



CAMBRIA COMMUNITY HEALTHCARE DISTRICT
JUNE 22, 2021
BOARD MEETING ANNOUNCEMENT

The regular meeting of the Cambria Community Healthcare District will be held online:

Time: Jun 22, 2021 09:00 AM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/89305207609>

Meeting ID: 893 0520 7609

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Public comment is invited on any item.

The Cambria Community Healthcare District monthly agenda, packets and minutes are available at the following website: www.cambria-healthcare.org. Any changes or additions to the agenda will be posted at the District Office and on the District website.

Note that while board members will not engage in dialog with the public during the board meeting, individual members may choose to incorporate an answer to a question posed by the public during their discussion of an agenda item.

AGENDA

A) OPENING

- 1) Call to order.
- 2) Pledge of Allegiance.
- 3) Establishment of a quorum.

B) PUBLIC COMMENT FOR ITEMS NOT ON THE AGENDA

Members of the public wishing to address the Board on matters other than scheduled items may do so when recognized by the President. Comments are limited to a maximum of three minutes per person, per topic. During the course of the meeting, members of the public may also request to speak about any specific agenda item. Presentations are limited to a maximum of three minutes per person.

C) CONSENT AGENDA

- 1) Approve Minutes from the May 10, 2021 Special Board Meeting.
- 2) Approve Minutes from the May 19, 2021 Regular Board Meeting.

D) REPORTS

- 1) Operations Report: Tim Benes
- 2) Administrator's Report and Financial Review: Mike McDonough
- 3) Committee Reports
 - a) President's Report: Iggy Fedoroff
 - b) Property & Facilities: Laurie Mileur
 - c) Healthcare Advocacy & Outreach: Cecilia Montalvo
 - d) Finance: Bill Rice
 - e) Grants: Laurie Mileur
 - f) Strategic Planning: Cecilia Montalvo

E) REGULAR BUSINESS

- 1) Resuming In-Person Board Meetings & Establishing a Schedule – Iggy Fedoroff
- 2) FY 20/21 Audit Review – Bill Rice
- 3) FY 21/22 Budget Proposal – Bill Rice
- 4) CCHD Employment Policy Regarding COVID 19 Vaccination – Cecilia Montalvo
- 5) Surplus of Kenwood Radios – Tim Benes
- 6) Trust Fund Goals & Targets – Cecilia Montalvo
- 7) Resolution 18-21 CPI Adjustment to District Special Assessment – Mike McDonough
- 8) Facility Project Feasibility & Design Study – Laurie Mileur

F) DECLARATION OF FUTURE AGENDA ITEMS

G) ADJOURNMENT

The next regular meeting of the Board of Directors of the Cambria Community Healthcare District will be held in July on a date/time TBD.



CAMBRIA COMMUNITY HEALTHCARE DISTRICT

MAY 10, 2021

SPECIAL BOARD MEETING MINUTES

Due to Coronavirus-19 concerns, this meeting was held via Zoom

A) OPENING

- 1) The meeting was called to order at 9:00 am.
- 2) Pledge of Allegiance - led by President Fedoroff.
- 3) Establishment of a quorum

Board of Directors President Iggy Fedoroff was present, as well as Directors Bill Rice and Laurie Mileur.

Also present were Administrator Michael McDonough and Administrative Assistant Simone Rathbun.

PUBLIC COMMENTS FOR ITEMS NOT ON THE AGENDA

None.

REGULAR BUSINESS

CHC Lease Amendment 2 Counter Offer:

Discussion regarding modifications to what the Board previously authorized at the last regular board meeting, namely; the lease termination date being changed to January 31, 2022 and the signatory's name being changed to Ronald Castle, CEO.

Director Rice motioned to accept this amended lease, Director Mileur seconded, Board approved 3/0.

DECLARATION OF FUTURE AGENDA ITEMS

None

ADJOURNMENT

The meeting was adjourned at 9:05 am.



CAMBRIA COMMUNITY HEALTHCARE DISTRICT

MAY 19, 2021

BOARD MEETING MINUTES

Due to Coronavirus-19 concerns, this meeting was held via Zoom.

A) OPENING

- 1) Call to order

The meeting was called to order at 9:07 am.

- 2) Pledge of Allegiance

The Pledge of Allegiance was led by Administrator Mike McDonough.

- 3) Establishment of a quorum

Board of Directors Members Bill Rice, Laurie Mileur and Cecilia Montalvo were present. Board President Iggy Fedoroff and Board Director Cesilia Lomeli were both absent from the meeting. Also present were Administrator Mike McDonough, Operations Manager Tim Benes and Administrative Assistant Simone Rathbun.

B) PUBLIC COMMENT FOR ITEMS NOT ON THE AGENDA

No comments made by the public.

C) CONSENT AGENDA

- 1) The Minutes from the April 1, 2021 Special Board Meeting were reviewed and presented for approval.

Director Mileur motioned to approve, Director Montalvo seconded, Board approved 3/0.

- 2) The Minutes from the April 20, 2021 Regular Board Meeting were reviewed and presented for approval.

Director Montalvo motioned to approve, Director Mileur seconded, Board approved 3.0.

3) The Minutes from the April 23, 2021 Special Board Meeting were reviewed and presented for approval. Director Montalvo motioned to approve, Director Mileur seconded, Board approved 3/0.

D) REPORTS

1) The Operations Report was presented by Tim Benes. He stated that Unit 17 is at the auction yard now, to be auctioned off on June 5th. Director Mileur then inquired about the transport times; Tim stated there were two new EMTs who were training and the training officer didn't realize they did not go on route. There was no delay in response time, just in radio time.

2) The Administrators Report and Financial Review was presented by Mike McDonough, who gave COVID updates, stated that things seem to be improving steadily. The CHC lease has been fully executed as amended until 1/2022. The tax revenue is low due to late payment from the County, which has now come in this month. There has been an upward trend in call volume, and it has increased above this time last year; with revenue starting to trend upward as well.

3) Committee Reports

a) President's Report: Deferred until next month

b) Property & Facilities: The committee did meet at the end of April and toured the facility at the beginning of May. They have also added a couple of community members to this committee to help, including Laurie's brother Gary, a retired architect. There is another meeting scheduled for June 7th and Director Mileur stated that hopefully soon they will get to point where they can present the Board options for decision making. Director Rice inquired as to whether or not there would be a conflict of interest in having Gary help us and whether or not he would be expecting compensation. Director Mileur stated that no, Gary is retired and is eager to help and will not be seeking compensation; he will be working for the District pro bono.

c) Healthcare Advocacy & Outreach: The committee did not meet.

d) Finance: The committee did not meet however has been working actively to finalize the annual audit and the budget for the next fiscal year. The committee will be meeting next week to discuss both of those items and it is anticipated that at the June meeting we will be presenting both the results of the audit and budget for the next fiscal year.

e) Grants: The committee did not meet however will meet in June to discuss further funding sources through The Recovery Act, or The Rescue Act, or any other funds that might be available to the District.

f) Strategic Planning: The committee did not meet.

C) REGULAR BUSINESS

1) Primary Care Project Update was given by Director Montalvo. At the last meeting the Board reviewed the proposal from CHC and a discussion was had concerning other parties. She went back to Dignity; they were very cordial and understanding, however the answer was still no. The idea with the most promise seems to be to utilize existing providers, i.e., Dr. Gong and Dr. Griffith. Director Montalvo will continue discussion with them regarding start-up costs, new space vs. existing space, funding of physicians, and working capital.

Director Rice asked if any Board action was required at this time, and Director Montalvo stated not at this time.

2) Formation of Facility Project Ad-Hoc Committee was presented by Director Mileur. She is requesting this committee specifically to target the facility question; to allow more flexibility in getting the meetings done, which may need to be done a little more rapidly. Director Rice inquired as to whether it would need to be another, Director Mileur was not sure. Mike added that an Ad-Hoc committee can consist of no more than two Board members but he believes that one is sufficient. Director Montalvo motioned to approve this committee, Director Mileur seconded, Board approved 3/0.

3) QI Plan and KPI reporting Update was presented by Mike McDonough. He stated that based on input from the Board and staff, the list has been paired down to pertinent needs. They were put in a format of monthly, quarterly and annual reporting. Director Montalvo inquired as to whether all of these metrics would be overwhelming for reporting. Director Rice added that, if Board approved, over time there may be deletions or additions to this reporting. Director Montalvo stated she would like to see the benchmarks for some of the categories; she then motioned to accept the matrix of reporting, Director Mileur seconded, Board approved 3/0.

4) Proposal to change the Regular Board Meeting date was presented by Mike McDonough. He proposes to move the meetings from the third week of each month to the fourth week. Doing this would allow more time to prepare for the meeting, specifically the financial reports which we receive from Sherrington Financial. It

would also give the individual committees time to meet during each month. Mike also added that when the agenda is put out, this would give the Board members more time to get information back to him in time to be put into the packet. He added that the Bylaws do not specify which week the meetings should be held, they state monthly. Jeff Minnery has sent schedule of when he would not be available, should this be Board approved. Director Montalvo motioned to approve this change, Director Mileur seconded, Board approved 3/0.

The meeting was adjourned to closed session at 9:42 am.

D) CLOSED SESSION:

No reportable action from closed session.

The meeting returned to open session at 9:56 am.

E) DECLARATION OF FUTURE AGENDA ITEMS

- 1) Review annual audit
- 2) Review proposed budget
- 3) Review District policy related to vaccination of staff
- 4) Discussion regarding Trust – setting goals and targets

F) ADJOURNMENT

The meeting was adjourned at 9:59 am.

Operations Report for the Month of May 2021

Units

- Unit 16 (back up #1)
 - Starting Miles = 223433
 - Ending Miles = 223439
 - Total of 6.0 miles on the unit and 5.1 gallons of fuel
 - Service/repairs
 - This unit is service as a backup unit and has no issues at this time.
- Unit 17 (back up #2)
 - Out of service
 - This unit was taken to 777 Auction and sold.
- Unit 18 (Medic 11 24-hour car)
 - Starting miles = 134400
 - Ending miles = 137445
 - Total of 3045.0 miles and 296.5 gallons of fuel used
 - Service/ repairs
 - Nothing to report.
- Unit 20 (Medic 12 12-hour car)
 - Starting miles = 35226
 - Ending miles = 36919
 - Total 1693.0 miles and 138.5 gallons of gas used.
 - Service/ repairs
 - Nothing to report.
- Unit 21 (Back up unit 4X4)
 - This unit is operational and responding to calls when there is staff on duty that is currently trained on how to safely operate a 4X4 ambulance
 - Repair
 - This unit had the turbocharger replaced.
 - The unit was taken to the sign shop to get the decals that were peeling replaced on 6/10/2021.
 - It is also getting a replacement EGR valve, as it was sticking.
 - Training and rotation into service.
 - The unit will go into service as a first out unit for medic 12 for 30 days, then move to Medic 11 for 30 days to allow the staff to learn the unit.

Medications/ Supplies

- PPE/Masks
 - N-95 and P-100
 - The State of California opened a warehouse of supplies to all the first responders. The CCHD was able to get a moderate amount of PPE from the state at no charge. The Items included:
 - Gloves
 - Mask
 - Safety Glasses
 - Cleaning items
- Medications.
 - We are managing to keep the current supplies stocked and not short on any medication at this time.
- Equipment
 - No Changes in this area.

Response times and delays

This month we are at 94.1% compliance.

- Delays
 - 21-0523 05/11/2021: Responded from the station
 - On this call, the crew was required to stage for safety.
 - 21-0545 05/16/2021: Distance
 - On this call, the crew experienced heavy traffic increasing the time it took to get on the scene.
 - 21-0444 04/22/2021: Staff Delay
 - On this call, there was a delay caused by a crew member who was unable to respond right away due to other commitments.

Transport activity Report

This report shows an increase in total incidents and transport compared to the same time frame last year. We had an increase of 23 incidents and 8 more calls requiring transports. All eight were from outside the Cambria District.

Transport at night San Luis Ambulance Transported

This month San Luis Ambulance responded to 1 call in Cambria.

Monterey County Calls

- We had Three calls in Monterey County for this month. The paperwork has been turned into EMSA and we are waiting for it to be returned for processing.

Station

- Received a copy of a report that was presented to the past management that included hazardous electrical problems. Based on this I called several electrical repair companies. During this walk through the following was found.
 - The electrical panels in the 2515 Suite A kitchen, the hallway between CHC and crew quarters across from the restroom is still waiting for new parts.
 - Because of this currently, for crew safety, both the heaters in the crew bedrooms and several outlets in the kitchen are not working.

Employees and Staffing

- COVID-19
 - Currently, all the CCHD employees are healthy.
- Hiring
 - Reserve EMT
 - We have hired 1 new reserve EMT.
 - Reserve Paramedic
 - We have hired 3 P/T Paramedics. 2 are already working in San Luis Obispo County and just needed 1 day of training with CCHD. The 3rd began her training on June 15, 2021.
- Staffing
 - We increased staffing for the holiday weekend at the end of May. Although the Cambria Community saw a large increase in the number of visitors to the area the call volume showed no real increase. Medic 12 did respond to the San Luis Ambulances response area several times for calls, but a San Luis Ambulance unit cleared and responded before our units got on the scene or close enough to beat their units.
 - Due to predictions of large crowds and hot weather we are going to upstaff for the 4th of July since the state will be “Open for Business”.
- Outreach
 - San Luis Obispo City Fire has reached out to us and asked us to be in a High School Job Fair next school year.
 - We had the new 4X4 unit at the soft opening of the Cambria Community Historical Building. Everyone was very happy to see the unit and talk with the crews.

DISTRICT ACTIVITY REPORT PAGE 1

05/01/2021 through 05/31/2021

Incident Totals				Transport Totals			
	2021	2020	Change		2021	2020	Change
Dry Runs - w/Treatment	15	10	5	Local Patients	34	37	-3
Dry Runs - CX Enroute	17	17	0	Non-Local Patients	18	8	10
Total Dry Runs	32	27	5	Total Patients	52	45	7
Stand-bys	40	29	11	Medical Transports	48	42	6
Public Assists/Relations	0	0	0	Trauma Transports	4	2	2
Walk-in Public Relations	0	1	-1	Traffic Accidents	4	0	4
Total Incidents	125	102	23	Total Transports	52	44	8

Hospital Destinations

	2021	2020	Change
French	10	13	-3
Sierra Vista	36	23	13
Twin Cities	6	6	0
Rendezvous w/Heli	0	0	0
Facility Not-Listed	0	0	0
Trauma Center (Sierra Vista)	7	7	0
STEMI Center (French)	0	1	-1

Monterey County Responses

	2021	2020	Change
Medical Transports	2	0	2
Trauma Transports	0	0	0
Dry Runs	1	1	0
Stand-bys	0	0	0
Total Incidents	3	1	2

**Year-to-Date Comparison
Ambulance Response Statistics
From January 2021 to May 31 2021**

	2021	2020	Change
Total Responses	608	515	93
Patients Transported	230	218	12
Total Dry Runs	187	123	64
Dry Runs - w/Treatment	65	44	21
Dry Runs - CX Enroute	121	79	42
Stand-bys	189	174	15
Total Monterey County Incidents	9	5	4

DISTRICT ACTIVITY REPORT PAGE 2
05/01/2021 through 05/31/2021

San Luis Ambulance Activity

Code 8	=	23	
Code 11	=	0	
Code 2 calls	=	0	}
Code 3 calls	=	1	
(calls into CCHD response area)			
Total time SLAS covered CCHD area =		26 hrs	30 mins

Cambria Community Healthcare District Activity

Total time CCHD committed to other incidents (Month) =		92 hrs	47 mins
Code 8	=	37	
Code 11	=	2	
Code 2 calls	=	2	}
Code 3 calls	=	7	
(calls into SLAS response area)			
Total time CCHD covered SLAS area =		9 hrs	14 mins

Definitions:

Code 8 : Cover two areas

Example: -Code 8 Villa Creek means covering Morro Bay response area and Cambria response area

-Code 8 Hwy 46 Summit means covering Cambria response area and covering North County response area (i.e. Paso Robles, Templeton, Atascadero and outlying areas)

Code 11 : Covering one area

Example: -Code 11 Morro Bay means we are now only covering the Morro Bay response area (i.e. Cayucos, Morro Bay, Los Osos)

Code 2 : Non-Emergency Call

Code 3 : Emergency Call

Time-On-Task : TOT Refers to the amount of time committed to a call or task, more specifically, this is the amount of time a unit is unavailable to respond to a call in the District's response area only. Units may still be available for calls outside the District's response area during TOT periods depending on SLO County needs for mutual aid.

