |
| TOTAL LIABILITIES | 3,817,226.32 | 2,238,782.14 | 1,578,444.18 | 70.5% |
| EQUITY | | | | |
| Retained Earnings | 1,966,678.25 | 2,717,681.79 | (751,003.54) | -27.6% |
| Year-to-Date Earnings | 149,034.43 | 201,044.13 | (52,009.70) | -25.9% |
| TOTAL EQUITY | 2,115,712.68 | 2,918,725.92 | (803,013.24) | -27.5% |
| TOTAL LIABILITIES & EQUITY | 5,932,939.00 | 5,157,508.06 | 775,430.94 | 15.0% |

Camarillo Health Care District

Statements of Activities

*Year-to-Date Performance, October 2020 - 2 months back, Consolidated
by account*

| | <i>4 Months Ended October 31, 2020</i> | <i>Annual Budget</i> | <i>Unused</i> | <i>% Used</i> |
|---------------------------------------|--|--------------------------|---------------|---------------|
| REVENUE | | | | |
| Tax Revenue-Admin | 165,175.51 | 678,877.26 | 513,701.75 | 24.3 % |
| Tax Revenue-ADC | 117,302.60 | 323,182.25 | 205,879.65 | 36.3 % |
| Tax Revenue-Lifeline | 27,613.87 | 76,079.99 | 48,466.12 | 36.3 % |
| Tax Revenue-Fac & Comm Educ | 226,960.68 | 625,303.34 | 398,342.66 | 36.3 % |
| Tax Revenue-SNP | 17,802.53 | 49,048.44 | 31,245.91 | 36.3 % |
| Tax Revenue-Caregiver Ctr | 122,272.65 | 336,875.39 | 214,602.74 | 36.3 % |
| Tax Revenue-Transportation | 29,031.21 | 79,983.54 | 50,952.33 | 36.3 % |
| Tax Revenue-Care Mgmt | 207,745.31 | 572,362.79 | 364,617.48 | 36.3 % |
| Community Education | 0.00 | 20,920.00 | 20,920.00 | |
| Community Educ-Care Mgmt | 0.00 | 1,800.00 | 1,800.00 | |
| Transportation Fees | 1,110.00 | 19,754.00 | 18,644.00 | 5.6 % |
| Transport Fees ADC | 1,625.00 | 23,000.00 | 21,375.00 | 7.1 % |
| Health Screening Fees | 0.00 | 200.00 | 200.00 | |
| Lifeline Fees | 13,072.00 | 34,362.00 | 21,290.00 | 38.0 % |
| Sr Nutrition Home Delivered | 14,047.04 | 17,850.00 | 3,802.96 | 78.7 % |
| Sr Nutrition Congregate | 31.00 | 1,584.00 | 1,553.00 | 2.0 % |
| Contract-PICF-Falls | 1,671.36 | 38,242.00 | 36,570.64 | 4.4 % |
| Contract-PICF Anthem | 0.00 | 2,050.00 | 2,050.00 | |
| Contract-PICF-Blue Shield | 202.00 | 10,762.00 | 10,560.00 | 1.9 % |
| Contract-VCAAA-Evid Base | 200.00 | 10,800.00 | 10,600.00 | 1.9 % |
| ADC Fees | 13,168.00 | 189,840.00 | 176,672.00 | 6.9 % |
| Grant-VCAAA Caregiver Respite | 37.50 | 10,000.00 | 9,962.50 | 0.4 % |
| Grant-VCAAA-Caregiver | 12,389.46 | 26,750.00 | 14,360.54 | 46.3 % |
| Contract-Caregiver Navigation Project | 2,400.00 | 13,875.00 | 11,475.00 | 17.3 % |
| Donations-Scholarship | 0.00 | 2,500.00 | 2,500.00 | |
| Sponsorship | 450.00 | 1,200.00 | 750.00 | 37.5 % |
| Healthy Attitude Advertising | 4,000.00 | 5,000.00 | 1,000.00 | 80.0 % |
| Interest Income | 7,343.95 | 30,000.00 | 22,656.05 | 24.5 % |
| Facility Use-Rental | 486.00 | 8,000.00 | 7,514.00 | 6.1 % |
| Facility Use-Lease | 1,800.00 | 5,401.00 | 3,601.00 | 33.3 % |
| Donations | 10,350.00 | 1,250.00 | (9,100.00) | 828.0 % |
| Donations-General-Care Mgmt | 8,500.00 | 0.00 | (8,500.00) | |
| Fischer Fund Distribution | 0.00 | 125,000.00 | 125,000.00 | |
| Grant-VCAAA-Sr Nutrition | 29,787.74 | 96,058.00 | 66,270.26 | 31.0 % |
| City of Cam SNP HDM | 12,333.36 | 37,000.00 | 24,666.64 | 33.3 % |
| Grant-Rupe Found Vet Caregiver | 13,333.36 | 30,000.00 | 16,666.64 | 44.4 % |
| Support Services Offset | 144,795.27 | 385,194.00 | 240,398.73 | 37.6 % |
| Grant-VCAAA-SS Line | 15,333.44 | 50,000.00 | 34,666.56 | 30.7 % |

| | <i>4 Months Ended October 31, 2020</i> | <i>Annual Budget</i> | <i>Unused</i> | <i>% Used</i> |
|---------------------------------------|--|--------------------------|---------------------|---------------|
| Grant-SCAN-Commy Constit | 3,800.00 | 11,400.00 | 7,600.00 | 33.3 % |
| TOTAL REVENUE | 1,226,170.84 | 3,951,505.00 | 2,725,334.16 | 31.0 % |
| | 1,226,170.84 | 3,951,505.00 | 2,725,334.16 | 31.0 % |
| | 1,226,170.84 | 3,951,505.00 | 2,725,334.16 | 31.0 % |
| EXPENSES | | | | |
| Salaries | 420,139.54 | 1,519,070.62 | 1,098,931.08 | 27.7 % |
| Payroll Taxes | 35,422.27 | 116,216.50 | 80,794.23 | 30.5 % |
| Benefits-PERS-Health | 54,560.57 | 236,999.98 | 182,439.41 | 23.0 % |
| Benefits-PERS-Retirement | 34,110.53 | 122,641.75 | 88,531.22 | 27.8 % |
| Benefits - Workers Comp | 17,025.22 | 42,428.30 | 25,403.08 | 40.1 % |
| Benefits - Life/ADD | 8,855.27 | 27,614.34 | 18,759.07 | 32.1 % |
| Benefits-OPEB | 17,470.15 | 44,040.00 | 26,569.85 | 39.7 % |
| PERS Retirement UAL | 108,121.00 | 231,900.00 | 123,779.00 | 46.6 % |
| Audit Fees | 10,000.00 | 21,500.00 | 11,500.00 | 46.5 % |
| Legal Fees | 7,639.50 | 30,000.00 | 22,360.50 | 25.5 % |
| Contractors/Consultants | 48,419.08 | 149,917.00 | 101,497.92 | 32.3 % |
| Contract/Consult-Care Management | 2,722.21 | 51,659.00 | 48,936.79 | 5.3 % |
| Support Services | 138,213.56 | 367,685.45 | 229,471.89 | 37.6 % |
| Support Services-Care Management | 6,581.71 | 17,509.04 | 10,927.33 | 37.6 % |
| Instructor Agreement Fees | 0.00 | 8,000.00 | 8,000.00 | |
| Community/Staff Outreach | 69.07 | 13,916.00 | 13,846.93 | 0.5 % |
| Commy/Staff Outreach-Care Management | 0.00 | 100.00 | 100.00 | |
| Dues/Subscriptions | 20,602.38 | 33,132.00 | 12,529.62 | 62.2 % |
| Dues/Subscriptions-Care Management | 139.76 | 10,437.00 | 10,297.24 | 1.3 % |
| Continuing Education-Trustee | 6,956.61 | 29,091.00 | 22,134.39 | 23.9 % |
| Continuing Education-Staff | 3,185.94 | 5,749.00 | 2,563.06 | 55.4 % |
| Continuing Ed-Care Management | 464.90 | 2,359.00 | 1,894.10 | 19.7 % |
| Trustee Stipends | 2,600.00 | 10,600.00 | 8,000.00 | 24.5 % |
| Election Costs | 0.00 | 40,500.00 | 40,500.00 | |
| LAFCO Assessments | 2,534.00 | 2,275.00 | (259.00) | 111.4 % |
| Mileage | 2,956.45 | 16,212.00 | 13,255.55 | 18.2 % |
| Mileage-Care Management | 0.00 | 6,669.00 | 6,669.00 | |
| Program Matls/Activities | 1,122.55 | 22,746.00 | 21,623.45 | 4.9 % |
| ProgrMatls/Activities-Care Management | 0.00 | 8,725.00 | 8,725.00 | |
| Gas & Oil | 1,154.91 | 12,813.00 | 11,658.09 | 9.0 % |
| Fleet Maintenance | 2,191.33 | 16,447.00 | 14,255.67 | 13.3 % |
| Minor Equipment | 3,194.62 | 16,474.00 | 13,279.38 | 19.4 % |
| Minor Equipment-Care Management | 181.47 | 5,982.00 | 5,800.53 | 3.0 % |
| Supplies | 4,638.76 | 45,726.02 | 41,087.26 | 10.1 % |
| Supplies-Care Management | 19.75 | 301.00 | 281.25 | 6.6 % |

| | <i>4 Months Ended October 31, 2020</i> | <i>Annual Budget</i> | <i>Unused</i> | <i>% Used</i> |
|---|--|--------------------------|---------------------|----------------|
| Postage | 9,507.18 | 35,057.00 | 25,549.82 | 27.1 % |
| Postage-Care Management | 929.26 | 3,864.00 | 2,934.74 | 24.0 % |
| Advertising & Promotion | 520.58 | 20,052.00 | 19,531.42 | 2.6 % |
| Advertising & Promo-Care Management | 109.59 | 0.00 | (109.59) | |
| Refunds | 364.00 | 2,510.00 | 2,146.00 | 14.5 % |
| Printing | 7,803.97 | 65,405.00 | 57,601.03 | 11.9 % |
| Printing-Care Management | 823.61 | 7,944.00 | 7,120.39 | 10.4 % |
| Repairs & Maintenance | 9,165.41 | 43,109.00 | 33,943.59 | 21.3 % |
| Repair & Maintenance-Care Management | 376.08 | 2,600.00 | 2,223.92 | 14.5 % |
| Association Fees | 19,664.40 | 58,994.00 | 39,329.60 | 33.3 % |
| Association Fees-Care Management | 936.40 | 2,809.00 | 1,872.60 | 33.3 % |
| Insurance | 25,970.82 | 66,063.00 | 40,092.18 | 39.3 % |
| Insurance-Care Management | 1,326.96 | 2,413.00 | 1,086.04 | 55.0 % |
| Storage Rent/Equip Lease | 9,586.00 | 28,679.00 | 19,093.00 | 33.4 % |
| Storage Rent/Equip Lease-Care Mgmt | 456.43 | 1,366.00 | 909.57 | 33.4 % |
| Telephone | 5,789.55 | 17,400.00 | 11,610.45 | 33.3 % |
| Telephone-Care Management | 1,424.05 | 4,560.00 | 3,135.95 | 31.2 % |
| Utilities | 9,578.40 | 26,345.00 | 16,766.60 | 36.4 % |
| Utilities-Care Management | 456.16 | 1,255.00 | 798.84 | 36.3 % |
| Licenses & Fees | 308.00 | 5,853.00 | 5,545.00 | 5.3 % |
| Licenses & Fees-Care Mgmt | 3,120.00 | 3,650.00 | 530.00 | 85.5 % |
| Bank & Credit Card Charges | 3,858.27 | 12,273.00 | 8,414.73 | 31.4 % |
| TOTAL EXPENSES | 1,073,368.23 | 3,699,637.00 | 2,626,268.77 | 29.0 % |
| OPERATING RESULTS | 152,802.61 | 251,868.00 | 99,065.39 | 60.7 % |
| OTHER INCOME & EXPENSE | | | | |
| Other Income -Admin | 26,936.00 | 1,620.00 | (25,316.00) | 1662.7 % |
| Other Income-Lifeline | 15.00 | 90.00 | 75.00 | 16.7 % |
| Other Income-Caregiver Center | 1,100.00 | 3,300.00 | 2,200.00 | 33.3 % |
| Other Income -Trans | 1,649.58 | 0.00 | (1,649.58) | |
| Depreciation Expense | (36,488.16) | (109,463.00) | (72,974.84) | 33.3 % |
| Depreciation-Care Mgmt | (2,324.68) | (6,975.00) | (4,650.32) | 33.3 % |
| TOTAL OTHER INCOME & EXPENSE | (9,112.26) | (111,428.00) | (102,315.74) | 8.2 % |
| AFTER OTHER INCOME & EXPENSE | 143,690.35 | 140,440.00 | (3,250.35) | 102.3 % |
| NET RESULTS | 143,690.35 | 140,440.00 | (3,250.35) | 102.3 % |

Camarillo Health Care District

Statements of Activities

Year-to-Date Variance, October 2020 - 2 months back, Consolidated by account

| | <i>4 Months Ended October 31, 2020</i> | <i>4 Months Ended October 31, 2020 Budget</i> | <i>Variance Fav/<Unf></i> | <i>% Var</i> |
|---------------------------------------|--|---|-------------------------------------|--------------|
| REVENUE | | | | |
| Tax Revenue-Admin | 165,175.51 | 226,292.44 | (61,116.93) | -27.0 % |
| Tax Revenue-ADC | 117,302.60 | 107,727.40 | 9,575.20 | 8.9 % |
| Tax Revenue-Lifeline | 27,613.87 | 25,360.00 | 2,253.87 | 8.9 % |
| Tax Revenue-Fac & Comm Educ | 226,960.68 | 208,434.44 | 18,526.24 | 8.9 % |
| Tax Revenue-SNP | 17,802.53 | 16,349.48 | 1,453.05 | 8.9 % |
| Tax Revenue-Caregiver Ctr | 122,272.65 | 112,291.80 | 9,980.85 | 8.9 % |
| Tax Revenue-Transportation | 29,031.21 | 26,661.20 | 2,370.01 | 8.9 % |
| Tax Revenue-Care Mgmt | 207,745.31 | 190,787.60 | 16,957.71 | 8.9 % |
| Community Education | 0.00 | 6,973.36 | (6,973.36) | -100.0 % |
| Community Educ-Care Mgmt | 0.00 | 600.00 | (600.00) | -100.0 % |
| Transportation Fees | 1,110.00 | 6,584.68 | (5,474.68) | -83.1 % |
| Transport Fees ADC | 1,625.00 | 7,666.68 | (6,041.68) | -78.8 % |
| Health Screening Fees | 0.00 | 66.68 | (66.68) | -100.0 % |
| Lifeline Fees | 13,072.00 | 11,454.00 | 1,618.00 | 14.1 % |
| Sr Nutrition Home Delivered | 14,047.04 | 5,950.00 | 8,097.04 | 136.1 % |
| Sr Nutrition Congregate | 31.00 | 528.00 | (497.00) | -94.1 % |
| Contract-PICF-Falls | 1,671.36 | 12,747.32 | (11,075.96) | -86.9 % |
| Contract-PICF Anthem | 0.00 | 683.32 | (683.32) | -100.0 % |
| Contract-PICF-Blue Shield | 202.00 | 3,587.32 | (3,385.32) | -94.4 % |
| Contract-VCAAA-Evid Base | 200.00 | 3,600.00 | (3,400.00) | -94.4 % |
| ADC Fees | 13,168.00 | 63,280.00 | (50,112.00) | -79.2 % |
| Grant-VCAAA Caregiver Respite | 37.50 | 3,333.32 | (3,295.82) | -98.9 % |
| Grant-VCAAA-Caregiver | 12,389.46 | 8,916.68 | 3,472.78 | 38.9 % |
| Contract-Caregiver Navigation Project | 2,400.00 | 4,625.00 | (2,225.00) | -48.1 % |
| Donations-Scholarship | 0.00 | 833.32 | (833.32) | -100.0 % |
| Sponsorship | 450.00 | 400.00 | 50.00 | 12.5 % |
| Healthy Attitude Advertising | 4,000.00 | 4,230.00 | (230.00) | -5.4 % |
| Interest Income | 7,343.95 | 7,550.00 | (206.05) | -2.7 % |
| Facility Use-Rental | 486.00 | 2,666.68 | (2,180.68) | -81.8 % |
| Facility Use-Lease | 1,800.00 | 1,800.32 | (0.32) | 0.0 % |
| Donations | 10,350.00 | 416.64 | 9,933.36 | 2384.2 % |
| Donations-General-Care Mgmt | 8,500.00 | 0.00 | 8,500.00 | |
| Fischer Fund Distribution | 0.00 | 125,000.00 | (125,000.00) | -100.0 % |
| Grant-VCAAA-Sr Nutrition | 29,787.74 | 32,019.32 | (2,231.58) | -7.0 % |
| City of Cam SNP HDM | 12,333.36 | 12,333.32 | 0.04 | 0.0 % |
| Grant-Rupe Found Vet Caregiver | 13,333.36 | 10,000.00 | 3,333.36 | 33.3 % |
| Support Services Offset | 144,795.27 | 128,398.00 | 16,397.27 | 12.8 % |
| Grant-VCAAA-SS Line | 15,333.44 | 15,333.44 | 0.00 | |

| | <i>4 Months Ended October 31, 2020</i> | <i>4 Months Ended October 31, 2020 Budget</i> | <i>Variance Fav/<Unf></i> | <i>% Var</i> |
|---------------------------------------|--|---|-------------------------------------|----------------|
| Grant-SCAN-Commy Constit | 3,800.00 | 3,800.00 | 0.00 | |
| TOTAL REVENUE | 1,226,170.84 | 1,399,281.76 | (173,110.92) | -12.4 % |
| | 1,226,170.84 | 1,399,281.76 | (173,110.92) | -12.4 % |
| | 1,226,170.84 | 1,399,281.76 | (173,110.92) | -12.4 % |
| EXPENSES | | | | |
| Salaries | 420,139.54 | 506,356.92 | 86,217.38 | 17.0 % |
| Payroll Taxes | 35,422.27 | 38,738.84 | 3,316.57 | 8.6 % |
| Benefits-PERS-Health | 54,560.57 | 79,000.00 | 24,439.43 | 30.9 % |
| Benefits-PERS-Retirement | 34,110.53 | 40,880.56 | 6,770.03 | 16.6 % |
| Benefits - Workers Comp | 17,025.22 | 14,142.84 | (2,882.38) | -20.4 % |
| Benefits - Life/ADD | 8,855.27 | 9,204.76 | 349.49 | 3.8 % |
| Benefits-OPEB | 17,470.15 | 14,680.00 | (2,790.15) | -19.0 % |
| PERS Retirement UAL | 108,121.00 | 231,900.00 | 123,779.00 | 53.4 % |
| Audit Fees | 10,000.00 | 21,500.00 | 11,500.00 | 53.5 % |
| Legal Fees | 7,639.50 | 10,000.00 | 2,360.50 | 23.6 % |
| Contractors/Consultants | 48,419.08 | 49,972.36 | 1,553.28 | 3.1 % |
| Contract/Consult-Care Management | 2,722.21 | 17,219.68 | 14,497.47 | 84.2 % |
| Support Services | 138,213.56 | 122,561.88 | (15,651.68) | -12.8 % |
| Support Services-Care Management | 6,581.71 | 5,836.36 | (745.35) | -12.8 % |
| Instructor Agreement Fees | 0.00 | 2,666.68 | 2,666.68 | 100.0 % |
| Community/Staff Outreach | 69.07 | 4,638.64 | 4,569.57 | 98.5 % |
| Commy/Staff Outreach-Care Management | 0.00 | 33.32 | 33.32 | 100.0 % |
| Dues/Subscriptions | 20,602.38 | 11,044.00 | (9,558.38) | -86.5 % |
| Dues/Subscriptions-Care Management | 139.76 | 3,479.00 | 3,339.24 | 96.0 % |
| Continuing Education-Trustee | 6,956.61 | 9,697.00 | 2,740.39 | 28.3 % |
| Continuing Education-Staff | 3,185.94 | 1,916.32 | (1,269.62) | -66.3 % |
| Continuing Ed-Care Management | 464.90 | 786.32 | 321.42 | 40.9 % |
| Trustee Stipends | 2,600.00 | 3,533.32 | 933.32 | 26.4 % |
| Election Costs | 0.00 | 40,500.00 | 40,500.00 | 100.0 % |
| LAFCO Assessments | 2,534.00 | 2,275.00 | (259.00) | -11.4 % |
| Mileage | 2,956.45 | 5,404.00 | 2,447.55 | 45.3 % |
| Mileage-Care Management | 0.00 | 2,223.00 | 2,223.00 | 100.0 % |
| Program Matls/Activities | 1,122.55 | 7,582.00 | 6,459.45 | 85.2 % |
| ProgrMatls/Activities-Care Management | 0.00 | 2,908.32 | 2,908.32 | 100.0 % |
| Gas & Oil | 1,154.91 | 4,271.00 | 3,116.09 | 73.0 % |
| Fleet Maintenance | 2,191.33 | 5,482.32 | 3,290.99 | 60.0 % |
| Minor Equipment | 3,194.62 | 5,491.32 | 2,296.70 | 41.8 % |
| Minor Equipment-Care Management | 181.47 | 1,994.00 | 1,812.53 | 90.9 % |
| Supplies | 4,638.76 | 15,242.04 | 10,603.28 | 69.6 % |
| Supplies-Care Management | 19.75 | 100.32 | 80.57 | 80.3 % |

| | <i>4 Months Ended October 31, 2020</i> | <i>4 Months Ended October 31, 2020 Budget</i> | <i>Variance Fav/<Unf></i> | <i>% Var</i> |
|---|--|---|-------------------------------------|----------------|
| Postage | 9,507.18 | 9,194.17 | (313.01) | -3.4 % |
| Postage-Care Management | 929.26 | 1,049.00 | 119.74 | 11.4 % |
| Advertising & Promotion | 520.58 | 6,684.00 | 6,163.42 | 92.2 % |
| Advertising & Promo-Care Management | 109.59 | 0.00 | (109.59) | |
| Refunds | 364.00 | 836.68 | 472.68 | 56.5 % |
| Printing | 7,803.97 | 17,105.36 | 9,301.39 | 54.4 % |
| Printing-Care Management | 823.61 | 2,029.00 | 1,205.39 | 59.4 % |
| Repairs & Maintenance | 9,165.41 | 14,369.68 | 5,204.27 | 36.2 % |
| Repair & Maintenance-Care Management | 376.08 | 866.68 | 490.60 | 56.6 % |
| Association Fees | 19,664.40 | 19,664.60 | 0.20 | 0.0 % |
| Association Fees-Care Management | 936.40 | 936.32 | (0.08) | 0.0 % |
| Insurance | 25,970.82 | 22,021.04 | (3,949.78) | -17.9 % |
| Insurance-Care Management | 1,326.96 | 804.32 | (522.64) | -65.0 % |
| Storage Rent/Equip Lease | 9,586.00 | 9,559.68 | (26.32) | -0.3 % |
| Storage Rent/Equip Lease-Care Mgmt | 456.43 | 455.32 | (1.11) | -0.2 % |
| Telephone | 5,789.55 | 5,800.00 | 10.45 | 0.2 % |
| Telephone-Care Management | 1,424.05 | 1,520.00 | 95.95 | 6.3 % |
| Utilities | 9,578.40 | 8,781.72 | (796.68) | -9.1 % |
| Utilities-Care Management | 456.16 | 418.32 | (37.84) | -9.0 % |
| Licenses & Fees | 308.00 | 1,611.68 | 1,303.68 | 80.9 % |
| Licenses & Fees-Care Mgmt | 3,120.00 | 1,216.68 | (1,903.32) | -156.4 % |
| Bank & Credit Card Charges | 3,858.27 | 4,091.00 | 232.73 | 5.7 % |
| TOTAL EXPENSES | 1,073,368.23 | 1,422,277.37 | 348,909.14 | 24.5 % |
| OPERATING RESULTS | 152,802.61 | (22,995.61) | 175,798.22 | 764.5 % |
| OTHER INCOME & EXPENSE | | | | |
| Other Income -Admin | 26,936.00 | 540.00 | 26,396.00 | 4888.1 % |
| Other Income-Lifeline | 15.00 | 30.00 | (15.00) | -50.0 % |
| Other Income-Caregiver Center | 1,100.00 | 1,100.00 | 0.00 | |
| Other Income -Trans | 1,649.58 | 0.00 | 1,649.58 | |
| Depreciation Expense | (36,488.16) | (36,487.64) | (0.52) | 0.0 % |
| Depreciation-Care Mgmt | (2,324.68) | (2,325.00) | 0.32 | 0.0 % |
| TOTAL OTHER INCOME & EXPENSE | (9,112.26) | (37,142.64) | 28,030.38 | 75.5 % |
| AFTER OTHER INCOME & EXPENSE | 143,690.35 | (60,138.25) | 203,828.60 | 338.9 % |
| NET RESULTS | 143,690.35 | (60,138.25) | 203,828.60 | 338.9 % |

