



**Regular Board of Directors Meeting  
3615 E Las Posas Road, Suite 160 & 161  
Camarillo, CA 93010  
Tuesday, February 26, 2019  
12:00 p.m.**

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## **2019 Board Meeting Calendar**

January 22, 2019, 12:00 p.m.

February 26, 2019, 12:00 p.m.

March 26, 2019, 12:00 p.m.

April 23, 2019, 12:00 p.m.

May 28, 2019, 12:00 p.m.

June 11, 2019, 12:00 p.m. (Budget)

June 25, 2019, 12:00 p.m. (If Needed)

July 23, 2019, 12:00 p.m.

August – Dark

September 24, 2019, 12:00 p.m.

October 22, 2019, 12:00 p.m.

November - Dark

December 10, 2019, 8:30 a.m. (Board Work Study)

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**AGENDA****February 26, 2019 – 12:00 p.m.**

Regular Meeting of the Board of Directors  
3615 E. Las Posas Road, Suites 160 & 161, Camarillo, CA 93010

**Board of Directors**

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

**Staff**

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

**Participants**

Cindy Fanning, CPA, Fanning & Karrh  
Shalene Hayman, Hayman Consulting

Rick Wood, CDSA Financial Services

**1. CALL TO ORDER****2. ROLL CALL****3. DELETIONS/CORRECTIONS TO THE POSTED AGENDA****4. PUBLIC COMMENT - Ca. GC Section 54954.3**

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

**5. PRESENTATIONS**

- Mary Ann Ratto, BS, CSA, Director of Adult Day Services; Certified Senior Advisor certification conferred by Society of Certified Senior Advisor Certification Council
- Carmen Moran, MPH, Health Promotion Coordinator; Motivational Interviewing conferred by Hospital Association of Southern California (HASC)
- Veronica Villasenor, BA, Health Promotion Coach; Motivational Interviewing conferred by Hospital Association of Southern California (HASC), and certification in Diabetes Education Empowerment Program (DEEP) conferred by Everyone with Diabetes Counts (EDC)
- Monica Zepeda, BA, Health Promotion Coach; Motivational Interviewing conferred by Hospital Association of Southern California (HASC)
- Mary Wiggins, BA, Health Promotion Coach; Dementia Live Coach conferred by Age-U-Cate Training Institute

**6. CLOSED SESSION**

Conference with Legal Counsel – Existing Litigation, one case, Government Code §54956.9(d)(1), Ferguson vs. Camarillo Health Care, Ventura County Superior Court Case No. 56-2016-00478549-CU-BC-VTA. Court of Appeal Case number B281856, Ferguson v. Camarillo Health Care District.

7. **RECONVENE FROM CLOSED SESSION**

8. **ANNOUNCEMENT OF CLOSED SESSIONS**

9. **CONSENT AGENDA**

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

- A. Approval of the Minutes of the Finance/Investment Committee Meeting of October 23, 2018. **(Please see Section 9-A)**
- B. Approval of the Minutes of the Finance/Investment Committee Meeting of January 22, 2019. **(Please see Section 9-B)**
- C. Approval of the Minutes of the Regular Board Meeting of January 22, 2019. **(Please see Section 9-C)**
- D. Approval of the Minutes of the Executive Committee Meeting of February 19, 2019. **(Please see Section 9-D)**

**Suggested Motion:** Motion to approve Consent Agenda as presented.

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

11. **ITEMS FOR BOARD ACTION: Consideration, Discussion, and Decision:**

- A. **Review/ Discussion/ Action** – Presentation, consideration, discussion, and staff’s recommendation for approval of the District’s financial audit report for fiscal year ending June 30, 2018, prepared and presented by Cindy Fanning, CPA, Fanning & Karrh. **(Please see Section 11-A)**

**Suggested Motion:** Motion to approve the District’s financial audit report for the fiscal year ending June 30, 2018.

Motion\_\_\_\_\_Second\_\_\_\_\_Abstain\_\_\_\_\_Pass\_\_\_\_\_

Loh\_\_\_\_\_Brown\_\_\_\_\_Loft\_\_\_\_\_Hiepler\_\_\_\_\_Doria\_\_\_\_\_

**B. Review/ Discussion/ Action** – Consideration, discussion, and recommendation to accept the Quarterly Investment Report for the period ending December 31, 2018. **(Please see Section 11-B)**

**Suggested Motion:** Motion to accept the Quarterly Investment Report for the period ending December 31, 2018.

Motion \_\_\_\_\_ Second \_\_\_\_\_ Abstain \_\_\_\_\_ Pass \_\_\_\_\_

Loh \_\_\_\_\_ Brown \_\_\_\_\_ Loft \_\_\_\_\_ Hiepler \_\_\_\_\_ Doria \_\_\_\_\_

**C. Review/ Discussion/ Action** - Consideration, discussion, and recommendation for approval of District disbursements and financial reports for the period ending January 31, 2019. **(Please see Section 11-C)**

**Suggested Motion:** Motion to approve District disbursements and financial reports for the period ending January 31, 2019.

Motion \_\_\_\_\_ Second \_\_\_\_\_ Abstain \_\_\_\_\_ Pass \_\_\_\_\_

Loh \_\_\_\_\_ Brown \_\_\_\_\_ Loft \_\_\_\_\_ Hiepler \_\_\_\_\_ Doria \_\_\_\_\_

**D. Review/ Discussion/ Action** – Consideration, discussion, and approval of the process and timeline for completion of Chief Executive Officer’s Performance Evaluation; and appointment of an Ad Hoc Committee to oversee the evaluation and present recommendations to the full Board. ***District By-Laws, Article V, Section 3, Ad Hoc Committees of the Board - The Board President, with the concurrence of the Board, may appoint Ad Hoc committees for the investigation, study and review of specific matters for reports and recommendations to the Board. (Please see Section 11-D)***

**Suggested Motion:** Motion to approve the process and timeline for the CEO Performance Evaluation, and the appointment of an Ad Hoc Committee to oversee evaluation and present recommendations to the full Board.

Motion \_\_\_\_\_ Second \_\_\_\_\_ Abstain \_\_\_\_\_ Pass \_\_\_\_\_

Loh \_\_\_\_\_ Brown \_\_\_\_\_ Loft \_\_\_\_\_ Hiepler \_\_\_\_\_ Doria \_\_\_\_\_

**E. 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. **(Please see Section 11-E)**

**Suggested Motion:** Vote 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.

Motion \_\_\_\_\_ Second \_\_\_\_\_ Abstain \_\_\_\_\_ Pass \_\_\_\_\_

Loh \_\_\_\_\_ Brown \_\_\_\_\_ Loft \_\_\_\_\_ Hiepler \_\_\_\_\_ Doria \_\_\_\_\_

**12. ITEMS FOR BOARD DISCUSSION**

Discussion and announcement of Board Committee Assignments.

**13. CHIEF EXECUTIVE OFFICER REPORT – Kara Ralston**

**14. FUTURE MEETING AND EVENTS**

**Board of Directors Meetings**

- Executive Committee: Tuesday, March 19, 2019, 12:00 p.m.
- Full Board: Tuesday, March 26, 2019, 12:00 p.m.
- Executive Committee: Tuesday, April 16, 2019, 12:00 p.m.
- Finance Committee: Tuesday, April 23, 2019, 11:00 a.m.
- Full Board: Tuesday, April 23, 2019, 12:00 p.m.
- Executive Committee: Friday, May 17, 2019, 12:00 p.m.
- Full Board: Tuesday, May 28, 2019, 12:00 p.m.

**Upcoming Community Meetings & Events**

- 52<sup>nd</sup> Annual Top Ten Community Awards  
Serra Center  
Camarillo Chamber of Commerce  
Friday, March 22, 2019  
6:00 p.m. to 9:00 p.m.
- ACHD Legislative Days  
Hyatt Regency Sacramento  
April 8-9, 2019  
Association of California Health Care Districts
- Business and Legislators Forum  
Spanish Hills Country Club  
Camarillo Chamber of Commerce  
Thursday, May 16, 2019  
11:30 a.m. to 1:30 p.m.
- Special Districts Legislative Days  
Sacramento Convention Center  
May 21-22, 2019  
California Special Districts Association

**15. Adjournment - Having no further business, this meeting is adjourned at \_\_\_\_\_ p.m.**

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

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

Note: This agenda was posted at the Camarillo Health Care District Administrative Office and on our website, [www.camhealth.com](http://www.camhealth.com), on Friday, February 22, 2019, on or before 4:00 p.m.



**SECTION 5**

**PRESENTATIONS**

**SECTION 5**

**FEBRUARY 26, 2019**

# Society of Certified Senior Advisors



Whereas the Society of Certified Senior Advisor Certification Council confirms that

**MaryAnn Ratto**

CSA ID: SCSA081381

has successfully completed all certification requirements. The Certification Council herewith confers upon the designee the Certification

**Certified Senior Advisor<sup>®</sup>**

with all the honors and responsibilities pertaining to this certification.

Awarded on this 31<sup>st</sup> day of October in the year 2018

Expiration: October 31, 2021

Original Certification Date: 10/13/2009

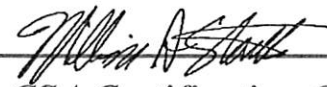


President & CEO

**CSA**



Society of  
Certified Senior Advisors<sup>®</sup>



Chair, CSA Certification Council



# *Certificate of Attendance*

*awarded to*

*Carmen Moran*

## *Motivational Interviewing Workshop*

- BRN Continuing Education Hours: HASC is approved by the California Board of Registered Nursing, provider number CEP #970, to award 5.0 number of contact hours.
- ACHE Continuing Education Credit: HASC is authorized to award 5.0 hours of pre-approved ACHE Qualified Education credit for this program toward advancement, or recertification, in the American College of Healthcare Executives. Participants in this program who wish to have the continuing education hours applied toward ACHE Qualified Education credit must self-report their participation. To self-report, participants must log into their MyACHE account and select "My Education Credit" to log hours earned.

*presented by*

**Hospital Association of Southern California**

**December 3, 2018**

**Los Angeles, California**



THIS CERTIFICATE MUST BE RETAINED BY THE  
LICENSEE FOR A PERIOD OF FOUR YEARS FROM  
THE DATE COURSE CONCLUDES:  
Hospital Association of Southern California, BRN CEP #970

**H • A • S • C**  
515 South Figueroa Street, Suite 1300  
Los Angeles, California 90071-3322

*Leticia Salcido*  
\_\_\_\_\_  
*Leticia Salcido, Education Services*



Everyone with Diabetes Counts

# Certificate of Completion

is awarded to

Veronica Villasenor

on the successful completion of the Diabetes Education  
Empowerment Program™ (DEEP) Peer Educator Training  
presented on January 11, 2019.



A handwritten signature in black ink, appearing to read "Oscar Lopez", written over a horizontal line.

Oscar Lopez  
DEEP Lead Trainer

# *Certificate of Attendance*

*awarded to*

*Veronica Villasenor*

## *Motivational Interviewing Workshop*

- BRN Continuing Education Hours: HASC is approved by the California Board of Registered Nursing, provider number CEP #970, to award 5.0 number of contact hours.
- ACHE Continuing Education Credit: HASC is authorized to award 5.0 hours of pre-approved ACHE Qualified Education credit for this program toward advancement, or recertification, in the American College of Healthcare Executives. Participants in this program who wish to have the continuing education hours applied toward ACHE Qualified Education credit must self-report their participation. To self-report, participants must log into their MyACHE account and select "My Education Credit" to log hours earned.

*presented by*

**Hospital Association of Southern California**

**December 3, 2018**

**Los Angeles, California**



**HOSPITAL  
ASSOCIATION**  
OF SOUTHERN CALIFORNIA®

THIS CERTIFICATE MUST BE RETAINED BY THE  
LICENSEE FOR A PERIOD OF FOUR YEARS FROM  
THE DATE COURSE CONCLUDES:  
Hospital Association of Southern California, BRN CEP #970

**H • A • S • C**  
515 South Figueroa Street, Suite 1300  
Los Angeles, California 90071-3322

*Leticia Salcido*  
\_\_\_\_\_  
*Leticia Salcido, Education Services*

# *Certificate of Attendance*

*awarded to*

*Monica Zepeda*

## *Motivational Interviewing Workshop*

- BRN Continuing Education Hours: HASC is approved by the California Board of Registered Nursing, provider number CEP #970, to award 5.0 number of contact hours.
- ACHE Continuing Education Credit: HASC is authorized to award 5.0 hours of pre-approved ACHE Qualified Education credit for this program toward advancement, or recertification, in the American College of Healthcare Executives. Participants in this program who wish to have the continuing education hours applied toward ACHE Qualified Education credit must self-report their participation. To self-report, participants must log into their MyACHE account and select "My Education Credit" to log hours earned.

