



Camarillo

HEALTH

CARE DISTRICT

**FINANCE/INVESTMENT
COMMITTEE MEETING**

**Camarillo Health Care District
3615 E Las Posas Road, Oak Room
Camarillo, CA 93010
July 23, 2019, 11:00 a.m.**



AGENDA

July 23, 2019, 11:00 a.m.

Finance and Investment Committee Meeting

Camarillo Health Care District Board of Directors

3615 Las Posas Road, Board Room, Camarillo, CA 93010

Board Members:

Mark Hiepler, Esq., Director

Tom Doria, MD, Director

Participants:

Rick Wood, CSDA Financial Services

Shalene Hayman, Hayman Consulting

Staff:

Kara Ralston, Chief Executive Officer

Sonia Amezcua, Chief Administrative Officer

Renee Murphy, Accounting Manager

Karen Valentine, Clerk to the Board

1. **Call to Order** – The Meeting of the Finance and Investment Committee was called to order by _____, at _____.
2. **Public Comment:** Ca. Government Code Section 54954.3 - The Board reserves this time to hear from the public.
3. **Cash Investments:** Review banking and investment results, and tax revenue for quarter ending June 30, 2019.
4. **Financial Review:** Review Preliminary Operating Results and Departmental Activities for quarter ending June 30, 2019.
5. **Review District disbursements** for quarter ending June 30, 2019.
6. **Annual review of District Finance Policies.**
7. **Legal Review**
8. **Set date for next quarterly Finance Committee Meeting.** (Suggested date, October 22, 2019, at 11:00 a.m.)
9. **Having no further business, this meeting is adjourned at _____.**

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.



**Investment Results and
Tax Revenue
Quarter Ending
June 30, 2019**

**Finance/Investment
Committee Meeting
July 23, 2019**

Camarillo Health Care District
Report to the Finance Committee
For the Quarter Ending June 30, 2019

	Notes	Balance as of 3/31/19	Interest Rate at 6/30/19	Quarterly Interest Earned	Deposits	Withdrawals	Current Balance 6/30/19	% of Total Restricted/ Non-Restricted
Restricted Cash Accounts								
Funds - Restricted Scholarship	1	\$ 6,157	n/a	n/a	370.00	(1,211.00)	\$ 5,316	100.0%
Total Restricted Cash		\$ 6,157		\$ -			\$ 5,316	100%
Non-Restricted Cash Accounts and Investments								
Local Agency Investment Fund (LAIF)	2,3	\$ 2,518,081	2.57%	\$ 20,440	\$ 917,614		\$ 3,435,696	86.0%
Bank of the West General	4,5	400,802	n/a	n/a	\$ 1,356,286	\$ (1,621,303)	135,785	3.4%
Rabobank Business Savings	6	130,098	0.05%	17	6,338		136,452	3.4%
Rabobank Business Checking		280,645	0.02%	14	-		280,659	7.0%
Ventura County Treasurer Pool	7	4,582	2.52%		118		4,699	0.1%
Petty and Cash Drawer Accounts		1,155	n/a	n/a			1,155	0.0%
Unrestricted Cash and Investments		\$ 3,335,363		\$ 20,471			\$ 3,994,445	100%
Total Cash and Investments		\$ 3,341,520		\$ 20,471			\$ 3,999,761	
				Change during quarter			\$ 658,241	

Notes

- \$1,211 was withdrawn from Scholarship funds to subsidize Adult Day Center services for one client for 3 months, 4 clients for 1 month
- \$900,000 was deposited in LAIF with unexpended funds from the April property tax check
- \$17,614 interest from QE 3/31/19, \$20,440 interest was earned for QE 6/30/19
- \$1,356,286 was deposited into Bank of the West; 1) \$1,045,441 from Property Tax, 2) \$310,845 from daily deposits
- \$1,621,303 was withdrawn from Bank of the West; 1) \$900,00 to LAIF, 2) \$721,303 to pay monthly payables
- \$6,338 was deposited in Rabobank Business Savings; this is the cash deposits account
- The Ventura County Treasurer Pool interest statement was not received for the quarter ending 6/30/19.
\$100 deposited for QE 12/31/19, \$18 for 1st apportionment for QE 3/31/19

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.

Camarillo Health Care District Tax Revenue Analysis by Month Received

	Fiscal Year 2018-19		Fiscal Year 2017-18		Fiscal Year 2016-17		Fiscal Year 2015-16		Fiscal Year 2014-15	
	\$ Received	% to Budget	\$ Received	% to Budget	\$ Received	% to Budget	\$ Received	% to Budget	\$ Received	% to Budget
Jul	61,741.35	2.30%	87,113.09	3.42%	38,000.73	1.54%	0.00	0.00%	0.00	0.00%
Aug	0.00	2.30%	87,113.09	3.42%	7,666.02	1.85%	50,489.80	2.10%	46,687.20	2.14%
Sep	8,238.70	2.60%	7,246.26	3.71%	18,067.97	2.58%	0.00	2.10%	0.00	2.14%
Oct	4,395.04	2.77%	5,385.54	3.92%	4,391.92	2.76%	12,339.61	2.62%	15,672.88	2.86%
Nov	43,547.41	4.39%	37,862.26	5.40%	2,768.74	2.87%	21.51	2.62%	2,065.58	2.95%
Dec	1,388,029.33	56.03%	1,367,602.27	59.12%	1,323,393.51	56.40%	58,603.69	5.06%	1,184,069.74	57.16%
Jan	31,535.81	57.20%	33,931.21	60.45%	30,813.92	57.65%	1,246,401.11	56.99%	24,283.15	58.27%
Feb	2,914.00	57.31%	7.97	60.45%	61.58	57.65%	10,627.55	57.44%	8,041.09	58.64%
Mar	6,793.32	57.56%	8,148.02	60.77%	5,319.05	57.87%	4,108.71	57.61%	6,137.84	58.92%
Apr	1,045,441.36	96.45%	1,002,367.19	100.14%	952,682.64	96.41%	925,859.51	96.19%	897,710.21	100.02%
May	104,693.54	100.35%	94,567.32	103.85%	62,838.37	98.95%	68,321.25	99.03%	11,543.75	100.55%
Jun	2,862.12	100.46%	2,921.20	103.97%	2,893.20	99.07%	3,009.36	99.16%	48,483.40	102.77%
	Approved Budget	2,687,954.00	Approved Budget	2,546,160.00	Approved Budget	2,472,000.00	Approved Budget	2,400,000.00	Approved Budget	2,184,183.00



**Statement of Departmental Activities
Statement of Net Assets
Quarter Ending
June 30, 2019**

**Finance/Investment
Committee Meeting
July 23, 2019**

Camarillo Health Care District
Statement of Net Assets
Consolidated Results

Preliminary

	Jun 19	Jun 18	Variance
ASSETS			
<u>Current Assets:</u>			
Bank of the West General	135,784.80	247,756.59	(111,971.79)
Petty Cash Drawers	1,155.00	1,155.00	0.00
LAIF	3,435,695.50	2,682,427.53	753,267.97
County Treasury	4,699.41	4,234.52	464.89
Rabobank Savings	136,451.80	112,292.87	24,158.93
Rabobank Checking	280,659.13	280,603.16	55.97
Restricted Scholarship	5,315.75	2,968.55	2,347.20
Accounts Receivable	1,987.00	(1,909.00)	3,896.00
Employee Advance	0.00	3,237.66	(3,237.66)
Accrued Interest Receivable	20,458.16	13,702.83	6,755.33
City of Cam SNP HDM	37,000.00	37,000.00	0.00
Grant-VCAAA SNP	15,836.82	17,737.06	(1,900.24)
Grant-VCAAA Caregiver	11,600.86	6,468.86	5,132.00
Grant-VCAAA SS Line	11,666.50	10,301.69	1,364.81
Grant-Dignity Cognitive Impaired	7,322.24	9,825.23	(2,502.99)
Contract-PICF Blue Shield	2,175.00	1,162.00	1,013.00
Contract-PICF Falls	6,705.54	4,420.21	2,285.33
Contract-VCAAA Evidence Based	3,920.00	800.00	3,120.00
Contract-Gold Coast TOC	0.00	22,844.00	(22,844.00)
Due from Co-Property Tax	65,081.77	62,943.89	2,137.88
Total Current Assets	4,183,515.28	3,519,972.65	663,542.63
<u>Fixed Assets:</u>			
Building & Improvements	3,128,470.55	3,124,229.62	4,240.93
IT Equipment	98,722.40	103,187.09	(4,464.69)
Equipment & Furnishings	222,951.97	226,393.88	(3,441.91)
Transportation Vehicles	263,736.45	263,736.45	0.00
Accum Depreciation-Buildings	(1,849,672.33)	(1,749,469.47)	(100,202.86)
Accum Depreciation-IT Equipment	(73,851.79)	(70,705.53)	(3,146.26)
Accum Depreciation-Equip & Furn	(190,200.97)	(209,099.78)	18,898.81
Accum Depreciation-Vehicles	(238,912.40)	(212,538.75)	(26,373.65)
Total Fixed Assets	1,361,243.88	1,475,733.51	(114,489.63)
<u>Other Assets:</u>			
Prepaid Insurance	1,329.00	1,289.00	40.00
Prepaid Workers Comp	(2,277.47)	1,354.61	(3,632.08)
Prepaid Postage	707.53	452.83	254.70
Prepaid Rental/Lease	432.00	0.00	432.00
Deferred Outflows of Res GASB 68	490,144.17	490,144.17	0.00
Deferred Outflows of Res GASB 75	500,000.00	500,000.00	0.00
Total Other Assets	990,335.23	993,240.61	(2,905.38)
Total Assets	6,535,094.39	5,988,946.77	546,147.62

