



**Regular Board Meeting
March 22, 2022, 12:00 PM**

<https://us06web.zoom.us/j/81158055417>

Meeting ID: 811 5805 5417

One tap mobile

+12532158782,,81158055417# US (Tacoma)

+13462487799,,81158055417# US (Houston)

MARCH 22, 2022

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2022 Board Meeting Calendar

January 25, 2022, 12:00 p.m.

February 22, 2022, 12:00 p.m.

March 22, 2022, 12:00 p.m.

April 26, 2022, 12:00 p.m.

May 24, 2022, 12:00 p.m.

June 7, 2022, 12:00 p.m. (Budget)

June 28, 2022, 12:00 p.m. (Optional)

July 26, 2022, 12:00 p.m.

August – Dark

September 27, 2022, 12:00 p.m.

October 25, 2022, 12:00 p.m.

November 15, 2022, 8:30 a.m. (Board Work Study)

December - Dark

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Agenda

March 22, 2022 – 12:00 p.m.

Regular Meeting of the Board of Directors - Zoom Meeting

Join Zoom Meeting

<https://us06web.zoom.us/j/81158055417>

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COVID-19 RESPONSE: Meetings are now being conducted pursuant to Government Code section 54953, subdivision (e). To observe and /or participate in the Board meeting you are welcome to join our Zoom Meeting.

Board of Directors

Tom Doria, MD, President
Martin Daly, Vice President
Mark Hiepler, Clerk of the Board
Richard Loft, MD, Director
Christopher Loh, MD, Director

Staff

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

Participants

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

1. **CALL TO ORDER**
2. **ROLL CALL**
3. **PLEDGE OF ALLEGIANCE**– Director Hiepler
4. **DELETIONS/CORRECTIONS TO THE POSTED AGENDA**
5. **PUBLIC COMMENT - Ca. GC Section 54954.3**
 - Members of the public can observe or participate in the virtual Meeting during open session by clicking on the following Zoom link to join the virtual meeting:
<https://us06web.zoom.us/j/81158055417> - Meeting ID: 811 5805 5417
Or join by telephone: 1 (253) 215-8782 – Meeting ID: 811 5805 5417 (Audio Only)
 - Public who cannot participate but want to make a public comment can submit your comment via email by 4:00 p.m. on Monday, March 21, 2022, 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. There will be a maximum of three minutes allowed per public comment.

6. **STAFF/COMMUNITY PRESENTATION/ACKNOWLEDGEMENT** – *None for this meeting*

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 February 22, 2022.
(Please see Section 7-A)
- B. Approval of the Minutes of the Finance/Investment Committee Meeting of March 10, 2022.
(Please see Section 7-B)
- C. Approval of the Minutes of the Executive Committee Meeting of March 15, 2022.
(Please see Section 8-C)

Suggested Motion: Motion to approve Consent Agenda as presented.

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

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

9. **ACTION ITEMS**

- A. **Review/ Discussion /Action** – Consideration, discussion, and Finance/Investment Committee recommendation for approval of the Financial Audit Report, period ending June 30, 2021, prepared and presented by Cindy Fanning, CPA, Fanning & Karrh.
(Please see Section 9-A)

Suggested Motion: Motion to approve the Financial Audit Report for period ending June 30, 2021, prepared and presented by Cindy Fanning, CPA, Fanning and Karrh.

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

- B. **Review/ Discussion /Action** – Consideration, discussion, and recommendation for approval of District Check Register, Check Register Comparison, Financial Reports, and monthly Investment and Designated Reserve Report for period ending February 28, 2022.
(Please see Section 9-B)

Suggested Motion: Motion to approve District Check Register, Check Register Comparison, Financial Reports, and monthly Investment and Designated Reserve Report for period ending February 28, 2022.

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

C. Review/ Discussion /Action – Consideration, discussion, and recommendation for approval of District Resolution 22-05, Re-Authorizing Remote Teleconference Meetings of the Board of Directors for a 30-Day Period from March 25, 2022 through April 23, 2022. **(Please see Section 9-C)**

Suggested Motion: Motion to approve District Resolution 22-05, Re-Authorizing Remote Teleconference Meetings of the Board of Directors for a 30-Day Period from March 25, 2022 through April 23, 2022.

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

- 10. **CHIEF EXECUTIVE OFFICER REPORT**
Budget Conversation
- 11. **BOARD PRESIDENT REPORT**
- 12. **BOARD MEMBERS COMMENTS AND/OR REPORTS**
- 13. **FUTURE MEETING AND EVENTS**

<u>Board of Directors Meetings</u>	
• Executive Committee: Doria/Daly	April 19, 2022, 12:00 p.m.
• Finance Committee: Hiepler/Loh	April 26, 2022, 10:30 a.m.
• Full Board:	April 26, 2022, 12:00 p.m.
• Executive Committee: Doria/Daly	May 17, 2022, 12:00 p.m.
• Full Board:	May 24, 2022, 12:00 p.m.
• Full Board:	June 7, 2022, 12:00 p.m. – Budget Presentation First Reading
• Executive Committee: Doria/Daly	June 21, 2022, 12:00 p.m. – Budget Presentation Second Reading – If needed – May be cancelled if Budget approved on the First Reading
• Full Board:	June 28, 2022, 12:00 p.m. – Budget Presentation Second Reading – May be cancelled if Budget approved on the First Reading.

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 www.camhealth.com on Friday, March 18, 2022, on or before 4:00 p.m.

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SECTION 4

SECTION 4

DELETIONS/CORRECTIONS TO THE POSTED AGENDA

MARCH 22, 2022

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SECTION 5

PUBLIC COMMENTS - Ca. GC Section 54954.3

MEMBERS OF THE PUBLIC CAN OBSERVE OR PARTICIPATE IN THE VIRTUAL MEETING DURING OPEN SESSION BY CLICKING ON THE FOLLOWING ZOOM LINK TO JOIN THE VIRTUAL MEETING: [HTTPS://US06WEB.ZOOM.US/J/81158055417](https://us06web.zoom.us/j/81158055417)

-MEETING ID: 811 5805 5417

OR JOIN BY TELEPHONE: 1 (253) 215-8782

-MEETING ID: 811 5805 5417 (AUDIO ONLY)

PUBLIC WHO CANNOT PARTICIPATE BUT WANT TO MAKE A PUBLIC COMMENT CAN SUBMIT YOUR COMMENT VIA EMAIL BY 4:00 P.M. ON MONDAY, MARCH 21, 2022, TO THE CLERK TO THE BOARD AT [KARENV@CAMHEALTH.COM](mailto: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. THERE WILL BE A MAXIMUM OF THREE MINUTES ALLOWED PER PUBLIC COMMENT.

MARCH 22, 2022

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SECTION 7

CONSENT AGENDA

**SECTION 7-A
APPROVAL OF MINUTES OF
THE REGULAR BOARD MEETING OF FEBRUARY 22, 2022**

MARCH 22, 2022

Regular Meeting of the Board of Directors
Zoom Meeting – Meeting ID: 813 3636 8842

Board of Directors - Present

Martin T. Daly, Vice President
Mark Hiepler, ESQ, Clerk of the Board
Richard Loft, MD, Director
Christopher Loh, MD, Director

Staff - Present

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

Participants:

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

Participants Continued:

Aleks Giragosian, *Counsel, Colantuono, Highsmith & Whatley*
Ken Chawkins, *National Demographics Corporation*

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, February 22, 2022, at 12:01 p.m., by Martin Daly, Vice President.
2. **Pledge of Allegiance** – Vice President Daly
3. **Amendments to The Agenda** – None
4. **Public Comment** – None
5. **Presentations** – None
6. **Public Hearing #2 – Redistricting Based on the 2020 Census Results**
 - Hearing opened at 12:04 p.m. by Vice President Daly
 - No public comments presented
 - Board Discussion – Director Loh stated a preference for Purple Map’s lower population deviation. Director Daly stated a preference for Purple Map’s cleaner boundaries. Directors agreed all maps presented were similar with immaterial population deviations.
 - Hearing closed at 12:25 p.m. by Vice President Daly

It was **MOVED** by Director Loh, **SECONDED** by Director Hiepler, and **MOTION PASSED** that the Board of Directors approved the Purple Map, which will be referred to as Exhibit A, to be used for re-districting zone-based elections pursuant to Elections Code 22000 and Health and Safety Code 32100.1.

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

Action Item

Review/ Discussion /Action – Consideration, discussion, and recommendation for approval of District Resolution 22-03, Adopting Map to Adjust the Boundaries of the Camarillo Health Care District’s

Election Zones Following the 2020 Federal Decennial Census Pursuant to Elections Code Sections 22000-22002.

It was **MOVED** by Director Loh, **SECONDED** by Director Hiepler, and **MOTION PASSED** that the Board of Directors approve Resolution 22-03, Adopting Map to Adjust the Boundaries of the Camarillo Health Care District's Election Zones Following the 2020 Federal Decennial Census Pursuant to Elections Code Sections 22000-22002.

7. **Consent Agenda** - It was **MOVED** by Director Hiepler, **SECONDED** by Director Loh, and **MOTION PASSED** that the Board of Directors approve the Consent Agenda as presented.

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

Director Loft joined the meeting at 12:34

8. **Action Items**

A. Review/ Discussion /Action – Consideration, discussion, and recommendation for approval of District Check Register, Check Register Comparison, financial reports, and monthly Investment and Designated Reserve Report for period ending January 31, 2022.

It was **MOVED** by Director Loh, **SECONDED** by Director Loft, and **MOTION PASSED** that the Board of Directors approve the District Check Register, Check Register Comparison, financial reports, and monthly Investment and Designated Reserve Report for period ending January 31, 2022.

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

B. Review/ Discussion/ Action – Consideration, discussion, and recommendation for approval of District Resolution 22-04, Re-Authorizing Remote Teleconference Meetings of the Board of Directors for a 30-Day Period commencing February 22, 2022 through March 23, 2022. Director Hiepler inquired when in person meetings would resume. It was discussed and determined that if circumstances permit, the April 26, 2022 Board of Directors Meeting will be held fully in-person at the District offices at 3639 E Las Posas Road, Bldg F, Camarillo, CA.

It was **MOVED** by Director Hiepler, **SECONDED** by Director Loh, and **MOTION PASSED** that the Board of Directors approve District Resolution 22-04, Re-Authorizing Remote Teleconference Meetings of the Board of Directors for a 30-Day Period commencing February 22, 2022 through March 23, 2022.

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

C. Review/ Discussion/ Action – Consideration, discussion and recommendation for approval of the revised Pay Schedule, Attachment B, determining the amount of compensation earnable pursuant to California Code of Regulations (CCR) Title 2, Section 570.5. Staff reported that the "Community Education Manager" position was inadvertently stricken and should remain on the Pay Schedule and recommends a motion amendment to that effect.

It was **MOVED** by Director Doria, **SECONDED** by Director Loh, and **MOTION PASSED** to approve the revised Pay Schedule, Attachment B, determining the amount of compensation earnable pursuant to California Code of Regulations (CCR) Title 2, Section 570.5, with the above staff-recommended motion amendment to keep the "Community Education Manager" on said Pay Schedule.

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

9. CEO Report

- CEO Ralston reported that Ventura County Public Health Officer Robert Levin, MD issued an order that lifts the indoor masking mandate. Masking is still required for entry into the District's Adult Day Center and when utilizing Transportation services.
- The Finance Committee will meet March 10 to review the audit draft in preparation for full-board presentation at the next regular Board Meeting on March 22, 2022.
- Over the past eighteen months, the District has been working with Alliant Insurance Services and McLarens, LLC on a claim for losses incurred due to COVID-19. The District has been informed of a successful claim with approval for initial payment in the coming week. Some residual payment may materialize as the pool of claimants concludes.
- Ms. Ralston discussed the staff's appreciation for the staff celebration sponsored by the Board.

10. Board President's Report

Vice President Daly discussed the following schedule for the CEO review:

- March 15, 2022 –instructions and link will be sent to Board Members
- March 29, 2022 – Reminder email will be sent to Board Members who have not completed the online review
- April 2, 2022 – Final reminder email will be sent
- April 11, 2022 – All reviews are due
- April 11-17, 2022 – Review facilitator/vendor will compile results and send via email to Ad Hoc Committee (Hiepler, Loh)
- April 18-25, 2022 – Ad Hoc Committee will meet to format results for presentation to the full Board at the Regular Meeting on April 26, 2022, in a closed session
- April 26 or before June 30, 2022 - Ad Hoc Committee will discuss results with CEO Ralston

11. Having no further business this meeting was adjourned at 12:51 p.m.

Mark O. Hiepler, ESQ
Clerk of the Board



SECTION 7

ITEMS FOR BOARD ACTION

**SECTION 7-B
APPROVAL OF THE MINUTES OF THE FINANCE/INVESTMENT COMMITTEE
MEETING OF MARCH 10, 2022.**

MARCH 22, 2022

**Finance/Investment Committee Meeting
Camarillo Health Care District Board of Directors
Zoom Meeting
Meeting ID: 894 7151 0760**

Board of Directors

Mark Hiepler, Esq., Clerk of the Board
Christopher Loh, MD, Director

Participants:

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

Staff

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

Cindy Fanning, CPA, *Fanning & Karrh*

- 1. Call to Order** – The Finance/Investment Committee Meeting was called to order by Director Hiepler, at 9:31 a.m.
- 2.** No public comment.
- 3.** The Finance/Investment Committee received and reviewed the draft statement of the Financial Audit Report ending June 30, 2021. The draft was presented by Cindy Fanning, CPA, Fanning & Karrh. Ms. Karrh stated that since this is an unqualified (clean) audit, there were no findings that would require a management letter from the auditing firm, and any findings from the previous year are resolved.
- 4.** The Finance/Investment Committee recommends approval of the Financial Audit Report for year ending June 30, 2021 when presented to the full Board at the next Regular Board Meeting.
- 5.** Having no further business, this meeting is adjourned at 10:00 a.m.

Mark Hiepler
Director



SECTION 7

ITEMS FOR BOARD ACTION

**SECTION 7-C
APPROVAL OF THE MINUTES OF THE EXECUTIVE COMMITTEE MEETING OF
MARCH 15, 2022**

MARCH 22, 2022



MINUTES

March 15, 2022

**Camarillo Health Care District Board of Directors
Executive/Agenda Building Committee Meeting
ZOOM MEETING
Meeting ID: 895 0480 0810**

Board Members Present:

Thomas Doria, MD, President
Martin T. Daly, 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 Thomas Doria, at 12:01 p.m.
 2. Roll Call – Doria, Daly
 3. **Public Comment** - None
 4. Reviewed the proposed Agenda for the Regular Board Meeting scheduled for March 22, 2022. Agenda item 9-D will be removed as there are no changes to the Pay Schedule.
 5. **Consent Agenda**
 - A. Reviewed the Minutes of the Regular Board Meeting of February 22, 2022.
 6. **Action Items**
 - B. Reviewed District Check Register and Check Register Comparison for period ending February 28, 2022.
 - C. Reviewed District Resolution 22-05, Re-Authorizing Remote Teleconference Meetings of the Board of Directors for a 30-Day Period Commencing March 25, 2022 through April 23, 2022.
 7. **CEO Report**
 8. **Board President’s Report** – Review process and timeline for CEO Review.
 9. Next Executive Committee Meeting will be held on April 19, 2022.
 10. Meeting Adjourned at 12:20 p.m.

Thomas Doria
President



SECTION 8

SECTION 8

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

MARCH 22, 2022

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SECTION 9

ITEMS FOR BOARD ACTION

**SECTION 9-A
REVIEW/ DISCUSSION /ACTION – CONSIDERATION, DISCUSSION, AND
FINANCE/INVESTMENT COMMITTEE RECOMMENDATION FOR APPROVAL
OF THE FINANCIAL AUDIT REPORT, PERIOD ENDING
JUNE 30, 2021, PREPARED AND PRESENTED BY
CINDY FANNING, CPA, FANNING & KARRH.**

MARCH 22, 2022

DRAFT (3-3-2022)

CAMARILLO HEALTH CARE DISTRICT

Financial Statements for the Years
Ended June 30, 2021 and 2020 and
Independent Auditor's Report

Fanning & Karrh

Certified Public Accountants

A Professional Corporation

DRAFT (3-3-2022)

CAMARILLO HEALTH CARE DISTRICT Table of Contents

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DRAFT (3-3-2022)

CAMARILLO HEALTH CARE DISTRICT
Governing Board of Directors and Management
June 30, 2021

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

DRAFT (3-3-2022)

FINANCIAL SECTION

DRAFT (3-3-2022)

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Camarillo Health Care District:

We have audited the accompanying financial statements of Camarillo Health Care District (District) as of and for the years ended June 30, 2021 and 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and State Controller's Minimum Audit Requirements for California Special Districts. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Camarillo Health Care District as of June 30, 2021 and 2020 and the changes in its financial position and its cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

DRAFT (3-3-2022)

Other Matters

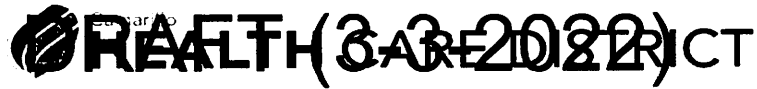
Required Supplementary Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March __, 2022, on our consideration of the Camarillo Health Care District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Camarillo Health Care District's internal control over financial reporting and compliance.

Ventura, California
March __, 2022



CAMARILLO HEALTH CARE DISTRICT
Management's Discussion and Analysis
For period ending June 30, 2021

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

This report consists of a series of financial statements with accompanying notes. The Statements of Net Position reflects the financial position of the District at June 30, 2021 and 2020. The Statements of Revenues, Expenses and Changes in Net Position provide the results from operations through the fiscal years ended June 30, 2021 and 2020, and reflect how the operating results for the fiscal years affected the Statements of Net Position.