*presented by*

**Hospital Association of Southern California**

**December 3, 2018**

**Los Angeles, California**



THIS CERTIFICATE MUST BE RETAINED BY THE  
LICENSEE FOR A PERIOD OF FOUR YEARS FROM  
THE DATE COURSE CONCLUDES:  
Hospital Association of Southern California, BRN CEP #970

**H•A•S•C**  
515 South Figueroa Street, Suite 1300  
Los Angeles, California 90071-3322

*Leticia Salcido*  
\_\_\_\_\_  
*Leticia Salcido, Education Services*



## Course Completion Certificate

This certification is awarded to

**Mary Wiggins**

For successfully completing the course

**Dementia Live® Coach Training**

02/19/2019

Issued Date

V'Ann Giuffre

Training Administrator

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**SECTION 6**

**CLOSED SESSION**

**SECTION 6  
CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION, ONE  
CASE, GOVERNMENT CODE §54956.9(D)(1), FERGUSON VS.  
CAMARILLO HEALTH CARE, VENTURA COUNTY SUPERIOR COURT  
CASE NO. 56-2016-00478549-CU-BC-VTA. COURT OF APPEAL  
CASE NUMBER B281856,  
FERGUSON V. CAMARILLO HEALTH CARE DISTRICT.**

**FEBRUARY 26, 2019**

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**SECTION 7**

**RECONVENE FROM CLOSED SESSION**

**FEBRUARY 26, 2019**

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**SECTION 8**

**ANNOUNCEMENT OF CLOSED SESSION**

**FEBRUARY 26, 2019**

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**SECTION 9**

**CONSENT AGENDA**

**SECTION 9-A  
APPROVAL OF MINUTES OF  
THE FINANCE/INVESTMENT COMMITTEE MEETING OF OCTOBER 23, 2018**

**FEBRUARY 26, 2019**

**MINUTES****October 23, 2018****Finance/Investment Committee Meeting**

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

**Board of Directors**

Tom Doria, MD, Director

**Staff**

Kara Ralston, Chief Executive Officer

Renee Murphy, Accounting Manager

Karen Valentine, Clerk to the Board

**Participants:**

Rick Wood, CSDA Financial Services

Cindy Fanning, CPA, Fanning & Karrh

- 
1. **Call to Order** – The Finance/Investment Committee Meeting was called to order by Director Doria at 11:02 a.m.
  2. No public comment.
  3. Cindy Fanning, CPA, of Fanning & Karrh, discussed the timeline and procedures for the 2017/2018 fiscal year audit.
  4. Committee reviewed banking and investment results, and tax revenue for the quarter ending September 30, 2018.
  5. The Committee reviewed the financial results by Department for the period ending September 30, 2018.
  6. CEO Ralston discussed District Disbursements and the Check Register Monthly Comparison for the quarter ending September 30, 2018.
  7. CEO Ralston presented a quarterly review of legal fees.
  8. The next Finance/Investment Committee Meeting is scheduled for January 22, 2019 at 11:00 a.m.
  9. The Meeting adjourned at 11:56 a.m.

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Tom Doria  
Director



**SECTION 9**

**CONSENT AGENDA**

**SECTION 9-B  
APPROVAL OF MINUTES OF  
THE FINANCE/INVESTMENT COMMITTEE MEETING OF JANUARY 22, 2019.**

**FEBRUARY 26, 2019**

**MINUTES****January 22, 2019****Finance/Investment Committee Meeting**

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

**Board of Directors**

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

**Participants:**

Shalene Hayman, Hayman Consulting

**Staff**

Kara Ralston, Chief Executive Officer  
Sue Tatangelo, Chief Resource Officer  
Renee Murphy, Accounting Manager  
Karen Valentine, Clerk to the Board

1. **Call to Order** – The Finance/Investment Committee Meeting was called to order by Director Doria at 11:14 a.m.
2. No public comment.
3. CEO Kara Ralston, introduced Shalene Hayman, of Hayman Consulting, who will provide additional financial services, oversight and support.
4. The Committee reviewed banking and investment results, and tax revenue for the quarter ending December 31, 2018. Director Hiepler requested staff to research local financial institutions to gather information on optimizing interest income opportunities.
5. The Committee reviewed the departmental financial results for the period ending December 31, 2018.
6. CEO Ralston discussed District Disbursements and the Check Register Monthly Comparison for the quarter ending December 31, 2018.
7. CEO Ralston presented a quarterly review of legal fees.
8. CEO Ralston updated the committee on the Russell Fisher Bequest, the Association of California Health Care Districts Leadership Academy, and shared OpenLine comments.
9. The next Finance/Investment Committee Meeting is scheduled for April 23, 2019, at 11:00 a.m.
10. The Meeting adjourned at 12:09 p.m.

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Tom Doria  
Director

**SECTION 9**

**CONSENT AGENDA**

**SECTION 9-C  
APPROVAL OF MINUTES OF  
THE REGULAR BOARD MEETING OF JANUARY 22, 2019.**

**FEBRUARY 26, 2019**

**MINUTES****January 22, 2019****Regular Meeting of the Board of Directors**

3615 E. Las Posas Road, Suites 160 &amp; 161, Camarillo, CA 93010

**Board of Directors - Present**

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

**Staff - Present**

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

**Consultants:**

Shalene Hayman, Hayman Consulting

1. **Call to Order and Roll Call** - The Regular Meeting of the Camarillo Health Care District Board of Directors was called to order on Tuesday, January 22, 2019, at 12:19 p.m., by Rodger Brown, Vice President.
2. **Pledge of Allegiance** – Director Doria
3. **Amendments to The Agenda** – None
4. **Public Comment** – None
5. **Presentations** – None
6. **Discussion/Action Item** -

CEO Ralston introduced Shalene Hayman, Hayman Consulting, who will provide additional financial services, oversight and support.

CEO Ralston presented the District's Disbursements for the period ending December 31, 2018. Renee Murphy presented the District's financial reports for the period ending December 31, 2018.

It was **MOVED** by Director Hiepler, **SECONDED** by Director Loft, and **MOTION PASSED** that the Board of Directors approve the District Disbursements and Financial Report for the period ending December 31, 2018.

**Vote to Approve District Disbursements and Financial Report for Period Ending December 31, 2018.**

Director Loh	Absent
Director Brown	Aye
Director Loft	Aye
Director Hiepler	Aye
Director Doria	Aye

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

<u>Vote to Approve Consent Calendar as Presented</u>	
Director Loh	Absent
Director Brown	Aye
Director Loft	Aye
Director Hiepler	Aye
Director Doria	Aye

8. **Discussion / Action**

- A. **CEO** Ralston presented the Resolution 19-01, Approving Submission of Application and Petition to Potential Funding Sources, and Authorizing Signatures.

It was **MOVED** by Director Hiepler, **SECONDED** by Director Doria, and **MOTION PASSED** that the Board of Directors approve Resolution 19-01, Approving Submission of Application and Petition to Potential Funding Sources, and Authorizing Signatures.

<u>Vote to Approve Resolution 19-01, Approving Submission of Application and Petition to Potential Funding Sources, and Authorizing Signatures.</u>	
Director Loh:	Absent
Director Brown:	Aye
Director Loft:	Aye
Director Hiepler:	Aye
Director Doria:	Aye

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

It was **MOVED** by Director Doria, **SECONDED** by Director Hiepler 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

<u>Vote to Approve Revised Compensation Schedule</u>	
Director Loh:	Absent
Director Brown:	Aye
Director Loft:	Aye
Director Hiepler:	Aye
Director Doria:	Aye

9. **CEO Report** – Chief Executive Officer, Kara Ralston, discussed her invitation to serve as a panelist at the Association of California Health Care Districts Leadership Academy. Ms. Ralston also discussed the Russell Fisher Bequest, and shared Openline comments.
10. Having no further business, this meeting was adjourned at 1:19 p.m.

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Richard Loft  
Clerk of the Board

**SECTION 9**

**CONSENT AGENDA**

**SECTION 9-D  
APPROVAL OF MINUTES OF  
THE EXECUTIVE COMMITTEE MEETING OF FEBRUARY 19, 2019.**

**FEBRUARY 26, 2019**

**MINUTES**

**February 19, 2019**

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

**Board Members Present:**

Christopher Loh, MD, President  
Rod Brown, MBA, Vice President

**Staff Present:**

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

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1. **Call to Order** – The Executive Committee Meeting was called to order by Board President, Christopher Loh, at 12:03 p.m.
2. **Public Comment** – No Public Comment
3. Reviewed the Minutes of the regularly scheduled Board Meeting of Tuesday, January 22, 2019.
4. Reviewed the proposed Agenda for the regularly scheduled Board Meeting of Tuesday, February 26, 2019.
5. Reviewed District Disbursements for period ending January 31, 2019.
6. Reviewed the following Action Items:
  - 11-B** Reviewed District’s Quarterly Investment Report for the period ending December 31, 2019.
  - 11-C** Reviewed District Disbursements for the period ending January 31, 2019.
  - 11-D** Reviewed the process and timeline for completion of the CEO Performance Evaluation, and the appointment of an Ad Hoc Committee to oversee evaluation and present recommendations to the full board.
7. CEO Report – Updated Committee on District activities.
8. Next Executive Committee Meeting is scheduled for Tuesday, March 19, 2019, at 12:00 p.m.
9. Meeting adjourned at 1:36 p.m.

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Christopher Loh  
President



**SECTION 10**

**SECTION 10**

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

**FEBRUARY 26, 2019**

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**SECTION 11**

**ACTION ITEMS**

**SECTION 11-A  
REVIEW/ DISCUSSION/ ACTION – PRESENTATION, CONSIDERATION,  
DISCUSSION, AND STAFF’S RECOMMENDATION FOR APPROVAL OF  
THE DISTRICT’S FINANCIAL AUDIT REPORT FOR FISCAL YEAR ENDING  
JUNE 30, 2018, PREPARED AND PRESENTED BY  
CINDY FANNING, CPA, FANNING & KARRH.**

**FEBRUARY 26, 2019**

**CAMARILLO HEALTH CARE DISTRICT**

Financial Statements for the Years  
Ended June 30, 2018 and 2017 and  
Independent Auditor's Report

**Fanning & Karrh**

**Certified Public Accountants**

**A Professional Corporation**

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CAMARILLO HEALTH CARE DISTRICT  
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CAMARILLO HEALTH CARE DISTRICT  
Governing Board of Directors and Management  
June 30, 2018

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

## FINANCIAL SECTION

## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of  
Camarillo Health Care District:

We have audited the accompanying financial statements of Camarillo Health Care District (District) as of and for the years ended June 30, 2018 and 2017, 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, 2018 and 2017 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.



## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 7, the Schedules of Proportionate Share of the Net Pension Liability and of Contributions for the Cost Sharing Defined Benefit Pension Plan on page 27, the Schedule of Changes in the Net OPEB Liability and Related Ratios on page 28 and the Schedule of OPEB Contributions on page 29 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated February 20, 2019, 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.

*Fanning & Karrh*

Ventura, California  
February 20, 2019

**CAMARILLO HEALTH CARE DISTRICT**  
Management's Discussion and Analysis  
June 30, 2018

This discussion and analysis of 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, 2018 and 2017. The Statements of Revenues, Expenses and Changes in Net Position provide the results from operations through the fiscal years ended June 30, 2018 and 2017, and reflect how the operating results for the fiscal years affected the Statements of Net Position.

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

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

**CAMARILLO HEALTH CARE DISTRICT**  
**Management's Discussion and Analysis**  
**June 30, 2018**

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 position from the prior fiscal year.

	<u>2018</u>	<u>2017</u>
<b><u>Assets</u></b>		
Current Assets	\$ 3,525,101	\$ 3,191,542
Restricted Assets	2,968	4,783
Capital Assets	<u>1,475,733</u>	<u>1,603,290</u>
Total Assets	5,003,802	4,799,615
Deferred Outflows of Resources	<u>990,144</u>	<u>293,007</u>
Total Assets and Deferred	<u>\$ 5,993,946</u>	<u>\$ 5,092,622</u>
<b><u>Liabilities</u></b>		
Current Liabilities	\$ 343,676	\$ 310,195
Long-term Liabilities	<u>3,471,798</u>	<u>1,949,285</u>
Total Liabilities	3,815,474	2,259,480
Deferred Inflows of Resources	211,794	176,716
Net Position	<u>1,966,678</u>	<u>2,656,426</u>
Total Liabilities, Deferred and Net Position	<u>\$ 5,993,946</u>	<u>\$ 5,092,622</u>

The net position of the District decreased 25.96%, as follows:

- Current assets increased by 10.45% (\$333,559) from the prior year due primarily to increases in property tax revenue, operating grants, and the settlement from claim (\$173,000).
- A decrease in capital assets of 7.96% (\$127,557) reflects IT upgrades, offset by current year depreciation.
- An increase in current liabilities of 10.79% (\$33,481) reflects an increase in accrued operating expenses and deferred revenue grant activity.
- An increase in long-term liabilities of 78.11% (\$1,522,513) reflects an increased accrued liability resulting from the adoption of GASB 75 for postemployment benefits other than pension, and increased pension liability, offset by current year debt repayment.
- The decrease in net position is due to the prior period effect of the adoption of GASB 75 for postemployment benefits other than pensions, offset by the excess of revenues over expenses for fiscal year ended June 30, 2018 of \$336,342.

**CAMARILLO HEALTH CARE DISTRICT**  
**Management's Discussion and Analysis**  
**June 30, 2018**

The following is a summary of revenue and expenses for the past two fiscal years:

	<u>2018</u>	<u>2017</u>
<b>Operating Revenue</b>		
Program Revenue	\$ 420,491	\$ 416,551
Operating Grants	419,678	234,874
Bequest Distribution (Care-A-Van)	143,646	147,622
Other Operating Revenue	<u>33,669</u>	<u>34,869</u>
<b>Total Operating Revenue</b>	<u><b>1,017,484</b></u>	<u><b>833,916</b></u>
<b>Non-Operating Revenues (Expenses)</b>		
Property Taxes	2,622,977	2,490,350
Investment Income	34,719	14,250
Other Non-Operating Revenue	42,850	32,777
Settlement from Claim	173,000	-
Loss on Disposal of Assets	(4,982)	(1,448)
Interest Expense	<u>(14,334)</u>	<u>(17,396)</u>
<b>Total Non-Operating Revenue</b>	<u><b>2,854,230</b></u>	<u><b>2,518,533</b></u>
<b>Program Expenses</b>		
Salaries, wages and benefits	1,924,616	1,658,223
Professional fees	232,886	226,748
Depreciation	118,794	125,874
Other	<u>468,370</u>	<u>417,620</u>
<b>Total Program Expenses</b>	<u><b>2,744,666</b></u>	<u><b>2,428,465</b></u>
<b>Administration Expenses</b>	<u><b>790,706</b></u>	<u><b>803,329</b></u>
<b>Change in Net Position</b>	<u><u><b>\$ 336,342</b></u></u>	<u><u><b>\$ 120,655</b></u></u>

- Total Operating Revenues reflect an increase of 22.01% (\$183,568), primarily due to receiving three new program grants.
- Total Non-Operating Revenues have increased by 13.33% (\$335,697), primarily due to an increase in property tax revenue (\$132,627), and the settlement from claim (\$173,000).
- Total Program Expenses increased by 13.02% (\$316,201) due primarily to the current year expense of adopting GASB 75 for other postemployment benefits (OPEB).
- Administration Expenses have decreased by 1.57% (12,623).