**Camarillo Health Care District
Statement of Net Assets
Consolidated Results**

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	Jun 19	Jun 18	Variance
LIABILITIES AND NET ASSETS			
<u>Current Liabilities:</u>			
Accounts Payable	54,458.15	79,162.55	(24,704.40)
Accrued Payroll	60,476.74	55,268.45	5,208.29
PERS Payable-Retirement	4,286.89	3,596.39	690.50
Accrued Vacation	99,671.89	92,659.91	7,011.98
Accrued Interest Expense	7,767.18	10,171.46	(2,404.28)
Scholarship-Volunteer	1,595.97	1,595.97	0.00
Scholarship-Sr Services	3,719.78	1,372.58	2,347.20
Construction Loan 2018	88,687.99	85,482.40	3,205.59
Deferred Revenue	36,500.00	14,366.68	22,133.32
Total Current Liabilities	357,165	343,676	13,488
<u>Noncurrent Liabilities</u>			
Construction Loan 2021	187,478.08	276,166.07	(88,687.99)
Net Pension Liability GASB 68	1,449,033.50	1,449,033.50	0.00
Accrued OPEB Liability GASB 75	1,746,598.56	1,746,598.56	0.00
Deferred Inflows of Res GASB 68	211,794.00	211,794.00	0.00
Total Noncurrent Liabilities	3,594,904.14	3,683,592.13	(88,687.99)
Total Liabilities	3,592,068.73	4,027,268.52	(75,199.79)
<u>Net Assets</u>			
Unrestricted - prior	1,961,678.25	1,630,335.78	331,342.47
Unrestricted - current	621,347.41	331,342.47	290,004.94
Total Net Assets	2,583,025.66	1,961,678.25	621,347.41
Total Liabilities and Net Assets	6,535,094.39	5,988,946.77	546,147.62

Quick Ratio

Cash

3,999,761

Current Liabilities

357,165

11.90%

Current Ratio

Current Assets

4,183,515

Current Liabilities

343,676

14.35%



Statement of Departmental Activities
Statement of Activities
Quarter Ending
June 30, 2019

Finance/Investment
Committee Meeting
July 23, 2019

Statement of Activities

Consolidated Results

Preliminary

	Twelve Months Ended Jun 30, 2019	Budget Jun 30, 2019	Budget Variance Fav/<Unf>	% Var
REVENUE				
Tax Revenue	2,702,329.86	2,687,954.00	14,375.86	0.5 %
Community Education	29,484.00	27,080.00	2,404.00	8.9 %
Transportation Fees	23,950.00	27,000.00	(3,050.00)	-11.3 %
Transport Fees ADC	16,260.00	15,000.00	1,260.00	8.4 %
Health Screening Fees	180.00	500.00	(320.00)	-64.0 %
Lifeline Fees	50,490.00	57,360.00	(6,870.00)	-12.0 %
Sr Nutrition Home Delivered	24,125.23	26,100.00	(1,974.77)	-7.6 %
Sr Nutrition Congregate	1,388.60	1,516.00	(127.40)	-8.4 %
Contract PICF Falls	28,202.70	23,488.00	4,714.70	20.1 %
Contract PICF-Blue Shield	5,531.00	15,047.00	(9,516.00)	-63.2 %
Contract AAA Evidence Base	14,130.00	15,600.00	(1,470.00)	-9.4 %
Contract HSAG	100.00	2,000.00	(1,900.00)	-95.0 %
Contract-Gold Coast TOC	6,854.00	0.00	6,854.00	
ADC Fees	198,076.00	219,988.00	(21,912.00)	-10.0 %
Contract-J Hopkins Univ	960.00	1,920.00	(960.00)	-50.0 %
Grant AAA Caregiver	61,825.00	30,000.00	31,825.00	106.1 %
Donations-Scholarship	3,821.00	5,400.00	(1,579.00)	-29.2 %
Sr. Nutrition Sponsors	900.00	5,600.00	(4,700.00)	-83.9 %
Healthy Attitude Advertising	4,325.00	5,000.00	(675.00)	-13.5 %
Interest Income	60,606.01	27,000.00	33,606.01	124.5 %
Facility Use Rental	25,837.00	28,222.00	(2,385.00)	-8.5 %
Facility Use Lease	5,172.00	6,096.00	(924.00)	-15.2 %
Donations	1,408.41	700.00	708.41	101.2 %
Fischer Fund Distribution	142,876.00	150,000.00	(7,124.00)	-4.7 %
Grant AAA Senior Nutrition	93,905.00	73,750.00	20,155.00	27.3 %
Grant Rupe Foundation REACH	32,499.68	11,667.00	20,832.68	178.6 %
City of Cam SNP HDM	37,000.00	37,000.00	0.00	
Grant Dignity Cognitive Impair.	35,916.99	32,805.00	3,111.99	9.5 %
Grant Dignity Social Innov.	25,000.00	25,000.00	0.00	
Support Services Offset	184,169.88	235,279.00	(51,109.12)	-21.7 %
Grant AAA SS Line	50,000.00	50,000.00	0.00	0.0 %
Grant SCAN Community Constituents	4,167.00	2,500.00	1,667.00	66.7 %
TOTAL REVENUE	3,871,490.36	3,846,572.00	24,918.36	0.6 %
EXPENSES				
Salaries	1,489,949.87	1,687,042.05	197,092.18	11.7 %
Payroll Taxes	114,970.23	129,059.21	14,088.98	10.9 %
Benefits - Health	175,947.25	223,799.98	47,852.73	21.4 %
Benefits - PERS Retirement	105,157.91	121,031.38	15,873.47	13.1 %
Benefits - Workers Comp	27,229.08	38,867.52	11,638.44	29.9 %
Benefits - Life/ADD	27,506.41	28,511.00	1,004.59	3.5 %
Benefits-OPEB	37,935.88	125,978.86	88,042.98	69.9 %
PERS Retirement UAL	70,585.00	52,456.00	(18,129.00)	-34.6 %
Audit Fees	20,477.40	21,500.00	1,022.60	4.8 %
Partnership Initiatives	0.00	2,500.00	2,500.00	100.0 %
Legal Fees	54,729.28	50,000.00	(4,729.28)	-9.5 %
Contractors/Consultants	225,384.69	275,210.00	49,825.31	18.1 %
Support Services	184,169.88	235,279.00	51,109.12	21.7 %
Instructor Agreement Fees	15,742.30	10,189.00	(5,553.30)	-54.5 %
Community/Staff Outreach	7,642.28	13,410.00	5,767.72	43.0 %
Dues/Subscriptions	28,665.38	33,058.00	4,392.62	13.3 %
Continuing Education-Trustee	17,921.85	28,616.00	10,694.15	37.4 %
Continuing Education-Staff	29,194.16	53,128.00	23,933.84	45.0 %
Trustee Stipends	6,900.00	13,200.00	6,300.00	47.7 %

Statement of Activities

Consolidated Results

Election Costs	1,037.54	17,500.00	16,462.46	94.1 %
LAFCO Participation	2,167.00	2,224.00	57.00	2.6 %
Mileage	18,668.46	24,882.00	6,213.54	25.0 %
Program Materials & Actvts	26,722.29	19,647.00	(7,075.29)	-36.0 %
Gas & Oil	11,358.61	10,000.00	(1,358.61)	-13.6 %
Fleet Maintenance	16,299.67	10,200.00	(6,099.67)	-59.8 %
Minor Equipment	63,813.64	19,313.00	(44,500.64)	-230.4 %
Supplies	16,323.57	10,940.00	(5,383.57)	-49.2 %
Postage	35,679.80	39,862.00	4,182.20	10.5 %
Advertising & Promotion	21,995.61	36,629.00	14,633.39	40.0 %
Refunds	2,906.00	1,650.00	(1,256.00)	-76.1 %
Printing	64,387.52	67,261.00	2,873.48	4.3 %
Repairs & Maintenance	39,744.30	50,525.00	10,780.70	21.3 %
Association Fees	55,978.72	57,360.00	1,381.28	2.4 %
Insurance	15,752.87	15,540.00	(212.87)	-1.4 %
Storage Rent/Equip Lease	29,671.46	28,550.00	(1,121.46)	-3.9 %
Telephone	19,978.14	24,570.00	4,591.86	18.7 %
Utilities	26,812.46	32,698.00	5,885.54	18.0 %
Tax, Licenses & Fees	8,318.74	3,590.00	(4,728.74)	-131.7 %
Bank & Credit Card Charges	15,351.81	16,875.00	1,523.19	9.0 %
TOTAL EXPENSES	3,133,077.06	3,632,652.00	499,574.94	13.8 %
OPERATING RESULTS	738,413.30	213,920.00	524,493.30	245.2 %
OTHER INCOME & EXPENSE				
Other Income -Admin, ADC	33,657.86	11,758.00	21,899.86	186.3 %
Depreciation Expense	(149,490.93)	(144,637.00)	(4,853.93)	-3.4 %
Gain (Loss) Asset Disposal	(1,225.62)	0.00	(1,225.62)	
Other Income/Expense	(7.20)	0.00	(7.20)	
TOTAL OTHER INCOME/ (EXPENSE)	(117,065.89)	(132,879.00)	15,813.11	11.9 %
NET POSITION	621,347.41	81,041.00	540,306.41	666.7 %