CALL ACTIVITY REPORT

05/01/2021 through 05/31/2021

Total Transports = 52

Total Calls = 124

Rec #	Call #	Date	Type	Medic	Call Times						Call Location	Time-On-Task (Hours)
					Dispatch	Enroute	On-Scene	Transporting	Available	Response Area		
1	21-0486	05/01/2021	Dry Run	11	0152	0154	0200		0203	0205	Lodge Hill West	0.13
2	21-0487	05/01/2021	Transport	12	1543	1544	1549	1603	1706	1728	Lodge Hill West	1.45
3	21-0488	05/01/2021	Stand-by	11	0947	0948			0958	0958	Villa Creek	0.11
4	21-0489	05/01/2021	Transport	11	0957	0958	1014	1023	1054	1116	Morro Bay	1.19
5	21-0490	05/01/2021	Transport	11	1259	1300	1305	1317	1412	1439	Moonstone Beach Drive	1.40
6	21-0491	05/02/2021	Transport	11	2244	2246	2252	2304	0006	0023	San Simeon	1.39
7	21-0492	05/02/2021	Transport	11	0116	0117	0122	0140	0224	0240	Happy Hill	1.24
8	21-0493	05/02/2021	Transport	11	0303	0304	0309	0334	0432	0455	Lodge Hill West	1.52
9	21-0494	05/02/2021	Stand-by	11	0435	0435	0438		0444	0456	South Highway 1	0.21
10	21-0495	05/02/2021	Stand-by	11	1315	1316			1317	1317	South Highway 1	0.02
11	21-0496	05/02/2021	Dry Run	11	1417	1417	1421		1454	1454	Lodge Hill East	0.37
12	21-0497	05/02/2021	Stand-by	12	1400	1402	1419		1419	1419	Villa Creek	0.19
13	21-0498	05/02/2021	Stand-by	12	1443	1444			1445	1445	Highway 46	0.02
14	21-0499	05/02/2021	Dry Run	11	2157	2201	2205		2223	2223	Lodge Hill West	0.26
15	21-0500	05/02/2021	Dry Run	11	2352	2355	2357		0022	0022	Lodge Hill West	0.30
16	21-0501	05/03/2021	Stand-by	11	1007	1008			1013	1013	Villa Creek	0.06
17	21-0502	05/04/2021	Transport	12	1547	1549	1618	1640	1825	1850	Monterey County	3.03
18	21-0503	05/03/2021	Stand-by	11	1919	1920	1930		1940	1940	Villa Creek	0.21
19	21-0504	05/06/2021	Dry Run	11	1530	1531	1538		1543	1606	South Highway 1	0.36
20	21-0505	05/06/2021	Transport	11	0923	0924	0925	0942	1034	1100	Lodge Hill East	1.37
21	21-0506	05/06/2021	Dry Run	12	1348	1348			1353	1353	Happy Hill	0.05
22	21-0507	05/06/2021	Dry Run	11	1346	1346	1352		1413	1421	Pine Knolls	0.35
23	21-0508	05/07/2021	Stand-by	11	0328	0329	0348		0349	0349	Villa Creek	0.21
24	21-0509	05/07/2021	Stand-by	12	1510	1514			1526	1526	Highway 46	0.16
25	21-0510	05/07/2021	Stand-by	11	1443	1443			1505	1654	Highway 46	2.11
26	21-0511	05/07/2021	Transport	11	1505	1505	1531	1603	1639	1654	Paso Robles / Templeton	1.49
27	21-0512	05/07/2021	Transport	12	1941	1942	1946	1957	2102	2125	Moonstone Beach Drive	1.44
28	21-0513	05/08/2021	Transport	11	0505	0507	0514	0528	0618	0640	Lodge Hill West	1.35
29	21-0514	05/08/2021	Dry Run	11	0855	0855	0857		0858	0858	East Village	0.03
30	21-0515	05/10/2021	Dry Run	12	0800	0801	0810		0812	0812	Moonstone Beach Drive	0.12
31	21-0516	05/10/2021	Transport	11	0901	0902	0907	0916	1027		Happy Hill	14.59
32	21-0517	05/10/2021	Stand-by	11	1033	1033	1042		1136	1211	South Highway 1	1.38
33	21-0518	05/10/2021	Transport	12	1357	1358	1404	1424	1514	1555	East Village	1.58
34	21-0519	05/11/2021	Stand-by	11	0903	0905			0906	0906	Lodge Hill East	0.03
35	21-0520	05/11/2021	Transport	11	1047	1048	1053	1109	1209	1227	Lodge Hill East	1.40
36	21-0521	05/11/2021	Transport	11	1605	1606	1614	1640	1743	1801	San Simeon	1.56
37	21-0522	05/11/2021	Transport	11	1802	1803	1810	1816	1851	1911	Morro Bay	1.09
38	21-0523	05/11/2021	Transport	11	2110	2122	2124	2137	2225	2242	Lodge Hill West	1.32
39	21-0524	05/11/2021	Stand-by	11	1441	1442	1500		1510	1510	Villa Creek	0.29

 = Night Call (8:00pm - 8:00am)

Italic Text = Dry Run

Rec #	Call #	Date	Type	Medic	Call Times						Response Area	Call Location	Time-On-Task (Hours)
					Dispatch	Enroute	On-Scene	Transporting	Available				
40	21-0525	05/12/2021	Stand-by	11	0753	0754			0759	0759	Villa Creek	0.06	
41	21-0526	05/12/2021	Transport	11	0954	0955	1010	1032	1138	1159	Santa Rosa Creek Road	2.05	
42	21-0527	05/12/2021	Transport	12	1156	1158	1201	1218	1314	1336	Lodge Hill East	1.40	
43	21-0528	05/12/2021	Stand-by	11	1409	1409			1413	1413	Villa Creek	0.04	
44	21-0529	05/12/2021	Transport	11	1242	1243	1246	1259	1356	1359	East Village	1.17	
45	21-0530	05/12/2021	Transport	11	1401	1402	1414	1436	1510	1535	Morro Bay	1.34	
46	21-0531	05/13/2021	Transport	11	0558	0601	0607	0621	0711	0728	Lodge Hill West	1.30	
47	21-0532	05/13/2021	<i>Dry Run</i>	12	0816	0817	0817		0822	0822	East Village	0.06	
48	21-0533	05/13/2021	Stand-by	12	1748	1750	1759		1851	1852	Villa Creek	1.04	
49	21-0534	05/13/2021	Transport	11	1924	1926	1931	1939	2034	2058	San Simeon	1.34	
50	21-0535	05/13/2021	Stand-by	11	2243	2245	2255		2258	2258	Highway 46	0.15	
51	21-0536	05/14/2021	Dry Run	11	0717	0719	0736		0739	0739	North Highway 1	0.22	
52	21-0537	05/14/2021	<i>Dry Run</i>	12	1151	1153	1159		1213	1213	Lodge Hill West	0.22	
53	21-0538	05/14/2021	<i>Dry Run</i>	12	1855	1855	1914		1940	1940	San Simeon	0.45	
54	21-0539	05/15/2021	Transport	11	0724	0725	0732	0744	0834	0901	Lodge Hill West	1.37	
55	21-0540	05/15/2021	Transport	12	1302	1302	1311	1333	1444	1512	San Simeon	2.10	
56	21-0541	05/15/2021	<i>Dry Run</i>	12	1141	1142	1148		1217	1217	Park Hill	0.36	
57	21-0542	05/15/2021	<i>Dry Run</i>	12	1742	1745	1750		1810	1810	Moonstone Beach Drive	0.28	
58	21-0543	05/15/2021	Transport	12	1126	1127	1211	1243	1422	1446	Monterey County	3.20	
59	21-0544	05/15/2021	Transport	12	1657	1659	1709	1727	1825	1839	North Highway 1	1.42	
60	21-0545	05/16/2021	Dry Run	11	0218	0222	0229		0256	0256	Park Hill	0.38	
61	21-0546	05/16/2021	Transport	12	1041	1043	1048	1100	1159	1223	Lodge Hill West	1.42	
62	21-0547	05/16/2021	Stand-by	12	1318	1318			1331	1331	Morro Bay	0.13	
63	21-0548	05/17/2021	Dry Run	11	2253	2256	2321		2352	2352	Monterey County	0.59	
64	21-0549	05/17/2021	Stand-by	11	0819	0819			0824	0824	Villa Creek	0.05	
65	21-0550	05/17/2021	Transport	11	0912	0913	0914	0923	1008	1055	East Village	1.43	
66	21-0551	05/17/2021	Stand-by	11	1039	1039	1050		1054	1055	Villa Creek	0.16	
67	21-0552	05/17/2021	Stand-by	11	1406	1406			1411	1411	Villa Creek	0.05	
68	21-0553	05/17/2021	Transport	12	1351	1353	1358	1411	1509	1529	Park Hill	1.38	
69	21-0554	05/17/2021	<i>Dry Run</i>	11	1504	1505	1510		1520	1525	Lodge Hill West	0.21	
70	21-0555	05/17/2021	Transport	11	1903	1904	1915	1927	2000	2029	Morro Bay	1.26	
71	21-0556	05/17/2021	Stand-by	11	1900	1901			1903	1903	Villa Creek	0.03	
72	21-0557	05/18/2021	Transport	11	0317	0319	0327	0337	0436	0453	Moonstone Beach Drive	1.36	
73	21-0558	05/18/2021	Stand-by	11	2035	2036	2039		2039	2040	Park Hill	0.05	
74	21-0559	05/19/2021	Transport	12	1243	1244	1249	1305	1405	1432	Lodge Hill West	1.49	
75	21-0560	05/19/2021	Transport	12	1520	1521	1527	1547	1700	1710	Lodge Hill West	1.50	
76	21-0561	05/19/2021	Transport	11	1738	1739	1743	1800	1851	1922	Happy Hill	1.44	
77	21-0562	05/20/2021	<i>Dry Run</i>	11	0852	0852	0858		0919	0919	Lodge Hill West	0.27	
78	21-0563	05/20/2021	Transport	11	0539	0542	0546	0554	0649	0710	Lodge Hill West	1.31	
79	21-0564	05/20/2021	Stand-by	12	0907	0908			0915	0915	Villa Creek	0.08	
80	21-0565	05/20/2021	Transport	11	1157	1201	1204	1224	1333	1407	East Village	2.10	

[Grey Box] = Night Call (8:00pm - 8:00am)

[Italic Text] = Dry Run

Rec #	Call #	Date	Type	Medic	Call Times						Response Area	Call Location	Time-On-Task (Hours)
					Dispatch	Enroute	On-Scene	Transporting	Available				
81	21-0566	05/11/2021	<i>Dry Run</i>	12	1835	1836	1841		1843	1844	Park Hill	0.09	
82	21-0567	05/11/2021	<i>Dry Run</i>	12	1111	1112	1126		1132	1133	North Rural Response Area	0.22	
83	21-0568	05/20/2021	Stand-by	11	1715	1715	1728		1745	1745	Villa Creek	0.30	
84	21-0569	05/21/2021	<i>Dry Run</i>	11	2056	2059	2105		2127	2127	Park Hill	0.31	
85	21-0570	05/21/2021	<i>Dry Run</i>	11	1435	1435			1445	1445	Morro Bay	0.10	
86	21-0571	05/21/2021	Stand-by	11	1445	1445			1450	1456	South Highway 1	0.11	
87	21-0572	05/21/2021	Stand-by	11	1456	1456	1456		1515	1614	Villa Creek	1.18	
88	21-0573	05/21/2021	Stand-by	11	1515	1515			1522	1614	South Highway 1	0.59	
89	21-0574	05/21/2021	<i>Dry Run</i>	11	1522	1522	1531		1550	1614	Morro Bay	0.52	
90	21-0575	05/21/2021	Transport	12	1639	1639	1643	1657	1750	1821	Happy Hill	1.42	
91	21-0576	05/21/2021	<i>Dry Run</i>	11	2204	2206	2206		2223	2223	East Village	0.19	
92	21-0577	05/22/2021	Transport	11	0107	0110	0115	0134	0240	0259	Lodge Hill West	1.52	
93	21-0578	05/22/2021	<i>Dry Run</i>	11	0545	0549	0553		0602	0602	Lodge Hill East	0.17	
94	21-0579	05/22/2021	Transport	11	1308	1310	1313	1332	1435	1500	West Village	1.52	
95	21-0580	05/22/2021	Transport	12	1543	1545	1550	1609	1707	1732	Park Hill	1.49	
96	21-0580	05/23/2021	Transport	11	2303	2303	2311	2339	0042	0102	Highway 46	1.59	
97	21-0581	05/23/2021	<i>Dry Run</i>	11	2303	2303	2311		0042	0102	Highway 46	1.59	
98	21-0582	05/23/2021	Transport	11	0637	0637	0641	0708	0804	0846	West Village	2.09	
99	21-0583	05/23/2021	Stand-by	11	0830	0830	0834		0846	0846	Villa Creek	0.16	
100	21-0584	05/23/2021	Transport	12	0748	0749	0759	0815	0917	0953	Leimert	2.05	
101	21-0585	05/23/2021	Stand-by	12	1806	1806			1816	1816	Villa Creek	0.10	
102	21-0586	05/23/2021	Transport	11	1712	1713	1714	1730	1826	1840	East Village	1.28	
103	21-0587	05/24/2021	Transport	12	0805	0805	0810	0828	0930	1033	Lodge Hill East	2.28	
104	21-0588	05/24/2021	Transport	12	1353	1357	1409	1419	1529	1610	San Simeon	2.17	
105	21-0589	05/24/2021	Stand-by	11	2312	2313			2324	2324	Villa Creek	0.12	
106	21-0590	05/25/2021	Transport	11	0411	0413	0418	0438	0539	0601	Park Hill	1.50	
107	21-0591	05/26/2021	<i>Dry Run</i>	11	1110	1110	1115		1126	1126	Lodge Hill West	0.16	
108	21-0592	05/27/2021	Stand-by	11	0132	0134	0144		0148	0148	Villa Creek	0.16	
109	21-0593	05/27/2021	Stand-by	12	0824	0825			0828	0828	South Highway 1	0.04	
110	21-0594	05/27/2021	Stand-by	11	0809	0811			0816	0816	Villa Creek	0.07	
111	21-0595	05/27/2021	Stand-by	11	0817	0817			0827	0827	South Highway 1	0.10	
112	21-0596	05/27/2021	Stand-by	11	0827	0827	0827		0838	0854	Morro Bay	0.27	
113	21-0597	05/27/2021	<i>Dry Run</i>	11	0820	0820			0827	0827	Morro Bay	0.07	
114	21-0598	05/28/2021	Transport	11	1242	1242	1247	1301	1403	1440	Lodge Hill West	1.58	
115	21-0599	05/28/2021	<i>Dry Run</i>	12	1750	1751	1759		1830	1830	San Simeon	0.40	
116	21-0600	05/30/2021	Transport	11	1436	1436	1436	1448	1539	1600	East Village	1.24	
117	21-0601	05/30/2021	Stand-by	12	2336	2336			2344	2344	Templeton	0.08	
118	21-0602	05/30/2021	<i>Dry Run</i>	12	2344	2344			2348	2348	Paso Robles / Templeton	0.04	
119	21-0603	05/30/2021	Stand-by	12	2348	2348	2348		0008	0037	Templeton	0.49	
120	21-0604	05/31/2021	Stand-by	12	0150	0150			0155	0155	Highway 46	0.05	
121	21-0605	05/31/2021	Stand-by	11	1041	1041	1053		1120	1120	Villa Creek	0.39	

[Grey Box] = Night Call (8:00pm - 8:00am)

[Italic Text] = Dry Run

Rec #	Call #	Date	Type	Medic	Call Times						Call Location	Time-On-Task (Hours)
					Dispatch	Enroute	On-Scene	Transporting	Available	Response Area		
122	21-0606	05/31/2021	Transport	11	1250	1251	1257	1312	1407	1438	Lodge Hill East	1.48
123	21-0607	05/31/2021	Transport	12	1825	1826	1832	1849	2000	2023	Lodge Hill West	1.58
124	21-0608	05/26/2021	<i>Dry Run</i>	12	1036	1036	1040		1106	1108	<i>Park Hill</i>	0.32

= Night Call (8:00pm - 8:00am)

Italic Text = Dry Run



Administrators Report

Board of Directors Meeting

June 22, 2021

1. COVID-19 Briefing –

- We continue to maintain an adequate state of readiness with crews and supplies.
- SLO County moved last week to the “Yellow” (lowest) tier. As of June 15th, all tiers were removed.
- CCHD received a donation of PPE supplies from the California state stockpile.
- Applications for the Public Assistance Grant (PAG) funding for PPE and other COVID related costs have been submitted for this project period (January 2020-February 2021) for \$40,597.62. Most recent ETA for these funds, from FEMA, is June-July. The second project period documentation has been prepared for submission. Congressman Carbajal’s office is assisting in encouraging FEMA to expedite our grant application.
- As of 6/15/2021, SLO County has a total of 261 COVID-19 related deaths with 21,421 cases; 21,113 have recovered; 43 are currently recovering at home and 3 are currently hospitalized, with one in the ICU.
- Cambria/San Simeon has had a total of 205 people with positive test results, since March 2020. This is an increase by 5 people since last month.
- SLO County is in the Southern Region which has an ICU bed availability of 36.2%. The SLO County PHD has an ICU bed availability well above the threshold at 50%.
- For more information on current county vaccinations:
<https://www.recover slo.org/en/covid-19-vaccines-in-slo-county.aspx>

2. CCHD Trust –

- No donations were received during May 2021.
- As of May 31st, the Trust fund balance was \$9,242.15.

3. Financial Reports –

- Tax revenue for May was 627% more than budgeted. This is due to a delay in payments of \$146,432.92 from the County, which did arrive in May.
- Miscellaneous Income included:
 - \$3,176.37 received from SLO County PHD for CCHD vaccination services.
 - A refunded deposit of \$270 from CCSD for a key to the Veteran’s Hall.
 - \$15 medical records copy fee.