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

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

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

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

CAMARILLO HEALTH CARE DISTRICT

CAMARILLO HEALTH CARE DISTRICT Management's Discussion and Analysis For period ending June 30, 2021

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

	2021	2020
Assets		
• Current Assets	\$5,626,050	\$4,717,196
• Restricted Assets	6,484	5,599
• Capital Assets	1,156,595	1,259,480
<i>Total Assets</i>	6,789,129	5,982,275
 Deferred Outflows of Resources	 559,454	 574,282
<i>Total Assets and Deferred</i>	\$7,348,583	\$6,556,557
 Liabilities		
• Current Liabilities	\$314,276	\$360,306
• Long-term Liabilities	2,243,175	2,019,001
<i>Total Liabilities</i>	2,557,451	2,379,307
 Deferred Inflow of Resources	 446,602	 619,650
<i>Net Position</i>	4,344,530	3,557,600
Total Liabilities, Deferred and Net Position	\$7,348,583	\$6,556,557

The net position of the Camarillo Health Care District increased 22.11% (\$786,930) as follows:

- Current assets increased by 19.7% (\$908,854) from the prior year due to an increase in the property tax allocation and a decrease in operating expenses due in most part to the second round of COVID-19 restrictions.
- A decrease in capital assets of 8.2% (\$102,885) is primarily due to current year depreciation expense.
- A decrease in current liabilities of 12.8% (\$46,030) in prior year due to a reduction in accounts payable and deferred revenue release.
- A increase in total long-term liabilities of 11.1% (\$224,174) consists of two factors: 1) the paydown of the construction loan, and 2) increases in the actuarially determined net pension liability and Other Post Employment Benefits (OPEB) liability.
- The decrease in both the deferred outflows and deferred inflows of resources, are due to pension and other postemployment actuarially determined activities.

CAMARILLO HEALTH CARE DISTRICT

CAMARILLO HEALTH CARE DISTRICT Management's Discussion and Analysis For period ending June 30, 2021

	2021	2020
Operating Revenues		
• Program Revenues	\$149,726	\$342,536
• Operating Grants	327,180	312,347
• Bequest Distribution - Care-A-Van	143,708	142,958
• Other Operating Revenue	9,288	18,555
<i>Total Operating Revenues</i>	\$629,902	816,396
Non-Operating Revenues (Expenses)		
• Property Taxes	2,997,962	2,765,567
• Investment Income	22,897	62,586
• Other Non-Operating Revenue	54,368	70,688
• Gain (Loss) on Sale of Assets	-	4,300
• Interest Expense	(3,274)	(9,030)
<i>Total Non-Operating Revenues</i>	\$3,071,953	2,894,111
Program Expenses		
• Salaries, wages and benefits	1,685,664	1,707,231
• Professional fees	150,259	191,269
• Depreciation	93,337	114,584
• Other	362,804	486,054
<i>Total Program Expenses</i>	2,292,064	2,499,138
Administration Expenses	622,861	652,969
Change in Net Position	\$786,930	\$558,400

- Total Operating Revenues reflect a decrease of 22.8% (\$186,494), primarily due to loss of program revenue caused by the COVID 19 pandemic, with resulting facility and program closures for a second fiscal year.
- Total Non-Operating Revenues increased by 6.1% (\$177,842) due primarily to an increase in property tax revenue.
- Total Program Expenses decreased by 8.3% (\$207,074) due primarily to a continuing year of COVID-19 program restrictions which affected program supplies and materials, professional fees, contractors, maintenance and repairs, and similar.
- Administration Expenses had a decrease of 4.6% (\$30,108), due primarily to a savings in election costs, and reduced need for legal expenses.



HEALTH CARE DISTRICT

CAMARILLO HEALTH CARE DISTRICT
Management's Discussion and Analysis
For period ending June 30, 2021

Actual Results Compared to Budget

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

	<u>Actual</u>	<u>Budget</u>
Total Operating Revenue	\$629,902	\$794,598
Less Operating Expenses:		
• Salaries and Benefits	2,111,677	2,341,012
• Depreciation	118,646	116,538
• Other Operating Expenses	684,602	966,098
Net Operating Loss	<u>(\$2,285,023)</u>	<u>(\$2,629,050)</u>
Non-Operating Revenues and Expenses:		
• Property Taxes	2,997,962	2,741,713
• Investment Income	22,897	30,000
• Other Non-Operating Revenue	54,368	5,010
• Other Non-Operating Expenses	(3,274)	(7,233)
Net Non-Operating Revenue	<u>\$3,071,953</u>	<u>\$2,769,490</u>
Change in Net Position	<u><u>\$786,930</u></u>	<u><u>\$140,440</u></u>

Requests for information:

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

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**CAMARILLO HEALTH CARE DISTRICT
STATEMENTS OF NET POSITION
June 30, 2021 and 2020**

ASSETS	<u>NOTES</u>	<u>2021</u>	<u>2020</u>
CURRENT ASSETS			
Cash and cash equivalents	2	\$ 5,445,491	\$ 4,539,444
Receivables:			
Accounts		1,104	108
Property taxes		87,329	63,220
Grants and other reimbursements		86,838	95,723
Interest		3,319	13,018
Prepaid expenses		1,969	5,683
Total current assets		<u>5,626,050</u>	<u>4,717,196</u>
RESTRICTED ASSETS - cash and cash equivalents	2	<u>6,484</u>	<u>5,599</u>
CAPITAL ASSETS, net of accumulated depreciation	3	<u>1,156,595</u>	<u>1,259,480</u>
TOTAL ASSETS		<u>6,789,129</u>	<u>5,982,275</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows of resources related to other postemployment benefits	7	86,743	79,348
Deferred outflows of resources related to pensions	6	472,711	494,934
Total deferred outflows of resources		<u>559,454</u>	<u>574,282</u>

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CAMARILLO HEALTH CARE DISTRICT
STATEMENTS OF NET POSITION - concluded
June 30, 2021 and 2020

LIABILITIES	NOTES	2021	2020
CURRENT LIABILITIES			
Accounts payable		37,861	56,314
Accrued expenses		154,641	158,590
Accrued interest payable		2,685	6,441
Deferred revenue		23,625	46,947
Current portion of long-term debt	5	<u>95,464</u>	<u>92,014</u>
Total current liabilities		<u>314,276</u>	<u>360,306</u>
LONG-TERM LIABILITIES			
Long-term debt, net of current portion	5	-	95,464
Net other postemployment benefit liability	7	469,896	326,777
Net pension liability	6	<u>1,773,279</u>	<u>1,596,760</u>
Total long-term liabilities		<u>2,243,175</u>	<u>2,019,001</u>
TOTAL LIABILITIES		<u>2,557,451</u>	<u>2,379,307</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources related to other postemployment benefits	7	324,496	432,661
Deferred inflows of resources related to pensions	6	<u>122,106</u>	<u>186,989</u>
Total deferred inflows of resources		<u>446,602</u>	<u>619,650</u>
NET POSITION			
Net investment in capital assets		1,061,131	1,072,002
Unrestricted net position		<u>3,283,399</u>	<u>2,485,598</u>
TOTAL NET POSITION		<u>\$ 4,344,530</u>	<u>\$ 3,557,600</u>

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

DRAFT (3-3-2022)

**CAMARILLO HEALTH CARE DISTRICT
STATEMENTS OF REVENUES AND EXPENSES AND CHANGES IN NET POSITION
For the Years Ended June 30, 2021 and 2020**

	NOTES	<u>2021</u>	<u>2020</u>
OPERATING REVENUES			
Program revenue		\$ 149,726	\$ 342,536
Operating grants	10	327,180	312,347
Distribution from Ventura County Community Foundation	9	143,708	142,958
Other operating revenues		<u>9,288</u>	<u>18,555</u>
TOTAL OPERATING REVENUES		<u>629,902</u>	<u>816,396</u>
OPERATING EXPENSES			
Program Expenses:			
Salaries, wages and benefits		1,685,664	1,707,231
Professional fees		150,259	191,269
Postage and printing		67,021	90,540
Supplies and activities		34,312	84,422
Dues and subscriptions		8,722	12,306
Continuing education - staff		6,394	14,717
Depreciation		93,337	114,584
Insurance		63,113	54,019
Advertising and promotion		3,980	20,177
Utilities and telephone		91,389	87,838
Repairs and maintenance		45,167	77,413
Other		<u>42,706</u>	<u>44,622</u>
Total program expenses		<u>2,292,064</u>	<u>2,499,138</u>
Administration Expenses:			
Salaries, wages and benefits		426,013	396,189
Professional fees		65,627	93,968
Postage and printing		143	3,641
Supplies and activities		10,350	9,679
Dues and subscriptions		17,584	21,023
Continuing education - staff		2,372	5,065
Depreciation		25,309	23,256
Insurance		7,991	7,360
Advertising and promotion		10	1,598
Board expenses		30,152	33,380
Utilities and telephone		19,568	18,819
Repairs and maintenance		4,226	21,182
Other		<u>13,516</u>	<u>17,809</u>
Total administration expenses		<u>622,861</u>	<u>652,969</u>
TOTAL OPERATING EXPENSES		<u>2,914,925</u>	<u>3,152,107</u>
OPERATING LOSS		<u>(2,285,023)</u>	<u>(2,335,711)</u>

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CAMARILLO HEALTH CARE DISTRICT
STATEMENTS OF REVENUES AND EXPENSES AND CHANGES IN NET POSITION - concluded
For the Years Ended June 30, 2021 and 2020

	NOTES	<u>2021</u>	<u>2020</u>
NON-OPERATING REVENUES AND EXPENSES			
Property taxes		2,997,962	2,765,567
Donations		19,600	6,776
Investment income		22,897	62,586
Other non-operating revenue		34,768	63,912
Gain (loss) on disposal of capital assets		-	4,300
Interest expense		<u>(3,274)</u>	<u>(9,030)</u>
TOTAL NON-OPERATING REVENUES AND EXPENSES		<u>3,071,953</u>	<u>2,894,111</u>
CHANGE IN NET POSITION		786,930	558,400
NET POSITION - Beginning of year		<u>3,557,600</u>	<u>2,999,200</u>
NET POSITION - End of year		<u>\$ 4,344,530</u>	<u>\$ 3,557,600</u>

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

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**CAMARILLO HEALTH CARE DISTRICT
STATEMENTS OF CASH FLOWS
For the Years Ended June 30, 2021 and 2020**

	<u>2021</u>	<u>2020</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from user charges	\$ 149,615	\$ 344,699
Operating grant revenue received	311,858	317,698
Distribution from Ventura County Community Foundation	143,708	142,958
Other operating receipts	9,288	18,555
Cash payments to employees for services, including benefits	(1,954,208)	(2,166,935)
Cash payments for operating expenses	<u>(699,341)</u>	<u>(917,611)</u>
NET CASH USED FOR OPERATING ACTIVITIES	<u>(2,039,080)</u>	<u>(2,260,636)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment income	32,596	70,357
Other non-operating income	<u>54,368</u>	<u>70,688</u>
NET CASH PROVIDED BY INVESTING ACTIVITIES	<u>86,964</u>	<u>141,045</u>
CASH FLOWS FROM CAPITAL ACTIVITIES		
Purchase of capital assets	(15,761)	(10,218)
Proceeds from sale of capital assets	-	4,300
Interest payments on long-term debt	(7,030)	(10,356)
Repayment of long-term debt	<u>(92,014)</u>	<u>(88,688)</u>
NET CASH USED FOR CAPITAL ACTIVITIES	<u>(114,805)</u>	<u>(104,962)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Property taxes collected	<u>2,973,853</u>	<u>2,769,835</u>
NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES	<u>2,973,853</u>	<u>2,769,835</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	906,932	545,282
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>4,545,043</u>	<u>3,999,761</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 5,451,975</u>	<u>\$ 4,545,043</u>
CASH AND CASH EQUIVALENTS CONSISTS OF THE FOLLOWING:		
Unrestricted cash and cash equivalents	\$ 5,445,491	\$ 4,539,444
Restricted cash and cash equivalents	<u>6,484</u>	<u>5,599</u>
TOTAL CASH AND CASH EQUIVALENTS	<u>\$ 5,451,975</u>	<u>\$ 4,545,043</u>

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CAMARILLO HEALTH CARE DISTRICT
STATEMENTS OF CASH FLOWS - concluded
For the Years Ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Operating loss	\$ (2,285,023)	\$ (2,335,711)
Adjustments to reconcile operating loss to net cash used for operating activities:		
Depreciation	118,646	137,840
Changes in assets, deferred outflows, liabilities, and deferred outflows:		
Accounts receivable	(996)	1,879
Grants and other reimbursements	8,885	504
Prepaid expenses	3,714	(3,213)
Deferred outflows of resources	14,828	(9,899)
Accounts payable	(18,453)	(3,551)
Accrued expenses	(3,949)	(9,377)
Deferred revenue	(23,322)	5,131
Net other postemployment benefit liability	143,119	(93,747)
Net pension liability	176,519	173,340
Deferred inflows of resources	<u>(173,048)</u>	<u>(123,832)</u>
NET CASH USED FOR OPERATING ACTIVITIES	<u>\$ (2,039,080)</u>	<u>\$ (2,260,636)</u>
SUPPLEMENTAL DISCLOSURE OF NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
None	<u>\$ -</u>	<u>\$ -</u>

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

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CAMARILLO HEALTH CARE DISTRICT

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization – Camarillo Health Care District (District) is a political subdivision of the State of California, classified as a public not-for-profit local government special district. The District encompasses the greater Camarillo area which includes Somis, the Las Posas Valley and a portion of the Santa Rosa Valley. The District's overall goal is to provide quality health and wellness related services to meet the needs of all District residents. The District's five-member Board of Directors comprises representatives who were elected at large and serve four-year terms. The District amended its Bylaws in April 2020 to provide for election by zone beginning in 2020.

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

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

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

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

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

Significant estimates used in preparing these financial statements include:

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

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

Investments – Investments are carried at fair value.

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

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

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

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

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

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

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

- Net investment in capital assets – This category includes capital assets, net of accumulated depreciation and reduced by any outstanding debt related to the acquisition, construction or improvement of those assets.
- Restricted – This category consists of net position with legal limitations imposed on their use by external restrictions by other governments, creditors, grantors, contributors, laws or regulations, or through constitutional provision, or enabling legislation. As of June 30, 2021 and 2020, the District did not have restricted net position.
- Unrestricted net position – This category consists of all other net position that does not meet the definition of restrict or invested in capital assets.

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

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

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

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

2. DEPOSITS AND INVESTMENTS

The District's carrying value of deposits was \$1,411,248 and \$933,267 at June 30, 2021 and 2020, respectively. The corresponding bank balances were \$1,424,815 and \$944,758, respectively. Of the bank balances, \$500,000 was covered by Federal deposit insurance. The California Government Code requires all financial institutions to secure a local government agency's deposits by pledging governmental securities as collateral. The market value of pledged securities must equal 110% of an agency's deposits. California law also allows financial institutions to secure an agency's deposits by pledging first trust deed mortgage notes having a value of 150% of an agency's total deposits, and collateral is considered to be held in the name of the District. All cash held by financial institutions is, therefore, entirely insured or collateralized.

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

	<u>2021</u>	<u>2020</u>
State of California Local Agency Investment Fund	\$ 4,034,012	\$ 3,605,316
Ventura County Treasury Investment Fund	<u>5,560</u>	<u>5,304</u>
Total	<u>\$ 4,039,572</u>	<u>\$ 3,610,620</u>

The District is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code Section 16429 under the oversight of the Treasurer of the State of California. LAIF is managed by the Local Agency Investment Advisory Board, which consists of 5 members, in accordance with State Statute. The State Treasurer's Office audits the fund annually. The fair value of the position in the investment pool is the same as the value of the pool shares. The fair value of the District's investment in this pool is reported at amounts based upon the District's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio. The share value of the District's investment in LAIF is \$4,034,347 and \$3,623,028 at June 30, 2021 and 2020, respectively.

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

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

Restricted assets of \$6,484 and \$5,599 as of June 30, 2021 and 2020, respectively, are amounts received that are designated for program scholarship awards.

3. CAPITAL ASSETS

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

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

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

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

4. LINE OF CREDIT

The District has a line of credit with a bank secured by inventory, chattel paper, account, equipment and general intangibles. The line of credit has a maximum borrowing amount of \$300,000, bears interest at .9% over the lender's base rate (Bank of the West prime rate), but not less than 4%. The line of credit does not have a maturity date. There were no borrowings on the line of credit during the years ended June 30, 2021 and 2020. There was no interest expense associated with the line of credit during 2021 or 2020.

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5. LONG-TERM DEBT

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

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

The following is a summary of changes in long-term debt for the year ended June 30, 2020:

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

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

Future debt service payments through maturity are as follows:

<u>Fiscal Year Ending June 30:</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 95,464	\$ 895	\$ 96,359

6. DEFINED BENEFIT PENSION PLAN

A. General Information about the Pension Plan

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

The Plan's provisions and benefits in effect at June 30, 2021, are summarized as follows:

	<u>Prior to January 1, 2013</u>	<u>On or after January 1, 2013</u>
Hire date		
Benefit formula	2% @ 60	2% @ 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	monthly for life	monthly for life
Retirement age	60	62
Required employee contribution rates	7.000%	6.750%
Required employer contributions rates	9.281%	7.732%

Contributions – Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers are determined on an annual basis by the actuary and shall be

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effective on the July 1 following notice of a change in rate. The Plan's actuarially determined rate is based on the estimated amount necessary to pay the Plan's allocated share of the risk pool's costs of benefits earned by employees during the year. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

Beginning for the year ended June 30, 2016, CalPERS collected employer contributions towards unfunded liability as a dollar amount instead of the prior method of a contribution rate. The pool's unfunded liability is allocated to each individual plan based on the plan's total liability rather than by plan individual payroll. The District's unfunded liability payment for the year ended June 30, 2021 was \$108,121.

For the year ended June 30, 2021, the contributions recognized by the plan from the employer were as follows:

Contributions – employer	\$216,387
Contributions – employee	\$ 87,717

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

As of June 30, 2021, the District's reported net liability for its proportionate share of the net pension liability was \$1,773,279.