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

| LAIF | 2020 - 2021 | | Quick Ratio | Current Ratio |
|--|------------------|-----------------|----------------|------------------|
| | 10/31/2020 | Interest Earned | | |
| Vehicle Fleet Reserve | 75,201 | 201 | 27.27 | 34.52 |
| Technology Reserve | 150,402 | 402 | | |
| Project/Special Use Reserve | 150,402 | 402 | | |
| Capital Improvement Reserve | 501,340 | 1,340 | | |
| General Operating Reserve | 1,015,979 | 2,715 | | |
| Undesignated - General Operating | 832,159 | 2,215 | | |
| Total LAIF | 2,725,482 | 7,275 | | |
| Bank of the West | | | | |
| General Operating Fund | 484,495 | 0.00 | | |
| Total Bank of the West | 484,495 | 0.00 | | |
| Mechanics Bank | | | | |
| Checking | 280,682 | 9.38 | | |
| Savings | 158,024 | 41.58 | | |
| Total Savings & CD's | 438,705 | 50.96 | | |
| Scholarships & Petty Cash Funds | 7,354 | | | |
| Ventura County Treasurer Pool | 5,431 | 18.48 | | |
| Total in interest earning accounts | 3,661,467 | 7,344 | | |

| Reserve Funds | Minimum Target | 6/30/2020 Balance | 2020 Allocated | 2020 Interest | 10/31/2020 Balance | Annual Funding Goal |
|-------------------------------------|-------------------|----------------------|-------------------|------------------|-----------------------|---------------------------|
| Vehicle Fleet Reserve | 75,000 | 75,000 | 0 | 201 | 75,201 | 5,000 |
| Technology Reserve | 150,000 | 150,000 | 0 | 402 | 150,402 | 5,000 |
| Project/Special Use Reserve | 150,000 | 150,000 | 0 | 402 | 150,402 | 5,000 |
| Capital Improvement Reserve | 500,000 | 500,000 | 0 | 1,340 | 501,340 | 10,000 |
| General Operating Reserve | 1,715,441 | 1,013,264 | 0 | 2,715 | 1,015,979 | 100,000 |
| Reserves & Contingencies | 2,590,441 | 1,888,264 | 0 | 5,059 | 1,893,323 | 125,000 |

Per California Government Code Section 53600 et. Seq., specifically section 53646 and section 53607, the attached investment report details all investment related activity in the current period. Camarillo Health Care District's (CHCD) investable funds are currently invested in LAIF and with the Ventura County Treasurer's investment pool, and their individual investment transactions are not reportable under the Government code. That said, CHCD's investment policy has taken a prudent investment course, in compliance with the "Prudent Investor's Policy" designed to protect public funds.



SECTION 9

ITEMS FOR BOARD ACTION

SECTION 9-B

**REVIEW/ DISCUSSION /ACTION – CONSIDERATION, DISCUSSION, AND
RECOMMENDATION FOR APPROVAL OF DISTRICT CHECK REGISTER,
CHECK REGISTER COMPARISON, FINANCIAL REPORTS, AND MONTHLY
CASH INVESTMENT REPORT FOR PERIOD ENDING NOVEMBER 30, 2020.**

JANUARY 26, 2021

Camarillo Health Care District

November 2020 Checks/EFTs

Check Register (Sorted by Vendor)

| Check # | Date | EFT #/Vendor | Name | Net Amount | Type | Timing |
|--|------------|--------------|---|------------|-------|---------|
| ===== | ===== | ===== | ===== | ===== | ===== | ===== |
| Cash Account #4 [Bank of the West General] | | | | | | |
| 68501 | 11/4/2020 | ACCESS | Access TLC Caregivers DBA | 918.00 | V | M |
| 68502 | 11/4/2020 | AFLAC | Aflac | 681.06 | V | M |
| 68526 | 11/12/2020 | ANDERSON | Anderson Refrigeration dba | 125.00 | V | |
| 68515 | 11/4/2020 | DUNCAN | Audree Duncan | 55.43 | EE | |
| 68503 | 11/4/2020 | BAY ALARM | Bay Alarm Company | 2,147.50 | V | PARTIAL |
| 68534 | 11/18/2020 | BAY ALARM | Bay Alarm Company | 1,550.34 | V | PARTIAL |
| 68542 | 11/24/2020 | BETA | Beta Healthcare Group | 3,029.50 | V | M |
| 68543 | 11/24/2020 | BETA WC | Beta Healthcare Group | 2,487.00 | V | M |
| 68506 | 11/4/2020 | C3 INTEL | C3 Intelligence, Inc | 133.80 | V | M |
| 68509 | 11/4/2020 | CSDA | CA Special Districts Assoc | 330.00 | V | M |
| 68518 | 11/4/2020 | KNOX | Carrie Knox | 75.00 | V | |
| 68521 | 11/4/2020 | LOH | Christopher Loh, MD | 200.00 | B | |
| 68538 | 11/18/2020 | LOH | Christopher Loh, MD | 200.00 | B | M |
| 68527 | 11/12/2020 | CMH | CMH Centers for Family Health | 245.00 | V | M |
| 68535 | 11/18/2020 | COLANTUONO | Colantuono, Highsmith, Whatley, PC | 1,887.00 | V | |
| 68507 | 11/4/2020 | COMFORT | Comfort Keepers dba | 1,122.00 | V | M |
| 68545 | 11/24/2020 | CPI | CPI Solutions, Inc | 4,400.10 | V | M |
| 68508 | 11/4/2020 | CSA | CSA | 180.00 | V | M |
| 68504 | 11/4/2020 | BERGEVIN | Debra Bergevin | 300.00 | V | |
| 68511 | 11/4/2020 | DIGITAL | Digital Deployment, Inc | 200.00 | V | M |
| 68514 | 11/4/2020 | DOS CAMINOS | Dos Caminos Plaza | 5,150.20 | V | M |
| 68546 | 11/24/2020 | DURBIANO | Durbiano Fire Equipment, Inc | 105.00 | V | |
| 68528 | 11/12/2020 | FRONTIER | Frontier Communications | 130.98 | V | M |
| 68529 | 11/12/2020 | GOLDEN | Golden State Storage | 0.00 | V | VOIDED |
| 68536 | 11/18/2020 | GOLDEN | Golden State Storage | 4,860.00 | V | ANN |
| 68516 | 11/4/2020 | HARTFORD | Hartford Life | 1,035.64 | V | M |
| 68530 | 11/12/2020 | HAYMAN | Hayman Consulting dba | 380.00 | V | M |
| 68531 | 11/12/2020 | HOME REMEDIE | Home Remedies dba | 1,200.00 | V | M |
| 68537 | 11/18/2020 | ITS | Integrated Telemanagement Services, Inc | 911.06 | V | M |
| 68533 | 11/12/2020 | YOUNG | Jennifer Young | 57.04 | EE | |
| 68517 | 11/4/2020 | JTS | JTS Facility Services | 1,850.00 | V | M |
| 68512 | 11/4/2020 | DO | Juliann Do | 83.61 | EE | |
| 68519 | 11/4/2020 | LEAF | Leaf | 2,025.32 | V | M |
| 68510 | 11/4/2020 | DEROUEN | Linda DeRouen | 300.00 | V | |
| 68522 | 11/4/2020 | METLIFE | MetLife Small Business | 441.40 | V | M |
| 68523 | 11/4/2020 | PAREDES | Patricia Paredes | 58.36 | EE | |
| 68539 | 11/18/2020 | PETTY | Petty Cash - Administrat | 131.65 | V | M |
| 68520 | 11/4/2020 | LOFT | Richard Loft, MD | 100.00 | B | |
| 68505 | 11/4/2020 | BROWN | Rodger Brown | 400.00 | B | M |
| 68544 | 11/24/2020 | BROWN | Rodger Brown | 300.00 | B | M |
| 68524 | 11/4/2020 | SAFEWAY | Safeway Inc | 78.49 | V | |
| 68547 | 11/24/2020 | SAFEWAY | Safeway Inc | 30.58 | V | |
| 68548 | 11/24/2020 | SO CA EDISON | Southern California Edison | 1,940.07 | V | M |
| 68532 | 11/12/2020 | SO CA GAS | Southern California Gas | 215.57 | V | M |
| 68540 | 11/18/2020 | STAPLES | Staples Business Advantage | 355.97 | V | M |
| 68513 | 11/4/2020 | DORIA | Thomas Doria, MD | 200.00 | B | M |
| 68541 | 11/18/2020 | UMPQUA | Umpqua Bank | 3,575.84 | V | M |
| 68549 | 11/24/2020 | VALIC | VALIC | 1,186.50 | V | M |
| 68525 | 11/4/2020 | VISION | Vision Services Plan | 262.24 | V | M |
| 68550 | 11/24/2020 | VOYAGER | Voyager Fleet Systems Inc | 504.44 | V | M |
| Report Total | | | | 48,136.69 | | |

Check Register Monthly Comparison

FY 2020/21

| Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Mo. Avg (varies through year as amts added) |
|------------------|----------|-----------|----------|----------|-----|-----|-----|-----|-----|-----|------------------|---|
| \$155,740 | \$47,551 | \$147,667 | \$88,955 | \$48,137 | | | | | | | | \$97,610 |
| YTD Total | | | | | | | | | | | \$488,051 | |

Notes FY 20/21:

July '20 Annual insurances

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

FY 2019/20

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

Notes FY 19/20:

July '19 Annual insurances

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

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

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

Camarillo Health Care District

Statement of Net Assets

| | <u>November 2020</u> | <u>November 2019</u> | <u>\$</u> <u>Variance</u> | <u>%</u> <u>Variance</u> |
|---------------------------------|----------------------|----------------------|------------------------------|-----------------------------|
| ASSETS | | | | |
| Current Assets | | | | |
| CASH ACCOUNTS | | | | |
| Bank of the West General | 382,151.10 | 294,532.79 | 87,618.31 | 29.7% |
| Petty Cash-Administration | 1,000.00 | 1,000.00 | 0.00 | 0.0% |
| Cash Drawer-Community Educ | 50.00 | 50.00 | 0.00 | 0.0% |
| Cash Drawer-Transportation | 20.00 | 20.00 | 0.00 | 0.0% |
| Cash Drawers- Senior Nutrition | 85.00 | 85.00 | 0.00 | 0.0% |
| Cash-Local Agency Investment | 2,725,481.79 | 2,274,228.84 | 451,252.95 | 19.8% |
| Cash - County Treasury Invstmnt | 5,440.06 | 5,048.63 | 391.43 | 7.8% |
| Mechanics, Rabo Savings | 158,587.50 | 145,758.83 | 12,828.67 | 8.8% |
| Mechanics, Rabo Checking | 280,698.64 | 280,682.81 | 15.83 | 0.0% |
| Cash-Restricted-Scholarship | 6,198.75 | 4,842.75 | 1,356.00 | 28.0% |
| TOTAL CASH ACCOUNTS | 3,559,712.84 | 3,006,249.65 | 553,463.19 | 18.4% |
| Accounts Receivable | 3,758.00 | 2,996.00 | 762.00 | 25.4% |
| Employee Advance | 2,456.06 | 0.00 | 2,456.06 | 100.0% |
| Accrued Interest Receivable | 9.23 | 40.32 | (31.09) | -77.1% |
| City of Cam-SNP HDM Rcbl | 15,416.70 | 18,541.65 | (3,124.95) | -16.9% |
| Grant-VCAAA -Sr Nutrition Rcbl | 24,386.67 | 14,673.83 | 9,712.84 | 66.2% |
| Grant-VCAAA Caregiver Rcbl | 9,510.33 | 3,655.15 | 5,855.18 | 160.2% |
| Grant-VCAAA SS Line Rcbl | 11,500.08 | 9,333.27 | 2,166.81 | 23.2% |
| Contract-PICF-Blue Shield | 4,257.00 | 8,822.65 | (4,565.65) | -51.7% |
| Contract-PICF Anthem | 2,706.00 | 710.00 | 1,996.00 | 281.1% |
| Contract-PICF-Falls | 1,835.68 | 4,311.10 | (2,475.42) | -57.4% |
| Contract-AAA-Evidence Based | 200.00 | 3,200.00 | (3,000.00) | -93.8% |
| Grant-SCAN-Commty Rcbl | 4,750.00 | 8,333.00 | (3,583.00) | -43.0% |
| Due Fr County-Property Tax | 1,073,707.82 | 1,086,142.72 | (12,434.90) | -1.1% |
| TOTAL Current Assets | 4,714,206.41 | 4,167,009.34 | 547,197.07 | 13.1% |
| Fixed Assets | | | | |
| Buildings & Improvements | 3,136,670.55 | 3,128,470.55 | 8,200.00 | 0.3% |
| IS Equip | 102,122.40 | 98,722.40 | 3,400.00 | 3.4% |
| Equipment & Furnishings | 254,911.58 | 250,161.58 | 4,750.00 | 1.9% |
| Transportation Vehicles | 214,214.37 | 263,736.45 | (49,522.08) | -18.8% |
| Accum Depreciation-Buildings | (1,990,631.35) | (1,891,151.38) | (99,479.97) | -5.3% |
| Accum Depreciation-IS Equip | (84,637.02) | (76,978.29) | (7,658.73) | -9.9% |
| Accum Depreciation-Equip&Furn | (203,450.16) | (194,862.88) | (8,587.28) | -4.4% |
| Accum Depreciation-Vehicles | (210,036.39) | (247,378.95) | 37,342.56 | 15.1% |
| TOTAL Fixed Assets | 1,219,163.98 | 1,330,719.48 | (111,555.50) | -8.4% |
| Other Assets | | | | |
| Prepaid Insurance | 31,186.41 | 25,989.64 | 5,196.77 | 20.0% |
| Prepaid Workers Comp | 1,909.23 | (1,733.35) | 3,642.58 | 210.1% |
| Prepaid Postage | 1,195.67 | 457.93 | 737.74 | 161.1% |
| Pre Paid Rental/Lease | 4,455.00 | 4,015.00 | 440.00 | 11.0% |

| | <i>November 2020</i> | <i>November 2019</i> | <i>\$</i> <i>Variance</i> | <i>%</i> <i>Variance</i> |
|--|----------------------|----------------------|------------------------------|-----------------------------|
| Deferred Outflows of Resources GASB 68 | 494,934.17 | 490,486.17 | 4,448.00 | 0.9% |
| Deferred Outflows of Resources GASB 75 | 79,348.00 | 73,897.00 | 5,451.00 | 7.4% |
| TOTAL Other Assets | 613,028.48 | 593,112.39 | 19,916.09 | 3.4% |
| TOTAL ASSETS | 6,546,398.87 | 6,090,841.21 | 455,557.66 | 7.5% |
| LIABILITIES | | | | |
| Current Liabilities | | | | |
| Accounts Payable | 22,990.22 | 29,570.99 | (6,580.77) | -22.3% |
| Accrued Vacation | 89,911.66 | 93,538.84 | (3,627.18) | -3.9% |
| Accrued Interest Expenses | 2,424.63 | 1,173.60 | 1,251.03 | 106.6% |
| Scholarships-Volunteer Expense | 1,595.97 | 1,595.97 | 0.00 | 0.0% |
| Scholarships-Senior Services | 4,602.78 | 3,246.78 | 1,356.00 | 41.8% |
| Construction Loan 2020 | (3,325.80) | 92,013.79 | (95,339.59) | -103.6% |
| Deferred Revenue | 22,133.28 | 15,667.00 | 6,466.28 | 41.3% |
| TOTAL Current Liabilities | 140,332.74 | 236,806.97 | (96,474.23) | -40.7% |
| Long-Term Liabilities | | | | |
| Construction Loan to 2021 | 98,790.09 | 95,464.29 | 3,325.80 | 3.5% |
| Net Pension Liability GASB 68 | 1,596,760.50 | 1,423,419.50 | 173,341.00 | 12.2% |
| Accrued OPEB Liability GASB 75 | 326,777.00 | 420,524.00 | (93,747.00) | -22.3% |
| Deferred Inflows of Resources GASB 68 | 186,989.00 | 202,655.00 | (15,666.00) | -7.7% |
| Deferred Inflows of Resources GASB 75 | 432,661.00 | 540,826.00 | (108,165.00) | -20.0% |
| TOTAL Long-Term Liabilities | 2,641,977.59 | 2,682,888.79 | (40,911.20) | -1.5% |
| TOTAL LIABILITIES | 2,782,310.33 | 2,919,695.76 | (137,385.43) | -4.7% |
| EQUITY | | | | |
| Designated Reserves | 2,999,201.22 | 0.00 | 2,999,201.22 | 100.0% |
| Retained Earnings | 558,398.72 | 2,999,201.22 | (2,440,802.50) | -81.4% |
| Year-to-Date Earnings | 206,488.60 | 171,944.23 | 34,544.37 | 20.1% |
| TOTAL EQUITY | 3,764,088.54 | 3,171,145.45 | 592,943.09 | 18.7% |
| TOTAL LIABILITIES & EQUITY | 6,546,398.87 | 6,090,841.21 | 455,557.66 | 7.5% |

Camarillo Health Care District

Statement of Net Assets

| | <u>November 2018</u> | <u>November 2017</u> | <u>\$</u> <u>Variance</u> | <u>%</u> <u>Variance</u> |
|----------------------------------|----------------------|----------------------|------------------------------|-----------------------------|
| ASSETS | | | | |
| Current Assets | | | | |
| CASH ACCOUNTS | | | | |
| Bank of the West General | 637,529.02 | 243,289.37 | 394,239.65 | 162.0% |
| Petty Cash-Administration | 1,000.00 | 1,000.00 | 0.00 | 0.0% |
| Cash Drawer-Community Educ | 50.00 | 50.00 | 0.00 | 0.0% |
| Cash Drawer-Transportation | 20.00 | 20.00 | 0.00 | 0.0% |
| Cash Drawers- Senior Nutrition | 85.00 | 85.00 | 0.00 | 0.0% |
| Cash-Local Agency Investment | 1,508,201.98 | 1,667,494.83 | (159,292.85) | -9.6% |
| Cash - County Treasury Invstmtn | 4,452.34 | 4,085.48 | 366.86 | 9.0% |
| Mechanics, Rabo Savings | 122,543.20 | 100,639.91 | 21,903.29 | 21.8% |
| Mechanics, Rabo Checking | 280,626.84 | 280,570.72 | 56.12 | 0.0% |
| Cash-Restricted-Scholarship | 2,243.55 | 3,455.55 | (1,212.00) | -35.1% |
| TOTAL CASH ACCOUNTS | 2,556,751.93 | 2,300,690.86 | 256,061.07 | 11.1% |
| Accounts Receivable | 212.00 | 582.00 | (370.00) | -63.6% |
| Employee Advance | 1,440.44 | 0.00 | 1,440.44 | 100.0% |
| Other Receivable | 17,869.60 | 0.00 | 17,869.60 | 100.0% |
| Accrued Interest Receivable | 29.77 | 42.99 | (13.22) | -30.8% |
| City of Cam-SNP HDM Rcbl | 52,416.65 | 15,416.70 | 36,999.95 | 240.0% |
| Grant-VCAAA -Sr Nutrition Rcbl | 15,685.85 | 12,234.32 | 3,451.53 | 28.2% |
| Grant-VCAAA Caregiver Rcbl | 6,934.88 | 4,023.00 | 2,911.88 | 72.4% |
| Grant-VCAAA SS Line Rcbl | 9,333.30 | 9,333.30 | 0.00 | 0.0% |
| Grant-Dignity Cognitive Impaired | 0.00 | 9,350.71 | (9,350.71) | -100.0% |
| Contract-PICF-Blue Shield | 738.00 | 5,687.00 | (4,949.00) | -87.0% |
| Contract-PICF-Falls | 6,203.24 | 142.85 | 6,060.39 | 4242.5% |
| Contract-HSAG | 0.00 | 200.00 | (200.00) | -100.0% |
| Contract-AAA-Evidence Based | 1,600.00 | 809.00 | 791.00 | 97.8% |
| Contract Gold Coast TOC | 6,104.00 | 0.00 | 6,104.00 | 100.0% |
| Grant-SCAN-Commty Rcbl | 0.00 | 2,166.66 | (2,166.66) | -100.0% |
| Due Fr County-Property Tax | 1,065,002.20 | 992,061.95 | 72,940.25 | 7.4% |
| TOTAL Current Assets | 3,740,321.86 | 3,352,741.34 | 387,580.52 | 11.6% |
| Fixed Assets | | | | |
| Buildings & Improvements | 3,124,229.62 | 3,129,358.25 | (5,128.63) | -0.2% |
| IS Equip | 103,187.09 | 161,918.24 | (58,731.15) | -36.3% |
| Equipment & Furnishings | 244,721.91 | 232,388.28 | 12,333.63 | 5.3% |
| Transportation Vehicles | 263,736.45 | 263,736.45 | 0.00 | 0.0% |
| Accum Depreciation-Buildings | (1,793,300.12) | (1,687,787.97) | (105,512.15) | -6.3% |
| Accum Depreciation-IS Equip | (73,876.83) | (150,550.53) | 76,673.70 | 50.9% |
| Accum Depreciation-Equip&Furn | (211,805.18) | (213,136.83) | 1,331.65 | 0.6% |
| Accum Depreciation-Vehicles | (223,527.80) | (197,154.15) | (26,373.65) | -13.4% |
| TOTAL Fixed Assets | 1,433,365.14 | 1,538,771.74 | (105,406.60) | -6.9% |
| Other Assets | | | | |
| Prepaid Insurance | 20,903.66 | 20,170.64 | 733.02 | 3.6% |

| | <i>November 2018</i> | <i>November 2017</i> | <i>\$</i> <i>Variance</i> | <i>%</i> <i>Variance</i> |
|--|----------------------|----------------------|------------------------------|-----------------------------|
| Prepaid Workers Comp | 1,126.78 | 1,728.15 | (601.37) | -34.8% |
| Prepaid Postage | 224.88 | 313.67 | (88.79) | -28.3% |
| Pre Paid Rental/Lease | 2,679.00 | 2,247.00 | 432.00 | 19.2% |
| Deferred Outflows of Resources GASB 68 | 490,144.17 | 264,803.17 | 225,341.00 | 85.1% |
| Deferred Outflows of Resources GASB 75 | 500,000.00 | 0.00 | 500,000.00 | 100.0% |
| TOTAL Other Assets | 1,015,078.49 | 289,262.63 | 725,815.86 | 250.9% |
| TOTAL ASSETS | 6,188,765.49 | 5,180,775.71 | 1,007,989.78 | 19.5% |
| LIABILITIES | | | | |
| Current Liabilities | | | | |
| Accounts Payable | 33,023.21 | 29,653.01 | 3,370.20 | 11.4% |
| INACTIVE Accrued OPEB Liability | 0.00 | 468,166.91 | (468,166.91) | -100.0% |
| Accrued Vacation | 94,646.73 | 87,664.70 | 6,982.03 | 8.0% |
| Accrued Interest Expenses | 1,726.04 | 2,260.34 | (534.30) | -23.6% |
| Scholarships-Volunteer Expense | 1,595.97 | 1,595.97 | 0.00 | 0.0% |
| Scholarships-Senior Services | 647.58 | 1,859.58 | (1,212.00) | -65.2% |
| Construction Loan 2020 | 88,687.99 | 85,482.40 | 3,205.59 | 3.8% |
| Deferred Revenue | 50,000.00 | 3,700.00 | 46,300.00 | 1251.4% |
| TOTAL Current Liabilities | 270,327.52 | 680,382.91 | (410,055.39) | -60.3% |
| Long-Term Liabilities | | | | |
| Construction Loan to 2021 | 187,478.08 | 276,166.07 | (88,687.99) | -32.1% |
| Net Pension Liability GASB 68 | 1,449,033.50 | 821,634.50 | 627,399.00 | 76.4% |
| Accrued OPEB Liability GASB 75 | 1,746,598.56 | 0.00 | 1,746,598.56 | 100.0% |
| Deferred Inflows of Resources GASB 68 | 211,794.00 | 450,825.00 | (239,031.00) | -53.0% |
| TOTAL Long-Term Liabilities | 3,594,904.14 | 1,548,625.57 | 2,046,278.57 | 132.1% |
| TOTAL LIABILITIES | 3,865,231.66 | 2,229,008.48 | 1,636,223.18 | 73.4% |
| EQUITY | | | | |
| Retained Earnings | 1,966,678.25 | 2,717,681.79 | (751,003.54) | -27.6% |
| Year-to-Date Earnings | 356,855.58 | 234,085.44 | 122,770.14 | 52.4% |
| TOTAL EQUITY | 2,323,533.83 | 2,951,767.23 | (628,233.40) | -21.3% |
| TOTAL LIABILITIES & EQUITY | 6,188,765.49 | 5,180,775.71 | 1,007,989.78 | 19.5% |