**CAMARILLO HEALTH CARE DISTRICT**  
**Management's Discussion and Analysis**  
**June 30, 2018**

**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	\$ 1,017,484	\$ 910,342
Less Operating Expenses:		
Salaries and Benefits	(2,384,046)	(2,335,869)
Depreciation	(156,336)	(156,523)
Other Operating Expenses	<u>(994,990)</u>	<u>(956,753)</u>
Net Operating Loss	<u>(2,517,888)</u>	<u>(2,538,803)</u>
 Non-Operating Revenues and Expenses:		
Property Taxes	2,622,977	2,546,160
Investment Income	34,719	8,000
Settlement from Claim	173,000	-
Other Non-Operating Revenue	42,850	39,927
Other Non-Operating Expenses	<u>(19,316)</u>	<u>-</u>
Net Non-Operating Revenue	<u>2,854,230</u>	<u>2,594,087</u>
 Change in Net Position	 <u>\$ 336,342</u>	 <u>\$ 55,284</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.

CAMARILLO HEALTH CARE DISTRICT  
 STATEMENTS OF NET POSITION  
 June 30, 2018 and 2017

ASSETS	<u>NOTES</u>	<u>2018</u>	<u>2017</u>
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	2	\$ 3,328,470	\$ 3,043,341
Receivables:			
Accounts		6,329	764
Property taxes		62,944	87,119
Grants and other reimbursements		110,559	50,549
Interest		13,703	5,367
Prepaid expenses		<u>3,096</u>	<u>4,402</u>
Total current assets		<u>3,525,101</u>	<u>3,191,542</u>
 RESTRICTED ASSETS - cash and cash equivalents	 2	 <u>2,968</u>	 <u>4,783</u>
 CAPITAL ASSETS, net of accumulated depreciation	 3	 <u>1,475,733</u>	 <u>1,603,290</u>
 TOTAL ASSETS		 <u>5,003,802</u>	 <u>4,799,615</u>
 <b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred outflows of resources related to other postemployment benefits	8	500,000	-
Deferred outflows of resources related to pensions	7	<u>490,144</u>	<u>293,007</u>
Total deferred outflows of resources		<u>990,144</u>	<u>293,007</u>

CAMARILLO HEALTH CARE DISTRICT  
 STATEMENTS OF NET POSITION - concluded  
 June 30, 2018 and 2017

LIABILITIES	<u>NOTES</u>	<u>2018</u>	<u>2017</u>
<b>CURRENT LIABILITIES</b>			
Accounts payable		79,163	56,693
Accrued expenses		151,525	148,437
Accrued interest payable		10,171	12,489
Deferred revenue	4	17,335	10,183
Current portion of long-term debt	6	<u>85,482</u>	<u>82,393</u>
Total current liabilities		<u>343,676</u>	<u>310,195</u>
<b>LONG-TERM LIABILITIES</b>			
Long-term debt, net of current portion	6	276,166	361,648
Net other postemployment benefit liability	8	1,746,599	384,083
Net pension liability	7	<u>1,449,033</u>	<u>1,203,554</u>
Total long-term liabilities		<u>3,471,798</u>	<u>1,949,285</u>
<b>TOTAL LIABILITIES</b>		<u>3,815,474</u>	<u>2,259,480</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred inflows of resources related to pensions	7	<u>211,794</u>	<u>176,716</u>
<b>NET POSITION</b>			
Net investment in capital assets		1,114,086	1,159,249
Unrestricted net position		<u>852,592</u>	<u>1,497,177</u>
<b>TOTAL NET POSITION</b>		<u>\$ 1,966,678</u>	<u>\$ 2,656,426</u>

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

CAMARILLO HEALTH CARE DISTRICT  
 STATEMENTS OF REVENUES AND EXPENSES AND CHANGES IN NET POSITION  
 For the Years Ended June 30, 2018 and 2017

	NOTES	<u>2018</u>	<u>2017</u>
<b>OPERATING REVENUES</b>			
Program revenue		\$ 420,491	\$ 416,551
Operating grants	11	419,678	234,874
Distribution from Ventura County Community Foundation	10	143,646	147,622
Other operating revenues		<u>33,669</u>	<u>34,869</u>
<b>TOTAL OPERATING REVENUES</b>		<u>1,017,484</u>	<u>833,916</u>
<b>OPERATING EXPENSES</b>			
<b>Program Expenses:</b>			
Salaries, wages and benefits		1,924,616	1,658,223
Professional fees		232,886	226,748
Postage and printing		96,831	96,379
Supplies and activities		86,556	50,287
Dues and subscriptions		28,134	17,733
Continuing education - staff		18,061	17,617
Depreciation		118,794	125,874
Insurance		27,356	29,753
Advertising and promotion		29,252	13,297
Utilities and telephone		89,417	92,026
Repairs and maintenance		43,127	55,293
Other		<u>49,636</u>	<u>45,235</u>
<b>Total program expenses</b>		<u>2,744,666</u>	<u>2,428,465</u>
<b>Administration Expenses:</b>			
Salaries, wages and benefits		459,430	488,295
Professional fees		181,658	167,862
Postage and printing		765	549
Supplies and activities		11,750	6,373
Dues and subscriptions		16,457	17,357
Continuing education - staff		12,821	18,291
Depreciation		37,542	38,318
Insurance		1,986	1,944
Board expenses		24,069	26,803
Utilities and telephone		19,768	16,883
Repairs and maintenance		8,549	5,384
Other		<u>15,911</u>	<u>15,270</u>
<b>Total administration expenses</b>		<u>790,706</u>	<u>803,329</u>
<b>TOTAL OPERATING EXPENSES</b>		<u>3,535,372</u>	<u>3,231,794</u>
<b>OPERATING LOSS</b>		<u>(2,517,888)</u>	<u>(2,397,878)</u>



CAMARILLO HEALTH CARE DISTRICT  
 STATEMENTS OF REVENUES AND EXPENSES AND CHANGES IN NET POSITION - concluded  
 For the Years Ended June 30, 2018 and 2017

	NOTES	<u>2018</u>	<u>2017</u>
<b>NON-OPERATING REVENUES AND EXPENSES</b>			
Property taxes		2,622,977	2,490,350
Donations		5,207	8,012
Investment income		34,719	14,250
Other non-operating revenue		37,643	24,765
Settlement from claim	12	173,000	-
Loss on disposal of capital assets		(4,982)	(1,448)
Interest expense		<u>(14,334)</u>	<u>(17,396)</u>
<b>TOTAL NON-OPERATING REVENUES AND EXPENSES</b>		<u>2,854,230</u>	<u>2,518,533</u>
<b>CHANGE IN NET POSITION</b>		336,342	120,655
NET POSITION - Beginning of year, as previously reported		2,656,426	2,535,771
Cummulative effect of accounting changes	13	<u>(1,026,090)</u>	<u>-</u>
NET POSITION - Beginning of year, as restated		<u>1,630,336</u>	<u>2,535,771</u>
NET POSITION - End of year		<u>\$ 1,966,678</u>	<u>\$ 2,656,426</u>

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

CAMARILLO HEALTH CARE DISTRICT  
STATEMENTS OF CASH FLOWS  
For the Years Ended June 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash received from user charges	\$ 422,078	\$ 406,771
Operating grant revenue received	359,668	211,879
Distribution from Ventura County Community Foundation	143,646	147,622
Other operating receipts	33,669	34,869
Cash payments to employees	(2,461,112)	(1,848,599)
Cash payments for operating expenses	<u>(971,214)</u>	<u>(911,095)</u>
<b>NET CASH USED FOR OPERATING ACTIVITIES</b>	<b><u>(2,473,265)</u></b>	<b><u>(1,958,553)</u></b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Investment income	26,383	11,577
Other non-operating income	42,850	32,777
Settlement received on claim	<u>173,000</u>	<u>-</u>
<b>NET CASH PROVIDED BY INVESTING ACTIVITIES</b>	<b><u>242,233</u></b>	<b><u>44,354</u></b>
<b>CASH FLOWS FROM CAPITAL ACTIVITIES</b>		
Purchase of capital assets	(33,761)	-
Proceeds from sale of capital assets	-	-
Interest payments on long-term debt	(16,652)	(19,629)
Repayment of long-term debt	<u>(82,393)</u>	<u>(79,415)</u>
<b>NET CASH USED FOR CAPITAL ACTIVITIES</b>	<b><u>(132,806)</u></b>	<b><u>(99,044)</u></b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Property taxes collected	<u>2,647,152</u>	<u>2,448,898</u>
<b>NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES</b>	<b><u>2,647,152</u></b>	<b><u>2,448,898</u></b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>283,314</b>	<b>435,655</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b><u>3,048,124</u></b>	<b><u>2,612,469</u></b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b><u>\$ 3,331,438</u></b>	<b><u>\$ 3,048,124</u></b>

CAMARILLO HEALTH CARE DISTRICT  
 STATEMENTS OF CASH FLOWS - concluded  
 For the Years Ended June 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Operating loss	\$ (2,517,888)	\$ (2,397,878)
Adjustments to reconcile operating loss to net cash used for operating activities:		
Depreciation	156,336	164,192
Changes in assets, deferred outflows, liabilities, and deferred outflows:		
Accounts receivable	(5,565)	891
Grants and other reimbursements	(60,010)	(2,299)
Prepaid expenses	1,306	3,492
Deferred outflows of resources	(697,137)	(28,204)
Accounts payable	22,470	6,497
Accrued expenses	3,088	16,511
Deferred revenue	7,152	(10,671)
Net other postemployment benefit liability	336,426	201,802
Net pension liability	245,479	381,919
Deferred inflows of resources	<u>35,078</u>	<u>(274,109)</u>
<b>NET CASH USED FOR OPERATING ACTIVITIES</b>	<b><u>\$ (2,473,265)</u></b>	<b><u>\$ (1,937,857)</u></b>
 <b>SUPPLEMENTAL DISCLOSURE OF NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES</b>		
None	<u>\$ -</u>	<u>\$ -</u>

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

## CAMARILLO HEALTH CARE DISTRICT

### NOTES TO FINANCIAL STATEMENTS

#### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

**Reporting Entity** – The District's reporting entity includes all significant operation 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 post employment benefits

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

**Investments** – Investments are carried at fair value.

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

**Capital Assets** – Capital assets that are acquired and/or constructed are capitalized at historical cost. District policy has set the capitalization threshold for reporting capital assets at \$1,000. Depreciation is calculated using the straight-line or accelerated methods of depreciation over the estimated useful lives of the assets ranging from one to thirty-nine years.

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

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

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

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

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

- Net investment in capital assets – This category includes capital assets, net of accumulated depreciation and reduced by any outstanding debt related to the acquisition, construction or improvement of those assets.
- Restricted – This category consists of net position with legal limitations imposed on their use by external restrictions by other governments, creditors, grantors, contributors, laws or regulations, or through constitutional provision, or enabling legislation. As of June 30, 2018 and 2017, 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.

**Budgets** – The District annually adopts a budget prior to and for the upcoming fiscal year, which includes anticipated expenditures and their means of financing. Once adopted, the budget as approved is subject to amendment as considered necessary.

**Property Taxes** – Tax revenues are received by the District pursuant to its status as a political subdivision of the State of California.

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

**2. DEPOSITS AND INVESTMENTS**

The District's carrying value of deposits was \$643,621 and \$786,584 at June 30, 2018 and 2017, respectively. The corresponding bank balances were \$684,447 and \$798,593, respectively. Of the bank balances, \$500,000 was covered by Federal deposit insurance at June 30, 2018 and 2017, respectively. 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>2018</u>	<u>2017</u>
State of California Local Agency Investment Fund	\$ 2,682,428	\$ 2,256,333
Ventura County Treasury Investment Fund	<u>4,234</u>	<u>4,052</u>
<b>Total</b>	<b><u>\$ 2,686,662</u></b>	<b><u>\$ 2,260,385</u></b>

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 \$2,677,403 and \$2,253,943 at June 30, 2018 and 2017, respectively.

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

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

Restricted assets of \$2,968 and \$4,783 as of June 30, 2018 and 2017, respectively, are amounts received that are designated for program scholarship awards.