The District's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019 rolled forward to June 30, 2020 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

The District's proportionate share of the net pension liability as of June 30, 2021 and 2020 was as follows:

Proportion - June 30, 2020	0.03987%
Proportion - June 30, 2021	0.04204%
Change - Increase (Decrease)	0.00217%

For the year ended June 30, 2021, the District recognized pension expense of \$349,996. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 216,138	\$ -
Net differences between projected and actual earnings on plan investments	52,678	-
Difference between expected and actual experiences	91,382	-
Changes in assumptions	-	12,648
Differences between actual contributions and proportionate share of contributions	-	109,458
Change in employer's proportion	<u>112,513</u>	<u>-</u>
Total	<u>\$ 472,711</u>	<u>\$ 122,106</u>

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The \$216,138 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Measurement Period Ending June 30:	Deferred Outflows (Inflows) of Resources, Net
2022	\$ 18,112
2023	50,910
2024	40,180
2025	25,265
Total	<u>\$ 134,467</u>

Actuarial Methods and Assumptions - For the measurement period ended June 30, 2020 (the measurement date), the total pension liability was determined by rolling forward the June 30, 2019 total pension liability determined in the June 30, 2019 actuarial accounting valuation. The June 30, 2020 total pension liability was based on the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Projected Salary Increases	Varies by Entry Age and Service
Investment Rate of Return	7.50%
Mortality	Derived using CalPERS Membership Data
Post Retirement Benefit Increases	COLA up to 2.50% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.50% thereafter

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

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

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

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

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term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

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

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

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

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

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

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

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

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

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

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

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

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	1% Decrease 6.15%	Current Discount Rate 7.15%	1% Increase 8.15%
District's proportionate share of the net pension liability	\$ 2,831,783	\$ 1,773,279	\$ 898,671

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

C. Payable to the Pension Plan

At June 30, 2021, the District reported a payable of \$5,105 for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2021.

7. OTHER POST EMPLOYMENT BENEFITS

A. General Information about the OPEB Plan

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

Benefits Provided – Employees may retire and receive District-paid contributions towards healthcare upon attainment of age 50 and completion of 5 years of service. Annually, the District establishes a maximum monthly premium that the District will contribute to the cost of current-year health insurance premiums. For calendar year 2019 and 2020, the maximum monthly contribution by the District was \$790 per retiree.

Employees covered by benefit terms – As of the June 30, 2019 actuarial valuation, the following current and former employees were covered by the benefit terms under the Plan:

Inactive employees or beneficiaries currently receiving benefit payments	6
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	25
Total	31

Contributions - The contribution requirements of the Plan are established by the District's Board of Directors. During the year ended June 30, 2011, the District entered into an agreement and election to prefund OPEB through CalPERS in the California Employer's Retiree Benefit Program (CERBT). For the fiscal years ended June 30, 2021 and 2020, the District did not make cash contributions to the trust.

B. Net OPEB Liability

The District's net OPEB liability was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2019. Standard actuarial update procedures were used to project/discount from valuation to measurement dates.

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

Discount Rate	6.75%
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Inflation	3.00%
Salary Increase	3.00%
Investment Rate of Return	6.75%, net of OPEB plan investment expenses
Medical Cost Trend Rate	5.80% for 2020 decreasing by 0.10 percent each year to an ultimate rate of 5.00% for 2028 and later years

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

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

OPEB plans with irrevocable trust accounts can utilize a discount rate equal to the long-term expected rate of return to the extent that the OPEB plan’s fiduciary net position is projected to be sufficient to make projected benefit payments and the OPEB plan assets are expected to be invested using a strategy to achieve that return. To determine if the OPEB plan assets are sufficient, a calculation of the projected fiduciary net position and the amount of projected benefit payments is compared in each period. When OPEB plan assets are determined to not be sufficient, a blended rate is calculated. For OPEB plans that do not have irrevocable trust accounts, GASB 75 required a discount rate equal to the yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

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

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

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

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

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

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Rate of Return – For the year ended on the measurement date, the annual-money-weighted rate of return on investments, net of investment expense, was 3.57 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts invested.

Changes in the Net OPEB Liability

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

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (Asset) (a) - (b)
Balances at 6/30/2020	<u>\$ 1,949,574</u>	<u>\$ 1,622,797</u>	<u>\$ 326,777</u>
Changes for the year:			
Service cost	108,302	-	108,302
Interest	137,381	-	137,381
Contributions - employer	-	45,957	(45,957)
Net investment income	-	58,003	(58,003)
Benefit payments	(45,957)	(45,957)	-
Administrative expenses	-	(1,396)	1,396
Net changes	<u>199,726</u>	<u>56,607</u>	<u>143,119</u>
Balances at 6/30/2021	<u>\$ 2,149,300</u>	<u>\$ 1,679,404</u>	<u>\$ 469,896</u>

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

	1% Decrease 5.75%	Current Discount Rate 6.75%	1% Increase 7.75%
Net OPEB Liability	<u>\$ 706,471</u>	<u>\$ 469,896</u>	<u>\$ 271,666</u>

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

	1% Decrease (4.8% current, 4.00% ultimate, 3.00% Medicare)	Healthcare Cost Trend Rate (5.80% current, 5.00% ultimate, 4.00% Medicare)	1% Increase (6.80% current, 6.00% ultimate, 5.00% Medicare)
Net OPEB Liability	<u>\$ 246,778</u>	<u>\$ 469,896</u>	<u>\$ 738,024</u>

OPEB Plan Experience

Reporting period	July 1, 2020 to June 30, 2021
Measurement period	July 1, 2019 to June 30, 2020

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

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

For the year ended June 30, 2021, the District recognized OPEB expense of \$85,029. For the reporting year ended June 30, 2021, the District recognized deferred outflows of resources and deferred inflows of resources related OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
OPEB contributions subsequent to measurement date	\$ 56,685	\$ -
Difference between expected and actual experience	-	215,359
Change in assumptions or other inputs	-	109,137
Differences between projected and actual return on investments	<u>30,058</u>	<u>-</u>
Total	<u>\$ 86,743</u>	<u>\$ 324,496</u>

The \$56,685 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized as pension expense as follows:

<u>Measurement Period Ending June 30:</u>	<u>Deferred Outflows (Inflows) of Resources, Net</u>
2022	\$ (95,742)
2023	(95,742)
2024	(104,613)
2025	<u>1,661</u>
Total	<u>\$ (294,436)</u>

8. RISK MANAGEMENT

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

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

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

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

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

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

9. DISTRIBUTION FROM VENTURA COUNTY COMMUNITY FOUNDATION

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

Each year, VCCF distributes a portion of the earnings based on its distribution policies, which are subject to change based on VCCF's investment management performance. The amounts received in 2021 and 2020, were \$143,708 and \$142,958 respectively. The distribution amounts are to be used only for the Care-a-Van service in Camarillo. At June 30, 2021 and 2020, the market value of the fund held by VCCF on behalf of the District was \$3,420,299 and \$2,827,746, respectively.

10. OPERATING GRANTS

The District is the recipient of grants from government agencies and the private sector. The grants received for the year ended June 30, 2021 are:

<u>Funding Source</u>	<u>Program</u>	<u>Purpose</u>	<u>Amount</u>
Ventura County Area Agency on Aging (VCAAA)	Wellness & Caregiver Center	Caregiver Support	\$ 45,023
Ventura County Area Agency on Aging (VCAAA)	Senior Lunch Program	Senior Meals	95,858
Ventura County Area Agency on Aging (VCAAA)	Wellness & Caregiver Center	Senior Support Line	48,100
City of Camarillo	Senior Nutrition Program	Senior Meals	37,000
City of Camarillo	Care-A-Van Program	Transportation	57,000
Arthur N. Rupe Foundation	Wellness & Caregiver Center	Caregiver Support for Veterans	30,000
Hospital Collaboration	Wellness & Caregiver Center	Caregiver Support	10,600
Johns Hopkins	Adult Day Center	Caregiver Support	240
The Scan Foundation	Wellness & Caregiver Center	Community of Constituents	<u>3,359</u>
Total Grant Funds			<u>\$327,180</u>

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11. CONTINGENCIES

In March 2020, the COVID-19 virus was characterized as a global health pandemic by the World Health Organization, with continuing closures and restrictions into current day, causing economic uncertainties that continue to impact the District's financial position. During the year ended June 30, 2021, the State of California remained under emergency orders with continuing COVID-19 response mandates. The full extent of the impact on operations and financial performance remains unknown at this time.

12. SUBSEQUENT EVENTS

The District has evaluated subsequent events through March __, 2022, the date which the financial statements were available to be issued.

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REQUIRED SUPPLEMENTARY INFORMATION

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CAMARILLO HEALTH CARE DISTRICT
 REQUIRED SUPPLEMENTARY INFORMATION
 California Public Employees' Retirement System
 30-Jun-20
 Last 10 years *

Schedule of Proportionate Share of the Net Pension Liability

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

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

Schedule of Contributions

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

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

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

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

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

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

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OTHER REPORT

DRAFT (3-3-2022)

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

To the Board of Directors of
Camarillo Health Care District:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Camarillo Health Care District as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Camarillo Health Care District's basic financial statements, and have issued our report thereon dated March __, 2022.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

DRAFT (3-3-2022)

Purpose of this Report

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

Ventura, California
March __, 2022

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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
INVESTMENT AND DESIGNATED RESERVE REPORT FOR PERIOD
ENDING FEBRUARY 28, 2022.**

MARCH 22, 2022

Camarillo Health Care District

11:15 AM **Check Register (Checks and EFTs of All Types)**

Sorted by Alphabetical
February 2022 Checks/EFTs

Check Number	Date	EFT #/ Vendor	Name	Net Amount	Type	Timing
Cash Account #4 [Bank of the West General]						
69287	2/16/2022	ACCESS	Access TLC Caregivers DBA	112.00	V	MO
69282	2/9/2022	AFLAC	Aflac	696.02	V	MO
69270	2/2/2022	GADDIS	Alexa Gaddis	167.60	BOD	
69301	2/23/2022	ANDERSON	Anderson Refrigeration dba	125.00	V	
69288	2/16/2022	BENJAMIN	Benjamin Rose Institute on Aging	7,548.00	V	
69261	2/2/2022	BETA	Beta Healthcare Group	2,556.64	V	MO
69262	2/2/2022	BETA WC	Beta Healthcare Group	2,445.00	V	MO
69289	2/16/2022	BYRD	Byrd Locksmithing	128.63	V	
69263	2/2/2022	C3 INTEL	C3 Intelligence, Inc	130.00	V	
69265	2/2/2022	CSDA	CA Special Districts Assoc	440.00	V	ONGOING
69273	2/2/2022	LOH	Christopher Loh, MD	200.00	BOD	
69295	2/16/2022	LOH	Christopher Loh, MD	100.00	BOD	
69283	2/9/2022	CMH	CMH Centers for Family Health	210.00	V	MO
69302	2/23/2022	COLANTUONO	Colantuono, Highsmith, Whatley, PC	3,942.50	V	ONGOING
69264	2/2/2022	COMMANDER	Commander Printed Products	13,391.86	V	QTRLY
69284	2/9/2022	CONEJO AWARD	Conejo Awards Corp	27.89	V	
69290	2/16/2022	CPI	CPI Solutions, Inc	4,751.10	V	MO
69267	2/2/2022	DOS CAMINOS	Dos Caminos Plaza	5,353.92	V	MO
69297	2/16/2022	SCHOLLER	Dr. Charles Scholler	150.00	V	
69268	2/2/2022	FANNING	Fanning & Karrh, CPAs	15,000.00	V	ANNUAL
69269	2/2/2022	FRONTIER	Frontier Communications	130.98	V	MO
69271	2/2/2022	HARTFORD	Hartford Life	984.05	V	MO
69303	2/23/2022	HAYMAN	Hayman Consulting dba	3,201.50	V	MO
69291	2/16/2022	HOME REMEDIE	Home Remedies dba	825.00	V	MO
69292	2/16/2022	ITS	Integrated Telemangement Services, Inc	879.11	V	MO
69293	2/16/2022	JTS	JTS Facility Services	2,510.00	V	MO
69294	2/16/2022	KEARNS	Kearns Electric Company	975.00	V	
69285	2/9/2022	LEAF	Leaf	2,025.32	V	MO
69277	2/2/2022	TAPIA	Mayra Tapia	133.81	BOD	
69274	2/2/2022	METLIFE	MetLife Small Business	441.40	V	MO
69278	2/2/2022	TEVERBAUGH	Monica Teverbaugh	90.96	BOD	
69296	2/16/2022	PETTY	Petty Cash - Administrat	218.43	V	MO
69272	2/2/2022	LOFT	Richard Loft, MD	100.00	BOD	
69275	2/2/2022	SAFEWAY	Safeway Inc	25.99	V	MO
69304	2/23/2022	SAFEWAY	Safeway Inc	265.07	V	MO
69276	2/2/2022	SO CA EDISON	Southern California Edison	1,892.85	V	MO
69298	2/16/2022	SO CA GAS	Southern California Gas	994.38	V	MO
69266	2/2/2022	DORIA	Thomas Doria, MD	200.00	BOD	MO
69299	2/16/2022	THOMAS	Thomas Family Window Cleaning LLC	268.88	V	MO
69279	2/2/2022	TROPICAL	Tropical Car Wash	208.00	V	MO
69286	2/9/2022	UMPQUA	Umpqua Bank	5,122.30	V	MO
69280	2/2/2022	VCSDA	V C S D A	22.00	V	MO
69305	2/23/2022	VALIC	VALIC	1,269.56	V	MO
69281	2/2/2022	VISION	Vision Services Plan	225.14	V	MO
69300	2/16/2022	VOYAGER	Voyager Fleet Systems Inc	774.65	V	MO

Report Total \$81,260.54

Camarillo Health Care District

11:15 AM **Check Register (Checks and EFTs of All Types)**

Sorted by Check Number
February 2022 Checks/EFTs

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69264	2/2/2022	COMMANDER	Commander Printed Products	13,391.86	V	QTRLY
69265	2/2/2022	CSDA	CA Special Districts Assoc	440.00	V	ONGOING
69266	2/2/2022	DORIA	Thomas Doria, MD	200.00	BOD	MO
69267	2/2/2022	DOS CAMINOS	Dos Caminos Plaza	5,353.92	V	MO
69268	2/2/2022	FANNING	Fanning & Karrh, CPAs	15,000.00	V	ANNUAL
69269	2/2/2022	FRONTIER	Frontier Communications	130.98	V	MO
69270	2/2/2022	GADDIS	Alexa Gaddis	167.60	BOD	
69271	2/2/2022	HARTFORD	Hartford Life	984.05	V	MO
69272	2/2/2022	LOFT	Richard Loft, MD	100.00	BOD	
69273	2/2/2022	LOH	Christopher Loh, MD	200.00	BOD	
69274	2/2/2022	METLIFE	MetLife Small Business	441.40	V	MO
69275	2/2/2022	SAFEWAY	Safeway Inc	25.99	V	MO
69276	2/2/2022	SO CA EDISON	Southern California Edison	1,892.85	V	MO
69277	2/2/2022	TAPIA	Mayra Tapia	133.81	BOD	
69278	2/2/2022	TEVERBAUGH	Monica Teverbaugh	90.96	BOD	
69279	2/2/2022	TROPICAL	Tropical Car Wash	208.00	V	MO
69280	2/2/2022	VCSDA	V C S D A	22.00	V	MO
69281	2/2/2022	VISION	Vision Services Plan	225.14	V	MO
69282	2/9/2022	AFLAC	Aflac	696.02	V	MO
69283	2/9/2022	CMH	CMH Centers for Family Health	210.00	V	MO
69284	2/9/2022	CONEJO AWARD	Conejo Awards Corp	27.89	V	
69285	2/9/2022	LEAF	Leaf	2,025.32	V	MO
69286	2/9/2022	UMPQUA	Umpqua Bank	5,122.30	V	MO
69287	2/16/2022	ACCESS	Access TLC Caregivers DBA	112.00	V	MO
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69289	2/16/2022	BYRD	Byrd Locksmithing	128.63	V	
69290	2/16/2022	CPI	CPI Solutions, Inc	4,751.10	V	MO
69291	2/16/2022	HOME REMEDIE	Home Remedies dba	825.00	V	MO
69292	2/16/2022	ITS	Integrated Telemanagement Services, Inc	879.11	V	MO
69293	2/16/2022	JTS	JTS Facility Services	2,510.00	V	MO
69294	2/16/2022	KEARNS	Kearns Electric Company	975.00	V	
69295	2/16/2022	LOH	Christopher Loh, MD	100.00	BOD	
69296	2/16/2022	PETTY	Petty Cash - Administrat	218.43	V	MO
69297	2/16/2022	SCHOLLER	Dr. Charles Scholler	150.00	V	
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69299	2/16/2022	THOMAS	Thomas Family Window Cleaning LLC	268.88	V	MO
69300	2/16/2022	VOYAGER	Voyager Fleet Systems Inc	774.65	V	MO
69301	2/23/2022	ANDERSON	Anderson Refrigeration dba	125.00	V	
69302	2/23/2022	COLANTUONO	Colantuono, Highsmith, Whatley, PC	3,942.50	V	ONGOING
69303	2/23/2022	HAYMAN	Hayman Consulting dba	3,201.50	V	MO
69304	2/23/2022	SAFEWAY	Safeway Inc	265.07	V	MO
69305	2/23/2022	VALIC	VALIC	1,269.56	V	MO
				Report Total	\$81,260.54	

Check Register Monthly Comparison

FY 2021/22

w/out transfer

Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Mo. Avg (varies through year as amts added)
\$188,410	\$55,759	\$162,111	\$80,903	\$72,497	\$354,833	\$50,684	\$81,261	\$0	\$0	\$0	\$0	\$130,807
YTD Total											\$1,046,459	

Notes FY 21/22:

- July '21 Annual Insurance Invoices increased by \$28k
- Sept '21 Final loan payment of \$99,044
- Sept '21 New HVAC unit for Build H \$11,720
- Oct '21 Construction Costs for HUR window and SNP relocation \$9,018
- Nov '21 New Flooring Cedar room Bldg E \$16,167
- Dec '21 Move relief funds of \$300k from Mechanics cking to savings
- Feb '22 RUPE Grant payment \$7,548
- Feb '22 Healthy Attitudes will have 4 issues in 21/22 vs 3 in 20/21 - Additional cost of \$10-13k