**Preliminary Operating Results
By Department
Quarter Ending
June 30, 2019**

**Finance/Investment
Committee Meeting
July 23, 2019**



**Statement of Departmental Activities
Dept 1 - Administration
Quarter Ending
June 30, 2019**

**Finance/Investment
Committee Meeting
July 23, 2019**

**Camarillo Health Care District
Statement of Activities
Administration Department 1**

Preliminary

	Twelve Months Ended		Budget Variance Fav/<Unf>	% Var
	Jun 30, 2019	Budget Jun 30, 2019		
REVENUE				
Tax Revenue	491,198.82	673,900.78	(182,701.96)	-27.1 %
Interest Income	60,606.01	27,000.00	33,606.01	124.5 %
TOTAL REVENUE	551,804.83	700,900.78	(149,095.95)	-21.3 %
EXPENSES				
Salaries	264,206.75	277,210.32	13,003.57	4.7 %
Payroll Taxes	17,529.79	21,205.20	3,675.41	17.3 %
Benefits - Health	16,721.81	23,379.60	6,657.79	28.5 %
Benefits - PERS	20,964.21	22,134.88	1,170.67	5.3 %
Benefits - Workers Comp	1,672.68	1,945.74	273.06	14.0 %
Benefits - Life/ADD	15,637.47	14,723.27	(914.20)	-6.2 %
Benefits-OPEB	13,758.94	42,661.00	28,902.06	67.7 %
Audit Fees	20,477.40	21,500.00	1,022.60	4.8 %
Legal Fees	54,729.28	50,000.00	(4,729.28)	-9.5 %
Contractors/Consultants	6,693.33	4,328.00	(2,365.33)	-54.7 %
Support Services	29,299.77	37,430.77	8,131.00	21.7 %
Community/Staff Rel	6,271.20	8,212.00	1,940.80	23.6 %
Dues/Subscriptions	17,348.96	18,013.00	664.04	3.7 %
Continuing Education-Trustee	17,921.85	28,616.00	10,694.15	37.4 %
Continuing Education-Staff	10,154.14	21,055.00	10,900.86	51.8 %
Trustee Stipends	6,900.00	13,200.00	6,300.00	47.7 %
Election Costs	1,037.54	17,500.00	16,462.46	94.1 %
LAFCO Participation	2,167.00	2,224.00	57.00	2.6 %
Mileage	4,273.12	6,192.00	1,918.88	31.0 %
Minor Equipment	40,744.31	8,938.00	(31,806.31)	-355.9 %
Supplies	4,451.90	3,136.00	(1,315.90)	-42.0 %
Postage	171.12	120.00	(51.12)	-42.6 %
Advertising	610.97	548.00	(62.97)	-11.5 %
Printing	598.97	998.00	399.03	40.0 %
Repairs & Maintenance	7,395.25	7,177.00	(218.25)	-3.0 %
Association Fees	8,905.76	9,126.00	220.24	2.4 %
Insurance	(5,052.80)	(4,815.00)	237.80	4.9 %
Storage Rent/Equip Lease	4,625.01	4,542.00	(83.01)	-1.8 %
Telephone	4,913.13	5,586.00	672.87	12.0 %
Utilities	4,265.62	5,202.00	936.38	18.0 %
Tax, Licenses & Fees	380.74	358.00	(22.74)	-6.4 %
Bank & Credit Card Charges	549.74	600.00	50.26	8.4 %
TOTAL EXPENSES	600,324.96	673,046.78	72,721.82	10.8 %
OPERATING RESULTS	(48,520.13)	27,854.00	(76,374.13)	-274.2 %
OTHER INCOME & EXPENSE				
Other Income -Admin	24,593.17	1,620.00	22,973.17	1418.1 %
Depreciation Expense	(28,020.15)	(29,476.00)	1,455.85	4.9 %
TOTAL OTHER INCOME/ (EXPENSE)	(3,426.98)	(27,856.00)	24,429.02	87.7 %
NET POSITION	(51,947.11)	(2.00)	(51,945.11)	-2597255.5 %



**Statement of Departmental Activities
Dept 2 – Adult Day Services
Quarter Ending
June 30, 2019**

**Finance/Investment
Committee Meeting
July 23, 2019**

Camarillo Health Care District
Statement of Activities
Adult Day Center Department 2

Preliminary

	Twelve Months		Budget Variance	% Var
	Ended Jun 30, 2019	Budget Jun 30, 2019	Fav/<Unf>	
REVENUE				
Tax Revenue	313,642.37	285,687.85	27,954.52	9.8 %
ADC Fees	198,076.00	219,988.00	(21,912.00)	-10.0 %
Contract- John Hopkins Univ.	960.00	1,920.00	(960.00)	-50.0 %
Grant-VCAAA Caregiver Respite	10,177.50	0.00	10,177.50	
Scholarship Revenue	3,821.00	5,000.00	(1,179.00)	-23.6 %
Donations	850.41	0.00	850.41	
TOTAL REVENUE	527,527.28	512,595.85	14,931.43	2.9 %
EXPENSES				
Salaries	201,994.26	232,099.01	30,104.75	13.0 %
Payroll Taxes	15,801.28	17,755.57	1,954.29	11.0 %
Benefits - Health	23,216.44	23,211.02	(5.42)	0.0 %
Benefits - PERS	12,251.60	12,916.44	664.84	5.1 %
Benefits - Workers Comp	12,093.10	19,532.09	7,438.99	38.1 %
Benefits - Life/ADD	1,736.82	2,107.86	371.04	17.6 %
Benefits - OPEB	0.00	8,207.30	8,207.30	100.0 %
Contractors/Consultants	28,846.32	34,094.00	5,247.68	15.4 %
Support Services	29,299.77	37,430.77	8,131.00	21.7 %
Community/Staff Rel	0.00	100.00	100.00	100.0 %
Dues/Subscriptions	2,504.34	1,948.00	(556.34)	-28.6 %
Continuing Educ	1,448.94	3,667.00	2,218.06	60.5 %
Mileage	1,183.57	1,544.00	360.43	23.3 %
Program Materials & Actvts	15,110.62	13,759.00	(1,351.62)	-9.8 %
Minor Equipment	3,353.58	1,152.00	(2,201.58)	-191.1 %
Supplies	2,577.76	4,185.00	1,607.24	38.4 %
Postage	3,530.23	3,721.00	190.77	5.1 %
Advertising & Promotion	510.00	0.00	(510.00)	
Refunds	2,189.00	1,000.00	(1,189.00)	-118.9 %
Printing	6,254.91	7,826.00	1,571.09	20.1 %
Repairs & Maintenance	6,968.69	8,630.00	1,661.31	19.3 %
Association Fees	8,905.76	9,125.00	219.24	2.4 %
Insurance	1,404.48	995.00	(409.48)	-41.2 %
Storage Rent/Equip Lease	4,625.01	4,542.00	(83.01)	-1.8 %
Telephone	1,534.95	1,633.00	98.05	6.0 %
Utilities	4,265.62	5,202.00	936.38	18.0 %
Tax & License	303.00	303.00	0.00	
Bank & Credit Card Charges	13,357.46	15,075.00	1,717.54	11.4 %
TOTAL EXPENSES	405,267.51	471,761.06	66,493.55	14.1 %
OPERATING RESULTS	122,259.77	40,834.79	81,424.98	199.4 %
OTHER INCOME & EXPENSE				
Other Income	4,007.20	7,000.00	(2,992.80)	-42.8 %
Depreciation Expense	(37,031.28)	(36,145.00)	(886.28)	-2.5 %
Gain (Loss) Sale of Stock	(7.20)	0.00	(7.20)	
TOTAL OTHER INCOME/ (EXPENSE)	(33,031.28)	(29,145.00)	(3,886.28)	-13.3 %
NET POSITION	89,228.49	11,689.79	77,538.70	663.3 %



**Statement of Departmental Activities
Dept 4 - Lifeline
Quarter Ending
June 30, 2019**

**Finance/Investment
Committee Meeting
July 23, 2019**

**Camarillo Health Care District
Statement of Activities
Lifeline Department 4**

Preliminary

	Twelve Months		Budget Variance	% Var
	Ended Jun 30, 2019	Budget Jun 30, 2019	Fav/<Unf>	
REVENUE				
Tax Revenue	65,186.36	59,375.85	5,810.51	9.8 %
Lifeline Fees	50,490.00	57,360.00	(6,870.00)	-12.0 %
TOTAL REVENUE	115,676.36	116,735.85	(1,059.49)	-0.9 %
EXPENSES				
Salaries	62,502.07	64,294.75	1,792.68	2.8 %
Payroll Taxes	4,206.43	4,918.55	712.12	14.5 %
Benefits - Health	11,612.88	11,287.22	(325.66)	-2.9 %
Benefits - PERS	5,057.55	5,179.72	122.17	2.4 %
Benefits - Workers Comp	362.95	470.90	107.95	22.9 %
Benefits - Life/ADD	729.84	743.94	14.10	1.9 %
Benefits-OPEB	0.00	4,103.65	4,103.65	100.0 %
Contractors/Consultants	1,090.58	1,102.00	11.42	1.0 %
Support Services	4,185.63	5,347.19	1,161.56	21.7 %
Community/Staff Rel	184.00	511.00	327.00	64.0 %
Dues/Subscriptions	1,158.32	791.00	(367.32)	-46.4 %
Continuing Education-Staff	0.00	875.00	875.00	100.0 %
Mileage	659.23	1,108.00	448.77	40.5 %
Minor Equipment	6.60	323.00	316.40	98.0 %
Supplies	75.00	92.00	17.00	18.5 %
Postage	3,189.06	3,375.00	185.94	5.5 %
Advertising	125.00	0.00	(125.00)	
Printing	5,553.44	5,484.00	(69.44)	-1.3 %
Repairs & Maintenance	557.77	908.00	350.23	38.6 %
Association Fees	1,272.19	1,304.00	31.81	2.4 %
Insurance	140.76	142.00	1.24	0.9 %
Rental/Lease Expense	660.77	649.00	(11.77)	-1.8 %
Telephone	607.36	678.00	70.64	10.4 %
Utilities	609.36	743.00	133.64	18.0 %
TOTAL EXPENSES	104,546.79	114,430.92	9,884.13	8.6 %
OPERATING RESULTS	11,129.57	2,304.93	8,824.64	382.9 %
OTHER INCOME & EXPENSE				
Other Income	45.00	90.00	(45.00)	-50.0 %
TOTAL OTHER INCOME/ (EXPENSE)	45.00	90.00	(45.00)	-50.0 %
NET POSITION	11,174.57	2,394.93	8,779.64	366.6 %