- Total call volume increased in May 22.5% and transports increased 18%, compared to the same month last year. Ambulance revenue is 21.3% above budget and 38.78% above last May. There were 15 patients treated, without transport, compared to 10 last May.
- Legal expense is over budget due to the March and April invoices arriving in May.
- Monterey Contract – There were four Monterey calls invoiced in May.
- Unit 17 has been sold at auction for \$7,750. After auction fees, CCHD will receive a check for \$6,587.50. Transfer of title is complete and unit has been removed from the insurance.
- Adjustments have been made to the March, April and May 2021 YTD reports and updated copies are included in the packet for review.

4. CCHD Administrator Performance Objectives for FY 20/21 -

- Complete the Corrective Action Plan to resolve issues and comments included in the District’s auditor’s report for FY ending 6/30/2019. Complete by September 30, 2020.
PROGRESS: Completed. A monthly finance closeout checklist has been implemented.
- Complete District Policy updates for Board review by the November 2020 Board meeting.
PROGRESS: Completed.
- Complete the Annual Audit of FY ending 6/30/2020 by December 31, 2020.
PROGRESS: Audit has been completed. Complete audit presentation to the Board on June 22nd.
- Prepare, by March 31, 2021, the first draft of the operating and capital budgets for fiscal year 2021 – 2022 for submission to the Finance Committee no later than April 30, 2021.
PROGRESS: Budget proposal for FY2021/22 is complete. Proposal presented to the Board for approval on June 22nd,
- Prepare a 5-year capital plan including only prioritized items by June 30, 2021
PROGRESS: Administrator has met with management team to discuss capital improvement assessment. Have met with Director Montalvo from Strategic Planning Committee for direction. Will be moved forward to early FY21/22 completion goal.
- Identify and implement a measurement tool for employee satisfaction and establish improvement goals.
PROGRESS: Met with Director Montalvo for direction. Project continuing.
- Establish and achieve a goal for staff vacancy rate
PROGRESS: Work in progress. Identified schedule and compensation as factors to reduce vacancy rate. Compensation improved. Scheduling issues in development. Considering revising this goal to more broadly address recruitment success.
- Prudently managing finances (meeting budget, maintaining reserves).
PROGRESS: Financial achievements improved with recent efforts by staff and accountant in accurate tracking and reporting. Monthly finance meetings with Sherrington ongoing. Budget target goals have improved.
- Identify measurable standards for patient care quality on scene and in transit.

PROGRESS: QI review continuing with reporting on patient care quality. Have now set up quarterly QI meetings with hospital coordinators and CCHD management staff. QI/KPI plan in implementation now.

- Work on these metrics and deploy the tools necessary to report results to the Board on a quarterly basis.

PROGRESS: Board reports improved for clarity and concise accuracy. Weekly activity reports implemented.

- Obtain feedback 2x per year from area hospital ER Directors and government EMS agencies to identify areas of success and areas for improvement. *As outlined in above QI review meetings with hospital coordinators. Have solicited renewing regular meetings/conference calls with County EMSA staff.*
- Work with the Healthcare Advocacy & Outreach Committee to evaluate strategies for bringing additional healthcare services to Cambria and determine optimal plan for proceeding.

PROGRESS: Had received one proposal as of 3/10/2021; reviewed and rejected by Board. Ongoing discussions with Board and Committee.

Cambria Community Healthcare District
Monthly Summary of Revenue and Expenses
MONTH OF MAY 2021

	Budget	Actual	Variance
Ambulance	\$ 50,000	\$ 60,628	\$ 10,628
General Tax	\$ 10,063	\$ 94,425	\$ 84,362
Special Assessment	\$ 9,027	\$ 71,687	\$ 62,660
Monterey Contract	\$ -	\$ -	\$ -
Rent	\$ 4,324	\$ 4,324	\$ -
Miscellaneous	\$ -	\$ 3,461	\$ 3,461
GEMT Reimbursement	\$ -	\$ -	\$ -
Bad Debt Recovery	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ -
Total Revenue	\$ 73,414	\$ 234,525	\$ 161,111
Administration	\$ 16,500	\$ 16,605	\$ 105
Full-Time Para/EMT/Ops	\$ 46,000	\$ 55,494	\$ 9,494
Part-Time EMT Medics	\$ 9,850	\$ 5,870	\$ (3,980)
IT Support	\$ -	\$ -	\$ -
Uniform	\$ 500	\$ 1,778	\$ 1,278
PERS	\$ 21,000	\$ 27,699	\$ 6,699
Medical/Dental Ins.	\$ 18,500	\$ 20,768	\$ 2,268
Medicare	\$ 552	\$ 549	\$ (3)
Workers Comp.	\$ -	\$ -	\$ -
Directors Comp.	\$ -	\$ -	\$ -
	\$ 112,902	\$ 128,763	\$ 15,861
Educational/Travel	\$ 50	\$ 46	\$ (4)
License/Permits	\$ 1,000	\$ 818	\$ (182)
Training	\$ 50	\$ -	\$ (50)
Liability/Auto Ins.	\$ -	\$ -	\$ -
Audit Fees	\$ -	\$ -	\$ -
Election	\$ -	\$ -	\$ -
Legal	\$ 2,000	\$ 4,181	\$ 2,181
Utilities	\$ 1,450	\$ 1,344	\$ (106)
Office Supplies	\$ 1,200	\$ 1,086	\$ (114)
Contract Services	\$ 3,200	\$ 11,797	\$ 8,597
Facility Repair/Maint.	\$ 1,000	\$ 618	\$ (382)
	\$ 9,950	\$ 19,890	\$ 9,940
Fleet Fuel/Oil	\$ -	\$ 305	\$ 305
Fleet Maintenance	\$ 1,250	\$ 261	\$ (989)
Medical Equip/Supplies	\$ 4,000	\$ 6,200	\$ 2,200
Vehicle Pmts/ Comm Eq.	\$ 5,035	\$ 5,035	\$ -
	\$ 10,285	\$ 11,801	\$ 1,516
Contingency Reserve	\$ -	\$ -	\$ -
Unit Replacement	\$ -	\$ -	\$ -
Proj. Outreach	\$ 150	\$ 334	\$ 184
Miscellaneous	\$ 100	\$ 399	\$ 299
	\$ 250	\$ 733	\$ 483
Total Expenses	\$ 133,387	\$ 161,187	\$ 27,800
Increase/(Decrease)	\$ (59,973)	\$ 73,338	\$ 133,311

Cambria Community Healthcare District
Year - To - Date Summary of Revenue and Expenses
For the Nine Months Ended March 31, 2021

	Budget	Actual	Variance
Ambulance	\$ 462,000	\$ 450,823	\$ (11,177)
General Tax	\$ 427,369	\$ 427,644	\$ 275
Special Assessment	\$ 360,580	\$ 435,196	\$ 74,616
Monterey Contract	\$ 15,000	\$ 26,875	\$ 11,875
Rent	\$ 39,942	\$ 44,141	\$ 4,199
Miscellaneous	\$ 5,187	\$ 63,842	\$ 58,655
GEMT Reimbursement	\$ -	\$ -	\$ -
Bad Debt Recovery	\$ 1,750	\$ 3,897	\$ 2,147
Interest	\$ 534	\$ 622	\$ 88
Total Revenue	\$ 1,312,362	\$ 1,453,040	\$ 140,678
Administration	\$ 154,050	\$ 144,926	\$ (9,124)
Full-Time Para/EMT/Ops	\$ 410,675	\$ 418,199	\$ 7,524
Part-Time EMT Medics	\$ 66,250	\$ 94,681	\$ 28,431
IT Support	\$ 1,750	\$ 500	\$ (1,250)
Uniform	\$ 4,500	\$ 16,484	\$ 11,984
PERS	\$ 159,600	\$ 204,637	\$ 45,037
Medical/Dental Ins.	\$ 173,220	\$ 169,093	\$ (4,127)
Medicare	\$ 7,943	\$ 9,803	\$ 1,860
Workers Comp.	\$ -	\$ 48,115	\$ 48,115
Director Comp.	\$ -	\$ -	\$ -
	\$ 977,988	\$ 1,106,438	\$ 128,450
Educational/Travel	\$ 450	\$ 711	\$ 261
License/Permits	\$ 14,477	\$ 12,702	\$ (1,775)
Training	\$ 450	\$ 835	\$ 385
Liability/Auto Ins.	\$ 50,692	\$ 50,794	\$ 102
Audit Fees	\$ 15,000	\$ 13,578	\$ (1,422)
Election	\$ 10,000	\$ 8,826	\$ (1,174)
Legal	\$ 21,500	\$ 19,097	\$ (2,403)
Utilities	\$ 12,000	\$ 13,480	\$ 1,480
Office Supplies	\$ 10,800	\$ 13,821	\$ 3,021
Contract Services	\$ 42,200	\$ 40,023	\$ (2,177)
Facility Repair/Maint.	\$ 48,500	\$ 9,654	\$ (38,846)
	\$ 226,069	\$ 183,521	\$ (42,548)
Fleet Fuel/Oil	\$ 15,000	\$ 11,105	\$ (3,895)
Fleet Maintenance	\$ 9,500	\$ 27,055	\$ 17,555
Medical Equip/Supplies	\$ 36,000	\$ 46,417	\$ 10,417
Vehicle Pmts/ Comm Eq.	\$ 87,520	\$ 39,054	\$ (48,466)
	\$ 148,020	\$ 123,631	\$ (24,389)
Contingency Reserve	\$ -	\$ -	\$ -
Unit Replacement	\$ 21,000	\$ 15,000	\$ (6,000)
Proj. Outreach	\$ 1,350	\$ 4,312	\$ 2,962
Miscellaneous	\$ 5,900	\$ 31,290	\$ 25,390
	\$ 28,250	\$ 50,602	\$ 22,352
Total Expenses	\$ 1,380,327	\$ 1,464,192	\$ 83,865
Increase/(Decrease)	\$ (67,965)	\$ (11,152)	\$ 56,813

Cambria Community Healthcare District
Year - To - Date Summary of Revenue and Expenses
For the Ten Months Ended April 30, 2021

	Budget	Actual	Variance
Ambulance	\$ 519,947	\$ 508,436	\$ (11,511)
General Tax	\$ 531,920	\$ 482,429	\$ (49,491)
Special Assessment	\$ 521,143	\$ 479,631	\$ (41,512)
Monterey Contract	\$ 28,375	\$ 26,875	\$ (1,500)
Rent	\$ 44,440	\$ 44,441	\$ 1
Miscellaneous	\$ 48,916	\$ 78,134	\$ 29,218
GEMT Reimbursement	\$ -	\$ -	\$ -
Bad Debt Recovery	\$ 4,897	\$ 3,897	\$ (1,000)
Interest	\$ 857	\$ 728	\$ (129)
Total Revenue	\$ 1,700,495	\$ 1,624,571	\$ (75,924)
Administration	\$ 161,227	\$ 161,432	\$ 205
Full-Time Para/EMT/Ops	\$ 468,586	\$ 472,170	\$ 3,584
Part-Time EMT Medics	\$ 103,680	\$ 102,165	\$ (1,515)
IT Support	\$ 500	\$ 500	\$ -
Uniform	\$ 15,900	\$ 16,648	\$ 748
PERS	\$ 224,480	\$ 220,768	\$ (3,712)
Medical/Dental Ins.	\$ 184,192	\$ 184,095	\$ (97)
Medicare	\$ 10,364	\$ 10,352	\$ (12)
Workers Comp.	\$ 48,115	\$ 48,115	\$ -
Director Comp.	\$ -	\$ -	\$ -
	\$ 1,217,044	\$ 1,216,245	\$ (799)
Educational/Travel	\$ 150	\$ 739	\$ 589
License/Permits	\$ 12,542	\$ 12,702	\$ 160
Training	\$ 525	\$ 846	\$ 321
Liability/Auto Ins.	\$ 50,794	\$ 51,262	\$ 468
Audit Fees	\$ 15,078	\$ 18,828	\$ 3,750
Election	\$ 10,000	\$ 8,826	\$ (1,174)
Legal	\$ 20,922	\$ 19,097	\$ (1,825)
Utilities	\$ 14,518	\$ 14,906	\$ 388
Office Supplies	\$ 13,567	\$ 14,198	\$ 631
Contract Services	\$ 41,455	\$ 45,890	\$ 4,435
Facility Repair/Maint.	\$ 10,093	\$ 10,206	\$ 113
	\$ 189,644	\$ 197,500	\$ 7,856
Fleet Fuel/Oil	\$ 14,938	\$ 15,914	\$ 976
Fleet Maintenance	\$ 14,655	\$ 30,625	\$ 15,970
Medical Equip/Supplies	\$ 46,850	\$ 53,143	\$ 6,293
Vehicle Pmnts/ Comm Eq.	\$ 95,503	\$ 95,423	\$ (80)
	\$ 171,946	\$ 195,105	\$ 23,159
Contingency Reserve	\$ -	\$ -	\$ -
Unit Replacement	\$ 15,000	\$ 15,000	\$ -
Proj. Outreach	\$ 4,539	\$ 4,312	\$ (227)
Miscellaneous	\$ 29,016	\$ 31,290	\$ 2,274
	\$ 48,555	\$ 50,602	\$ 2,047
Total Expenses	\$ 1,627,189	\$ 1,659,452	\$ 32,263
Increase/(Decrease)	\$ 73,306	\$ (34,881)	\$ (108,187)

Cambria Community Healthcare District
Year - To - Date Summary of Revenue and Expenses
For the Eleven Months Ended May 30, 2021

	Budget	Actual	Variance
Ambulance	\$ 569,947	\$ 569,064	\$ (883)
General Tax	\$ 541,983	\$ 576,854	\$ 34,871
Special Assessment	\$ 530,170	\$ 551,318	\$ 21,148
Monterey Contract	\$ 28,375	\$ 26,875	\$ (1,500)
Rent	\$ 48,764	\$ 48,765	\$ 1
Miscellaneous	\$ 48,916	\$ 81,595	\$ 32,679
GEMT Reimbursement	\$ -	\$ -	\$ -
Bad Debt Recovery	\$ 4,897	\$ 3,897	\$ (1,000)
Interest	\$ 857	\$ 728	\$ (129)
Total Revenue	\$ 1,773,909	\$ 1,859,096	\$ 85,187
Administration	\$ 177,727	\$ 178,037	\$ 310
Full-Time Para/EMT/Ops	\$ 514,586	\$ 527,664	\$ 13,078
Part-Time EMT Medics	\$ 113,530	\$ 108,035	\$ (5,495)
IT Support	\$ 500	\$ 500	\$ -
Uniform	\$ 16,400	\$ 18,426	\$ 2,026
PERS	\$ 245,480	\$ 248,467	\$ 2,987
Medical/Dental Ins.	\$ 202,692	\$ 204,863	\$ 2,171
Medicare	\$ 10,916	\$ 10,901	\$ (15)
Workers Comp.	\$ 48,115	\$ 48,115	\$ -
Director Comp.	\$ -	\$ -	\$ -
	\$ 1,329,946	\$ 1,345,008	\$ 15,062
Educational/Travel	\$ 200	\$ 785	\$ 585
License/Permits	\$ 13,542	\$ 13,520	\$ (22)
Training	\$ 575	\$ 846	\$ 271
Liability/Auto Ins.	\$ 50,794	\$ 51,262	\$ 468
Audit Fees	\$ 15,078	\$ 18,828	\$ 3,750
Election	\$ 10,000	\$ 8,826	\$ (1,174)
Legal	\$ 22,922	\$ 23,278	\$ 356
Utilities	\$ 15,968	\$ 16,250	\$ 282
Office Supplies	\$ 14,767	\$ 15,284	\$ 517
Contract Services	\$ 44,655	\$ 57,687	\$ 13,032
Facility Repair/Maint.	\$ 11,093	\$ 10,824	\$ (269)
	\$ 199,594	\$ 217,390	\$ 17,796
Fleet Fuel/Oil	\$ 14,938	\$ 16,219	\$ 1,281
Fleet Maintenance	\$ 15,905	\$ 30,886	\$ 14,981
Medical Equip/Supplies	\$ 50,850	\$ 59,343	\$ 8,493
Vehicle Pmts/ Comm Eq.	\$ 100,538	\$ 100,458	\$ (80)
	\$ 182,231	\$ 206,906	\$ 24,675
Contingency Reserve	\$ -	\$ -	\$ -
Unit Replacement	\$ 15,000	\$ 15,000	\$ -
Proj. Outreach	\$ 4,689	\$ 4,646	\$ (43)
Miscellaneous	\$ 29,116	\$ 31,689	\$ 2,573
	\$ 48,805	\$ 51,335	\$ 2,530
Total Expenses	\$ 1,760,576	\$ 1,820,639	\$ 60,063
Increase/(Decrease)	\$ 13,333	\$ 38,457	\$ 25,124