FY 2020/21

Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Mo. Avg (varies through year as amts added)
\$155,740	\$47,551	\$147,667	\$88,955	\$48,137	\$57,225	\$54,157	\$41,754	\$61,960	\$41,358	\$62,024	\$79,772	\$80,148
YTD Total											\$886,300	

Notes FY 20/21:

- July '20 Annual insurances
- Sep '20 ADC Construction Loan pmt \$99K #6 of 7
- Mar 21 - N-95 Masks for ADC
- May '21 Plumbing services - 4 Water Heaters & maintenance
- Jun '21 Senso Balance Machine 1/2 dep \$7,561 (Capital)

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

Camarillo Health Care District

Statements of Activities

Year-to-Date Variance, February 2022 - current month, Consolidated by department

	<i>8 Months Ended February 28, 2022</i>	<i>8 Months Ended February 28, 2022 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
REVENUE				
Tax Revenue-Admin	2,246,380.69	2,013,356.00	233,024.69	11.6 %
Community Education	1,100.00	12,146.72	(11,046.72)	-90.9 %
Transportation Fees	11,545.00	7,566.64	3,978.36	52.6 %
Transport Fees ADC	11,020.00	15,200.00	(4,180.00)	-27.5 %
Health Screening Fees	0.00	133.36	(133.36)	-100.0 %
Counseling	0.00	3,333.36	(3,333.36)	-100.0 %
Lifeline Fees	19,544.00	18,368.00	1,176.00	6.4 %
Sr Nutrition Home Delivered	21,218.86	11,333.36	9,885.50	87.2 %
Contract-PICF-Falls	5,289.62	12,666.64	(7,377.02)	-58.2 %
Contract-PICF Anthem	0.00	920.00	(920.00)	-100.0 %
Contract-PICF-Blue Shield	0.00	1,933.36	(1,933.36)	-100.0 %
Contract-VCAAA-Evid Base	2,600.00	7,200.00	(4,600.00)	-63.9 %
ADC Fees	86,464.00	180,480.00	(94,016.00)	-52.1 %
Grant-VCAAA Caregiver Respite	16,807.41	24,500.00	(7,692.59)	-31.4 %
GRant - COVID Relief Fund	330,000.00	0.00	330,000.00	
Contract-Caregiver Navigation Project	6,400.00	9,250.00	(2,850.00)	-30.8 %
Donations-Scholarship	10.00	1,666.64	(1,656.64)	-99.4 %
Sponsorship	600.00	800.00	(200.00)	-25.0 %
Healthy Attitude Advertising	4,000.00	4,500.00	(500.00)	-11.1 %
Interest Income	5,387.17	10,520.00	(5,132.83)	-48.8 %
Facility Use Rental	3,702.00	3,333.36	368.64	11.1 %
Facility Use-Lease	4,682.80	4,246.64	436.16	10.3 %
Donations	700.00	1,333.28	(633.28)	-47.5 %
Fischer Fund Distribution	148,780.75	145,000.00	3,780.75	2.6 %
Grant-VCAAA-Sr Nutrition	61,249.07	64,038.64	(2,789.57)	-4.4 %
City of Cam SNP HDM	0.00	24,666.64	(24,666.64)	-100.0 %
City of Camarillo-CDBG CV3	33,333.36	33,333.36	0.00	0.0 %
Grant-Rupe Found Vet Caregiver	8,873.75	0.00	8,873.75	
Support Services Offset	214,089.86	264,224.67	(50,134.81)	-19.0 %
Grant-VCAAA-SS Line	32,606.88	33,333.36	(726.48)	-2.2 %
Grant-SCAN Community	9,641.00	7,700.64	1,940.36	25.2 %
TOTAL REVENUE	3,286,026.22	2,917,084.67	368,941.55	12.6 %
	3,286,026.22	2,917,084.67	368,941.55	12.6 %

	<i>8 Months Ended</i> <i>February 28, 2022</i>	<i>8 Months Ended</i> <i>February 28, 2022</i> <i>Budget</i>	<i>Variance</i> <i>Fav/<Unf></i>	<i>% Var</i>
	3,286,026.22	2,917,084.67	368,941.55	12.6 %
EXPENSES				
Salaries	873,528.25	1,097,944.64	224,416.39	20.4 %
Payroll Taxes	70,383.24	86,934.00	16,550.76	19.0 %
Benefits-PERS-Health	102,613.62	180,119.20	77,505.58	43.0 %
Benefits-PERS-Retirement	68,491.03	87,401.92	18,910.89	21.6 %
Benefits - Workers Comp	19,284.11	25,504.64	6,220.53	24.4 %
Benefits - Life/ADD	17,718.43	20,370.08	2,651.65	13.0 %
Benefits-OPEB	41,003.05	39,422.72	(1,580.33)	-4.0 %
PERS Retirement UAL	131,240.00	136,000.00	4,760.00	3.5 %
Audit Fees	15,000.00	23,000.00	8,000.00	34.8 %
Partnershp Initiatives	0.00	1,333.36	1,333.36	100.0 %
Legal Fees	19,562.50	20,000.00	437.50	2.2 %
Contractors/Consultants	101,122.94	189,045.36	87,922.42	46.5 %
Support Services	214,089.86	264,224.02	50,134.16	19.0 %
Instructor Agreement Fees	0.00	8,666.64	8,666.64	100.0 %
Community/Staff Outreach	1,869.98	9,484.56	7,614.58	80.3 %
Dues/Subscriptions	27,931.85	33,238.02	5,306.17	16.0 %
Continuing Education-Trustee	15,379.83	19,957.36	4,577.53	22.9 %
Continuing Education-Staff	6,931.86	19,656.56	12,724.70	64.7 %
Trustee Stipends	3,700.00	6,600.00	2,900.00	43.9 %
LAFCO Assessments	2,447.00	2,424.00	(23.00)	-0.9 %
Mileage	7,680.02	19,304.00	11,623.98	60.2 %
Program Matls/Activities	5,851.56	20,770.00	14,918.44	71.8 %
Gas & Oil	12,788.93	10,000.00	(2,788.93)	-27.9 %
Fleet Maintenance	2,967.30	13,333.36	10,366.06	77.7 %
Minor Equipment	6,172.12	11,352.64	5,180.52	45.6 %
Supplies	6,356.37	14,666.08	8,309.71	56.7 %
Postage	21,798.32	25,827.92	4,029.60	15.6 %
Advertising & Promotion	5,237.21	16,666.64	11,429.43	68.6 %
Refunds	1,092.00	1,673.36	581.36	34.7 %
Printing	37,978.53	49,272.08	11,293.55	22.9 %
Repairs & Maintenance	34,786.66	33,038.08	(1,748.58)	-5.3 %
Association Fees	43,570.14	42,851.44	(718.70)	-1.7 %
Insurance	63,734.52	98,219.36	34,484.84	35.1 %
Storage Rent/Equip Lease	19,333.35	18,681.28	(652.07)	-3.5 %
Telephone	14,804.67	14,640.00	(164.67)	-1.1 %
Utilities	24,403.34	17,637.28	(6,766.06)	-38.4 %
Licenses & Fees	12,912.55	6,130.72	(6,781.83)	-110.6 %
Bank & Credit Card Charges	1,580.06	5,666.64	4,086.58	72.1 %
TOTAL EXPENSES	2,055,345.20	2,691,057.96	635,712.76	23.6 %
OPERATING RESULTS	1,230,681.02	226,026.71	1,004,654.31	444.5 %

	<i>8 Months Ended February 28, 2022</i>	<i>8 Months Ended February 28, 2022 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
OTHER INCOME & EXPENSE				
Other Income -Admin	14,804.43	18,252.00	(3,447.57)	-18.9 %
Depreciation Expense	(77,859.52)	(83,332.72)	5,473.20	6.6 %
Interest Expense	(894.96)	(4,822.00)	3,927.04	81.4 %
TOTAL OTHER INCOME & EXPENSE	(63,950.05)	(69,902.72)	5,952.67	8.5 %
AFTER OTHER INCOME & EXPENSE	1,166,730.97	156,123.99	1,010,606.98	647.3 %
NET RESULTS	1,166,730.97	156,123.99	1,010,606.98	647.3 %

Camarillo Health Care District

Statements of Activities

Year-to-Date Only, February 2022 - current month, February 2021 - 12 months back, Consolidated by department

	<i>8 Months Ended February 28, 2022</i>	<i>8 Months Ended February 28, 2021</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
REVENUE				
Tax Revenue-Admin	2,246,380.69	2,001,186.14	245,194.55	12.3 %
Community Education	1,100.00	0.00	1,100.00	
Transportation Fees	11,545.00	5,415.00	6,130.00	113.2 %
Transport Fees ADC	11,020.00	3,158.00	7,862.00	249.0 %
Lifeline Fees	19,544.00	25,296.00	(5,752.00)	-22.7 %
Sr Nutrition Home Delivered	21,218.86	26,770.21	(5,551.35)	-20.7 %
Sr Nutrition Congregate	0.00	40.00	(40.00)	-100.0 %
Contract-PICF-Falls	5,289.62	2,215.68	3,073.94	138.7 %
Contract-PICF Anthem	0.00	7,524.00	(7,524.00)	-100.0 %
Contract-PICF-Blue Shield	0.00	3,044.00	(3,044.00)	-100.0 %
Contract-VCAAA-Evid Base	2,600.00	1,160.00	1,440.00	124.1 %
ADC Fees	86,464.00	23,349.00	63,115.00	270.3 %
Contract-J Hopkins Univ	0.00	240.00	(240.00)	-100.0 %
Grant-VCAAA Caregiver Respite	16,807.41	18,755.15	(1,947.74)	-10.4 %
GRant - COVID Relief Fund	330,000.00	0.00	330,000.00	
Contract-Caregiver Navigation Project	6,400.00	5,600.00	800.00	14.3 %
Donations-Scholarship	10.00	0.00	10.00	
Sponsorship	600.00	850.00	(250.00)	-29.4 %
Healthy Attitude Advertising	4,000.00	4,000.00	0.00	
Interest Income	5,387.17	11,928.39	(6,541.22)	-54.8 %
Facility Use Rental	3,702.00	1,944.00	1,758.00	90.4 %
Facility Use-Lease	4,682.80	3,600.00	1,082.80	30.1 %
Donations	700.00	18,950.00	(18,250.00)	-96.3 %
Fischer Fund Distribution	148,780.75	143,708.49	5,072.26	3.5 %
Grant-VCAAA-Sr Nutrition	61,249.07	62,946.14	(1,697.07)	-2.7 %
City of Cam SNP HDM	0.00	24,666.72	(24,666.72)	-100.0 %
City of Camarillo-CDBG CV3	33,333.36	0.00	33,333.36	
Grant-Rupe Found Vet Caregiver	8,873.75	26,666.72	(17,792.97)	-66.7 %
Support Services Offset	214,089.86	186,426.19	27,663.67	14.8 %
Grant-VCAAA-SS Line	32,606.88	32,556.88	50.00	0.2 %
Grant-SCAN Community	9,641.00	800.00	8,841.00	1105.1 %
TOTAL REVENUE	3,286,026.22	2,642,796.71	643,229.51	24.3 %
	3,286,026.22	2,642,796.71	643,229.51	24.3 %
	3,286,026.22	2,642,796.71	643,229.51	24.3 %

	<i>8 Months Ended February 28, 2022</i>	<i>8 Months Ended February 28, 2021</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
EXPENSES				
Salaries	873,528.25	881,615.08	8,086.83	0.9 %
Payroll Taxes	70,383.24	70,821.78	438.54	0.6 %
Benefits-PERS-Health	102,613.62	113,681.14	11,067.52	9.7 %
Benefits-PERS-Retirement	68,491.03	71,313.53	2,822.50	4.0 %
Benefits - Workers Comp	19,284.11	29,413.03	10,128.92	34.4 %
Benefits - Life/ADD	17,718.43	17,765.46	47.03	0.3 %
Benefits-OPEB	41,003.05	36,411.91	(4,591.14)	-12.6 %
PERS Retirement UAL	131,240.00	108,121.00	(23,119.00)	-21.4 %
Audit Fees	15,000.00	22,310.50	7,310.50	32.8 %
Legal Fees	19,562.50	14,058.00	(5,504.50)	-39.2 %
Contractors/Consultants	101,122.94	102,114.78	991.84	1.0 %
Support Services	214,089.86	186,426.19	(27,663.67)	-14.8 %
Community/Staff Outreach	1,869.98	436.49	(1,433.49)	-328.4 %
Dues/Subscriptions	27,931.85	22,678.21	(5,253.64)	-23.2 %
Continuing Education-Trustee	15,379.83	13,719.48	(1,660.35)	-12.1 %
Continuing Education-Staff	6,931.86	4,916.66	(2,015.20)	-41.0 %
Trustee Stipends	3,700.00	4,800.00	1,100.00	22.9 %
Election Costs	0.00	1,537.68	1,537.68	100.0 %
LAFCO Assessments	2,447.00	2,534.00	87.00	3.4 %
Mileage	7,680.02	7,573.51	(106.51)	-1.4 %
Program Matls/Activities	5,851.56	1,763.02	(4,088.54)	-231.9 %
Gas & Oil	12,788.93	3,260.53	(9,528.40)	-292.2 %
Fleet Maintenance	2,967.30	3,209.39	242.09	7.5 %
Minor Equipment	6,172.12	4,159.64	(2,012.48)	-48.4 %
Supplies	6,356.37	10,838.07	4,481.70	41.4 %
Postage	21,798.32	20,330.64	(1,467.68)	-7.2 %
Advertising & Promotion	5,237.21	3,192.03	(2,045.18)	-64.1 %
Refunds	1,092.00	1,015.00	(77.00)	-7.6 %
Printing	37,978.53	18,953.18	(19,025.35)	-100.4 %
Repairs & Maintenance	34,786.66	20,363.00	(14,423.66)	-70.8 %
Association Fees	43,570.14	41,201.60	(2,368.54)	-5.7 %
Insurance	63,734.52	51,566.06	(12,168.46)	-23.6 %
Storage Rent/Equip Lease	19,333.35	19,953.45	620.10	3.1 %
Telephone	14,804.67	15,996.18	1,191.51	7.4 %
Utilities	24,403.34	18,365.47	(6,037.87)	-32.9 %
Licenses & Fees	12,912.55	5,730.00	(7,182.55)	-125.3 %
Bank & Credit Card Charges	1,580.06	6,878.51	5,298.45	77.0 %
TOTAL EXPENSES	2,055,345.20	1,959,024.20	(96,321.00)	-4.9 %
OPERATING RESULTS	1,230,681.02	683,772.51	546,908.51	80.0 %
OTHER INCOME & EXPENSE				
Other Income -Admin	14,804.43	33,653.48	(18,849.05)	-56.0 %
Depreciation Expense	(77,859.52)	(77,625.68)	(233.84)	-0.3 %
Interest Expense	(894.96)	0.00	(894.96)	
TOTAL OTHER INCOME & EXPENSE	(63,950.05)	(43,972.20)	(19,977.85)	-45.4 %

	<i>8 Months Ended February 28, 2022</i>	<i>8 Months Ended February 28, 2021</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
AFTER OTHER INCOME & EXPENSE	1,166,730.97	639,800.31	526,930.66	82.4 %
NET RESULTS	1,166,730.97	639,800.31	526,930.66	82.4 %

Camarillo Health Care District

Statements of Activities

*Year-to-Date Performance, February 2022 - current month, Consolidated
by department*

	<i>8 Months Ended February 28, 2022</i>	<i>Annual Budget</i>	<i>Unused</i>	<i>% Used</i>
REVENUE				
Tax Revenue-Admin	2,246,380.69	3,020,034.00	773,653.31	74.4 %
Community Education	1,100.00	18,220.00	17,120.00	6.0 %
Transportation Fees	11,545.00	11,350.00	(195.00)	101.7 %
Transport Fees ADC	11,020.00	22,800.00	11,780.00	48.3 %
Health Screening Fees	0.00	200.00	200.00	
Counseling	0.00	5,000.00	5,000.00	
Lifeline Fees	19,544.00	27,552.00	8,008.00	70.9 %
Sr Nutrition Home Delivered	21,218.86	17,000.00	(4,218.86)	124.8 %
Contract-PICF-Falls	5,289.62	19,000.00	13,710.38	27.8 %
Contract-PICF Anthem	0.00	1,380.00	1,380.00	
Contract-PICF-Blue Shield	0.00	2,900.00	2,900.00	
Contract-VCAAA-Evid Base	2,600.00	10,800.00	8,200.00	24.1 %
ADC Fees	86,464.00	270,720.00	184,256.00	31.9 %
Grant-VCAAA Caregiver Respite	16,807.41	36,750.00	19,942.59	45.7 %
GRant - COVID Relief Fund	330,000.00	0.00	(330,000.00)	
Contract-Caregiver Navigation Project	6,400.00	13,875.00	7,475.00	46.1 %
Donations-Scholarship	10.00	2,500.00	2,490.00	0.4 %
Sponsorship	600.00	1,200.00	600.00	50.0 %
Healthy Attitude Advertising	4,000.00	5,000.00	1,000.00	80.0 %
Interest Income	5,387.17	25,000.00	19,612.83	21.5 %
Facility Use Rental	3,702.00	5,000.00	1,298.00	74.0 %
Facility Use-Lease	4,682.80	6,370.00	1,687.20	73.5 %
Donations	700.00	2,000.00	1,300.00	35.0 %
Fischer Fund Distribution	148,780.75	145,000.00	(3,780.75)	102.6 %
Grant-VCAAA-Sr Nutrition	61,249.07	96,058.00	34,808.93	63.8 %
City of Cam SNP HDM	0.00	37,000.00	37,000.00	
City of Camarillo-CDBG CV3	33,333.36	50,000.00	16,666.64	66.7 %
Grant-Rupe Found Vet Caregiver	8,873.75	0.00	(8,873.75)	
Support Services Offset	214,089.86	328,337.00	114,247.14	65.2 %
Grant-VCAAA-SS Line	32,606.88	50,000.00	17,393.12	65.2 %
Grant-SCAN Community	9,641.00	11,551.00	1,910.00	83.5 %
TOTAL REVENUE	3,286,026.22	4,242,597.00	956,570.78	77.5 %
	3,286,026.22	4,242,597.00	956,570.78	77.5 %