Camarillo Health Care District

Statements of Activities

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

| | <i>5 Months Ended November 30, 2020</i> | <i>Annual Budget</i> | <i>Unused</i> | <i>% Used</i> |
|---------------------------------------|---|--------------------------|---------------|---------------|
| REVENUE | | | | |
| Tax Revenue-Admin | 214,381.57 | 678,877.26 | 464,495.69 | 31.6 % |
| Tax Revenue-ADC | 145,388.66 | 323,182.25 | 177,793.59 | 45.0 % |
| Tax Revenue-Lifeline | 34,225.53 | 76,079.99 | 41,854.46 | 45.0 % |
| Tax Revenue-Fac & Comm Educ | 281,302.45 | 625,303.34 | 344,000.89 | 45.0 % |
| Tax Revenue-SNP | 22,065.03 | 49,048.44 | 26,983.41 | 45.0 % |
| Tax Revenue-Caregiver Ctr | 151,548.70 | 336,875.39 | 185,326.69 | 45.0 % |
| Tax Revenue-Transportation | 35,982.23 | 79,983.54 | 44,001.31 | 45.0 % |
| Tax Revenue-Care Mgmt | 257,486.28 | 572,362.79 | 314,876.51 | 45.0 % |
| Community Education | 0.00 | 20,920.00 | 20,920.00 | |
| Community Educ-Care Mgmt | 0.00 | 1,800.00 | 1,800.00 | |
| Transportation Fees | 2,030.00 | 19,754.00 | 17,724.00 | 10.3 % |
| Transport Fees ADC | 2,850.00 | 23,000.00 | 20,150.00 | 12.4 % |
| Health Screening Fees | 0.00 | 200.00 | 200.00 | |
| Lifeline Fees | 16,216.00 | 34,362.00 | 18,146.00 | 47.2 % |
| Sr Nutrition Home Delivered | 16,776.09 | 17,850.00 | 1,073.91 | 94.0 % |
| Sr Nutrition Congregate | 31.00 | 1,584.00 | 1,553.00 | 2.0 % |
| Contract-PICF-Falls | 2,671.36 | 38,242.00 | 35,570.64 | 7.0 % |
| Contract-PICF Anthem | 1,681.00 | 2,050.00 | 369.00 | 82.0 % |
| Contract-PICF-Blue Shield | 1,666.00 | 10,762.00 | 9,096.00 | 15.5 % |
| Contract-VCAAA-Evid Base | 200.00 | 10,800.00 | 10,600.00 | 1.9 % |
| ADC Fees | 21,174.00 | 189,840.00 | 168,666.00 | 11.2 % |
| Grant-VCAAA Caregiver Respite | 37.50 | 10,000.00 | 9,962.50 | 0.4 % |
| Grant-VCAAA-Caregiver | 14,065.07 | 26,750.00 | 12,684.93 | 52.6 % |
| Contract-Caregiver Navigation Project | 2,400.00 | 13,875.00 | 11,475.00 | 17.3 % |
| Donations-Scholarship | 0.00 | 2,500.00 | 2,500.00 | |
| Sponsorship | 550.00 | 1,200.00 | 650.00 | 45.8 % |
| Healthy Attitude Advertising | 4,000.00 | 5,000.00 | 1,000.00 | 80.0 % |
| Interest Income | 7,357.07 | 30,000.00 | 22,642.93 | 24.5 % |
| Facility Use-Rental | 972.00 | 8,000.00 | 7,028.00 | 12.2 % |
| Facility Use-Lease | 2,250.00 | 5,401.00 | 3,151.00 | 41.7 % |
| Donations | 10,350.00 | 1,250.00 | (9,100.00) | 828.0 % |
| Donations-General-Care Mgmt | 8,500.00 | 0.00 | (8,500.00) | |
| Fischer Fund Distribution | 0.00 | 125,000.00 | 125,000.00 | |
| Grant-VCAAA-Sr Nutrition | 39,157.64 | 96,058.00 | 56,900.36 | 40.8 % |
| City of Cam SNP HDM | 15,416.70 | 37,000.00 | 21,583.30 | 41.7 % |
| Grant-Rupe Found Vet Caregiver | 16,666.70 | 30,000.00 | 13,333.30 | 55.6 % |
| Support Services Offset | 153,825.46 | 385,194.00 | 231,368.54 | 39.9 % |
| Grant-VCAAA-SS Line | 19,166.80 | 50,000.00 | 30,833.20 | 38.3 % |

| | <i>5 Months Ended November 30, 2020</i> | <i>Annual Budget</i> | <i>Unused</i> | <i>% Used</i> |
|---------------------------------------|---|--------------------------|---------------------|---------------|
| Grant-SCAN-Commy Constit | 4,750.00 | 11,400.00 | 6,650.00 | 41.7 % |
| TOTAL REVENUE | 1,507,140.84 | 3,951,505.00 | 2,444,364.16 | 38.1 % |
| | 1,507,140.84 | 3,951,505.00 | 2,444,364.16 | 38.1 % |
| | 1,507,140.84 | 3,951,505.00 | 2,444,364.16 | 38.1 % |
| EXPENSES | | | | |
| Salaries | 529,465.68 | 1,519,070.62 | 989,604.94 | 34.9 % |
| Payroll Taxes | 42,675.99 | 116,216.50 | 73,540.51 | 36.7 % |
| Benefits-PERS-Health | 70,123.07 | 236,999.98 | 166,876.91 | 29.6 % |
| Benefits-PERS-Retirement | 42,897.92 | 122,641.75 | 79,743.83 | 35.0 % |
| Benefits - Workers Comp | 19,969.13 | 42,428.30 | 22,459.17 | 47.1 % |
| Benefits - Life/ADD | 11,077.41 | 27,614.34 | 16,536.93 | 40.1 % |
| Benefits-OPEB | 21,837.31 | 44,040.00 | 22,202.69 | 49.6 % |
| PERS Retirement UAL | 108,121.00 | 231,900.00 | 123,779.00 | 46.6 % |
| Audit Fees | 15,000.00 | 21,500.00 | 6,500.00 | 69.8 % |
| Legal Fees | 9,555.00 | 30,000.00 | 20,445.00 | 31.9 % |
| Contractors/Consultants | 62,728.08 | 149,917.00 | 87,188.92 | 41.8 % |
| Contract/Consult-Care Management | 3,699.24 | 51,659.00 | 47,959.76 | 7.2 % |
| Support Services | 146,833.27 | 367,685.45 | 220,852.18 | 39.9 % |
| Support Services-Care Management | 6,992.19 | 17,509.04 | 10,516.85 | 39.9 % |
| Instructor Agreement Fees | 0.00 | 8,000.00 | 8,000.00 | |
| Community/Staff Outreach | 69.07 | 13,916.00 | 13,846.93 | 0.5 % |
| Commy/Staff Outreach-Care Management | 0.00 | 100.00 | 100.00 | |
| Dues/Subscriptions | 20,627.42 | 33,132.00 | 12,504.58 | 62.3 % |
| Dues/Subscriptions-Care Management | 139.76 | 10,437.00 | 10,297.24 | 1.3 % |
| Continuing Education-Trustee | 8,667.20 | 29,091.00 | 20,423.80 | 29.8 % |
| Continuing Education-Staff | 3,485.80 | 5,749.00 | 2,263.20 | 60.6 % |
| Continuing Ed-Care Management | 464.90 | 2,359.00 | 1,894.10 | 19.7 % |
| Trustee Stipends | 3,100.00 | 10,600.00 | 7,500.00 | 29.2 % |
| Election Costs | 0.00 | 40,500.00 | 40,500.00 | |
| LAFCO Assessments | 2,534.00 | 2,275.00 | (259.00) | 111.4 % |
| Mileage | 3,728.67 | 16,212.00 | 12,483.33 | 23.0 % |
| Mileage-Care Management | 0.00 | 6,669.00 | 6,669.00 | |
| Program Matls/Activities | (508.09) | 22,746.00 | 23,254.09 | -2.2 % |
| ProgrMatls/Activities-Care Management | 0.00 | 8,725.00 | 8,725.00 | |
| Gas & Oil | 1,930.19 | 12,813.00 | 10,882.81 | 15.1 % |
| Fleet Maintenance | 2,443.39 | 16,447.00 | 14,003.61 | 14.9 % |
| Minor Equipment | 3,548.10 | 16,474.00 | 12,925.90 | 21.5 % |
| Minor Equipment-Care Management | 181.47 | 5,982.00 | 5,800.53 | 3.0 % |
| Supplies | 5,115.28 | 45,726.02 | 40,610.74 | 11.2 % |
| Supplies-Care Management | 19.75 | 301.00 | 281.25 | 6.6 % |

| | <i>5 Months Ended November 30, 2020</i> | <i>Annual Budget</i> | <i>Unused</i> | <i>% Used</i> |
|---|---|--------------------------|---------------------|----------------|
| Postage | 9,583.28 | 35,057.00 | 25,473.72 | 27.3 % |
| Postage-Care Management | 941.56 | 3,864.00 | 2,922.44 | 24.4 % |
| Advertising & Promotion | 637.45 | 20,052.00 | 19,414.55 | 3.2 % |
| Advertising & Promo-Care Management | 109.59 | 0.00 | (109.59) | |
| Refunds | 384.00 | 2,510.00 | 2,126.00 | 15.3 % |
| Printing | 9,713.02 | 65,405.00 | 55,691.98 | 14.9 % |
| Printing-Care Management | 823.61 | 7,944.00 | 7,120.39 | 10.4 % |
| Repairs & Maintenance | 11,036.34 | 43,109.00 | 32,072.66 | 25.6 % |
| Repair & Maintenance-Care Management | 460.15 | 2,600.00 | 2,139.85 | 17.7 % |
| Association Fees | 24,580.50 | 58,994.00 | 34,413.50 | 41.7 % |
| Association Fees-Care Management | 1,170.50 | 2,809.00 | 1,638.50 | 41.7 % |
| Insurance | 31,740.23 | 66,063.00 | 34,322.77 | 48.0 % |
| Insurance-Care Management | 1,624.62 | 2,413.00 | 788.38 | 67.3 % |
| Storage Rent/Equip Lease | 11,905.85 | 28,679.00 | 16,773.15 | 41.5 % |
| Storage Rent/Equip Lease-Care Mgmt | 566.90 | 1,366.00 | 799.10 | 41.5 % |
| Telephone | 8,049.55 | 17,400.00 | 9,350.45 | 46.3 % |
| Telephone-Care Management | 1,877.33 | 4,560.00 | 2,682.67 | 41.2 % |
| Utilities | 11,774.51 | 26,345.00 | 14,570.49 | 44.7 % |
| Utilities-Care Management | 560.71 | 1,255.00 | 694.29 | 44.7 % |
| Licenses & Fees | 308.00 | 5,853.00 | 5,545.00 | 5.3 % |
| Licenses & Fees-Care Mgmt | 3,120.00 | 3,650.00 | 530.00 | 85.5 % |
| Bank & Credit Card Charges | 4,636.87 | 12,273.00 | 7,636.13 | 37.8 % |
| TOTAL EXPENSES | 1,282,126.77 | 3,699,637.00 | 2,417,510.23 | 34.7 % |
| OPERATING RESULTS | 225,014.07 | 251,868.00 | 26,853.93 | 89.3 % |
| OTHER INCOME & EXPENSE | | | | |
| Other Income -Admin | 26,936.00 | 1,620.00 | (25,316.00) | 1662.7 % |
| Other Income-Lifeline | 30.00 | 90.00 | 60.00 | 33.3 % |
| Other Income-Caregiver Center | 1,375.00 | 3,300.00 | 1,925.00 | 41.7 % |
| Other Income -Trans | 1,649.58 | 0.00 | (1,649.58) | |
| Depreciation Expense | (45,610.20) | (109,463.00) | (63,852.80) | 41.7 % |
| Depreciation-Care Mgmt | (2,905.85) | (6,975.00) | (4,069.15) | 41.7 % |
| TOTAL OTHER INCOME & EXPENSE | (18,525.47) | (111,428.00) | (92,902.53) | 16.6 % |
| AFTER OTHER INCOME & EXPENSE | 206,488.60 | 140,440.00 | (66,048.60) | 147.0 % |
| NET RESULTS | 206,488.60 | 140,440.00 | (66,048.60) | 147.0 % |

Camarillo Health Care District

Statements of Activities

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

| | <i>5 Months Ended November 30, 2020</i> | <i>5 Months Ended November 30, 2020 Budget</i> | <i>Variance Fav/<Unf></i> | <i>% Var</i> |
|---------------------------------------|---|--|-------------------------------------|--------------|
| REVENUE | | | | |
| Tax Revenue-Admin | 214,381.57 | 282,865.55 | (68,483.98) | -24.2 % |
| Tax Revenue-ADC | 145,388.66 | 134,659.25 | 10,729.41 | 8.0 % |
| Tax Revenue-Lifeline | 34,225.53 | 31,700.00 | 2,525.53 | 8.0 % |
| Tax Revenue-Fac & Comm Educ | 281,302.45 | 260,543.05 | 20,759.40 | 8.0 % |
| Tax Revenue-SNP | 22,065.03 | 20,436.85 | 1,628.18 | 8.0 % |
| Tax Revenue-Caregiver Ctr | 151,548.70 | 140,364.75 | 11,183.95 | 8.0 % |
| Tax Revenue-Transportation | 35,982.23 | 33,326.50 | 2,655.73 | 8.0 % |
| Tax Revenue-Care Mgmt | 257,486.28 | 238,484.50 | 19,001.78 | 8.0 % |
| Community Education | 0.00 | 8,716.70 | (8,716.70) | -100.0 % |
| Community Educ-Care Mgmt | 0.00 | 750.00 | (750.00) | -100.0 % |
| Transportation Fees | 2,030.00 | 8,230.85 | (6,200.85) | -75.3 % |
| Transport Fees ADC | 2,850.00 | 9,583.35 | (6,733.35) | -70.3 % |
| Health Screening Fees | 0.00 | 83.35 | (83.35) | -100.0 % |
| Lifeline Fees | 16,216.00 | 14,317.50 | 1,898.50 | 13.3 % |
| Sr Nutrition Home Delivered | 16,776.09 | 7,437.50 | 9,338.59 | 125.6 % |
| Sr Nutrition Congregate | 31.00 | 660.00 | (629.00) | -95.3 % |
| Contract-PICF-Falls | 2,671.36 | 15,934.15 | (13,262.79) | -83.2 % |
| Contract-PICF Anthem | 1,681.00 | 854.15 | 826.85 | 96.8 % |
| Contract-PICF-Blue Shield | 1,666.00 | 4,484.15 | (2,818.15) | -62.8 % |
| Contract-VCAAA-Evid Base | 200.00 | 4,500.00 | (4,300.00) | -95.6 % |
| ADC Fees | 21,174.00 | 79,100.00 | (57,926.00) | -73.2 % |
| Grant-VCAAA Caregiver Respite | 37.50 | 4,166.65 | (4,129.15) | -99.1 % |
| Grant-VCAAA-Caregiver | 14,065.07 | 11,145.85 | 2,919.22 | 26.2 % |
| Contract-Caregiver Navigation Project | 2,400.00 | 5,781.25 | (3,381.25) | -58.5 % |
| Donations-Scholarship | 0.00 | 1,041.65 | (1,041.65) | -100.0 % |
| Sponsorship | 550.00 | 500.00 | 50.00 | 10.0 % |
| Healthy Attitude Advertising | 4,000.00 | 4,320.00 | (320.00) | -7.4 % |
| Interest Income | 7,357.07 | 7,600.00 | (242.93) | -3.2 % |
| Facility Use-Rental | 972.00 | 3,333.35 | (2,361.35) | -70.8 % |
| Facility Use-Lease | 2,250.00 | 2,250.40 | (0.40) | 0.0 % |
| Donations | 10,350.00 | 520.80 | 9,829.20 | 1887.3 % |
| Donations-General-Care Mgmt | 8,500.00 | 0.00 | 8,500.00 | |
| Fischer Fund Distribution | 0.00 | 125,000.00 | (125,000.00) | -100.0 % |
| Grant-VCAAA-Sr Nutrition | 39,157.64 | 40,024.15 | (866.51) | -2.2 % |
| City of Cam SNP HDM | 15,416.70 | 15,416.65 | 0.05 | 0.0 % |
| Grant-Rupe Found Vet Caregiver | 16,666.70 | 12,500.00 | 4,166.70 | 33.3 % |
| Support Services Offset | 153,825.46 | 160,497.50 | (6,672.04) | -4.2 % |
| Grant-VCAAA-SS Line | 19,166.80 | 19,166.80 | 0.00 | |

| | <i>5 Months Ended</i> <i>November 30, 2020</i> | <i>5 Months Ended</i> <i>November 30, 2020</i> <i>Budget</i> | <i>Variance</i> <i>Fav/<Unf></i> | <i>% Var</i> |
|--|---|--|---|--------------|
| Grant-SCAN-Commtty Constit | 4,750.00 | 4,750.00 | 0.00 | |
| TOTAL REVENUE | 1,507,140.84 | 1,715,047.20 | (207,906.36) | -12.1 % |
| | 1,507,140.84 | 1,715,047.20 | (207,906.36) | -12.1 % |
| | 1,507,140.84 | 1,715,047.20 | (207,906.36) | -12.1 % |
| EXPENSES | | | | |
| Salaries | 529,465.68 | 632,946.15 | 103,480.47 | 16.3 % |
| Payroll Taxes | 42,675.99 | 48,423.55 | 5,747.56 | 11.9 % |
| Benefits-PERS-Health | 70,123.07 | 98,750.00 | 28,626.93 | 29.0 % |
| Benefits-PERS-Retirement | 42,897.92 | 51,100.70 | 8,202.78 | 16.1 % |
| Benefits - Workers Comp | 19,969.13 | 17,678.55 | (2,290.58) | -13.0 % |
| Benefits - Life/ADD | 11,077.41 | 11,505.95 | 428.54 | 3.7 % |
| Benefits-OPEB | 21,837.31 | 18,350.00 | (3,487.31) | -19.0 % |
| PERS Retirement UAL | 108,121.00 | 231,900.00 | 123,779.00 | 53.4 % |
| Audit Fees | 15,000.00 | 21,500.00 | 6,500.00 | 30.2 % |
| Legal Fees | 9,555.00 | 12,500.00 | 2,945.00 | 23.6 % |
| Contractors/Consultants | 62,728.08 | 62,465.45 | (262.63) | -0.4 % |
| Contract/Consult-Care Management | 3,699.24 | 21,524.60 | 17,825.36 | 82.8 % |
| Support Services | 146,833.27 | 153,202.35 | 6,369.08 | 4.2 % |
| Support Services-Care Management | 6,992.19 | 7,295.45 | 303.26 | 4.2 % |
| Instructor Agreement Fees | 0.00 | 3,333.35 | 3,333.35 | 100.0 % |
| Community/Staff Outreach | 69.07 | 5,798.30 | 5,729.23 | 98.8 % |
| Commtty/Staff Outreach-Care Management | 0.00 | 41.65 | 41.65 | 100.0 % |
| Dues/Subscriptions | 20,627.42 | 13,805.00 | (6,822.42) | -49.4 % |
| Dues/Subscriptions-Care Management | 139.76 | 4,348.75 | 4,208.99 | 96.8 % |
| Continuing Education-Trustee | 8,667.20 | 12,121.25 | 3,454.05 | 28.5 % |
| Continuing Education-Staff | 3,485.80 | 2,395.40 | (1,090.40) | -45.5 % |
| Continuing Ed-Care Management | 464.90 | 982.90 | 518.00 | 52.7 % |
| Trustee Stipends | 3,100.00 | 4,416.65 | 1,316.65 | 29.8 % |
| Election Costs | 0.00 | 40,500.00 | 40,500.00 | 100.0 % |
| LAFCO Assessments | 2,534.00 | 2,275.00 | (259.00) | -11.4 % |
| Mileage | 3,728.67 | 6,755.00 | 3,026.33 | 44.8 % |
| Mileage-Care Management | 0.00 | 2,778.75 | 2,778.75 | 100.0 % |
| Program Matls/Activities | (508.09) | 9,477.50 | 9,985.59 | 105.4 % |
| ProgrMatls/Activities-Care Management | 0.00 | 3,635.40 | 3,635.40 | 100.0 % |
| Gas & Oil | 1,930.19 | 5,338.75 | 3,408.56 | 63.8 % |
| Fleet Maintenance | 2,443.39 | 6,852.90 | 4,409.51 | 64.3 % |
| Minor Equipment | 3,548.10 | 6,864.15 | 3,316.05 | 48.3 % |
| Minor Equipment-Care Management | 181.47 | 2,492.50 | 2,311.03 | 92.7 % |
| Supplies | 5,115.28 | 19,052.55 | 13,937.27 | 73.2 % |
| Supplies-Care Management | 19.75 | 125.40 | 105.65 | 84.3 % |

| | <i>5 Months Ended November 30, 2020</i> | <i>5 Months Ended November 30, 2020</i> | <i>Variance Fav/<Unf></i> | <i>% Var</i> |
|---|---|---|-------------------------------------|------------------|
| | | <i>Budget</i> | | |
| Postage | 9,583.28 | 9,754.47 | 171.19 | 1.8 % |
| Postage-Care Management | 941.56 | 1,132.00 | 190.44 | 16.8 % |
| Advertising & Promotion | 637.45 | 8,355.00 | 7,717.55 | 92.4 % |
| Advertising & Promo-Care Management | 109.59 | 0.00 | (109.59) | |
| Refunds | 384.00 | 1,045.85 | 661.85 | 63.3 % |
| Printing | 9,713.02 | 31,948.45 | 22,235.43 | 69.6 % |
| Printing-Care Management | 823.61 | 3,929.00 | 3,105.39 | 79.0 % |
| Repairs & Maintenance | 11,036.34 | 17,962.10 | 6,925.76 | 38.6 % |
| Repair & Maintenance-Care Management | 460.15 | 1,083.35 | 623.20 | 57.5 % |
| Association Fees | 24,580.50 | 24,580.75 | 0.25 | 0.0 % |
| Association Fees-Care Management | 1,170.50 | 1,170.40 | (0.10) | 0.0 % |
| Insurance | 31,740.23 | 27,526.30 | (4,213.93) | -15.3 % |
| Insurance-Care Management | 1,624.62 | 1,005.40 | (619.22) | -61.6 % |
| Storage Rent/Equip Lease | 11,905.85 | 11,949.60 | 43.75 | 0.4 % |
| Storage Rent/Equip Lease-Care Mgmt | 566.90 | 569.15 | 2.25 | 0.4 % |
| Telephone | 8,049.55 | 7,250.00 | (799.55) | -11.0 % |
| Telephone-Care Management | 1,877.33 | 1,900.00 | 22.67 | 1.2 % |
| Utilities | 11,774.51 | 10,977.15 | (797.36) | -7.3 % |
| Utilities-Care Management | 560.71 | 522.90 | (37.81) | -7.2 % |
| Licenses & Fees | 308.00 | 2,014.60 | 1,706.60 | 84.7 % |
| Licenses & Fees-Care Mgmt | 3,120.00 | 1,520.85 | (1,599.15) | -105.1 % |
| Bank & Credit Card Charges | 4,636.87 | 5,113.75 | 476.88 | 9.3 % |
| TOTAL EXPENSES | 1,282,126.77 | 1,713,844.97 | 431,718.20 | 25.2 % |
| OPERATING RESULTS | 225,014.07 | 1,202.23 | 223,811.84 | 18616.4 % |
| OTHER INCOME & EXPENSE | | | | |
| Other Income -Admin | 26,936.00 | 675.00 | 26,261.00 | 3890.5 % |
| Other Income-Lifeline | 30.00 | 37.50 | (7.50) | -20.0 % |
| Other Income-Caregiver Center | 1,375.00 | 1,375.00 | 0.00 | |
| Other Income -Trans | 1,649.58 | 0.00 | 1,649.58 | |
| Depreciation Expense | (45,610.20) | (45,609.55) | (0.65) | 0.0 % |
| Depreciation-Care Mgmt | (2,905.85) | (2,906.25) | 0.40 | 0.0 % |
| TOTAL OTHER INCOME & EXPENSE | (18,525.47) | (46,428.30) | 27,902.83 | 60.1 % |
| AFTER OTHER INCOME & EXPENSE | 206,488.60 | (45,226.07) | 251,714.67 | 556.6 % |
| NET RESULTS | 206,488.60 | (45,226.07) | 251,714.67 | 556.6 % |