**Cambria Community Healthcare District
Projected Operating Budget FY 2020 - 2021**

	Actual											2020/2021		2020/2021		Increase
	July	Aug.	Sept.	Oct.	Nov.	Dec	Jan	Feb	Mar	April	May	June	Actual	Budget (Revised)	(Decrease)	
Ambulance	\$ 58,625	\$ 59,483	\$ 50,218	\$ 37,577	\$ 65,719	\$ 24,986	\$ 51,339	\$ 57,332	\$ 45,544	\$ 57,613	\$ 60,628	\$ 50,000	\$ 619,064	\$ 619,947	\$ (883)	
General Tax	\$ 14,907	\$ 3,176	\$ 75	\$ 56,991	\$ 34,871	\$ 162,521	\$ 86,899	\$ 14,992	\$ 53,212	\$ 54,785	\$ 94,425	\$ 11,247	\$ 588,101	\$ 553,230	\$ 34,871	
Special Assessment	\$ 15,322	\$ -	\$ -	\$ 63,555	\$ 49,988	\$ 147,816	\$ 84,088	\$ 17,260	\$ 57,167	\$ 44,435	\$ 71,687	\$ 10,031	\$ 561,349	\$ 540,201	\$ 21,148	
Monterey Contract	\$ 1,500	\$ 4,500	\$ -	\$ -	\$ 13,375	\$ -	\$ -	\$ 6,000	\$ 1,500	\$ -	\$ -	\$ 1,500	\$ 28,375	\$ 29,875	\$ (1,500)	
Rent	\$ 4,324	\$ 4,324	\$ 4,624	\$ 4,624	\$ 4,324	\$ 4,324	\$ 4,624	\$ 4,324	\$ 8,649	\$ 300	\$ 4,324	\$ 4,624	\$ 53,389	\$ 53,388	\$ 1	
Miscellaneous	\$ 15	\$ 6,673	\$ 11,847	\$ 317	\$ -	\$ 19,727	\$ 5,150	\$ 14,944	\$ 5,169	\$ 14,292	\$ 3,461	\$ 40,000	\$ 121,595	\$ 88,916	\$ 32,679	
GEMT Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Bad Debt Recovery	\$ 485	\$ 513	\$ 1,185	\$ 1,714	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 4,397	\$ 5,397	\$ (1,000)	
Interest	\$ 264	\$ -	\$ -	\$ 205	\$ -	\$ -	\$ 153	\$ -	\$ -	\$ 106	\$ -	\$ -	\$ 728	\$ 857	\$ (129)	
	\$ 95,442	\$ 78,669	\$ 67,949	\$ 164,983	\$ 168,277	\$ 359,374	\$ 232,253	\$ 114,852	\$ 171,241	\$ 171,531	\$ 234,525	\$ 117,902	\$ 1,976,998	\$ 1,891,811	\$ 85,187	
Administration	\$ 14,530	\$ 14,706	\$ 16,462	\$ 16,126	\$ 16,792	\$ 16,605	\$ 16,506	\$ 16,862	\$ 16,337	\$ 16,506	\$ 16,605	\$ 16,500	\$ 194,537	\$ 194,227	\$ 310	
Full-Time Para/EMT/Ops	\$ 56,742	\$ 44,110	\$ 46,328	\$ 44,987	\$ 46,135	\$ 46,962	\$ 45,322	\$ 42,311	\$ 45,302	\$ 53,971	\$ 55,494	\$ 46,000	\$ 573,664	\$ 560,586	\$ 13,078	
Part-Time EMT Medics	\$ 12,966	\$ 9,955	\$ 9,852	\$ 9,383	\$ 7,572	\$ 9,332	\$ 15,070	\$ 9,843	\$ 10,708	\$ 7,484	\$ 5,870	\$ 9,850	\$ 117,885	\$ 123,380	\$ (5,495)	
IT Support	\$ 250	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ -	
Uniform	\$ 232	\$ 871	\$ 641	\$ 2,164	\$ 5,420	\$ 4,737	\$ 335	\$ 852	\$ 1,232	\$ 164	\$ 1,778	\$ 500	\$ 18,926	\$ 16,900	\$ 2,026	
PERS	\$ 32,383	\$ 20,553	\$ 17,987	\$ 26,550	\$ 16,012	\$ 26,792	\$ 21,203	\$ 16,176	\$ 26,981	\$ 16,131	\$ 27,699	\$ 21,000	\$ 269,467	\$ 266,480	\$ 2,987	
Medical/Dental Ins.	\$ 16,973	\$ 18,303	\$ 18,303	\$ 18,303	\$ 18,435	\$ 18,983	\$ 19,392	\$ 21,276	\$ 19,125	\$ 15,002	\$ 20,768	\$ 18,500	\$ 223,363	\$ 221,192	\$ 2,171	
Medicare	\$ 1,362	\$ 1,362	\$ 1,362	\$ 1,362	\$ 1,346	\$ 1,362	\$ 552	\$ 549	\$ 546	\$ 549	\$ 549	\$ 552	\$ 11,453	\$ 11,468	\$ (15)	
Workers Comp.	\$ -	\$ 13,960	\$ 7,153	\$ 7,089	\$ 7,023	\$ 6,810	\$ 6,080	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,115	\$ 48,115	\$ -	
Directors Comp.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ 135,438	\$ 124,070	\$ 118,088	\$ 125,964	\$ 118,735	\$ 131,583	\$ 124,460	\$ 107,869	\$ 120,231	\$ 109,807	\$ 128,763	\$ 112,902	\$ 1,457,910	\$ 1,442,848	\$ 15,062	
Educational/Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 147	\$ 564	\$ 28	\$ 46	\$ 50	\$ 835	\$ 250	\$ 585	
License/Permits	\$ 325	\$ 5,148	\$ 400	\$ 218	\$ 437	\$ 5,478	\$ 262	\$ 394	\$ 40	\$ -	\$ 818	\$ 1,000	\$ 14,520	\$ 14,542	\$ (22)	
Training	\$ -	\$ 169	\$ 158	\$ -	\$ 22	\$ 11	\$ 15	\$ 252	\$ 208	\$ 11	\$ -	\$ 50	\$ 896	\$ 625	\$ 271	
Liability/Auto Ins.	\$ -	\$ 14,413	\$ 7,386	\$ 7,319	\$ 7,252	\$ 7,031	\$ 7,393	\$ -	\$ -	\$ 468	\$ -	\$ -	\$ 51,262	\$ 50,794	\$ 468	
Audit Fees	\$ -	\$ 103	\$ -	\$ -	\$ -	\$ 9,975	\$ 3,500	\$ -	\$ -	\$ 5,250	\$ -	\$ -	\$ 18,828	\$ 15,078	\$ 3,750	
Election	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,826	\$ -	\$ -	\$ -	\$ 8,826	\$ 10,000	\$ (1,174)	
Legal	\$ 2,500	\$ 2,500	\$ 1,405	\$ -	\$ 3,577	\$ 2,975	\$ 1,965	\$ 1,525	\$ 2,650	\$ -	\$ 4,181	\$ 2,000	\$ 25,278	\$ 24,922	\$ 356	
Utilities	\$ 1,380	\$ 1,332	\$ 1,400	\$ 1,336	\$ 1,543	\$ 1,552	\$ 1,625	\$ 1,471	\$ 1,841	\$ 1,426	\$ 1,344	\$ 1,450	\$ 17,700	\$ 17,418	\$ 282	
Office Supplies	\$ 497	\$ 1,238	\$ 839	\$ 2,041	\$ 1,544	\$ 1,743	\$ 2,065	\$ 2,280	\$ 1,574	\$ 377	\$ 1,086	\$ 1,200	\$ 16,484	\$ 15,967	\$ 517	
Contract Services	\$ 5,615	\$ 2,199	\$ 6,086	\$ 5,967	\$ 2,352	\$ 5,188	\$ 3,648	\$ 3,934	\$ 5,034	\$ 5,867	\$ 11,797	\$ 3,200	\$ 60,887	\$ 47,855	\$ 13,032	
Facility Repair/Maint.	\$ 1,442	\$ 299	\$ 873	\$ 1,390	\$ 647	\$ 671	\$ 1,771	\$ 691	\$ 1,870	\$ 552	\$ 618	\$ 1,000	\$ 11,824	\$ 12,093	\$ (269)	
	\$ 11,759	\$ 27,401	\$ 18,547	\$ 18,271	\$ 17,374	\$ 34,624	\$ 22,244	\$ 10,694	\$ 22,607	\$ 13,979	\$ 19,890	\$ 9,950	\$ 227,340	\$ 209,544	\$ 17,796	
Fleet Fuel/Oil	\$ 2,906	\$ -	\$ -	\$ 4,274	\$ -	\$ -	\$ 3,758	\$ 112	\$ 55	\$ 4,809	\$ 305	\$ -	\$ 16,219	\$ 14,938	\$ 1,281	
Fleet Maintenance	\$ 19	\$ 2,580	\$ 53	\$ 1,760	\$ 935	\$ 2,111	\$ 3,447	\$ 15,655	\$ 495	\$ 3,570	\$ 261	\$ 1,250	\$ 32,136	\$ 17,155	\$ 14,981	
Medical Equip/Supplies	\$ 4,875	\$ 1,764	\$ 3,893	\$ 3,108	\$ 3,044	\$ 11,339	\$ 6,827	\$ 6,632	\$ 4,935	\$ 6,726	\$ 6,200	\$ 4,000	\$ 63,343	\$ 54,850	\$ 8,493	
Vehicle Pmts/ Comm Eq.	\$ 7,983	\$ 5,035	\$ -	\$ 7,983	\$ 5,035	\$ -	\$ 7,983	\$ 5,035	\$ -	\$ 56,369	\$ 5,035	\$ -	\$ 100,458	\$ 100,538	\$ (80)	
	\$ 15,783	\$ 9,379	\$ 3,946	\$ 17,125	\$ 9,014	\$ 13,450	\$ 22,015	\$ 27,434	\$ 5,485	\$ 71,474	\$ 11,801	\$ 5,250	\$ 212,156	\$ 187,481	\$ 24,675	
Contingency Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Unit Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ -	
Proj. Outreach	\$ 1,565	\$ 1,767	\$ 532	\$ -	\$ -	\$ 225	\$ -	\$ 54	\$ 169	\$ -	\$ 334	\$ 150	\$ 4,796	\$ 4,839	\$ (43)	
Miscellaneous	\$ 181	\$ 448	\$ 1,889	\$ 452	\$ 9,708	\$ 5,624	\$ 414	\$ 6,142	\$ 6,432	\$ -	\$ 399	\$ 100	\$ 31,789	\$ 29,216	\$ 2,573	
	\$ 1,746	\$ 2,215	\$ 2,421	\$ 452	\$ 9,708	\$ 20,849	\$ 414	\$ 6,196	\$ 6,601	\$ -	\$ 733	\$ 250	\$ 51,585	\$ 49,055	\$ 2,530	
Total	\$ 164,726	\$ 163,065	\$ 143,002	\$ 161,812	\$ 154,831	\$ 200,506	\$ 169,133	\$ 152,193	\$ 154,924	\$ 195,260	\$ 161,187	\$ 128,352	\$ 1,948,991	\$ 1,888,928	\$ 60,063	
Increase/(Decrease)	\$ (69,284)	\$ (84,396)	\$ (75,053)	\$ 3,171	\$ 13,446	\$ 158,868	\$ 63,120	\$ (37,341)	\$ 16,317	\$ (23,729)	\$ 73,338	\$ (10,450)	\$ 28,007	\$ 2,883	\$ 25,124	
Cash Balance						\$ (53,248)						\$ 81,255	\$ 28,007			
	\$ (69,284)	\$ (153,680)	\$ (228,733)	\$ (225,562)	\$ (212,116)	\$ (53,248)	\$ 9,872	\$ (27,469)	\$ (11,152)	\$ (34,881)	\$ 38,457	\$ 28,007				

Cambria Community Healthcare District Monthly Financial Report

MAY 2021

Mechanics Bank General Account - New

Beginning Balance	\$	62,529.30	
Transfer from Trust Account	\$	-	
Transfer to Payroll Account	\$	-	
Transfer from Amb. Procurement Acct	\$	-	
Transfer from Payroll Acct	\$	371.85	
Transfer from old Operating Acct	\$	-	
Transfer from Ambulance revenue Acct.	\$	2,619.13	
CalPers Health Premiums	\$	-	
General Tax	\$	-	
Less Checking Expenses	\$	(65,460.83)	
Ending Balance		\$	59.45

Mechanics Bank General Account - Old

Beginning Balance	\$	-	
Rent Income	\$	-	
Transfer to New General Account	\$	-	
Transfer to Payroll Acct	\$	-	
Miscellaneous Income	\$	-	
CalPers Health Premiums	\$	-	
General Tax	\$	-	
Less Checking Expenses	\$	-	
Ending Balance		\$	-

Mechanics Bank Ambulance Income Account

Beginning Balance	\$	-	
Credit Card Processing Fee	\$	(149.22)	
Transfer from Trust Account	\$	-	
Transfer to Operating Acct.	\$	(2,619.13)	
Transfer to Payroll Account	\$	-	
Monterey Income	\$	-	
Ambulance Income	\$	5,586.03	
Ending Balance		\$	2,817.68

Mechanics Bank Payroll Account

Beginning Balance	\$	1,819.87	
Transfer from Ambulance Account	\$	-	
Transfer to Operating Account	\$	(371.85)	
Less Checking Expenses	\$	(1,447.72)	
Ending Balance		\$	0.30

Mechanics Bank Ambulance Procurement Account

Beginning Balance	\$	-	
Transfer from Operating Account	\$	-	
Transfer to Operating Account	\$	-	
Bank fee	\$	-	
Ending Balance		\$	-

Pacific Premier Bank Operating Account

Beginning Balance	\$	273,329.50	
Income	\$	71,361.68	
Tax Income	\$	166,112.42	
CalPERS Health Premium	\$	(14,394.23)	
Less Checking Expenses	\$	(135,572.64)	
Transfer frm PPB Amb Procurement Acct	\$	8,532.60	
Ending Balance		\$	369,369.33

Pacific Premier Bank Ambulance Procurement Account

Beginning Balance	\$	8,532.60	
Bank fee	\$	(5.00)	
Transfer to PPB Operating Acct	\$	<u>(8,532.60)</u>	
Ending Balance			\$ (5.00)

Local Agency Investment Fund Account

Operating Reserves

Beginning Balance	\$	97,062.20	
Transfer from Operating Account	\$	-	
Interest	\$	-	
Ending Balance			\$ 97,062.20

ALL ACCOUNTS TOTAL

\$ 469,303.96

CCHD Trust Account

Beginning Balance	\$	9,242.15	
Deposit	\$	-	
Withdrawal (Qgiv)			
Transfer to Operating Account	\$	-	
Ending Balance			<u>\$ 9,242.15</u>

Accounts Prior Year Total Comparison

MAY	2021	\$	469,303.96
MAY	2020	\$	<u>496,862.66</u>
Difference		\$	<u>(27,558.70)</u>

Cambria Community Healthcare District

Check Detail

May 2021

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
10050 Operating (2440) Mechanic's						
05/10/2021	Expense		Sherrington Financial Fitness		R	-3,495.00
				SHERRINGTON FINA SALE		3,495.00
10100 Payroll (5685) Mechanics						
05/11/2021	Expense		Kayla Pedrani		R	-1,447.72
				CHECK 3608		1,447.72
10200 Ambulance (4571) Income Mechanics						
05/11/2021	Expense		WORLDPAY CC		R	-149.22
				WORLDPAY CCDMTHCHGS 0L731Q		149.22
11200 PP (5645) Operating						
05/03/2021	Bill Payment (Check)	1004	CCHD		R	-2,000.00
						-2,000.00
05/04/2021	Expense		CalPERS Fiscal Services Division		R	-1,944.96
				PREAUTHORIZED ACH DEBIT CALPERS/3100 100000016331711 6471268830 Cambria Community Heal		1,944.96
05/04/2021	Expense		CalPERS Fiscal Services Division		R	-2,001.43
				PREAUTHORIZED ACH DEBIT CALPERS/3100 100000016331753 6471268830 Cambria Community Heal		2,001.43
05/04/2021	Expense		CalPERS Fiscal Services Division		R	-1,204.37
				PREAUTHORIZED ACH DEBIT CALPERS/3100 100000016331789 6471268830 Cambria Community Heal		1,204.37
05/04/2021	Expense		CalPERS Fiscal Services Division		R	-435.92
				PREAUTHORIZED ACH DEBIT CALPERS/3100 100000016331668 6471268830 Cambria Community Heal		435.92
05/05/2021	Bill Payment (Check)	1006	Antonio Mercado	April yard work	R	-150.00
						-150.00
05/05/2021	Bill Payment (Check)	1007	BoundTree Medical	Acct# 106918	R	-69.12
						-69.12
05/05/2021	Bill Payment (Check)	1008	Cambria Business Center	Invoice# 102	R	-16.50
						-16.50
05/05/2021	Bill Payment (Check)	1009	CCSD	Invoice# STRAPLN-01	R	-333.76
						-333.76
05/05/2021	Bill Payment (Check)	1010	Graybar Financial Services	Contract# 100-5910031-001	R	-163.24
						-163.24
05/05/2021	Bill Payment (Check)	1011	Life Assist	Cust.# 93428AMB	R	-1,242.14
						-1,242.14