	<i>8 Months Ended February 28, 2022</i>	<i>Annual Budget</i>	<i>Unused</i>	<i>% Used</i>
	3,286,026.22	4,242,597.00	956,570.78	77.5 %
EXPENSES				
Salaries	873,528.25	1,646,917.00	773,388.75	53.0 %
Payroll Taxes	70,383.24	130,401.00	60,017.76	54.0 %
Benefits-PERS-Health	102,613.62	270,179.00	167,565.38	38.0 %
Benefits-PERS-Retirement	68,491.03	131,103.00	62,611.97	52.2 %
Benefits - Workers Comp	19,284.11	38,257.00	18,972.89	50.4 %
Benefits - Life/ADD	17,718.43	30,555.00	12,836.57	58.0 %
Benefits-OPEB	41,003.05	59,134.00	18,130.95	69.3 %
PERS Retirement UAL	131,240.00	136,000.00	4,760.00	96.5 %
Audit Fees	15,000.00	23,000.00	8,000.00	65.2 %
Partnership Initiatives	0.00	2,000.00	2,000.00	
Legal Fees	19,562.50	30,000.00	10,437.50	65.2 %
Contractors/Consultants	101,122.94	283,568.00	182,445.06	35.7 %
Support Services	214,089.86	328,336.00	114,246.14	65.2 %
Instructor Agreement Fees	0.00	13,000.00	13,000.00	
Community/Staff Outreach	1,869.98	14,227.00	12,357.02	13.1 %
Dues/Subscriptions	27,931.85	44,631.00	16,699.15	62.6 %
Continuing Education-Trustee	15,379.83	29,936.00	14,556.17	51.4 %
Continuing Education-Staff	6,931.86	29,485.00	22,553.14	23.5 %
Trustee Stipends	3,700.00	9,900.00	6,200.00	37.4 %
LAFCO Assessments	2,447.00	2,424.00	(23.00)	100.9 %
Mileage	7,680.02	28,956.00	21,275.98	26.5 %
Program Matls/Activities	5,851.56	31,155.00	25,303.44	18.8 %
Gas & Oil	12,788.93	15,000.00	2,211.07	85.3 %
Fleet Maintenance	2,967.30	20,000.00	17,032.70	14.8 %
Minor Equipment	6,172.12	17,029.00	10,856.88	36.2 %
Supplies	6,356.37	21,999.00	15,642.63	28.9 %
Postage	21,798.32	38,742.00	16,943.68	56.3 %
Advertising & Promotion	5,237.21	25,000.00	19,762.79	20.9 %
Refunds	1,092.00	2,510.00	1,418.00	43.5 %
Printing	37,978.53	73,908.00	35,929.47	51.4 %
Repairs & Maintenance	34,786.66	49,557.00	14,770.34	70.2 %
Association Fees	43,570.14	64,277.00	20,706.86	67.8 %
Insurance	63,734.52	147,329.00	83,594.48	43.3 %
Storage Rent/Equip Lease	19,333.35	28,022.00	8,688.65	69.0 %
Telephone	14,804.67	21,960.00	7,155.33	67.4 %
Utilities	24,403.34	26,456.00	2,052.66	92.2 %
Licenses & Fees	12,912.55	10,214.00	(2,698.55)	126.4 %
Bank & Credit Card Charges	1,580.06	8,500.00	6,919.94	18.6 %
TOTAL EXPENSES	2,055,345.20	3,883,667.00	1,828,321.80	52.9 %
OPERATING RESULTS	1,230,681.02	358,930.00	(871,751.02)	342.9 %

	<i>8 Months Ended February 28, 2022</i>	<i>Annual Budget</i>	<i>Unused</i>	<i>% Used</i>
OTHER INCOME & EXPENSE				
Other Income -Admin	14,804.43	19,082.00	4,277.57	77.6 %
Depreciation Expense	(77,859.52)	(124,999.00)	(47,139.48)	62.3 %
Interest Expense	(894.96)	(7,233.00)	(6,338.04)	12.4 %
TOTAL OTHER INCOME & EXPENSE	(63,950.05)	(113,150.00)	(49,199.95)	56.5 %
AFTER OTHER INCOME & EXPENSE	1,166,730.97	245,780.00	(920,950.97)	474.7 %
NET RESULTS	1,166,730.97	245,780.00	(920,950.97)	474.7 %

Tax Revenue Analysis Monthly
by Fiscal Year

	A	B		C		D		E		F		G		H		I		J		K		L		M		N		O		P	
		Fiscal Year 21-22 \$ Received		YTD	% to Budget	Fiscal Year 2020-21 \$ Received		YTD	% to Budget	Fiscal Year 2019-20 \$ Received		YTD	% to Budget	Fiscal Year 2018-19 \$ Received		YTD	% to Budget	Fiscal Year 2017-18 \$ Received		YTD	% to Budget	Fiscal Year 2017-18 \$ Received		YTD	% to Budget	Fiscal Year 2017-18 \$ Received		YTD	% to Budget		
1																															
2																															
3																															
4	Jul	87,329.27	87,329.27	87,329.27	2.85%	63,219.88	63,219.88	63,219.88	2.31%	67,487.98	67,487.98	67,487.98	2.46%	61,741.35	61,741.35	61,741.35	2.30%	87,113.09	87,113.09	87,113.09	3.42%	87,113.09	87,113.09	87,113.09	3.42%	87,113.09	87,113.09	87,113.09	3.42%		
5	Aug	0.00	87,329.27	87,329.27	3.19%	0.00	63,219.88	63,219.88	2.31%	67,487.98	67,487.98	67,487.98	2.46%	0.00	61,741.35	61,741.35	2.30%	0.00	87,113.09	87,113.09	3.42%	0.00	87,113.09	87,113.09	87,113.09	3.42%	87,113.09	87,113.09	87,113.09	3.42%	
6	Sep	10,745.16	98,074.43	98,074.43	3.58%	19,159.30	82,379.18	82,379.18	3.00%	8,700.85	76,188.83	76,188.83	2.78%	8,238.70	69,980.05	69,980.05	2.60%	7,246.26	94,359.35	94,359.35	3.71%	7,246.26	94,359.35	94,359.35	3.71%	7,246.26	94,359.35	94,359.35	3.71%		
7	Oct	4,510.32	102,584.75	102,584.75	3.74%	3,588.84	85,968.02	85,968.02	3.14%	6,624.41	82,813.24	82,813.24	3.02%	4,395.04	74,375.09	74,375.09	2.77%	5,385.54	99,744.89	99,744.89	3.92%	5,385.54	99,744.89	99,744.89	3.92%	5,385.54	99,744.89	99,744.89	3.92%		
8	Nov	52,862.57	155,467.32	155,467.32	5.67%	44,105.30	130,073.32	130,073.32	4.74%	40,912.52	123,725.76	123,725.76	4.51%	43,547.41	117,922.50	117,922.50	4.39%	37,862.26	137,607.15	137,607.15	5.40%	37,862.26	137,607.15	137,607.15	5.40%	37,862.26	137,607.15	137,607.15	5.40%		
9	Dec	1,674,903.64	1,830,370.96	1,830,370.96	66.76%	1,474,833.48	1,604,906.80	1,604,906.80	58.54%	1,452,748.50	1,576,474.26	1,576,474.26	57.50%	1,388,029.33	1,505,951.83	1,505,951.83	56.03%	1,367,602.27	1,505,209.42	1,505,209.42	59.12%	1,367,602.27	1,505,209.42	1,505,209.42	59.12%	1,367,602.27	1,505,209.42	1,505,209.42	59.12%		
10	Jan	37,732.82	1,868,103.78	1,868,103.78	68.14%	159,995.29	1,764,902.09	1,764,902.09	64.37%	30,242.04	1,606,716.30	1,606,716.30	58.60%	31,535.81	1,537,487.64	1,537,487.64	57.20%	33,931.21	1,539,140.63	1,539,140.63	60.45%	33,931.21	1,539,140.63	1,539,140.63	60.45%	33,931.21	1,539,140.63	1,539,140.63	60.45%		
11	Feb	0.00	1,868,103.78	1,868,103.78	68.14%	0.00	1,764,902.09	1,764,902.09	64.37%	9,531.93	1,616,248.23	1,616,248.23	58.95%	2,914.00	1,540,401.64	1,540,401.64	57.31%	7.97	1,539,148.60	1,539,148.60	60.45%	7.97	1,539,148.60	1,539,148.60	60.45%	7.97	1,539,148.60	1,539,148.60	60.45%		
12	Mar				0.00%	5,801.59	1,770,703.68	1,770,703.68	64.55%	7,030.61	1,623,278.84	1,623,278.84	59.21%	6,793.32	1,547,194.96	1,547,194.96	57.56%	8,148.02	1,547,296.62	1,547,296.62	60.77%	8,148.02	1,547,296.62	1,547,296.62	60.77%	8,148.02	1,547,296.62	1,547,296.62	60.77%		
13	Apr				0.00%	1,142,745.05	2,913,448.73	2,913,448.73	106.26%	1,090,807.04	2,714,085.88	2,714,085.88	98.99%	1,045,441.36	2,592,636.32	2,592,636.32	96.45%	1,002,367.19	2,549,663.81	2,549,663.81	100.14%	1,002,367.19	2,549,663.81	2,549,663.81	100.14%	1,002,367.19	2,549,663.81	2,549,663.81	100.14%		
14	May				0.00%	57,605.09	2,971,053.82	2,971,053.82	108.36%	26,918.30	2,741,004.18	2,741,004.18	99.97%	104,693.54	2,697,329.86	2,697,329.86	100.35%	94,567.32	2,644,231.13	2,644,231.13	103.85%	94,567.32	2,644,231.13	2,644,231.13	103.85%	94,567.32	2,644,231.13	2,644,231.13	103.85%		
15	Jun				0.00%	2,798.96	2,973,852.78	2,973,852.78	108.47%	28,830.72	2,769,834.90	2,769,834.90	101.03%	2,862.12	2,700,191.98	2,700,191.98	100.46%	2,921.20	2,647,152.33	2,647,152.33	103.97%	2,921.20	2,647,152.33	2,647,152.33	103.97%	2,921.20	2,647,152.33	2,647,152.33	103.97%		
16																															
17		Approved Budget				Approved Budget	2,741,713.00	2,741,713.00		Approved Budget	2,741,713.00	2,741,713.00		Approved Budget	2,687,954.00	2,687,954.00		Approved Budget	2,546,160.00	2,546,160.00		Approved Budget	2,546,160.00	2,546,160.00		Approved Budget	2,546,160.00	2,546,160.00			
18		3,020,034.00				3,020,034.00				232,139.78				12,238																	
19	Over (Under) Budget																														

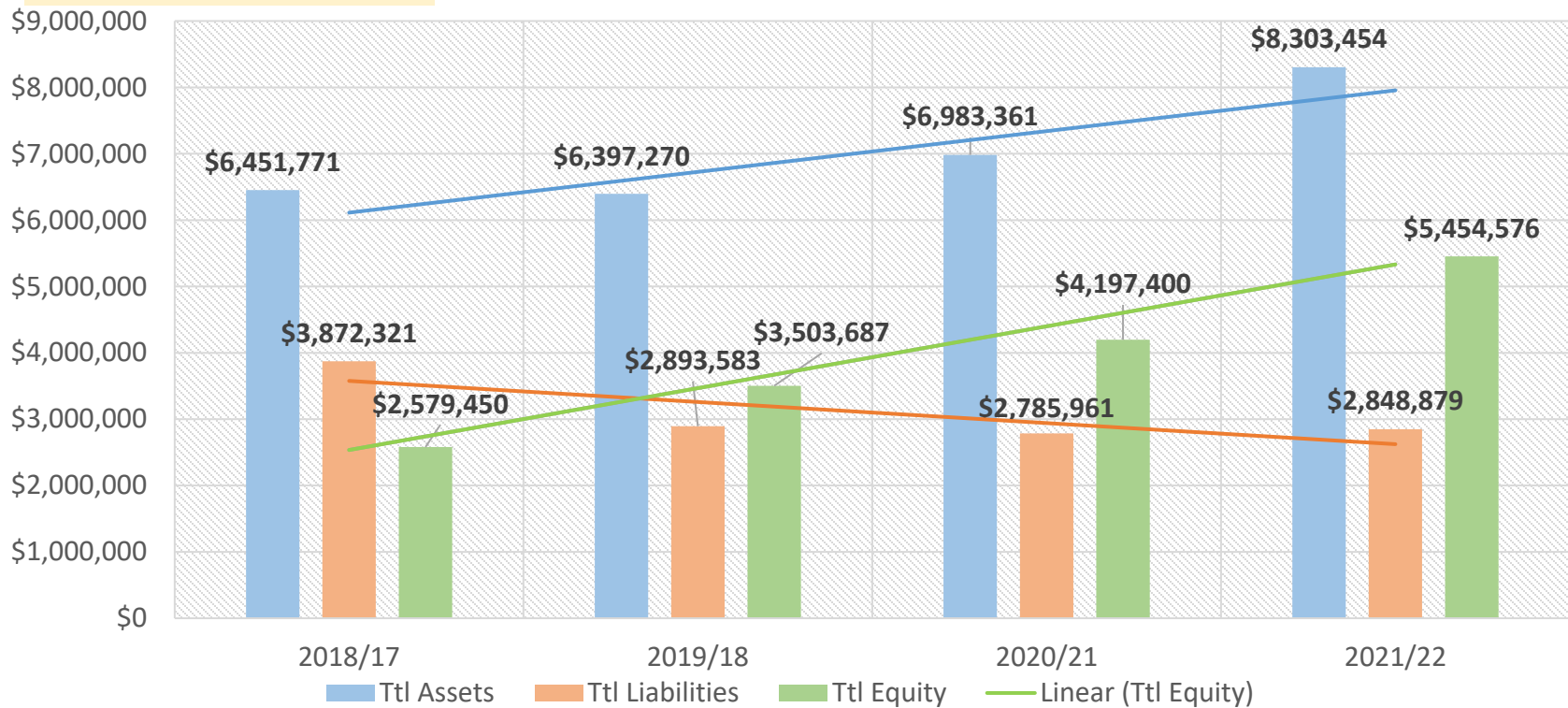
Camarillo Health Care District

Statement of Net Assets

	<i>February 2022</i>	<i>February 2021</i>	<u>\$</u> <i>Variance</i>	<u>%</u> <i>Variance</i>
ASSETS				
Current Assets				
CASH ACCOUNTS				
Bank of the West General	1,420,458.73	335,388.40	1,085,070.33	323.5%
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	4,042,089.93	4,029,924.86	12,165.07	0.3%
Cash - County Treasury Invstmn	5,636.18	5,501.14	135.04	2.5%
Mechanics, Rabo Savings	625,279.61	160,720.42	464,559.19	289.0%
Mechanics, Rabo Checking	0.00	280,664.36	(280,664.36)	-100.0%
Cash-Restricted-Scholarship	7,623.75	6,448.75	1,175.00	18.2%
TOTAL CASH ACCOUNTS	6,102,243.20	4,819,802.93	1,282,440.27	26.6%
Accounts Receivable	3,554.00	200.00	3,354.00	1677.0%
Accrued Interest Receivable	0.00	51.84	(51.84)	-100.0%
City of Cam-SNP HDM Rcbl	0.00	24,666.72	(24,666.72)	-100.0%
City of Cam CDBG CV3 Rec	33,333.36	0.00	33,333.36	100.0%
Grant-VCAAA -Sr Nutrition Rcbl	15,049.65	23,988.03	(8,938.38)	-37.3%
Grant-VCAAA Caregiver Rcbl	3,406.04	4,652.58	(1,246.54)	-26.8%
Contract-Caregiver Navigation Project	6,400.00	0.00	6,400.00	100.0%
Grant-VCAAA SS Line Rcbl	7,526.72	13,390.08	(5,863.36)	-43.8%
Johns Hopkins ADS Rec	240.00	240.00	0.00	0.0%
Contract-PICF-Blue Shield	0.00	4,521.00	(4,521.00)	-100.0%
Contract-PICF Anthem	2,270.00	8,214.00	(5,944.00)	-72.4%
Contract-PICF-Falls	798.14	380.00	418.14	110.0%
Contract-AAA-Evidence Based	0.00	600.00	(600.00)	-100.0%
Grant-SCAN-Commty Rcbl	0.00	300.00	(300.00)	-100.0%
Due Fr County-Property Tax	465,606.18	296,956.89	168,649.29	56.8%
TOTAL Current Assets	6,640,427.29	5,197,964.07	1,442,463.22	27.8%
Fixed Assets				
Buildings & Improvements	3,141,557.99	3,136,670.55	4,887.44	0.2%
IS Equip	102,122.40	102,122.40	0.00	0.0%
Equipment & Furnishings	246,331.73	254,911.58	(8,579.85)	-3.4%
Transportation Vehicles	214,214.37	214,214.37	0.00	0.0%
Accum Depreciation-Buildings	(2,078,739.03)	(2,015,476.96)	(63,262.07)	-3.1%
Accum Depreciation-IS Equip	(93,808.47)	(86,470.02)	(7,338.45)	-8.5%
Accum Depreciation-Equip&Furn	(191,913.69)	(205,685.31)	13,771.62	6.7%
Accum Depreciation-Vehicles	(211,015.56)	(210,232.26)	(783.30)	-0.4%
TOTAL Fixed Assets	1,128,749.74	1,190,054.35	(61,304.61)	-5.2%
Other Assets				
Prepaid Insurance	29,184.37	17,091.93	12,092.44	70.7%
Prepaid Workers Comp	(2,348.30)	(73.67)	(2,274.63)	-3087.6%

