



FINANCE/INVESTMENT COMMITTEE MEETING

APRIL 27, 2023 – 10:00 AM

**CAMARILLO HEALTH CARE DISTRICT
3615 E LAS POSAS ROAD, OAK ROOM
CAMARILLO, CA 93010**

AGENDA

Finance and Investment Committee Meeting

April 27, 2023, 10:00 a.m.

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

Board Members

Christopher Loh, MD, Director
Paula Feinberg, Clerk of the Board

Staff

Kara Ralston, Chief Executive Officer
Brandie Thomas, Clerk to the Board

Participants

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

1. Call to Order – The Meeting of the Finance and Investment Committee was called to order by _____, at _____.
2. Public Comment - Ca. Government Code Section 54954.3 - The Board reserves this time to hear from the public.
3. Investment and Reserve Report: Review Statement of Net Assets and Investment and Reserve Report for quarter ending March 31, 2023.
4. Financial Review: Review Preliminary Operating Results Statement of Activities and Tax Revenue for quarter ending March 31, 2023.
5. District check register and check register comparison review for quarter ending March 31, 2023.
6. GASB 75 Disclosure: Review, discuss, with recommendation to receive and file on Consent Calendar by Board of Directors.
7. Quarterly Legal Review
8. Credit Card Expense Review
9. Set date for next quarterly Finance Committee Meeting. (Suggest July 27, 2023, at 10:00 a.m.)
10. Having no further business, this meeting is adjourned at _____

ADA compliance statement; In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Clerk to the Board of Directors, Brandie Thomas, 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.

SECTION 3

**STATEMENT OF NET ASSETS
AND INVESTMENT AND RESERVE REPORT
QUARTER ENDING MARCH 31, 2023**

APRIL 27, 2023

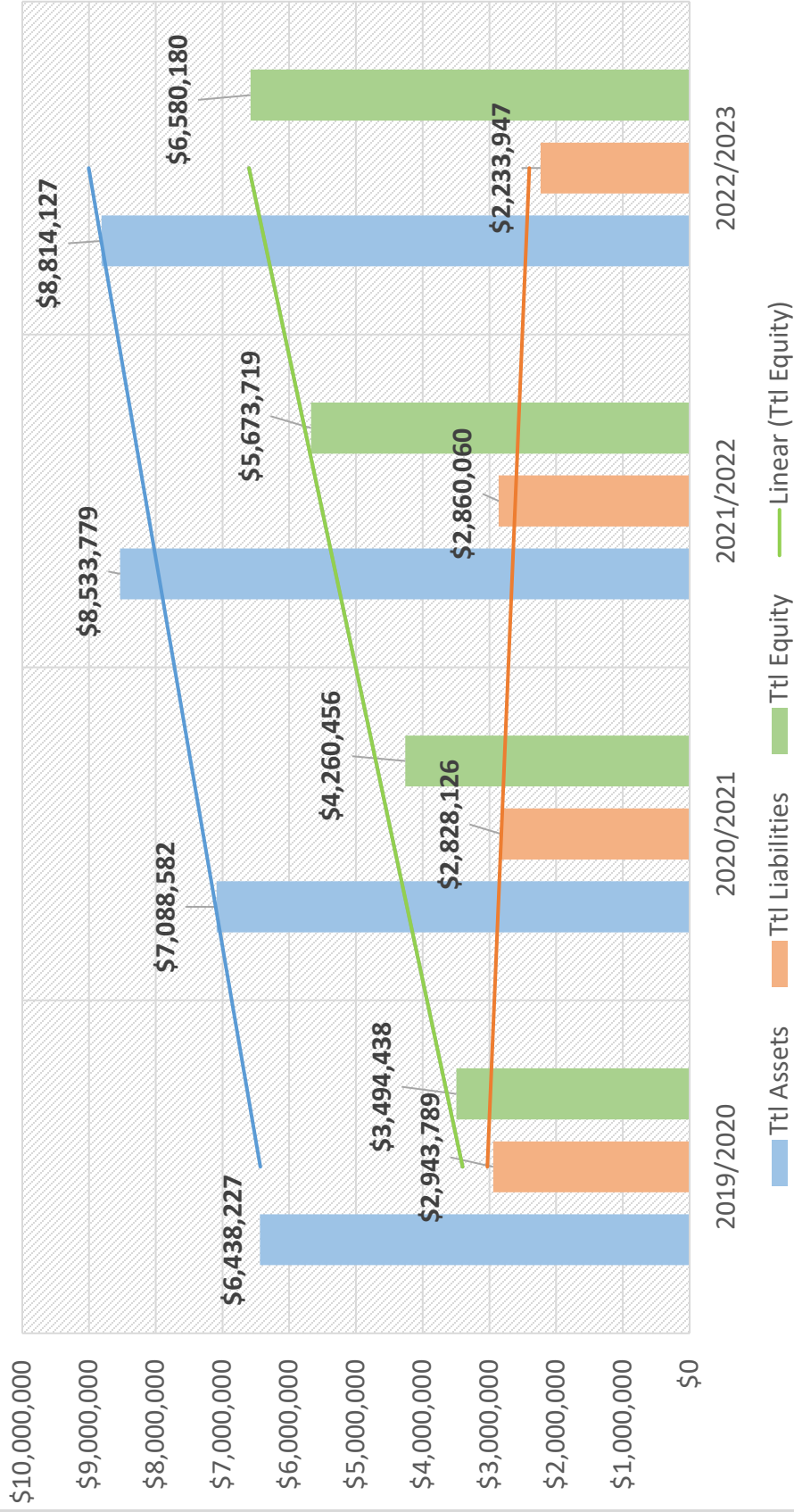
Camarillo Health Care District

Statement of Net Assets

	<u>March 2023</u>	<u>March 2022</u>	<u>\$</u> <u>Variance</u>	<u>%</u> <u>Variance</u>
ASSETS				
Current Assets				
CASH ACCOUNTS				
Bank of the West General	4,270.89	1,361,910.60	(1,357,639.71)	-99.7%
Cash in General- Five Star	463,046.55	0.00	463,046.55	100.0%
Cash in Money Market-Five Star	1,014,267.79	0.00	1,014,267.79	100.0%
Petty Cash-Administration	1,000.00	1,000.00	0.00	0.0%
Cash Drawer-Community Educ	50.00	50.00	0.00	0.0%
Cash Drawer-Transportation	0.00	20.00	(20.00)	-100.0%
Cash Drawers- Senior Nutrition	85.00	85.00	0.00	0.0%
California Class	3,549,878.83	0.00	3,549,878.83	100.0%
Cash-Local Agency Investment	267,055.01	4,042,089.93	(3,775,034.92)	-93.4%
Cash - County Treasury Invstmn	5,849.94	5,636.18	213.76	3.8%
Mechanics, Rabo Savings	637,615.76	626,277.25	11,338.51	1.8%
Cash-Restricted-Scholarship	7,253.75	7,623.75	(370.00)	-4.9%
TOTAL CASH ACCOUNTS	5,950,373.52	6,044,692.71	(94,319.19)	-1.6%
Accounts Receivable	3,087.70	4,270.00	(1,182.30)	-27.7%
Accrued Interest Receivable	2,150.17	3,185.27	(1,035.10)	-32.5%
City of Cam CDBG CV3 Rec	12,500.00	37,500.03	(25,000.03)	-66.7%
City of Cam Care-A-Van	21,375.00	0.00	21,375.00	100.0%
Grant-VCAAA -Sr Nutrition Recl (3C)	16,316.63	14,718.88	1,597.75	10.9%
Grant-VCAAA Caregiver Rec (3E)	6,172.55	4,959.04	1,213.51	24.5%
Contract-Caregiver Navigation Project	0.00	3,200.00	(3,200.00)	-100.0%
Grant-VCAAA SS Line Rec (3B)	7,526.68	7,526.72	(0.04)	0.0%
Johns Hopkins ADS Rec	0.00	240.00	(240.00)	-100.0%
Contract-PICF Anthem	0.00	2,270.00	(2,270.00)	-100.0%
Contract-PICF-Falls	3,332.44	2,042.20	1,290.24	63.2%
Due Fr County-Property Tax	600,056.71	704,873.08	(104,816.37)	-14.9%
TOTAL Current Assets	6,622,891.40	6,829,477.93	(206,586.53)	-3.0%
Fixed Assets				
Buildings & Improvements	3,188,100.36	3,143,469.55	44,630.81	1.4%
IS Equip	109,925.62	102,122.40	7,803.22	7.6%
Equipment & Furnishings	257,831.73	246,331.73	11,500.00	4.7%
Transportation Vehicles	308,170.59	214,214.37	93,956.22	43.9%
Accum Depreciation-Buildings	(2,183,245.39)	(2,087,067.30)	(96,178.09)	-4.6%
Accum Depreciation-IS Equip	(100,901.01)	(94,354.05)	(6,546.96)	-6.9%
Accum Depreciation-Equip&Furn	(203,708.74)	(192,707.00)	(11,001.74)	-5.7%
Accum Depreciation-Vehicles	(211,864.20)	(211,080.84)	(783.36)	-0.4%
TOTAL Fixed Assets	1,164,308.96	1,120,928.86	43,380.10	3.9%
Other Assets				
Prepaid Insurance	21,877.61	21,888.28	(10.67)	0.0%
Prepaid Workers Comp	(20,125.18)	(2,158.00)	(17,967.18)	-832.6%
Prepaid Postage	139.71	435.14	(295.43)	-67.9%

	<i>March 2023</i>	<i>March 2022</i>	<i>\$ Variance</i>	<i>% Variance</i>
Pre Paid Rental/Lease	4,127.00	3,753.00	374.00	10.0%
Deferred Outflows of Resources GASB 68	437,497.00	472,711.00	(35,214.00)	-7.4%
Overfunded GASB 75	423,617.00	0.00	423,617.00	100.0%
Deferred Outflows of Resources GASB 75	159,793.00	86,743.00	73,050.00	84.2%
TOTAL Other Assets	1,026,926.14	583,372.42	443,553.72	76.0%
TOTAL ASSETS	8,814,126.50	8,533,779.21	280,347.29	3.3%
LIABILITIES				
Current Liabilities				
Accounts Payable	19,144.03	33,907.56	(14,763.53)	-43.5%
Accrued Expenses	0.00	289.24	(289.24)	-100.0%
Accrued Vacation	102,884.33	98,336.11	4,548.22	4.6%
Scholarships-Volunteer Expense	1,595.97	1,595.97	0.00	0.0%
Scholarships-Senior Services	5,657.78	6,027.78	(370.00)	-6.1%
Deferred Revenue	17,181.64	30,126.17	(12,944.53)	-43.0%
TOTAL Current Liabilities	146,463.75	170,282.83	(23,819.08)	-14.0%
Long-Term Liabilities				
Net Pension Liability GASB 68	134,490.00	1,773,279.00	(1,638,789.00)	-92.4%
Accrued OPEB Liability GASB 75	0.00	469,896.00	(469,896.00)	-100.0%
Deferred Inflows of Resources GASB 68	878,821.00	122,106.00	756,715.00	619.7%
Deferred Inflows of Resources GASB 75	1,074,172.00	324,496.00	749,676.00	231.0%
TOTAL Long-Term Liabilities	2,087,483.00	2,689,777.00	(602,294.00)	-22.4%
TOTAL LIABILITIES	2,233,946.75	2,860,059.83	(626,113.08)	-21.9%
EQUITY				
Designated Reserves	2,999,201.22	2,999,201.22	0.00	0.0%
Retained Earnings	2,843,685.40	1,345,328.79	1,498,356.61	111.4%
Year-to-Date Earnings	737,293.13	1,329,189.37	(591,896.24)	-44.5%
TOTAL EQUITY	6,580,179.75	5,673,719.38	906,460.37	16.0%
TOTAL LIABILITIES & EQUITY	8,814,126.50	8,533,779.21	280,347.29	3.3%

a.o. March 2023...all years



**Camarillo Health Care District
Investment & Reserves Report**

**31-Mar-23
2022 - 2023**

LAIF & CLASS	3/31/2023	Interest Earned	Quick Ratio	Current Ratio
Vehicle Fleet Reserve	77,545	1,793		
Technology Reserve	156,039	3,608		
Project/Special Use Reserve	155,090	3,586		
Capital Improvement Reserve	516,965	11,953		
General Operating Reserve	1,047,644	24,223		
Undesignated - General Operating	1,863,651	23,153		
Total LAIF & CLASS	3,816,934	68,316	40.63	40.63

Five Star Bank & Bank of the West

General Operating Fund - BOW	4,271	0.00
General Operating Fund - Five Star	463,047	
Payroll - Five Star	0	
Money Market Fund - Five Star	1,014,268	12,267.79
Total Bank of the West	1,481,585	12,267.79

Mechanics Bank

Checking	0	0.00
Savings	637,616	189.87
Total Savings & CD's	637,616	189.87
Scholarships & Petty Cash Funds	8,389	
Ventura County Treasurer Pool	5,850	161.00
Total in interest earning accounts	5,950,374	80,934.87

Reserve Funds	Minimum Target	6/30/2022 Balance	2022 Allocated	2022/2023 Interest	3/31/2023 Balance	Annual Funding Goal
Vehicle Fleet Reserve	75,000	75,752	0	1,793	77,545	5,000
Technology Reserve	150,000	152,431	0	3,608	156,039	5,000
Project/Special Use Reserve	150,000	151,504	0	3,586	155,090	5,000
Capital Improvement Reserve	500,000	505,012	0	11,953	516,965	10,000
General Operating Reserve	1,941,834	1,023,421	0	24,223	1,047,644	100,000
Reserves & Contingencies	2,816,834	1,908,120	0	45,163	1,953,283	125,000

Per California Government Code Section 53600 et. Seq., specifically section 53607, the attached investment report details all investment related activity in the current period.

Camarillo Health Care District's (CHCD) investable funds are currently invested in California CLASS, LAIF, and the Ventura County Treasurer's Investment pool, and their individual investment transactions are not reportable under the Government code. That said, CHCD's investment policy has taken a prudent investment course, in compliance with the "Prudent Investor's Policy" designed to protect public funds.