**Camarillo Health Care District
Investment & Reserves Report
30-Nov-20**

| LAIF | 2020 - 2021 | |
|----------------------------------|------------------|-----------------|
| | 11/30/2020 | Interest Earned |
| Vehicle Fleet Reserve | 75,201 | 201 |
| Technology Reserve | 150,402 | 402 |
| Project/Special Use Reserve | 150,402 | 402 |
| Capital Improvement Reserve | 501,340 | 1,340 |
| General Operating Reserve | 1,015,979 | 2,715 |
| Undesignated - General Operating | 832,159 | 2,215 |
| Total LAIF | 2,725,482 | 7,275 |

| Quick Ratio | Current Ratio |
|-------------|---------------|
| 25.37 | 33.59 |

| Bank of the West | | |
|-------------------------------|----------------|-------------|
| General Operating Fund | 382,151 | 0.00 |
| Total Bank of the West | 382,151 | 0.00 |

| Mechanics Bank | | |
|---------------------------------|----------------|--------------|
| Checking | 280,699 | 11.76 |
| Savings | 158,588 | 52.32 |
| Total Savings & CD's | 439,286 | 64.08 |

| | | |
|---------------------------------|-------|--|
| Scholarships & Petty Cash Funds | 7,354 | |
|---------------------------------|-------|--|

| | | |
|-------------------------------|-------|-------|
| Ventura County Treasurer Pool | 5,440 | 18.48 |
|-------------------------------|-------|-------|

| | | |
|---|------------------|--------------|
| Total in interest earning accounts | 3,559,713 | 7,357 |
|---|------------------|--------------|

| Reserve Funds | Minimum Target | 6/30/2020 Balance | 2020 Allocated | 2020 Interest | 11/30/2020 Balance | Annual Funding Goal |
|-------------------------------------|------------------|-------------------|----------------|---------------|--------------------|---------------------|
| Vehicle Fleet Reserve | 75,000 | 75,000 | 0 | 201 | 75,201 | 5,000 |
| Technology Reserve | 150,000 | 150,000 | 0 | 402 | 150,402 | 5,000 |
| Project/Special Use Reserve | 150,000 | 150,000 | 0 | 402 | 150,402 | 5,000 |
| Capital Improvement Reserve | 500,000 | 500,000 | 0 | 1,340 | 501,340 | 10,000 |
| General Operating Reserve | 1,715,441 | 1,013,264 | 0 | 2,715 | 1,015,979 | 100,000 |
| Reserves & Contingencies | 2,590,441 | 1,888,264 | 0 | 5,059 | 1,893,323 | 125,000 |

Per California Government Code Section 53600 et. Seq., specifically section 53646 and section 53607, the attached investment report details all investment related activity in the current period. Camarillo Health Care District's (CHCD) investable funds are currently invested in LAIF and with the Ventura County Treasurer's investment pool, and their individual investment transactions are not reportable under the Government code. That said, CHCD's investment policy has taken a prudent investment course, in compliance with the "Prudent Investor's Policy" designed to protect public funds.



SECTION 9

ITEMS FOR BOARD ACTION

SECTION 9-C

**REVIEW/ DISCUSSION /ACTION – CONSIDERATION, DISCUSSION, AND
RECOMMENDATION FOR APPROVAL OF CHECK REGISTER, CHECK
REGISTER COMPARISON, DRAFT FINANCIAL REPORTS, AND MONTHLY
CASH INVESTMENT REPORT FOR PERIOD ENDING
DECEMBER 31, 2020.**

JANUARY 26, 2021

Camarillo Health Care District
December 2020 Checks/EFTs

Check Register (Sorted by Vendor)

| Check # | Date | EFT #/Vendor | Name | Net Amount | Type | Timing |
|--|------------|--------------|---|------------------|-------|-----------|
| ===== | ===== | ===== | ===== | ===== | ===== | ===== |
| Cash Account #4 [Bank of the West General] | | | | | | |
| 68567 | 12/9/2020 | ACCESS | Access TLC Caregivers DBA | 879.75 | V | M |
| 68568 | 12/9/2020 | ACQUA | Acqua Clear, Inc | 578.18 | V | QTRLY |
| 68551 | 12/2/2020 | AFLAC | Aflac | 681.06 | V | M |
| 68598 | 12/30/2020 | AFLAC | Aflac | 681.06 | V | M |
| 68559 | 12/2/2020 | GADDIS | Alexa Gaddis | 81.42 | EE | |
| 68596 | 12/23/2020 | RAISNER | Arlene Raisner | 292.00 | V | |
| 68557 | 12/2/2020 | DUNCAN | Audree Duncan | 54.80 | EE | |
| 68579 | 12/16/2020 | BETA | Beta Healthcare Group | 3,029.50 | V | M |
| 68580 | 12/16/2020 | BETA WC | Beta Healthcare Group | 2,487.00 | V | M |
| 68582 | 12/16/2020 | BYRD | Byrd Locksmithing | 205.26 | V | |
| 68583 | 12/16/2020 | CAADS | C.A.A.D.S. | 500.00 | V | ANN |
| 68570 | 12/9/2020 | CSBA | CA School Boards Association | 1,500.00 | V | GASB REPC |
| 68553 | 12/2/2020 | CSDA | CA Special Districts Assoc | 2,385.44 | V | |
| 68599 | 12/30/2020 | KNOX | Carrie Knox | 1,200.00 | V | |
| 68569 | 12/9/2020 | CMH | CMH Centers for Family Health | 45.00 | V | M |
| 68585 | 12/16/2020 | COLANTUONO | Colantuono, Highsmith, Whatley, PC | 551.50 | V | |
| 68552 | 12/2/2020 | CONEJO AWARD | Conejo Awards Corp | 1,909.05 | V | |
| 68586 | 12/16/2020 | CPI | CPI Solutions, Inc | 4,400.10 | V | M |
| 68561 | 12/2/2020 | MENDOZA | Diane Mendoza | 20.00 | V | |
| 68554 | 12/2/2020 | DIGITAL | Digital Deployment, Inc | 200.00 | V | M |
| 68556 | 12/2/2020 | DOS CAMINOS | Dos Caminos Plaza | 5,150.20 | V | M |
| 68558 | 12/2/2020 | FANNING | Fanning & Karrh, CPAs | 5,000.00 | V | ANN |
| 68571 | 12/9/2020 | FERGUSON CAS | Ferguson, Case, Orr Paterson LLP | 28.50 | V | |
| 68572 | 12/9/2020 | FRONTIER | Frontier Communications | 130.98 | V | M |
| 68560 | 12/2/2020 | HARTFORD | Hartford Life | 1,019.55 | V | M |
| 68573 | 12/9/2020 | HAYMAN | Hayman Consulting dba | 1,738.50 | V | M |
| 68574 | 12/9/2020 | HOME REMEDIE | Home Remedies dba | 300.00 | V | M |
| 68587 | 12/16/2020 | ITS | Integrated Telemanagement Services, Inc | 908.89 | V | M |
| 68584 | 12/16/2020 | CHAVEZ | Jennie Chavez | 60.00 | V | |
| 68566 | 12/2/2020 | YOUNG | Jennifer Young | 67.91 | EE | |
| 68575 | 12/9/2020 | JTS | JTS Facility Services | 1,850.00 | V | M |
| 68555 | 12/2/2020 | DO | Juliann Do | 69.12 | EE | |
| 68588 | 12/16/2020 | LEAF | Leaf | 2,025.32 | V | M |
| 68577 | 12/9/2020 | SUAREZ | Leslie Suarez | 86.03 | EE | |
| 68562 | 12/2/2020 | METLIFE | MetLife Small Business | 682.27 | V | M |
| 68595 | 12/23/2020 | METLIFE | MetLife Small Business | 682.27 | V | M |
| 68589 | 12/16/2020 | MJL | MJL & Associates | 148.00 | V | |
| 68594 | 12/23/2020 | HARRIS | Patrica Harris | 119.00 | EE | |
| 68563 | 12/2/2020 | PREDES | Patricia Predes | 59.34 | EE | |
| 68590 | 12/16/2020 | PETTY | Petty Cash - Administrat | 143.76 | V | |
| 68600 | 12/30/2020 | PITNEYBOWES | Pitney Bowes | 189.74 | V | M |
| 68581 | 12/16/2020 | BROWN | Rodger Brown | 200.00 | B | |
| 68601 | 12/30/2020 | SO CA EDISON | Southern California Edison | 1,405.49 | V | M |
| 68576 | 12/9/2020 | SO CA GAS | Southern California Gas | 360.59 | V | M |
| 68564 | 12/2/2020 | TROPICAL | Tropical Car Wash | 208.00 | V | M |
| 68602 | 12/30/2020 | TROPICAL | Tropical Car Wash | 208.00 | V | M |
| 68592 | 12/16/2020 | USPOSTMASTER | U.S. Postmaster | 7,347.34 | V | QTRLY |
| 68591 | 12/16/2020 | UCLA | UCLA Longevity Center | 800.00 | V | |
| 68578 | 12/9/2020 | UMPQUA | Umpqua Bank | 2,345.28 | V | M |
| 68597 | 12/23/2020 | VALIC | VALIC | 1,186.50 | V | M |
| 68565 | 12/2/2020 | VISION | Vision Services Plan | 248.20 | V | M |
| 68593 | 12/16/2020 | VOYAGER | Voyager Fleet Systems Inc | 775.28 | V | M |
| Report Total | | | | <u>57,225.18</u> | | |

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

Check Register Monthly Comparison

FY 2020/21

| Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Mo. Avg (varies through year as amts added) |
|------------------|----------|-----------|----------|----------|----------|-----|-----|-----|-----|-----|------------------|---|
| \$155,740 | \$47,551 | \$147,667 | \$88,955 | \$48,137 | \$57,225 | | | | | | | \$90,879 |
| YTD Total | | | | | | | | | | | \$545,276 | |

Notes FY 20/21:

July '20 Annual insurances

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

FY 2019/20

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

Notes FY 19/20:

July '19 Annual insurances

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

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

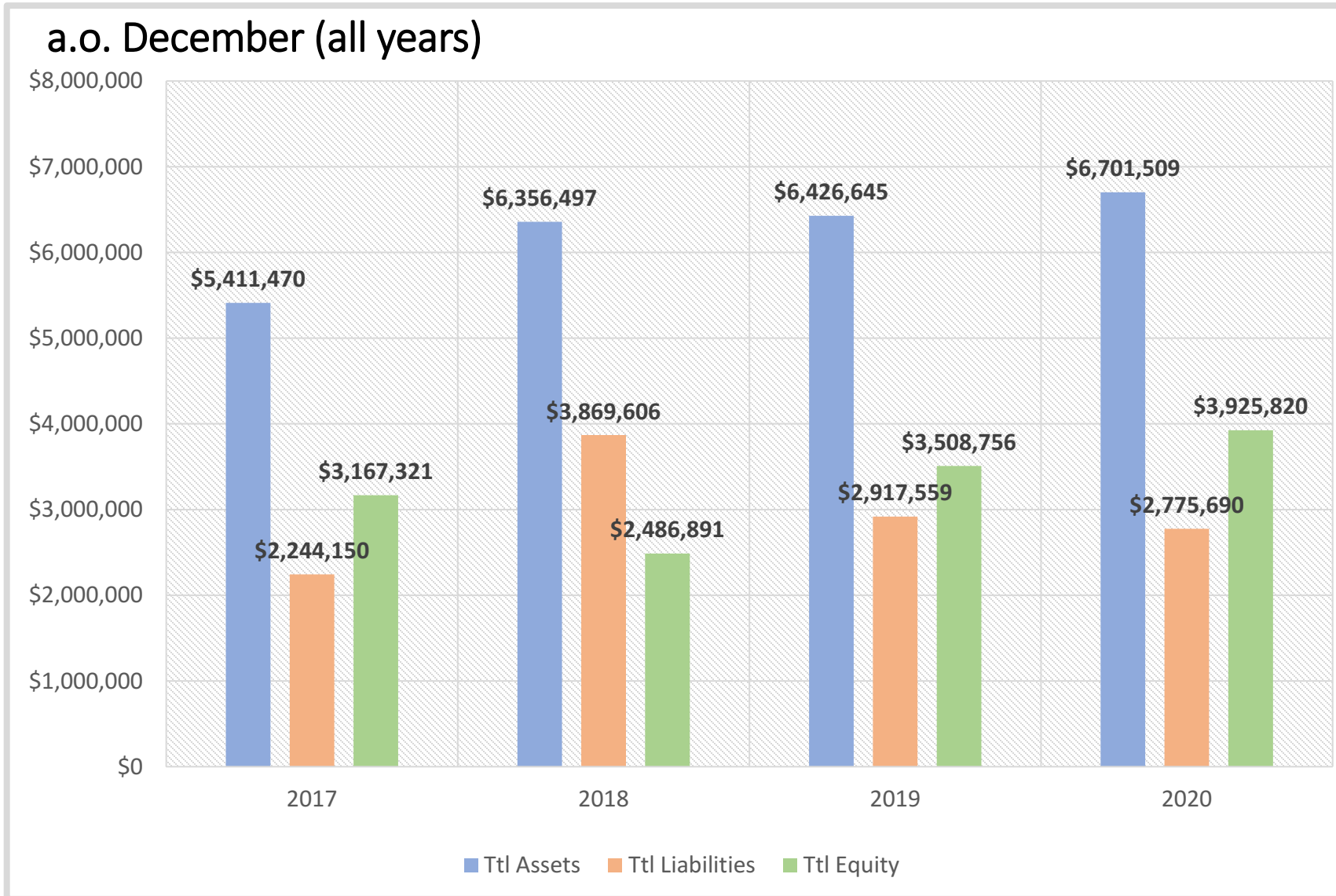
NOTE: this is a comparison of checks only; does not include expenses such as OPEB accrual, salary/benefit expenses, UAL expense, depreciation; July and Aug of each year may or may not include month prior June expenses.

Camarillo Health Care District

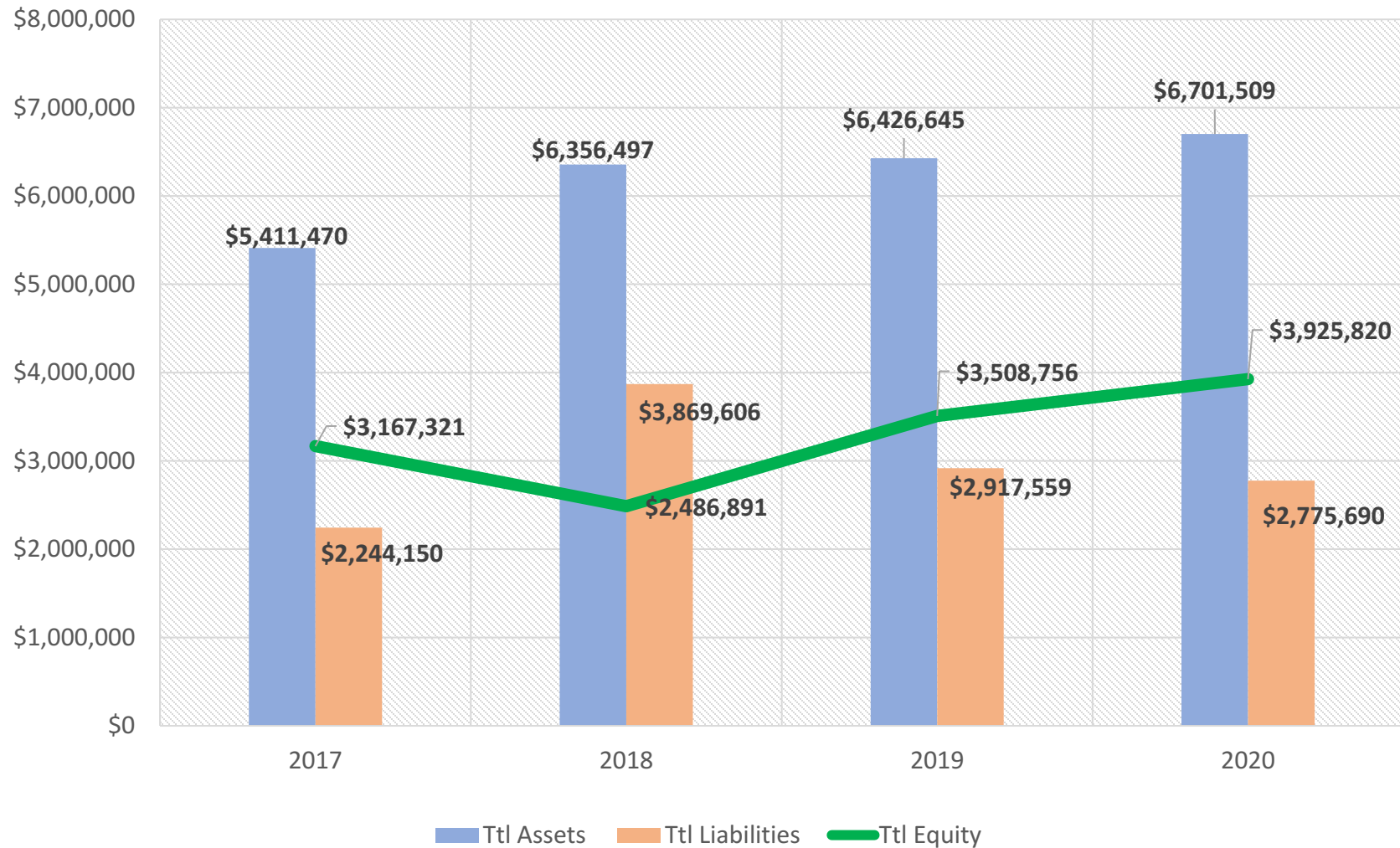
Statement of Net Assets

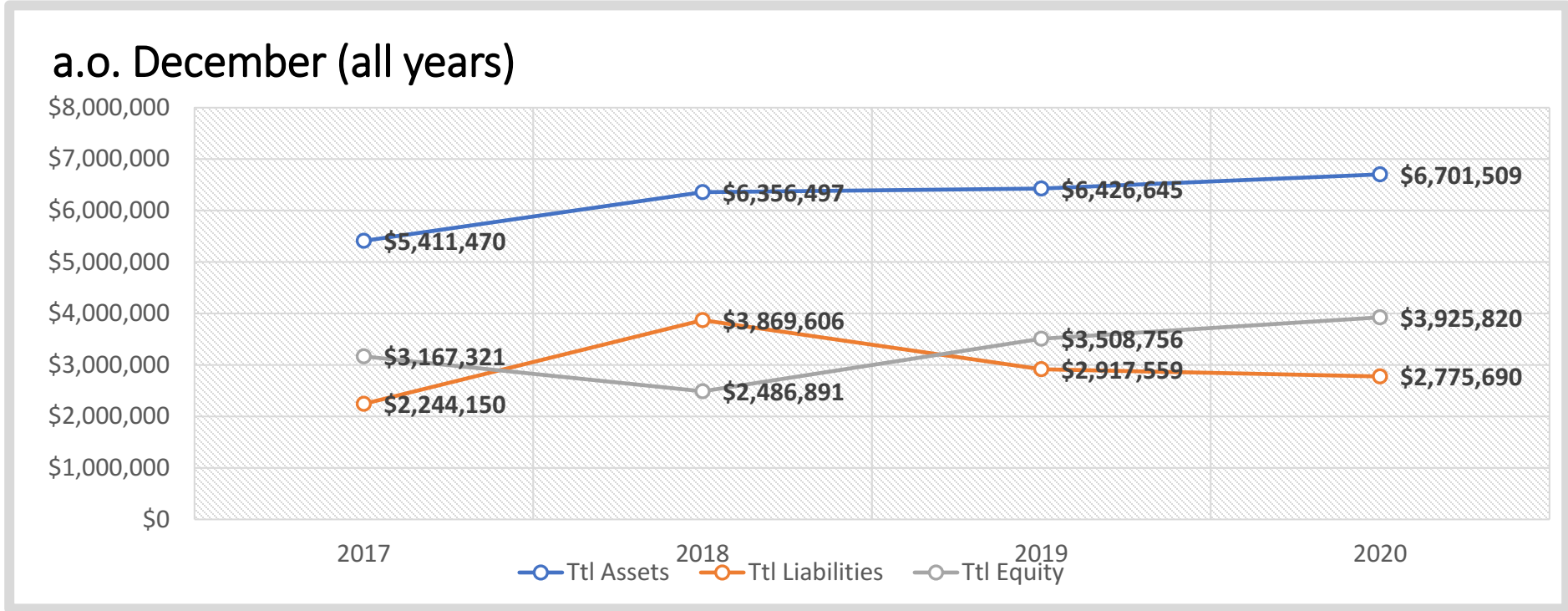
| | <u>December 2020</u> | <u>December 2019</u> | <u>\$</u> <u>Variance</u> | <u>%</u> <u>Variance</u> |
|---------------------------------|----------------------|----------------------|------------------------------|-----------------------------|
| ASSETS | | | | |
| Current Assets | | | | |
| CASH ACCOUNTS | | | | |
| Bank of the West General | 1,629,312.32 | 611,754.00 | 1,017,558.32 | 166.3% |
| Bank of the West Payroll | 0.00 | (12,680.21) | 12,680.21 | 100.0% |
| Petty Cash-Administration | 1,000.00 | 1,000.00 | 0.00 | 0.0% |
| Cash Drawer-Community Educ | 50.00 | 50.00 | 0.00 | 0.0% |
| Cash Drawer-Transportation | 20.00 | 20.00 | 0.00 | 0.0% |
| Cash Drawers- Senior Nutrition | 85.00 | 85.00 | 0.00 | 0.0% |
| Cash-Local Agency Investment | 2,725,481.79 | 3,374,228.84 | (648,747.05) | -19.2% |
| Cash - County Treasury Invstmnt | 5,449.30 | 5,068.79 | 380.51 | 7.5% |
| Mechanics, Rabo Savings | 159,641.92 | 147,513.28 | 12,128.64 | 8.2% |
| Mechanics, Rabo Checking | 280,686.33 | 280,687.73 | (1.40) | 0.0% |
| Cash-Restricted-Scholarship | 6,348.75 | 4,892.75 | 1,456.00 | 29.8% |
| TOTAL CASH ACCOUNTS | 4,808,075.41 | 4,412,620.18 | 395,455.23 | 9.0% |
| Accounts Receivable | 1,357.00 | 4,670.00 | (3,313.00) | -70.9% |
| Employee Advance | 0.00 | 12,680.21 | (12,680.21) | -100.0% |
| Accrued Interest Receivable | 4,443.07 | 14,337.59 | (9,894.52) | -69.0% |
| City of Cam-SNP HDM Rcbl | 15,416.70 | 22,249.98 | (6,833.28) | -30.7% |
| Grant-VCAAA -Sr Nutrition Rcbl | 17,063.08 | 13,397.09 | 3,665.99 | 27.4% |
| Grant-VCAAA Caregiver Rcbl | 9,510.33 | 2,877.14 | 6,633.19 | 230.5% |
| Grant-VCAAA SS Line Rcbl | 11,500.08 | 9,666.58 | 1,833.50 | 19.0% |
| Contract-PICF-Blue Shield | 6,183.00 | 9,572.65 | (3,389.65) | -35.4% |
| Contract-PICF Anthem | 6,568.00 | 1,045.00 | 5,523.00 | 528.5% |
| Contract-PICF-Falls | 835.68 | 4,368.64 | (3,532.96) | -80.9% |
| Contract-AAA-Evidence Based | 560.00 | 2,900.00 | (2,340.00) | -80.7% |
| Grant-SCAN-Commty Rcbl | 4,750.00 | 8,333.00 | (3,583.00) | -43.0% |
| TOTAL Current Assets | 4,886,262.35 | 4,518,718.06 | 367,544.29 | 8.1% |
| Fixed Assets | | | | |
| Buildings & Improvements | 3,136,670.55 | 3,128,470.55 | 8,200.00 | 0.3% |
| IS Equip | 102,122.40 | 98,722.40 | 3,400.00 | 3.4% |
| Equipment & Furnishings | 254,911.58 | 250,161.58 | 4,750.00 | 1.9% |
| Transportation Vehicles | 214,214.37 | 263,736.45 | (49,522.08) | -18.8% |
| Accum Depreciation-Buildings | (1,998,913.22) | (1,899,447.19) | (99,466.03) | -5.2% |
| Accum Depreciation-IS Equip | (85,248.02) | (77,603.59) | (7,644.43) | -9.9% |
| Accum Depreciation-Equip&Furn | (204,195.21) | (195,525.06) | (8,670.15) | -4.4% |
| Accum Depreciation-Vehicles | (210,101.68) | (249,072.26) | 38,970.58 | 15.6% |
| TOTAL Fixed Assets | 1,209,460.77 | 1,319,442.88 | (109,982.11) | -8.3% |
| Other Assets | | | | |
| Prepaid Insurance | 26,488.25 | 22,276.83 | 4,211.42 | 18.9% |
| Prepaid Workers Comp | (173.17) | (2,181.34) | 2,008.17 | 92.1% |
| Prepaid Postage | 1,099.12 | 354.93 | 744.19 | 209.7% |
| Pre Paid Rental/Lease | 4,090.00 | 3,650.00 | 440.00 | 12.1% |