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
05/05/2021	Bill Payment (Check)	1012	MEDSTOP Urgent Care	Invoice #20501	R	-140.00
						-140.00
05/05/2021	Bill Payment (Check)	1013	Mission Country Disposal	Acct# 4130-8101951	R	-129.57
						-129.57
05/05/2021	Bill Payment (Check)	1014	MP Cloud Technologies	Invoice 4262	R	-599.00
						-599.00
05/05/2021	Bill Payment (Check)	1015	Mr. Timothy Benes	Reimbursement for DMV fees	R	-67.41
						-67.41
05/05/2021	Bill Payment (Check)	1016	PG&E - #A ending 348-9	Acct# 9976402348-9	R	-166.59
						-166.59
05/05/2021	Bill Payment (Check)	1017	PG&E - No Suite	Acct# 5179258810-8	R	-114.67
						-114.67
05/05/2021	Bill Payment (Check)	1018	PG&E - St. Lt.	Acct# 4378486135-3	R	-12.14
						-12.14
05/05/2021	Bill Payment (Check)	1019	PG&E- # C ending 198-9	Acct# 3557298198-9	R	-226.60
						-226.60
05/05/2021	Bill Payment (Check)	1020	Robert W Sayers	MAY 2021 INVOICES	R	-548.83
						-548.83
05/05/2021	Bill Payment (Check)	1021	Templeton Uniforms, LLC	Rcpt# 137247	R	-57.90
						-57.90
05/05/2021	Bill Payment (Check)	1022	US Bank Card	#4246 0445 5565 3652	R	-1,618.55
						-1,618.55
05/05/2021	Bill Payment (Check)	1023	Wells Fargo Vendor Financial Services	Cust# 1051980762	R	-107.25
						-107.25
05/06/2021	Bill Payment (Check)	1024	Object Health, LLC	CCHD-102 & 103	R	-6,460.00
						-6,460.00
05/13/2021	Bill Payment (Check)	1025	Airgas West	Acct# 1669170	R	-358.89
						-358.89
05/13/2021	Bill Payment (Check)	1027	Cambria Hardware Center	Acct# 205	R	-468.21
						-468.21
05/13/2021	Bill Payment (Check)	1028	Kitzman Water (Culligan)	Acct# 190231	R	-60.00
						-60.00
05/13/2021	Bill Payment (Check)	1029	Principal Financial Grp	Acct# 1088517-10001	R	-1,273.32
						-1,273.32

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
05/13/2021	Bill Payment (Check)	1030	SEIU Local 620	Union dues, Check date 5/15/2021	R	-106.88
						-106.88
05/13/2021	Bill Payment (Check)	1031	Stryker Medical	Account# 1061304	R	-278.67
						-278.67
05/13/2021	Bill Payment (Check)	1032	Templeton Uniforms, LLC	Rcpts# 137429, 137438, 137494	R	-287.16
						-287.16
05/13/2021	Bill Payment (Check)	1033	William Avery & Associates	Invoice# 3149	R	-800.00
						-800.00
05/13/2021	Bill Payment (Check)	1034	Zoll Medical Corp.	Invoice# 90051294	R	-2,127.76
						-2,127.76
05/13/2021	Bill Payment (Check)	1026	BoundTree Medical	Acct# 106918	R	-1,543.54
						-1,543.54
05/13/2021	Bill Payment (Check)	1035	BoundTree Medical	Acct# 106918	R	-957.51
						-957.51
05/13/2021	Bill Payment (Check)	1036	BoundTree Medical	Acct# 106918	R	-1,155.87
						-1,155.87
05/13/2021	Expense		CalPERS Fiscal Services Division		R	-
						14,394.23
				PREAUTHORIZED ACH DEBIT CALPERS/1800 100000016404328 6471268830		-
				Cambria Community Heal		14,394.23
05/13/2021	Expense				R	-6,789.00
						6,789.00
				PREAUTHORIZED ACH DEBIT PAYROLL PEOPLE B/FUND ACH E2776		
				CAMBRIA COMMUNIT		
05/13/2021	Expense		Payroll People		R	-
						31,196.85
						29,790.97
				PREAUTHORIZED ACH DEBIT PAYROLL PEOPLE B/FUND ACH E2776		
				CAMBRIA COMMUNIT		
						2,503.95
						8,302.56
						192.26
						571.25
						2,351.28
						860.88
						-357.52
				EE		5,928.32
				ER		860.88
05/13/2021	Expense				R	-169.45
						169.45
				PREAUTHORIZED ACH DEBIT PAYROLL PEOPLE B/FUND ACH E2776		
				CAMBRIA COMMUNIT		
05/17/2021	Bill Payment (Check)	1037	Barry Ramos	Pay period ending 5/25/2021	R	-207.81
						-207.81
05/17/2021	Bill Payment (Check)	1038	Delaney Vaden	Pay period ending 5/25/21	R	-306.27
						-306.27

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
05/17/2021	Bill Payment (Check)	1039	Mr. Michael McDonough	Mileage reimbursement		-23.78
						-23.78
05/18/2021	Bill Payment (Check)	1040	MEDSTOP Urgent Care	Invoice #20644	R	-200.00
						-200.00
05/18/2021	Bill Payment (Check)	1041	Cambria Auto Supply	Acct# 7299		-26.26
						-26.26
05/18/2021	Bill Payment (Check)	1042	North County Copy & Parcel		R	-729.30
						-729.30
05/18/2021	Bill Payment (Check)	1043	SLO County EMS Agency	Invoice# 569	C	-186.00
						-186.00
05/18/2021	Bill Payment (Check)	1044	Staples Credit Plan	Acct# 6035517862237939	R	-64.34
						-64.34
05/18/2021	Bill Payment (Check)	1045	Verizon Wireless	Acct# 271000184-00002	R	-273.93
						-273.93
05/18/2021	Bill Payment (Check)	1046	WEX Bank	Account# 0464-00-755033-8	C	-260.41
						-260.41
05/18/2021	Bill Payment (Check)	1047	MEDSTOP Urgent Care	Invoice #20657	R	-225.00
						-225.00
05/19/2021	Expense		CalPERS Fiscal Services Division	PREAUTHORIZED ACH DEBIT CALPERS/3100 100000016361615 6471268830 Cambria Community Heal	R	-435.92
						435.92
05/19/2021	Expense		CalPERS Fiscal Services Division	PREAUTHORIZED ACH DEBIT CALPERS/3100 100000016361653 6471268830 Cambria Community Heal	R	-1,944.96
						1,944.96
05/19/2021	Expense		CalPERS Fiscal Services Division	PREAUTHORIZED ACH DEBIT CALPERS/3100 100000016361732 6471268830 Cambria Community Heal	R	-1,177.36
						1,177.36
05/19/2021	Expense		CalPERS Fiscal Services Division	PREAUTHORIZED ACH DEBIT CALPERS/3100 100000016361698 6471268830 Cambria Community Heal	R	-2,065.34
						2,065.34
05/20/2021	Expense		CalPERS Fiscal Services Division	PREAUTHORIZED ACH DEBIT CALPERS/1900 100000016413157 6471268830 Cambria Community Heal	R	-50.00
						50.00
05/21/2021	Bill Payment (Check)	1048	Adamski Moroski Madden Cumberland & Green	Invoice# 54018	C	-4,180.50
						-4,180.50
05/21/2021	Bill Payment (Check)	1049	BoundTree Medical	Acct# 106918	C	-310.49
						-310.49
05/21/2021	Bill Payment (Check)	1050	Daniel Cariaga	June 2021 Health Premium	R	-876.84
						-876.84

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
05/21/2021	Bill Payment (Check)	1051	Danny Takaoka	June 2021 Health premium	C	-1,689.66
						-1,689.66
05/21/2021	Bill Payment (Check)	1052	Donald Melendy	June 2021 Health premium	C	-1,266.74
						-1,266.74
05/21/2021	Bill Payment (Check)	1053	Heidi Holmes-Nagy	June 2021 Health premium	C	-1,266.74
						-1,266.74
05/21/2021	Bill Payment (Check)	1054	Templeton Uniforms, LLC	Rcpts# 137710 & 137757	C	-475.04
						-475.04
05/21/2021	Bill Payment (Check)	1055	West America Bank	526 000 0303-32-0409 526-01261	C	-5,035.12
						-5,035.12
05/21/2021	Bill Payment (Check)	1056	WEX Bank	Account# 0464-00-755033-8	C	-44.41
						-44.41
05/27/2021	Bill Payment (Check)	1057	Aflac	Acct# XG624	C	-139.40
						-139.40
05/27/2021	Bill Payment (Check)	1058	Charter Communications	Acct# 824510113 0094588	C	-338.58
						-338.58
05/27/2021	Bill Payment (Check)	1059	Coastal Copy	Acct# CC45	C	-138.06
						-138.06
05/27/2021	Bill Payment (Check)	1060	MultiMedical Systems	Cust. ID# 2191 Inv# BA01102	C	-283.80
						-283.80
05/27/2021	Bill Payment (Check)	1061	SEIU Local 620	Union dues, Check date 5/28/2021		-106.88
						-106.88
05/27/2021	Bill Payment (Check)	1062	Simone A. Rathbun	Mileage reimbursement	C	-22.28
						-22.28
05/27/2021	Bill Payment (Check)	1063	So. Calif. Gas Co.	Acct# 12177614307		-21.54
						-21.54
05/27/2021	Expense	week 22	Payroll People		R	-
						27,652.67
				PREAUTHORIZED ACH DEBIT PAYROLL PEOPLE B/FUND ACH E2776		26,266.80
				CAMBRIA COMMUNIT		2,802.24
						8,302.56
						176.58
						571.25
						2,469.82
						877.73
				manual check		-514.08
				EE		5,987.20
				ER		877.73
05/27/2021	Expense				R	-6,864.69

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
				PREAUTHORIZED ACH DEBIT PAYROLL PEOPLE B/FUND ACH E2776 CAMBRIA COMMUNIT		6,864.69
05/27/2021	Expense				R	-114.45
				PREAUTHORIZED ACH DEBIT PAYROLL PEOPLE B/FUND ACH E2776 CAMBRIA COMMUNIT		114.45
05/28/2021	Expense				R	-1.25
				MISCELLANEOUS FEES DEBITS 5 at \$.25		1.25
05/28/2021	Expense		CalPERS Fiscal Services Division		R	-435.92
				PREAUTHORIZED ACH DEBIT CALPERS/3100 100000016361637 6471268830 Cambria Community Heal		435.92
05/28/2021	Expense		CalPERS Fiscal Services Division		R	-1,944.96
				PREAUTHORIZED ACH DEBIT CALPERS/3100 100000016361673 6471268830 Cambria Community Heal		1,944.96
05/28/2021	Expense		CalPERS Fiscal Services Division		R	-377.82
				PREAUTHORIZED ACH DEBIT CALPERS/1900 100000016417240 6471268830 Cambria Community Heal		377.82
05/28/2021	Expense		CalPERS Fiscal Services Division		R	-194.66
				PREAUTHORIZED ACH DEBIT CALPERS/1900 100000016417254 6471268830 Cambria Community Heal		194.66
05/28/2021	Expense		CalPERS Fiscal Services Division		R	-254.73
				PREAUTHORIZED ACH DEBIT CALPERS/1900 100000016417246 6471268830 Cambria Community Heal		254.73
05/28/2021	Expense		CalPERS Fiscal Services Division		R	-1,006.64
				PREAUTHORIZED ACH DEBIT CALPERS/1900 100000016417224 6471268830 Cambria Community Heal		1,006.64
05/28/2021	Expense		CalPERS Fiscal Services Division		R	-8,757.88
				PREAUTHORIZED ACH DEBIT CALPERS/1900 100000016417234 6471268830 Cambria Community Heal		8,757.88
05/28/2021	Expense		CalPERS Fiscal Services Division		R	-1,177.36
				PREAUTHORIZED ACH DEBIT CALPERS/3100 100000016361754 6471268830 Cambria Community Heal		1,177.36
05/28/2021	Expense		CalPERS Fiscal Services Division		R	-2,289.04
				PREAUTHORIZED ACH DEBIT CALPERS/3100 100000016361715 6471268830 Cambria Community Heal		2,289.04
11400 PP (5939) Procurement						
05/28/2021	Expense		Pacific Premier Bank		C	-5.00
				MISCELLANEOUS FEES BALANCE REQUIREMENT FEE		5.00

Activity Summary

AgencyName	PrimaryPayerClasses	PrimaryPayerName	TripCount	Gross Charges	Contract Allow	Net Charges	Payments	Write Off's	Refunds	Balance
Cambria Community Healthcare District	MEDI-CAL/CENCAL	CENCAL HEALTH	5	\$23,705.00	(\$25,089.07)	(\$1,384.07)	(\$2,572.93)	\$0.00	\$0.00	(\$3,957.00)
		California Medicaid - Medi-Cal	3	\$18,643.00	\$0.00	\$18,643.00	\$0.00	\$0.00	\$0.00	\$18,643.00
		Totals	8	\$42,348.00	(\$25,089.07)	\$17,258.93	(\$2,572.93)	\$0.00	\$0.00	\$14,686.00
	MEDICARE	CA Medicare Part B South (J1 - PGBA)	28	\$130,907.00	(\$93,344.05)	\$37,562.95	(\$17,374.44)	(\$540.02)	\$0.00	\$19,648.49
		Totals	28	\$130,907.00	(\$93,344.05)	\$37,562.95	(\$17,374.44)	(\$540.02)	\$0.00	\$19,648.49
	OTHER	ALIGNMENT HEALTHCARE ATTN: CLAIMS	2	\$10,164.00	\$0.00	\$10,164.00	\$0.00	\$0.00	\$0.00	\$10,164.00
		Aetna	1	\$625.00	(\$25.00)	\$600.00	(\$4,370.00)	\$0.00	\$0.00	(\$3,770.00)
		Anthem Blue Cross	4	\$15,190.00	(\$4,383.20)	\$10,806.80	(\$7,305.25)	(\$3,981.50)	\$0.00	(\$479.95)
		Blue Shield of California	2	\$12,767.95	\$0.00	\$12,767.95	(\$11,218.12)	(\$715.82)	\$0.00	\$834.01
		CIGNA	1	\$5,393.00	\$0.00	\$5,393.00	\$0.00	\$0.00	\$0.00	\$5,393.00
		Coastal Communities Physician Network	1	\$5,681.00	(\$12,437.78)	(\$6,756.78)	(\$1,671.22)	\$0.00	\$0.00	(\$8,428.00)
		HEALTH NET COMMUNITY SOLUTIONS	1	\$5,651.00	\$0.00	\$5,651.00	\$0.00	\$0.00	\$0.00	\$5,651.00
		Health Net Medi-Cal	1	\$4,301.00	\$0.00	\$4,301.00	\$0.00	\$0.00	\$0.00	\$4,301.00
		Kaiser Foundation Health Plan of Southern CA Region	0	\$0.00	\$0.00	\$0.00	(\$5,477.00)	\$0.00	\$0.00	(\$5,477.00)
		PHYSICIAN CHOICE MED GRP/BUE SHIELD	0	\$0.00	(\$119.39)	(\$119.39)	(\$9,282.61)	\$0.00	\$0.00	(\$9,402.00)
		TESLA AUTO INSURANCE	1	\$5,315.00	\$0.00	\$5,315.00	\$0.00	\$0.00	\$0.00	\$5,315.00
		UnitedHealthcare	1	\$625.00	\$0.00	\$625.00	\$0.00	\$0.00	\$0.00	\$625.00
		UnitedHealthcare Medicare Solutions / UnitedHealthcare MedicareDirect	0	\$0.00	(\$4,302.24)	(\$4,302.24)	(\$830.76)	\$0.00	\$0.00	(\$5,133.00)
		VETERANS ADM - COMMUNITY CARE	1	\$5,477.00	\$0.00	\$5,477.00	\$0.00	\$0.00	\$0.00	\$5,477.00
		Totals	16	\$71,189.95	(\$21,267.61)	\$49,922.34	(\$40,154.96)	(\$4,697.32)	\$0.00	\$5,070.06
SELF PAY		SELF PAY	8	\$14,204.00	(\$625.00)	\$13,579.00	(\$10.00)	\$0.00	\$0.00	\$13,569.00
	Totals	8	\$14,204.00	(\$625.00)	\$13,579.00	(\$10.00)	\$0.00	\$0.00	\$13,569.00	
HEALTH COST SOLUTIONS - CAL FORENSIC	HEALTH COST SOLUTIONS - CAL FORENSIC	0	\$0.00	(\$3,035.58)	(\$3,035.58)	(\$515.42)	\$0.00	\$0.00	(\$3,551.00)	
	Totals	0	\$0.00	(\$3,035.58)	(\$3,035.58)	(\$515.42)	\$0.00	\$0.00	(\$3,551.00)	
Totals	Totals	60	\$258,648.95	(\$143,361.31)	\$115,287.64	(\$60,627.75)	(\$5,237.34)	\$0.00	\$49,422.55	
Totals	Totals	Totals	60	\$258,648.95	(\$143,361.31)	\$115,287.64	(\$60,627.75)	(\$5,237.34)	\$0.00	\$49,422.55