SECTION 4

**PRELIMINARY OPERATING RESULTS
STATEMENT OF ACTIVITIES AND TAX REVENUE
MARCH 31, 2023**

APRIL 27, 2023

Camarillo Health Care District

Statements of Activities

Year-to-Date Variance, March 2023 - current month, Consolidated by department

	9 Months Ended March 31, 2023	9 Months Ended March 31, 2023 <i>Budget</i>	Variance <i>Fav/<Unf></i>	% Var
REVENUE				
Tax Revenue-Admin	2,513,329.59	2,381,844.87	131,484.72	5.5 %
Community Education	3,826.00	9,675.00	(5,849.00)	-60.5 %
Transportation Fees	9,395.00	16,499.97	(7,104.97)	-43.1 %
Transport Fees ADC	16,917.50	18,749.97	(1,832.47)	-9.8 %
Health Screening Fees	0.00	150.03	(150.03)	-100.0 %
Lifeline Fees	10,293.00	15,480.00	(5,187.00)	-33.5 %
Sr Nutrition Home Delivered	24,535.54	22,500.00	2,035.54	9.0 %
Contract-PICF-Falls	17,725.56	10,500.03	7,225.53	68.8 %
Contract-PICF-Blue Shield	0.00	632.25	(632.25)	-100.0 %
ADC Fees	95,725.00	150,000.03	(54,275.03)	-36.2 %
Grant-VCAAA Caregiver Respite	18,417.62	27,562.50	(9,144.88)	-33.2 %
Contract-Caregiver Navigation Project	4,800.00	3,600.00	1,200.00	33.3 %
Donations-Scholarship	370.00	1,874.97	(1,504.97)	-80.3 %
Sponsorship	600.00	900.00	(300.00)	-33.3 %
Healthy Attitude Advertising	4,000.00	5,000.00	(1,000.00)	-20.0 %
Interest Income	80,934.87	7,875.00	73,059.87	927.7 %
Facility Use Rental	5,539.00	6,000.03	(461.03)	-7.7 %
Facility Use-Lease	3,379.25	6,819.75	(3,440.50)	-50.4 %
Donations	10,055.00	1,125.00	8,930.00	793.8 %
Fischer Fund Distribution	152,015.31	150,000.00	2,015.31	1.3 %
Grant-VCAAA-Sr Nutrition	127,573.94	79,007.22	48,566.72	61.5 %
City of Camarillo-CDBG CV3	37,500.00	37,500.03	(0.03)	0.0 %
City of Cam Care-A-Van	21,375.00	21,375.00	0.00	
Grant-Rupe Foundation-SHARE	1,874.97	1,875.00	(0.03)	0.0 %
Grant-VCAAA-SS Line	36,370.16	37,500.03	(1,129.87)	-3.0 %
Grant-SCAN Community	5,636.22	7,350.03	(1,713.81)	-23.3 %
TOTAL REVENUE	3,202,188.53	3,021,396.71	180,791.82	6.0 %
	3,202,188.53	3,021,396.71	180,791.82	6.0 %
	3,202,188.53	3,021,396.71	180,791.82	6.0 %
EXPENSES				
Salaries	1,142,744.05	1,281,438.72	138,694.67	10.8 %
Payroll Taxes	92,693.52	100,708.56	8,015.04	8.0 %

	<i>9 Months Ended March 31, 2023</i>	<i>9 Months Ended March 31, 2023 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
Benefits-PERS-Health	137,202.04	181,304.91	44,102.87	24.3 %
Benefits-PERS-Retirement	87,493.89	99,811.44	12,317.55	12.3 %
Benefits - Workers Comp	40,297.87	48,962.97	8,665.10	17.7 %
Benefits - Life/ADD	20,955.91	21,102.84	146.93	0.7 %
Benefits-OPEB	54,603.96	49,962.78	(4,641.18)	-9.3 %
PERS Retirement UAL	153,175.00	158,446.00	5,271.00	3.3 %
Audit Fees	20,000.00	24,500.00	4,500.00	18.4 %
Legal Fees	14,441.50	26,250.03	11,808.53	45.0 %
Contractors-Operations	73,330.68	100,134.00	26,803.32	26.8 %
Contractors Facilities	26,581.96	38,918.25	12,336.29	31.7 %
Community/Staff Outreach	5,616.40	13,182.66	7,566.26	57.4 %
Dues/Subscriptions	46,122.91	37,216.93	(8,905.98)	-23.9 %
Continuing Education-Trustee	19,867.78	26,305.47	6,437.69	24.5 %
Continuing Education-Staff	15,888.25	38,302.25	22,414.00	58.5 %
Trustee Stipends	4,000.00	7,200.00	3,200.00	44.4 %
Election Costs	0.00	30,000.00	30,000.00	100.0 %
LAFCO Assessments	2,413.00	2,569.00	156.00	6.1 %
Mileage	7,869.93	8,906.13	1,036.20	11.6 %
Program Matls/Activities	9,849.44	25,025.94	15,176.50	60.6 %
Gas & Oil	16,710.85	13,500.00	(3,210.85)	-23.8 %
Fleet Maintenance	14,762.68	14,444.45	(318.23)	-2.2 %
Minor Equipment	19,942.14	20,897.37	955.23	4.6 %
Supplies	6,729.49	13,817.97	7,088.48	51.3 %
Postage	31,889.15	30,241.44	(1,647.71)	-5.4 %
Advertising & Promotion	6,024.06	34,285.25	28,261.19	82.4 %
Refunds	155.00	1,882.53	1,727.53	91.8 %
Printing	68,038.36	79,752.76	11,714.40	14.7 %
Repairs & Maintenance	14,657.38	5,447.25	(9,210.13)	-169.1 %
Association Fees	45,936.00	52,070.94	6,134.94	11.8 %
Insurance	69,739.21	84,978.00	15,238.79	17.9 %
Storage Rent/Equip Lease	6,621.69	6,743.25	121.56	1.8 %
Telephone	18,908.46	19,440.00	531.54	2.7 %
IT Services	50,648.97	46,500.03	(4,148.94)	-8.9 %
Utilities	34,460.92	26,032.41	(8,428.51)	-32.4 %
Licenses & Fees	4,974.28	5,135.00	160.72	3.1 %
Bank & Credit Card Charges	904.77	5,088.78	4,184.01	82.2 %
TOTAL EXPENSES	2,386,251.50	2,780,506.31	394,254.81	14.2 %
OPERATING RESULTS	815,937.03	240,890.40	575,046.63	238.7 %
OTHER INCOME & EXPENSE				
Other Income -Admin	8,948.06	13,475.00	(4,526.94)	-33.6 %
Depreciation Expense	(87,591.96)	(91,618.56)	4,026.60	4.4 %
TOTAL OTHER INCOME & EXPENSE	(78,643.90)	(78,143.56)	(500.34)	-0.6 %

	<i>9 Months Ended March 31, 2023</i>	<i>9 Months Ended March 31, 2023 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
AFTER OTHER INCOME & EXPENSE	737,293.13	162,746.84	574,546.29	353.0 %
NET RESULTS	737,293.13	162,746.84	574,546.29	353.0 %

Camarillo Health Care District

Statements of Activities

Year-to-Date Only, March 2023 - current month, March 2022 - 12 months back, Consolidated by department

	<i>9 Months Ended March 31, 2023</i>	<i>9 Months Ended March 31, 2022</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
REVENUE				
Tax Revenue-Admin	2,513,329.59	2,498,050.19	15,279.40	0.6 %
Community Education	3,826.00	1,275.00	2,551.00	200.1 %
Transportation Fees	9,395.00	13,185.00	(3,790.00)	-28.7 %
Transport Fees ADC	16,917.50	12,567.50	4,350.00	34.6 %
Lifeline Fees	10,293.00	21,752.00	(11,459.00)	-52.7 %
Sr Nutrition Home Delivered	24,535.54	23,711.86	823.68	3.5 %
Contract-PICF-Falls	17,725.56	6,533.68	11,191.88	171.3 %
Contract-VCAAA-Evid Base	0.00	2,800.00	(2,800.00)	-100.0 %
ADC Fees	95,725.00	96,340.00	(615.00)	-0.6 %
Grant-VCAAA Caregiver Respite	18,417.62	19,859.93	(1,442.31)	-7.3 %
Grant - COVID Relief Fund	0.00	330,000.00	(330,000.00)	-100.0 %
Contract-Caregiver Navigation Project	4,800.00	6,400.00	(1,600.00)	-25.0 %
Donations-Scholarship	370.00	10.00	360.00	3600.0 %
Sponsorship	600.00	600.00	0.00	
Healthy Attitude Advertising	4,000.00	4,000.00	0.00	
Interest Income	80,934.87	8,593.69	72,341.18	841.8 %
Facility Use Rental	5,539.00	4,288.00	1,251.00	29.2 %
Facility Use-Lease	3,379.25	5,138.65	(1,759.40)	-34.2 %
Donations	10,055.00	700.00	9,355.00	1336.4 %
Fischer Fund Distribution	152,015.31	148,780.75	3,234.56	2.2 %
Grant-VCAAA-Sr Nutrition	127,573.94	68,485.20	59,088.74	86.3 %
City of Camarillo-CDBG CV3	37,500.00	37,500.03	(0.03)	0.0 %
City of Cam Care-A-Van	21,375.00	0.00	21,375.00	
Grant-Rupe Found Vet Caregiver	0.00	8,873.75	(8,873.75)	-100.0 %
Grant-Rupe Foundation-SHARE	1,874.97	0.00	1,874.97	
Support Services Offset	0.00	235,977.01	(235,977.01)	-100.0 %
Grant-VCAAA-SS Line	36,370.16	36,370.24	(0.08)	0.0 %
Grant-SCAN Community	5,636.22	9,641.00	(4,004.78)	-41.5 %
TOTAL REVENUE	3,202,188.53	3,601,433.48	(399,244.95)	-11.1 %
	3,202,188.53	3,601,433.48	(399,244.95)	-11.1 %
	3,202,188.53	3,601,433.48	(399,244.95)	-11.1 %
EXPENSES				
Salaries	1,142,744.05	972,671.08	(170,072.97)	-17.5 %
Payroll Taxes	92,693.52	78,116.46	(14,577.06)	-18.7 %

	<i>9 Months Ended March 31, 2023</i>	<i>9 Months Ended March 31, 2022</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
Benefits-PERS-Health	137,202.04	115,865.38	(21,336.66)	-18.4 %
Benefits-PERS-Retirement	87,493.89	76,350.66	(11,143.23)	-14.6 %
Benefits - Workers Comp	40,297.87	21,538.81	(18,759.06)	-87.1 %
Benefits - Life/ADD	20,955.91	19,942.61	(1,013.30)	-5.1 %
Benefits-OPEB	54,603.96	45,364.89	(9,239.07)	-20.4 %
PERS Retirement UAL	153,175.00	131,240.00	(21,935.00)	-16.7 %
Audit Fees	20,000.00	22,830.58	2,830.58	12.4 %
Legal Fees	14,441.50	21,612.00	7,170.50	33.2 %
Contractors-Operations	73,330.68	124,819.68	51,489.00	41.3 %
Contractors Facilities	26,581.96	0.00	(26,581.96)	
Support Services	0.00	235,977.01	235,977.01	100.0 %
Community/Staff Outreach	5,616.40	2,739.84	(2,876.56)	-105.0 %
Dues/Subscriptions	46,122.91	28,350.27	(17,772.64)	-62.7 %
Continuing Education-Trustee	19,867.78	17,183.36	(2,684.42)	-15.6 %
Continuing Education-Staff	15,888.25	6,964.81	(8,923.44)	-128.1 %
Trustee Stipends	4,000.00	4,400.00	400.00	9.1 %
LAFCO Assessments	2,413.00	2,447.00	34.00	1.4 %
Mileage	7,869.93	8,580.73	710.80	8.3 %
Program Matls/Activities	9,849.44	6,539.47	(3,309.97)	-50.6 %
Gas & Oil	16,710.85	14,444.48	(2,266.37)	-15.7 %
Fleet Maintenance	14,762.68	3,175.30	(11,587.38)	-364.9 %
Minor Equipment	19,942.14	10,724.13	(9,218.01)	-86.0 %
Supplies	6,729.49	7,381.17	651.68	8.8 %
Postage	31,889.15	29,686.17	(2,202.98)	-7.4 %
Advertising & Promotion	6,024.06	6,134.17	110.11	1.8 %
Refunds	155.00	1,162.00	1,007.00	86.7 %
Printing	68,038.36	39,278.53	(28,759.83)	-73.2 %
Repairs & Maintenance	14,657.38	37,750.96	23,093.58	61.2 %
Association Fees	45,936.00	49,029.60	3,093.60	6.3 %
Insurance	69,739.21	71,688.13	1,948.92	2.7 %
Storage Rent/Equip Lease	6,621.69	21,775.67	15,153.98	69.6 %
Telephone	18,908.46	16,746.10	(2,162.36)	-12.9 %
IT Services	50,648.97	0.00	(50,648.97)	
Utilities	34,460.92	27,081.01	(7,379.91)	-27.3 %
Licenses & Fees	4,974.28	12,912.55	7,938.27	61.5 %
Bank & Credit Card Charges	904.77	1,601.01	696.24	43.5 %
TOTAL EXPENSES	2,386,251.50	2,294,105.62	(92,145.88)	-4.0 %
OPERATING RESULTS	815,937.03	1,307,327.86	(491,390.83)	-37.6 %
OTHER INCOME & EXPENSE				
Other Income -Admin	8,948.06	110,348.43	(101,400.37)	-91.9 %
Depreciation Expense	(87,591.96)	(87,591.96)	0.00	
Interest Expense	0.00	(894.96)	894.96	100.0 %
TOTAL OTHER INCOME & EXPENSE	(78,643.90)	21,861.51	(100,505.41)	-459.7 %

	<i>9 Months Ended March 31, 2023</i>	<i>9 Months Ended March 31, 2022</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
AFTER OTHER INCOME & EXPENSE	737,293.13	1,329,189.37	(591,896.24)	-44.5 %
NET RESULTS	737,293.13	1,329,189.37	(591,896.24)	-44.5 %