| | <i>December 2020</i> | <i>December 2019</i> | <i>\$</i> <i>Variance</i> | <i>%</i> <i>Variance</i> |
|--|----------------------|----------------------|------------------------------|-----------------------------|
| Deferred Outflows of Resources GASB 68 | 494,934.17 | 490,486.17 | 4,448.00 | 0.9% |
| Deferred Outflows of Resources GASB 75 | 79,348.00 | 73,897.00 | 5,451.00 | 7.4% |
| TOTAL Other Assets | 605,786.37 | 588,483.59 | 17,302.78 | 2.9% |
| TOTAL ASSETS | 6,701,509.49 | 6,426,644.53 | 274,864.96 | 4.3% |
| LIABILITIES | | | | |
| Current Liabilities | | | | |
| Accounts Payable | 17,103.59 | 30,724.73 | (13,621.14) | -44.3% |
| Medical Premium Payable-Emp | (341.74) | 0.10 | (341.84) | -341840.0% |
| Accrued Vacation | 84,899.90 | 93,942.08 | (9,042.18) | -9.6% |
| Accrued Interest Expenses | 3,027.38 | 1,926.13 | 1,101.25 | 57.2% |
| Scholarships-Volunteer Expense | 1,595.97 | 1,595.97 | 0.00 | 0.0% |
| Scholarships-Senior Services | 4,752.78 | 3,296.78 | 1,456.00 | 44.2% |
| Construction Loan 2020 | (3,325.80) | 92,013.79 | (95,339.59) | -103.6% |
| Deferred Revenue | 25,999.94 | 11,500.40 | 14,499.54 | 126.1% |
| TOTAL Current Liabilities | 133,712.02 | 234,999.98 | (101,287.96) | -43.1% |
| Long-Term Liabilities | | | | |
| Construction Loan to 2021 | 98,790.09 | 95,464.29 | 3,325.80 | 3.5% |
| Net Pension Liability GASB 68 | 1,596,760.50 | 1,423,419.50 | 173,341.00 | 12.2% |
| Accrued OPEB Liability GASB 75 | 326,777.00 | 420,524.00 | (93,747.00) | -22.3% |
| Deferred Inflows of Resources GASB 68 | 186,989.00 | 202,655.00 | (15,666.00) | -7.7% |
| Deferred Inflows of Resources GASB 75 | 432,661.00 | 540,826.00 | (108,165.00) | -20.0% |
| TOTAL Long-Term Liabilities | 2,641,977.59 | 2,682,888.79 | (40,911.20) | -1.5% |
| TOTAL LIABILITIES | 2,775,689.61 | 2,917,888.77 | (142,199.16) | -4.9% |
| EQUITY | | | | |
| Designated Reserves | 2,999,201.22 | 0.00 | 2,999,201.22 | 100.0% |
| Retained Earnings | 558,398.72 | 2,999,201.22 | (2,440,802.50) | -81.4% |
| Year-to-Date Earnings | 368,219.94 | 509,554.54 | (141,334.60) | -27.7% |
| TOTAL EQUITY | 3,925,819.88 | 3,508,755.76 | 417,064.12 | 11.9% |
| TOTAL LIABILITIES & EQUITY | 6,701,509.49 | 6,426,644.53 | 274,864.96 | 4.3% |



a.o. December (all years)





| a.o. December (all years) | 2017 | 2018 | 2019 | 2020 |
|---------------------------|--------------------|--------------------|--------------------|--------------------|
| Ttl Assets | \$5,411,470 | \$6,356,497 | \$6,426,645 | \$6,701,509 |
| Ttl Liabilities | \$2,244,150 | \$2,486,891 | \$2,917,559 | \$2,775,690 |
| Ttl Equity | \$3,167,321 | \$3,869,606 | \$3,508,756 | \$3,925,820 |

Camarillo Health Care District

Statements of Activities

*Year-to-Date Performance, December 2020 - current month, Consolidated
by department*

| | <i>6 Months Ended December 31, 2020</i> | <i>Annual Budget</i> | <i>Unused</i> | <i>% Used</i> |
|---------------------------------------|---|--------------------------|---------------------|---------------|
| REVENUE | | | | |
| Tax Revenue-Admin | 1,544,233.96 | 2,741,713.00 | 1,197,479.04 | 56.3 % |
| Community Education | 0.00 | 22,720.00 | 22,720.00 | |
| Transportation Fees | 2,995.00 | 19,754.00 | 16,759.00 | 15.2 % |
| Transport Fees ADC | 3,158.00 | 23,000.00 | 19,842.00 | 13.7 % |
| Health Screening Fees | 0.00 | 200.00 | 200.00 | |
| Lifeline Fees | 19,312.00 | 34,362.00 | 15,050.00 | 56.2 % |
| Sr Nutrition Home Delivered | 20,998.69 | 17,850.00 | (3,148.69) | 117.6 % |
| Sr Nutrition Congregate | 40.00 | 1,584.00 | 1,544.00 | 2.5 % |
| Contract-PICF-Falls | 2,671.36 | 38,242.00 | 35,570.64 | 7.0 % |
| Contract-PICF Anthem | 5,543.00 | 2,050.00 | (3,493.00) | 270.4 % |
| Contract-PICF-Blue Shield | 3,592.00 | 10,762.00 | 7,170.00 | 33.4 % |
| Contract-VCAAA-Evid Base | 560.00 | 10,800.00 | 10,240.00 | 5.2 % |
| ADC Fees | 23,349.00 | 189,840.00 | 166,491.00 | 12.3 % |
| Grant-VCAAA Caregiver Respite | 14,102.57 | 36,750.00 | 22,647.43 | 38.4 % |
| Contract-Caregiver Navigation Project | 3,600.00 | 13,875.00 | 10,275.00 | 25.9 % |
| Donations-Scholarship | 0.00 | 2,500.00 | 2,500.00 | |
| Sponsorship | 650.00 | 1,200.00 | 550.00 | 54.2 % |
| Healthy Attitude Advertising | 4,000.00 | 5,000.00 | 1,000.00 | 80.0 % |
| Interest Income | 11,810.35 | 30,000.00 | 18,189.65 | 39.4 % |
| Facility Use Rental | 972.00 | 8,000.00 | 7,028.00 | 12.2 % |
| Facility Use-Lease | 2,700.00 | 5,401.00 | 2,701.00 | 50.0 % |
| Donations | 18,950.00 | 1,250.00 | (17,700.00) | 1516.0 % |
| Fischer Fund Distribution | 0.00 | 125,000.00 | 125,000.00 | |
| Grant-VCAAA-Sr Nutrition | 39,157.64 | 96,058.00 | 56,900.36 | 40.8 % |
| City of Cam SNP HDM | 15,416.70 | 37,000.00 | 21,583.30 | 41.7 % |
| Grant-Rupe Found Vet Caregiver | 20,000.04 | 30,000.00 | 9,999.96 | 66.7 % |
| Support Services Offset | 162,824.61 | 385,194.00 | 222,369.39 | 42.3 % |
| Grant-VCAAA-SS Line | 19,166.80 | 50,000.00 | 30,833.20 | 38.3 % |
| Grant-SCAN Community | 4,750.00 | 11,400.00 | 6,650.00 | 41.7 % |
| TOTAL REVENUE | 1,944,553.72 | 3,951,505.00 | 2,006,951.28 | 49.2 % |
| | 1,944,553.72 | 3,951,505.00 | 2,006,951.28 | 49.2 % |
| | 1,944,553.72 | 3,951,505.00 | 2,006,951.28 | 49.2 % |

| | <i>6 Months Ended December 31, 2020</i> | <i>Annual Budget</i> | <i>Unused</i> | <i>% Used</i> |
|-----------------------------------|---|--------------------------|---------------------|----------------|
| EXPENSES | | | | |
| Salaries | 685,920.99 | 1,519,070.62 | 833,149.63 | 45.2 % |
| Payroll Taxes | 53,777.54 | 116,216.50 | 62,438.96 | 46.3 % |
| Benefits-PERS-Health | 84,893.42 | 236,999.98 | 152,106.56 | 35.8 % |
| Benefits-PERS-Retirement | 55,301.59 | 122,641.75 | 67,340.16 | 45.1 % |
| Benefits - Workers Comp | 24,538.53 | 42,428.30 | 17,889.77 | 57.8 % |
| Benefits - Life/ADD | 13,283.46 | 27,614.34 | 14,330.88 | 48.1 % |
| Benefits-OPEB | 26,204.46 | 44,040.00 | 17,835.54 | 59.5 % |
| PERS Retirement UAL | 108,121.00 | 231,900.00 | 123,779.00 | 46.6 % |
| Audit Fees | 15,000.00 | 21,500.00 | 6,500.00 | 69.8 % |
| Legal Fees | 10,559.00 | 30,000.00 | 19,441.00 | 35.2 % |
| Contractors/Consultants | 77,720.18 | 201,576.00 | 123,855.82 | 38.6 % |
| Support Services | 162,824.61 | 385,194.49 | 222,369.88 | 42.3 % |
| Instructor Agreement Fees | 0.00 | 8,000.00 | 8,000.00 | |
| Community/Staff Outreach | 436.49 | 14,016.00 | 13,579.51 | 3.1 % |
| Dues/Subscriptions | 21,804.61 | 43,569.00 | 21,764.39 | 50.0 % |
| Continuing Education-Trustee | 10,378.75 | 29,091.00 | 18,712.25 | 35.7 % |
| Continuing Education-Staff | 4,281.70 | 8,108.00 | 3,826.30 | 52.8 % |
| Trustee Stipends | 3,300.00 | 10,600.00 | 7,300.00 | 31.1 % |
| Election Costs | 0.00 | 40,500.00 | 40,500.00 | |
| LAFCO Assessments | 2,534.00 | 2,275.00 | (259.00) | 111.4 % |
| Mileage | 5,041.84 | 22,881.00 | 17,839.16 | 22.0 % |
| Program Matls/Activities | (369.87) | 31,471.00 | 31,840.87 | -1.2 % |
| Gas & Oil | 2,403.54 | 12,813.00 | 10,409.46 | 18.8 % |
| Fleet Maintenance | 2,793.39 | 16,447.00 | 13,653.61 | 17.0 % |
| Minor Equipment | 3,773.46 | 22,456.00 | 18,682.54 | 16.8 % |
| Supplies | 5,799.65 | 46,027.02 | 40,227.37 | 12.6 % |
| Postage | 17,968.73 | 38,921.00 | 20,952.27 | 46.2 % |
| Advertising & Promotion | 992.04 | 20,052.00 | 19,059.96 | 4.9 % |
| Refunds | 855.00 | 2,510.00 | 1,655.00 | 34.1 % |
| Printing | 10,536.63 | 73,349.00 | 62,812.37 | 14.4 % |
| Repairs & Maintenance | 16,496.75 | 45,709.00 | 29,212.25 | 36.1 % |
| Association Fees | 30,901.20 | 61,803.00 | 30,901.80 | 50.0 % |
| Insurance | 39,431.92 | 68,476.00 | 29,044.08 | 57.6 % |
| Storage Rent/Equip Lease | 15,052.81 | 30,045.00 | 14,992.19 | 50.1 % |
| Telephone | 11,714.71 | 21,960.00 | 10,245.29 | 53.3 % |
| Utilities | 14,337.11 | 27,600.00 | 13,262.89 | 51.9 % |
| Licenses & Fees | 4,228.00 | 9,503.00 | 5,275.00 | 44.5 % |
| Bank & Credit Card Charges | 5,542.86 | 12,273.00 | 6,730.14 | 45.2 % |
| TOTAL EXPENSES | 1,548,380.10 | 3,699,637.00 | 2,151,256.90 | 41.9 % |
| OPERATING RESULTS | 396,173.62 | 251,868.00 | (144,305.62) | 157.3 % |
| OTHER INCOME & EXPENSE | | | | |
| Other Income -Admin | 30,265.58 | 5,010.00 | (25,255.58) | 604.1 % |
| Depreciation Expense | (58,219.26) | (116,438.00) | (58,218.74) | 50.0 % |

| | <i>6 Months Ended December 31, 2020</i> | <i>Annual Budget</i> | <i>Unused</i> | <i>% Used</i> |
|------------------------------|---|--------------------------|---------------|---------------|
| TOTAL OTHER INCOME & EXPENSE | (27,953.68) | (111,428.00) | (83,474.32) | 25.1 % |
| AFTER OTHER INCOME & EXPENSE | 368,219.94 | 140,440.00 | (227,779.94) | 262.2 % |
| NET RESULTS | 368,219.94 | 140,440.00 | (227,779.94) | 262.2 % |

Camarillo Health Care District

Statements of Activities

Year-to-Date Only, December 2020 - current month, December 2019 - 12 months back, Consolidated by department

| | <u>6 Months Ended</u> <u>December 31, 2020</u> | <u>6 Months Ended</u> <u>December 31, 2019</u> | <u>Variance</u> <u>Fav/<Unf></u> | <u>% Var</u> |
|---------------------------------------|---|---|---|--------------|
| REVENUE | | | | |
| Tax Revenue-Admin | 1,544,233.96 | 1,508,986.28 | 35,247.68 | 2.3 % |
| Community Education | 0.00 | 9,858.00 | (9,858.00) | -100.0 % |
| Transportation Fees | 2,995.00 | 9,375.00 | (6,380.00) | -68.1 % |
| Transport Fees ADC | 3,158.00 | 11,220.00 | (8,062.00) | -71.9 % |
| Health Screening Fees | 0.00 | 34.00 | (34.00) | -100.0 % |
| Lifeline Fees | 19,312.00 | 22,696.00 | (3,384.00) | -14.9 % |
| Sr Nutrition Home Delivered | 20,998.69 | 10,003.99 | 10,994.70 | 109.9 % |
| Sr Nutrition Congregate | 40.00 | 679.90 | (639.90) | -94.1 % |
| Contract-PICF-Falls | 2,671.36 | 15,358.36 | (12,687.00) | -82.6 % |
| Contract-PICF Anthem | 5,543.00 | 1,045.00 | 4,498.00 | 430.4 % |
| Contract-PICF-Blue Shield | 3,592.00 | 10,904.65 | (7,312.65) | -67.1 % |
| Contract-VCAAA-Evid Base | 560.00 | 3,700.00 | (3,140.00) | -84.9 % |
| ADC Fees | 23,349.00 | 127,435.00 | (104,086.00) | -81.7 % |
| Grant-VCAAA Caregiver Respite | 14,102.57 | 16,345.02 | (2,242.45) | -13.7 % |
| Contract-Caregiver Navigation Project | 3,600.00 | 0.00 | 3,600.00 | |
| Donations-Scholarship | 0.00 | 473.00 | (473.00) | -100.0 % |
| Sponsorship | 650.00 | 1,200.00 | (550.00) | -45.8 % |
| Healthy Attitude Advertising | 4,000.00 | 4,025.00 | (25.00) | -0.6 % |
| Interest Income | 11,810.35 | 32,515.93 | (20,705.58) | -63.7 % |
| Facility Use Rental | 972.00 | 9,666.00 | (8,694.00) | -89.9 % |
| Facility Use-Lease | 2,700.00 | 2,658.00 | 42.00 | 1.6 % |
| Donations | 18,950.00 | 5,650.00 | 13,300.00 | 235.4 % |
| Fischer Fund Distribution | 0.00 | 142,958.00 | (142,958.00) | -100.0 % |
| Grant-VCAAA-Sr Nutrition | 39,157.64 | 42,187.50 | (3,029.86) | -7.2 % |
| Grant-Rupe Foundation Reach | 0.00 | 24,999.60 | (24,999.60) | -100.0 % |
| City of Cam SNP HDM | 15,416.70 | 22,249.98 | (6,833.28) | -30.7 % |
| Grant-Dignity Cog Impair | 0.00 | 13,519.30 | (13,519.30) | -100.0 % |
| Grant-Rupe Found Vet Caregiver | 20,000.04 | 0.00 | 20,000.04 | |
| Support Services Offset | 162,824.61 | 155,911.67 | 6,912.94 | 4.4 % |
| Grant-VCAAA-SS Line | 19,166.80 | 25,000.02 | (5,833.22) | -23.3 % |
| Grant-SCAN Community | 4,750.00 | 8,333.00 | (3,583.00) | -43.0 % |
| TOTAL REVENUE | <u>1,944,553.72</u> | <u>2,238,988.20</u> | <u>(294,434.48)</u> | -13.2 % |
| | <u>1,944,553.72</u> | <u>2,238,988.20</u> | <u>(294,434.48)</u> | -13.2 % |
| | <u>1,944,553.72</u> | <u>2,238,988.20</u> | <u>(294,434.48)</u> | -13.2 % |

| | <i>6 Months Ended December 31, 2020</i> | <i>6 Months Ended December 31, 2019</i> | <i>Variance Fav/<Unf></i> | <i>% Var</i> |
|---|---|---|-------------------------------------|----------------|
| EXPENSES | | | | |
| Salaries | 685,920.99 | 728,570.42 | 42,649.43 | 5.9 % |
| Payroll Taxes | 53,777.54 | 58,361.12 | 4,583.58 | 7.9 % |
| Benefits-PERS-Health | 84,893.42 | 87,987.69 | 3,094.27 | 3.5 % |
| Benefits-PERS-Retirement | 55,301.59 | 54,548.38 | (753.21) | -1.4 % |
| Benefits - Workers Comp | 24,538.53 | 12,935.87 | (11,602.66) | -89.7 % |
| Benefits - Life/ADD | 13,283.46 | 14,047.42 | 763.96 | 5.4 % |
| Benefits-OPEB | 26,204.46 | 21,373.93 | (4,830.53) | -22.6 % |
| PERS Retirement UAL | 108,121.00 | 91,882.00 | (16,239.00) | -17.7 % |
| Audit Fees | 15,000.00 | 16,000.00 | 1,000.00 | 6.3 % |
| Legal Fees | 10,559.00 | 23,964.95 | 13,405.95 | 55.9 % |
| Contractors/Consultants | 77,720.18 | 104,271.71 | 26,551.53 | 25.5 % |
| Support Services | 162,824.61 | 155,911.67 | (6,912.94) | -4.4 % |
| Instructor Agreement Fees | 0.00 | 5,618.50 | 5,618.50 | 100.0 % |
| Community/Staff Outreach | 436.49 | 7,183.81 | 6,747.32 | 93.9 % |
| Dues/Subscriptions | 21,804.61 | 28,786.02 | 6,981.41 | 24.3 % |
| Continuing Education-Trustee | 10,378.75 | 13,107.64 | 2,728.89 | 20.8 % |
| Continuing Education-Staff | 4,281.70 | 18,262.26 | 13,980.56 | 76.6 % |
| Trustee Stipends | 3,300.00 | 4,300.00 | 1,000.00 | 23.3 % |
| LAFCO Assessments | 2,534.00 | 2,191.00 | (343.00) | -15.7 % |
| Mileage | 5,041.84 | 8,326.24 | 3,284.40 | 39.4 % |
| Program Matls/Activities | (369.87) | 10,640.59 | 11,010.46 | 103.5 % |
| Gas & Oil | 2,403.54 | 7,326.11 | 4,922.57 | 67.2 % |
| Fleet Maintenance | 2,793.39 | 10,593.99 | 7,800.60 | 73.6 % |
| Minor Equipment | 3,773.46 | 5,256.27 | 1,482.81 | 28.2 % |
| Supplies | 5,799.65 | 1,974.55 | (3,825.10) | -193.7 % |
| Postage | 17,968.73 | 18,775.85 | 807.12 | 4.3 % |
| Advertising & Promotion | 992.04 | 4,885.44 | 3,893.40 | 79.7 % |
| Refunds | 855.00 | 808.00 | (47.00) | -5.8 % |
| Printing | 10,536.63 | 35,998.23 | 25,461.60 | 70.7 % |
| Repairs & Maintenance | 16,496.75 | 17,304.21 | 807.46 | 4.7 % |
| Association Fees | 30,901.20 | 29,457.12 | (1,444.08) | -4.9 % |
| Insurance | 39,431.92 | 33,574.09 | (5,857.83) | -17.4 % |
| Storage Rent/Equip Lease | 15,052.81 | 14,484.32 | (568.49) | -3.9 % |
| Telephone | 11,714.71 | 10,735.96 | (978.75) | -9.1 % |
| Utilities | 14,337.11 | 14,637.15 | 300.04 | 2.0 % |
| Licenses & Fees | 4,228.00 | 1,361.95 | (2,866.05) | -210.4 % |
| Bank & Credit Card Charges | 5,542.86 | 7,282.57 | 1,739.71 | 23.9 % |
| TOTAL EXPENSES | 1,548,380.10 | 1,682,727.03 | 134,346.93 | 8.0 % |
| OPERATING RESULTS | 396,173.62 | 556,261.17 | (160,087.55) | -28.8 % |
| OTHER INCOME & EXPENSE | | | | |
| Other Income -Admin | 30,265.58 | 20,952.97 | 9,312.61 | 44.4 % |
| Depreciation Expense | (58,219.26) | (67,659.60) | 9,440.34 | 14.0 % |
| TOTAL OTHER INCOME & EXPENSE | (27,953.68) | (46,706.63) | 18,752.95 | 40.2 % |

| | <u>6 Months Ended December 31, 2020</u> | <u>6 Months Ended December 31, 2015</u> | <u>Variance Fav/<Unf></u> | <u>% Var</u> |
|------------------------------|---|---|-------------------------------------|----------------|
| AFTER OTHER INCOME & EXPENSE | <u>368,219.94</u> | <u>509,554.54</u> | <u>(141,334.60)</u> | <u>-27.7 %</u> |
| NET RESULTS | <u>368,219.94</u> | <u>509,554.54</u> | <u>(141,334.60)</u> | <u>-27.7 %</u> |

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

| LAIF | 2020 - 2021 | | Quick Ratio | Current Ratio |
|--|------------------|-----------------|-------------|---------------|
| | 12/31/2020 | Interest Earned | | |
| Vehicle Fleet Reserve | 75,324 | 324 | 35.96 | 36.54 |
| Technology Reserve | 150,648 | 648 | | |
| Project/Special Use Reserve | 150,648 | 648 | | |
| Capital Improvement Reserve | 502,159 | 2,159 | | |
| General Operating Reserve | 1,017,639 | 4,375 | | |
| Undesignated - General Operating | 829,065 | 3,564 | | |
| Total LAIF | 2,725,482 | 11,718 | | |
| Bank of the West | | | | |
| General Operating Fund | 1,629,312 | 0.00 | | |
| Total Bank of the West | 1,629,312 | 0.00 | | |
| Mechanics Bank | | | | |
| Checking | 280,686 | 14.14 | | |
| Savings | 159,642 | 60.14 | | |
| Total Savings & CD's | 440,328 | 74.28 | | |
| Scholarships & Petty Cash Funds | 7,504 | | | |
| Ventura County Treasurer Pool | 5,449 | 18.49 | | |
| Total in interest earning accounts | 4,808,075 | 11,810 | | |

| Reserve Funds | Minimum Target | 6/30/2020 Balance | 2020 Allocated | 2020 Interest | 12/31/2020 Balance | Annual Funding Goal |
|-------------------------------------|------------------|-------------------|----------------|---------------|--------------------|---------------------|
| Vehicle Fleet Reserve | 75,000 | 75,000 | 0 | 324 | 75,324 | 5,000 |
| Technology Reserve | 150,000 | 150,000 | 0 | 648 | 150,648 | 5,000 |
| Project/Special Use Reserve | 150,000 | 150,000 | 0 | 648 | 150,648 | 5,000 |
| Capital Improvement Reserve | 500,000 | 500,000 | 0 | 2,159 | 502,159 | 10,000 |
| General Operating Reserve | 1,715,441 | 1,013,264 | 0 | 4,375 | 1,017,639 | 100,000 |
| Reserves & Contingencies | 2,590,441 | 1,888,264 | 0 | 8,153 | 1,896,417 | 125,000 |

Per California Government Code Section 53600 et. Seq., specifically section 53646 and section 53607, the attached investment report details all investment related activity in the current period. Camarillo Health Care District's (CHCD) investable funds are currently invested in LAIF and with the Ventura County Treasurer's investment pool, and their individual investment transactions are not reportable under the Government code. That said, CHCD's investment policy has taken a prudent investment course, in compliance with the "Prudent Investor's Policy" designed to protect public funds.