	<i>February 2022</i>	<i>February 2021</i>	<i>\$ Variance</i>	<i>% Variance</i>
Prepaid Postage	502.39	802.05	(299.66)	-37.4%
Pre Paid Rental/Lease	4,170.00	3,240.00	930.00	28.7%
Deferred Outflows of Resources GASB 68	472,711.00	494,934.17	(22,223.17)	-4.5%
Deferred Outflows of Resources GASB 75	30,058.00	79,348.00	(49,290.00)	-62.1%
TOTAL Other Assets	534,277.46	595,342.48	(61,065.02)	-10.3%
TOTAL ASSETS	8,303,454.49	6,983,360.90	1,320,093.59	18.9%
LIABILITIES				
Current Liabilities				
Accounts Payable	23,982.30	27,419.63	(3,437.33)	-12.5%
Accrued Vacation	97,369.29	84,874.34	12,494.95	14.7%
Accrued Interest Expenses	0.00	4,232.88	(4,232.88)	-100.0%
Scholarships-Volunteer Expense	1,595.97	1,595.97	0.00	0.0%
Scholarships-Senior Services	6,027.78	4,852.78	1,175.00	24.2%
Deferred Revenue	30,126.17	24,333.26	5,792.91	23.8%
TOTAL Current Liabilities	159,101.51	147,308.86	11,792.65	8.0%
Long-Term Liabilities				
Construction Loan to 2021	0.00	95,464.29	(95,464.29)	-100.0%
Net Pension Liability GASB 68	1,773,279.00	1,596,760.50	176,518.50	11.1%
Accrued OPEB Liability GASB 75	469,896.00	326,777.00	143,119.00	43.8%
Deferred Inflows of Resources GASB 68	122,106.00	186,989.00	(64,883.00)	-34.7%
Deferred Inflows of Resources GASB 75	324,496.00	432,661.00	(108,165.00)	-25.0%
TOTAL Long-Term Liabilities	2,689,777.00	2,638,651.79	51,125.21	1.9%
TOTAL LIABILITIES	2,848,878.51	2,785,960.65	62,917.86	2.3%
EQUITY				
Designated Reserves	2,999,201.22	2,999,201.22	0.00	0.0%
Retained Earnings	1,288,643.79	558,398.72	730,245.07	130.8%
Year-to-Date Earnings	1,166,730.97	639,800.31	526,930.66	82.4%
TOTAL EQUITY	5,454,575.98	4,197,400.25	1,257,175.73	30.0%
TOTAL LIABILITIES & EQUITY	8,303,454.49	6,983,360.90	1,320,093.59	18.9%

a.o. February 2022...all years



**Camarillo Health Care District
Investment & Reserves Report
28-Feb-22**

LAIF	2021 - 2022	
	2/28/2022	Interest Earned
Vehicle Fleet Reserve	75,551	89
Technology Reserve	152,028	180
Project/Special Use Reserve	151,103	179
Capital Improvement Reserve	503,675	596
General Operating Reserve	1,020,710	1,207
Undesignated - General Operating	2,139,023	2,533
Total LAIF	4,042,090	4,784

Quick Ratio	Current Ratio
38.35	41.65

Bank of the West

General Operating Fund	1,420,459	0.00
Total Bank of the West	1,420,459	0.00

Mechanics Bank

Checking	0	0.00
Savings	625,280	83.73
Total Savings & CD's	625,280	83.73

Scholarships & Petty Cash Funds

8,779

Ventura County Treasurer Pool

5,636	500.18
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Total in interest earning accounts

6,102,243	5,368.00
------------------	-----------------

Reserve Funds	Minimum Target	6/30/2021 Balance	2021 Allocated	2021/2022 Interest	2/28/2022 Balance	Annual Funding Goal
Vehicle Fleet Reserve	75,000	75,462	0	89	75,551	5,000
Technology Reserve	150,000	151,848	0	180	152,028	5,000
Project/Special Use Reserve	150,000	150,924	0	179	151,103	5,000
Capital Improvement Reserve	500,000	503,079	0	596	503,675	10,000
General Operating Reserve	1,941,834	1,019,503	0	1,207	1,020,710	100,000
Reserves & Contingencies	2,816,834	1,900,816	0	2,251	1,903,067	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 DISTRICT RESOLUTION 22-05,
RE-AUTHORIZING REMOTE TELECONFERENCE MEETINGS OF
THE BOARD OF DIRECTORS FOR A 30-DAY PERIOD COMMENCING
MARCH 25, 2022 THROUGH APRIL 23, 2022.**

MARCH 22, 2022

RESOLUTION NO. 22-05

RE-AUTHORIZING REMOTE TELECONFERENCE MEETINGS OF THE BOARD OF DIRECTORS FOR A 30-DAY PERIOD

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

WHEREAS, the Camarillo Health Care District is committed to preserving and nurturing public access and participation in meetings of the Board of Directors; and

WHEREAS, all meetings of Camarillo Health Care District’s legislative bodies are open and public, as required by the Ralph M. Brown Act (Cal. Gov. Code 54950 – 54963), so that any member of the public may attend, participate, and watch the District’s legislative bodies conduct their business; and

WHEREAS, the Brown Act, Government Code section 54953(e), makes provision for remote teleconferencing participation in meetings by members of a legislative body, without compliance with the requirements of Government Code section 54953(b)(3), subject to the existence of certain conditions; and

WHEREAS, a required condition is that a state of emergency is declared by the Governor pursuant to Government Code section 8625, proclaiming the existence of conditions of disaster or of extreme peril to the safety of persons and property within the state caused by conditions as described in Government Code section 8558; and

WHEREAS, a proclamation is made when there is an actual incident, threat of disaster, or extreme peril to the safety of persons and property within the jurisdictions that are within the District’s boundaries, caused by natural, technological or human-caused disasters; and

WHEREAS, it is further required that state or local officials have imposed or recommended measures to promote social distancing, or, the legislative body meeting in person would present imminent risks to the health and safety of attendees; and

WHEREAS, the Board of Directors previously adopted a Resolution 22-01 on January 25, 2022, finding that the requisite conditions exist for the legislative bodies of Camarillo Health Care District to conduct remote teleconference meetings without compliance with paragraph (3) of subdivision (b) of section 54953; and

WHEREAS, as a condition of extending the use of the provisions found in section 54953(e), the Board of Directors must reconsider the circumstances of the state of emergency that exists in the District, and the Board of Directors has done so; and

WHEREAS, emergency conditions persist in the District, specifically, the Governor proclaimed a State of Emergency on March 4, 2020 due to COVID-19; and

WHEREAS, on June 11, 2021, the State Public Health Officer ordered all individuals to follow the state guidance on face coverings and its website recommends physical distancing; and

WHEREAS, on October 18, 2021, the Ventura County Health Officer issued an order extending the requirement for all individuals in the county to wear face coverings in all indoor public settings and its website recommends physical distancing; and

WHEREAS, as a consequence of the state of emergency and the state and local public health guidance, the Board of Directors does hereby find that the Camarillo Health Care District shall conduct its meetings without compliance with paragraph (3) of subdivision (b) of Government Code section 54953, as authorized by subdivision (e) of section 54953, and shall comply with the requirements to provide the public with access to the meetings as prescribed in paragraph (2) of subdivision (e) of section 54953; and

WHEREAS, members of the public will be able to participate remotely through the digital means listed on the meeting agenda.

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

SECTION 1. Recitals. The Recitals set forth above are true and correct and are incorporated into this Resolution by this reference.

SECTION 2. Remote Teleconference Meetings. The Chief Executive Officer is hereby authorized and directed to take all actions necessary to carry out the intent and purpose of this Resolution including, conducting open and public meetings in accordance with Government Code section 54953(e) and other applicable provisions of the Brown Act.

SECTION 3. Effective Date of Resolution. This Resolution shall take effect immediately upon its adoption and shall be effective for 30 days, from March 25 through April 23, or such time the Board of Directors adopts a subsequent resolution in accordance with Government Code section 54953(e)(3) to extend the time during which the District may continue to teleconference without compliance with paragraph (3) of subdivision (b) of section 54953.

SECTION 4: Certification. The Clerk of the Board shall certify to the passage and adoption of this Resolution and cause it to be maintained in the records of the District.

ADOPTED, SIGNED, AND APPROVED this 22nd day of March 2022.

Thomas Doria, President
Board of Directors
Camarillo Health Care District

Attest: _____
Mark Hiepler, Clerk of the Board
Board of Directors
Camarillo Health Care District

STATE OF CALIFORNIA)

COUNTY OF VENTURA) ss

I, Mark Hiepler, Clerk of the Board of Directors of the Camarillo Health Care District

DO HEREBY CERTIFY that the foregoing Resolution No. 22-05 was duly adopted by the Board of Directors of said District at a Regular Meeting held on the 22nd day of March 2022 by the following vote:

AYES: _____

NAYS: _____

ABSENT: _____

ABSTAIN: _____

Mark Hiepler, Clerk of the Board
Board of Directors
Camarillo Health Care District



SECTION 10

CHIEF EXECUTIVE OFFICER REPORT

MARCH 22, 2022

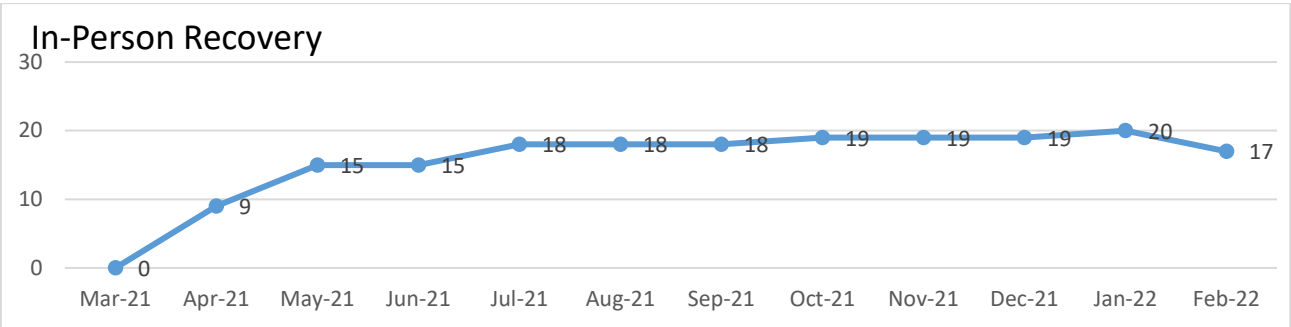
MEMORANDUM

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

PROGRAM DESCRIPTION

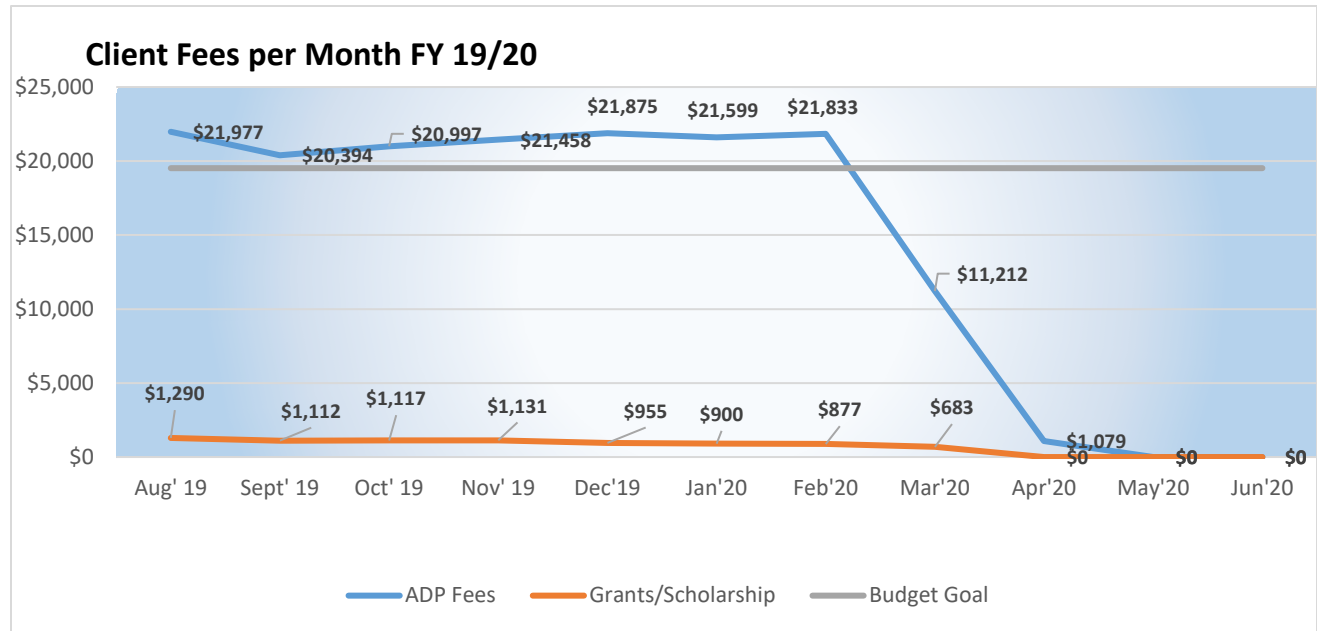
For the past 38 years (since 1983), Camarillo Health Care District has operated a state-licensed Adult Day Center for adults (age 18 and over) with cognitive impairment and other special needs. With intentional thoughts, the Adult Day Center provides a compassionate and dynamic environment where persons 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.

The subsequent charts reflect recovery efforts since reopening in April 2021. Operating under capacity restrictions, with full and afternoon half day offering at 6:1 ratio; following 10 months of reopening at 42% accomplished license capacity of 40, with more new enrollments anticipated in March.

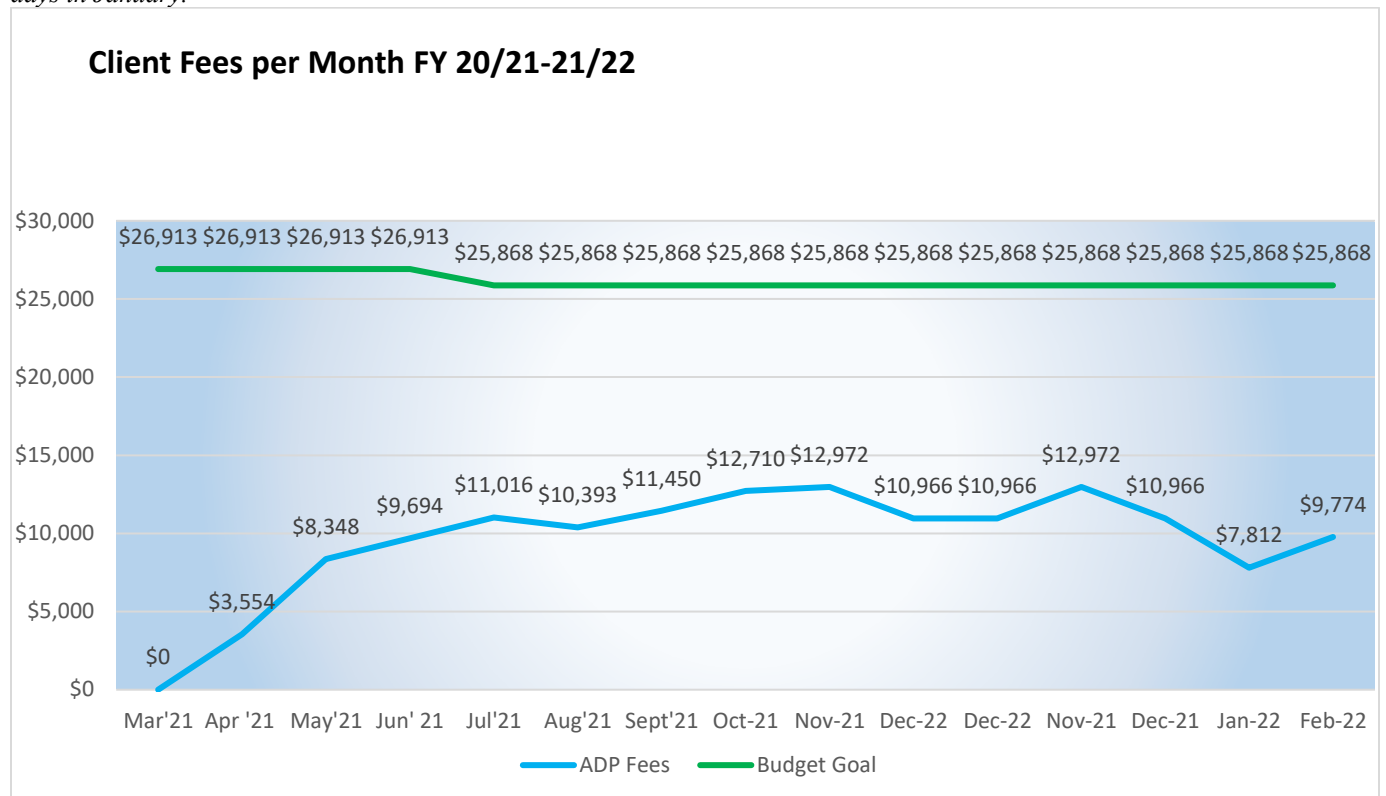


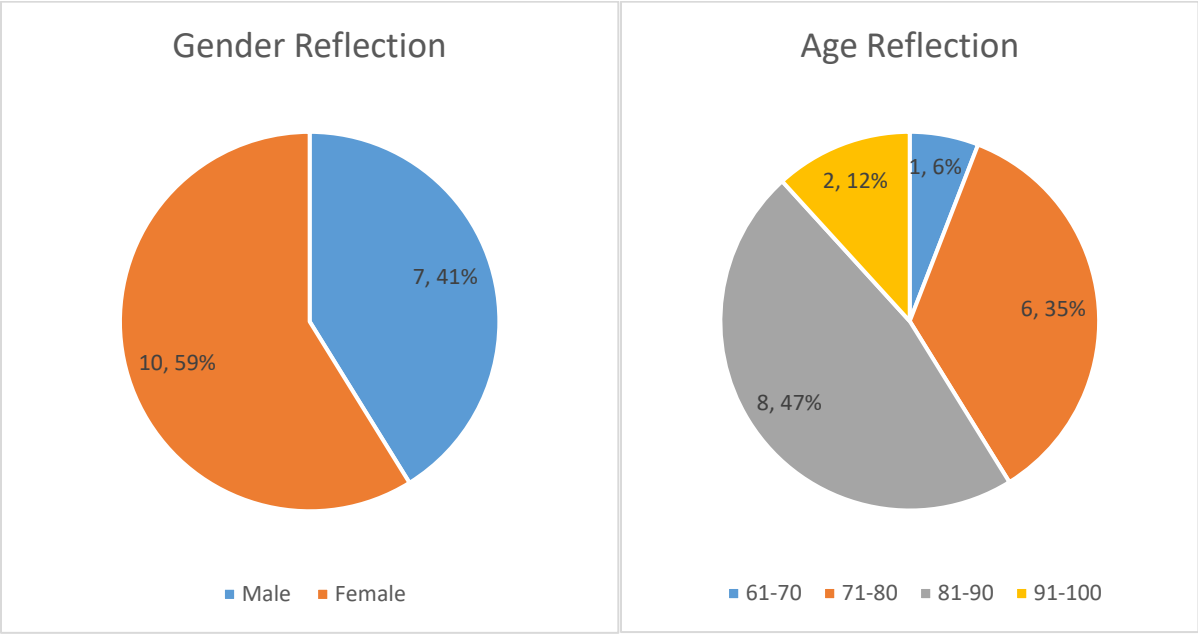
	February 2022	March 2022
Enrollment at start of new month	18	17
New Enrollment	1	2
Leave of Absence (LOA)	1	1
Disenrollment	2	1
Total Enrollment at close of month	18	19

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



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





Total Clients: 17
 Current average age: 81
 Current oldest: 92 (ma)
 Current youngest: 65 (fe)

MEMORANDUM

Date: March 1, 2022
To: Kara Ralston, CEO
From: Blair Barker, Care Services Director
Subject: February 2022 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

- 1 unit was installed
- 9 units were removed
- 277 total Lifeline subscribers

Description	February 2022	January 2022	Monthly Variance	February 2021	Yearly Variance	Fiscal YTD
Total Subscribers	277	283	-6	355	-78	277
Total Units Removed with extra buttons (including transfers out to SSI programs)	9	8	+1	13	-4	65
Total Number of Installations with extra buttons	1	0	+1	0	+1	12
Net Installations	-8	-8	0	-13	+5	-46
In District/Out of District	1/0	0/0	1/0	0/0	+1/0	10/2

All numbers on chart are from Philips Lifeline Carepartnersconnect web page

Deactivations in February totaled 11 Clients

The average length of stay for those deactivating in February was 4.19 years. The national average is 2 years and 7 months.