Camarillo Health Care District

Statements of Activities

Year-to-Date Performance, March 2023 - current month, Consolidated by department

	<i>9 Months Ended March 31, 2023</i>	<i>Annual Budget</i>	<i>Unused</i>	<i>% Used</i>
REVENUE				
Tax Revenue-Admin	2,513,329.59	3,175,793.00	662,463.41	79.1 %
Community Education	3,826.00	12,900.00	9,074.00	29.7 %
Transportation Fees	9,395.00	22,000.00	12,605.00	42.7 %
Transport Fees ADC	16,917.50	25,000.00	8,082.50	67.7 %
Health Screening Fees	0.00	200.00	200.00	
Lifeline Fees	10,293.00	20,640.00	10,347.00	49.9 %
Sr Nutrition Home Delivered	24,535.54	30,000.00	5,464.46	81.8 %
Contract-PICF-Falls	17,725.56	14,000.00	(3,725.56)	126.6 %
Contract-PICF-Blue Shield	0.00	843.00	843.00	
ADC Fees	95,725.00	200,000.00	104,275.00	47.9 %
Grant-VCAAAA Caregiver Respite	18,417.62	36,750.00	18,332.38	50.1 %
Contract-Caregiver Navigation Project	4,800.00	4,800.00	0.00	100.0 %
Donations-Scholarship	370.00	2,500.00	2,130.00	14.8 %
Sponsorship	600.00	1,200.00	600.00	50.0 %
Healthy Attitude Advertising	4,000.00	5,000.00	1,000.00	80.0 %
Interest Income	80,934.87	10,500.00	(70,434.87)	770.8 %
Facility Use Rental	5,539.00	8,000.00	2,461.00	69.2 %
Facility Use-Lease	3,379.25	9,093.00	5,713.75	37.2 %
Donations	10,055.00	1,500.00	(8,555.00)	670.3 %
Fischer Fund Distribution	152,015.31	150,000.00	(2,015.31)	101.3 %
Grant-VCAAAA-Sr Nutrition	127,573.94	105,343.00	(22,230.94)	121.1 %
City of Camarillo-CDBG CV3	37,500.00	50,000.00	12,500.00	75.0 %
City of Cam Care-A-Van	21,375.00	28,500.00	7,125.00	75.0 %
Grant-Rupe Foundation-SHARE	1,874.97	10,000.00	8,125.03	18.7 %
Grant-VCAAAA-SS Line	36,370.16	50,000.00	13,629.84	72.7 %
Grant-SCAN Community	5,636.22	9,800.00	4,163.78	57.5 %
TOTAL REVENUE	3,202,188.53	3,984,362.00	782,173.47	80.4 %
	3,202,188.53	3,984,362.00	782,173.47	80.4 %
	3,202,188.53	3,984,362.00	782,173.47	80.4 %
EXPENSES				
Salaries	1,142,744.05	1,708,585.00	565,840.95	66.9 %
Payroll Taxes	92,693.52	134,278.00	41,584.48	69.0 %

**9 Months Ended
March 31, 2023**

		Annual Budget	Unused	% Used
Benefits-PERS-Health	137,202.04	241,740.00	104,537.96	56.8 %
Benefits-PERS-Retirement	87,493.89	133,082.00	45,588.11	65.7 %
Benefits - Workers Comp	40,297.87	65,284.00	24,986.13	61.7 %
Benefits - Life/ADD	20,955.91	28,137.00	7,181.09	74.5 %
Benefits-OPEB	54,603.96	66,617.00	12,013.04	82.0 %
PERS Retirement UAL	153,175.00	158,446.00	5,271.00	96.7 %
Audit Fees	20,000.00	24,500.00	4,500.00	81.6 %
Partnershp Initiatives	0.00	2,000.00	2,000.00	
Legal Fees	14,441.50	35,000.00	20,558.50	41.3 %
Contractors-Operations	73,330.68	133,512.00	60,181.32	54.9 %
Contractors Facilities	26,581.96	51,891.00	25,309.04	51.2 %
Instructor Agreement Fees	0.00	13,000.00	13,000.00	
Community/Staff Outreach	5,616.40	17,577.00	11,960.60	32.0 %
Dues/Subscriptions	46,122.91	40,157.00	(5,965.91)	114.9 %
Continuing Education-Trustee	19,867.78	35,074.00	15,206.22	56.6 %
Continuing Education-Staff	15,888.25	50,403.00	34,514.75	31.5 %
Trustee Stipends	4,000.00	9,900.00	5,900.00	40.4 %
Election Costs	0.00	30,000.00	30,000.00	
LAFCO Assessments	2,413.00	2,569.00	156.00	93.9 %
Mileage	7,869.93	11,875.00	4,005.07	66.3 %
Program Matls/Activities	9,849.44	33,368.00	23,518.56	29.5 %
Gas & Oil	16,710.85	15,000.00	(1,710.85)	111.4 %
Fleet Maintenance	14,762.68	20,000.00	5,237.32	73.8 %
Minor Equipment	19,942.14	27,863.00	7,920.86	71.6 %
Supplies	6,729.49	18,424.00	11,694.51	36.5 %
Postage	31,889.15	40,322.00	8,432.85	79.1 %
Advertising & Promotion	6,024.06	45,547.00	39,522.94	13.2 %
Refunds	155.00	2,510.00	2,355.00	6.2 %
Printing	68,038.36	91,231.00	23,192.64	74.6 %
Repairs & Maintenance	14,657.38	7,263.00	(7,394.38)	201.8 %
Association Fees	45,936.00	69,428.00	23,492.00	66.2 %
Insurance	69,739.21	113,304.00	43,564.79	61.6 %
Storage Rent/Equip Lease	6,621.69	8,991.00	2,369.31	73.6 %
Telephone	18,908.46	25,920.00	7,011.54	72.9 %
IT Services	50,648.97	62,000.00	11,351.03	81.7 %
Utilities	34,460.92	34,710.00	249.08	99.3 %
Licenses & Fees	4,974.28	8,388.00	3,413.72	59.3 %
Bank & Credit Card Charges	904.77	6,785.00	5,880.23	13.3 %
TOTAL EXPENSES	2,386,251.50	3,624,681.00	1,238,429.50	65.8 %
OPERATING RESULTS	815,937.03	359,681.00	(456,256.03)	226.9 %
OTHER INCOME & EXPENSE				
Other Income -Admin	8,948.06	18,300.00	9,351.94	48.9 %
Depreciation Expense	(87,591.96)	(122,158.00)	(34,566.04)	71.7 %

	<i>9 Months Ended March 31, 2023</i>	<i>Annual Budget</i>	<i>Unused</i>	<i>% Used</i>
TOTAL OTHER INCOME & EXPENSE	(78,643.90)	(103,858.00)	(25,214.10)	75.7 %
AFTER OTHER INCOME & EXPENSE	737,293.13	255,823.00	(481,470.13)	288.2 %
NET RESULTS	737,293.13	255,823.00	(481,470.13)	288.2 %

Tax Revenue Analysis

A	N	O	P	Q	R	S	T	U	V	W	X	Y
	Fiscal Year 2022-23			Fiscal Year 21-22			Fiscal Year 2020-21			Fiscal Year 2019-20		
	\$ Received	YTD	% to Budget	\$ Received	YTD	% to Budget	\$ Received	YTD	% to Budget	\$ Received	YTD	% to Budget
1	65,989.87	65,989.87	2.08%	87,329.27	87,329.27	2.89%	63,219.88	63,219.88	2.31%	67,487.98	67,487.98	2.46%
2	12,801.31	78,791.18	2.48%	0.00	87,329.27	3.19%	0.00	63,219.88	2.31%	0.00	67,487.98	2.46%
3	16,320.31	95,111.49	2.99%	10,745.16	98,074.43	3.58%	19,159.30	82,379.18	3.00%	8,700.85	76,188.83	2.78%
4	0.00	95,111.49	2.99%	4,510.32	102,584.75	3.74%	3,588.84	85,968.02	3.14%	6,624.41	82,813.24	3.02%
5	47,707.46	142,818.95	4.50%	52,882.57	155,467.32	5.67%	44,105.30	130,073.32	4.74%	40,912.52	123,725.76	4.51%
6	1,655,358.14	1,798,177.09	56.62%	1,674,903.64	1,830,370.96	66.76%	1,474,833.48	1,604,906.80	58.54%	1,452,748.50	1,576,474.26	57.50%
7	193,223.80	1,991,400.89	62.71%	37,732.82	1,868,103.78	68.14%	159,995.29	1,764,902.09	64.37%	30,242.04	1,606,716.30	58.60%
8	0.00	1,991,400.89	62.71%	0.00	1,868,103.78	68.14%	0.00	1,764,902.09	64.37%	9,531.93	1,616,248.23	58.95%
9	667.75	1,992,068.64	62.73%	12,402.60	1,880,506.38	68.59%	5,801.59	1,770,703.68	64.58%	7,030.61	1,623,278.84	59.21%
10	1,992,068.64	1,992,068.64	62.73%	1,165,534.21	3,046,040.59	111.10%	1,142,745.05	2,913,448.73	106.26%	1,090,807.04	2,714,085.88	98.99%
11	1,992,068.64	1,992,068.64	62.73%	27,987.55	3,074,028.14	112.12%	57,605.09	2,971,053.82	108.36%	26,918.30	2,741,004.18	99.97%
12	1,992,068.64	1,992,068.64	62.73%	39,063.68	3,113,091.82	113.55%	2,798.96	2,973,852.78	108.47%	28,830.72	2,769,834.90	101.03%
13	Approved Budget			Approved Budget			Approved Budget			Approved Budget		
14	3,175,793.00			3,020,034.00			2,741,713.00			2,741,713.00		
15	(1,183,724)			26,006.59			232,139.78			28,121.90		
16	Over (Under) Budget											

Camarillo Health Care District

Statements of Activities

Year-to-Date Variance, March 2023 - current month, Department 10

	<i>9 Months Ended March 31, 2023</i>	<i>9 Months Ended March 31, 2023 Budget</i>	<i>Variance Fav<Unf></i>	<i>% Var</i>
REVENUE				
Tax Revenue-Admin	1,287,500.23	938,664.00	348,836.23	37.2 %
Interest Income	80,934.87	7,875.00	73,059.87	927.7 %
TOTAL REVENUE	1,368,435.10	946,539.00	421,896.10	44.6 %
	1,368,435.10	946,539.00	421,896.10	44.6 %
	1,368,435.10	946,539.00	421,896.10	44.6 %
EXPENSES				
Salaries-Admin	208,787.89	232,713.00	23,925.11	10.3 %
P/R Taxes-Admin.	15,939.29	18,066.78	2,127.49	11.8 %
Benefits-Health-Admin.	18,353.95	17,632.53	(721.42)	-4.1 %
Benefits-PERS-Admin.	18,412.39	20,491.47	2,079.08	10.1 %
Benefits-Worker's Comp-Admin.	1,969.68	1,861.47	(108.21)	-5.8 %
Benefits-Life/ADD-Admin	10,855.05	12,206.25	1,351.20	11.1 %
Benefits-OPEB-Admin	20,967.77	13,790.25	(7,177.52)	-52.0 %
PERS Retirement UAL	153,175.00	158,446.00	5,271.00	3.3 %
Audit Fees	20,000.00	24,500.00	4,500.00	18.4 %
Legal Fees-Admin	14,441.50	26,250.03	11,808.53	45.0 %
Contract Ops-Admin	42,339.19	55,386.00	13,046.81	23.6 %
Contractors-Facilities-Admin	7,310.16	9,302.22	1,992.06	21.4 %
Commty/Staff Outreach-Admin	5,129.23	6,361.47	1,232.24	19.4 %
Dues/Subscriptions-Admin.	30,818.75	30,606.18	(212.57)	-0.7 %
Continuing Education-Trustee	19,867.78	26,305.47	6,437.69	24.5 %
Continuing Ed-Staff/Admin	7,158.87	21,646.53	14,487.66	66.9 %
Trustee Stipends	4,000.00	7,200.00	3,200.00	44.4 %
Election Costs	0.00	30,000.00	30,000.00	100.0 %
LAFCO Assessments	2,413.00	2,569.00	156.00	6.1 %
Mileage - Admin	3,178.36	3,861.72	683.36	17.7 %
Minor Equipment-Admin.	6,300.25	5,860.53	(439.72)	-7.5 %
Supplies-Admin.	1,603.20	3,624.75	2,021.55	55.8 %
Postage-Admin.	767.54	153.00	(614.54)	-401.7 %
Advertising & Promo-Admin.	868.29	500.00	(368.29)	-73.7 %
Printing-Admin.	1,205.45	3,087.00	1,881.55	61.0 %
Repair & Maintenance-Admin.	545.56	247.50	(298.06)	-120.4 %
Association Fees-Admin.	7,303.84	8,604.72	1,300.88	15.1 %

	<i>9 Months Ended March 31, 2023</i>	<i>9 Months Ended March 31, 2023 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
Insurance-Admin.	7,401.04	10,687.50	3,286.46	30.8 %
Storage Rent/Equip Lease-Admin.	708.33	1,072.53	364.20	34.0 %
Telephone-Admin.	4,784.88	5,537.97	753.09	13.6 %
IT Services	50,648.97	46,500.03	(4,148.94)	-8.9 %
Utilities-Admin.	5,479.28	4,140.72	(1,338.56)	-32.3 %
Licenses & Fees - Admin	785.44	390.00	(395.44)	-101.4 %
Bank & Credit Card Charges-Admin	904.77	1,777.50	872.73	49.1 %
TOTAL EXPENSES	694,424.70	811,380.12	116,955.42	14.4 %
OPERATING RESULTS	674,010.40	135,158.88	538,851.52	398.7 %
OTHER INCOME & EXPENSE				
Other Income -Admin	7,008.06	11,000.00	(3,991.94)	-36.3 %
Depreciation-Admin.	(13,935.15)	(14,914.53)	979.38	6.6 %
TOTAL OTHER INCOME & EXPENSE	(6,927.09)	(3,914.53)	(3,012.56)	-77.0 %
AFTER OTHER INCOME & EXPENSE	667,083.31	131,244.35	535,838.96	408.3 %
NET RESULTS	667,083.31	131,244.35	535,838.96	408.3 %