Aging By DOS Detail with Summary

	Sum(Age 0_30)	Sum(Age 31_60)	Sum(Age 61_90)	Sum(Age 91_120)	Sum(AgeOver120)	Sum(Net Balance)
Cambria Community Healthcare District						
AARP Supplemental Totals	\$0.00	\$160.15	\$0.00	\$0.00	0.00	\$160.15
Aetna Totals	\$625.00	\$0.00	\$0.00	\$0.00	0.00	\$625.00
ALIGNMENT HEALTHCARE ATTN: CLAIMS Totals	\$10,164.00	\$5,387.00	\$0.00	\$0.00	0.00	\$15,551.00
Anthem Blue Cross Totals	\$15,350.15	\$0.00	\$0.00	\$0.00	5,001.00	\$20,351.15
Blue Cross Blue Shield of South Carolina - Federal Employee Program (FEP) Totals	\$0.00	\$625.00	\$0.00	\$0.00	0.00	\$625.00
BLUE SHIELD BLUE CARD PROGRAM Totals	\$0.00	\$5,106.69	\$0.00	\$0.00	0.00	\$5,106.69
BLUE SHIELD OF CA - 65 PLUS Totals	\$0.00	\$0.00	\$0.00	\$0.00	200.00	\$200.00
Blue Shield of California Totals	\$6,563.09	\$0.00	\$0.00	\$0.00	9,888.00	\$16,451.09
California Medicaid - Medi-Cal Totals	\$18,643.00	\$4,989.00	\$0.00	\$0.00	0.00	\$23,632.00
CALOPTIMA MEDI-CAL Totals	\$0.00	\$0.00	\$0.00	\$0.00	5,531.00	\$5,531.00
CA Medicare Part B South (J1 - PGBA) Totals	\$94,253.00	\$4,965.00	\$0.00	\$0.00	2,900.00	\$102,118.00
CENCAL HEALTH Totals	\$23,705.00	\$159.99	\$585.86	\$285.34	787.63	\$25,523.82
ChampVA HAC Medicare Crossover Totals	\$0.00	\$0.00	\$162.30	\$0.00	0.00	\$162.30
CIGNA Totals	\$5,393.00	\$0.00	\$0.00	\$0.00	0.00	\$5,393.00
Coastal Communities Physician Network Totals	\$5,681.00	\$10,796.00	\$0.00	\$0.00	5,207.00	\$21,684.00
HEALTH NET COMMUNITY SOLUTIONS Totals	\$5,651.00	\$0.00	\$0.00	\$0.00	0.00	\$5,651.00
HEALTH NET HMO CLAIMS Totals	\$0.00	\$0.00	\$0.00	\$0.00	4,385.00	\$4,385.00
Health Net Medi-Cal Totals	\$4,301.00	\$0.00	\$0.00	\$0.00	0.00	\$4,301.00
IDENTITY MSO CLAIMS DEPT. Totals	\$0.00	\$0.00	\$0.00	\$0.00	4,983.00	\$4,983.00
Kaiser Foundation Health Plan of Southern CA Region Totals	\$0.00	\$5,393.00	\$0.00	\$0.00	0.00	\$5,393.00
MONTEREY COUNTY CHP Totals	\$0.00	\$0.00	\$0.00	\$0.00	4,677.00	\$4,677.00
OPTUM CARE NETWORK - EAST LA Totals	\$0.00	\$5,645.00	\$0.00	\$0.00	0.00	\$5,645.00
PHYSICIAN CHOICE MED GRP/BLUE SHIELD Totals	\$0.00	\$250.00	\$0.00	\$250.00	0.00	\$500.00
SELF PAY Totals	\$8,150.00	\$14,671.43	\$9,129.41	\$6,720.85	22,549.79	\$61,221.48
TESLA AUTO INSURANCE Totals	\$5,315.00	\$0.00	\$0.00	\$0.00	0.00	\$5,315.00

	Sum(Age 0_30)	Sum(Age 31_60)	Sum(Age 61_90)	Sum(Age 91_120)	Sum(AgeOver120)	Sum(Net Balance)
TRICARE WEST Totals	\$0.00	\$0.00	\$0.00	\$0.00	5,183.00	\$5,183.00
TriWest VA-Patient-Centered Community Care Program (VAPCCC) Region 5A Totals	\$0.00	\$0.00	\$5,885.00	\$0.00	0.00	\$5,885.00
UNITED AMERICAN INS Totals	\$0.00	\$216.30	\$0.00	\$0.00	0.00	\$216.30
UnitedHealthcare Totals	\$625.00	\$0.00	\$0.00	\$0.00	10,720.00	\$11,345.00
VETERANS ADM - COMMUNITY CARE Totals	\$5,477.00	\$0.00	\$0.00	\$0.00	12,380.00	\$17,857.00
WEB-TPA TRANSAMERICA LIFE Totals	\$150.29	\$0.00	\$0.00	\$0.00	0.00	\$150.29
Cambria Community Healthcare District Totals	\$210,046.53	\$58,364.56	\$15,762.57	\$7,256.19	94,392.42	\$385,822.27
Totals	\$210,046.53	\$58,364.56	\$15,762.57	\$7,256.19	94,392.42	\$385,822.27

Daily Scorecard

TaskDesc	Best	Satisfactory	Agency's Status	Notes
Cambria Community Healthcare District				
Average Number of Days for Trip to be Imported	1 day from DOS	2-3 days from DOS	4	Average number of days from DOS to Date of Import, Based on last 30 days
Average Number of Days until Trip Validated	1-2 Days	3-4 Days	1	Average days from when Claim is imported to when the claim was Validated, Based on last 30 days
Average Number of Days until Claim is Submitted to Payer	1-2 Days	3-4 Days	1	Average Number of Days From Claim Validation to when Claim was submitted to Payer, Based on Last 30 Days.
Days to Post Payment	1 day	2 days	0	Average number of days from when Payment was imported or entered to when Payment was posted, Based on Last 30 Days.
Rejection Rate Average	Less than 1%	1-3%	2	Percentage of Claims that were submitted and received a Rejection, based on Last 30 days.
Denial Rate Average	Less than 3%	3-6%	2	Percentage of Claims that were submitted that received a Denial, based on Last 30 Days
Average Days to Pay - Medicare	14 Days	20 Days	36	Average Days from Claim Create Date to First Payment. Based on 365 Days.
Average Days to Pay - Non-Non-Medicare	28 Days	45 Days	80	Average Days from Claim Create Date to First Payment. Based on 365 Days.
Average Days in A/R - Medicare	15-20 Days	20-28 Days	11	Last 90 days Net Charges minus 90 Days Net Payments Divided by 90 days = Daily Average Charge. Total Receivables Divided by Daily Average Charge.
Average Days in A/R - Non-Medicare	29-45 Days	45-60 Days	65	Last 90 days Net Charges minus 90 Days Net Payments Divided by 90 days = Daily Average Charge. Total Receivables Divided by Daily Average Charge.
Percentage of A/R outstanding over 90 days old	12% or Less	13-25%	28	Based on Date of Service
Net Collection Percentage	90 to 95%	85 to 90%	91	Payments Divided By (Charges minus Contractual Adjustments), for ALL Claims

CAMBRIA COMMUNITY HEALTHCARE DISTRICT

TO: Board of Directors Agenda No. E.1

FROM: Iggy Fedoroff, Board President

BOARD MEETING DATE: June 22, 2021

AGENDA DESCRIPTION: Resuming In-Person Board Meetings and Establishing a Schedule

RECOMMENDATION(S): Resume In-Person Board meetings effective July 27, 2021 and establish the schedule for those meetings to occur beginning at 9:00 AM on the fourth Tuesday of each month except December when it would occur the third Tuesday in order to permit personnel to take more liberal vacations between the observed Christmas and New Years holidays.

DISCUSSION: The current CCHD ByLaws establish that meetings will be held monthly and at the Old Grammar School as set forth below:

“Section 6. Regular Meetings

6.1 Regular meetings of the Board of Directors will be held monthly.

Section 7. Regular Meeting Place

7.1 Unless the location is unavailable, regular meetings of the Board of Directors shall be held at the Old Cambria Grammar School, 1350 Main Street, Cambria, CA 93428. Special meetings or adjourned regular meetings of the Board of Directors shall be held at any appropriate location within the boundaries of the District, except as otherwise provided by Section 54954 of the California Government Code as it now or may hereafter be constituted.”

Inasmuch as the California Department of Public Health issued guidance effective June 15, 2021 that encourages resumption of normal pre-pandemic activities for fully vaccinated California citizens and only requires those who remain unvaccinated against the SARS CoV2 novel coronavirus to continue wearing face coverings while participating in group meetings indoors, it seems prudent to resume regular Board meetings at the Old Grammar School and require participants and visitors to assert that they are fully vaccinated if choosing not to wear face coverings.

I have attached the proposed schedule for the purpose of clarity.

Attachment:

A) FY 2021/2022 CCHD Board of Directors Regular Monthly Meeting Schedule
6/15/2021

BOARD ACTION:

Date of Vote:

UNANIMOUS: ____

FEDOROFF____ RICE____ MILEUR____ MONTALVO____

Attachment A

**FY 2021/2022 CCHD Board of Directors Regular Monthly Meeting Schedule
6/15/2021**

July 27, 2021	9:00 AM	The Old Grammar School Board Room
August 24, 2021	9:00 AM	The Old Grammar School Board Room
September 28, 2021	9:00 AM	The Old Grammar School Board Room
October 26, 2021	9:00 AM	The Old Grammar School Board Room
November 23, 2021	9:00 AM	The Old Grammar School Board Room
December 21, 2021*	9:00 AM	The Old Grammar School Board Room
January 25, 2022	9:00 AM	The Old Grammar School Board Room
February 22, 2022	9:00 AM	The Old Grammar School Board Room
March 22, 2022	9:00 AM	The Old Grammar School Board Room
April 26, 2022	9:00 AM	The Old Grammar School Board Room
May 24, 2022	9:00 AM	The Old Grammar School Board Room
June 28, 2022	9:00 AM	The Old Grammar School Board Room

***The December meeting is held the third Tuesday because of the holidays.**

CAMBRIA COMMUNITY HEALTHCARE DISTRICT

TO: Board of Directors – Agenda Item NO. E.2

FROM: Bill Rice, Director

BOARD MEETING DATE: June 22,2021 (Online)

AGENDA DESCRIPTION: 2019/2020 Annual Audit Report - Presentation and discussion of the 2019/2020 Audit Report for Board consideration of approval.

RECOMMENDATION(S): Approval of Fiscal Year 2019/2020 CCHD Audit.

FISCAL IMPACT:

DISCUSSION:

.

Attachments:

- CCHD Required Communications Letter
- Cambria HCD FS Final Draft

BOARD ACTION:

Date of Vote:

UNANIMOUS: ____

FEDOROFF____ RICE____ MILEUR____ MONTALVO____



Board of Directors
Cambria Community Healthcare District
Cambria, California

We have audited the financial statements of Cambria Community Healthcare District as of and for the year ended June 30, 2020, and have issued our report thereon dated May 28, 2021. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings

Qualitative aspects of accounting practices

Accounting policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Cambria Community Healthcare District are described in Note 1 to the financial statements.

No new accounting policies were adopted and the application of existing policies was not changed during fiscal year 2020.

We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

- Management's estimate of the useful lives of its capital assets and the related period of depreciation which is based on historic knowledge of the assets and the frequency with which capital assets must be replaced.
- Management's estimate of the allowance for doubtful accounts which is based on loss levels and an analysis of the collectability of individual accounts.
- Management's estimate of pension liabilities and postemployment benefits based upon actuarial assumptions.

We evaluated the key factors and assumptions used to develop the sensitive accounting estimates described above in determining that they are reasonable in relation to the financial statements taken as a whole.

Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties encountered in performing the audit

The completion of our audit was delayed due to additional time necessary for administrative personnel and the outside accounting firm to prepare for the District audit.

Uncorrected misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has determined that the effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The attached schedule summarizes uncorrected misstatements of the financial statements:

Corrected misstatements

The attached schedule summarizes all misstatements (material and immaterial) detected as a result of audit procedures that were corrected by management.

Disagreements with management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit. Management representations.

We have requested certain representations from management that are included in the management representation letter dated May 28, 2021.

Management consultations with other independent accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the entity's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Significant issues discussed with management prior to engagement

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to engagement as the entity's auditors. However,

these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our engagement.

Significant findings or issues that were discussed, or the subject of correspondence, with management

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to engagement as the entity's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our engagement.

Other information in documents containing audited financial statements

With respect to the required supplementary information (RSI) accompanying the financial statements, we made certain inquiries of management about the methods of preparing the RSI, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of measurement and preparation have been changed from the prior period and the reasons for any such changes, and whether there were any significant assumptions or interpretations underlying the measurement or presentation of the RSI. We compared the RSI for consistency with management's responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. Because these limited procedures do not provide sufficient evidence, we did not express an opinion or provide any assurance on the RSI.

Our auditors' opinion, the audited financial statements, and the notes to financial statements should only be used in their entirety. Inclusion of the audited financial statements in a document you prepare, such as an annual report, should be done only with our prior approval and review of the document.

This communication is intended solely for the information and use of the board of directors and management of Cambria Community Healthcare District and is not intended to be, and should not be, used by anyone other than these specified parties.

CliftonLarsonAllen LLP

Glendora, California
May 28, 2021

Cambria Community Healthcare District
 Corrected and Uncorrected Adjusting Journal Entries

(Increase)/ Decrease
 in Net Position

Adjusting Journal Entries JE #1

Record depreciation expense and disposals for the year.

13000	Accumulated Depreciation	\$ 11,700.00		\$	
13250	Ambulances and Vehicles	92,015.00			
15000-A	Building & Improvements:Building	47,244.00			
40000	Ambulance Income	26,000.00			26,000.00
60725	Other Expense -(Non Operating)	1,300.00			1,300.00
60800	Depreciation Expense	62,609.00			62,609.00
13000	Accumulated Depreciation		62,609.00		
16000	Unit #19 2018		39,000.00		
20500	Ambulances LOAN		92,015.00		
60240	Facility Repair Maintenance		47,244.00		(47,244.00)
Total		240,868.00	240,868.00		

Adjusting Journal Entries JE #2

To record accrued payroll and withheld deductions

20100	Withheld Deduction Employee	17,048.00			
60000	Full Time Staff	9,170.00			9,170.00
20400	Accrued Payroll		9,170.00		
60235	Employee Health Benefits		17,048.00		(17,048.00)
Total		26,218.00	26,218.00		

Adjusting Journal Entries JE #3

Reclass expense that should have been capitalized

60450	Bad Debt Expense	24,758.00			24,758.00
14700	Allowance for Doubtful Account		24,758.00		
Total		24,758.00	24,758.00		

Total Net Effect on Net Position

\$ 59,545.00

Passed Adjusting Journal Entries JE #1

To record revenue and A/R not recorded

12000	Accounts Receivable	\$ 12,000.00		\$	(12,000.00)
40300	Monterey Contract		12,000.00		
Total		12,000.00	12,000.00		

Passed Adjusting Journal Entries JE #2

To reverse 2019 tax revenue from 2020 balance

40100	Tax Income	25,371.00			
30000	Opening Bal Equity		25,371.00		
Total		25,371.00	25,371.00		

Adjusting Journal Entries JE #3

Reclass expense that should have been capitalized

60280	Fleet Fuel	2,906.00			2,906.00
20000	Accounts Payable		2,906.00		
Total		2,906.00	2,906.00		

Adjusting Journal Entries JE #4

To accrue vacation liability.

60000	60000 Full Time Staff	23,006.00			23,006.00
20400	20400 Accrued Payroll		23,006.00		
Total		23,006.00	23,006.00		

Total Net Effect on Net Position

\$ 13,912.00

CAMBRIA COMMUNITY HEALTHCARE DISTRICT

FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2020

*Draft - Preliminary Only
For Discussion Purposes Only
Subject to Change
Not to be Reproduced*

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT
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YEAR ENDED JUNE 30, 2020**

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INDEPENDENT AUDITORS' REPORT

Board of Directors
Cambria Community Healthcare District
Cambria, California

Report on the Financial Statements

We have audited the accompanying financial statements of the Cambria Community Healthcare District (the District) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain 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 District'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 purpose of expressing an opinion on the effectiveness of the District'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 the District, as of June 30, 2020 and the changes in its financial position and its cash flows thereof for the year 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 beginning on page 4, and the historical pension and post-employment benefits information on pages 33 to 36 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 May 28, 2021 on our consideration of the 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 solely 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 the effectiveness of the District's 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 District's internal control over financial reporting and compliance.

CliftonLarsonAllen LLP

Glendora, California
May 28, 2021

BOARD OF DIRECTORS AND ADMINISTRATION

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**CAMBRIA COMMUNITY HEALTHCARE DISTRICT
BOARD OF DIRECTORS AND ADMINISTRATION
JUNE 30, 2020**

<u>Director</u>	<u>Position</u>	<u>Term Expires</u>
Igor "Iggy" Ferdoroff	President	December 2022
Bill Rice	Vice President	December 2022
Barbara Bronson Gray	Secretary	December 2020
Laurie Mileur	Director	December 2022
Cecilia Montalvo	Director	December 2020
Mike McDonough	Administrator	As of August 2019

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MANAGEMENT'S DISCUSSION AND ANALYSIS

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**CAMBRIA COMMUNITY HEALTHCARE DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2020**

This discussion and analysis of the Cambria Community Healthcare District's (the District) financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2020. Please read it in conjunction with the District's financial statements, which immediately follow this section.

Introduction and Background

The Cambria Community Healthcare District (the District), was organized in 1947, under the authority of section 3200, et. seq., of the Health and Safety Code of the State of California. The District formation was approved by the local voting constituency and was authorized by the San Luis Obispo County Board of Supervisors with the objective to attract healthcare providers to locate their practice to the community.