**Statement of Departmental Activities
Dept 5 – Community Education and Facilities
Quarter Ending
June 30, 2019**

**Finance/Investment
Committee Meeting
July 23, 2019**

**Camarillo Health Care District
Statement of Activities**

Preliminary

**Community Education/Facilities
Department 5**

Twelve Months Ended
Jun 30, 2019

Budget Jun 30, 2019

Budget Variance
Fav/<Unf>

% Var

REVENUE

Tax Revenue	617,980.11	562,898.79	55,081.32	9.8 %
Community Education	27,928.00	23,000.00	4,928.00	21.4 %
Health Screening Fees	180.00	500.00	(320.00)	-64.0 %
Healthy Attitude Advertising	4,325.00	5,000.00	(675.00)	-13.5 %
Facility Use Rental	25,837.00	28,222.00	(2,385.00)	-8.5 %
Facility Use Lease	5,172.00	6,096.00	(924.00)	-15.2 %
Donations	430.00	450.00	(20.00)	-4.4 %
TOTAL REVENUE	681,852.11	626,166.79	55,685.32	8.9 %

EXPENSES

Salaries	221,555.91	211,504.84	(10,051.07)	-4.8 %
Payroll Taxes	18,012.02	16,180.12	(1,831.90)	-11.3 %
Benefits - Health	33,265.10	40,553.42	7,288.32	18.0 %
Benefits - PERS	15,745.36	15,521.44	(223.92)	-1.4 %
Benefits - Workers Comp	1,322.08	1,366.44	44.36	3.2 %
Benefits - Life/ADD	2,019.96	2,164.38	144.42	6.7 %
Benefits-OPEB	12,673.20	25,244.33	12,571.13	49.8 %
Contractors/Consultants	21,947.64	22,696.00	748.36	3.3 %
Support Services	75,342.25	96,250.50	20,908.25	21.7 %
Instructor Agreement Fees	15,742.30	10,189.00	(5,553.30)	-54.5 %
Community/Staff Rel	721.80	980.00	258.20	26.3 %
Dues/Subscriptions	1,532.67	1,692.00	159.33	9.4 %
Continuing Education	34.39	0.00	(34.39)	
Mileage	218.40	192.00	(26.40)	-13.8 %
Program Materials & Actvts	111.78	678.00	566.22	83.5 %
Minor Equipment	9,737.39	1,967.00	(7,770.39)	-395.0 %
Supplies	2,499.70	3,317.00	817.30	24.6 %
Postage	15,475.97	16,619.00	1,143.03	6.9 %
Advertising	247.85	0.00	(247.85)	
Refunds	677.00	600.00	(77.00)	-12.8 %
Printing	28,427.01	28,370.00	(57.01)	-0.2 %
Repairs & Maintenance	13,102.11	19,527.00	6,424.89	32.9 %
Association Fees	22,900.39	23,465.00	564.61	2.4 %
Insurance	2,246.11	2,557.00	310.89	12.2 %
Storage Rent/Equip Lease	12,492.64	11,679.00	(813.64)	-7.0 %
Telephone	2,569.91	2,723.00	153.09	5.6 %
Utilities	10,968.75	13,377.00	2,408.25	18.0 %
Bank & Credit Card Charges	1,382.62	1,200.00	(182.62)	-15.2 %
TOTAL EXPENSES	542,972.31	570,613.47	27,641.16	4.8 %

OPERATING RESULTS

	138,879.80	55,553.32	83,326.48	150.0 %
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OTHER INCOME & EXPENSE

Other Income	720.00	600.00	120.00	20.0 %
Depreciation Expense	(33,801.40)	(33,451.00)	(350.40)	-1.0 %
TOTAL OTHER INCOME/ (EXPENSE)	(33,081.40)	(32,851.00)	(230.40)	-0.7 %

NET POSITION

	105,798.40	22,702.32	83,096.08	366.0 %
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**Statement of Departmental Activities
Dept 6 – Sr. Nutrition
Quarter Ending
June 30, 2019**

**Finance/Investment
Committee Meeting
July 23, 2019**

Preliminary

**Camarillo Health Care District
Statement of Activities
Senior Nutrition Department 6**

	Twelve Months Ended		Budget Variance	% Var
	Jun 30, 2019	Budget Jun 30, 2019	Fav/<Unf>	
REVENUE				
Tax Revenue	17,359.59	15,812.79	1,546.80	9.8 %
Sr Nutrition Home Delivered	24,125.23	26,100.00	(1,974.77)	-7.6 %
Sr Nutrition Congregate	1,388.60	1,516.00	(127.40)	-8.4 %
Sr. Nutrition Sponsors	900.00	5,600.00	(4,700.00)	-83.9 %
Grant AAA Senior Nutrition	93,905.00	73,750.00	20,155.00	27.3 %
City of Cam SNP HDM	37,000.00	37,000.00	0.00	
TOTAL REVENUE	174,678.42	159,778.79	14,899.63	9.3 %
EXPENSES				
Salaries	109,107.20	94,493.72	(14,613.48)	-15.5 %
Payroll Taxes	9,170.15	7,228.77	(1,941.38)	-26.9 %
Benefits - Health	9,724.32	9,533.42	(190.90)	-2.0 %
Benefits - PERS	7,744.25	6,387.19	(1,357.06)	-21.2 %
Benefits - Workers Comp	1,793.23	2,072.47	279.24	13.5 %
Benefits - Life/ADD	1,104.32	858.78	(245.54)	-28.6 %
Contractors/Consultants	2,765.01	3,292.00	526.99	16.0 %
Support Services	4,185.63	5,347.19	1,161.56	21.7 %
Community/Staff Rel	0.00	25.00	25.00	100.0 %
Dues/Subscriptions	285.82	91.00	(194.82)	-214.1 %
Continuing Education-Staff	164.96	4,211.00	4,046.04	96.1 %
Mileage	2,839.07	3,794.00	954.93	25.2 %
Program Materials & Actvts	4,625.10	3,710.00	(915.10)	-24.7 %
Minor Equipment	3,018.18	492.00	(2,526.18)	-513.5 %
Supplies	2,407.75	0.00	(2,407.75)	
Postage	3,191.34	3,555.00	363.66	10.2 %
Advertising & Promotion	2,138.41	0.00	(2,138.41)	
Printing	6,291.51	5,484.00	(807.51)	-14.7 %
Repairs & Maintenance	1,628.98	3,072.00	1,443.02	47.0 %
Association Fees	1,272.19	1,304.00	31.81	2.4 %
Insurance	232.68	142.00	(90.68)	-63.9 %
Storage Rent/Equip Lease	660.77	649.00	(11.77)	-1.8 %
Telephone	2,241.61	2,315.00	73.39	3.2 %
Utilities	609.36	743.00	133.64	18.0 %
License Fees	610.00	526.00	(84.00)	-16.0 %
TOTAL EXPENSES	177,811.84	159,326.54	(18,485.30)	-11.6 %
OPERATING RESULTS	(3,133.42)	452.25	(3,585.67)	-792.9 %
OTHER INCOME & EXPENSE				
Depreciation Expense	(226.26)	(356.00)	129.74	36.4 %
TOTAL OTHER INCOME/ (EXPENSE)	(226.26)	(356.00)	129.74	36.4 %
NET POSITION	(3,359.68)	96.25	(3,455.93)	-3590.6 %