Camarillo Health Care District

Statements of Activities

Year-to-Date Variance, March 2023 - current month, Department 20

	<i>9 Months Ended March 31, 2023</i>	<i>9 Months Ended March 31, 2023 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
REVENUE				
Tax Revenue-ADC	194,906.19	224,714.25	(29,808.06)	-13.3 %
ADC Fees	95,725.00	150,000.03	(54,275.03)	-36.2 %
Grant-VCAAA Caregiver Respite	2,255.00	7,499.97	(5,244.97)	-69.9 %
Scholarship Revenue-ADC	0.00	1,575.00	(1,575.00)	-100.0 %
Donations-General-ADC	2,500.00	749.97	1,750.03	233.3 %
TOTAL REVENUE	295,386.19	384,539.22	(89,153.03)	-23.2 %
	295,386.19	384,539.22	(89,153.03)	-23.2 %
	295,386.19	384,539.22	(89,153.03)	-23.2 %
EXPENSES				
Salaries-ADC	160,635.54	200,378.25	39,742.71	19.8 %
P/R Taxes-ADC	13,732.48	15,816.78	2,084.30	13.2 %
Benefits-Health-ADC	13,293.14	34,153.47	20,860.33	61.1 %
Benefits-PERS-ADC	12,433.55	16,227.72	3,794.17	23.4 %
Benefits-Worker's Comp-ADC	18,766.62	22,807.53	4,040.91	17.7 %
Benefits-Life/ADD-ADC	1,369.13	1,547.28	178.15	11.5 %
Benefits-OPEB-ADC	2,674.78	2,730.78	56.00	2.1 %
Contract Ops-ADC	4,057.50	5,736.78	1,679.28	29.3 %
Contractors - Facilities ADC	3,609.81	5,601.78	1,991.97	35.6 %
Commtly/Staff Outreach-ADC	65.00	74.97	9.97	13.3 %
Dues/Subscriptions-ADC	2,409.20	2,410.00	0.80	0.0 %
Continuing Ed-Staff/ADC	467.06	2,281.50	1,814.44	79.5 %
Mileage - ADC	7.00	65.97	58.97	89.4 %
ProgrMats/Activities-ADC	6,786.98	10,199.25	3,412.27	33.5 %
Minor Equipment-ADC	1,315.66	2,067.03	751.37	36.4 %
Supplies-ADC	863.43	1,565.28	701.85	44.8 %
Postage-ADC	2,953.54	2,853.72	(99.82)	-3.5 %
Advertising & Promo-ADC	753.05	3,831.03	3,077.98	80.3 %
Refunds-ADC	0.00	1,125.00	1,125.00	100.0 %
Printing-ADC	6,576.40	8,712.00	2,135.60	24.5 %
Repair & Maintenance-ADC	3,555.49	819.00	(2,736.49)	-334.1 %
Association Fees-ADC	7,303.84	8,221.50	917.66	11.2 %
Insurance-ADC	9,954.00	10,687.50	733.50	6.9 %
Storage Rent/Equip Lease-ADC	708.47	1,072.53	364.06	33.9 %

	<i>9 Months Ended March 31, 2023</i>	<i>9 Months Ended March 31, 2023 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
Telephone-ADC	1,377.09	1,703.97	326.88	19.2 %
Utilities-ADC	5,479.28	4,140.72	(1,338.56)	-32.3 %
Licenses & Fees - ADC	303.00	303.00	0.00	
Bank & Credit Card Charges - ADC	0.00	2,700.00	2,700.00	100.0 %
TOTAL EXPENSES	281,451.04	369,834.34	88,383.30	23.9 %
OPERATING RESULTS	13,935.15	14,704.88	(769.73)	-5.2 %
OTHER INCOME & EXPENSE				
Depreciation-ADC	(13,935.15)	(14,914.53)	979.38	6.6 %
TOTAL OTHER INCOME & EXPENSE	(13,935.15)	(14,914.53)	979.38	6.6 %
AFTER OTHER INCOME & EXPENSE	0.00	(209.65)	209.65	100.0 %
NET RESULTS	0.00	(209.65)	209.65	100.0 %

Camarillo Health Care District

Statements of Activities

Year-to-Date Variance, March 2023 - current month, Department 50

	9 Months Ended March 31, 2023	9 Months Ended March 31, 2023 <i>Budget</i>	Variance <i>Fav/<Unf></i>	% Var
REVENUE				
Tax Revenue-Fac & Comm Educ	384,539.43	455,750.28	(71,210.85)	-15.6 %
Community Ed-Fac & Comm Ed	2,324.00	7,499.97	(5,175.97)	-69.0 %
Health Screening Fees	0.00	150.03	(150.03)	-100.0 %
Healthy Attitude Advertising	4,000.00	5,000.00	(1,000.00)	-20.0 %
Facility Use-Rental	5,539.00	6,000.03	(461.03)	-7.7 %
Facility Use-Lease	3,379.25	6,819.75	(3,440.50)	-50.4 %
Donations-Education	5,050.00	0.00	5,050.00	
TOTAL REVENUE	404,831.68	481,220.06	(76,388.38)	-15.9 %
	404,831.68	481,220.06	(76,388.38)	-15.9 %
	404,831.68	481,220.06	(76,388.38)	-15.9 %
EXPENSES				
Salaries-Fac & Comm Ed	163,046.45	183,638.25	20,591.80	11.2 %
P/R Taxes-Fac & Comm Ed	13,036.99	14,446.53	1,409.54	9.8 %
Benefits-Health-Fac & Comm Ed	26,627.68	30,598.47	3,970.79	13.0 %
Benefits-PERS-Fac & Comm Ed	12,634.49	14,418.72	1,784.23	12.4 %
Benefits-Worker's Comp-Fac & Comm Ed	1,298.43	1,467.00	168.57	11.5 %
Benefits-Life/ADD-Fac & Comm Ed	1,805.37	1,774.53	(30.84)	-1.7 %
Benefits-OPEB-Fac & Comm Ed	7,772.40	10,342.53	2,570.13	24.9 %
Contract Ops-Fac & Comm Ed	7,568.35	8,948.97	1,380.62	15.4 %
Contractors Facilities - Comm Ed	9,463.96	14,404.50	4,940.54	34.3 %
Commty/Staff Outreach-Fac & Com	332.17	5,437.53	5,105.36	93.9 %
Dues/Subscriptions-Fac & Comm Ed	4,123.45	1,371.78	(2,751.67)	-200.6 %
Continuing Ed-Staff-Fac & Comm Ed	3,034.05	2,975.00	(59.05)	-2.0 %
Mileage - Fac & Comm Ed	412.00	97.47	(314.53)	-322.7 %
ProgrMatls/Activities-Fac & Comm Ed	1,820.70	180.72	(1,639.98)	-907.5 %
Minor Equipment-Fac & Comm Ed	1,299.33	5,122.53	3,823.20	74.6 %
Supplies-Fac & Comm Ed	915.53	1,591.47	675.94	42.5 %
Postage-Fac & Comm Ed	13,953.96	13,231.53	(722.43)	-5.5 %
Advertising & Promo-Fac & Comm Ed	1,395.00	24,404.22	23,009.22	94.3 %
Refunds-Fac & Comm Ed	35.00	720.00	685.00	95.1 %
Printing-Fac & Comm Ed	29,079.84	36,282.76	7,202.92	19.9 %
Repair & Maintenance-Fac & Comm Ed	9,723.14	2,400.03	(7,323.11)	-305.1 %
Association Fees-Fac & Comm Ed	18,787.84	21,141.00	2,353.16	11.1 %

	<i>9 Months Ended March 31, 2023</i>	<i>9 Months Ended March 31, 2023 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
Insurance-Fac & Comm Ed	20,238.66	27,482.22	7,243.56	26.4 %
Storage Rent/Equip Lease-Fac & Comm Ed	3,989.39	2,758.50	(1,230.89)	-44.6 %
Telephone-Fac & Comm Ed	2,510.03	3,834.00	1,323.97	34.5 %
Utilities-Fac & Comm Ed	14,094.51	10,647.72	(3,446.79)	-32.4 %
Bank & Credit Card Charges-Fac & Comm Ed	0.00	150.03	150.03	100.0 %
TOTAL EXPENSES	368,998.72	439,868.01	70,869.29	16.1 %
OPERATING RESULTS	35,832.96	41,352.05	(5,519.09)	-13.3 %
OTHER INCOME & EXPENSE				
Depreciation-Fac & Comm Ed	(35,832.96)	(38,351.97)	2,519.01	6.6 %
TOTAL OTHER INCOME & EXPENSE	(35,832.96)	(38,351.97)	2,519.01	6.6 %
AFTER OTHER INCOME & EXPENSE	0.00	3,000.08	(3,000.08)	-100.0 %
NET RESULTS	0.00	3,000.08	(3,000.08)	-100.0 %

Camarillo Health Care District

Statements of Activities

Year-to-Date Variance, March 2023 - current month, Department 60

	<i>9 Months Ended March 31, 2023</i>	<i>9 Months Ended March 31, 2023 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
REVENUE				
Tax Revenue-SNP	102,689.86	136,917.00	(34,227.14)	-25.0 %
Sr Nutrition Home Delivered	24,535.54	22,500.00	2,035.54	9.0 %
Sponsorship	600.00	900.00	(300.00)	-33.3 %
Grant-VCAAA-Sr Nutrition	127,573.94	79,007.22	48,566.72	61.5 %
City of Camarillo-CDBG CV3	37,500.00	37,500.03	(0.03)	0.0 %
TOTAL REVENUE	292,899.34	276,824.25	16,075.09	5.8 %
	292,899.34	276,824.25	16,075.09	5.8 %
	292,899.34	276,824.25	16,075.09	5.8 %
EXPENSES				
Salaries - Sr Nutrition	164,137.56	173,853.72	9,716.16	5.6 %
P/R Taxes -Sr Nutrition	13,294.32	13,698.72	404.40	3.0 %
Benefits - Health -Sr Lunch	23,763.00	30,598.47	6,835.47	22.3 %
Benefits-PERS-Sr Nutrition	12,295.29	13,110.03	814.74	6.2 %
Benefits-Work Comp-Sr Nutrition	6,315.56	6,439.50	123.94	1.9 %
Benefits-Life/ADD-Sr Nutrition	2,905.58	1,518.75	(1,386.83)	-91.3 %
Benefits-OPEB-Sr Nutrition	3,547.39	2,730.78	(816.61)	-29.9 %
Contract Ops-Sr Nutrition	788.10	1,587.78	799.68	50.4 %
Contractors Facilities - SNP	522.15	800.28	278.13	34.8 %
Commty/Staff Outreach-Sr Nutrition	65.00	74.97	9.97	13.3 %
Dues/Subscriptions-Sr Nutrition	164.06	74.25	(89.81)	-121.0 %
Continuing Ed-Staff-Sr Nutrition	77.81	375.03	297.22	79.3 %
Mileage -Sr Nutrition	4,036.51	2,999.97	(1,036.54)	-34.6 %
ProgrMatls/Activities-Sr Nutrition	0.00	3,539.97	3,539.97	100.0 %
Minor Equipment-Sr Nutrition	10,082.04	1,658.97	(8,423.07)	-507.7 %
Supplies-Sr Nutrition	1,170.65	4,553.28	3,382.63	74.3 %
Postage-Sr Nutrition	2,846.88	2,822.22	(24.66)	-0.9 %
Advertising & Promo-Sr Nutrition	0.00	1,500.00	1,500.00	100.0 %
Printing-Sr Nutrition	7,935.10	7,280.00	(655.10)	-9.0 %
Repair & Maintenance-Sr Nutrition	335.12	1,980.72	1,645.60	83.1 %
Association Fees-Sr Nutrition	1,056.56	1,174.50	117.94	10.0 %
Insurance-Sr Nutrition	1,557.63	1,527.03	(30.60)	-2.0 %
Storage Rent/Equip Lease-Sr Nutr	101.38	153.00	51.62	33.7 %
Telephone-Sr Nutrition	2,160.08	852.03	(1,308.05)	-153.5 %

	<i>9 Months Ended March 31, 2023</i>	<i>9 Months Ended March 31, 2023 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
Utilities-Sr Nutrition	792.60	591.75	(200.85)	-33.9 %
Licenses & Fees-Sr Lunch	481.48	444.00	(37.48)	-8.4 %
Bank & Credit Card Charges-Sr Nutrition	0.00	112.50	112.50	100.0 %
TOTAL EXPENSES	260,431.85	276,052.22	15,620.37	5.7 %
OPERATING RESULTS	32,467.49	772.03	31,695.46	4105.5 %
OTHER INCOME & EXPENSE				
Depreciation-Sr Nutrition	(1,990.71)	(2,130.75)	140.04	6.6 %
TOTAL OTHER INCOME & EXPENSE	(1,990.71)	(2,130.75)	140.04	6.6 %
AFTER OTHER INCOME & EXPENSE	30,476.78	(1,358.72)	31,835.50	2343.1 %
NET RESULTS	30,476.78	(1,358.72)	31,835.50	2343.1 %

Camarillo Health Care District

Statements of Activities

Year-to-Date Variance, March 2023 - current month, Department 80

	9 Months Ended March 31, 2023	9 Months Ended March 31, 2023 <i>Budget</i>	Variance <i>Fav/<Unf></i>	% Var
REVENUE				
Tax Revenue-Caregiver Ctr	211,003.64	224,166.78	(13,163.14)	-5.9 %
Community Educ-Caregiver Ctr	894.00	1,350.00	(456.00)	-33.8 %
Lifeline Fees	10,293.00	15,480.00	(5,187.00)	-33.5 %
Grant-VCAAAA-Caregiver	16,162.62	20,062.53	(3,899.91)	-19.4 %
Contract-Caregiver Navigation Project	4,800.00	3,600.00	1,200.00	33.3 %
Donations-General-Caregiver Center	0.00	375.03	(375.03)	-100.0 %
Grant-Rupe Foundation-SHARE	1,874.97	1,875.00	(0.03)	0.0 %
Grant-VCAAAA-SS Line	36,370.16	37,500.03	(1,129.87)	-3.0 %
TOTAL REVENUE	281,398.39	304,409.37	(23,010.98)	-7.6 %
	281,398.39	304,409.37	(23,010.98)	-7.6 %
	281,398.39	304,409.37	(23,010.98)	-7.6 %
EXPENSES				
Salaries-Caregiver Center	143,043.01	149,515.47	6,472.46	4.3 %
P/R Taxes - Caregiver Center	11,902.90	11,859.75	(43.15)	-0.4 %
Benefits-Health-Caregiver Center	14,630.54	17,790.03	3,159.49	17.8 %
Benefits-PERS-Caregiver Center	8,891.84	9,345.78	453.94	4.9 %
Benefits-WC-Caregiver Center	1,158.46	1,195.47	37.01	3.1 %
Benefits-Life/ADD-Caregiver Center	1,242.01	1,236.78	(5.23)	-0.4 %
Benefits-OPEB-Caregiver Center	9,828.53	10,577.97	749.44	7.1 %
Contractor Ops-Caregiver Ctr	14,863.23	19,474.47	4,611.24	23.7 %
Contractor Facilities - Caregiver Ctr	4,132.02	6,408.72	2,276.70	35.5 %
Commtly/Staff Outreach-Caregiver Ctr	0.00	1,083.78	1,083.78	100.0 %
Dues/Subscriptions-Caregiver Ctr	1,865.04	1,700.28	(164.76)	-9.7 %
Continuing Ed-Staff-Caregiver Ctr	2,714.90	3,674.97	960.07	26.1 %
Mileage-Caregiver Ctr	0.00	1,350.00	1,350.00	100.0 %
ProgrMatls/Activities-Caregiver Ctr	1,200.00	4,511.25	3,311.25	73.4 %
Minor Equipment-Caregiver Ctr	0.00	1,599.03	1,599.03	100.0 %
Supplies-Caregiver Ctr	1,438.17	1,280.25	(157.92)	-12.3 %
Postage - Caregiver Ctr	5,700.91	5,447.97	(252.94)	-4.6 %
Advertising & Promo-Caregiver Ctr	2,500.00	3,000.00	500.00	16.7 %
Printing-Caregiver Ctr	12,006.73	12,225.00	218.27	1.8 %
Repair & Maintenance-Caregiver Ctr	423.79	0.00	(423.79)	
Association Fees-Caregiver Ctr	8,360.32	9,405.72	1,045.40	11.1 %