Medical offices were leased by the District from a private party and in turn were rented (at a nominal amount) to a physician. The District took over operation of the ambulance services from the Cambria Chamber of Commerce, using volunteers via a telephone call list for emergency response. The ambulance was located in a shed behind the old Bank of America building.

The District built its own "clinic" to provide medical offices that could be leased to a physician at a nominal rate. This building was completed on land donated by the Soto Family at its present location on Main Street. The District also began to purchase medical equipment for the physicians use.

The District is a public, tax and fee supported special district in San Luis Obispo County, California. The District provides advance support ambulance service for the area, which includes the communities of Cambria, Harmony, San Simeon, and outlying areas north to the Monterey County line. Under an agreement with the County of Monterey, the District also provides ambulance service in the Monterey County Coast zone.

In addition to ambulance service, the District owns a professional medical building, a portion of which is leased to a healthcare organization. The District's mission is to improve the health of district residents by providing Emergency Services, Enhancing Access to Care and promoting wellness. The District is governed by a five-member Board of Directors. The Administrator manages the day-to-day operations of the District in accordance with the policies and procedures established by the Board of Directors. The Board of Directors meets each month. Meetings are publicly noticed and citizens are encouraged to attend.

Financial Highlights

- Total assets increased as of June 30, 2020 by \$14,312 compared to 2019 and consisted of cash, accounts receivable and capital assets.
- Total liabilities decreased as, of June 30, 2020 by \$474,027 compared to 2019 and consisted of accounts payable, accrued expenses, loan payable, and long-term obligations for pension and OPEB.
- The District ended the year with a net deficit of \$4,626,969 compared to the restated net deficit at June 30, 2020 of \$4,241,916.
- Operating revenues were \$615,871 for the year ended June 30, 2020 compared to \$742,275 for 2019.

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2020**

- Current year assessments, property taxes and other nonoperating revenues were \$1,116,468 compared to \$1,100,546 for the year ended June 30, 2019.
- Operating expenses were \$2,117,392 for the current year compared to operating expenses of \$1,967,748 for the year ended June 30, 2019.
- For the year ended June 30, 2020, the District recorded a loss from operations of \$1,501,521 compared to a loss from operations of \$1,225,473 in 2019. Total change in net position was a decrease of \$385,053 compared to a decrease in net position of \$124,927 for the year ended June 30, 2019.

Financial Management and Control

The District is responsible for establishing and maintaining an internal control structure designed to ensure that assets are protected from loss, theft, or misuse and to ensure that adequate accounting data are compiled to allow for preparation of financial statements in conformity with US generally accepted accounting principles (US GAAP).

CliftonLarsonAllen LLP, Certified Public Accountants, performs an independent audit examination of the financial statements in accordance with generally accepted auditing standards (GAAS).

Basic Financial Statements

Financial statements are prepared in conformity with US GAAP and include amounts based upon reliable estimates and judgments. The financial statements include the Statement of Net Position; Statement of Revenues, Expenses and Change in Net Position; and the Statement of Cash Flows. The statements are accompanied by footnotes to clarify unique accounting policies and other financial information and required supplementary information. The assets, liabilities, deferred outflows/inflows of resources, revenues, and expenses are reported on a full-accrual basis.

The Statement of Net Position presents information on all assets and deferred outflows and liabilities and deferred inflows, with the difference representing net position. Assets and Liabilities are classified as current or noncurrent. Changes within the year in total net position as presented on the Statement of Net Position are based on the activity presented on the Statement of Revenues, Expenses and Change in Net Position.

The Statement of Revenues, Expenses and Change in Net Position presents information showing total revenues versus total expenses and how net position changed during the fiscal year. All revenues earned and expenses incurred during the year are required to be classified as either "operating" or "nonoperating." For the current year, all expenses incurred are considered to be operating. All revenues and expenses are recognized as soon as the underlying event occurs, regardless of timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in the disbursement or collection of cash during future fiscal years (e.g., the expense associated with changes in claim liability involving cash transactions beyond the date of the financial statements).

The Statement of Cash Flows presents the changes in the cash and cash equivalents during the fiscal year. This statement is prepared using the direct method of cash flow. The statement breaks the sources and uses of cash and cash equivalents into three categories:

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2020**

- Operating activities
- Financing activities
- Investing activities

The routine activities appear in the operating activities, while investment and nonoperating activities comprise the investing activities. Financing activities represent property taxes and special assessments as well as loan activity and purchases of capital assets.

The Notes to the Financial Statements provide additional information that is essential to a full understanding of the data provided in the financial statements. The notes describe the nature of operations and significant accounting policies as well as clarify unique financial information.

Condensed Statements of Net Position

	<u>2020</u>	<u>2019</u>	<u>Change</u>
Assets:			
Current and Other Assets	\$ 569,012	\$ 604,050	\$ (35,038)
Capital Assets - Noncurrent	226,996	177,646	49,350
Total Assets	<u>796,008</u>	<u>781,696</u>	<u>14,312</u>
Deferred Outflows of Resources:			
Deferred Amount Pension and OPEB	369,741	415,135	(45,394)
Total Deferred Outflows	<u>369,741</u>	<u>415,135</u>	<u>(45,394)</u>
Liabilities:			
Current Liabilities	70,980	55,734	15,246
Noncurrent Liabilities	4,484,727	4,974,000	(489,273)
Total Liabilities	<u>4,555,707</u>	<u>5,029,734</u>	<u>(474,027)</u>
Deferred Inflows of Resources:			
Deferred Amount Pension and OPEB	1,237,011	409,013	827,998
Total Deferred Inflows	<u>1,237,011</u>	<u>409,013</u>	<u>827,998</u>
Net Position:			
Net Investment in Capital Assets	77,411	79,518	(2,107)
Unrestricted	(4,704,380)	(4,321,434)	(382,946)
Total Net Position	<u>\$ (4,626,969)</u>	<u>\$ (4,241,916)</u>	<u>\$ (385,053)</u>

Total assets increased by \$14,312 primarily due to a decrease in cash and accounts receivable, offset by an increase in capital assets. Total liabilities decreased by \$474,027 primarily due to decreases in accounts payable and OPEB obligations, offset by an increase in net pension liability.

Net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets and deferred outflows of the District were exceeded by liabilities and deferred inflows in the amount of \$4,626,969. See Note 9 to the accompanying financial statements for a discussion of management's plan to address the District's net deficit.

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2020**

Condensed Statements of Revenues, Expenses and Change in Net Position

	<u>2020</u>	<u>2019</u>	<u>Change</u>
Operating Revenues	\$ 615,871	\$ 742,275	\$ (126,404)
Nonoperating Revenues, Net	1,116,468	1,100,546	15,922
Total Revenues	<u>1,732,339</u>	<u>1,842,821</u>	<u>(110,482)</u>
 Total Operating Expenses	 <u>2,117,392</u>	 <u>1,967,748</u>	 <u>149,644</u>
 Change in Net Position	 (385,053)	 (124,927)	 (260,126)
 Net Position - Beginning of Year	 <u>(4,241,916)</u>	 <u>(4,116,989)</u>	 <u>(124,927)</u>
 Net Position - End of Year	 <u>\$ (4,626,969)</u>	 <u>\$ (4,241,916)</u>	 <u>\$ (385,053)</u>

As of June 30, 2020, the District's total operating expenses exceeded its total revenues, resulting in a decrease in net position of \$385,053. Revenues from operating and nonoperating sources decreased by \$110,482 and operating expenses increased \$149,644 when compared to the prior year.

Operating Revenues:

Operating revenues for the District decreased \$126,404, primarily due to decreases in service revenue. The decrease was offset by increases in revenue from supplemental government payment programs. Due to the impacts of the COVID-19 declared disaster, the associated reduction in ambulance transport volume resulted in decrease in revenue.

Nonoperating Revenues:

Nonoperating revenues increased \$15,922 when compared to prior year. Nonoperating revenues consist primarily of property taxes and special assessments from the County of San Luis Obispo. In addition, the District records rental income and other income netted with interest expenses from nonoperating sources.

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2020**

Operating Expenses:

Operating expenses consist of costs incurred in connection with the ambulance operations of the District, primarily consisting of payroll and benefit related expenses. The District also incurs general and administrative expenses related to the operations of the District Offices. Operating expenses increased by \$149,644 in 2020 when compared to 2019. During the fiscal year 2019, the District implemented a new operating schedule of ambulance services. The new operating schedule was developed in an effort to reduce the cost of providing ambulance to the District and better align the District's revenues with the District's expenses. Prior to July 2018, the District operated two fully staffed ambulances on a 24/7 basis. The new operating schedule for fiscal year 2018/2019 included providing one fully staffed ambulance on a 24/7 basis and a second fully staffed ambulance on a 12/7 basis. As a result, the District's new operating schedule provides two fully staffed ambulance from 8:00 AM to 8:00 PM on a 24/7 basis and one full staffed ambulance from 8:00 PM to 8:00 AM on a 24/7 basis. The District implemented this new operating schedule after a review and analysis of the historical experience of ambulance calls during each hour of the day. The analysis supported the reduction of one fully staffed ambulance during the time period of 8:00 PM to 8:00 AM each day. The implementation of the new operating schedule resulted in savings in payroll and benefit related expenses. During the year, additional savings were achieved by the reductions in bad debt expense and the reduction in legal expenses and the use of less outside consultants, fuel costs and repair and maintenance expenses.

Description of Facts or Conditions that are expected to have a Significant Effect on Financial Position or Results of Operations

Management and the Board is unaware of any facts or conditions which could have a significant impact on the District's current financial position or foreseeable operating results other than is described below.

During fiscal year ended June 30, 2020, the District recorded operating expenses in excess of operating revenues, property tax, and special assessment revenues which resulted in a net operating deficit for the year. In November of 2018, three new Directors were elected which replaced three incumbents. The new District Board developed and implemented a new operating budget that included both expense reductions and cost controls. Additionally, as previously noted, the District implemented a new operating schedule for ambulance service which will continue to generate cost savings to the District.

During fiscal year 2020, COVID-19 was declared a global health pandemic by the World Health Organization. COVID-19 surfaced in nearly all regions of the world, which had driven the implementation of significant, government-imposed measures to prevent or reduce its spread, including travel restrictions, testing regimes, closing of borders, "stay at home" orders and business closures. The implementation of these measures impacted the operation of the District. The "stay at home" orders along with the reduction in tourism to the District's service area resulted in a decreased demand for ambulance transportation, a main source of revenue for the District. The number of ambulance transports decreased in 2020 compared to 2019 with the most significant decreases occurring in the second half of the fiscal year. During the fourth quarter alone of the fiscal year ambulance transports decrease 21.8% with compared with the prior year. The reduction in ambulance transports negatively impacted ambulance revenue while increasing expenditures for medical supplies and additional protective equipment for ambulance personnel. The District responded to this unplanned global event with additional cost controls and expense reductions. As a result, the District was able to maintain positive cash flow for the year. The cash balance increased by \$36,789 during fiscal year 2020 when compared to the prior year.

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2020**

Contacting the District Financial Management

The financial report contained herein is designed to provide a general overview of the finances, activities, and operations of the District. To obtain additional information, please feel free to contact the Cambria Community Healthcare District at (805) 927-8304.

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FINANCIAL SECTION

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**CAMBRIA COMMUNITY HEALTHCARE DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2020**

CURRENT ASSETS

Cash and Cash Equivalents	\$ 402,747
Accounts Receivable, Net of Allowance of \$55,674	166,265
Total Current Assets	569,012

NONCURRENT ASSETS

Capital Assets:	
Nondepreciable	5,063
Depreciable - Net of Accumulated Depreciation	221,933
Total Noncurrent Assets	226,996

Total Assets	796,008
--------------	---------

DEFERRED OUTFLOWS OF RESOURCES

Deferred Outflows- Pensions	287,194
Deferred Outflows - Other Postemployment Benefits	82,547
Total Deferred Outflows of Resources	369,741

CURRENT LIABILITIES

Accounts Payable	4,163
Accrued Payroll	17,828
Current Portion - Long-Term Debt	48,989
Total Current Liabilities	70,980

NONCURRENT LIABILITIES

Long-Term Liabilities	
Long-Term Debt	100,596
OPEB Liability	2,739,492
Net Pension Liability	1,644,639
Total Noncurrent Liabilities	4,484,727
Total Liabilities	4,555,707

DEFERRED INFLOWS OF RESOURCES

Deferred Inflows- Pensions	239,935
Deferred Inflows- OPEB	997,076
Total Deferred Inflows of Resources	1,237,011

NET DEFICIT

Net Investment in Capital Assets	77,411
Unrestricted	(4,704,380)
Total Net Deficit	\$ (4,626,969)

See accompanying Notes to Financial Statements.

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT
STATEMENT OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
YEAR ENDED JUNE 30, 2020**

OPERATING REVENUES

Ambulance Charges	\$ 602,696
Other Operating Revenues	13,175
Total Operating Revenues	615,871

OPERATING EXPENSES

Salaries and Wages	808,634
Payroll Benefits	778,395
Workers' Compensation Insurance	60,493
Professional Services	65,322
Contract Services	52,161
Depreciation	62,609
Medical Supplies and Equipment	61,777
Bad Debt Expense	20,252
Repairs and Maintenance	27,856
Insurance	36,815
Fuel and Oil	14,862
Payroll Taxes	18,644
Utilities	15,207
Licenses and Permits	18,303
Office and Computer Supplies	29,419
Uniform Expense	4,850
Education and Travel	5,680
Miscellaneous Expense	36,113
Total Operating Expenses	2,117,392

OPERATING LOSS

(1,501,521)

NONOPERATING REVENUES (EXPENSES)

Property Taxes and Special Assessment Taxes	1,082,538
Rental Income	42,523
Other Income (Expense)	(2,113)
Interest Expense	(6,480)
Total Nonoperating Revenues (Expenses)	1,116,468

CHANGE IN NET POSITION

(385,053)

Net Deficit – Beginning of Year

(4,241,916)

NET DEFICIT- END OF YEAR

\$ (4,626,969)

See accompanying Notes to Financial Statements.

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2020**

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts from Customer and Users	\$ 694,712
Payments to Employees	(1,232,766)
Payments to Vendors and Suppliers	(474,109)
Net Cash Used by Operating Activities	<u>(1,012,163)</u>

CASH FLOWS FROM NON CAPITAL FINANCING ACTIVITIES

Property Taxes Received	<u>1,082,538</u>
Net Cash Provided by Noncapital Financing Activities	<u>1,082,538</u>

CASH FLOWS FROM CAPITAL AND FINANCING ACTIVITIES

Purchases of Capital Assets	(139,259)
Proceeds from Sale of Capital Assets	26,000
Proceeds from Issuing New Long-Term Debt	92,015
Payments on Long-Term Debt	(41,897)
Net Cash Used by Capital and Financing Activities	<u>(63,141)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Rental and Other Investment Income Received	<u>35,230</u>
Net Cash Provided by Investing Activities	<u>35,230</u>

NET INCREASE IN CASH AND CASH EQUIVALENTS

42,464

Cash and Cash Equivalents - Beginning of Year

358,944

CASH AND CASH EQUIVALENTS - END OF YEAR

\$ 401,408

RECONCILIATION OF NET OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES

Net Operating Loss	\$ (1,501,521)
Adjustments to Reconcile Net Operating Loss to Net Cash used by Operating Activities:	
Depreciation	62,609
(Increase) Decrease in Assets and Deferred Outflows:	
Accounts Receivable	78,841
Deferred Outflows	45,394
Increase (Decrease) in Liabilities and Deferred Inflows:	
Accounts Payable	(6,355)
Accrued Payroll	4,556
Compensated Absences	(2,810)
OPEB Liability	(716,793)
Pension Liability	195,918
Deferred Inflows	<u>827,998</u>
Total Adjustments	<u>489,358</u>
Net Cash Used by Operating Activities	<u><u>\$ (1,012,163)</u></u>

See accompanying Notes to Financial Statements.

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Operations of the Reporting Entity

The Cambria Community Healthcare District (the District), was organized in 1947, under the authority of section 3200, et. seq., of the Health and Safety Code of the State of California. The District is a public, tax and fee supported special district in the county of San Luis Obispo, California. The District provides advance support ambulance service for the area, which includes the communities of Cambria, Harmony, San Simeon, and outlying areas north to the Monterey County line. Under an agreement with the County of Monterey, the District also provides ambulance service in the Monterey County Coast zone.

In addition to ambulance service, the District owns a professional medical building, a portion of which is leased to healthcare organizations. The District's mission is to improve the health of district residents by providing Emergency Services, Enhancing Access to Care and promoting wellness. The District is governed by a five-member board of directors. The Administrator manages the day-to-day operations of the District in accordance with the policies and procedures established by the board of directors. The board of directors meets each month. Meetings are publicly noticed and citizens are encouraged to attend.

The accounting policies of the District conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

An annual budget is approved by the board of directors.

Basis of Preparation

The District's basic financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America (US GAAP), as prescribed by the Governmental Accounting Standards Board (GASB). The GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District solely operates as a special-purpose government which means it is only engaged in business-type activities; accordingly, activities are reported in the District's enterprise fund.