### 3. CAPITAL ASSETS

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

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

Capital assets activity for the year ended June 30, 2017 was as follows:

	Balance <u>June 30, 2016</u>	<u>Increases</u>	<u>Decreases</u>	Balance <u>June 30, 2017</u>
Capital assets being depreciated:				
Buildings and building improvements	\$ 3,129,358	\$ -	\$ -	\$ 3,129,358
IS equipment	226,300	-	(64,381)	161,919
Equipment and furnishings	258,597	-	(26,209)	232,388
Transportation vehicles	<u>263,737</u>	<u>-</u>	<u>-</u>	<u>263,737</u>
Total capital assets	3,877,992	-	(90,590)	3,787,402
Less accumulated depreciation	<u>(2,109,062)</u>	<u>(164,193)</u>	<u>89,143</u>	<u>(2,184,112)</u>
Total capital assets, net	<u>\$ 1,768,930</u>	<u>\$ (164,193)</u>	<u>\$ (1,447)</u>	<u>\$ 1,603,290</u>

### 4. DEFERRED REVENUE

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

### 5. LINE OF CREDIT

The District has a line of credit with a bank secured by inventory, chattel paper, account, equipment and general intangibles. The line of credit has a maximum borrowing amount of \$300,000, bears interest at .9% over the lender's base rate (Bank of the West prime rate), but not less than 4%. The line of credit does not have a maturity date. There were no borrowings on the line of credit during the years ended June 30, 2018 and 2017. There was no interest expense associated with the line of credit during 2018 or 2017.

## 6. LONG-TERM DEBT

The following is a summary of changes in long-term debt for the year ended June 30, 2018:

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

The following is a summary of changes in long-term debt for the year ended June 30, 2017:

	<u>Balance</u> <u>June 30, 2016</u>	<u>Retirement</u>	<u>Balance</u> <u>June 30, 2017</u>	<u>Current</u>	<u>Long-term</u>
Installment Sale Agreement	<u>\$ 523,456</u>	<u>\$ (79,415)</u>	<u>\$ 444,041</u>	<u>\$ 82,393</u>	<u>\$ 361,648</u>

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

Future debt service payments through maturity are as follows:

<u>Fiscal Year</u> <u>Ending June 30:</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 85,482	\$ 11,158	\$ 96,640
2020	88,688	7,862	96,550
2021	92,014	4,443	96,457
2022	<u>95,464</u>	<u>895</u>	<u>96,359</u>
	<u>\$ 361,648</u>	<u>\$ 24,358</u>	<u>\$ 386,006</u>

## 7. DEFINED BENEFIT PENSION PLAN

### A. General Information about the Pension Plan

Plan Descriptions, Benefits Provided and Employees Covered – All qualified permanent and probationary employees are eligible to participate in the District's Miscellaneous Employee Pension Plan (Plan). The Plan is a cost-sharing multiple employer defined benefit pension plan administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plan are established by State statute and Local Government resolution. The Plan provides retirement, death and disability benefits to plan members and beneficiaries. The benefit provisions of the plan's employees are established by statute. A full description regarding number of employees covered, benefit provisions, assumptions, and membership information for the Plan is listed in the District's June 30, 2016 Annual Valuation Report. This report and CalPERS audited financial statements are publicly available reports that can be found on CalPERS website.

The Plan's provisions and benefits in effect at June 30, 2018, are summarized as follows:



	Prior to January 1, 2013	On or after January 1, 2013
Hire date	2% @ 60	2% @ 62
Benefit formula	5 years of service	5 years of service
Benefit vesting schedule	monthly for life	monthly for life
Benefit payments	60	62
Retirement age	7.000%	6.250%
Required employee contribution rates	7.653%	6.533%
Required employer contributions rates		

**Contributions** – Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers are determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in rate. The Plan's actuarially determined rate is based on the estimated amount necessary to pay the Plan's allocated share of the risk pool's costs of benefits earned by employees during the year. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

Beginning for the year ended June 30, 2016, CalPERS collected employer contributions towards unfunded liability as a dollar amount instead of the prior method of a contribution rate. The pool's unfunded liability is allocated to each individual plan based on the plan's total liability rather than by plan individual payroll. The District's unfunded liability payment for the year ended June 30, 2018 was \$50,594.

For the year ended June 30, 2018, the contributions recognized by the plan from the employer were as follows:

Contributions – employer	\$147,319
Contributions – employee	\$ 90,117

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

As of June 30, 2018, the District's reported net liability for its proportionate share of the net pension liability was \$1,449,033.

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, 2017, 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, 2016 rolled forward to June 30, 2017 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, 2018 and 2017 was as follows:

Proportion - June 30, 2017	0.03465%
Proportion - June 30, 2018	0.03676%
Change - Increase (Decrease)	0.00211%

For the year ended June 30, 2018, the District recognized pension expense of \$180,108. At June 30, 2018, 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	\$ 96,725	\$ -
Net differences between projected and actual earnings on plan investments	64,496	-
Difference between expected and actual experiences	2,298	32,929
Changes in assumptions	285,179	21,745
Differences between actual contributions and proportionate share of contributions	-	113,273
Change in employer's proportion	<u>41,446</u>	<u>43,847</u>
Total	<u>\$ 490,144</u>	<u>\$ 211,794</u>

The \$96,725 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, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Measurement Period Ending June 30:	Deferred Outflows (Inflows) of Resources, Net
2019	\$ (12,892)
2020	144,074
2021	88,735
2022	<u>(38,292)</u>
Total	<u>\$ 181,625</u>

**Actuarial Methods and Assumptions** - For the measurement period ended June 30, 2017 (the measurement date), the total pension liability was determined by rolling forward the June 30, 2016 total pension liability determined in the June 30, 2016 actuarial accounting valuation. The June 30, 2017 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	2.75%
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 2.75% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.75% thereafter

The underlying mortality assumption and all other actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period 1997 to 2011, 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-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	47.0%	4.90%	5.38%
Fixed Income	19.0%	0.80%	2.27%
Inflation Assets	6.0%	0.60%	1.39%
Private Equity	12.0%	6.60%	6.63%
Real Estate	11.0%	2.80%	5.21%
Infrastructure and Forestland	3.0%	3.90%	2.36%
Liquidity	2.0%	-0.40%	-0.90%

(a) An expected inflation of 2.5% used for this period

(b) An expected inflation of 3.0% 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:

	1% Decrease 6.15%	Current Discount Rate 7.15%	1% Increase 8.15%
District's proportionate share of the net pension liability	\$ 2,389,065	\$ 1,449,033	\$ 670,483

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, 2018, the District reported a payable of \$3,596 for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2018.

8. OTHER POST EMPLOYMENT BENEFITS

A. General Information about the OPEB Plan

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

**Benefits Provided** – The Plan provides healthcare benefits for retirees and their dependents. Benefits are provided through a third-party insurer. Annually, the District establishes a maximum monthly premium that the District will contribute to the cost of current-year health insurance premiums. For calendar year 2018 and 2017, the maximum monthly contribution by the District was \$790 per retiree.

**Employees covered by benefit terms** – As of the June 30, 2017 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	3
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>23</u>
Total	<u>26</u>

**Contributions** - The contribution requirements of the Plan are established by the District's Board of Directors. During the year ended June 30, 2011, the District entered into an agreement and election to prefund OPEB through CalPERS in the California Employer's Retiree Benefit Program (CERBT). For the fiscal years ended June 30, 2018 and 2017, the District's cash contributions were \$500,000 and \$0, respectively, in payments to the trust.

**B. Net OPEB Liability**

The District's net OPEB liability was measured as of June 30, 2017, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation using the Alternative Measurement Method as of that date.

**Actuarial assumptions** – The total OPEB liability in the June 30, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.00%
Salary Increase	2.75%
Investment Rate of Return	6.75%
Healthcare Trend Rate	5.00% per year

Mortality rates were based on the 1994 Uninsured Pensioner Mortality Table for Males or Females, as appropriate, without projection.

The long-term expected rate of return on OPEB plan investments was based on the expected rate of return provided by CERBT for Strategy #1 (7.28%), decreased by 50 basis points to reflect expenses, and rounded down to the nearest 0.25% for stability. The target allocation and best estimates of real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocations	Real Return Years 1-10	Real Return Years 11+
Global Equity	59%	4.0%	5.5%
Fixed Income	27%	0.7%	2.2%
Treasury Inflation-Projected Securities	5%	(0.1%)	2.0%
Real Estate Investment Trusts	8%	2.6%	7.9%
Commodities	3%	1.1%	5.0%

**Discount rate** – A discount rate of 6.75% was used in the valuation. The projection of cash flows used to determine the discount rate assumed that District contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB Plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

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 6/30/17	\$ 2,400,273	\$ 990,100	\$ 1,410,173
Changes for the year:			
Service cost	242,042	-	242,042
Interest	161,216	-	161,216
Changes in assumptions	-	-	-
Plan experience differences	-	-	-
Contributions - employer	-	-	-
Net investment income	-	66,832	(66,832)
Benefit payments	(30,629)	(30,629)	-
Administrative expenses	-	-	-
Net changes	372,629	36,203	336,426
Balances at 6/30/18	\$ 2,772,902	\$ 1,026,303	\$ 1,746,599

Sensitivity of the net OPEB liability to changes in the discount rate and health-care cost trend rates – The following presents the net OPEB liability of the District if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2017:

	1% Decrease 5.75%	Current Discount Rate 6.75%	1% Increase 7.75%
Net OPEB Liability	\$ 1,487,844	\$ 1,746,599	\$ 2,005,354

Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates – The following presents the net OPEB liability of the District if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than current rate, for measurement period ended June 30, 2017:

	1% Decrease 6.00%	Healthcare Cost Trend Rate 5.00%	1% Increase 4.00%
Net OPEB Liability	\$ 1,397,279	\$ 1,746,599	\$ 2,095,919

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](http://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, 2018, the District recognized OPEB expenses of \$336,426. At the June 30, 2018, the District reported deferred outflows 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	<u>\$ 500,000</u>	<u>\$ -</u>

The \$500,000 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, 2019.

## 9. RISK MANAGEMENT

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

The District participates in the workers' compensation program organized by the Association of California Hospital Districts, Inc., ALPHA Fund Joint Powers Agreement (ALPHA). ALPHA is a Joint Powers Authority (JPA) which is comprised of 56 participants organized pursuant to the California Government Code. The purpose of the JPA is to arrange and administer programs of insurance for the pooling of self-insured losses and to purchase excess insurance coverage, whereby the risk of loss is mitigated by the public entity pool. The Fund currently has \$1,000,000 of workers' compensation coverage. The JPA is not a component unit of the District for financial purposes, as explained below.

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

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

The District also participates in the Beta Healthcare Group Joint Powers Agreement (BETA). BETA is a Joint Powers Authority (JPA) which is comprised of local health care districts, counties, other governmental entities and qualified nonprofits which operate hospitals, clinics and other health-related facilities and is organized pursuant to the California Government Code. The purpose of the JPA is to arrange and administer programs of insurance for the pooling of self-insured losses and to purchase excess insurance coverage, whereby the risk of loss is mitigated by the public entity pool. BETA currently has \$5,000,000 of auto liability, \$5,000,000 of comprehensive liability and \$1,000,000 of directors, officers and trustee liability coverage.

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

## 10. DISTRIBUTIONS FROM VENTURA COUNTY COMMUNITY FOUNDATION

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

Each year, VCCF distributes a portion of the earnings based on its distribution policies, which are subject to change based on VCCF's investment management performance. The amounts received in 2018 and 2017, were \$143,646 and \$147,622 respectively. The distribution amounts are to be used only for the Care-a-Van

service in Camarillo. At June 30, 2018 and 2017, the market value of the fund held by VCCF on behalf of the District was \$2,958,280 and \$2,921,373, respectively.

## 11. GRANTS

The District is the recipient of grants from government agencies and the private sector. The grants received for the year ended June 30, 2018 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	\$ 46,205
Ventura County Area Agency on Aging (VCAAA)	Senior Lunch Program	Senior Meals	81,075
Ventura County Area Agency on Aging (VCAAA)	Wellness & Caregiver Center	Senior Helpline	50,000
Arthur N. Rupe Foundation	Wellness & Caregiver Center	Caregiver Support	23,333
Dignity Health / Brain Injury Center of Ventura County	Care Management	Home Care Support	37,065
Gold Coast Health Plan	Care Management	Transition of Care	150,000
Caregivers Volunteers Assisting the Elderly	Care Management	Social Inovations	25,000
The Scan Foundation	Wellness & Caregiver Center	Community of Constituents	7,000
Total Grant Funds			<u>\$ 419,678</u>

## 12. CONTINGENCY

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

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

## 13. CHANGE IN ACCOUNTING PRINCIPLE

The District adopted the provisions of GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (OPEB) (GASB 75). This statement established financial reporting requirements for OPEB that are provided to the employees of state and local governmental employers. This statement establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources and expenses. The provisions of GASB 75 were effective for the year beginning after June 15, 2017; accordingly, the cumulative effect of applying GASB 75 was reported as a restatement of net position as of July 1, 2017. The financial statements for the year ended June 30, 2017 were not restated as the information was not readily available. The cumulative effect of this change in accounting principle was to reduce net position as of July 1, 2017 by \$1,026,090.

## 15. SUBSEQUENT EVENTS

The District has evaluated subsequent events through February 20, 2019, the date which the financial statements were available to be issued.