	<i>9 Months Ended March 31, 2023</i>	<i>9 Months Ended March 31, 2023 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
Insurance-Caregiver Ctr	8,933.04	12,226.50	3,293.46	26.9 %
Storage Rent/Equip Lease-Caregiver Ctr	810.58	1,226.97	416.39	33.9 %
Telephone-Caregiver Ctr	3,744.73	4,104.00	359.27	8.8 %
Utilities-Caregiver Ctr	6,271.87	4,736.97	(1,534.90)	-32.4 %
License & Fees-Caregiver Ctr	1,750.00	1,495.00	(255.00)	-17.1 %
TOTAL EXPENSES	267,412.62	296,472.13	29,059.51	9.8 %
OPERATING RESULTS	13,985.77	7,937.24	6,048.53	76.2 %
OTHER INCOME & EXPENSE				
Other Income-Caregiver Center	1,940.00	2,475.00	(535.00)	-21.6 %
Depreciation-Caregiver Ctr	(15,925.77)	(14,914.53)	(1,011.24)	-6.8 %
TOTAL OTHER INCOME & EXPENSE	(13,985.77)	(12,439.53)	(1,546.24)	-12.4 %
AFTER OTHER INCOME & EXPENSE	0.00	(4,502.29)	4,502.29	100.0 %
NET RESULTS	0.00	(4,502.29)	4,502.29	100.0 %

Camarillo Health Care District

Statements of Activities

Year-to-Date Variance, March 2023 - current month, Department 90

	<i>9 Months Ended March 31, 2023</i>	<i>9 Months Ended March 31, 2023 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
REVENUE				
Tax Revenue-Transportation	65,044.13	92,978.28	(27,934.15)	-30.0 %
Transportation Fees	9,395.00	16,499.97	(7,104.97)	-43.1 %
Transport Fees ADC	16,917.50	18,749.97	(1,832.47)	-9.8 %
Scholarship Rev-Transport	370.00	299.97	70.03	23.3 %
Donations-General-Trans.	2,505.00	0.00	2,505.00	
Fischer Fund Distribution	152,015.31	150,000.00	2,015.31	1.3 %
City of Cam Care-A-Van	21,375.00	21,375.00	0.00	
TOTAL REVENUE	267,621.94	299,903.19	(32,281.25)	-10.8 %
	267,621.94	299,903.19	(32,281.25)	-10.8 %
	267,621.94	299,903.19	(32,281.25)	-10.8 %
EXPENSES				
Salaries-Transportation	103,893.17	127,151.28	23,258.11	18.3 %
P/R Taxes-Trans.	8,581.70	10,125.72	1,544.02	15.2 %
Benefits-Health-Trans	19,763.74	27,043.47	7,279.73	26.9 %
Benefits-PERS-Trans.	8,235.02	10,094.22	1,859.20	18.4 %
Benefits-Worker's Comp-Trans	9,177.16	13,470.03	4,292.87	31.9 %
Benefits-Life/ADD-Trans	974.52	958.50	(16.02)	-1.7 %
Benefits-OPEB-Transportation	9,813.09	9,790.47	(22.62)	-0.2 %
Contract Ops-Trans.	2,294.68	2,637.00	342.32	13.0 %
Contractor Facilities - Transp	522.15	800.28	278.13	34.8 %
Commty/Staff Outreach-Trans	0.00	74.97	74.97	100.0 %
Dues/Subscriptions-Trans	164.06	261.72	97.66	37.3 %
Continuing Ed-Staff/Trans	59.95	33.75	(26.20)	-77.6 %
Mileage - Trans.	30.98	0.00	(30.98)	
Gas & Oil	16,710.85	13,500.00	(3,210.85)	-23.8 %
Fleet Maintenance	14,762.68	14,444.45	(318.23)	-2.2 %
Minor Equipment-Trans.	250.46	290.25	39.79	13.7 %
Supplies-Trans.	664.46	221.22	(443.24)	-200.4 %
Postage-Trans.	2,829.09	2,697.75	(131.34)	-4.9 %
Advertising & Promo-Trans.	168.41	1,050.00	881.59	84.0 %
Refunds-Trans.	0.00	37.53	37.53	100.0 %
Printing-Transportation	5,513.41	5,455.00	(58.41)	-1.1 %
Repair & Maintenance-Trans.	25.12	0.00	(25.12)	

	<i>9 Months Ended March 31, 2023</i>	<i>9 Months Ended March 31, 2023 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
Association Fees-Trans.	1,056.56	1,174.50	117.94	10.0 %
Insurance-Trans.	18,005.79	19,313.28	1,307.49	6.8 %
Storage Rent/Equip Lease-Trans.	101.38	153.00	51.62	33.7 %
Telephone-Trans.	1,447.80	852.03	(595.77)	-69.9 %
Utilities-Trans.	792.60	591.75	(200.85)	-33.9 %
Licenses & Fees-Transp	59.36	3.00	(56.36)	-1878.7 %
Bank & Credit Card Charges-Transp	0.00	348.75	348.75	100.0 %
TOTAL EXPENSES	225,898.19	262,573.92	36,675.73	14.0 %
OPERATING RESULTS	41,723.75	37,329.27	4,394.48	11.8 %
OTHER INCOME & EXPENSE				
Depreciation-Trans.	(1,990.71)	(2,130.75)	140.04	6.6 %
TOTAL OTHER INCOME & EXPENSE	(1,990.71)	(2,130.75)	140.04	6.6 %
AFTER OTHER INCOME & EXPENSE	39,733.04	35,198.52	4,534.52	12.9 %
NET RESULTS	39,733.04	35,198.52	4,534.52	12.9 %

Camarillo Health Care District

Statements of Activities

Year-to-Date Variance, March 2023 - current month, Department 110

	9 Months Ended March 31, 2023	9 Months Ended March 31, 2023 Budget	Variance Fav/<Unf>	% Var
REVENUE				
Tax Revenue-Care Mgmt	267,646.11	308,654.28	(41,008.17)	-13.3 %
Community Educ-Care Mgmt	608.00	825.03	(217.03)	-26.3 %
Contract-PICF-Falls	17,725.56	10,500.03	7,225.53	68.8 %
Contract-PICF-Blue Shield	0.00	632.25	(632.25)	-100.0 %
Grant-SCAN-Commtty Constit	5,636.22	7,350.03	(1,713.81)	-23.3 %
TOTAL REVENUE	291,615.89	327,961.62	(36,345.73)	-11.1 %
	291,615.89	327,961.62	(36,345.73)	-11.1 %
	291,615.89	327,961.62	(36,345.73)	-11.1 %
EXPENSES				
Salaries-Care Management	199,200.43	214,188.75	14,988.32	7.0 %
P/R Taxes-Care Management	16,205.84	16,694.28	488.44	2.9 %
Benefits-Health-Care Management	20,769.99	23,488.47	2,718.48	11.6 %
Benefits-PERS-Care Management	14,591.31	16,123.50	1,532.19	9.5 %
Benefits-WC-Care Management	1,611.96	1,721.97	110.01	6.4 %
Benefits-Life/ADD-Care Management	1,804.25	1,860.75	56.50	3.0 %
Contract OPs-Care Management	1,419.63	6,363.00	4,943.37	77.7 %
Contractor Facilities - Care Mgmt	1,021.71	1,600.47	578.76	36.2 %
Commtty/Staff Outreach-Care Management	25.00	74.97	49.97	66.7 %
Dues/Subscriptions-Care Management	6,578.35	792.72	(5,785.63)	-729.8 %
Continuing Ed-Care Management	2,375.61	7,315.47	4,939.86	67.5 %
Mileage-Care Management	205.08	531.00	325.92	61.4 %
ProgrMatls/Activities-Care Management	41.76	6,594.75	6,552.99	99.4 %
Minor Equipment-Care Management	694.40	4,299.03	3,604.63	83.8 %
Supplies-Care Management	74.05	981.72	907.67	92.5 %
Postage-Care Management	2,837.23	3,035.25	198.02	6.5 %
Advertising & Promo-Care Management	339.31	0.00	(339.31)	
Refunds-Care Management	120.00	0.00	(120.00)	
Printing-Care Management	5,721.43	6,711.00	989.57	14.7 %
Repair & Maintenance-Care Management	49.16	0.00	(49.16)	
Association Fees-Care Management	2,067.04	2,349.00	281.96	12.0 %
Insurance-Care Management	3,649.05	3,053.97	(595.08)	-19.5 %
Storage Rent/Equip Lease-Care Mgmt	202.16	306.72	104.56	34.1 %
Telephone-Care Management	2,883.85	2,556.00	(327.85)	-12.8 %

	<i>9 Months Ended March 31, 2023</i>	<i>9 Months Ended March 31, 2023 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
Utilities-Care Management	1,550.78	1,182.78	(368.00)	-31.1 %
Licenses & Fees-Care Mgmt	1,595.00	2,500.00	905.00	36.2 %
TOTAL EXPENSES	287,634.38	324,325.57	36,691.19	11.3 %
OPERATING RESULTS	3,981.51	3,636.05	345.46	9.5 %
OTHER INCOME & EXPENSE				
Depreciation-Care Mgmt	(3,981.51)	(4,261.50)	279.99	6.6 %
TOTAL OTHER INCOME & EXPENSE	(3,981.51)	(4,261.50)	279.99	6.6 %
AFTER OTHER INCOME & EXPENSE	0.00	(625.45)	625.45	100.0 %
NET RESULTS	0.00	(625.45)	625.45	100.0 %

SECTION 5

**QUARTERLY CHECK REGISTER AND
CHECK REGISTER COMPARATIVE FOR
PERIOD ENDING MARCH 31, 2023**

APRIL 27, 2023

Camarillo Health Care District
Quarterly Check Register (Checks and EFTs of All Types)
Sorted by Alphabetically
January - March 2023 Checks/EFTs

Check Number	Date	EFT #/ Vendor	Name	Net Amount	Type	Timing
Cash Account #1 [Five Star - General]						
80008	1/18/2023	ACCESS	Access TLC Caregivers DBA	637.50	V	MO
80066	2/22/2023	ACCESS	Access TLC Caregivers DBA	1,500.00	V	MO
80095	3/8/2023	ACCESS	Access TLC Caregivers DBA	1,185.00	V	MO
80107	3/15/2023	ACQUA	Acqua Clear, Inc	674.71	V	MO
80114	3/22/2023	ACTUARIAL	Actuarial Retirement Consulting, LLC	500.00	V - GASB 75 REPORT	ANNUAL
69816	1/4/2023	AFLAC	Aflac	1,044.03	V	MO
80028	2/1/2023	AFLAC	Aflac	696.02	V	MO
80076	3/1/2023	AFLAC	Aflac	1,071.74	V	MO
80001	1/11/2023	BOLANOS	Alexandra Bolanos	142.89	EE	
80031	2/1/2023	BOLANOS	Alexandra Bolanos	152.49	EE	
80079	3/1/2023	BOLANOS	Alexandra Bolanos	166.97	EE	
80054	2/15/2023	ALEXOS MAINT	Alexos Maintenance, LLC	250.00	V - R & M	
80055	2/15/2023	AMERICAN	American Automatic Doors, Inc	408.35	V - R & M	
80056	2/15/2023	ANDERSON	Anderson Refrigeration dba	155.00	V - R & M	
69827	1/4/2023	OLSON	Anja Olson	112.14	EE	
80050	2/8/2023	OLSON	Anja Olson	110.30	EE	
80019	1/25/2023	ARJAY'S	Arjay's Window Fashions	225.00	V	MO
69817	1/4/2023	B&BMAIL	B & B Mailing Services	1,821.57	V	MO
69818	1/4/2023	BAY ALARM	Bay Alarm Company	1,233.45	V	MO
80045	2/8/2023	BENJAMIN	Benjamin Rose Institute on Aging	1,750.00	V-SHARE LICENSE	ANNUAL
69819	1/4/2023	BETA	Beta Healthcare Group	2,600.76	V	MO
69820	1/4/2023	BETA WC	Beta Healthcare Group	2,601.42	V	MO
80029	2/1/2023	BETA	Beta Healthcare Group	2,600.76	V	MO
80030	2/1/2023	BETA WC	Beta Healthcare Group	2,601.42	V	MO
80077	3/1/2023	BETA	Beta Healthcare Group	2,600.76	V	MO
80078	3/1/2023	BETA WC	Beta Healthcare Group	2,601.42	V	MO
69821	1/4/2023	BYRD	Byrd Locksmithing	450.00	V	ONGOING
80096	3/8/2023	C3 INTEL	C3 Intelligence, Inc	157.00	V	
80002	1/11/2023	CA COLLAB	CA COLLABORATIVE	200.00	V-SCAN DUES	ANNUAL
80047	2/8/2023	CSDA	CA Special Districts Assoc	165.00	V	MO
80098	3/8/2023	CSDA	CA Special Districts Assoc	892.45	V	MO
69829	1/10/2023	CHCD	Camarillo Health Care District	2,150,000.00	V-TRANSFER FUNDS	
69825	1/4/2023	KNOX	Carrie Knox	745.00	EE	
80020	1/25/2023	CENTRAL	Central Plaza Auto Service	784.33	V - AUTO REPAIR	
80046	2/8/2023	CENTRAL	Central Plaza Auto Service	1,775.64	V - AUTO REPAIR	MO
80115	3/22/2023	CENTRAL	Central Plaza Auto Service	331.48	V - AUTO REPAIR	
80038	2/1/2023	LOH	Christopher Loh, MD	200.00	BOD	
80090	3/1/2023	LOH	Christopher Loh, MD	100.00	BOD	
80009	1/18/2023	CIPMA	CIPMA-HR	50.00	V	
80116	3/22/2023	CMH	CMH Centers for Family Health	720.00	V	
80010	1/18/2023	COLANTUONO	Colantuono, Highsmith, Whatley, PC	947.00	V-LEGAL	ONGOING
80067	2/22/2023	COLANTUONO	Colantuono, Highsmith, Whatley, PC	2,244.00	V-LEGAL	ONGOING
80117	3/22/2023	COLANTUONO	Colantuono, Highsmith, Whatley, PC	57.00	V-LEGAL	ONGOING
80011	1/18/2023	COMFORT	Comfort Keepers dba	600.00	V	MO
80068	2/22/2023	COMFORT	Comfort Keepers dba	600.00	V	MO
69822	1/4/2023	COMMANDER	Commander Printed Products	16,408.00	V	QTRLY
80057	2/15/2023	COMMANDER	Commander Printed Products	2,050.63	V	MO
80021	1/25/2023	CONDUENT	Conduent Business Services, LLC	2,075.00	V-VCCHNA ASSESS	
80080	3/1/2023	CONEJO AWARD	Conejo Awards Corp	53.63	V	ONGOING
80097	3/8/2023	CONEJO AWARD	Conejo Awards Corp	73.47	V	ONGOING
80118	3/22/2023	CONEJO AWARD	Conejo Awards Corp	27.89	V	ONGOING
69823	1/4/2023	DOS CAMINOS	Dos Caminos Plaza	5,742.00	V - DUES	MO
80033	2/1/2023	DOS CAMINOS	Dos Caminos Plaza	5,742.00	V - DUES	MO
80083	3/1/2023	DOS CAMINOS	Dos Caminos Plaza	5,742.00	V - DUES	MO