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SECTION 9

ITEMS FOR BOARD ACTION

SECTION 9-D

**REVIEW/ DISCUSSION /ACTION – CONSIDERATION, DISCUSSION, AND
RECOMMENDATION FOR APPROVAL OF, DISTRICT RESOLUTION 21-01,
APPROVING SUBMISSION OF APPLICATION AND PETITION TO POTENTIAL
FUNDING SOURCES AND AUTHORIZING SIGNATURES.**

JANUARY 26, 2021

RESOLUTION NO. 21-01

APPROVING SUBMISSION OF APPLICATION AND PETITION TO POTENTIAL FUNDING SOURCES AND AUTHORIZING SIGNATURES

Resolution of the Board of Directors
Camarillo Health Care District
Ventura County, California

WHEREAS, the Camarillo Health Care District continually seeks alternative and additional funding sources for its program enhancement, through application and petition potential funding sources including public/private granting foundations, federal and state funding sources or service contracts, collaborations and partnerships, and similar and

WHEREAS, said applications and petitions require authorized signatures for revision or changes, from time to time; and

NOW, THEREFORE, BE IT RESOLVED, that the Camarillo Health Care District Board of Directors confirms Kara Ralston, Chief Executive Officer, as an authorizing signature on applications, petitions, and contracts, as empowered through the District's By-Laws set by the governing Board of Directors.

ADOPTED, SIGNED, AND APPROVED this 26th day of January, 2021.

Christopher Loh, President
Board of Directors
Camarillo Health Care District

Attest: _____
Richard Loft, Clerk of the Board
Board of Directors
Camarillo Health Care District

STATE OF CALIFORNIA)

COUNTY OF VENTURA) ss

I, Richard Loft, Clerk of the Board of Directors of the Camarillo Health Care District

DO HEREBY CERTIFY that the foregoing Resolution 21-01 was duly adopted by the Board of Directors of said District at a Regular Meeting held on the 26th day of January, 2021 and it was adopted by the following vote:

AYES: _____

NAYS: _____

ABSENT: _____

Richard Loft, Clerk of the Board
Board of Directors
Camarillo Health Care District

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SECTION 9

ITEMS FOR BOARD ACTION

SECTION 9-E

**REVIEW/ DISCUSSION /ACTION – CONSIDERATION, DISCUSSION, AND
RECOMMENDATION FOR NO ACTION NEEDED ON ANNUAL REVIEW OF
DISTRICT FINANCE POLICIES. LAST REVIEWED JANUARY 28, 2020.**

JANUARY 26, 2021



FINANCE POLICY

Revised January 28, 2020

Camarillo Health Care District
3639 E. Las Posas Road, Camarillo, CA 93010
805-388-1952

CAMARILLO HEALTH CARE DISTRICT FINANCE POLICY

SECTION 1. PURPOSE

The Camarillo Health Care District will follow generally accepted accounting principles and governmental accounting standards.

SECTION 2. FINANCE/INVESTMENT COMMITTEE

It is the policy of the District that the Finance/Investment Committee is responsible for the fiscal control of District's cash and investments. Thus, the Committee is responsible for monitoring, investing, and reinvesting District funds and for reporting or recommending any action to the Board of Directors. The Finance/Investment Committee shall review the financial plan and report to the Board of Directors

The Finance/Investment Committee is authorized to make investments solely per the Government Code section 53601.5, et. Seq., the Health and Safety Code, Section 32000, et. Seq., and District Investment Policies.

SECTION 3. BUDGET PROCESS

The annual operating budget for the fiscal year will project income and expenses and will provide for programs and support services planned for the year.

The annual capital budget for the fiscal year will project expenses for capital purchases as per the capital expense plan.

The Board of Directors will approve the annual operating budget and the annual capital budget on or before June 30, prior to the ensuing budget period.

Monthly financial statements comparing revenue and expenditures, including a balance sheet, will be provided to the Board of Directors, with significant variances clarified.

SECTION 4. FINANCIAL PRACTICES

The Chief Executive Officer (CEO) will follow standard business practices in payment of District obligations and will maintain adequate 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.

One signature will be required for checks up to the amount of \$5,000. Checks for more than that amount will require two (2) signatures, one of which shall be a member of the Board of Directors.

Wire transfers between District accounts shall require only one signature by an authorized signatory. All other wire transfers shall require two (2) signatures; one of which shall be a member of the Board of Directors.

Gifts of securities will be liquidated upon receipt unless otherwise restricted by the donor.

Funds will be invested according to investment policies approved by the Board of Directors.

The District will comply with the disclosure of reimbursements pursuant to Government Code Section 53065.5, which addresses reimbursement to a member of the Board of Directors for "*charges for services or product received.*"

SECTION 5. ANNUAL AUDIT

The District will engage in an annual, independent financial audit by way of contract. Upon expiration of a current audit contract, the Board of Directors shall consider recommendations from the Finance/Investment Committee regarding a new audit contract and terms.

Following appropriate audit proposal review, the Finance/Investment Committee will present a recommendation to the Board of Directors for approval of an independent financial audit firm and contract terms.

The auditor will present complete audited financial statements, auditor's recommendation letter, and a Management Discussion & Analysis letter to the Board of Directors, for review and approval within six (6) regularly scheduled meetings of the Board of Directors, of the close of the fiscal year.

SECTION 6. ASSET PROTECTION

Both the Investment Policy and the Finance Policy of the District will be reviewed and approved by the Board of Directors annually.

Real estate may be acquired or divested under the CEO's supervision after approval by the Board of Directors and pursuant to Government Code 54956.8.

The CEO is authorized to purchase insurance against casualty and liability losses to the District or its Board members and employees in performance of their duties on behalf of the District.

SECTION 7. RETURNED CHECK SERVICE CHARGE

It is the policy of the Camarillo Health Care District to charge clients a service charge for any payment by check that is not honored by their bank.

According to California Civil Code, Chapter 522, Section 1719 (1983 Statutes), any person who writes a check, or any order for payment of money, which is not honored for lack of funds may be held liable in a court of law for three (3) times the amount of the check or \$100.00, whichever is greater plus the amount of the check and court costs.

The District may charge a fee for each returned check, in addition to any finance charge that develops due to the late payment.

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.

The Board of Directors approves an annual Capital Budget as part of the fiscal budgeting process. A list of capital expenditures will be included in the quarterly financial review.

SECTION 10. DISTRICT FINANCE CHARGE

It is the policy of the Camarillo Health Care District to charge clients a finance charge for any payment on account not made by the last day of the month.

The District may charge an interest rate of 12 % per year (1% per month) for unpaid balances.

Record of Review History

| Year of Review | Date of Review | Status |
|----------------|----------------|----------|
| 1998 | November | Revised |
| 1999 | October 19 | Reviewed |
| 2000 | October 24 | Revised |
| 2002 | May 21 | Revised |
| 2003 | May 20 | Revised |
| 2004 | February 24 | Revised |
| 2005 | January 25 | Revised |
| 2006 | July 25 | Revised |
| 2007 | January 23 | Revised |
| 2007 | November 13 | Revised |
| 2009 | May 12 | Revised |
| 2010 | September 28 | Reviewed |
| 2011 | September 20 | Reviewed |
| 2012 | January 24 | Revised |
| 2013 | January 22 | Revised |
| 2016 | April 26 | Revised |
| 2017 | October 24 | Revised |
| 2019 | September 24 | Revised |
| 2020 | January 28 | Revised |



SECTION 9

ITEMS FOR BOARD ACTION

**SECTION 9-F
REVIEW/ DISCUSSION/ ACTION – CONSIDERATION, DISCUSSION, AND
RECOMMENDATION FOR NO ACTION NEEDED ON ANNUAL REVIEW OF
DISTRICT INVESTMENT POLICIES. LAST REVIEWED MAY 28, 2019**

JANUARY 26, 2021



INVESTMENT POLICY

Revised May 28, 2019

Camarillo Health Care District
3639 E. Las Posas Road, Camarillo, CA 93010
805-388-1952

SECTION 1

PURPOSE

To establish overall policies and procedures for the management of investment funds.

SECTION 2

OBJECTIVES

Temporarily unexpended funds of the Camarillo Health Care District shall be invested in accordance with principles of sound treasury management and in accordance with provisions of California Government Code Sections 53600 et seq., the Health and Safety Code, Section 32000 et seq. and these Investment Policies.

2.1 Overall Risk Profile

The basic objectives of the Camarillo Health Care District's investment program are, in order of priority:

- Safety of invested funds;
- Maintenance of sufficient liquidity to meet cash flow needs; and,
- Attainment of a reasonable yield consistent with the first two objectives.

2.2 Safety Objective

The Camarillo Health Care District shall insure the safety of its invested funds by limiting credit and interest rate risks. Credit risk is the risk of loss due to the failure of the security issuer or backer. Interest rate risk is the risk that the market value of portfolio securities will fall due to an increase in general interest rates. The achievement of these objectives shall be accomplished in the manner described below:

2.2.1. Credit risk will be mitigated by:

- Limiting investments to the safest types of securities;
- Pre-qualifying with an established procedure of the financial institutions with which it will do business;
- Diversifying the investment portfolio so that the failure of any one issuer or backer will not place an undue financial burden on the District; and
- Monitoring all of the District's investments to anticipate and respond appropriately to a significant reduction of credit worthiness of any of the issuers. The current financial health of depositories or security dealers with whom the District does business will be evaluated at least annually by staff. The results of the evaluation will be submitted to the Finance/Investment Committee.

2.2.2 Interest rate risk will be mitigated by:

- Structuring the District's portfolio so that securities mature to meet the District's cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to their maturation to meet those specific needs;
- Investment duration will be as outlined in California Government Code Section 53601; and
- Occasionally restructuring the portfolio to minimize the loss of market value and/or to maintain reasonable cash flows.

- 2.2.3.** The physical security or safekeeping of the District's investments is also important element of safety; safekeeping requirements are defined in Section 4 of this Policy)

2.3 Liquidity Objective

The District's financial portfolio must be structured in a manner which will provide that securities mature at approximately the same time as cash is needed to meet anticipated demands. Additionally, since all possible cash demands cannot be anticipated, the portfolio should consist largely of securities with active secondary or resale markets. Investment instruments and maturities are described herein.

2.4 Yield Objective

Yield on the District's investment portfolio is of tertiary importance compared to the safety and liquidity objectives described above. Investments are limited to relatively low-risk securities in anticipation of earning a fair return relative to the risk being assumed. While it may occasionally be necessary or strategically prudent for the District to sell a security prior to maturity to either meet unanticipated cash needs or to restructure the portfolio, these Policies specifically prohibit trading securities for the sole purpose of speculating or taking an unhedged position on the future direction of interest rates.

Specifically, "when, as and if issued" trading and open-ended portfolio restructuring transactions are prohibited.

No representative of the District is authorized to engage in margin transactions or reverse repurchase agreements on behalf of the District.

2.5 Time Frame for Investment Decisions

The District's investment portfolio shall be structured to provide that sufficient funds from investments are available every month to meet the District's anticipated cash needs. Subject to the safety provisions outlined above, the choice of investment instruments and maturities shall be based upon an analysis of anticipated cash needs, existing and anticipated revenues, interest rate trends and specific market opportunities. Investment duration will be as outlined in California Government Code Section 53601.

2.6 Definition of Investment & Reserve Funds

Investment and reserve funds, for the purpose of this Policy, are District funds which are available for investment at any one time, except those minimum balances required by the District's banks to compensate them for the cost of banking services, and which provide the means by which the District may achieve the objectives described in Reserve Policy #1150. For general operating purposes, it is deemed prudent to work toward the goal of an available sum equal to fifty percent (50%) of annual budgeted expenditures.

SECTION 3

INVESTMENT PARAMETERS

3.1 Types of Investments Authorized

Funds may be invested only in the following:

- U.S. Treasury Securities maturing in two (2) years or less;
- The Local Agency Investment Fund (LAIF);
- Ventura County Treasury Fund;

- Collateralized demand and time deposits in Los Angeles County and Ventura County banks and savings and loan associations;
- Certificates of deposit, preferably of banks and savings and loans headquartered in California, but if not available, any banking/savings and loan institution in the U. S., maturing in two (2) years or less, which shall be insured by each institution at the maximum amount required by regulations of the FDIC. Certificates of deposit may not exceed amount insured by FDIC at any one institution;
- Money market accounts;
- CalTRUST.

No more than 30% of the total portfolio shall be invested in any single type of investment.

(Note: The Local Agency Investment Fund, CalTRUST, and the Ventura County Treasury Fund are pooled investments, consisting of a variety of instruments; therefore, they are not subject to the 30% rule.)

The portfolio shall be defined as the average amount, from the prior fiscal year, of investment funds and any “unrestricted cash and cash equivalent funds.”

3.2. Qualification of Brokers, Dealers, and Financial Institutions

United States Treasury issue transactions shall be conducted only with the Federal Reserve, or the bank providing banking services for the District, or security dealers from the list issued by the Federal Reserve Bank of New York.

3.3 Pre-formatted Wire Transfers

Wherever possible, the District will use pre-formatted wire transfers to restrict the transfer of funds to pre-authorized accounts only. When transferring funds to an account, the bank is required to call back a second authorized employee for confirmation that the transfer is authorized. Wire transfers between brokers and/or security dealers are prohibited.

3.4 Notice of Policies

The District shall send a copy of the current edition of the Investment Policy and enabling resolution upon opening an account and annually to all institutions which are approved to handle Camarillo Health Care District investments. Receipt of this Policy and authorizing resolution, including confirmation that it has been reviewed by persons handling the District's account, shall be acknowledged in writing within thirty (30) days.

3.5 Place and Time for Conducting Business

Investment transactions shall not be conducted from any other place other than Camarillo Health Care District offices during normal business hours.

SECTION 4

SAFEKEEPING OF SECURITIES

4.1 Safekeeping

The District shall contract with a bank, trust company or broker for the safekeeping of securities which are owned by the District as part of its investment portfolio.

4.2 Security Transfers

The authorization to release District securities will be telephoned to the appropriate bank by an authorized District official other than the person who initiated the transaction.

Authorized District officials are the Chief Executive Officer and designees. A written confirmation outlining details for the transaction and confirming the telephoned instructions will be sent to the bank within five (5) working days.

SECTION 5

RESPONSIBILITIES

5.1 Responsibilities of the Accounting Department

The Accounting Department is charged with the responsibility for maintaining custody of all public funds and securities belonging to or under the control of the District, and for the deposit and investment of those funds in accordance with principles of sound treasury management and with applicable laws and ordinances.

5.2 Responsibilities of the Chief Financial Officer, or contracted financial services vendor

The Chief Financial Officer, or contract financial services vendor, shall perform the monthly review and reconciliation of accounting investments as well as be responsible for the conduct of all Accounting Department functions.

5.3 Responsibilities of the Chief Executive Officer

The Chief Executive Officer is responsible for directing and supervising the assigned designee and is responsible further to keep the Board of Directors fully advised as to the financial condition of the District.

5.4 Responsibilities of the District's Auditing Firm

The District's auditing firm's responsibilities shall include but not be limited to the examination and analysis of fiscal procedures and the examination, checking and verification of accounts and expenditures. A review of the District's investment program is a part of the responsibility described above.

5.5 Responsibilities of the Board of Directors

The Board of Directors shall annually review and approve the written Investment Policy. As provided in the Policy, the Directors shall receive, review, and accept quarterly and monthly investment reports, per California Government Code section 53646, and Government Code section 53607, which will be included in Financial Reports at regularly scheduled meetings.

5.6 Responsibilities of the Finance/Investment Committee

There shall be a Finance/Investment Committee consisting of two (2) members of the Board of Directors and no more than two (2) citizens having experience in accounting, banking, or financial investments. Citizen members shall be approved by the Board, and serve one-year terms, commencing in January each year, upon confirmation by the Board. No members of the Finance/Investment Committee shall profit in any way from activities of the Committee. The Chief Executive Officer and assigned designee(s) shall serve as staff liaison to the Committee. The Committee shall meet quarterly to discuss the quarterly investment reports, investment strategy, investment and banking procedures, as well as the anticipated cash flow projection and any other significant investment-related activities being undertaken. The Committee's meetings will be summarized in minutes, which are distributed to the Board of Directors with the quarterly investment report.

SECTION 6

INVESTMENT REPORTING

The District adopts California Government Code section 53607, and section 53646 et seq, to define reporting responsibilities.

SECTION 7

ANNUAL REVIEW AND INVESTMENT DELEGATION

These Investment Policies shall be reviewed annually by the Board of Directors in accordance with State law to ensure its consistency with respect to the overall objectives of safety, liquidity, and yield. Proposed amendments to these Policies shall be prepared by the Finance/Investment Committee before submission to the Board of Directors for consideration. Also, the Board will annually review and approve the delegated authority to invest District funds, as required by California Government Code section 53607.

Review/Revision History

| Year of Review | Date of Review | Status |
|----------------|----------------|----------------------|
| 1995 | November 23 | Adopted and Approved |
| 1996 | January 23 | Revised |
| 1996 | March 26 | Revised |
| 1997 | June 24 | Revised |
| 1998 | June 2 | Revised |
| 1998 | October 27 | Revised |
| 1999 | July 27 | Revised |
| 2000 | February 22 | Revised |
| 2000 | June 27 | Revised |
| 2000 | July 25 | Reviewed |
| 2001 | August 28 | Revised |
| 2002 | May 21 | Revised |
| 2002 | November 12 | Revised |
| 2003 | August 26 | Reviewed |
| 2005 | March 8 | Reviewed |
| 2006 | July 25 | Revised |
| 2007 | November 13 | Revised |
| 2009 | May 12 | Revised |
| 2010 | September 28 | Reviewed |
| 2011 | September 20 | Reviewed |
| 2015 | January 27 | Reviewed |
| 2016 | September 27 | Revised |
| 2017 | November 14 | Revised |
| 2018 | March 27, 2018 | Revised |
| 2019 | May 28, 2019 | Revised |



SECTION 10

CHIEF EXECUTIVE OFFICER REPORT

JANUARY 26, 2021



**Ventura County Special
Districts Association**

January 15, 2021

County of Ventura
County Executive Office

Attn: Michael Powers, County Executive Officer
Mike Pettit, Assistant County Executive Officer
Scott Powers, Senior Deputy County Executive Officer
Jeff Pratt, Public Works Agency Director

800 S. Victoria Ave.
Ventura, CA 93009

Dear Mr. Powers, Mr. Pettit, Mr. Powers and Mr. Pratt:

On behalf of the Ventura County Special Districts Association (VCSDA), thank you for your continued leadership and commitment to serving the coronavirus pandemic public health and related needs of our residents. As a partner with Ventura County and the ten cities within the County, our special districts have and continue to be dedicated to providing related response and services to our common residents within the County.

Since the beginning of the pandemic, like many, special districts have also faced challenges of providing for job/payroll protection, high unemployment costs, employee safety and personal protective equipment, enhanced custodial services, other materials and equipment and revenue loss. Additionally, special districts have and continue to provide such things as enhanced education and enforcement, outdoor recreation, childcare, meal and nutrition service, support and consideration for local businesses and non-profits that use our services and provide goods delivery, among others. In many cases, we are providing additional services and in other cases the cost of providing our existing services has proved to be more expensive as we comply with coronavirus safety requirements and operating guidelines.

However, unlike many other sectors within the County, including local governments, businesses, non-profits and others, special districts have not received financial support to date to meet the increased needs and demands of the response. While hopeful that we could sustain our services and provide for the increased financial impact throughout the duration of the pandemic, the prolonged nature of the challenge has and continues to increasingly impede our ability to sustain our response and service levels.

For these reasons, we would like to request that special districts be given consideration for appropriate federal and state funds that may be received by the County for such purposes for any past or future costs incurred as a result of our role in providing pandemic related response and services in the County. Some

other counties within California have taken similar steps to provide federal and state coronavirus funds to assist local special districts. The request was considered and unanimously approved by the VCSDA Board of Directors at a special meeting on January 12, 2021 and all of the special districts listed on the enclosed attachment are aware of the effort.

To support the request and to provide some information on the nature and scope of our services, we coordinated and collected pandemic related cost information from 28 independent special districts in the County. A summary of the results is provided in the attached document. Of the 28 special districts, 13 reported a financial impact, 9 reported having no or nominal impacts, and a response from 6 others is pending. Of the 13 that reported a financial impact, the total estimated impact for the 10-month period between March 2020 and December 2020 is \$3,934,130. Deducting for estimated Federal Emergency Management Agency reimbursement claims that some of us have submitted, our total collective estimated cost for the past 10 months has been \$3,484,130. We anticipate that these costs will continue at current levels or higher levels throughout the phased process of re-establishing normal operations.