Lifeline Operational Calls

In total, including other miscellaneous activity, Lifeline Central answered or responded to 121 calls from District subscribers in February.

	February 2022	January 2022	Monthly Variance	February 2021	Yearly Variance	Fiscal YTD
Accidental Button Pushes (No EMS called)	58	70	-12	97	-39	563
Client Tests Performed	41	63	-22	99	-58	577
Incidents	14	8	+6	33	-19	120
Service Calls	0	0	0	8	-8	26
Welcome/Information Calls	2	1	+1	0	+2	16
Total	121	142	-21	237	-116	1,302

Detailed Incident Report: In February, Lifeline reported 14 calls for help from CHCD subscribers. Out of the 14 calls, 3 people were transported to a local hospital which represented 21% of button-help calls. EMS was called to the scene for a total of 11 times for the month of February representing about 79% of all incidents. Overall, falls were the number one reason (43%) for needing assistance.

February 2022 Report

Date: March 14, 2022
To: Kara Ralston, CEO
From: Blair Barker, Care Services Director
 Mayra Tapia, Senior Nutrition Coordinator
 Monthly Program Report: **February 2022**

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. As of August 11, 2021, all recipients may now only receive up to 5 meals/week, with some exceptions made (low-income, high nutrition risk, no other means to obtain food, etc.) (which is why the total meal count for this month decreased from previous months).**

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

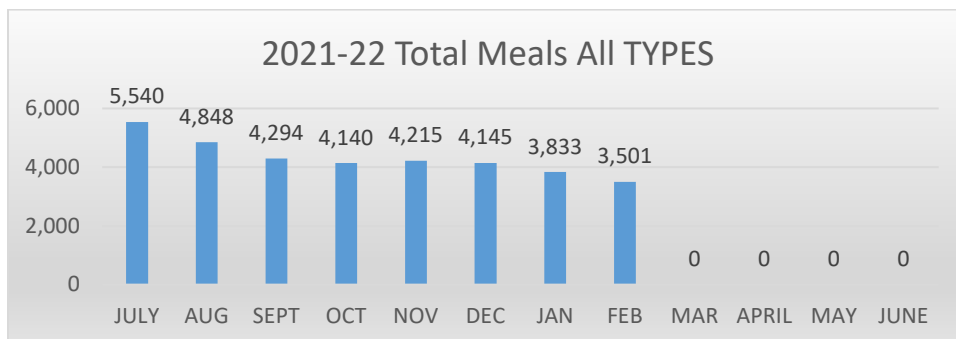
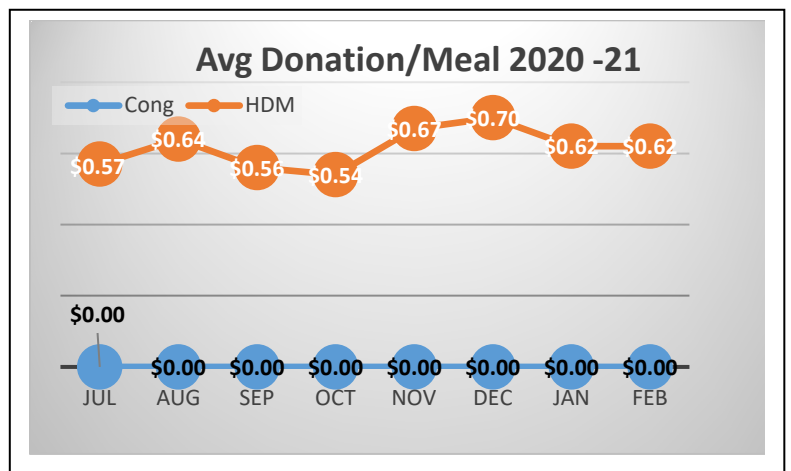
The SNP is also partially funded by the Older Americans Act, through the Ventura County Area Agency on Aging (VCAAA), VCAAA Foundation, and the City of Camarillo. There is no charge per funding agreement but a \$3.00 per meal donation by attendees is suggested as required by the VCAAA.

At-a-Glance

	February 2022	Unduplicated Clients FYTD
New HDM clients	13 <u>-12 disenroll</u> 1 net gain	350 *
New Cong. clients	0	0**

*includes HDM Clients currently on hold as well as 3 non- seniors funded by VCAAA Foundation.

**Due to COVID19, Cong clients shifted to HDM



Program History

The District began administrating the operational arm of the Senior Nutrition Program in April 2005, under grant funding from the Ventura County Area Agency on Aging (VCAAA). In FY 2006/07, the City of Camarillo approved funding support for the Home Delivered portion of the Senior Nutrition. VCAAA manages the food procurement part of the program, while the District provides the operational and logistical support of implementation. Since the District's participation in this program, more than 3,000 people have received more than 485,000 meals, averaging over 29,000 meals/year.

TOTAL MEALS SERVED (cumulative)		VCAAA Funding	VCAAA meals allowed	% program split	City Funding (HDM only)	City CBDG CV3 Funding (HDM only)
Program began April 1, 2005		\$27,602				
Total meals served FY 2005-2006	34,382	\$52,099				
Total meals served FY 2006-2007	28,234	\$84,468			\$32,000	
Total meals served FY 2007-2008	27,332	\$79,978			\$32,000	
Total meals served FY 2008-2009	26,168	\$82,424			\$35,000	
Total meals served FY 2009-2010	27,132	\$82,259			\$37,000	
Total meals served FY 2010-2011	22,598	\$84,166	25,700	62% HDM 38% Cong	\$37,000	
Total meals served FY 2011-2012	15,936	\$69,536	23,710	62% HDM 38% Cong	\$37,000	
Total meals served FY 2012-2013	12,941	\$60,800	20,075	96% HDM 4% Cong	\$37,000	
Total meals served FY 2013-2014	19,452	\$52,572	18,600	97% HDM 3% Cong	\$37,000	
Total meals served FY 2014-2015- (HDM+C)	23,036	\$52,572	20,460	97% HDM 3% Cong	\$37,000	
Total meals served FY 2015-2016 (HDM+C)	22,799	\$55,942	20,460	97% HDM 3% Cong	\$37,000	
Total meals served FY 2016-2017 (HDM+C+ ARCH)	23,148	\$69,660	22,320	93%HDM 7% Cong	\$37,000	
Total meals served FY 2017-2018 (HDM+C+ARCH)	25,396	\$69,375	22,500	97%HDM 3% Cong	\$37,000	
Total meals served FY 2018-2019 (HDM+C)	29,883	\$73,750	24,000	98% HDM 2% Cong	\$37,000	
Total meals served FY 2019-2020 (HDM+C)	39,719	\$84,375	27,500	96%HDM 4% Cong	\$37,000 + \$7500	
Total meals served July 2020- June 2021 (HDM+Cong.)	77,228	\$96,058	30,250	96%HDM 4% Cong	\$37,000	
FYTD Total meals served July 2021- February 2022 (HDM+Cong.)	34,516*	\$96,058	30,250	96% HDM 4% Cong	\$37,000	\$50,000
TOTAL cumulative meals served since program inception; all- meal types; commenced April 2005	489,900					

*includes meals for (3) <60 disabled clients funded by the VCAAA Foundation

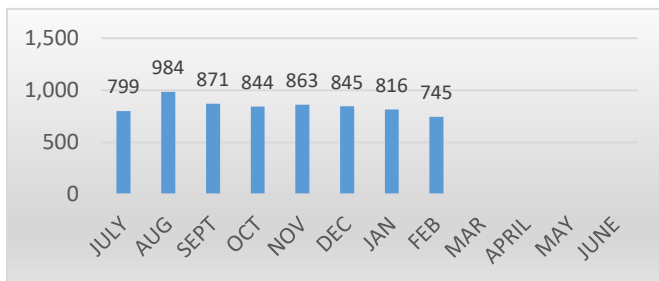
HDM Referral Sources

Referral Source February 2022	HDM	Cong
Friend/Neighbor/Family	3	0
Former Congregate Client	0	0
Website/Online Search	0	0
Healthy Attitudes magazine	2	0
Social Worker/APS Referral	4	0
Doctor office/Hospital	0	0
VCAAA referral	1	0
Previous Client	1	0
Internal District referral	0	0
Casa del Norte Mobile Home Park Manager referral	0	0
Walk-in	0	0
District Produce Day	0	0
Hospice	0	0
OASIS Catholic charities	2	0
TOTAL	13	0

HDM Cancellations

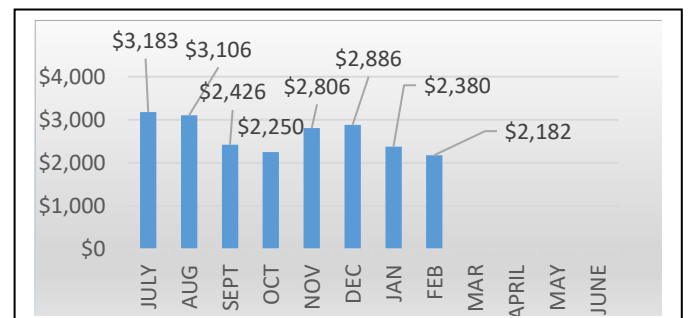
Reason Stated	February 2022
Dislikes the food/Not what was expected	3
Family/Caregiver now providing meals	0
Moved in with Family	0
Moved into Care Facility	1
Moved to alternate Program	0
No longer desires services	3
No longer meets criteria	0
No longer needs service	1
Health has improved-able to cook	0
Dietary restrictions	0
Relocation out of service area	3
Deceased	1
On hold for extended time	0
TOTAL	12

HDM: Clients Served per Month 2021-22

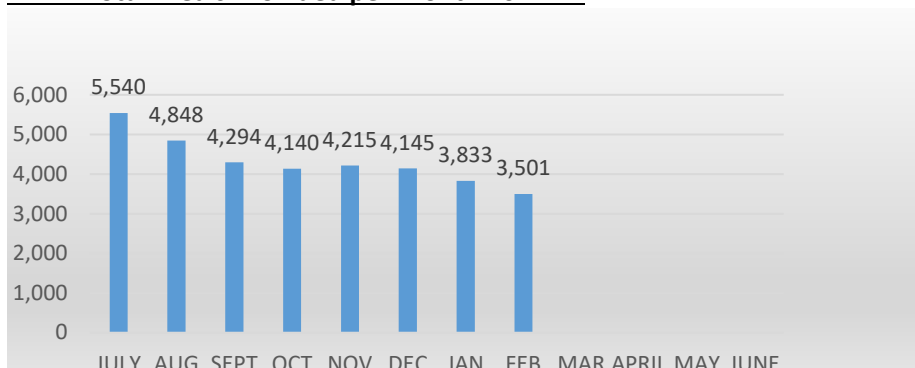


*client count is duplicated count as clients receive meals each week

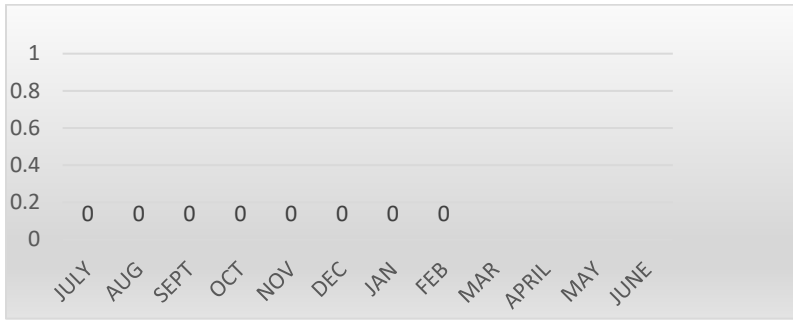
HDM: Donations Rec'd per Month 2021-22



HDM: Total Meals Provided per Month 2021-22



CONGREGATE: Meals Provided per Month 2021-22



CONGREGATE: Donations Received per Month 2021-22



***Congregate remains as a frozen pick-up option due to COVID-19 restrictions. For July 2021, there were no clients who opted for a pickup. Many past congregare clients are currently being served under the HDM program.*

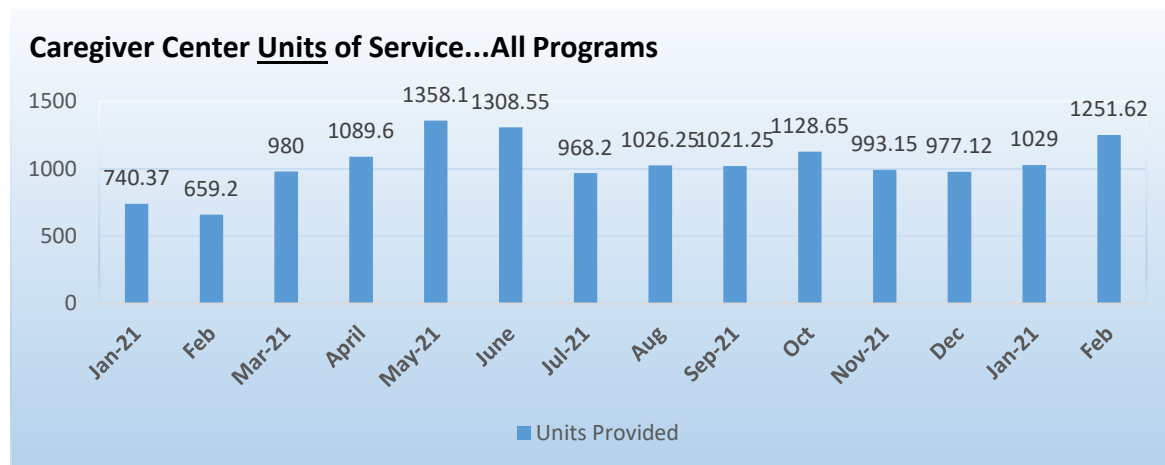
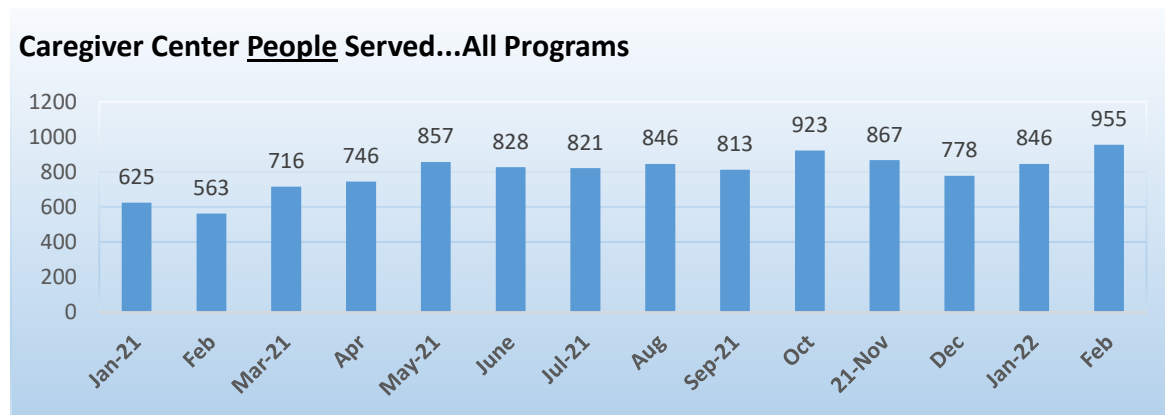
MEMORANDUM

DATE: March 15, 2022
TO: Kara Ralston, CEO
FROM: Blair Barker, MPH, Care Services Director
Caregiver Center of Ventura County
RE: February 2022 Monthly Report

PROGRAM DESCRIPTION

The goal of the Caregiver Center of Ventura County (Center) is to decrease the impact of caregiver burden and empower people to better health. This is accomplished through strategic partnerships with medical and community-based providers for the delivery of caregiver education and training, access to resources, and increased quality of life outcomes. The Caregiver Center has a comprehensive array of programs and services including Powerful Tools for Caregivers, 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.