80022	1/25/2023	DUET	Duet: Partners in Health & Aging	835.00	V-CAREGIVER TRAIN	
80069	2/22/2023	DUET	Duet: Partners in Health & Aging	315.00	V - TRAINING	
80070	2/22/2023	F M PEARCE	F M Pearce Co, Inc.	1,535.47	V	MO
80085	3/1/2023	F M PEARCE	F M Pearce Co, Inc.	429.58	V	MO
80071	2/22/2023	FANNING	Fanning & Karrh, CPAs	15,000.00	V-AUDITOR	ANNUAL
80003	1/11/2023	FRONTIER	Frontier Communications	235.98	V	MO
80058	2/15/2023	FRONTIER	Frontier Communications	235.98	V	MO
80100	3/8/2023	FRONTIER	Frontier Communications	235.98	V	MO
80059	2/15/2023	GOLDEN	Golden State Storage	5,352.00	V	ANNUAL
80004	1/11/2023	HARTFORD	Hartford Life	1,254.52	V	MO
80036	2/1/2023	HARTFORD	Hartford Life	1,127.51	V	MO
80087	3/1/2023	HARTFORD	Hartford Life	1,241.86	V	MO
80005	1/11/2023	HAYMAN	Hayman Consulting dba	3,372.50	V	MO
80049	2/8/2023	HAYMAN	Hayman Consulting dba	5,063.50	V	MO
80108	3/15/2023	HAYMAN	Hayman Consulting dba	2,327.50	V	MO
80037	2/1/2023	HIRERIGHT	HireRight, LLC	273.75	V	
80127	3/29/2023	ITS	Integrated Telemanagement Serv, Inc	3,911.74	V	MO
80012	1/18/2023	ITS	Integrated Telemanagement Services, In	933.66	V	MO
80060	2/15/2023	ITS	Integrated Telemanagement Services, In	968.83	V	MO
80013	1/18/2023	JTS	JTS Facility Services	2,310.00	V	MO
80061	2/15/2023	JTS	JTS Facility Services	2,310.00	V	MO
80088	3/1/2023	JTS	JTS Facility Services	2,515.00	V	MO
80119	3/22/2023	JTS	JTS Facility Services	2,310.00	V	MO
80099	3/8/2023	FRIEDMAN	Linda Friedman	5.00	V	
80089	3/1/2023	KROELL	Louanne Kroell	100.00	BOD	
80128	3/29/2023	KROELL	Louanne Kroell	100.00	BOD	
80041	2/1/2023	TAPIA	Mayra Tapia	95.43	EE	
80103	3/8/2023	TAPIA	Mayra Tapia	128.08	EE	
80014	1/18/2023	MERIPLEX/CPI	Meriplex Solutions	4,839.10	V	MO
80062	2/15/2023	MERIPLEX/CPI	Meriplex Solutions	4,848.10	V	MO
80120	3/22/2023	MERIPLEX/CPI	Meriplex Solutions	6,320.87	V - REG SERVICE + NOTEBOOK- DEPT 8	MO
69826	1/4/2023	METLIFE	MetLife Small Business	1,147.64	V	MO
80039	2/1/2023	METLIFE	MetLife Small Business	1,147.64	V	MO
80091	3/1/2023	METLIFE	MetLife Small Business	1,147.64	V	MO
80101	3/8/2023	ROGERS, M	Michelle Rogers	225.36	EE	
80040	2/1/2023	MOVING SR	Moving Seniors Forward	300.00	V	
80048	2/8/2023	DIXON	Neal P. Dixon	100.00	BOD	
80081	3/1/2023	DIXON	Neal P. Dixon	100.00	BOD	
80124	3/29/2023	DIXON	Neal P. Dixon	100.00	BOD	
80129	3/29/2023	NICKS WINDOW	Nicolas L. Benitz	300.00	V	
80122	3/22/2023	PVREC	P.V. Recreation & Park Distr	425.44	V - ASSESSMENT	ANNUAL
80035	2/1/2023	FEINBERG	Paula-Jeanne Feinberg	200.00	BOD	
80086	3/1/2023	FEINBERG	Paula-Jeanne Feinberg	100.00	BOD	
80126	3/29/2023	FEINBERG	Paula-Jeanne Feinberg	200.00	BOD	
80015	1/18/2023	PETTY	Petty Cash - Administrat	202.60	V	MO
80072	2/22/2023	PETTY	Petty Cash - Administrat	109.24	V	MO
80109	3/15/2023	PETTY	Petty Cash - Administrat	216.89	V	MO
80121	3/22/2023	PITNEYBOWES	Pitney Bowes	157.56	V	MO
80023	1/25/2023	SAFEWAY	Safeway Inc	409.59	V	MO
80051	2/8/2023	SAFEWAY	Safeway Inc	352.71	V	MO
80102	3/8/2023	SAFEWAY	Safeway Inc	435.66	V	MO
80130	3/29/2023	SAFEWAY	Safeway Inc	544.36	V	MO
69824	1/4/2023	DUXBURY	Sarah Duxbury	117.20	EE	
80034	2/1/2023	DUXBURY	Sarah Duxbury	140.26	EE	
80084	3/1/2023	DUXBURY	Sarah Duxbury	115.37	EE	
80000	1/10/2023	SOCAL SIGN	SocalSignworx	3,997.68	V-VEHICLE WRAPS	
80024	1/25/2023	SO CA EDISON	Southern California Edison	2,003.21	V	MO
80073	2/22/2023	SO CA EDISON	Southern California Edison	2,042.96	V	MO
80131	3/29/2023	SO CA EDISON	Southern California Edison	1,078.10	V	MO
80006	1/11/2023	SO CA GAS	Southern California Gas	1,615.06	V	MO
80063	2/15/2023	SO CA GAS	Southern California Gas	3,016.56	V	MO
80110	3/15/2023	SO CA GAS	Southern California Gas	2,105.97	V	MO
80016	1/18/2023	STAPLES	Staples Business Advantage	2,135.07	V	MO
80064	2/15/2023	STAPLES	Staples Business Advantage	260.10	V	MO

80111	3/15/2023	STAPLES	Staples Business Advantage	791.86	V	MO
80074	2/22/2023	STREAMLINE	Streamline	2,400.00	V	MO
80032	2/1/2023	DORIA	Thomas Doria, MD	200.00	BOD	
80082	3/1/2023	DORIA	Thomas Doria, MD	200.00	BOD	
80125	3/29/2023	DORIA	Thomas Doria, MD	100.00	BOD	
80123	3/22/2023	TRI COUNTY	Tri County Office Furniture, Inc	3,268.00	V - 10 NEW CHAIRS	
80017	1/18/2023	TROPICAL	Tropical Car Wash	208.00	V	MO
80065	2/15/2023	TROPICAL	Tropical Car Wash	360.00	V	MO
80104	3/8/2023	TROPICAL	Tropical Car Wash	520.00	V	MO
80092	3/1/2023	USPOSTMASTER	U.S. Postmaster	8,425.08	V	QTRLY
80105	3/8/2023	USPOSTMASTER	U.S. Postmaster	290.00	V	MO
80007	1/11/2023	UMPQUA	Umpqua Bank	4,698.62	V-CREDIT CARD	MO
80052	2/8/2023	UMPQUA	Umpqua Bank	4,021.14	V-CREDIT CARD	MO
80112	3/15/2023	UMPQUA	Umpqua Bank	5,867.90	V-CREDIT CARD	MO
80042	2/1/2023	VCSDA	V C S D A	75.00	V	MO
80025	1/25/2023	VALIC	VALIC	1,339.39	V	MO
80075	2/22/2023	VALIC	VALIC	1,339.39	V	MO
80026	1/25/2023	VCHCA	Ventura Co Home Care Assoc	450.00	V - DUES	ANNUAL
69828	1/4/2023	VISION	Vision Services Plan	317.15	V	MO
80043	2/1/2023	VISION	Vision Services Plan	331.19	V	MO
80093	3/1/2023	VISION	Vision Services Plan	331.19	V	MO
80018	1/18/2023	VOYAGER	Voyager Fleet Systems Inc	1,614.52	V	MO
80053	2/8/2023	VOYAGER	Voyager Fleet Systems Inc	1,274.40	V	MO
80113	3/15/2023	VOYAGER	Voyager Fleet Systems Inc	1,553.21	V	MO
80027	1/25/2023	WEST VENTURA	West Ventura County Business Alliance	525.00	V - DUES	ANNUAL
80044	2/1/2023	XEROX	Xerox Financial Services	1,948.74	V	MO
80094	3/1/2023	XEROX	Xerox Financial Services	2,130.44	V	MO
80106	3/8/2023	XEROX	Xerox Financial Services	1,984.84	V	MO
Report Total				\$2,372,024.09		

Camarillo Health Care District
Quarterly Check Register (Checks and EFTs of All Types)
Sorted by Check Number
January - March 2023 Checks/EFTs

Check Number	Date	EFT #/ Vendor	Name	Net Amount	Type	Timing
Cash Account #1 [Five Star - General]						
69816	1/4/2023	AFLAC	Aflac	1,044.03	V	MO
69817	1/4/2023	B&BMAIL	B & B Mailing Services	1,821.57	V	MO
69818	1/4/2023	BAY ALARM	Bay Alarm Company	1,233.45	V	MO
69819	1/4/2023	BETA	Beta Healthcare Group	2,600.76	V	MO
69820	1/4/2023	BETA WC	Beta Healthcare Group	2,601.42	V	MO
69821	1/4/2023	BYRD	Byrd Locksmithing	450.00	V	ONGOING
69822	1/4/2023	COMMANDER	Commander Printed Products	16,408.00	V	QTRLY
69823	1/4/2023	DOS CAMINOS	Dos Caminos Plaza	5,742.00	V - DUES	MO
69824	1/4/2023	DUXBURY	Sarah Duxbury	117.20	EE	
69825	1/4/2023	KNOX	Carrie Knox	745.00	EE	
69826	1/4/2023	METLIFE	MetLife Small Business	1,147.64	V	MO
69827	1/4/2023	OLSON	Anja Olson	112.14	EE	
69828	1/4/2023	VISION	Vision Services Plan	317.15	V	MO
69829	1/10/2023	CHCD	Camarillo Health Care District	2,150,000.00	V-TRANSFER FUNDS	
80000	1/10/2023	SOCAL SIGN	SocalSignworx	3,997.68	V-VEHICLE WRAPS	
80001	1/11/2023	BOLANOS	Alexandra Bolanos	142.89	EE	
80002	1/11/2023	CA COLLAB	CA COLLABORATIVE	200.00	V-SCAN DUES	ANNUAL
80003	1/11/2023	FRONTIER	Frontier Communications	235.98	V	MO
80004	1/11/2023	HARTFORD	Hartford Life	1,254.52	V	MO
80005	1/11/2023	HAYMAN	Hayman Consulting dba	3,372.50	V	MO
80006	1/11/2023	SO CA GAS	Southern California Gas	1,615.06	V	MO
80007	1/11/2023	UMPQUA	Umpqua Bank	4,698.62	V-CREDIT CARD	MO
80008	1/18/2023	ACCESS	Access TLC Caregivers DBA	637.50	V	MO
80009	1/18/2023	CIPMA	CIPMA-HR	50.00	V	
80010	1/18/2023	COLANTUONO	Colantuono, Highsmith, Whatley, PC	947.00	V-LEGAL	ONGOING
80011	1/18/2023	COMFORT	Comfort Keepers dba	600.00	V	MO
80012	1/18/2023	ITS	Integrated Telemanagement Services, In	933.66	V	MO
80013	1/18/2023	JTS	JTS Facility Services	2,310.00	V	MO
80014	1/18/2023	MERIPLEX/CPI	Meriplex Solutions	4,839.10	V	MO
80015	1/18/2023	PETTY	Petty Cash - Administrat	202.60	V	MO
80016	1/18/2023	STAPLES	Staples Business Advantage	2,135.07	V	MO
80017	1/18/2023	TROPICAL	Tropical Car Wash	208.00	V	MO
80018	1/18/2023	VOYAGER	Voyager Fleet Systems Inc	1,614.52	V	MO
80019	1/25/2023	ARJAY'S	Arjay's Window Fashions	225.00	V	MO
80020	1/25/2023	CENTRAL	Central Plaza Auto Service	784.33	V - AUTO REPAIR	
80021	1/25/2023	CONDUENT	Conduent Business Services, LLC	2,075.00	V-CCDNA ASSESS	
80022	1/25/2023	DUET	Duet: Partners in Health & Aging	835.00	V-CAREGIVER TRAIN	
80023	1/25/2023	SAFEWAY	Safeway Inc	409.59	V	MO
80024	1/25/2023	SO CA EDISON	Southern California Edison	2,003.21	V	MO
80025	1/25/2023	VALIC	VALIC	1,339.39	V	MO
80026	1/25/2023	VCHCA	Ventura Co Home Care Assoc	450.00	V - DUES	ANNUAL
80027	1/25/2023	WEST VENTURA	West Ventura County Business Alliance	525.00	V - DUES	ANNUAL
80028	2/1/2023	AFLAC	Aflac	696.02	V	MO
80029	2/1/2023	BETA	Beta Healthcare Group	2,600.76	V	MO
80030	2/1/2023	BETA WC	Beta Healthcare Group	2,601.42	V	MO
80031	2/1/2023	BOLANOS	Alexandra Bolanos	152.49	EE	
80032	2/1/2023	DORIA	Thomas Doria, MD	200.00	BOD	
80033	2/1/2023	DOS CAMINOS	Dos Caminos Plaza	5,742.00	V - DUES	MO
80034	2/1/2023	DUXBURY	Sarah Duxbury	140.26	EE	
80035	2/1/2023	FEINBERG	Paula-Jeanne Feinberg	200.00	BOD	
80036	2/1/2023	HARTFORD	Hartford Life	1,127.51	V	MO
80037	2/1/2023	HIRERIGHT	HireRight, LLC	273.75	V	
80038	2/1/2023	LOH	Christopher Loh, MD	200.00	BOD	
80039	2/1/2023	METLIFE	MetLife Small Business	1,147.64	V	MO