**Statement of Departmental Activities
Dept 7 – Support Services
Quarter Ending
June 30, 2019**

**Finance/Investment
Committee Meeting
July 23, 2019**

**Camarillo Health Care District
Statement of Activities
Support Services Department 7**

Preliminary

	Twelve Months Ended		Budget Variance	% Var
	Jun 30, 2019	Budget Jun 30, 2019	Fav/<Unf>	
REVENUE				
Support Services Offset	184,169.88	235,279.00	(51,109.12)	-21.7 %
TOTAL REVENUE	<u>184,169.88</u>	<u>235,279.00</u>	<u>(51,109.12)</u>	<u>-21.7 %</u>
EXPENSES				
PERS Retirement UAL	70,585.00	52,456.00	(18,129.00)	-34.6 %
Contractors/Consultants	114,756.54	128,087.00	13,330.46	10.4 %
Community/Staff Rel	150.00	2,900.00	2,750.00	94.8 %
Dues/Subscriptions	2,572.08	7,220.00	4,647.92	64.4 %
Minor Equipment	(4,172.79)	715.00	4,887.79	683.6 %
Supplies	12.95	0.00	(12.95)	
Postage	57.05	1,730.00	1,672.95	96.7 %
Advertising	12,486.51	35,495.00	23,008.49	64.8 %
Printing	0.00	1,155.00	1,155.00	100.0 %
Telephone	0.00	840.00	840.00	100.0 %
TOTAL EXPENSES	<u>196,447.34</u>	<u>230,598.00</u>	<u>34,150.66</u>	<u>14.8 %</u>
OPERATING RESULTS	<u>(12,277.46)</u>	<u>4,681.00</u>	<u>(16,958.46)</u>	<u>-362.3 %</u>
OTHER INCOME & EXPENSE				
Depreciation Expense	(7,345.62)	(4,681.00)	(2,664.62)	-56.9 %
TOTAL OTHER INCOME/ (EXPENSE)	<u>(7,345.62)</u>	<u>(4,681.00)</u>	<u>(2,664.62)</u>	<u>-56.9 %</u>
NET POSITION	<u>(19,623.08)</u>	<u>(0.00)</u>	<u>(19,623.08)</u>	<u>-67424389.0 %</u>



**Statement of Departmental Activities
Dept 8 – Caregiver Center
Quarter Ending
June 30, 2019**

**Finance/Investment
Committee Meeting
July 23, 2019**

**Camarillo Health Care District
Statement of Activities
Caregiver Center Department 8**

	<i>Preliminary</i>		Budget Variance	% Var
	Twelve Months Ended	Budget		
	Jun 30, 2019	Jun 30, 2019	Fav/<Unf>	
REVENUE				
Tax Revenue	269,165.40	245,174.81	23,990.59	9.8 %
Community Education	608.00	1,680.00	(1,072.00)	-63.8 %
Grant AAA-Caregiver	51,647.50	30,000.00	21,647.50	72.2 %
Donations	28.00	250.00	(222.00)	-88.8 %
Grant Rupe Foundation REACH	32,499.68	11,667.00	20,832.68	178.6 %
Grant AAA SS Line	50,000.00	50,000.00	0.00	0.0 %
TOTAL REVENUE	403,948.58	338,771.81	65,176.77	19.2 %
EXPENSES				
Salaries	128,881.19	148,423.63	19,542.44	13.2 %
Payroll Taxes	10,486.46	11,354.41	867.95	7.6 %
Benefits - Health	13,485.68	10,071.02	(3,414.66)	-33.9 %
Benefits - PERS	7,268.91	8,897.40	1,628.49	18.3 %
Benefits - Workers Comp	805.63	1,025.83	220.20	21.5 %
Benefits - Life/ADD	993.34	1,323.62	330.28	25.0 %
Benefits-OPEB	8,501.68	17,037.02	8,535.34	50.1 %
Partnership Initiatives	0.00	2,500.00	2,500.00	100.0 %
Contractors/Consultants	30,404.95	32,941.00	2,536.05	7.7 %
Support Services	29,299.77	37,430.77	8,131.00	21.7 %
Community/Staff Rel	12.00	232.00	220.00	94.8 %
Dues/Subscriptions	1,193.71	1,414.00	220.29	15.6 %
Continuing Education-Staff	7,669.33	10,200.00	2,530.67	24.8 %
Mileage	1,727.52	1,580.00	(147.52)	-9.3 %
Program Materials & Actvts	954.73	300.00	(654.73)	-218.2 %
Minor Equipment	3,741.45	1,342.00	(2,399.45)	-178.8 %
Supplies	2,112.30	125.00	(1,987.30)	-1589.8 %
Postage	3,287.23	3,489.00	201.77	5.8 %
Advertising	5,775.00	556.00	(5,219.00)	-938.7 %
Printing	6,066.85	6,146.00	79.15	1.3 %
Repairs & Maintenance	7,105.39	6,882.00	(223.39)	-3.2 %
Association Fees	8,905.76	9,125.00	219.24	2.4 %
Insurance	842.40	994.00	151.60	15.3 %
Storage Rent/Equip Lease	4,625.01	4,542.00	(83.01)	-1.8 %
Telephone	3,285.92	4,605.00	1,319.08	28.6 %
Utilities	4,265.62	5,202.00	936.38	18.0 %
License & Fees	1,500.00	0.00	(1,500.00)	
Bank & Credit Card Charges	13.85	0.00	(13.85)	
TOTAL EXPENSES	293,211.68	327,738.70	34,527.02	10.5 %
OPERATING RESULTS	110,736.90	11,033.11	99,703.79	903.7 %
OTHER INCOME & EXPENSE				
Other Income	3,425.00	2,448.00	977.00	39.9 %
Depreciation Expense	(4,480.81)	(3,515.00)	(965.81)	-27.5 %
TOTAL OTHER INCOME/ (EXPENSE)	(1,055.81)	(1,067.00)	11.19	1.0 %
NET POSITION	109,681.09	9,966.11	99,714.98	1000.5 %



Statement of Departmental Activities
Dept 9 - Transportation
Quarter Ending
June 30, 2019

Finance/Investment
Committee Meeting
July 23, 2019

Camarillo Health Care District

Preliminary

**Statement of Activities
Transportation Department 9**

	Twelve Months Ended		Budget Variance	% Var
	Jun 30, 2019	Budget Jun 30, 2019	Fav/<Unf>	
REVENUE				
Tax Revenue	73,387.44	66,847.19	6,540.25	9.8 %
Transportation Fees	23,950.00	27,000.00	(3,050.00)	-11.3 %
Transport Fees ADC	16,260.00	15,000.00	1,260.00	8.4 %
Scholarship	0.00	400.00	(400.00)	-100.0 %
Donations	100.00	0.00	100.00	
Fischer Fund Distribution	142,876.00	150,000.00	(7,124.00)	-4.7 %
TOTAL REVENUE	256,573.44	259,247.19	(2,673.75)	-1.0 %
EXPENSES				
Salaries	101,276.26	108,594.93	7,318.67	6.7 %
Payroll Taxes	7,890.33	8,307.51	417.18	5.0 %
Benefits - Health	20,655.29	22,673.42	2,018.13	8.9 %
Benefits - PERS	8,005.25	8,623.15	617.90	7.2 %
Benefits - Workers Comp	6,303.35	8,321.98	2,018.63	24.3 %
Benefits - Life/ADD	1,136.42	1,250.70	114.28	9.1 %
Benefits-OPEB	3,002.06	8,207.30	5,205.24	63.4 %
Contractors/Consultants	2,416.11	1,859.00	(557.11)	-30.0 %
Support Services	4,185.63	5,347.19	1,161.56	21.7 %
Dues/Subscriptions	342.79	341.00	(1.79)	-0.5 %
Continuing Education-Staff	39.95	0.00	(39.95)	
Mileage	57.60	72.00	14.40	20.0 %
Gas & Oil	11,358.61	10,000.00	(1,358.61)	-13.6 %
Fleet Maintenance	16,299.67	10,200.00	(6,099.67)	-59.8 %
Minor Equipment	1,619.17	312.00	(1,307.17)	-419.0 %
Supplies	954.49	85.00	(869.49)	-1022.9 %
Postage	3,180.45	3,414.00	233.55	6.8 %
Advertising & Promotion	0.00	30.00	30.00	100.0 %
Refunds	0.00	50.00	50.00	100.0 %
Printing	5,553.44	6,204.00	650.56	10.5 %
Repairs & Maintenance	606.07	1,081.00	474.93	43.9 %
Association Fees	1,272.19	1,304.00	31.81	2.4 %
Insurance	15,331.68	15,241.00	(90.68)	-0.6 %
Storage Rent/Equip Lease	660.77	649.00	(11.77)	-1.8 %
Telephone	1,082.38	1,066.00	(16.38)	-1.5 %
Utilities	609.36	743.00	133.64	18.0 %
Tax, Licenses & Fees	5.00	3.00	(2.00)	-66.7 %
Bank & Credit Card Charges	14.87	0.00	(14.87)	
TOTAL EXPENSES	213,859.19	223,980.18	10,120.99	4.5 %
OPERATING RESULTS	42,714.25	35,267.01	7,447.24	21.1 %
OTHER INCOME & EXPENSE:				
Other Income	255.93	0.00	255.93	
Depreciation Expense	(32,362.92)	(32,571.00)	208.08	0.6 %
Gain (Loss) Disposal of Assets	(1,225.62)	0.00	(1,225.62)	
TOTAL OTHER INCOME/ (EXPENSE)	(33,332.61)	(32,571.00)	(761.61)	-2.3 %
NET POSITION	9,381.64	2,696.01	6,685.63	248.0 %