## REQUIRED SUPPLEMENTARY INFORMATION

CAMARILLO HEALTH CARE DISTRICT  
 REQUIRED SUPPLEMENTARY INFORMATION  
 California Public Employees' Retirement System  
 June 30, 2018 and 2017  
 Last 10 years \*

**Schedule of Proportionate Share of the Net Pension Liability**

Year Ended *	Proportion of the Net Pension Liability	Proportionate Share (Amount) of Net Pension Liability	Actual Covered Member Payroll	Net Pension Liability as a Percentage of Covered Payroll	Fiduciary Net Position as a Percentage of Total Pension Liability
6/30/15	0.01542%	\$ 959,515	\$ 1,457,087	65.85%	87.79%
6/30/16	0.02995%	\$ 821,635	\$ 1,372,378	59.87%	83.66%
6/30/17	0.03465%	\$ 1,203,554	\$ 1,288,882	93.38%	80.46%
6/30/18	0.03676%	\$ 1,449,033	\$ 1,267,253	114.34%	78.80%

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

**Schedule of Contributions**

Year Ending	Statutorily Required Contributions	Actual Employer Contributions	Contribution Excess/ (Deficiency)	Actual Covered Member Payroll	Contributions as a Percentage of Covered Payroll
6/30/14	\$ 122,887	\$ 122,887	\$ -	\$ 1,457,087	8.43%
6/30/15	\$ 122,375	\$ 122,375	\$ -	\$ 1,372,978	8.91%
6/30/16	\$ 82,913	\$ 82,913	\$ -	\$ 1,288,882	6.43%
6/30/17	\$ 92,770	\$ 92,770	\$ -	\$ 1,267,253	7.32%
6/30/18	\$ 96,725	\$ 96,725	\$ -	\$ 1,352,844	7.15%

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

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

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

**Notes to Schedule:**

Changes in assumptions: none  
 Benefit changes - none

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

CAMARILLO HEALTH CARE DISTRICT  
 REQUIRED SUPPLEMENTARY INFORMATION  
 Schedule of OPEB Contributions  
 Last Ten Years\*

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Fiscal year ended June 30	2018
Actuarially Determined Contributions (ADC)	\$ -
Contributions in relation to the ADC	500,000
Contribution deficiency (excess)	\$ 500,000
Covered employee payroll	\$ 1,352,844
Contribution as a percentage of covered payroll	36.96%

**Notes to Schedule:**

Valuation date: Actuarially determined contribution rates are calculated as of June 30, one year prior to the end of the fiscal year in which contributions are reported.

\* 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.

# OTHER REPORT

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

To the Board of Directors of  
Camarillo Health Care District:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Camarillo Health Care District as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise Camarillo Health Care District's basic financial statements, and have issued our report thereon dated February 20, 2019.

**Internal Control Over Financial Reporting**

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

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

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

**Compliance and Other Matters**

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

**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.

*Fanning & Karrh*

Ventura, California  
February 20, 2019

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**SECTION 11**

**ACTION ITEMS**

**SECTION 11-B  
REVIEW/ DISCUSSION/ ACTION – CONSIDERATION, DISCUSSION, AND  
RECOMMENDATION TO ACCEPT THE QUARTERLY INVESTMENT REPORT  
FOR THE PERIOD ENDING DECEMBER 31, 2018.**

**FEBRUARY 26, 2019**

Camarillo Health Care District  
 Report to the Finance Committee  
 For the Quarter Ending December 31, 2018

	Balance as of 9/30/18	Interest Rate at 12/31/18	Quarterly Interest Earned	Deposits	Withdrawals	Current Balance 12/31/18	% of Total Restricted/ Non-Restricted
<b>Restricted Cash Accounts</b>							
Funds - Restricted Scholarship	\$ 2,099	n/a	n/a	4,725.00	(870.00)	\$ 5,954	100.0%
<b>Total Restricted Cash</b>	<b>\$ 2,099</b>		<b>\$ -</b>			<b>\$ 5,954</b>	<b>100%</b>
<b>Non-Restricted Cash Accounts and Investments</b>							
Local Agency Investment Fund (LAIF)	\$ 1,795,913	2.40%	\$ 9,879	\$ 12,289	\$ (300,000)	\$ 1,508,202	39.5%
Bank of the West General	404,709	n/a	n/a	\$2,154,866	\$ (660,347)	1,899,228	49.7%
Rabobank Business Savings	118,141	0.05%	15	6,119	-	124,275	3.3%
Rabobank Business Checking	280,617	0.02%	14	-	-	280,631	7.4%
Ventura County Treasurer Pool	4,349	1.96%		104	-	4,452	0.1%
Petty and Cash Drawer Accounts	1,155	n/a	n/a			1,155	0.0%
<b>Unrestricted Cash and Investments</b>	<b>\$ 2,604,884</b>		<b>\$ 9,908</b>			<b>\$ 3,817,944</b>	<b>100%</b>
<b>Total Cash and Investments</b>	<b>\$ 2,606,983</b>		<b>\$ 9,908</b>			<b>\$ 3,823,898</b>	
<b>Change during quarter</b>						<b>\$ 1,216,915</b>	

County December interest statement not received as of 1/16/19

**SECTION 11**

**ACTION ITEMS**

**SECTION 11-C  
FINANCIAL REPORTS  
CONSIDERATION DISCUSSION, AND RECOMMENDATION FOR APPROVAL  
OF DISTRICT DISBURSEMENTS AND FINANCIAL REPORTS FOR THE PERIOD  
ENDING JANUARY 31, 2019**

**FEBRUARY 26, 2019**

# Camarillo Health Care District

## Check Register (Checks of All Types)

(EFTs: Outstanding, Voided), Sorted by Vendor

January 2019 Checks/EFTs

Check Number	Date	EFT #/ Vendor	Name	Net Amount	Type	Timing
Cash Account #4 [Bank of the West General]						
66975	1/17/2019	ACCESS	Access TLC Caregivers DBA	396.00	V	
66927	1/2/2019	ACQUA	Acqua Clear, Inc	578.18	V	Qtly
66928	1/2/2019	AFLAC	Aflac	726.36	V	MO
66929	1/2/2019	ANACAPA	Anacapa Heating & Air, Inc	917.42	V	
66930	1/2/2019	ANDISITES	AndiSites, Inc	189.00	V	MO, Dec
66976	1/17/2019	ANDISITES	AndiSites, Inc	189.00	V	MO, Jan
66977	1/17/2019	ASSISTED	Assisted Healthcare Services	198.00	V	
66978	1/17/2019	B&BMAIL	B & B Mailing Services	1,800.73	V	Qtly
66944	1/9/2019	BANYAI	Danette Banyai	161.00	F	
67018	1/30/2019	BERGEVIN	Debra Bergevin	400.00	F	
66945	1/9/2019	BERGMAN	Urving Bergman	284.00		ADC refund
66931	1/2/2019	BETA	Beta Healthcare Group	2,089.83	V	MO
66999	1/23/2019	BETA WC	Beta Healthcare Group	2,253.00	V	MO
67000	1/23/2019	BROWN	Rodger Brown	300.00	B	
66946	1/9/2019	C3 INTEL	C3 Intelligence, Inc	91.70	V	
66932	1/2/2019	CHEY	Caroline Chey	11.20	F	
66947	1/9/2019	CHEY	Caroline Chey	11.20	F	
66948	1/9/2019	CMH	CMH Centers for Family Health	150.00	V	
67017	1/23/2019	COASTAL	Coastal Occupational Medical	125.00	V	
66933	1/2/2019	COLANTUONO	Colantuono, Highsmith, Whatk	42.50	V	
67001	1/23/2019	COLANTUONO	Colantuono, Highsmith, Whatk	4,100.63	V	
67002	1/23/2019	COMMANDER	Commander Printed Products	14,984.27	V	Qtly
66934	1/2/2019	COMMUNITY MH	Community Memorial Hospital	5,429.00	V	
66949	1/9/2019	CPI	CPI Solutions, Inc	449.00	V	
67003	1/23/2019	CPI	CPI Solutions, Inc	4,362.25	V	
66950	1/9/2019	CRAWFORD L	Lorenzo Crawford	105.00	F	
66951	1/9/2019	DANDEKAR	Smita Dandekar	400.00	F	
67019	1/30/2019	DEROUEN	Linda DeRouen	400.00	F	
66935	1/2/2019	DIAL	Dial Security	1,716.00	V	MO
67020	1/30/2019	DIAL	Dial Security	1,014.00	V	MO
66952	1/9/2019	DIGITAL	Digital Deployment, Inc	200.00	V	MO
66936	1/2/2019	DITTMAR	Carrie Dittmar	1,800.00	V	
67004	1/23/2019	DITTMAR	Carrie Dittmar	20.00	V	
66979	1/17/2019	DOCUMENT SYS	Document Systems (DBA)	848.33	V	Qtly
67005	1/23/2019	DORIA	Thomas Doria, MD	200.00	B	
66937	1/2/2019	DOS CAMINOS	Dos Caminos Plaza	4,669.06	V	MO
66953	1/9/2019	DOSCAMSTORAG	Dos Caminos Plaza, Inc	50.00	V	MO
66954	1/9/2019	DRAPERY	Drapery Affair	170.28	V	
67006	1/23/2019	FARMER BROS	Farmers Bros. Co	389.50	V	
67007	1/23/2019	FERGUSON CAS	Ferguson, Case, Orr Paterson L	4,787.55	V	
66955	1/9/2019	FRONTIER	Frontier Communications	128.98	V	MO
66956	1/9/2019	HARTFORD	Hartford Life	1,122.45	V	MO

# Camarillo Health Care District

## Check Register (Checks of All Types)

(EFTs: Outstanding, Voided), Sorted by Vendor

January 2019 Checks/EFTs

Check Number	Date	EFT #/ Vendor	Name	Net Amount	Type	Timing
67008	1/23/2019	HIRERIGHT	HireRight, LLC	250.00	V	
66980	1/17/2019	HOME REMEDIE	Home Remedies dba	230.00	V	
66981	1/17/2019	HUFF	Susan Huff	50.00	F	
67009	1/23/2019	ITS	Integrated Telemanagement Se	802.70	V	MO
66957	1/9/2019	IVEY	Jane Ivey	94.50	F	
66958	1/9/2019	JONES	Lynn Jones	70.31	EE	
66959	1/9/2019	JORDANO'S	Jordano's Food Service	97.70	V	
67010	1/23/2019	JORDANO'S	Jordano's Food Service	65.36	V	
66982	1/17/2019	JTS	JTS Facility Services	1,990.00	V	MO
66960	1/9/2019	LARSON	Usa Larson	400.00	F	
66961	1/9/2019	LEAF	Leaf	2,025.32	V	MO
67011	1/23/2019	LOFT	Richard Loft, MD	100.00	B	
66938	1/2/2019	MEDITECH	Meditech Health Services	822.43	V	
66939	1/2/2019	METLIFE	MetLife Small Business	923.14	V	MO
66983	1/17/2019	MEYERS	Meyers Nave	633.15	V	
66962	1/9/2019	MORAN	Carmen Moran	80.11	EE	
66963	1/9/2019	MUSTANG	Mustang Marketing dba	5,750.00	V	
67012	1/23/2019	MUSTANG	Mustang Marketing dba	1,800.00	V	MO
66994	1/23/2019	n/a		Voided: Skipped		
66995	1/23/2019	n/a		Voided: Skipped		
66996	1/23/2019	n/a		Voided: Skipped		
66997	1/23/2019	n/a		Voided: Skipped		
66998	1/23/2019	n/a		Voided: Skipped		
66964	1/9/2019	PARTNERS	Partners in Care Foundation, In	470.00	V	
67013	1/23/2019	PETTY	Petty Cash - Administrat	423.31		
66965	1/9/2019	PITNEYBOWES	Pitney Bowes	196.27	V	Qtly
66984	1/17/2019	ROBERTS	Adrienne Roberts	87.50	F	
66966	1/9/2019	ROGERS	Rogers & Partners, Inc	112.00	F	
66940	1/2/2019	SAFEWAY	Safeway Inc	104.91	V	
66967	1/9/2019	SAFEWAY	Safeway Inc	237.07	V	
66985	1/17/2019	SAFEWAY	Safeway Inc	200.36	V	
67021	1/30/2019	SO CA EDISON	Southern California Edison	1,577.61	V	MO
66986	1/17/2019	SO CA GAS	Southern California Gas	448.21	V	MO
66968	1/9/2019	SR PLANNING	Senior Planning Services	801.17	V	
66987	1/17/2019	SR PLANNING	Senior Planning Services	632.50	V	
67014	1/23/2019	SR PLANNING	Senior Planning Services	562.84	V	
66988	1/17/2019	TATANGELO	Sue Tatangelo	150.00	EE	
66941	1/2/2019	TNT	TNT Automotive	456.42	V	
66969	1/9/2019	TNT	TNT Automotive	376.61	V	
66989	1/17/2019	TNT	TNT Automotive	453.58	V	
66970	1/9/2019	TROPICAL	Tropical Car Wash	260.00	V	MO, Dec
67022	1/30/2019	TROPICAL	Tropical Car Wash	260.00	V	MO, Jan
66990	1/17/2019	UMPQUA	Umpqua Bank	4,621.42	V	MO

# Camarillo Health Care District

## Check Register (Checks of All Types)

(EFTs: Outstanding, Voided), Sorted by Vendor

January 2019 Checks/EFTs

Check Number	Date	EFT #/ Vendor	Name	Net Amount	Type	Timing
66942	1/2/2019	US POST METR	United States Postal Svc	400.00	V	
67015	1/23/2019	VALIC	VALIC	1,140.86	V	MO
67016	1/23/2019	VCAAA	VC Area Agency on Aging	71.50	V	Qtly
67023	1/30/2019	VCMA	Ventura County Medical Assoc	100.00	V	
66991	1/17/2019	VCSDA	V C S D A	110.00	V	
66971	1/9/2019	VILLASENOR	Veronica Villasenor	voided	EE	
66992	1/17/2019	VILLASENOR	Veronica Villasenor	113.10	EE	
66943	1/2/2019	VISION	Vision Services Plan	190.54	V	MO
66993	1/17/2019	VOYAGER	Voyager Fleet Systems Inc	893.63	V	MO
66972	1/9/2019	WIGGINS	Mary Wiggins	54.50	EE	
66973	1/9/2019	WYLY	Paulette Wyly	32.70	EE	
66974	1/9/2019	YOUNG	Jennifer Young	130.74	EE	
Cash account Total				90,114.49		
Report Total				90,114.49		