Should you determine that support for special districts for past or future costs is warranted with any current federal or state funds that are or become available, we recommend that a similar request/reimbursement method that was developed for the cities within the county also be used for the special districts. If funding becomes available, we would expect that each of the special districts that have impacts would be responsible for applying for such funds. To the extent needed, we would be happy to help further develop a reimbursement process or assist in gathering any necessary information that would be needed.

We understand the challenge of prioritizing any available federal or state funds and directing those funds to the highest priority needs within the County. As you develop your recommendations, we appreciate your consideration so that we can continue to sustain our service levels to carry out the role that we have in responding to the pandemic and providing for our communities.

Sincerely,

Ventura County Special Districts Association Coronavirus Response Staff Committee

Kara Ralston
Chief Executive Officer
Camarillo Health Care District

Jim Friedl
General Manager
Conejo Recreation and Park District

Mary Otten
General Manager
Pleasant Valley Recreation and Park District

Dan Paranick
District Manager
Rancho Simi Recreation and Park District

Brian Pendleton
General Manager
Ventura Port District

cc: Ventura County Special Districts Association Member Agencies

Ventura County Special Districts Association
Summary of Estimated Coronavirus Financial Impacts by District
March 2020 through December 2020

| <u>Ventura County Special District</u> | <u>Estimated Financial Impact</u> ^{1,2} |
|---|--|
| Bardsdale Cemetery District | No/Nominal |
| Bell Canyon Community Services District | No/Nominal |
| Blanchard/Santa Paula Public Library District | \$ 5,000 |
| Calleguas Municipal Water District | \$ 109,482 |
| Camarillo Health Care District | \$ 65,000 |
| Camrosa Water District | \$ 16,000 |
| Casitas Municipal Water District | \$ 327,608 |
| Channel Islands Beach Community Service District | Pending |
| Conejo Recreation and Park District | \$ 1,200,000 |
| El Rancho Simi Pioneer Cemetery District | No/Nominal |
| Fillmore-Piru Memorial District | Pending |
| Hidden Valley Municipal Water District | No/Nominal |
| Meiners Oaks Water District | No/Nominal |
| Ojai Valley Sanitary District | No/Nominal |
| Ojai Water Conservation District | No/Nominal |
| Oxnard Drainage District #1 | No/Nominal |
| Oxnard Drainage District 2 | No/Nominal |
| Oxnard Harbor District - Port of Hueneme | \$ 300,000 |
| Pleasant Valley County Water District | Pending |
| Pleasant Valley Recreation and Park District | \$ 200,000 |
| Rancho Simi Recreation and Park District | \$ 1,012,100 |
| Saticoy Sanitary District | Pending |
| Triunfo Water and Sanitation District | Pending |
| United Water Conservation District | \$ 505,000 |
| Ventura County Resources Conservation District | Pending |
| Ventura Port District | \$ 137,940 |
| Ventura Regional Sanitation District | \$ 55,000 |
| Ventura River Water District | \$ 1,000 |
| Subtotal | \$ 3,934,130 |
| Less Estimated FEMA Claims for Reimbursement³ | \$ (450,000) |
| Total Estimated Cost/Need | \$ 3,484,130 |

1 - Type of costs included in Summary Estimate: Unemployment, Emergency Sick Leave, Custodial/Sanitation, Signage, Restrooms, Food Distribution, Education and Enforcement, Childcare, Personal Protective Equipment, Technology, Business/Non-Profit Relief.

2 - Does Not Include Revenue Reduction/Loss.

3 - Estimated Claims to FEMA submitted by Ventura County Special Districts through September 2020 - No reimbursement funds have been received from FEMA to date.

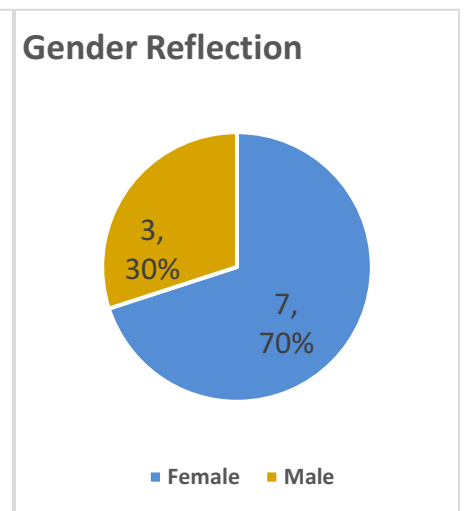
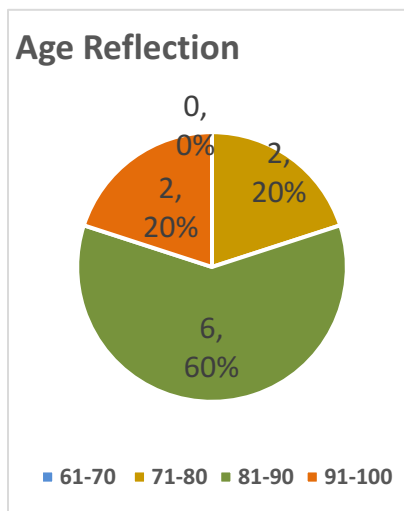
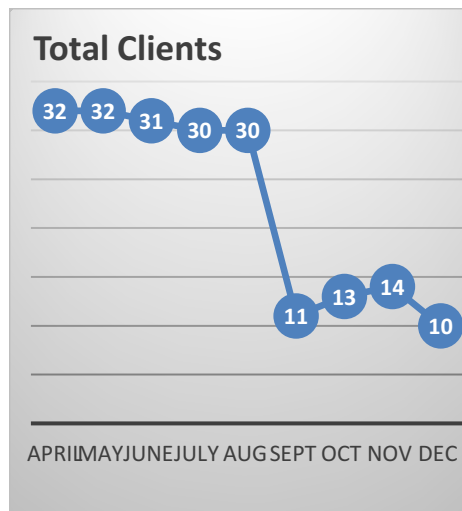
MEMORANDUM

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

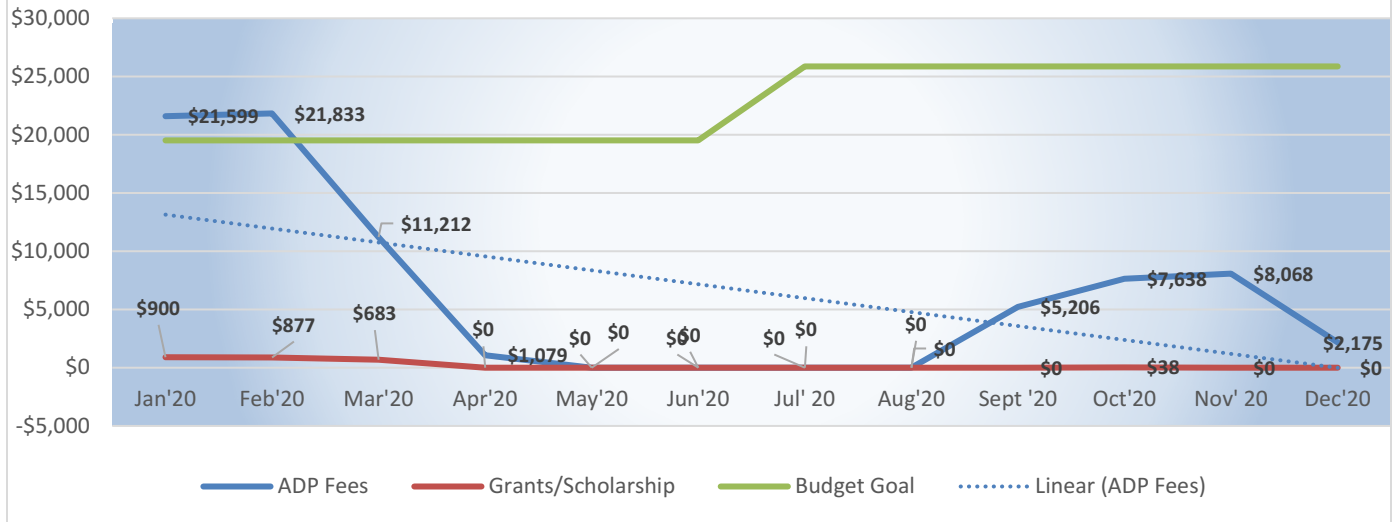
**COVID-19 HOME CARE PACKAGES PROGRAM 3/20/20-8/28/20 resumed 12/07/20
 Center reopened with modified hours due to COVID-19 on 9/08/20 until 12/04/20**



Total Active Clients: 10
 Total COVID-19 LOA Clients: 20

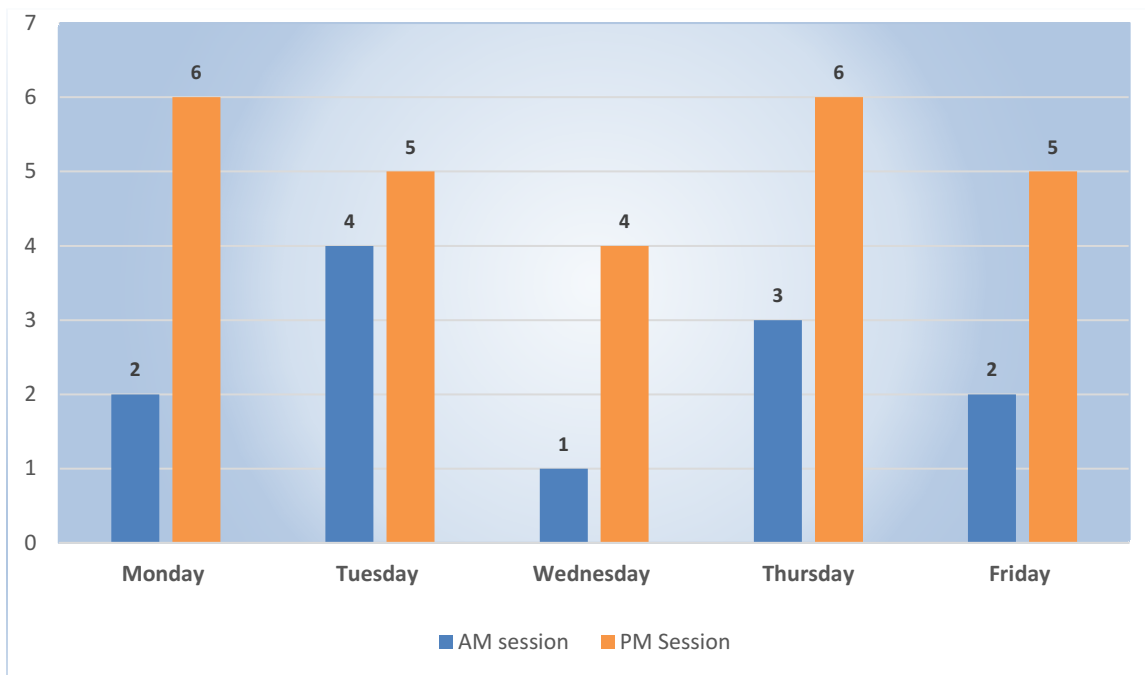
| | JAN'20 | FEB | MAR | APR | MAY | JUN | JUL | AUG | SEPT | OCT | NOV | DEC |
|--------|--------|-----|-----|-----|-----|-----|-----|-----|------|-----|-----|-----|
| Female | 21 | 21 | 20 | 22 | 22 | 22 | 21 | 20 | 10 | 10 | 10 | 7 |
| Male | 9 | 10 | 10 | 10 | 10 | 9 | 9 | 9 | 3 | 4 | 4 | 3 |

Client Fees per Month*



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

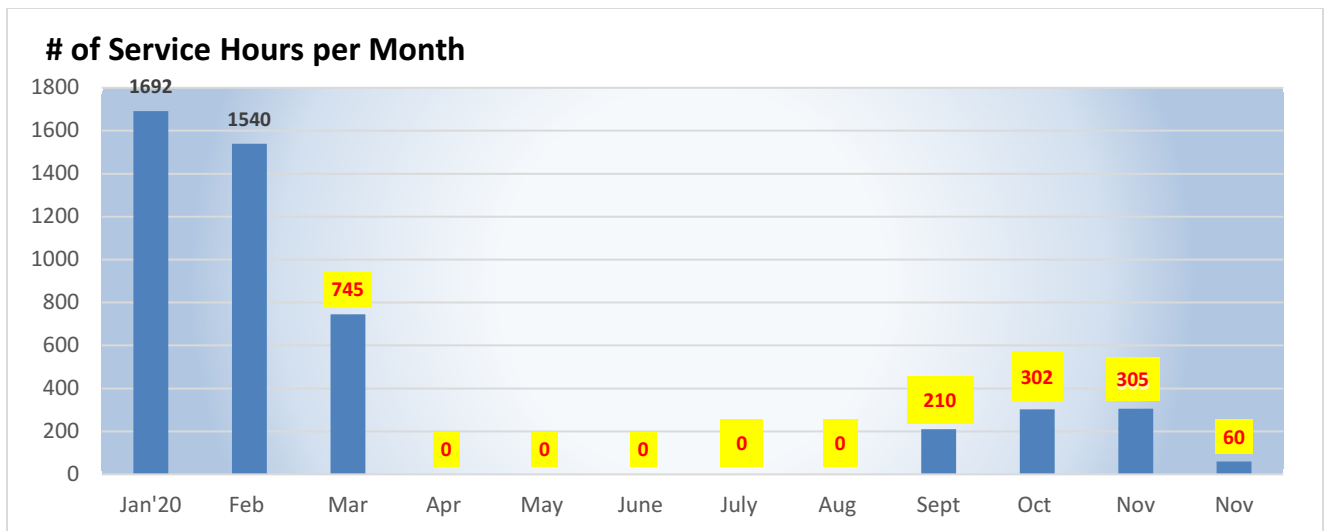
ATTENDANCE BY # OF DAYS WEEK ENDING 12/04/20



NON-ATTENDANCE of ENROLLED CLIENT

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

*Participants on extended leave of absence before COVID



Adult Day Center: December 2020

Newsbites:

- Adult Day Center offered 2:1 ratio of care from Dec 1-Dec 4. Participants had the option to attend one of two half day sessions (AM or PM).
- Day center services temporarily suspended on December 5, 2020 under new regional COVID-19 order.
- Resume mailing weekly, activity packets to participants homes Dec 7, 2020.



MEMORANDUM

Date: January 12th, 2020

To: Kara Ralston, CEO

From: Lynn Jones, Community Outreach Manager (COM)

Subject: Dec 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

- 3 units were installed
- 9 units were removed: *The average "length of stay" for December deactivations was 7 years, 7 months; The national average is 2.7 years.*
- 380 total Lifeline subscribers

| Description | Dec 2020 | Nov 2020 | Monthly Variance | Dec 2019 | Yearly Variance | Fiscal YTD |
|--|----------|----------|------------------|----------|-----------------|------------|
| Total Subscribers | 380 | 386 | -6 | 454 | -74 | 380 |
| Total Units Removed with extra buttons (including transfers out to SSI programs) | 9 | 3 | +6 | 12 | -3 | 64 |
| Total Number of Installations with extra buttons | 3 | 10 | -7 | 3 | 0 | 27 |
| Net Installations | -6 | -7 | +1 | -9 | +3 | -37 |
| In District/ Out of District | 1/2 | 0/3 | +1/-1 | 2/1 | -1/+1 | 7/20 |

All numbers on chart are from Philips Lifeline Carepartnersconnect web page

| | Dec 2020 | Nov 2020 | Monthly Variance | Dec 2019 | Yearly Variance | Fiscal YTD |
|--|------------|------------|------------------|------------|-----------------|-------------|
| Accidental Button Pushes (No EMS called) | 113 | 108 | +5 | 139 | -26 | 531 |
| Client Tests Performed | 143 | 126 | +17 | 173 | -30 | 654 |
| Incidents | 30 | 28 | +2 | 33 | -3 | 130 |
| Service Calls | 14 | 7 | +7 | 17 | -3 | 62 |
| Welcome/Information Calls | 3 | 3 | 0 | 3 | 0 | 18 |
| Total | 303 | 272 | 31 | 365 | -62 | 1395 |

Incident Report Detail:

30 calls for help from CHCD subscribers.

Out of the 30 calls, 7 (or 24% of button pushes) were transported to a local hospital.

EMS was called to the scene for a total of 24 times (or 80 of incidents).

Falls are the number one reason for needing assistance; 43% of incidents.

December 2020 Report

Date: January 6, 2021
To: Kara Ralston, CEO
From: Blair Barker, Care Services Director
 Jennifer Young, Senior Nutrition Coordinator

Monthly Program Report: **December 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. **During COVID-19 restrictions, clients include seniors not normally home-bound, and non-senior disabled who are abiding by Stay-at-Home orders. All recipients may currently receive up to 14 meals/week.**

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

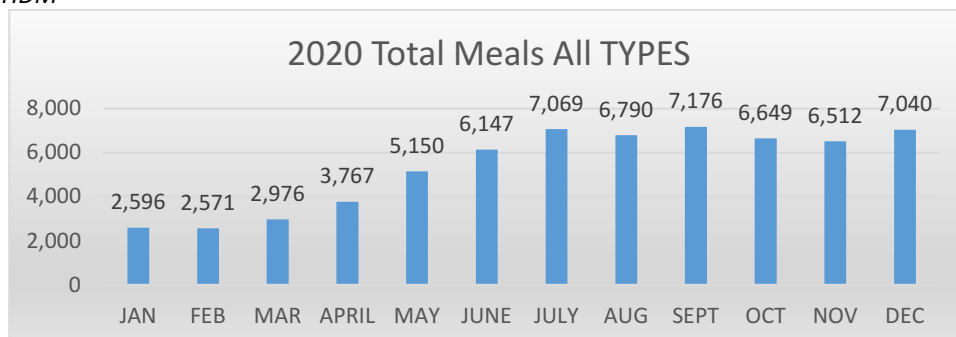
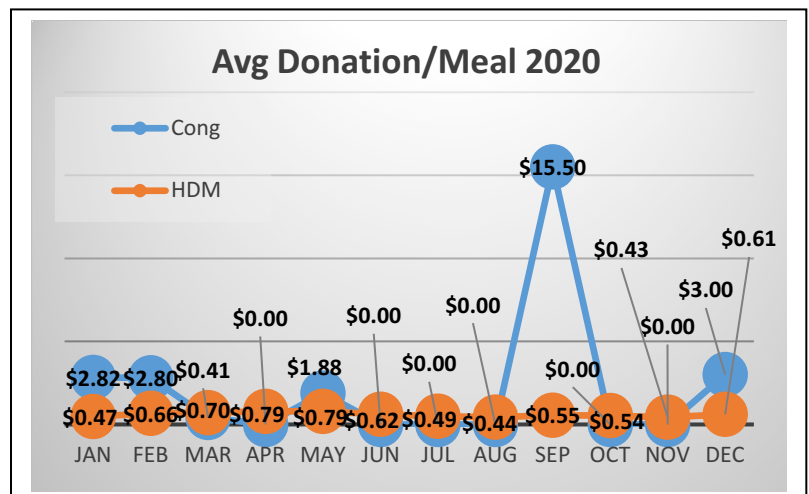
The SNP is also partially funded by the Older Americans Act, through the Ventura County Area Agency on Aging (VCAAA), VCAAA Foundation, the City of Camarillo, and an in-kind partnership with Pleasant Valley Recreation & Parks District. There is no charge per funding agreement but a \$3.00 per meal donation by attendees is suggested as required by the VCAAA.

At-a-Glance

| | Dec. 2020 | Unduplicated Clients FYTD |
|--------------------------|------------------------------------|---------------------------|
| New HDM clients | 28 -10 disenroll 18 net gain | 470 * |
| New Cong. clients | 0 ** | 14 |

*includes HDM clients currently on hold as well as 11 disabled non-seniors funded by VCAAA Found.

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



Program History

The District began administrating the operational arm of the Senior Nutrition Program in April 2005, under grant funding from the Ventura County Area Agency on Aging (VCAAA). In FY 2006/07, the City of Camarillo approved funding support for the Home Delivered portion of the Senior Nutrition. VCAAA manages the food procurement part of the program, while the District provides the operational and logistical support of implementation. Since the District's participation in this program, more than 3,000 people have received more than 400,000 meals, averaging over 25,000 meals/year.

| TOTAL MEALS SERVED (cumulative) | | VCAAA Funding | VCAAA meals allowed | % program split | City Funding (HDM only) |
|--|----------------|-----------------|---------------------|---------------------------|-------------------------|
| Program began April 1, 2005 | | \$27,602 | | | |
| Total meals served FY 2005-2006 | 34,382 | \$52,099 | | | |
| Total meals served FY 2006-2007 | 28,234 | \$84,468 | | | \$32,000 |
| Total meals served FY 2007-2008 | 27,332 | \$79,978 | | | \$32,000 |
| Total meals served FY 2008-2009 | 26,168 | \$82,424 | | | \$35,000 |
| Total meals served FY 2009-2010 | 27,132 | \$82,259 | | | \$37,000 |
| Total meals served FY 2010-2011 | 22,598 | \$84,166 | 25,700 | 62% HDM 38% Cong | \$37,000 |
| Total meals served FY 2011-2012 | 15,936 | \$69,536 | 23,710 | 62% HDM 38% Cong | \$37,000 |
| Total meals served FY 2012-2013 | 12,941 | \$60,800 | 20,075 | 96% HDM 4% Cong | \$37,000 |
| Total meals served FY 2013-2014 | 19,452 | \$52,572 | 18,600 | 97% HDM 3% Cong | \$37,000 |
| Total meals served FY 2014-2015- (HDM+C) | 23,036 | \$52,572 | 20,460 | 97% HDM 3% Cong | \$37,000 |
| Total meals served FY 2015-2016 (HDM+C) | 22,799 | \$55,942 | 20,460 | 97% HDM 3% Cong | \$37,000 |
| Total meals served FY 2016-2017 (HDM+C+ ARCH) | 23,148 | \$69,660 | 22,320 | 93%HDM 7% Cong | \$37,000 |
| Total meals served FY 2017-2018 (HDM+C+ARCH) | 25,396 | \$69,375 | 22,500 | 97%HDM 3% Cong | \$37,000 |
| Total meals served FY 2018-2019 (HDM+C) | 29,883 | \$73,750 | 24,000 | 98% HDM 2% Cong | \$37,000 |
| Total meals served FY 2019-2020 (HDM+C) | 39,719 | \$84,375 | 27,500 | 96%HDM 4% Cong | \$37,000 + \$7500 |
| FYTD Total meals served July 2020-December 2020 (HDM+Cong.) | 41,236* | \$96,058 | 30,250 | 96%HDM 4% Cong | \$37,000 |
| TOTAL cumulative meals served since program inception; all-meal types; commenced April 2005 | 419,392 | | | | |

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

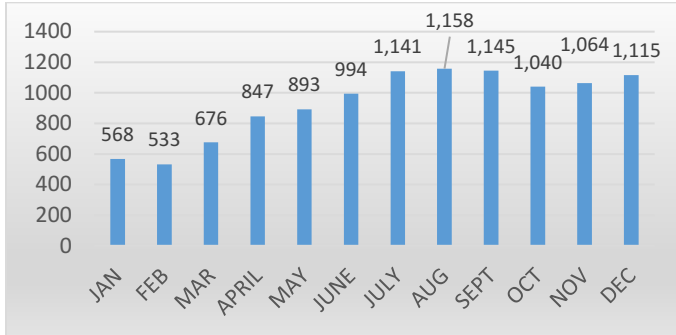
HDM Referral Sources

| Referral Source Dec. 2020 | HDM | Cong |
|--|-----------|----------|
| Friend/Neighbor/Family | 8 | 0 |
| Former Congregate Client | 1 | 0 |
| Website/Online Search | 2 | 0 |
| Healthy Attitudes magazine | 0 | 0 |
| Social Worker/APS Referral | 4 | 0 |
| Doctor office/Hospital | 1 | 0 |
| VCAAA referral | 10 | 0 |
| Previous Client | 0 | 0 |
| Internal District referral | 2 | 0 |
| Casa del Norte Mobile Home Park Manager referral | 0 | 0 |
| Walk-in | 0 | 0 |
| District Produce Day | 0 | 0 |
| Hospice | 0 | 0 |
| TOTAL | 28 | 0 |