**Statement of Departmental Activities
Dept 11 – Care Management
Quarter Ending
June 30, 2019**

**Finance/Investment
Committee Meeting
July 23, 2019**

Camarillo Health Care District

Preliminary

Statement of Activities

Twelve Months Ended

Budget Variance % Var

Care Management Department 11

Jun 30, 2019

Budget Jun 30, 2019

Fav/<Unf>

REVENUE

Tax Revenue	854,409.77	778,255.94	76,153.83	9.8 %
Education Fees	948.00	2,400.00	(1,452.00)	-60.5 %
Contract-PICF-Falls	28,202.70	23,488.00	4,714.70	20.1 %
Contract-PICF-Blue Shield	5,531.00	15,047.00	(9,516.00)	-63.2 %
Contract-VCAAA-Evidence Base	14,130.00	15,600.00	(1,470.00)	-9.4 %
Contract-HSAG	100.00	2,000.00	(1,900.00)	-95.0 %
Contract-Gold Coast TOC	6,854.00	0.00	6,854.00	
Grant-Dignity Cognitive Impair.	35,916.99	32,805.00	3,111.99	9.5 %
Grant-Dignity Social Innov	25,000.00	25,000.00	0.00	
Grant-SCAN Community Constituents	4,167.00	2,500.00	1,667.00	66.7 %
TOTAL REVENUE	975,259.46	897,095.94	78,163.52	8.7 %

EXPENSES

Salaries	400,426.23	550,420.85	149,994.62	27.3 %
Payroll Taxes	31,873.77	42,109.08	10,235.31	24.3 %
Benefits - Health	47,265.73	83,090.86	35,825.13	43.1 %
Benefits - PERS	28,120.78	41,371.16	13,250.38	32.0 %
Benefits - Workers Comp	2,876.06	4,132.07	1,256.01	30.4 %
Benefits - Life/ADD	4,148.24	5,338.45	1,190.21	22.3 %
Benefits-OPEB	0.00	20,518.26	20,518.26	100.0 %
Contractors/Consultants	16,464.21	46,811.00	30,346.79	64.8 %
Support Services	8,371.43	10,694.62	2,323.19	21.7 %
Community/Staff	303.28	450.00	146.72	32.6 %
Dues/Subscriptions	1,726.69	1,548.00	(178.69)	-11.5 %
Continuing Educ	9,682.45	13,120.00	3,437.55	26.2 %
Mileage	7,709.95	10,400.00	2,690.05	25.9 %
Program Materials & Actvts	5,920.06	1,200.00	(4,720.06)	-393.3 %
Minor Equipment	5,765.75	4,072.00	(1,693.75)	-41.6 %
Supplies	1,231.72	0.00	(1,231.72)	
Postage	3,597.35	3,839.00	241.65	6.3 %
Advertising	101.87	0.00	(101.87)	
Refunds	40.00	0.00	(40.00)	
Printing	5,641.39	5,594.00	(47.39)	-0.8 %
Repairs & Maintenance	2,380.04	3,248.00	867.96	26.7 %
Association Fees	2,544.48	2,607.00	62.52	2.4 %
Insurance	607.56	284.00	(323.56)	-113.9 %
Storage Rent/Equip Lease	1,321.48	1,298.00	(23.48)	-1.8 %
Telephone	3,742.88	5,124.00	1,381.12	27.0 %
Utilities	1,218.77	1,486.00	267.23	18.0 %
Tax, Licenses & Fees	5,520.00	2,400.00	(3,120.00)	-130.0 %
Bank & Credit Card Charges	33.27	0.00	(33.27)	
TOTAL EXPENSES	598,635.44	861,156.35	262,520.91	30.5 %

OPERATING RESULTS

	376,624.02	35,939.59	340,684.43	947.9 %
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OTHER INCOME & EXPENSE:

Other Income	611.56	0.00	611.56	
Depreciation Expense	(6,222.49)	(4,442.00)	(1,780.49)	-40.1 %
TOTAL OTHER INCOME/ (EXPENSE)	(5,610.93)	(4,442.00)	(1,168.93)	-26.3 %

NET POSITION

	371,013.09	31,497.59	339,515.50	1077.9 %
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**District Disbursements
Quarter Ending
June 30, 2019**

**Finance/Investment
Committee Meeting
July 23, 2019**

Camarillo Health Care District

Check Register (Checks and EFTs of All Types)

Sorted by Vendor

(Report period: April 1, 2019 to June 30, 2019)

Check Number	Date	EFT #/ Vendor	Name	Net Amount	Type	Timing
Cash Account #4 [Bank of the West General]						
67177	4/3/2019	ACADEMY	The Academy of Culinary Arts	220.50	F	
67260	5/9/2019	ACADEMY	The Academy of Culinary Arts	409.50	F	
67388	6/20/2019	ACADEMY	The Academy of Culinary Arts	283.50	F	
67198	4/10/2019	ACCESS	Access TLC Caregivers DBA	93.50	V	
67261	5/9/2019	ACCESS	Access TLC Caregivers DBA	352.00	V	
67364	6/11/2019	ACCESS	Access TLC Caregivers DBA	484.00	V	
67414	6/27/2019	ACORN	Acorn Newspapers	2,005.28	V	
67415	6/27/2019	ACQUA	Acqua Clear, Inc	578.18	V	Qtrly
67178	4/3/2019	AFLAC	Aflac	1,238.91	V	MO
67240	5/1/2019	AFLAC	Aflac	825.94	V	MO
67330	5/29/2019	AFLAC	Aflac	825.94	V	MO
67389	6/20/2019	ALLIANT	Alliant Insurance Services, Inc	1,329.00	V	Annu
67315	5/22/2019	AMERICAN	American Automatic Doors, Inc	260.56	V	
67179	4/3/2019	ANACAPA	Anacapa Heating & Air, Inc	230.00	V	
67390	6/20/2019	ANACAPA	Anacapa Heating & Air, Inc	179.00	V	
67199	4/10/2019	ANDERSON	Anderson Refrigeration dba	115.00	V	
67365	6/11/2019	ANDERSON	Anderson Refrigeration dba	125.00	V	Qtrly
67180	4/3/2019	ANDERSON B	Bradley Anderson	49.00	F	
67262	5/9/2019	ANDERSON B	Bradley Anderson	56.00	F	
67340	6/6/2019	ANDERSON B	Bradley Anderson	49.00	F	
67224	4/24/2019	ANDISITES	AndiSites, Inc	189.00	V	MO
67290	5/16/2019	ANDISITES	AndiSites, Inc	189.00	V	MO
67366	6/11/2019	ANDISITES	AndiSites, Inc	189.00	V	MO
67225	4/24/2019	ASA	American Society on Aging	685.00	V	Annu
67263	5/9/2019	ASSISTED	Assisted Healthcare Services	440.00	V	
67367	6/11/2019	ASSISTED	Assisted Healthcare Services	704.00	V	
67181	4/3/2019	B&BMAIL	B & B Mailing Services	1,795.74	V	Qtrly
67200	4/10/2019	BANYAI	Danette Banyai	175.00	F	
67264	5/9/2019	BANYAI	Danette Banyai	255.50	F	
67341	6/6/2019	BANYAI	Danette Banyai	598.50	F	
67227	4/24/2019	BARKER	Blair Barker	300.42	EE	
67297	5/16/2019	BARKER	Blair Barker	Voided	EE	
67317	5/22/2019	BARKER	Blair Barker	212.98	EE	
67342	6/6/2019	BARKER	Blair Barker	109.63	EE	
67182	4/3/2019	BETA	Beta Healthcare Group	2,089.83	V	MO
67241	5/1/2019	BETA	Beta Healthcare Group	2,089.83	V	MO
67343	6/6/2019	BETA	Beta Healthcare Group	2,089.83	V	MO
67212	4/17/2019	BETA WC	Beta Healthcare Group	2,253.00	V	MO
67291	5/16/2019	BETA WC	Beta Healthcare Group	2,253.00	V	MO
67391	6/20/2019	BOSTON	Boston University	243.75	V	
67265	5/9/2019	BRIGGS	Sondra Briggs	426.00	F	
67242	5/1/2019	BROWN	Rodger Brown	400.00	B	

Camarillo Health Care District

Check Register (Checks and EFTs of All Types)

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(Report period: April 1, 2019 to June 30, 2019)