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

## Check Register Monthly Comparison

### FY 2018/19

Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Mo. Avg (varies through year as amts added)
\$191,346	\$67,537	\$177,381	\$78,216	\$66,770	\$72,910	\$90,114						\$106,325
<b>YTD Total</b>											<b>\$744,274</b>	

Notes FY 18/19:

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

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

### FY 2017/18

Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Mo. Avg
\$126,068	\$94,075	\$156,395	\$70,789	\$80,990	\$68,708	\$75,510	\$66,744	\$85,204	\$92,133	\$112,587	\$641,545	\$139,229
<b>YTD Total</b>											<b>\$1,670,749</b>	

Notes FY 17/18:

July '17 Annual insurances paid

Sept '17 ADC Construction Loan Pmt \$99K #3 of 7

May '18 HA Printing, BOTW \$10K, Legal \$24K, Audit \$8K

Jun '18 \$500K CERBT payment

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

**Camarillo Health Care District  
Statements of Activities  
Comparison to Budget for the  
Seven Months Ending January 31, 2019**

	Audited Actual 15 - 16	Audited Actual 16 - 17	Audited Actual 17 - 18	Current Year- to-Date	Budget to- date	Annual Budget 2018- 19	Y-T-D vs Annual Budget
<b>REVENUES</b>							
Tax revenue	\$ 2,375,896	\$ 2,490,350	\$ 2,622,977	\$ 1,630,353	\$ 1,567,973	\$ 2,687,954	60.65%
Program and facilities revenue	398,419	359,482	364,026	228,670	241,420	413,862	55.25%
Grants and agency funding	238,124	329,844	520,445	208,731	206,173	320,777	65.07%
Community Support and sponsorship	14,286	13,173	10,148	3,461	6,825	11,700	29.58%
Investment and interest income	155,200	161,872	178,365	165,342	163,520	177,000	93.41%
Other income	102,619	30,867	219,157	30,373	6,859	11,758	258.32%
<b>Total Revenues</b>	<b>\$ 3,284,543</b>	<b>\$ 3,385,589</b>	<b>\$ 3,915,118</b>	<b>\$ 2,266,931</b>	<b>\$ 2,192,770</b>	<b>3,623,051</b>	<b>62.57%</b>
<b>EXPENSES</b>							
<b>Personnel cost</b>							
Wages and salaries	1,347,709	1,392,944	1,458,930	768,516	984,108	1,687,042	45.55%
Payroll taxes	110,164	111,521	116,185	62,851	75,285	129,059	48.70%
Benefits	189,450	371,003	395,795	186,618	240,456	412,210	45.27%
OPEB	233,378	233,005	367,024	20,130	73,488	125,979	15.98%
Retirement UAL	29,064	38,046	50,594	70,585	52,456	52,456	134.56%
<b>Total personnel cost</b>	<b>1,909,765</b>	<b>2,146,518</b>	<b>2,388,528</b>	<b>1,108,700</b>	<b>1,425,792</b>	<b>2,406,746</b>	<b>46.07%</b>
<b>Other expenses</b>							
Contractors and professional fees	300,824	395,721	420,682	199,320	213,430	366,434	54.39%
Facilities and related	238,656	230,961	251,617	124,714	133,832	228,556	54.57%
Depreciation	175,355	164,193	156,337	84,975	84,372	144,637	58.75%
Program related expense	80,067	71,985	81,180	44,994	44,502	74,918	60.06%
Advertising and promotion	77,736	83,139	98,188	55,009	74,802	117,300	46.90%
Supplies and office expense	68,046	71,473	83,965	45,330	51,873	83,860	54.05%
Board and staff	61,358	76,237	68,808	23,465	72,884	94,944	24.71%
Community partnerships	2,500	2,200	1,000	-	2,500	2,500	0.00%



**Camarillo Health Care District  
Statements of Activities  
Comparison to Budget for the  
Seven Months Ending January 31, 2019**

	Audited Actual 15 - 16	Audited Actual 16 - 17	Audited Actual 17 - 18	Current Year- to-Date	Budget to- date	Annual Budget 2018-	Y-T-D vs Annual Budget
Combined other expenses	30,007	22,506	28,469	14,107	14,027	22,115	63.79%
<b>Total other expenses</b>	1,034,549	1,118,416	1,190,247	591,914	692,220	1,135,264	52.14%
<b>Operations Net</b>	340,229	120,655	336,343	566,317	74,758	81,041	698.80%
<b>Adjustments</b>							
<b>Total expenses</b>	2,944,314	3,264,934	3,578,775	1,700,614	2,118,012	3,542,010	48.01%
<b>Net position after adjustments</b>	\$ 340,229	\$ 120,655	\$ 336,342	\$ 566,317	\$ 74,758	\$ 81,042	698.79%

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

<b>ASSETS</b>	<b>Jan 31, 2019</b>	<b>Jan 31, 2018</b>
<b>Current Assets:</b>		
Cash and Checking Accounts	\$ 389,547	\$ 591,702
Investment Accounts	3,329,839	2,961,132
Tax, Grants and Accounts Receivable	255,860	246,261
<b>Total Current Assets</b>	<u>3,975,246</u>	<u>3,799,095</u>
<b>Noncurrent Assets:</b>		
Property, plant and equipment - net	1,345,232	1,440,693
IS equipment - net	28,042	10,085
Transportation vehicles - net	35,813	62,187
Prepays	18,672	18,390
<b>Total Noncurrent Assets</b>	<u>1,427,759</u>	<u>1,531,355</u>
Deferred Outflows of Res GASB 68	490,144	264,803
Deferred Outflows of Res GASB 75	500,000	0
<b>Total Assets</b>	<u>\$ 6,393,149</u>	<u>\$ 5,595,253</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>Current Liabilities:</b>		
Accounts Payable	\$ 27,175	\$ 41,093
Construction Loan 2019	88,688	85,482
Employment costs	97,643	95,126
Scholarships	6,744	5,532
Deferred Revenue	50,000	5,200
<b>Total Current Liabilities</b>	<u>270,250</u>	<u>232,432</u>
<b>Noncurrent Liabilities</b>		
Construction Loan to 2021	187,478	276,166
Net Pension Liability GASB 68	1,449,034	821,635
Accrued OPEB liability GASB 75	1,746,599	501,801
Deferred Inflows of Res GASB 68	211,794	450,825
<b>Total Noncurrent Liabilities</b>	<u>3,594,904</u>	<u>2,050,426</u>
<b>Net Assets:</b>		
Unrestricted - prior	1,961,678	2,717,682
Unrestricted - current	566,317	594,713
<b>Total Net Assets</b>	<u>2,527,995</u>	<u>3,312,394</u>
<b>Total Liabilities and Net Assets</b>	<u>\$ 6,393,149</u>	<u>\$ 5,595,253</u>

**Quick Ratio**

Cash, Checking, Investment	
3,719,387	13.76

**Current Ratio**

Current Assets	
3,975,246	14.71

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

<b>ASSETS</b>	<b>Jan 31, 2019</b>	<b>Jan 31, 2018</b>	<b>Jan 31, 2017</b>	<b>Jan 31, 2016</b>	<b>Jan 31, 2015</b>
<b>Current Assets:</b>					
Cash and Checking Accounts	\$ 389,547	\$ 591,702	\$ 375,733	\$ 363,314	\$ 489,565
Investment Accounts	3,329,839	2,961,132	2,513,715	1,795,962	1,363,274
Tax, Grants and Accounts Receivable	255,860	246,261	245,356	62,090	111,664
<b>Total Current Assets</b>	<b>\$ 3,975,246</b>	<b>3,799,095</b>	<b>3,134,804</b>	<b>2,221,367</b>	<b>1,964,503</b>
<b>Noncurrent Assets:</b>					
Property, plant and equipment - net	1,345,232	1,440,693	1,563,934	1,937,657	2,157,210
IS equipment - net	28,042	10,085	20,657	27,484	32,063
Transportation vehicles - net	35,813	62,187	88,560	106,970	167,710
Prepays	18,672	18,390	21,373	44,825	43,773
<b>Total Noncurrent Assets</b>	<b>1,427,759</b>	<b>1,531,355</b>	<b>1,694,523</b>	<b>2,116,936</b>	<b>2,400,756</b>
Deferred Outflows of Res GASB 68	490,144	264,803	264,803	112,553	
Deferred Outflows of Res GASB 75	500,000	0			
<b>Total Assets</b>	<b>\$ 6,393,149</b>	<b>\$ 5,595,253</b>	<b>\$ 5,094,130</b>	<b>\$ 4,450,856</b>	<b>\$ 4,365,259</b>
<b>LIABILITIES AND NET ASSETS</b>					
<b>Current Liabilities:</b>					
Accounts Payable	\$ 27,175	\$ 41,093	\$ 45,448	\$ 30,680	\$ 39,443
Construction Loan 2018	88,688	85,482	82,393	79,415	76,544
Employment costs	97,643	95,126	88,862	91,995	152,357
Scholarships	6,744	5,532	8,460	15,530	8,186
Deferred Revenue	50,000	5,200	9,983	886	2,103
<b>Total Current Liabilities</b>	<b>270,250</b>	<b>232,432</b>	<b>235,146</b>	<b>218,505</b>	<b>278,634</b>

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

	Jan 31, 2019	Jan 31, 2018	Jan 31, 2017	Jan 31, 2016	Jan 31, 2015
<b>Noncurrent Liabilities</b>					
Construction Loan to 2021	187,478	276,166	361,648	444,041	523,456
Net Pension Liability GASB 68	1,449,034	821,635	821,635	959,515	-
Accrued OPEB Liability GASB 75	1,746,599	501,801	294,473	173,196	155,431
Deferred Inflows of Res GASB 68	211,794	450,825	450,825	250,690	
<b>Total Noncurrent Liabilities</b>	<b>3,594,904</b>	<b>2,050,426</b>	<b>1,928,581</b>	<b>1,827,442</b>	<b>678,887</b>
<b>Net Assets:</b>					
Unrestricted - prior	1,961,678	2,717,682	2,535,771	2,195,542	3,262,816
Unrestricted - current	566,317	594,713	394,632	209,366	144,923
<b>Total Net Assets</b>	<b>2,527,995</b>	<b>3,312,394</b>	<b>2,930,403</b>	<b>2,404,908</b>	<b>3,407,740</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 6,393,149</b>	<b>\$ 5,595,253</b>	<b>\$ 5,094,130</b>	<b>\$ 4,450,856</b>	<b>\$ 4,365,259</b>
<b>Quick Ratio</b> (Cash, Checking & Investment Accounts divided by Total Current Liabilities)	13.76	15.29	12.29	9.88	6.65
<b>Current Ratio</b> (Total Current Assets divided by Total Current Liabilities)	14.71	16.34	13.33	10.17	7.05

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

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

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## **SECTION 11**

### **ACTION ITEMS**

#### **SECTION 11-D**

**REVIEW/ DISCUSSION/ ACTION – CONSIDERATION, DISCUSSION, AND APPROVAL OF THE PROCESS AND TIMELINE FOR COMPLETION OF CHIEF EXECUTIVE OFFICER’S PERFORMANCE EVALUATION; AND APPOINTMENT OF AN AD HOC COMMITTEE TO OVERSEE THE EVALUATION AND PRESENT RECOMMENDATIONS TO THE FULL BOARD. DISTRICT BY-LAWS, ARTICLE V, SECTION 3, AD HOC COMMITTEES OF THE BOARD - THE BOARD PRESIDENT, WITH THE CONCURRENCE OF THE BOARD, MAY APPOINT AD HOC COMMITTEES FOR THE INVESTIGATION, STUDY AND REVIEW OF SPECIFIC MATTERS FOR REPORTS AND RECOMMENDATIONS TO THE BOARD.**

**FEBRUARY 26, 2019**



## CEO Performance Evaluation User's Guide

**T**he Association of California Healthcare Districts' (ACHD) CEO evaluation tool is an easy-to-use, no-cost member benefit. ACHD considered a broad range of CEO performance evaluation criteria, and developed two versions of a CEO evaluation: one for hospital districts, and one for community-based districts.

Your organization's CEO evaluation has already been created for you, and is ready for you to use. Follow the step-by-step instructions in this document to conduct your evaluation and receive a comprehensive summary report as a member benefit, at no-cost to your organization.

### Ensuring Performance and Alignment: The Purpose of the CEO Evaluation

The CEO evaluation process begins with a clear definition of the role of the compensation and performance review process in building leadership loyalty and commitment, and ensuring leadership success and continuity. It is important to remember that the process is about more than simply evaluating the CEO's performance. It is an opportunity to strengthen the board/CEO relationship, and ensure that both the board and CEO have mutually-agreed upon goals and expectations.

The purpose of the CEO evaluation is to set specific board direction for CEO and overall organizational performance, ensure a consistent focus by the CEO, continuous leadership accountability, focus and success. It defines the essential CEO functions and personal attributes required by the board, and encourages two-way communication between the board and CEO.

In addition, the CEO evaluation identifies performance areas requiring increased attention by the CEO, and defines the leadership competencies most critical to organizational success. Finally, the evaluation should link the CEO's achievement to his or her compensation.