80040	2/1/2023	MOVING SR	Moving Seniors Forward	300.00	V	
80041	2/1/2023	TAPIA	Mayra Tapia	95.43	EE	
80042	2/1/2023	VCSDA	V C S D A	75.00	V	MO
80043	2/1/2023	VISION	Vision Services Plan	331.19	V	MO
80044	2/1/2023	XEROX	Xerox Financial Services	1,948.74	V	MO
80045	2/8/2023	BENJAMIN	Benjamin Rose Institute on Aging	1,750.00	V-SHARE LICENSE	ANNUAL
80046	2/8/2023	CENTRAL	Central Plaza Auto Service	1,775.64	V - AUTO REPAIR	MO
80047	2/8/2023	CSDA	CA Special Districts Assoc	165.00	V	MO
80048	2/8/2023	DIXON	Neal P. Dixon	100.00	BOD	
80049	2/8/2023	HAYMAN	Hayman Consulting dba	5,063.50	V	MO
80050	2/8/2023	OLSON	Anja Olson	110.30	EE	
80051	2/8/2023	SAFEWAY	Safeway Inc	352.71	V	MO
80052	2/8/2023	UMPQUA	Umpqua Bank	4,021.14	V-CREDIT CARD	MO
80053	2/8/2023	VOYAGER	Voyager Fleet Systems Inc	1,274.40	V	MO
80054	2/15/2023	ALEXOS MAINT	Alexos Maintenance, LLC	250.00	V - R & M	
80055	2/15/2023	AMERICAN	American Automatic Doors, Inc	408.35	V - R & M	
80056	2/15/2023	ANDERSON	Anderson Refrigeration dba	155.00	V - R & M	
80057	2/15/2023	COMMANDER	Commander Printed Products	2,050.63	V	MO
80058	2/15/2023	FRONTIER	Frontier Communications	235.98	V	MO
80059	2/15/2023	GOLDEN	Golden State Storage	5,352.00	V	ANNUAL
80060	2/15/2023	ITS	Integrated Telemanagement Services, In	968.83	V	MO
80061	2/15/2023	JTS	JTS Facility Services	2,310.00	V	MO
80062	2/15/2023	MERIPLEX/CPI	Meriplex Solutions	4,848.10	V	MO
80063	2/15/2023	SO CA GAS	Southern California Gas	3,016.56	V	MO
80064	2/15/2023	STAPLES	Staples Business Advantage	260.10	V	MO
80065	2/15/2023	TROPICAL	Tropical Car Wash	360.00	V	MO
80066	2/22/2023	ACCESS	Access TLC Caregivers DBA	1,500.00	V	MO
80067	2/22/2023	COLANTUONO	Colantuono, Highsmith, Whatley, PC	2,244.00	V-LEGAL	ONGOING
80068	2/22/2023	COMFORT	Comfort Keepers dba	600.00	V	MO
80069	2/22/2023	DUET	Duet: Partners in Health & Aging	315.00	V - TRAINING	
80070	2/22/2023	F M PEARCE	F M Pearce Co, Inc.	1,535.47	V	MO
80071	2/22/2023	FANNING	Fanning & Karrh, CPAs	15,000.00	V-AUDITOR	ANNUAL
80072	2/22/2023	PETTY	Petty Cash - Administrat	109.24	V	MO
80073	2/22/2023	SO CA EDISON	Southern California Edison	2,042.96	V	MO
80074	2/22/2023	STREAMLINE	Streamline	2,400.00	V	MO
80075	2/22/2023	VALIC	VALIC	1,339.39	V	MO
80076	3/1/2023	AFLAC	Aflac	1,071.74	V	MO
80077	3/1/2023	BETA	Beta Healthcare Group	2,600.76	V	MO
80078	3/1/2023	BETA WC	Beta Healthcare Group	2,601.42	V	MO
80079	3/1/2023	BOLANOS	Alexandra Bolanos	166.97	EE	
80080	3/1/2023	CONEJO AWARD	Conejo Awards Corp	53.63	V	ONGOING
80081	3/1/2023	DIXON	Neal P. Dixon	100.00	BOD	
80082	3/1/2023	DORIA	Thomas Doria, MD	200.00	BOD	
80083	3/1/2023	DOS CAMINOS	Dos Caminos Plaza	5,742.00	V - DUES	MO
80084	3/1/2023	DUXBURY	Sarah Duxbury	115.37	EE	
80085	3/1/2023	F M PEARCE	F M Pearce Co, Inc.	429.58	V	MO
80086	3/1/2023	FEINBERG	Paula-Jeanne Feinberg	100.00	BOD	
80087	3/1/2023	HARTFORD	Hartford Life	1,241.86	V	MO
80088	3/1/2023	JTS	JTS Facility Services	2,515.00	V	MO
80089	3/1/2023	KROELL	Louanne Kroell	100.00	BOD	
80090	3/1/2023	LOH	Christopher Loh, MD	100.00	BOD	
80091	3/1/2023	METLIFE	MetLife Small Business	1,147.64	V	MO
80092	3/1/2023	USPOSTMASTER	U.S. Postmaster	8,425.08	V	QTRLY
80093	3/1/2023	VISION	Vision Services Plan	331.19	V	MO
80094	3/1/2023	XEROX	Xerox Financial Services	2,130.44	V	MO
80095	3/8/2023	ACCESS	Access TLC Caregivers DBA	1,185.00	V	MO
80096	3/8/2023	C3 INTEL	C3 Intelligence, Inc	157.00	V	
80097	3/8/2023	CONEJO AWARD	Conejo Awards Corp	73.47	V	ONGOING
80098	3/8/2023	CSDA	CA Special Districts Assoc	892.45	V	MO
80099	3/8/2023	FRIEDMAN	Linda Friedman	5.00	V	
80100	3/8/2023	FRONTIER	Frontier Communications	235.98	V	MO
80101	3/8/2023	ROGERS, M	Michelle Rogers	225.36	EE	
80102	3/8/2023	SAFEWAY	Safeway Inc	435.66	V	MO
80103	3/8/2023	TAPIA	Mayra Tapia	128.08	EE	

80104	3/8/2023	TROPICAL	Tropical Car Wash	520.00	V	MO
80105	3/8/2023	USPOSTMASTER	U.S. Postmaster	290.00	V	MO
80106	3/8/2023	XEROX	Xerox Financial Services	1,984.84	V	MO
80107	3/15/2023	ACQUA	Acqua Clear, Inc	674.71	V	MO
80108	3/15/2023	HAYMAN	Hayman Consulting dba	2,327.50	V	MO
80109	3/15/2023	PETTY	Petty Cash - Administrat	216.89	V	MO
80110	3/15/2023	SO CA GAS	Southern California Gas	2,105.97	V	MO
80111	3/15/2023	STAPLES	Staples Business Advantage	791.86	V	MO
80112	3/15/2023	UMPQUA	Umpqua Bank	5,867.90	V-CREDIT CARD	MO
80113	3/15/2023	VOYAGER	Voyager Fleet Systems Inc	1,553.21	V	MO
80114	3/22/2023	ACTUARIAL	Actuarial Retirement Consulting, LLC	500.00	V - GASB 75 REPORT	ANNUAL
80115	3/22/2023	CENTRAL	Central Plaza Auto Service	331.48	V - AUTO REPAIR	
80116	3/22/2023	CMH	CMH Centers for Family Health	720.00	V	
80117	3/22/2023	COLANTUONO	Colantuono, Highsmith, Whatley, PC	57.00	V-LEGAL	ONGOING
80118	3/22/2023	CONEJO AWARD	Conejo Awards Corp	27.89	V	ONGOING
80119	3/22/2023	JTS	JTS Facility Services	2,310.00	V	MO
80120	3/22/2023	MERIPLEX/CPI	Meriplex Solutions	6,320.87	V - REG SERVICE + NOTEBOOK- DEPT 8	MO
80121	3/22/2023	PITNEYBOWES	Pitney Bowes	157.56	V	MO
80122	3/22/2023	PVREC	P.V. Recreation & Park Distr	425.44	V - ASSESSMENT	ANNUAL
80123	3/22/2023	TRI COUNTY	Tri County Office Furniture, Inc	3,268.00	V - 10 NEW CHAIRS	
80124	3/29/2023	DIXON	Neal P. Dixon	100.00	BOD	
80125	3/29/2023	DORIA	Thomas Doria, MD	100.00	BOD	
80126	3/29/2023	FEINBERG	Paula-Jeanne Feinberg	200.00	BOD	
80127	3/29/2023	ITS	Integrated Telemanagement Serv, Inc	3,911.74	V	MO
80128	3/29/2023	KROELL	Louanne Kroell	100.00	BOD	
80129	3/29/2023	NICKS WINDOW	Nicolas L. Benitz	300.00	V	
80130	3/29/2023	SAFEWAY	Safeway Inc	544.36	V	MO
80131	3/29/2023	SO CA EDISON	Southern California Edison	1,078.10	V	MO
Report Total				5,867.90		
				<u>\$2,372,024.09</u>		

Check Register Monthly Comparison

FY 2022/23

Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Mo. Avg (varies through year as amts added)	w/out transfer
\$169,824	\$59,053	\$123,545	\$3,146,143	\$96,299	\$71,201	\$2,222,982	\$79,747	\$69,296	\$0	\$0	\$0	\$670,899	\$126,227
YTD Total											\$6,038,089		

Notes FY 22/23:

- Sept '22 Purchased new Ford Escape vehicle \$46,572.46
- Oct '22 Purchased new Ford Escape vehicle \$42,541.59
- Oct '22 Transfer cash to open California Class account \$3,000,000 from LAIF
- Oct '22 Transfer cash to open 3 Five Star accounts \$4,500.00
- Oct '22 Purchase new computer equipment \$9,525.85
- Oct '22 Purchase new AC Units \$13,448.00
- Nov-22 Purchase new AC units Bldg E & G \$22,541
- Nov-22 Purchase new Refrigerator for Sr Meals \$9,813
- Jan '23 Transfer cash to into Five Star Accounts \$2,150,000
- Feb-23 Payment to auditor \$15,000

FY 2021/22

Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Mo. Avg (varies through year as amts added)	w/out transfer
\$188,410	\$55,759	\$162,111	\$80,903	\$72,497	\$354,833	\$50,684	\$81,261	\$69,187	\$70,138	\$72,504	\$115,382	\$123,961	\$135,941
YTD Total											\$1,373,668		

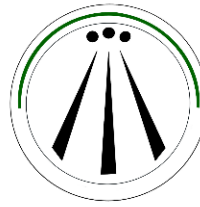
Notes FY 21/22:

- July '21 Annual Insurance Invoices increased by \$28k
- Sept '21 Final loan payment of \$99,044
- Sept '21 New HVAC unit for Build H \$11,720
- Oct '21 Construction Costs for HUR window and SNP relocation \$9,018
- Nov '21 New Flooring Cedar room Bldg E \$16,167
- Dec '21 Move relief funds of \$300k from Mechanics cking to savings
- Feb '22 RUPE Grant payment \$7,548
- Feb '22 Healthy Attitudes will have 4 issues in 21/22 vs 3 in 20/21 - Additional cost of \$10-13k
- Mar '22 Nunn Better Plumbing \$2,495 multiple locations
- Apr '22 Commander Printed Products - \$14,580 Healthy Attitudes back pre Covid copies
- Apr '22 AI Loh Construction - Dept 5 New Window \$1,912
- Apr '22 CPI - newipad & Keyboard & APC Electric Smart - \$3,215
- May '22 New HVAC unit for Build F \$11,888
- June '22 New Senso Machine - Cognitive Motor Training & Testing System \$11,500

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.

SECTION 6
GASB 75 DISCLOSURE

APRIL 27, 2023



Actuarial Retirement Consulting

March 3, 2023

Sonia Amezcua
Chief Administrative Officer
Camarillo Health Care District
3639 E. Las Posas Road
Suite 117
Camarillo, CA 93010

Re: June 30, 2023 GASB 75 Disclosure for the Camarillo Health Care District

This report provides the note disclosures and required supplementary information for the Camarillo Health Care District (District)'s other postemployment benefits (OPEB) plan for the reporting period ending June 30, 2023.

Governmental Accounting Standards Board (GASB) Statement No. 75 allows for a roll forward of results from the prior actuarial valuation date to a reporting date no more than 30 months and 1 day following. If significant changes occur between the valuation date and the measurement date, consideration should be given to whether a new actuarial valuation is needed. The District provided changes since the June 30, 2021 actuarial valuation and it was determined that a new actuarial valuation was not needed for this measurement period. The results set forth in this report are established from the District's June 30, 2021 valuation and are based on the same census, benefit provisions, and assumptions. The District provided contributions, payroll, and any applicable asset information for the measurement period ending June 30, 2022.

We appreciate the opportunity to work on this report with the District and are available to answer any questions the District or its auditors may have regarding this report.

Sincerely,

A handwritten signature in black ink that reads "Molly McGee".