Check Number	Date	EFT #/ Vendor	Name	Net Amount	Type	Timing
67331	5/29/2019	BROWN	Rodger Brown	200.00	B	
67392	6/20/2019	BROWN	Rodger Brown	300.00	B	
67266	5/9/2019	C3 INTEL	C3 Intelligence, Inc	410.80	V	
67416	6/27/2019	CAM CHAMBER	Camarillo Chamber of Com	495.00	V	Annu
67292	5/16/2019	CAMLOTT	Wolf Camlott	118.00		ADC Refund
67293	5/16/2019	CARD	Patricia Card	400.00	F	
67294	5/16/2019	CITY OF SP	City of Santa Paula	100.00	V	
67201	4/10/2019	CMH	CMH Centers for Family Health	50.00	V	
67267	5/9/2019	CMH	CMH Centers for Family Health	170.00	V	
67344	6/6/2019	CMH	CMH Centers for Family Health	50.00	V	
67295	5/16/2019	CO OF VENTUR	Co of Ventura	26.00	V	
67296	5/16/2019	CO OF VENTUR	Co of Ventura	610.00	V	Annu
67332	5/29/2019	CO VENT ELEC	Co of Ventura	Voided	V	lost
67368	6/11/2019	CO VENT ELEC	Co of Ventura	518.77	V	
67268	5/9/2019	COLANTUONO	Colantuono, Highsmith, Whatley, PC	740.00	V	
67202	4/10/2019	COMFORT	Comfort Keepers dba	616.00	V	
67269	5/9/2019	COMFORT	Comfort Keepers dba	704.00	V	
67369	6/11/2019	COMFORT	Comfort Keepers dba	440.00	V	
67203	4/10/2019	COMMANDER	Commander Printed Products	15,233.90	V	Qtrly, HA Spring
67226	4/24/2019	CPI	CPI Solutions, Inc	4,360.00	V	MO
67316	5/22/2019	CPI	CPI Solutions, Inc	4,360.00	V	MO
67393	6/20/2019	CPI	CPI Solutions, Inc	6,412.40	V	
67417	6/27/2019	CPI	CPI Solutions, Inc	4,360.00	V	MO
67318	5/22/2019	CRADDOCK S	Susan Craddock	400.00	F	
67370	6/11/2019	CRADDOCK S	Susan Craddock	400.00	F	
67183	4/3/2019	CSDA	CSDA Financial Serv	1,505.43	V	
67243	5/1/2019	CSDA	CSDA Financial Serv	1,519.15	V	
67394	6/20/2019	CSDA	CSDA Financial Serv	1,531.70	V	
67213	4/17/2019	CYPRESS	Cypress Place Sr Living	75.00	V	
67319	5/22/2019	DANDEKAR	Smita Dandekar	400.00	F	
67371	6/11/2019	DANDEKAR	Smita Dandekar	400.00	F	
67214	4/17/2019	DASH	Dash Pest Control Inc	250.00	V	
67395	6/20/2019	DECASTRO	Alicia De Castro	400.00	F	
67228	4/24/2019	DIAL	Dial Security	936.00	V	MO
67333	5/29/2019	DIAL	Dial Security	1,872.00	V	MO
67418	6/27/2019	DIAL	Dial Security	1,170.00	V	MO
67184	4/3/2019	DIGITAL	Digital Deployment, Inc	200.00	V	MO
67270	5/9/2019	DIGITAL	Digital Deployment, Inc	200.00	V	MO
67345	6/6/2019	DIGITAL	Digital Deployment, Inc	200.00	V	MO
67215	4/17/2019	DJ'S	DJ'S CA CATERING, INC	930.39	V	
67298	5/16/2019	DMV	Dept of Motor Services	1.00	V	
67216	4/17/2019	DOCUMENT SY	Document Systems (DBA)	821.56	V	Qtrly
67244	5/1/2019	DORIA	Thomas Doria, MD	200.00	B	

Camarillo Health Care District

Check Register (Checks and EFTs of All Types)

Sorted by Vendor

(Report period: April 1, 2019 to June 30, 2019)

Check Number	Date	EFT #/ Vendor	Name	Net Amount	Type	Timing
67396	6/20/2019	DORIA	Thomas Doria, MD	100.00	B	
67185	4/3/2019	DOS CAMINOS	Dos Caminos Plaza	4,669.06	V	MO
67245	5/1/2019	DOS CAMINOS	Dos Caminos Plaza	4,669.06	V	MO
67346	6/6/2019	DOS CAMINOS	Dos Caminos Plaza	4,669.06	V	MO
67186	4/3/2019	DOSCAMSTOR/	Dos Caminos Plaza, Inc	50.00	V	MO
67246	5/1/2019	DOSCAMSTOR/	Dos Caminos Plaza, Inc	50.00	V	MO
67347	6/6/2019	DOSCAMSTOR/	Dos Caminos Plaza, Inc	50.00	V	MO
67271	5/9/2019	DURBIANO	Durbiano Fire Equipment, Inc	105.00	V	
67397	6/20/2019	EARTHQUAKE	Earthquake Ready 4U	1,158.30	V	
67229	4/24/2019	FERGUSON CA	Ferguson, Case, Orr Paterson LLP	2,617.00	V	
67272	5/9/2019	FERGUSON CA	Ferguson, Case, Orr Paterson LLP	1,578.50	V	
67419	6/27/2019	FERGUSON CA	Ferguson, Case, Orr Paterson LLP	1,367.20	V	
67273	5/9/2019	FREIE	Barbara Freie	196.00	F	
67348	6/6/2019	FREIE	Barbara Freie	434.00	F	
67204	4/10/2019	FRONTIER	Frontier Communications	131.08	V	MO
67299	5/16/2019	FRONTIER	Frontier Communications	130.98	V	MO
67372	6/11/2019	FRONTIER	Frontier Communications	130.98	V	MO
67349	6/6/2019	GEORGIA	Georgia Southwestern Foundation	1,500.00	V	Annu
67187	4/3/2019	GODINEZ	Jose Godinez	227.50	F	
67320	5/22/2019	GODINEZ	Jose Godinez	227.50	F	
67398	6/20/2019	GONZALEZ	Ines Gonzalez	100.00	F	
67188	4/3/2019	HARTFORD	Hartford Life	1,093.59	V	MO
67247	5/1/2019	HARTFORD	Hartford Life	1,158.02	V	MO
67350	6/6/2019	HARTFORD	Hartford Life	1,226.93	V	MO
67274	5/9/2019	HARVEY	Lynette Harvey	150.02	EE	
67399	6/20/2019	HARVEY	Lynette Harvey	96.86	EE	
67275	5/9/2019	HAYMAN	Hayman Consulting dba	285.00	V	
67300	5/16/2019	HAYMAN	Hayman Consulting dba	285.00	V	
67205	4/10/2019	HOME REMEDI	Home Remedies dba	835.00	V	
67276	5/9/2019	HOME REMEDI	Home Remedies dba	790.00	V	
67373	6/11/2019	HOME REMEDI	Home Remedies dba	310.00	V	
67301	5/16/2019	HUEY	Erin Huey	400.00	F	
67351	6/6/2019	HUEY	Erin Huey	320.00	F	
67189	4/3/2019	HUFF	Susan Huff	50.00	F	
67277	5/9/2019	HUFF	Susan Huff	50.00	F	
67352	6/6/2019	HUFF	Susan Huff	50.00	F	
67420	6/27/2019	IBRC	IBRC, Inc	2,299.00	V	Annu
67230	4/24/2019	ITS	Integrated Telemanagement Services, Inc	790.88	V	MO
67321	5/22/2019	ITS	Integrated Telemanagement Services, Inc	793.70	V	MO
67421	6/27/2019	ITS	Integrated Telemanagement Services, Inc	801.13	V	MO
67190	4/3/2019	IVEY	Jane Ivey	189.00	F	
67278	5/9/2019	IVEY	Jane Ivey	94.50	F	
67322	5/22/2019	IVEY	Jane Ivey	63.00	F	

Camarillo Health Care District

Check Register (Checks and EFTs of All Types)

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(Report period: April 1, 2019 to June 30, 2019)

Check Number	Date	EFT #/ Vendor	Name	Net Amount	Type	Timing
67422	6/27/2019	IVEY	Jane Ivey	80.50	F	
67248	5/1/2019	JONES	Lynn Jones	98.02	EE	
67353	6/6/2019	JONES	Lynn Jones	238.38	EE	
67354	6/6/2019	JORDANO'S	Jordano's Food Service	202.50	V	
67423	6/27/2019	JORDANO'S	Jordano's Food Service	1,852.41	V	
67206	4/10/2019	JOSE	Myka Jose	111.94	EE	
67279	5/9/2019	JOSE	Myka Jose	149.64	EE	
67374	6/11/2019	JOSE	Myka Jose	80.62	EE	
67217	4/17/2019	JTS	JTS Facility Services	1,990.00	V	MO
67231	4/24/2019	JTS	JTS Facility Services	550.00	V	
67280	5/9/2019	JTS	JTS Facility Services	1,950.00	V	MO
67400	6/20/2019	JTS	JTS Facility Services	1,990.00	V	MO
67232	4/24/2019	KAVALSKY	Neal Kavalsky	100.00	V	MO
67323	5/22/2019	KAVALSKY	Neal Kavalsky	100.00	V	MO
67424	6/27/2019	KAVALSKY	Neal Kavalsky	100.00	V	MO
67233	4/24/2019	KNOX	Carrie Knox	45.00	V	
67281	5/9/2019	KNOX	Carrie Knox	20.00	V	
67324	5/22/2019	KNOX	Carrie Knox	45.00	V	
67334	5/29/2019	KNOX	Carrie Knox	20.00	V	
67375	6/11/2019	KNOX	Carrie Knox	20.00	V	
67425	6/27/2019	KNOX	Carrie Knox	75.00	V	
67426	6/27/2019	KWAN	Anna Kwan	110.00	F	
67325	5/22/2019	LARSON	Usa Larson	400.00	F	
67376	6/11/2019	LARSON	Usa Larson	400.00	F	
67207	4/10/2019	LEAF	Leaf	2,025.32	V	MO
67302	5/16/2019	LEAF	Leaf	2,025.32	V	MO
67377	6/11/2019	LEAF	Leaf	2,025.32	V	MO
67326	5/22/2019	LEE A	Angela Lee	40.00		class refund
67303	5/16/2019	LIT	Harriet Lit	400.00	F	
67378	6/11/2019	LIT	Harriet Lit	400.00	F	
67249	5/1/2019	LOFT	Richard Loft, MD	100.00	B	
67335	5/29/2019	LOFT	Richard Loft, MD	100.00	B	
67401	6/20/2019	LOFT	Richard Loft, MD	100.00	B	
67336	5/29/2019	LOH	Christopher Loh, MD	200.00	B	
67402	6/20/2019	LOH	Christopher Loh, MD	200.00	B	
67250	5/1/2019	MCCOMBS	Janice McCombs	55.00		class refund
67191	4/3/2019	METLIFE	MetLife Small Business	1,099.70	V	MO
67251	5/1/2019	METLIFE	MetLife Small Business	1,099.70	V	MO
67355	6/6/2019	METLIFE	MetLife Small Business	Voided	V	
67363	6/6/2019	METLIFE	MetLife Small Business	1,099.70	V	MO
67234	4/24/2019	MEYERS	Meyers Nave	947.10	V	
67427	6/27/2019	MEYERS	Meyers Nave	246.23	V	
67304	5/16/2019	MJL	MJL & Associates	1,979.15	V	Jan-Apr