### CEO Evaluation Goals

Goals that should be considered in the course of undertaking a successful CEO evaluation process include:

- The process should be clearly identified well in advance of the evaluation;
- The evaluation should be a continuous, year-long process culminating in a formal annual performance review, with no surprises for either the board or the CEO;
- The evaluation should provide meaningful feedback to the board on the CEO's success in achieving board-approved objectives;
- The evaluation process should enhance board/CEO working relationships;
- The evaluation should link the attainment of organizational objectives with the CEO's personal performance objectives;
- Data, not subjective assessments, should be the foundation of the evaluation and decisions about compensation;
- Leadership in achieving the mission, values and vision should be a centerpiece of the evaluation; and
- Compensation should be driven by specific performance in specific areas.



## How to Use the ACHD CEO Performance Evaluation

Below is a step-by-step guide members should follow to take advantage of this unique member benefit:

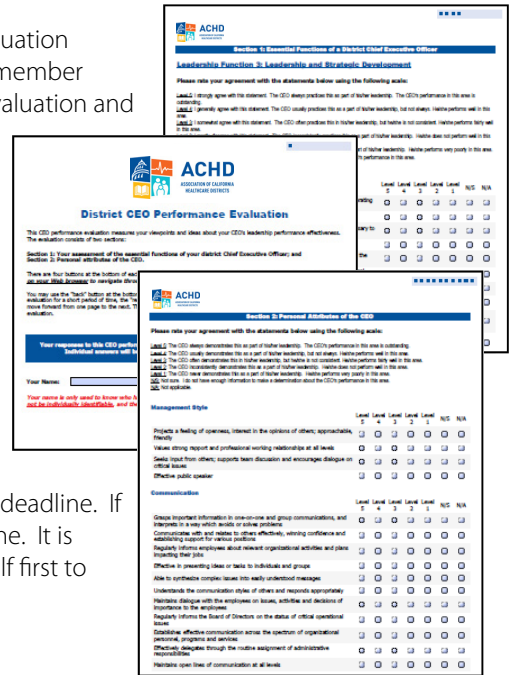
**Step 1: Determine the appropriate number of days you will allow for board members to complete the evaluation.**  
Determine the deadline date for receiving responses from board members. We recommend two to three weeks.

**Step 2: Notify board members prior to conducting the evaluation.** The evaluation should be discussed at a board meeting prior to implementation to ensure board member understanding of the criteria, and a board-wide commitment to completing the evaluation and supporting next steps to address evaluation results and improvement actions with the CEO.

**Step 3: Send a series of emails to notify board members of the need to complete the CEO performance evaluation, and provide instructions of where to go to access the evaluation.** You may choose any method to communicate the evaluation to your board members. However, a typical practice is to send an email to all board members notifying them that the evaluation is online and ready to be taken, followed by two reminder emails and a deadline extension, if necessary.

The first reminder email should be sent approximately one week after the initial email; the second reminder email should be sent in the morning on the day of the deadline. If necessary, a deadline extension email may be sent the day after the original deadline. It is always a good idea for the evaluation administrator to send the email to him/herself first to ensure that the evaluation link works properly.

Below are examples of copy you may choose to use in your emails:



### **Message 1: To be sent on the first day of evaluation implementation**

As you know, [Organization Name] is conducting a comprehensive CEO performance evaluation. The evaluation is being carried out through an Internet survey, provided as a member benefit by the Association of California Hospital Districts (ACHD). The evaluation asks for your viewpoints about [Organization Name]'s CEO performance in several key areas.

**The evaluation should be completed by 5:00 p.m. [Day], [Date], and should take you approximately 30 minutes to complete.**

Securing every board member's input is critical to ensuring a successful CEO evaluation.

To complete the CEO evaluation, click on this link:

[Survey URL]

We appreciate your time and commitment to this important CEO performance evaluation.

Sincerely,

[Name], Board Chair

### **Message 2: To be sent approximately one week after initial email**

As a reminder, **please take 30 minutes or so to complete the [Organization Name] CEO performance evaluation survey by 5:00 p.m. [Day], [Date].**

To complete the CEO evaluation, click on this link:

[Survey URL]

# Association of California Healthcare Districts CEO Performance Evaluation User's Guide

We appreciate your time and commitment to this important CEO performance evaluation.

Sincerely,

[Name], Board Chair

## **Message 3: To be sent on the morning of the deadline date**

### **FINAL REMINDER**

There's still time to complete the [Organization Name] CEO Performance Evaluation.

**The CEO evaluation should be completed by 5:00 p.m. today, and should take you approximately 30 minutes to complete.** Securing every director's input is critical. To complete the CEO evaluation, click on this link:

[Survey URL]

We appreciate your time and commitment to this important CEO performance evaluation.

Sincerely,

[Name], Board Chair

## **Message 4: To be sent on day after deadline (if necessary to extend)**

### **CEO EVALUATION DEADLINE EXTENDED**

Unfortunately, we have not received a response from every director, so we've extended the evaluation deadline.

**Please take 30 minutes to complete the CEO evaluation by 5:00 p.m. [Day], [Date].**

To complete the CEO evaluation, click on this link:

[Survey URL]

We appreciate your time and commitment to this important CEO performance evaluation.

Sincerely,

[Name], Board Chair

**Step 4: Evaluation results.** After you have received all possible responses to the evaluation, notify Larry Walker at The Walker Company, 503-694-8539, lw@walkercompany.com, that your evaluation is complete. Your summary report of survey results will then be developed and provided to you for board review and discussion of improvement action items.



## **For Additional Assistance...**

If you have any questions or concerns, please contact Vone Yee, vi@walkercompany.com, 503-545-8605, or Nicole Matson, nm@walkercompany.com, 503-469-8663.

# 2019 Calendar

## JANUARY

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

## FEBRUARY

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28		

## MARCH

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

## APRIL

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	1	2	3	4	5	6
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14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

## MAY

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12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

## JUNE

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						1
2	3	4	5	6	7	8
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16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

## JULY

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7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

## AUGUST

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				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

## SEPTEMBER

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1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

## OCTOBER

S	M	T	W	T	F	S
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6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

## NOVEMBER

S	M	T	W	T	F	S
				1	2	
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

## DECEMBER

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

Board Meeting

Executive Committee

Board Packet Day

District Holidays

Association Events

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## **SECTION 11**

### **ACTION ITEMS**

#### **SECTION 11-E**

**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.**

**February 26, 2019**

**Camarillo Health Care District**  
**Pay Schedule -effective February 26, 2019**

<b>Classification</b>	<b>Time Base</b>	<b>Minimum</b>	<b>Maximum</b>
<b>Officers</b>			
Chief Executive Officer	Annual	\$ 151,840.00	\$ 224,952.00
Chief Resource Officer	Annual	\$ 74,880.00	\$ 128,419.00
Chief Administrative Officer	Annual	\$ 74,880.00	\$ 128,419.00
Clinical Services Officer	Annual	\$ 74,880.00	\$ 128,419.00
<b>Directors</b>			
Program & Operations Director	Annual	\$ 70,000.00	\$ 126,105.00
Clinical Services Director	Annual	\$ 70,000.00	\$ 126,105.00
Care Services Director	Annual	\$ 70,000.00	\$ 126,105.00
Adult Day Center Director	Annual	\$ 52,000.00	\$ 72,072.00
Wellness & Caregiver Center Director	Annual	\$ 52,000.00	\$ 72,072.00
<b>Managers</b>			
Accounting Manager	Hourly	\$ 18.00	\$ 31.50
Adult Day Center Manager	Annual	\$ 43,680.00	\$ 63,336.00
Care Transitions Manager	Annual	\$ 43,680.00	\$ 63,336.00
*Clinical Services Manager	*Hourly	\$ 32.00	\$ 43.00
Community Affairs Manager	Hourly	\$ 18.00	\$ 31.50
Community Education Manager	Hourly	\$ 18.00	\$ 31.50
Community Outreach Manager	Hourly	\$ 18.00	\$ 31.50
**Community Services Manager	Annual	\$ 66,560.00	\$ 89,440.00
Health Promotion Manager	Annual	\$ 39,520.00	\$ 65,520.00
Senior Support Manager	Annual	\$ 39,520.00	\$ 61,152.00
Wellness & Caregiver Center Manager	Annual	\$ 43,680.00	\$ 63,336.00
<b>Coordinators</b>			
Adult Day Center Coordinator	Hourly	\$ 17.00	\$ 26.25
Care Coordinator	Hourly	\$ 17.50	\$ 30.00
Facilities Coordinator	Hourly	\$ 17.00	\$ 26.25
Health Promotion Coordinator	Hourly	\$ 17.50	\$ 30.00
Senior Nutrition Coordinator	Hourly	\$ 17.00	\$ 26.25
Transportation Coordinator	Hourly	\$ 17.00	\$ 26.25
<b>Assistants &amp; all other positions</b>			
Accounting Assistant	Hourly	\$ 14.00	\$ 21.00
Activity Leader I	Hourly	\$ 13.00	\$ 18.90
Activity Leader I (On-Call)	Hourly	\$ 13.00	\$ 18.90
Activity Leader II	Hourly	\$ 13.50	\$ 19.42
Administrative Assistant	Hourly	\$ 13.00	\$ 18.90
Administrative Assistant, HR	Hourly	\$ 18.00	\$ 27.16
Health Promotion Coach	Hourly	\$ 18.00	\$ 24.45
Driver	Hourly	\$ 15.00	\$ 18.90
Driver (On-Call)	Hourly	\$ 15.00	\$ 18.90
Executive Assistant	Hourly	\$ 18.00	\$ 27.30
Resource Specialist	Hourly	\$ 13.00	\$ 18.90
Senior Nutrition Assistant	Hourly	\$ 13.00	\$ 18.90

\*change to hourly status ;\*\*increase pay range

**SECTION 12**

**ANNOUNCEMENT OF BOARD COMMITTEE  
ASSIGNMENTS.**

**FEBRUARY 26, 2019**

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**SECTION 13**

**CHIEF EXECUTIVE OFFICER REPORT**

**FEBRUARY 26, 2019**

# MEMORANDUM

**DATE:** February 11, 2019  
**TO:** Kara Ralston, CEO  
**FROM:** Jodi Regan, Community Services Manager  
**RE:** January 2019 Monthly Report

---

## **Community Services Department Description**

- Community Education manages the placement of meeting and class sessions scheduled by the Community Education Manager, the reservations and data collection for participants in each class or session, and the collection of fees associated with each reservation.
- Facilities manages the District campus, ensuring optimum maintenance of the buildings and equipment housed within each site, oversees suite/room assignments to ensure suitability for occupants and topic, implements set-up and tear down of room furniture and equipment for each session, and solicits and manages facility rental space.
- The Community Education Manager oversees the District's volunteer program: recruitment, training, and retention.
- The Community Services Department assists the Transportation/Care-A-Van Coordinator by fielding phone calls, submitting requests for Care-A-Van transportation rides, and performing other tasks as needed.

## **Department Highlights**

**Community Education:** *In addition to a continuing variety of classes and other interactive opportunities, the following highlights monthly activities:*

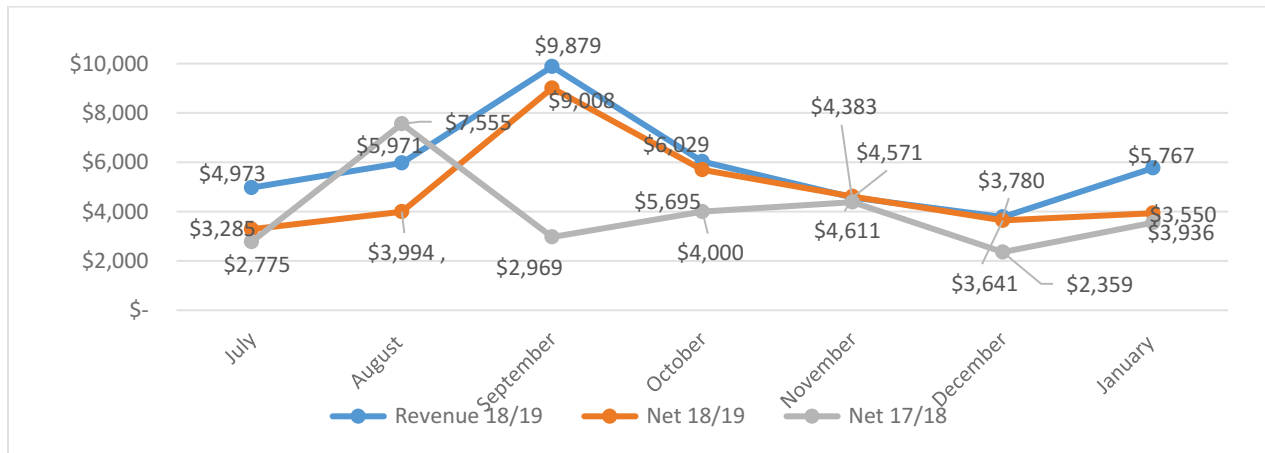
- This month the District had 62 volunteers who donated 330 hours of their time.
- A new Parkinson's Support Group in Spanish will be meeting at the District on the 1<sup>st</sup> Saturday of each month, beginning February 2. Called "Juntos con un cafecito- Grupo de Parkinson's" (*translation: "together with a cup of coffee Parkinson's Group"*).
- On January 10th the District hosted the monthly Produce Day in collaboration with Food Share. We received red Washington apples and pears (approximately 1650 pounds) which were distributed to 193 people. We also offered the new Healthy Attitudes magazine and a simple recipe to accompany the produce. The Camarillo Library was here giving out their bi-monthly newsletter.
- Apple a Day Cafe was assisted by 6 volunteers and 4 staff members.
- The Home Delivered Meal Program has four new volunteer drivers to assist in delivering meals to our seniors. The new applicants participate in a ride-a-long with a seasoned volunteer and, if this is something they would like to do, the next step is a background check and TB test.
- The Adult Day Program has several new volunteers. There are two new interns from St. John's Seminary who are doing their Field Placement hours and they will finish in May. We also have a new volunteer who is on a student visa from Sweden. She will be completing her capstone course from California Lutheran University as a psychology major. She is volunteering twice a week.
- "Healthy Habits for a Healthier You" was presented by The Alzheimer's Association. 8 people enjoyed Phil Chandler's presentation on lifestyle habits that we can adopt now to help maintain or potentially even improve our health. This is part of the Confident Caregiver series that provides free monthly educational opportunities for family caregivers to learn about resources and strategies in providing quality care for their loved ones.
- Attorney Christopher P. Young offered "Inheritance – How to Help (not burden) your Beneficiaries". He discussed how to minimize the possibility of a legal battle after you are gone, and ensure final intentions are carried out.
- A new 9-week session of Seated & Standing Beginning Ta'i Chi Chih, taught by Barbara Freie, started this month.