Molly McGee, ASA, EA, FCA, MAAA
Consulting Actuary

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 healthcare plan.

Benefits Provided

Employees may retire and receive District-paid contributions towards healthcare upon attainment of age 50 and completion of 5 years of service.

The District provides medical coverage to eligible employees and the employee's spouse for life. Annually, the District establishes a maximum monthly contribution toward the cost of health insurance benefits.

Employees Covered by Benefit Terms

Retirees or beneficiaries receiving benefit payments as of June 30, 2021	9
Inactive employees entitled to but not yet receiving benefit payments as of June 30, 2021	9
Active eligible employees as of June 30, 2021	17

Contributions

The contribution requirements of the plan are established by the District's board of directors. The District has an OPEB trust account with CERBT. The District did not make a contribution to the trust for the reporting period ending June 30, 2023.

Net OPEB Liability

The District's net OPEB liability was measured as of June 30, 2022 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2021. Standard actuarial update procedures were used to project/discount from valuation to measurement dates.

Actuarial Assumptions

The total OPEB liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation rate	2.50 percent
Salary increases	3.00 percent
Discount rate	6.75 percent
Investment rate of return	6.75 percent, net of OPEB plan investment expense
Healthcare cost trend rate	5.20 percent for 2022 through 2034; 5.00 percent for 2035 through 2049; 4.50 percent for 2050 through 2064; and 4.00 percent for 2065 and later years

Mortality rates were based on the most recent experience study for CalPERS members.

The actuarial assumptions used in the June 30, 2021 valuation were based on a review of plan experience during the period June 30, 2019 to June 30, 2021.

Discount Rate

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

OPEB plans with irrevocable trust accounts can utilize a discount rate equal to the long-term expected rate of return to the extent that the OPEB plan's fiduciary net position is projected to be sufficient to make projected benefit payments and the OPEB plan assets are expected to be invested using a strategy to achieve that return.

To determine if the OPEB plan assets are sufficient, a calculation of the projected fiduciary net position and the amount of projected benefit payments is compared in each period. When OPEB plan assets are determined to not be sufficient, a blended rate is calculated.

For OPEB plans that do not have irrevocable trust accounts, GASB 75 requires a discount rate equal to the yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

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

Discount Rate (cont.)

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

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Real Rate of Return</u>
Global ex-U.S. Equity	59%	5.9%
U.S. Fixed	25%	0.9%
Real Estate	8%	3.3%
TIPS	5%	0.4%
Commodities	3%	0.4%

Changes in the Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) – (b)
Balances at June 30, 2021	\$1,716,100	\$2,139,717	\$(423,617)
Changes for the year:			
Service cost	82,980		82,980
Interest	118,871		118,871
Changes of benefit terms	0		0
Difference between expected and actual experience	0		0
Changes in assumptions or other inputs	0		0
Contributions – employer		77,326	(77,326)
Net investment income		(286,399)	286,399
Benefit payments	(77,326)	(77,326)	0
Administrative expenses		(542)	542
Net changes	124,525	(286,941)	411,466
Balances at June 30, 2022	\$1,840,625	\$1,852,776	\$(12,151)

Sensitivity of the net OPEB liability to changes in the discount rate

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage-point higher than the current discount rate:

	1% Decrease (5.75%)	Discount Rate (6.75%)	1% Increase (7.75%)
Net OPEB liability (asset)	202,834	(12,151)	(193,081)

Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease (4.20% current, 3.00% ultimate, 3.00% Medicare)	Trend Rate (5.20% current, 4.00% ultimate, 4.00% Medicare)	1% Increase (6.20% current, 5.00% ultimate, 5.00% Medicare)
Net OPEB liability (asset)	(220,392)	(12,151)	239,757

OPEB Plan Experience

Reporting period	July 1, 2022 to June 30, 2023
Measurement period	July 1, 2021 to June 30, 2022

Benefit Payments and Contributions

	<u>Benefit Payments</u>
Benefits paid from the trust	0
Benefits paid outside of trust	63,036
Implicit benefits paid	14,290
Total benefit payments	<u>\$77,326</u>
	<u>Contributions</u>
Contributions to the trust - employer	0
Contributions - benefits paid outside of trust	63,036
Contributions – implicit benefits paid	14,290
Total contributions	<u>\$77,326</u>

Investment Rate of Return

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

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

For the year ended on the measurement date, the annual money-weighted rate of return on investments, net of investment expense, was -13.39 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts invested.

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

Annual OPEB Expense

The annual OPEB expense is the sum of the change in Net OPEB Liability, the change in deferred outflows, and the change in deferred inflows, reduced by the employer contributions.

Net OPEB liability at beginning of measurement period (a)	\$(423,617)
Net OPEB liability at end of measurement period (b)	\$(12,151)
Change in net OPEB liability (b)-(a)	411,466
Change in deferred outflows	(315,840)
Change in deferred inflows	(301,020)
Employer contributions	77,326
Net OPEB expense from June 30, 2021 to June 30, 2022	<u>\$(128,068)</u>

Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the reporting year ending June 30, 2023, the District recognized deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	0	528,602
Changes in assumptions or other inputs	62,288	36,379
Differences between projected and actual return investments	350,311	208,171
Total	<u>\$412,599</u>	<u>\$773,152</u>

The District has a lookback measurement date. For the reporting year ending June 30, 2023, the District uses a measurement year ending June 30, 2022. The deferred resources listed above do not include any District contributions made after the measurement period.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Reporting Fiscal Year Ending June 30:</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Net Deferred Outflows (Inflows) of Resources</u>
2024	106,662	(301,020)	(194,358)
2025	104,770	(192,856)	(88,086)
2026	103,109	(192,853)	(89,744)
2027	98,058	(86,423)	11,635
2028	0	0	0
2029	0	0	0
2030	0	0	0
2031	0	0	0
2032	0	0	0
2033	0	0	0

Schedule of Deferred Outflows of Resources

Year	Source	Initial Amount	Initial Amortization Period (Years)	Annual Recognition	Current Balance
2017	Difference between expected and actual experience	0	0.0	0	0
2017	Changes in assumptions or other inputs	0	0.0	0	0
2017	Net difference between projected and actual earnings on OPEB plan investments	0	0.0	0	0
2018	Difference between expected and actual experience	0	0.0	0	0
2018	Changes in assumptions or other inputs	0	0.0	0	0
2018	Net difference between projected and actual earnings on OPEB plan investments	0	0.0	0	0
2019	Difference between expected and actual experience	0	0.0	0	0
2019	Changes in assumptions or other inputs	0	0.0	0	0
2019	Net difference between projected and actual earnings on OPEB plan investments	44,343	5.0	8,869	0
2020	Difference between expected and actual experience	0	0.0	0	0
2020	Changes in assumptions or other inputs	0	0.0	0	0
2020	Net difference between projected and actual earnings on OPEB plan investments	9,464	5.0	1,893	1,892
2021	Difference between expected and actual experience	0	0.0	0	0
2021	Changes in assumptions or other inputs	0	0.0	0	0
2021	Net difference between projected and actual earnings on OPEB plan investments	8,305	5.0	1,661	3,322
2022	Difference between expected and actual experience	0	0.0	0	0
2022	Changes in assumptions or other inputs	95,956	5.7	16,834	62,288
2022	Net difference between projected and actual earnings on OPEB plan investments	0	0.0	0	0
2023	Difference between expected and actual experience	0	0.0	0	0
2023	Changes in assumptions or other inputs	0	0.0	0	0
2023	Net difference between projected and actual earnings on OPEB plan investments	431,372	5.0	86,275	345,097
	Total			86,275	\$67,502

Schedule of Deferred Inflows of Resources

Year	Source	Initial Amount	Initial Amortization Period (Years)	Annual Recognition	Current Balance
2017	Difference between expected and actual experience	0	0.0	0	0
2017	Changes in assumptions or other inputs	0	0.0	0	0
2017	Net difference between projected and actual earnings on plan investments	0	0.0	0	0
2018	Difference between expected and actual experience	0	0.0	0	0
2018	Changes in assumptions or other inputs	0	0.0	0	0
2018	Net difference between projected and actual earnings on plan investments	0	0.0	0	0
2019	Difference between expected and actual experience	430,717	6.0	71,786	71,787
2019	Changes in assumptions or other inputs	218,274	6.0	36,379	36,379
2019	Net difference between projected and actual earnings on plan investments	0	0.0	0	0
2020	Difference between expected and actual experience	0	0.0	0	0
2020	Changes in assumptions or other inputs	0	0.0	0	0
2020	Net difference between projected and actual earnings on plan investments	0	0.0	0	0
2021	Difference between expected and actual experience	0	0.0	0	0
2021	Changes in assumptions or other inputs	0	0.0	0	0
2021	Net difference between projected and actual earnings on plan investments	0	0.0	0	0
2022	Difference between expected and actual experience	703,743	5.7	123,464	456,815
2022	Changes in assumptions or other inputs	0	0.0	0	0
2022	Net difference between projected and actual earnings on plan investments	346,953	5.0	69,391	208,171
2023	Difference between expected and actual experience	0	0.0	0	0
2023	Changes in assumptions or other inputs	0	0.0	0	0
2023	Net difference between projected and actual earnings on plan investments	0	0.0	0	0
	Total			\$773,152	

Schedules of Required Supplementary Information

Schedule of Changes in the District's Net OPEB Liability and Related Ratios

	2023	2022	2021	2020	2019
Reporting fiscal year ending					
Discount rate	6.75%	6.75%	6.75%	6.75%	6.75%
Total OPEB liability					
Service cost	82,980	83,460	108,302	105,148	112,245
Interest	118,871	148,797	137,381	117,886	117,178
Changes of benefit terms	0	0	0	0	0
Differences between expected and actual experience	0	(703,743)	0	0	(430,717)
Change of assumptions	0	95,956	0	0	(218,274)
Adjustment ¹	0	0	0	183,831	0
Benefit payments	(77,326)	(57,670)	(45,957)	(39,203)	(31,131)
Net change in total OPEB liability	124,525	(433,200)	199,726	0	(450,699)
Total OPEB liability – beginning	1,716,100	2,149,300	1,949,574	1,949,574	2,400,273
Total OPEB liability – ending (a)	\$1,840,625	\$1,716,100	\$2,149,300	\$1,949,574	\$1,949,574
Plan fiduciary net position					
Contributions - employer	77,326	57,670	45,957	39,203	531,131
Net investment income	(286,399)	460,948	58,003	95,050	39,820
Benefit payments	(77,326)	(57,670)	(45,957)	(39,203)	(31,131)
Administrative expense	(542)	(635)	(1,396)	(1,303)	(870)
Net change in plan fiduciary net position	(286,941)	460,313	56,607	93,747	538,950
Plan fiduciary net position - beginning	2,139,717	1,679,404	1,622,797	1,529,050	990,100
Plan fiduciary net position – ending (b)	\$1,852,776	\$2,139,717	\$1,679,404	\$1,622,797	\$1,529,050
District's net OPEB liability – ending (a) – (b)	\$(12,151)	(\$423,617)	\$469,896	\$326,777	\$420,524
Plan fiduciary net position as a percentage of the total OPEB liability	100.66%	124.68%	78.14%	83.24%	78.43%
Covered-employee payroll	\$1,304,622	\$1,276,331	\$1,545,850	\$1,470,935	\$1,386,653
District's net OPEB liability as a percentage of covered-employee payroll	-0.93%	-33.19%	30.40%	22.22%	30.33%

¹ One-time adjustment made in June 30, 2020 financial audit.

Schedule of District Contributions

	2023	2022	2021	2020	2019
Reporting fiscal year ending					
Actuarially determined contribution	\$0	\$0	133,822	129,924	192,617
Contributions in relation to the actuarially determined contribution	0	0	45,957	39,203	531,131
Contribution deficiency (excess)	\$0	\$0	\$87,865	\$90,721	\$(338,514)
Covered-employee payroll	\$1,304,622	\$1,276,331	\$1,545,850	\$1,470,935	\$1,386,653
Contributions as a percentage of covered-employee payroll	0.00%	0.00%	2.97%	2.67%	38.30%

Notes to Schedule

Valuation date	June 30, 2021
Reporting period	July 1, 2022 to June 30, 2023
Measurement period	July 1, 2021 to June 30, 2022
Actuarial cost method	Entry age
Amortization method	Level percentage of payroll, closed
Amortization period	5 years
Asset valuation method	Market value
Inflation	2.50 percent
Healthcare cost trend rates	5.20 percent for 2022 through 2034; 5.00 percent for 2035 through 2049; 4.50 percent for 2050 through 2064; and 4.00 percent for 2065 and later years
Salary increases	3.00 percent
Investment rate of return	6.75 percent, net of OPEB plan investment expense
Retirement age	10.00 percent for ages 58 through 60; 20.00 percent for ages 61 through 62; 50.00 percent for age 63; 80.00 percent for age 64; and 100.00 percent at age 65
Mortality	CalPERS Public Agency Miscellaneous Mortality, with fully generational mortality improvement using 80% of MP-2020 (2021 CalPERS Experience Study)

Actuarial Certification


The results presented in this disclosure are based on the District's June 30, 2021 valuation. The valuation was performed in accordance with generally accepted actuarial principles and practices. The actuarial assumptions and methodologies used in these calculations are believed to be reasonable under the requirements set forth in GASB 75 and the Actuarial Standards of Practice (ASOP).

Supporting documentation provided by the District was relied upon without audit. This information includes, but is not limited to, census data, premiums, OPEB plan provisions, contributions, payroll, and any applicable asset statements. The data was reviewed in accordance with ASOP 23. The valuation results, and subsequent disclosure information, depend on the integrity of the provided information.

The results in this report were calculated with the assistance of ProVal actuarial valuation software. The model was developed in 1994 and is maintained by Winklevoss Technologies (WinTech). Through ProVal, WinTech provides valuation and projection software for both pension and other postemployment benefit plans. We utilize ProVal in accordance with its intended purpose and have not identified any material inconsistencies in the ProVal assumptions or outputs that would affect this valuation.

The undersigned actuary is a member of the American Academy of Actuaries and meets the qualification standards to render the actuarial opinion contained in this report.

Certified by:



Molly McGee, ASA, EA, FCA, MAAA
Consulting Actuary

SECTION 7

**QUARTERLY LEGAL REVIEW
MARCH 31, 2023**

APRIL 27, 2023

SECTION 8

**CREDIT CARD EXPENSE REVIEW
MARCH 31, 2023**

APRIL 27, 2023