Camarillo Health Care District

Check Register (Checks and EFTs of All Types)

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(Report period: April 1, 2019 to June 30, 2019)

Check Number	Date	EFT #/ Vendor	Name	Net Amount	Type	Timing
67403	6/20/2019	MJL	MJL & Associates	222.00	V	May
67208	4/10/2019	MORAN	Carmen Moran	173.42	EE	
67282	5/9/2019	MORAN	Carmen Moran	175.16	EE	
67379	6/11/2019	MORAN	Carmen Moran	175.74	EE	
67404	6/20/2019	MORAN	Carmen Moran	195.32	EE	
67235	4/24/2019	MUSTANG	Mustang Marketing dba	3,050.00	V	MO, Signage
67252	5/1/2019	MUSTANG	Mustang Marketing dba	10,556.50	V	
67327	5/22/2019	MUSTANG	Mustang Marketing dba	1,800.00	V	MO
67428	6/27/2019	MUSTANG	Mustang Marketing dba	1,800.00	V	MO
67429	6/27/2019	NANASP	NANASP	200.00	V	Annu
67305	5/16/2019	NEWSOM	Eileen Newsom	400.00	F	
67405	6/20/2019	PARTNERS	Partners in Care Foundation, Inc	3,700.00	V	Annu
67306	5/16/2019	PETERSON	Kathleen Peterson	400.00	F	
67236	4/24/2019	PETTY	Petty Cash - Administrat	383.51		
67328	5/22/2019	PETTY	Petty Cash - Administrat	506.37		
67406	6/20/2019	PETTY	Petty Cash - Administrat	456.04		
67253	5/1/2019	PITNEYBOWES	Pitney Bowes	196.27	V	Qtrly
67192	4/3/2019	PVREC	Pleasant Valley Recreation & Park Distr	380.74	V	Annu
67218	4/17/2019	PVREC	Pleasant Valley Recreation & Park Distr	75.00	V	Fair
67430	6/27/2019	RATTO	Mary Ann Ratto	489.54	EE	
67193	4/3/2019	ROGERS	Rogers & Partners, Inc	224.00	F	
67283	5/9/2019	ROGERS	Rogers & Partners, Inc	224.00	F	
67356	6/6/2019	ROGERS	Rogers & Partners, Inc	112.00	F	
67431	6/27/2019	ROGERS	Rogers & Partners, Inc	168.00	F	
67219	4/17/2019	SAFEWAY	Safeway Inc	173.01	V	
67254	5/1/2019	SAFEWAY	Safeway Inc	278.95	V	
67284	5/9/2019	SAFEWAY	Safeway Inc	222.28	V	
67337	5/29/2019	SAFEWAY	Safeway Inc	213.52	V	
67357	6/6/2019	SAFEWAY	Safeway Inc	13.99	V	
67407	6/20/2019	SAFEWAY	Safeway Inc	221.03	V	
67432	6/27/2019	SAFEWAY	Safeway Inc	469.75	V	
67408	6/20/2019	SANCHEZ	Carmen Sanchez	100.00	F	
67209	4/10/2019	SIMI	Simi Valley Council on Aging	50.00	V	
67255	5/1/2019	SO CA EDISON	Southern California Edison	1,381.69	V	MO
67338	5/29/2019	SO CA EDISON	Southern California Edison	1,440.28	V	MO
67433	6/27/2019	SO CA EDISON	Southern California Edison	1,075.79	V	MO
67220	4/17/2019	SO CA GAS	Southern California Gas	417.28	V	MO
67307	5/16/2019	SO CA GAS	Southern California Gas	245.93	V	MO
67380	6/11/2019	SO CA GAS	Southern California Gas	257.24	V	MO
67381	6/11/2019	SR PLANNING	Senior Planning Services	440.00	V	
67221	4/17/2019	STAPLES	Staples Business Advantage	1,031.62	V	
67329	5/22/2019	STAPLES	Staples Business Advantage	632.34	V	
67434	6/27/2019	STAPLES	Staples Business Advantage	5,399.61	V	

Camarillo Health Care District

Check Register (Checks and EFTs of All Types)

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(Report period: April 1, 2019 to June 30, 2019)

Check Number	Date	EFT #/ Vendor	Name	Net Amount	Type	Timing
67256	5/1/2019	STONE	Sharon Stone	127.24	EE	Conf reimb
67308	5/16/2019	STONE	Sharon Stone	70.82	EE	
67382	6/11/2019	STONE	Sharon Stone	99.59	EE	
67237	4/24/2019	STUDIO	Studio Channel Islands Arts Center	200.00	F	
67309	5/16/2019	TATANGELO	Sue Tatangelo	251.83	EE	
67194	4/3/2019	TNT	TNT Automotive	402.46	V	
67222	4/17/2019	TNT	TNT Automotive	171.70	V	
67238	4/24/2019	TNT	TNT Automotive	114.00	V	
67257	5/1/2019	TNT	TNT Automotive	623.66	V	
67310	5/16/2019	TNT	TNT Automotive	528.87	V	
67387	6/12/2019	TNT	TNT Automotive	3,944.36	V	
67435	6/27/2019	TNT	TNT Automotive	193.00	V	
67258	5/1/2019	TROPICAL	Tropical Car Wash	260.00	V	MO
67383	6/11/2019	TROPICAL	Tropical Car Wash	260.00	V	MO
67311	5/16/2019	TSUGRANES	Nicole Tsugranes	400.00	F	
67223	4/17/2019	UMPQUA	Umpqua Bank	5,894.99	V	
67312	5/16/2019	UMPQUA	Umpqua Bank	10,830.06	V	
67358	6/6/2019	UMPQUA	Umpqua Bank	11,635.26	V	
67409	6/20/2019	UMPQUA	Umpqua Bank	14,644.98	V	
67359	6/6/2019	US POST METR	United States Postal Svc	500.00	V	
67436	6/27/2019	USPOSTMASTE	U.S. Postmaster	5,619.37	V	Qtrly
67239	4/24/2019	VALIC	VALIC	1,140.86	V	MO
67339	5/29/2019	VALIC	VALIC	1,140.86	V	MO
67410	6/20/2019	VALIC	VALIC	1,140.86	V	MO
67313	5/16/2019	VAUGHN	Carol Vaughn	400.00	F	
67411	6/20/2019	VAUGHN	Carol Vaughn	400.00	F	
67437	6/27/2019	VC STAR	Ventura County Star	605.95	V	Annu
67438	6/27/2019	VCAAA	VC Area Agency on Aging	4,000.00	V	Grant ad
67412	6/20/2019	VCSDA	V C S D A	40.00	V	
67210	4/10/2019	VILLASENOR	Veronica Villasenor	153.12	EE	
67285	5/9/2019	VILLASENOR	Veronica Villasenor	111.36	EE	
67384	6/11/2019	VILLASENOR	Veronica Villasenor	205.32	EE	
67195	4/3/2019	VISION	Vision Services Plan	204.58	V	MO
67259	5/1/2019	VISION	Vision Services Plan	204.58	V	MO
67360	6/6/2019	VISION	Vision Services Plan	204.58	V	MO
67314	5/16/2019	VOYAGER	Voyager Fleet Systems Inc	922.17	V	MO
67413	6/20/2019	VOYAGER	Voyager Fleet Systems Inc	1,243.81	V	MO
67286	5/9/2019	WIGGINS	Mary Wiggins	98.60	EE	
67385	6/11/2019	WIGGINS	Mary Wiggins	106.14	EE	
67196	4/3/2019	WYLY	Paulette Wyly	34.80	EE	
67287	5/9/2019	WYLY	Paulette Wyly	42.34	EE	
67361	6/6/2019	WYLY	Paulette Wyly	44.66	EE	
67197	4/3/2019	YOUNG	Jennifer Young	131.78	EE	

Camarillo Health Care District

Check Register (Checks and EFTs of All Types)

Sorted by Vendor

(Report period: April 1, 2019 to June 30, 2019)

Check Number	Date	EFT #/ Vendor	Name	Net Amount	Type	Timing
67288	5/9/2019	YOUNG	Jennifer Young	154.63	EE	
67362	6/6/2019	YOUNG	Jennifer Young	171.27	EE	
67211	4/10/2019	ZEPEDA	Monica Zepeda	183.68	EE	
67289	5/9/2019	ZEPEDA	Monica Zepeda	114.14	EE	
67386	6/11/2019	ZEPEDA	Monica Zepeda	174.17	EE	
Cash account Total				252,924.69		
Report Total				252,924.69		

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



**Annual Review of
Finance Policies**

**Finance/Investment
Committee Meeting
July 23, 2019**



FINANCE POLICY

Revised ~~October 2019~~ July 23, 2019 ~~2017~~

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.

~~During the budget year, changes of income or expenditure which would materially or significantly alter the annual plan of operation, will be reflected in a budget revision and approved by the Board of Directors.~~

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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 Resource Officer (CRO), 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, the Chief Resource Officer, or any Board member.

SECTION 9. CAPITAL EXPENDITURE

The threshold for budgeted capital purchases shall be a value of \$1,000 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
<u>2019</u>	<u>July 23</u>	<u>Revised</u>