# PROGRAM OVERVIEW

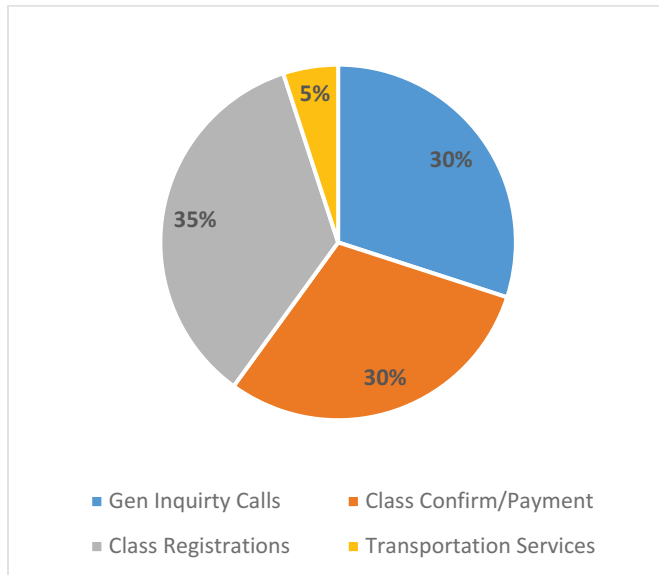
## Clients Served January 2019

Category	Dec-18	Jan-19	MOM Variance	Jan-18	YOY Variance
Gen Community	370	364	-6	356	8
Support Groups	574	728	154	784	-56
Screenings	4	0	-4	0	0
Health Advocacy	0	11	11	9	2
Counseling	14	20	6	22	-2
Evidence-Based	50	52	2	39	13
<u>General/Holistic/Other</u>	<u>784</u>	<u>608</u>	<u>-176</u>	<u>981</u>	<u>-373</u>
<b>TOTAL</b>	<b>1796</b>	<b>1783</b>	<b>-13</b>	<b>2191</b>	<b>-408</b>

## Dept 5 (Facilities) Income



## Reception Desk Activity



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## January 2019 REPORT

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**Date:** February 8, 2019  
**To:** Kara Ralston, CEO  
**From:** Blair Craddock, Care Services Director  
Jennifer Young, Senior Nutrition Coordinator  
**Monthly Program Report: January 2019**

---

### Glossary of Terms:

SNP: Senior Nutrition Program

HDM: Home Delivered Meals

C: Congregate Meals

VCAAA: Ventura County Area Agency on Aging

ARCH: Pilot project with VCAAA and Gold Coast Health Plan

Apple-a-Day Café: District congregate meal site

The Senior Nutrition Program 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 - Frozen meals are delivered by volunteers to homebound seniors who are unable to procure or prepare their own meals. Fresh fruit and vegetables, dairy and grain products are also provided. Up to 5 meals/week are delivered in a bundle on either Mondays, Wednesdays or Fridays. Holiday meals are delivered the delivery day preceding the holiday.
- Apple-A-Day Café - Hot meals are served to ambulatory residents age 60 and over at the District congregate site on the third Thursday of each month.

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

### **January Summary** *(see also charts beginning page 4)*

#### **Home Delivered Meal Program Summary**

- Total HDM served: 2,450
- Total HDM served FYTD: 16,605
- Avg # of HDM/client/wk: 4
- Avg # of HDM/month: 2,372

#### **Congregate Meal Program Summary**

- Total C clients/private pay served: **47**
- Total C served FYTD: **338**
- Avg monthly attendance FYTD: **48**

#### **Average Donation per Meal**

HDM: \$.87/meal      Ventura County avg = \$.68  
Cong: \$2.28      Ventura County avg = \$1.10

### Total Meals Served Summary FYTD

July 2018	Aug 2018	Sept 2018	Oct 2018	Nov 2018	Dec 2019	Jan 2019	Feb 2019	Mar 2019	Apr 2019	May 2019	June 2019
2,385	2,587	1,965	2,689	2,410	2,410	2,497					
<b>Cumulative total meals; all types</b>						<b>16,943</b>					

### Senior Nutrition Program Data

TOTAL MEALS SERVED (cumulative)	VCAAA Grant Funding	VCAAA # of meals	% split	City of Cam 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% C	37,000
Total meals served FY 2011-2012	15,936	\$69,536	23,710 62% HDM 38% C	37,000
Total meals served FY 2012-2013	12,941	\$60,800	20,075 96% HDM 4% C	37,000
Total meals served FY 2013-2014	19,452	\$52,572	18,600 97% HDM 3% C	37,000
Total meals served FY 2014-2015- (HDM+C)	23,036	\$52,572	20,460 97% HDM 3% C	37,000
Total meals served FY 2015-2016 (HDM+C)	22,799	\$55,942	20,460 97% HDM 3% C	\$37,000
Total meals served FY 2016-2017 (HDM+C+ ARCH)	23,148	\$69,660	22,320 93% HDM 7% C	\$37,000
Total meals served FY 2017-18 (HDM+C+ARCH)	25,396	\$69,375	22,500 97% HDM 3% C	\$37,000
<b>FYTD Total meals served 2018/Jan 2019 (HDM+C+ARCH)</b>	<b>16,943</b>	<b>\$73,750</b>	<b>24,000</b> <b>98% HDM</b> <b>2% C</b>	<b>\$37,000</b>
<b>TOTAL cumulative meals served since program inception; all meal types; commenced April 2005</b>	<b>325,497</b>			

## SNP Program Enrollment Activity

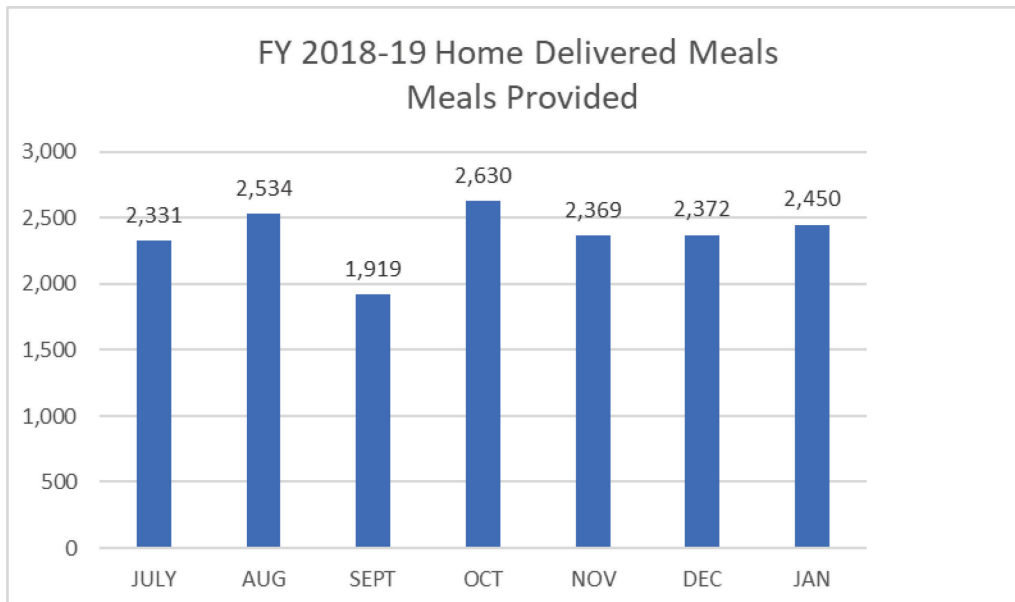
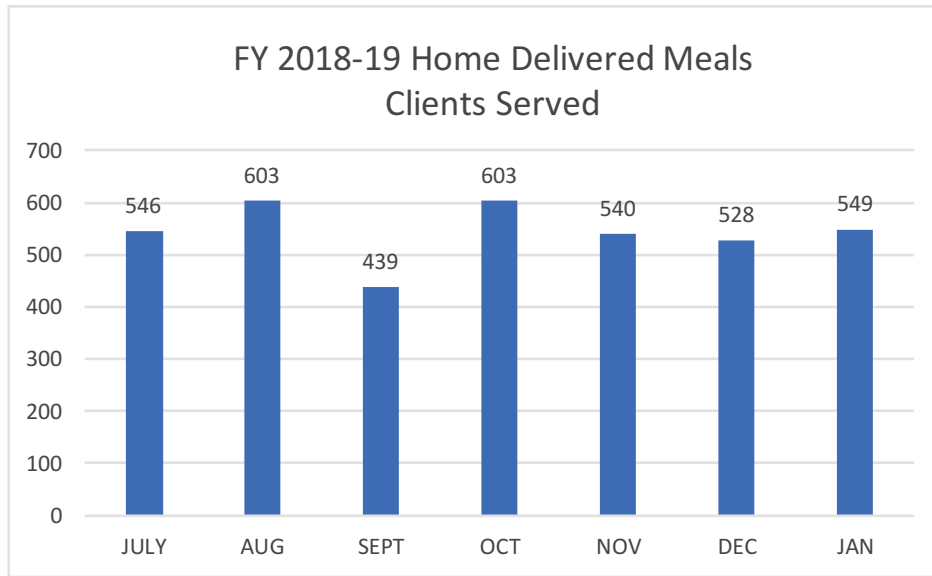
### New Enrollments

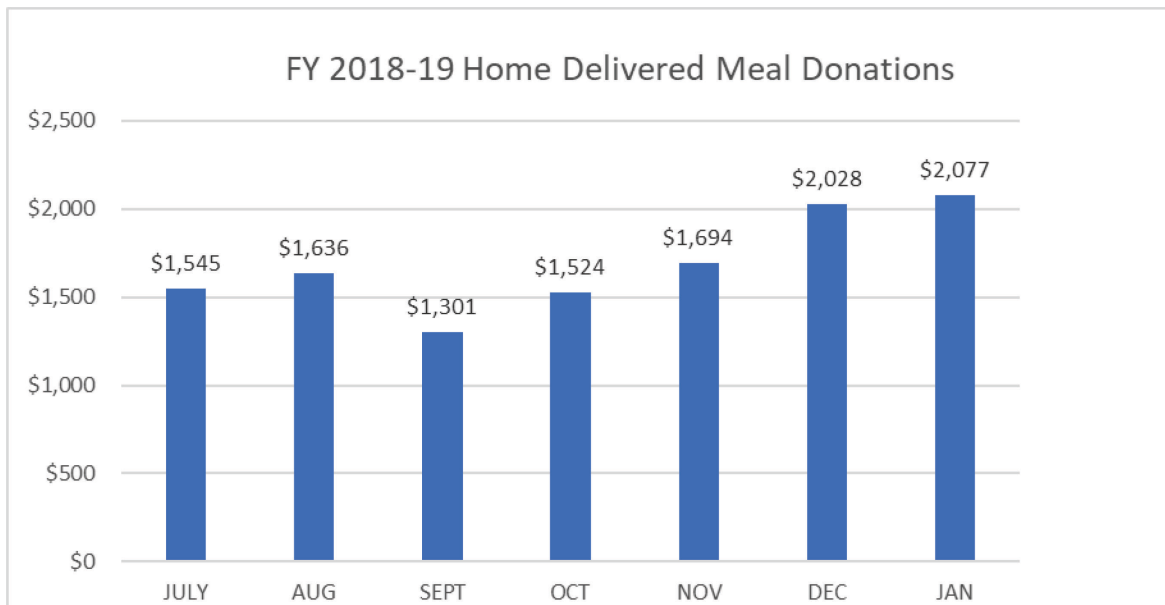
Description	Jan 2019	FYTD	# of clients
New HDM clients	11	209	209
<i>Less cancellations</i>	12		
Net HDM clients	(-1)		
New C clients	10	88	88

### Client Referral Sources

Source	HDM	Congregate
Friend/Neighbor/Family	3	4
Outreach to new Springville Senior Complex	2	
Website/Online Search	2	
Healthy Attitudes magazine		
Social Worker Referral	1	
Doctor office/Hospital	2	
Adult Protective Services	1	
Hospice		
Internal District referral-general		
Internal District referral-evidence based class		
Former client		6
District Produce Day		
Walk-in		
<b>TOTAL</b>	<b>11</b>	<b>10</b>

## Home Delivered Meals Program Overview – Charts





#### Reasons For HDM Cancellations/Disenrollment

Reason Stated	Jan 2019
Dislikes the food	0
Family/Caregiver now providing meals	1
Moved in with Family	1
Moved into Care Facility	6
Did not desire services	2
No longer meets criteria	0
No longer needs service	2
Dietary restrictions	0
Refused to give reason	0
Relocation	0
Deceased	0
Client did not follow program	0
<b>TOTAL</b>	<b>12</b>



## Congregate Meal Program Overview - Charts