HDM Cancellations

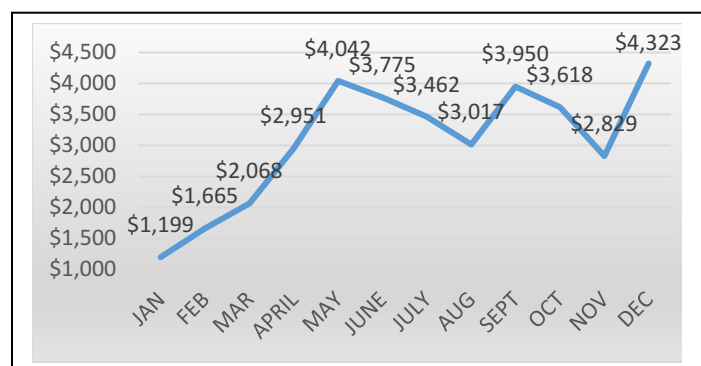
| Reason Stated | Dec. 2020 |
|---|-----------|
| Dislikes the food/Not what was expected | 1 |
| Family/Caregiver now providing meals | 0 |
| Moved in with Family | 0 |
| Moved into Care Facility | 0 |
| Moved to alternate Program | 0 |
| No longer desires services | 2 |
| No longer meets criteria | 0 |
| No longer needs service | 0 |
| Health has improved-able to cook | 5 |
| Dietary restrictions | 2 |
| Relocation out of service area | 0 |
| Deceased | 0 |
| On hold for extended time | 0 |
| TOTAL | 10 |

HDM: Clients Served per Month 2020

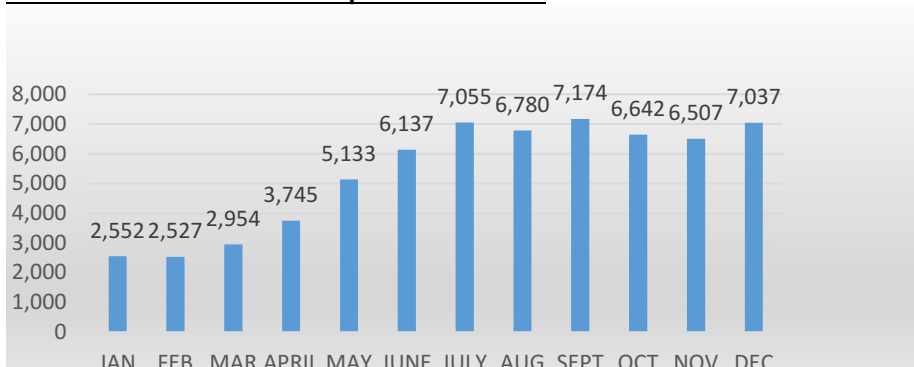


*client count is duplicated count as clients receive meals each week
 ** December donations include a \$100 sponsorship

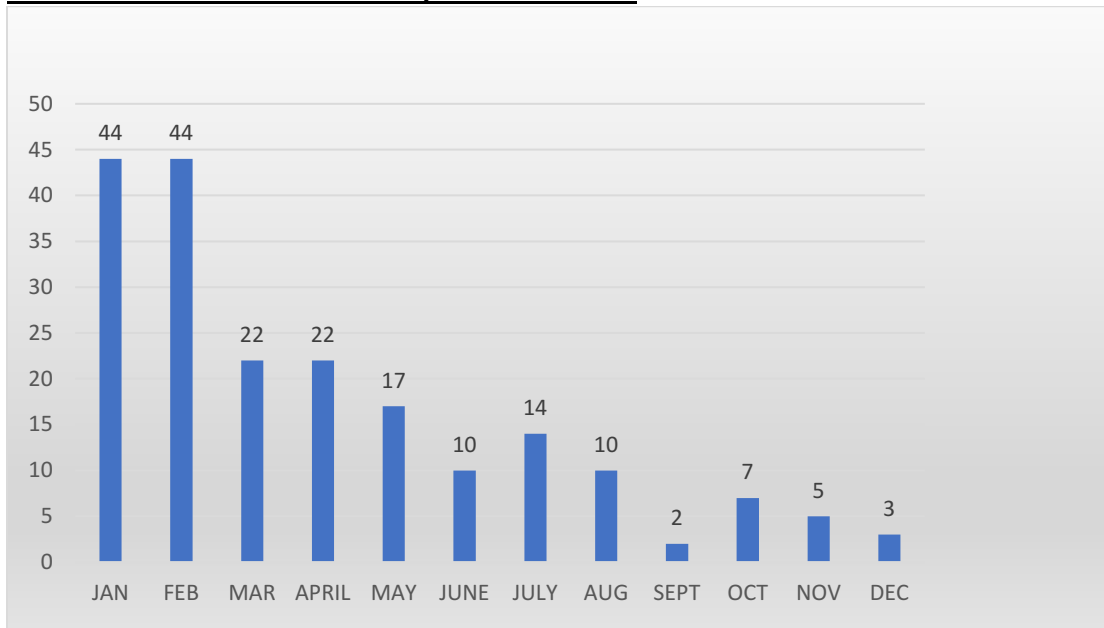
HDM: Donations Received per Month 2020



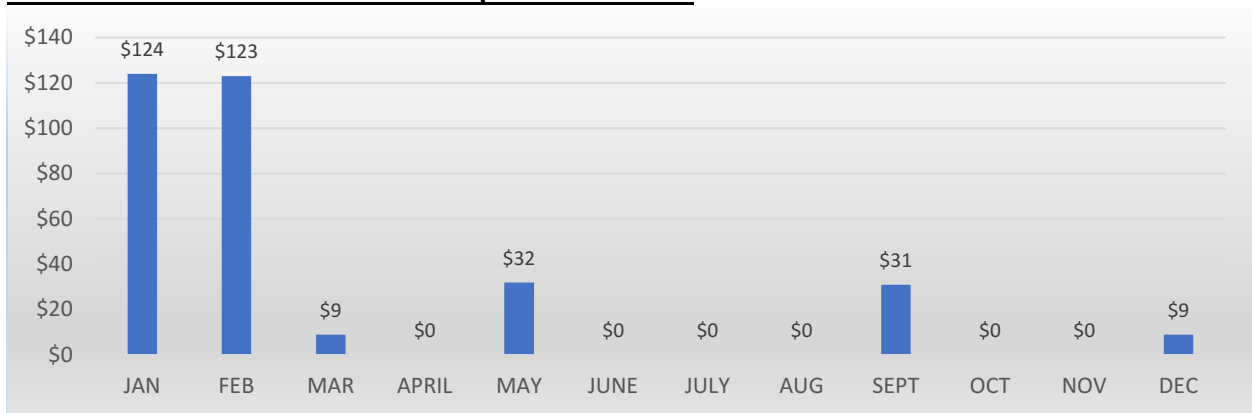
HDM: Total Meals Provided per Month 2020



CONGREGATE: Meals Provided per Month 2020



CONGREGATE: Donations Received per Month 2020



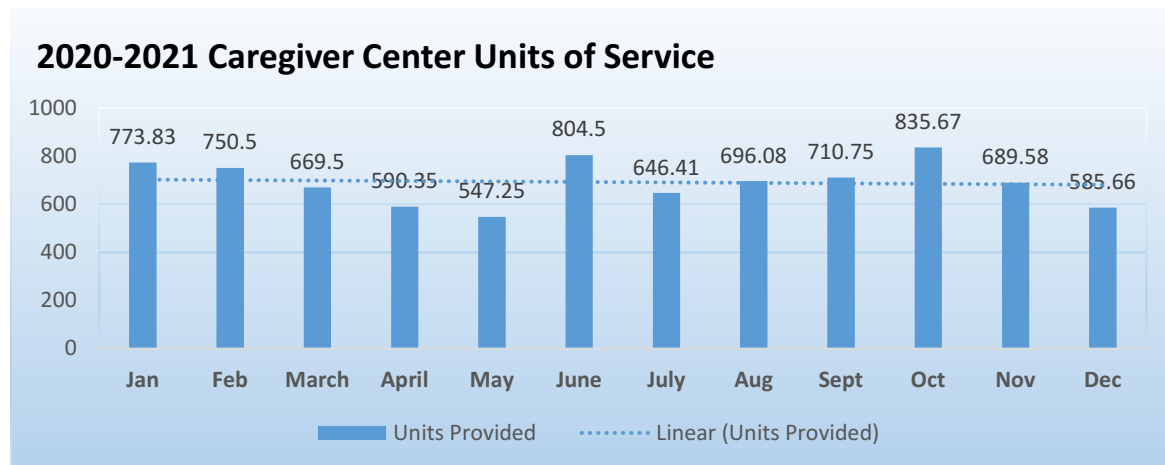
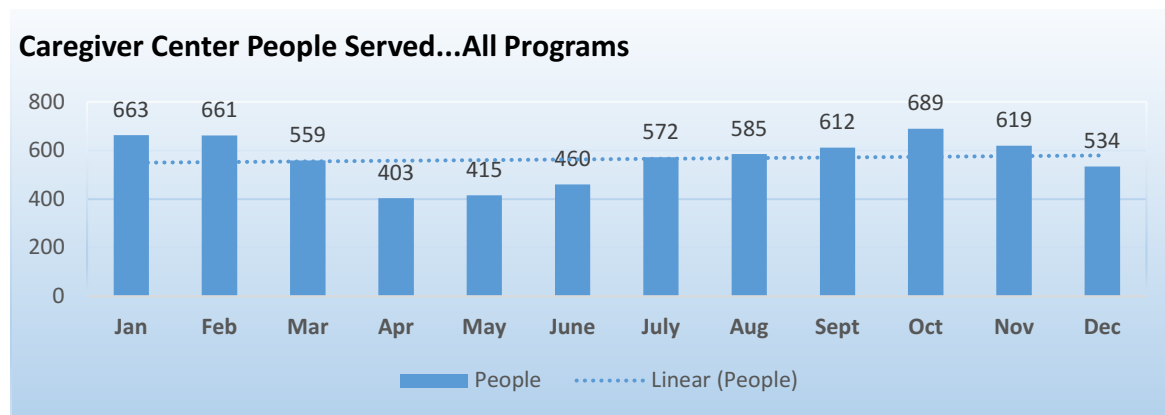
MEMORANDUM

DATE: January 11, 2021
TO: Kara Ralston, CEO
FROM: Blair Barker, MPH, Care Services Director
Caregiver Center of Ventura County
RE: December 2020 Monthly Report

PROGRAM DESCRIPTION

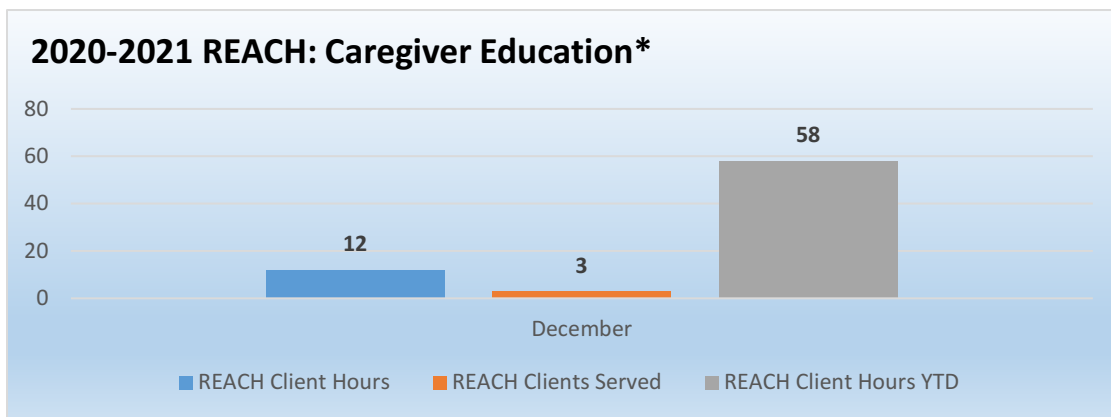
The goal of the Caregiver Center of Ventura County (Center) is to decrease the impact of caregiver burden and empower people to better health. This is accomplished through strategic partnerships with medical and community-based providers for the delivery of caregiver education and training, access to 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 | December - Units | December - People |
|---|------------------|-------------------|
| REACH: in-person | 2 | 1 |
| REACH: phone | 10 | 3 |
| ADS Plus: phone | .50 | 1 |
| Dealing with Dementia: class | 0 | 0 |
| Dementia Live: class | 0 | 0 |
| Community Voice – DFVC: class | 0 | 0 |
| Caregivers CAN: class | 0 | 0 |
| Powerful Tools for Caregivers | 0 | 0 |
| Care Consultation: in-person | 2 | 2 |
| Care Consultation: phone | 8.16 | 11 |
| Caregiver Support Group | 12 | 8 |
| Respite: In Home Hours | 10 | 2 |
| Respite: ADP Hours | 0 | 0 |
| Home Modifications: Units Installed | 2 | 1 |
| Assistive Devices: Units installed | 0 | 0 |
| Senior Support Line: Peer Counseling | 88 | 85 |
| Senior Support Line: Telephone Reassurance | 129 | 98 |
| 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>) | 41 | 41 |
| Client Walk-ins | 3 | 3 |
| Resource & Education Request | 126 | 126 |
| Inquiry response: Email/phone reply | 46 | 46 |
| Caregiver Email Outreach | 106 | 106 |
| TOTAL | 585.66 | 534 |

REACH Program



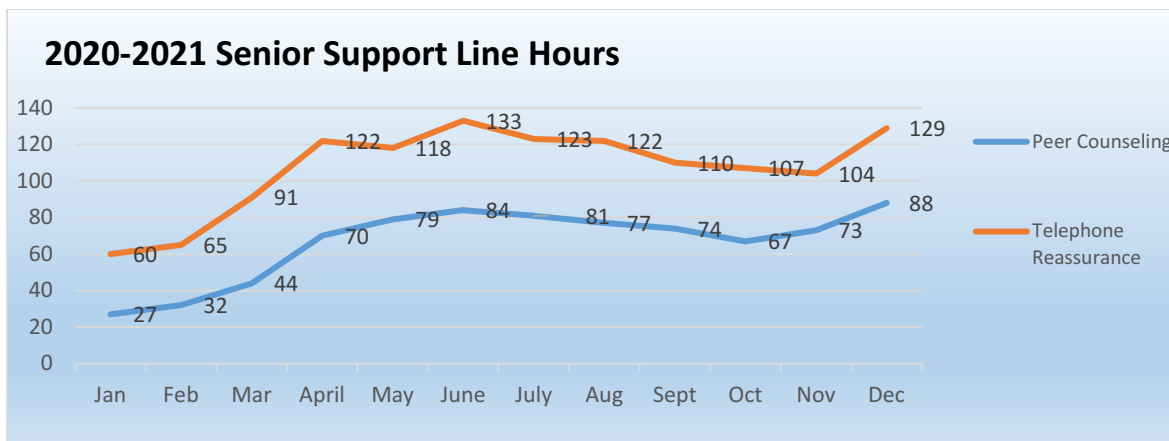
| REACH: Caregiver Education | December | YTD | Annual Contract Goal | Target 50% of FY |
|----------------------------|-----------|-----------|----------------------|------------------|
| REACH: Total Client Units* | 12 | 58 | 100 | 58% |
| REACH: Clients served | 3 | 18 | N/A | N/A |
| TOTAL | 15 | 76 | N/A | N/A |

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

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

Senior Support Line

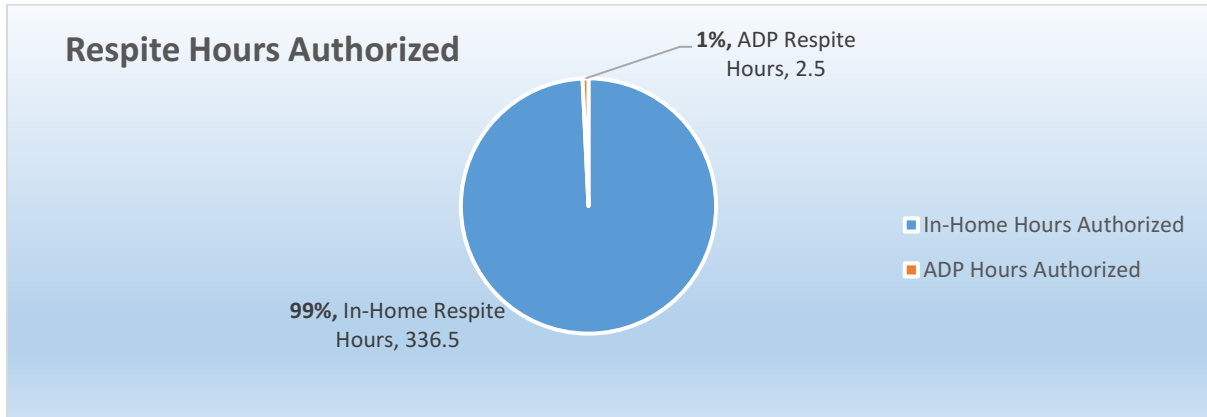
This chart represents monthly and FYTD measures of Senior Support Line (SSL) activities, either peer counseling or telephonic reassurance. Partially Funded Program through Older Americans Act federal funding, SSL is a toll-free reassurance and socialization program for Ventura County residents aged 60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



| Senior Support Line (Title IIIB) | December | YTD | Annual Contract Goal | Target 50% of FY |
|--|------------|--------------|----------------------|------------------|
| Peer Counseling: Hours | 88 | 460 | 616 | 75% |
| Peer Counseling: Persons Served (unduplicated monthly) | 85 | 465 | 375 | 124% |
| Telephone Reassurance: Hours * | 129 | 695 | N/A | N/A |
| Telephone Reassurance: Contacts | 376 | 2,000 | 2,236 | 89% |
| Telephone Reassurance: Persons Served (unduplicated monthly) | 98 | 571 | 278 | 205% |
| TOTAL | 776 | 4,191 | N/A | N/A |

Respite Hours Authorized

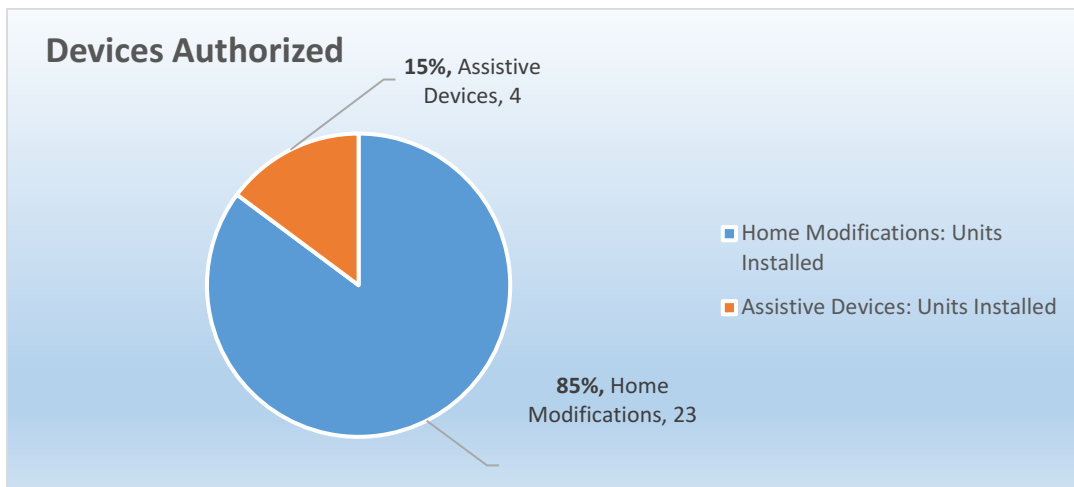
This chart represents monthly and FYTD measures of Respite hours and clients served by those hours, either in-home, and at the Adult Day Center. The District periodically receives funding for Home Modifications, Assistive Devices, in-home respite and adult day center respite through Older Americans Act,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



| Respite (Older Americans Act Title III E) | December | YTD | Annual Contract Goal | Target 50% of FY |
|---|-----------|------------|----------------------|------------------|
| Respite: In-home (hours) | 10 | 336.5 | 522 | 64% |
| Respite: In-home (people) | 2 | 28 | N/A | N/A |
| Respite: ADP (hours) | 0 | 2.5 | 667 | 1% |
| Respite: ADP (persons served) | 0 | 1 | N/A | N/A |
| TOTAL | 12 | 368 | | |

Home Modifications and Assistive Devices

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



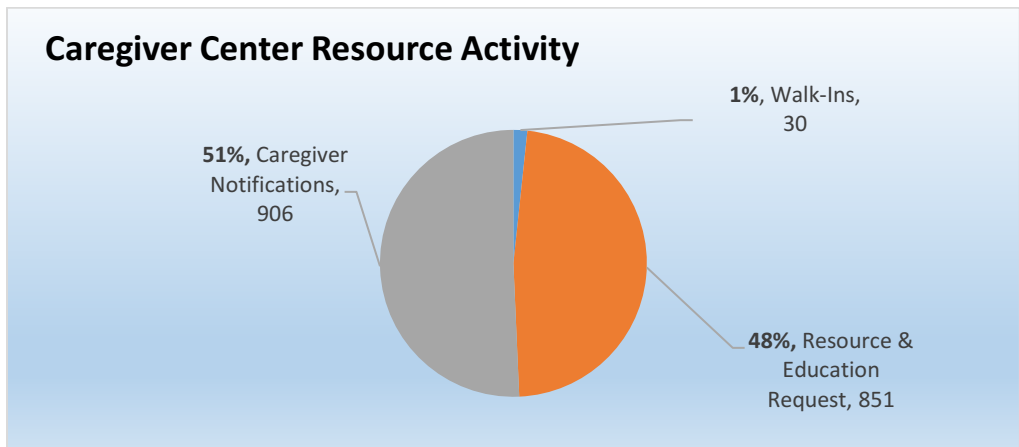
| Home Modifications (Title III E) | December | YTD | Annual Contract Goal | Target of FY 50% |
|-------------------------------------|----------|-----------|----------------------|------------------|
| Home Modifications: Units installed | 2 | 23 | 68 | 34% |
| Home Modifications: Persons served | 1 | 12 | N/A | N/A |
| Assistive Devices: Units provided | 0 | 4 | 3 | 133% |
| Assistive Devices: Persons served | 0 | 4 | N/A | N/A |
| TOTAL | 3 | 43 | 71 | |

Dementia Friendly Caregiver Engagement Project

Outside of the pandemic, there would be a chart below this that represents monthly and FYTD counts of clients and organizations served by the Center’s dementia education programs. Grant funding was provided by the Arthur N. Rupe Foundation to expand dementia specialty programs and services to family and professional caregivers. These programs and services are an integral of the Dementia Friendly Ventura County initiative (led by the VCAAAA). Due to the Ventura County Stay Healthy At Home Orders, the District is unable to train family caregivers and professionals (social distancing and gathering restrictions in place). However, the organizations that developed both Dementia Live and Dementia Friendly Work Sector Training are currently developing materials to be able to deliver these two programs virtually. Once able to, the District will provide them.

Caregiver Center Resource Activity

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



| Caregiver Center Resource Activity | December | YTD |
|------------------------------------|------------|--------------|
| Client walk-ins | 3 | 30 |
| Resource & Education Request | 126 | 851 |
| Caregiver Email Outreach | 106 | 906 |
| TOTAL | 235 | 1,787 |

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



SECTION 11

BOARD PRESIDENT REPORT

COMMITTEE ASSIGNMENTS – DISCUSSION AND APPOINTMENT

- **EXECUTIVE COMMITTEE**
- **FINANCE/INVESTMENT COMMITTEE**
- **AD HOC COMMITTEE – CEO REVIEW**

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SECTION 12

BOARD MEMBERS COMMENTS AND/OR REPORTS

JANUARY 26, 2021