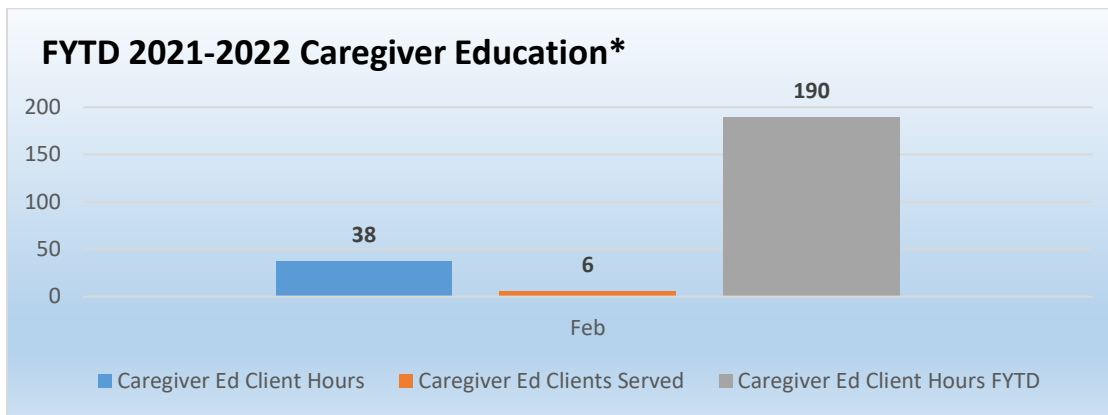
Overview of Units of Service Provided



Program	February - Units	February - People
Dealing with Dementia: class	36	9
Dementia Live: class	4	4
Powerful Tools for Caregivers: Virtual Class	38	6
Care Consultation: in-person	10.5	10
Care Consultation: phone	30.55	33
Caregiver Support Group	21	8
Respite: In Home Hours	48	4
Respite: ADP Hours	0	0
Home Modifications: Units Installed	0	0
Assistive Devices: Units installed	0	0
Senior Support Line: Peer Counseling	75	65
Senior Support Line: Telephone Reassurance	112.57	73
Caregiver Wellness Screening (Zarit Burden)	0	0
Depression Screening (PHQ-9)	1	1
Client follow-up (<i>in-person, phone call, email, similar</i>)	159	102
Client Walk-ins	19	19
Resource & Education Request	472	423
Inquiry response: Email/phone reply	127	100
Caregiver Email Outreach	98	98
TOTAL	1,251.62	955

*REACH was removed from the chart above because the program is on hold (for re-design; by RCI).

Caregiver Education: Powerful Tools for Caregivers Program



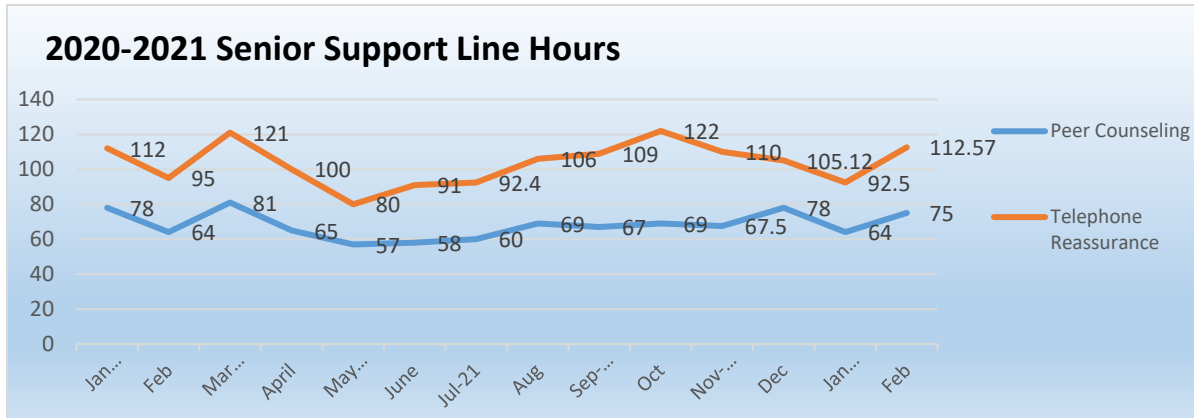
Caregiver Education	February	FYTD	Annual Contract Goal	Target 67% of FY
Total Client Units*	38	190	113	60%
Clients served	6	39	N/A	N/A
TOTAL	44	229	N/A	N/A

*This number includes the VCAA Caregiver Education grant funded programs (Title III E) Powerful Tools for Caregivers class sessions (virtual and in-person class series). This chart represents counts of clients served as well as the hours provided by the Center through the Powerful Tools for Caregivers programs.

*REACH was removed from the chart above because the program is on hold (for re-design; by RCI).

Senior Support Line

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



Senior Support Line (Title IIIB)	February	FYTD	Annual Contract Goal	Target 67% of FY
Peer Counseling: Hours	75	493.5	616	89%
Peer Counseling: Persons Served (unduplicated monthly)	65	456	375	122%
Telephone Reassurance: Hours *	112.57	849.59	N/A	N/A
Telephone Reassurance: Contacts	325	2,504	2,236	111%
Telephone Reassurance: Persons Served (unduplicated monthly)	73	606	278	218%
TOTAL	650.57	4,965.09	N/A	N/A

Respite Hours

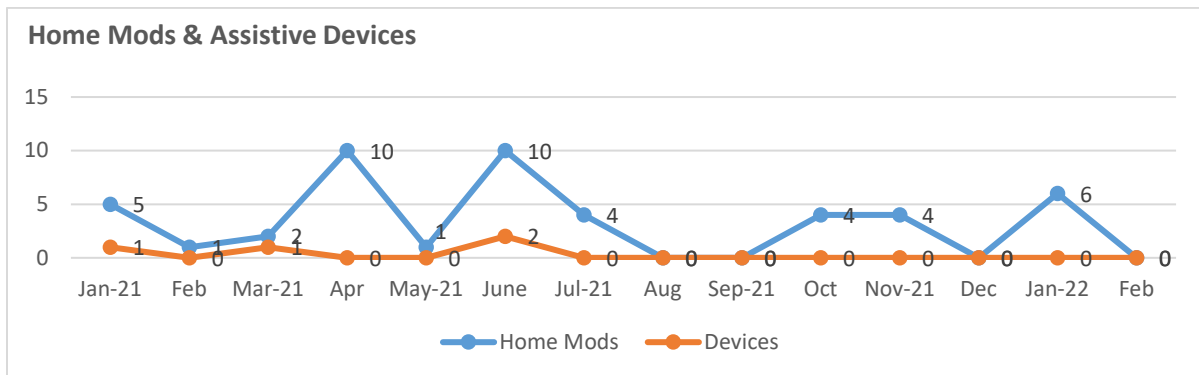
This chart represents measures of Respite hours and clients served by those hours, either in-home and/or at the Adult Day Center. The District periodically receives funding for in-home respite and adult day center respite through Older Americans Act, Title III E funding awarded by the VCAAA.

Due to COVID-19 fluctuations, respite hours in the Adult Day Center have yet to be used yet in this fiscal year. The VCAAA understands the impact of COVID-19 on the performance of this funding.

Respite (Older Americans Act Title III E)	February	FYTD	Annual Contract Goal	Target 58% of FY
Respite: In-home (hours)	48	321.5	471	27%
Respite: In-home (people)	4	24	N/A	N/A
Respite: ADP (hours)	0	0	556	0%
Respite: ADP (persons served)	0	0	N/A	N/A
TOTAL	52	345.5	N/A	

Home Modifications and Assistive Devices

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



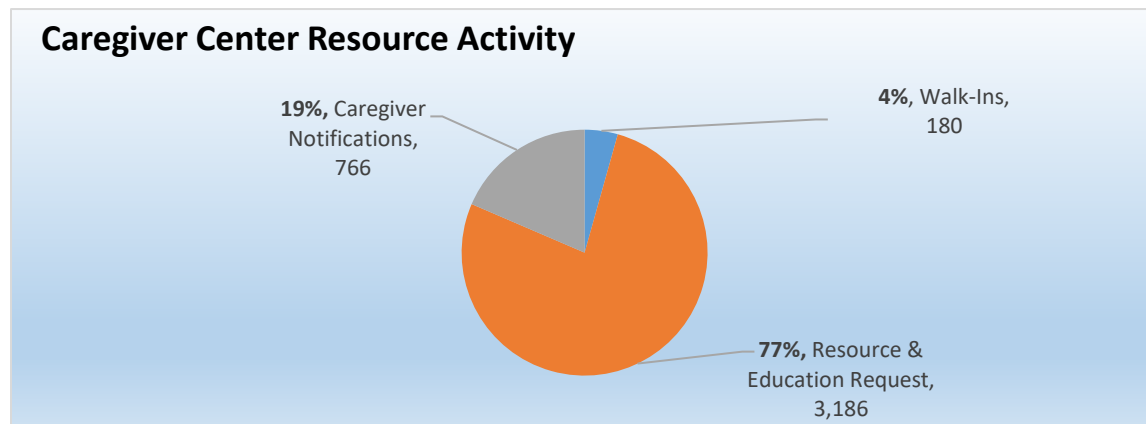
Home Modifications (Title III E)	February	FYTD	Annual Contract Goal	Target of FY 67%
Home Modifications: Units installed	0	18	66	27%
Home Modifications: Persons served	0	8	N/A	N/A
Assistive Devices: Units provided	0	0	3	0%
Assistive Devices: Persons served	0	0	N/A	N/A
TOTAL	0	26	N/A	

Dementia Friendly Caregiver Engagement Project

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

Caregiver Center Resource Activity

This chart represents Resource Specialist activity for the fiscal year, with February 2022 shown in the data table below.



Caregiver Center Resource Activity	February	FYTD
Client walk-ins	19	180
Resource & Education Request	472	3,186
Caregiver Email Outreach	98	766
TOTAL	589	4,111

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

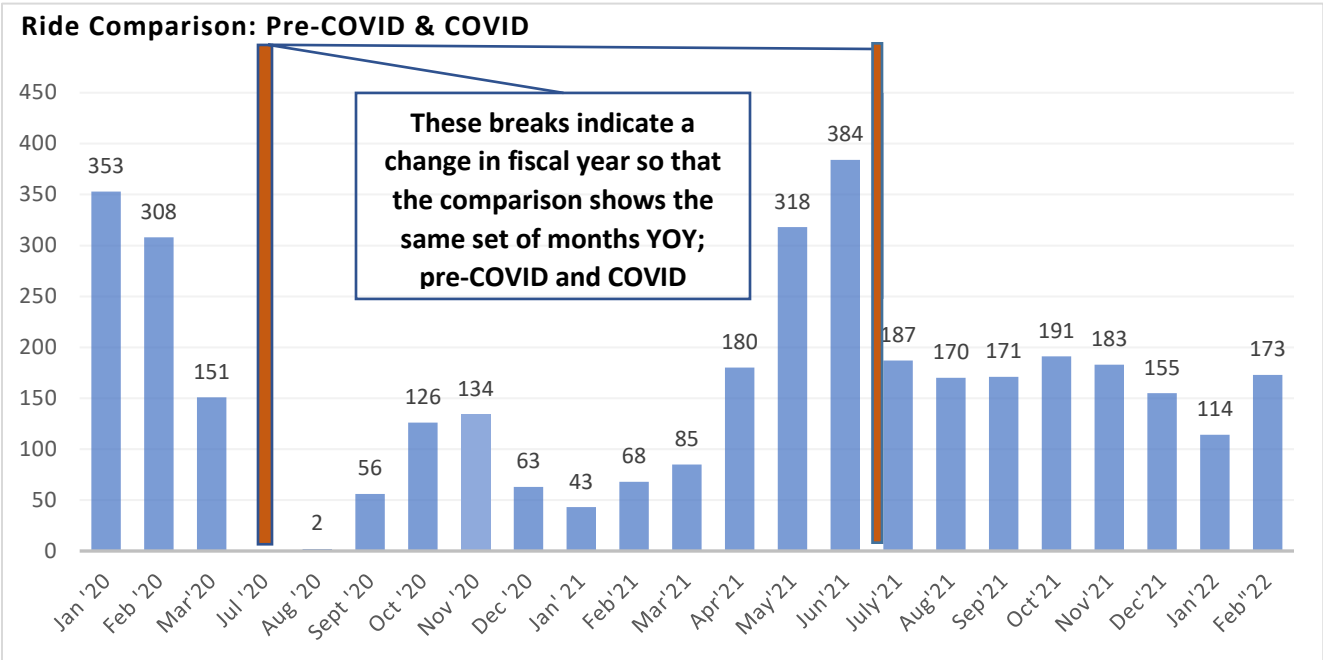
MEMORANDUM

DATE: February 28, 2022
TO: Kara Ralston, Chief Executive Officer
FROM: Tanvir Walele, Transportation Coordinator
SUBJECT: *February Monthly Report*

PROGRAM DESCRIPTION

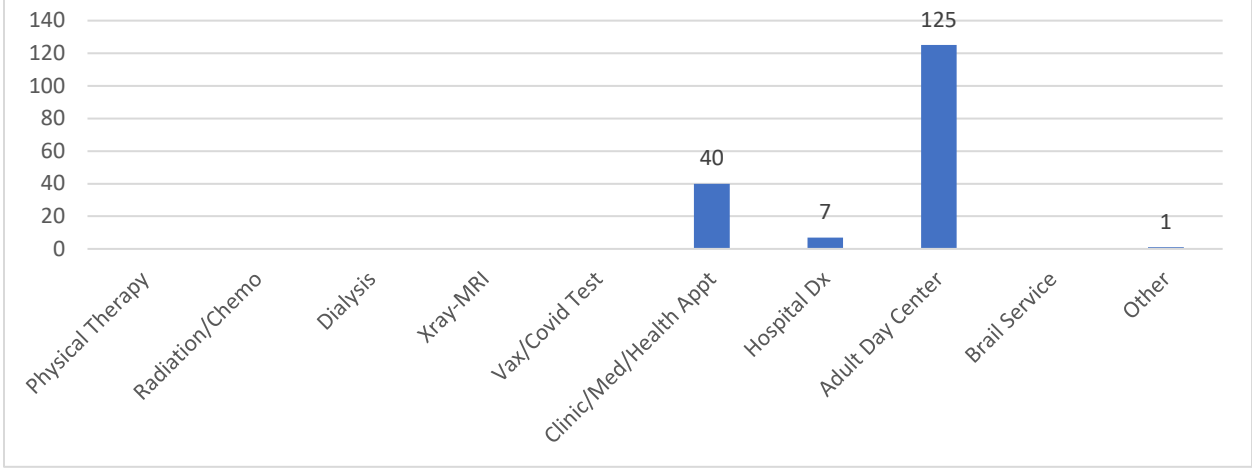
Camarillo Health Care District provides **door-through-door** transportation for non-emergency medical appointments and other activities of daily living, including to and from District programs, throughout Ventura County. Drivers are trained in CPR and First Aid, and have additional sensitivity training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

Transportation services remain available with proper capacity, safety and spread mitigation limits.

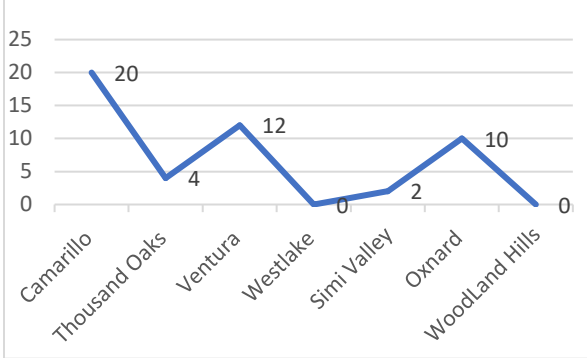


In partnership with the City of Camarillo, Care-A-Van transportation services provided free rides to Camarillo residents from February 25, 2021-June 30, 2021.

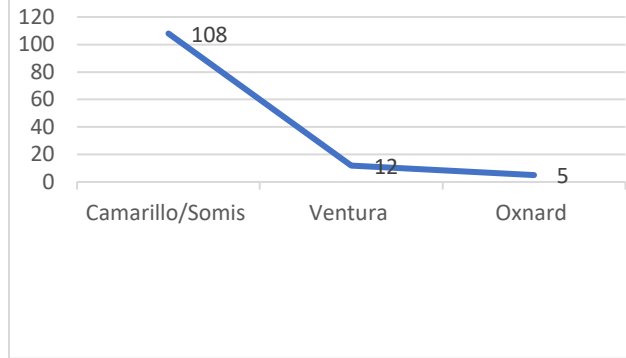
Cause or Reason for Ride



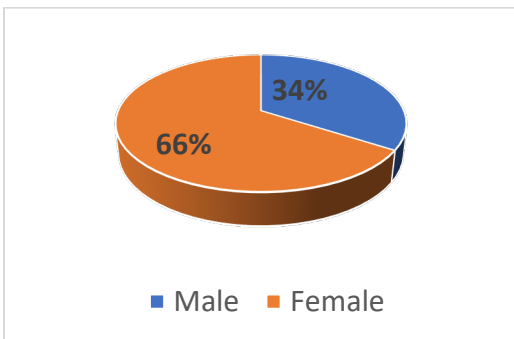
Public Ride Destinations



ADC Ride Destinations



Rides originate in the service area and can be provided to destinations throughout Ventura County, and to Kaiser in Woodland Hills.





SECTION 11

BOARD PRESIDENT REPORT

MARCH 22, 2022

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SECTION 12

BOARD MEMBERS COMMENTS AND/OR REPORTS

MARCH 22, 2022

FUTURE MEETING AND EVENTS

Board of Directors Meetings	
• Executive Committee: Doria/Daly	April 19, 2022, 12:00 p.m.
• Finance Committee: Hiepler/Loh	April 26, 2022, 10:30 a.m.
• Full Board:	April 26, 2022, 12:00 p.m.
• Executive Committee: Doria/Daly	May 17, 2022, 12:00 p.m.
• Full Board:	May 24, 2022, 12:00 p.m.
• Full Board:	June 7, 2022, 12:00 p.m. – Budget Presentation First Reading
• Executive Committee: Doria/Daly	June 21, 2022, 12:00 p.m. – Budget Presentation Second Reading – If needed – May be cancelled if Budget approved on the First Reading
• Full Board:	June 28, 2022, 12:00 p.m. – Budget Presentation Second Reading – May be cancelled if Budget approved on the First Reading.

MARCH 22, 2022