Basis of Accounting

The District reports its activities as an enterprise fund, which is used to account for operations that are financed and operated in a manner similar to private business. The financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, special tax assessments, grants and charitable contributions. On an accrual basis, revenues from property taxes and special tax assessments are recognized in the fiscal year for which the taxes and assessments are levied; revenue from grants is recognized in the fiscal year in which all eligible requirements have been satisfied; and revenue from investments is recognized when earned.

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

**NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)**

Fund Accounting

The accounts of The District are organized on the basis of an enterprise fund, the operations of which are accounted for with a set of self-balancing accounts that comprise its assets, liabilities, net position, revenues, and expenditures in addition to deferred outflows and inflows of resources. District resources are allocated to and accounted for based upon the purpose for which they are spent and the means by which spending activities are controlled. Net position is categorized as net investment in capital assets, restricted, and unrestricted.

Net Investment In Capital Assets - This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction, or improvement of these assets reduce the balance in this category.

Restricted Net Position - This category presents external restrictions imposed by creditors, grantors, contributors, or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted Net Position - This category represents net position of the District, not restricted for any project or other purpose.

The District considers restricted amounts to have been spent first when an expenditure is incurred for purposes for which both restricted and unrestricted net position are available.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America, as prescribed by the GASB and the AICPA, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reported period. Actual results could differ from those estimates.

Cash and Cash Equivalents

For purposes of the statement of cash flows, cash, and cash equivalents with original maturities of three months or less.

Receivables

Receivables are generally recorded when the amount is earned and can be estimated. Receivables include amounts due from recipients of ambulance services and certain tax levies. All receivables are current and therefore due within one year. Receivables are reported net of an allowance for doubtful accounts. The District also provides for Medicare and Medi-Cal contractual allowances.

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

**NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)**

Capital Assets

Acquisitions of property, plant and equipment are recorded at cost and are depreciated on a straight line basis over their estimated useful lives ranging from five to forty years. Donated capital assets are recorded at their acquisition value on the date received. The District maintains a capitalization threshold of \$500. Amounts under the threshold are expensed to repairs and maintenance.

Property Taxes and Assessments

The Property taxes in the state of California are administered for all local agencies at the county level, and consist of secured, unsecured, and utility tax rolls. The following is a summary of major policies and practices relating to property taxes:

Property Valuations

Property valuations are established by the Assessor of the County of San Luis Obispo for the secured and unsecured property tax rolls; the utility property tax roll is valued by the State Board of Equalization. Under the provisions of Article XIII A of the State Constitution (Proposition 13 adopted by the voters on June 6, 1978), properties are assessed at 100% of full value. From the base assessment, subsequent annual increases in valuation are limited to a maximum of 2%. However, increases to full value are allowed for property improvements or upon change in ownership. Personal property is excluded from these limitations and is subject to annual reappraisal.

Tax Collections

Tax collections are the responsibility of the County Tax Collector. Taxes and assessments on secured and utility rolls which constitute a lien against the property, may be paid in two installments: the first is due on November 1 of the fiscal year and is delinquent if not paid by December 10; and the second is due on March 1 of the fiscal year and is delinquent if not paid by April 10. Unsecured personal property taxes do not constitute a lien against real property unless the taxes become delinquent. Payment must be made in one installment, which is delinquent if not paid by August 31 of the fiscal year. Significant penalties are imposed by the County for late payments.

Tax Levy Apportionments

Due to the nature of the District-wide maximum levy, it is not possible to identify general purpose tax rates for specific entities. Under State legislation adopted subsequent to the passage of Proposition 13, apportionments to local agencies are made by the County Auditor-Controller based primarily on the ratio that each agency represented of the total District-wide levy for the three years prior to fiscal year 1979. There has been no change to prevailing legislation as of June 30, 2020.

Property Tax Administration Fees

The state of California FY 90-91 Budget Act, authorized Counties to collect an administrative fee for collection and distribution of property taxes. Property taxes are recorded as net of administrative fees withheld during the fiscal year.

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

**NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)**

Property Taxes and Assessments (Continued)

Tax Levies - are limited to 1% of full value which results in a tax rate of \$1.00 per \$100 assessed valuation, under the provisions of Proposition 13. Tax rates for voter-approved indebtedness are excluded from this limitation.

Tax Levy Dates - are attached annually on January 1 preceding the fiscal year for which the taxes are levied. The fiscal year begins July 1 and ends June 30 of the following year. Taxes are levied on both real and unsecured personal property as it exists at that time. Liens against real estate, as well as the tax on personal property, are not relieved by subsequent renewal or change in ownership.

Special Assessment

The District passed a special assessment on November 5, 1985, of \$4.00 flat rate per unimproved parcel and \$7.00 flat rate for improved parcel per year on all real property (except for federal, state, or local government agencies) within the boundaries of the District for periodic and equipment replacement. On November 8, 1994, the voters approved an increase to the special assessment, raising the unimproved parcel fee to \$7.00 and improved parcel fee to \$20.00 to upgrade general operations. On November 7, 2006, the voters approved another increase to the special assessment, raising the unimproved parcel fee to \$25 and improved parcel fee to \$85 to improve paramedic staffing and upgrade general operations, annually adjusted by the change in the Consumer Price Index for the Greater Los Angeles Area.

Annual Appropriations Limit

The District is exempt from the annual appropriations limit required by Senate Bill 813 (Chapter 1025, Statutes of 1987), in accordance with California Constitution Article XIII B. This exemption is based on the voters of the District approving an additional assessment subsequent to the passage of Proposition 13.

Deferred Outflows and Inflow of Resources

Deferred Outflows – Pensions

The deferred outflows of resources related to pensions resulted from District contributions to employee pension plans subsequent to the measurement date of the actuarial valuations for the pension plans, the effect of changes in proportion, and the difference between expected and actual experience. The deferred outflows-pensions will be deferred and amortized as detailed in Note 6 to the financial statements.

Deferred Inflows – Pensions

Deferred inflows of resources represent an acquisition of net position by the District that is applicable to a future period. The deferred inflows of resources related to pensions results from the difference between the estimated and actual return on pension plan investments, the effect of the changes in proportion and changes in assumptions, and the difference between expected and actual experience. These amounts are deferred and amortized as detailed in Note 6 to the financial statements.

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

**NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)**

Deferred Outflows and Inflow of Resources (Continued)

Deferred Outflows - Other Postemployment Benefits Other than Pensions (OPEB)

The District also recorded deferred outflows of resources related to its (OPEB) obligation that resulted from District contributions to the plan subsequent to the measurement date of the actuarial valuations for the healthcare plan and to differences between expected and actual plan experience.

Deferred Inflows - Other Postemployment Benefits Other than Pensions (OPEB)

The District also recorded deferred inflows of resources related to its (OPEB). The deferred inflows of resources related to OPEB results from the effect of the changes in assumptions. These amounts are deferred and amortized as detailed in Note 5 to the financial statements.

Postemployment Benefits Other than Pensions (OPEB)

The District participates in an Agent Multiple-Employer defined benefit postemployment healthcare plan. 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 District Retiree Benefits Plan (the 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 Plan. For this purpose the Plan recognizes benefit payments when due and payable in accordance with the benefit terms.

Net Pension Liability

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the California Public Employees' Retirement System (CalPERS) miscellaneous and safety plans (Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Member contributions are recognized in the period in which they are earned. Investments are reported at fair value.

RISKS AND UNCERTAINTIES

The World Health Organization declared the spread of Coronavirus Disease (COVID-19) a worldwide pandemic. The COVID-19 pandemic is having significant effects on global markets, supply chains, businesses, and communities. Specific to the District, COVID-19 impacted various parts of its 2020 operations and financial results including but not limited to decreased revenues or losses from collections, increased payroll costs or possible losses of tax assessments or special assessments. Management believes the District is taking appropriate actions to mitigate the negative impact. However, the full impact of COVID-19 is unknown and cannot be reasonably estimated at this time.

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

**NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)**

Subsequent Events

In preparing these financial statements, management has evaluated events and transactions for potential recognition or disclosure through May 28, 2021 the date the financial statements were available for issuance.

NOTE 2 DEPOSITS AND INVESTMENTS

On June 30, 2020, the District had the following cash and investments on hand:

	2020	2019
Cash in Bank Accounts	\$ 307,074	\$ 323,435
Local Agency Investment Fund	95,673	35,509
Total Cash and Investments	<u>\$ 402,747</u>	<u>\$ 358,944</u>

Cash and investments listed above, are presented on the accompanying basic financial statements as cash and cash equivalents of \$402,747.

Investments Authorized by the California Government Code and the District's Investment Policy

The table shown herein identifies the investment types that are authorized by the District in accordance with the California Government Code. The table also identifies certain provisions of the California Government Code that address interest rate, credit risk and concentration of credit risk.

<u>Authorized Maximum Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
Local Agency Bonds	5 Years	None	None
U.S Treasury Obligations	5 Years	None	None
U.S Agency Securities	5 Years	None	None
Banker's Acceptance	180 Days	40%	30%
Commercial Paper	270 Days	25%	10%
Negotiable Certificates of Deposit	5 Years	30%	None
Repurchase Agreements	1 Year	None	None
Reverse Repurchase Agreements	92 Days	20% of Base Value	None
Medium-Term Notes	5 Years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 Years	20%	None
County Pooled Investment Fund	N/A	None	None
California Local Agency Investments Fund (LAIF)	N/A	None	None
JPA Pools (Other Investment Pools)	N/A	None	None

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 2 DEPOSITS AND INVESTMENTS (CONTINUED)

Investment Valuation

Investments are measured at fair value on a recurring basis. Recurring fair value measurements are those that the GASB requires or permits in the statement of net position at the end of each reporting period. Fair value measurements are categorized based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. As of June 30, 2020, the District had investments in the Local Agency Investment Fund; however, that external pool is not subject to fair value measurements under the fair value hierarchy as described above.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits.

The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the government unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. Of the bank balances, up to \$250,000 as of June 30, 2020 is federally insured and the remaining balance is collateralized in accordance with the Code; however, the collateralized securities are not held in the District's name.

Custodial Credit Risk (Continued)

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g. broker-leader) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The Code and the District's investment policy contain legal and policy requirements that would limit the exposure to custodial credit risk for investments. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as the Local Agency Investment Fund).

Investment in State Investment Pool

The District is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code under the oversight of the Treasurer of the State of California. The fair value of the District's investment in this pool is reported in the accompanying financial statements at amounts based upon the District's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio).

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 2 DEPOSITS AND INVESTMENTS (CONTINUED)

Investment in State Investment Pool (continued)

The fund currently yields approximately 1.078%. LAIF is currently unrated and has an average life of 191 days. The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. LAIF is not subject to categorization to indicate the level of custodial credit risk assumed by the District at year-end.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the District manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio matures or comes close to maturity evenly over time as necessary to provide cash flow requirements and liquidity needed for operations. Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuations is not presented as LAIF is not subject to this type of categorization.

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. LAIF is currently not rated.

Concentration of Credit Risk

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. There are no investments in any one issuer that represent 5% or more of total District investments.

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 3 CAPITAL ASSETS

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

	Balance at July 01, 2019	Additions	Deletions/ Transfers	Balance at June 30, 2020
Nondepreciable Assets:				
Land	\$ 5,063	\$ -	\$ -	\$ 5,063
Total Nondepreciable Assets	<u>5,063</u>	<u>-</u>	<u>-</u>	<u>5,063</u>
Depreciable Assets				
Buildings and Improvements	124,605	47,244	-	171,849
Ambulance and Vehicles	415,730	92,015	(39,000)	468,745
Furniture and Fixtures	20,378	-	-	20,378
Equipment	285,799	-	-	285,799
Total Depreciable Capital Assets	<u>846,512</u>	<u>139,259</u>	<u>(39,000)</u>	<u>946,771</u>
Accumulated Depreciation	<u>(673,929)</u>	<u>(62,609)</u>	<u>11,700</u>	<u>(724,838)</u>
Total Depreciable Assets, Net	<u>172,583</u>	<u>76,650</u>	<u>(27,300)</u>	<u>221,933</u>
Total Capital Assets, Net	<u>\$ 177,646</u>	<u>\$ 76,650</u>	<u>\$ (27,300)</u>	<u>\$ 226,996</u>

NOTE 4 LONG-TERM DEBT

During fiscal year 2016, the District entered into a loan agreement to purchase an ambulance and certain operating equipment. The loan carries interest at 3.25% compounded quarterly. The term of the loan is six years with quarterly payments of \$7,983, commencing on October 31, 2016. The loan matures on July 31, 2022 when all remaining principal and interest on the loan is due.

In the current fiscal year, the District entered into another loan agreement to purchase an ambulance. The loan carries interest at 3.5% compounded quarterly. The term of the loan is five years with quarterly payments of \$5,035, commencing on November 28, 2019. The loan matures on August 28, 2024 when all remaining principal and interest on the loan is due.

Future payments of long-term debt in connection with the loan agreement are as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>
2021	\$ 47,650	\$ 4,422
2022	49,282	2,810
2023	26,786	1,337
2024	19,537	604
2025	4,991	44
Total	<u>148,246</u>	<u>9,217</u>
Current Portion	<u>(47,650)</u>	<u>(4,422)</u>
Total	<u>\$ 100,596</u>	<u>\$ 4,795</u>

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 4 LONG-TERM DEBT (CONTINUED)

The following is a summary of long-term debt activity as of June 30, 2020:

	June 30, 2019	Additions	Payments	June 30, 2020	Due Within One Year
Notes Payable	\$ 98,128	\$ 92,015	\$ 40,558	\$ 149,585	\$ 48,989
Total	<u>\$ 98,128</u>	<u>\$ 92,015</u>	<u>\$ 40,558</u>	<u>\$ 149,585</u>	<u>\$ 48,989</u>

NOTE 5 OTHER POSTEMPLOYMENT HEALTHCARE BENEFITS

Plan Description and Benefits

The District provides other postemployment benefits (OPEB) under a multiemployer plan to qualified employees who retire from the District and meet the District's vesting requirements. Qualified employees with five years of service who retire from the District and have reached the minimum age of 50 are eligible. The District offers postemployment medical and dental benefits to retired employees who satisfy the eligibility rules. Benefits continue for the lifetime of the retiree with survivor benefits extended to surviving spouses. Benefit provisions are established through negotiations between the District and the bargaining union representing District employees.

The District participates in the CalPERS health program for medical coverage. Dental coverage is provided through Principal. CalPERS issues publicly available reports that include a full description of the benefit programs that can be found on the CalPERS website <https://www.calpers.ca.gov>.

<u>Participant Type</u>	<u>Number of Participants</u>
Inactive Participants Currently Receiving Benefits	4
Inactive Participants Entitled to but not yet Receiving Benefit Payments	-
Active Employees	10
Total	<u>14</u>

Funding Policy

The Districts' required contribution is based on projected pay-as-you-go basis. For the fiscal year ended June 30, 2020, the District contributed \$55,424 to the plan including the implicit rate subsidy.

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 5 OTHER POSTEMPLOYMENT HEALTHCARE BENEFITS (CONTINUED)

Net OPEB Liability (Asset)

The table herein shows the components of the net OPEB liability of the District:

	Balance June 30, 2020
Total OPEB Liability	\$ 2,739,492
Plan Fiduciary Net Position	-
District's Net OPEB Liability (Asset)	\$ 2,739,492

Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	0.00%
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Actuarial Methods and Assumptions

The District's net OPEB liability was measured as of June 30, 2020 using the alternative measurement method, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2020. Standard actuarial update procedures were used to project/discount from the valuation to the measurement date. Liabilities in this report were calculated as of the valuation date.

The total OPEB liability was determined by an actuarial valuation as of June 30, 2020, using the actuarial assumptions shown herein, applied to all periods included in the measurement, unless otherwise specified.

Actuarial Methods and Assumptions

Valuation Date	June 30, 2019
Measurement Date	June 30, 2019
Inflation	3.00%
Salary Increases	3.00%
Investment Rate of Return	4.00%
Health Care Trend Rate	6.00% for 2019, 5.90% for 2020, 5.80% for 2021, and decreasing 0.10% per year to an ultimate rate of 5.00% for 2029 and later years.

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 5 OTHER POSTEMPLOYMENT HEALTHCARE BENEFITS (CONTINUED)

Actuarial Methods and Assumptions (Continued)

Mortality rates were based on the 2014 rates used by CalPERS for the pension valuations. Discount rate is based on a blend of the long-term expected rate of return on OPEB plan investments – to the extent that the OPEB plan’s fiduciary net position (if any) is projected to be sufficient to make projected benefit payments and assets are expected to be invested using a strategy to achieve that return. A yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher is used – to the extent that the other conditions are not met.

Since the last measurement date the assumptions for salary remained unchanged at 3.0%, the investment rate of return remained unchanged at 4.0%, and the healthcare trend rate increased to 6.0% from 5.0%. The inflation rate used was 3.0% for both measurement dates.

Changes in the Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (Assets) (a) - (b)
Balances at June 30, 2019	\$ 3,456,285	\$ -	\$ 3,456,285
Changes for the Year:			
Service Cost	139,691	-	139,691
Interest	129,180	-	129,180
Difference Between Expected and Actual Experience	(963,671)	-	(963,671)
Changes in Assumptions or Other Inputs	33,431	-	33,431
Net Investment Income	-	-	-
Benefit Payments	(55,424)	(55,424)	-
Contributions - Employer	-	55,424	(55,424)
Administrative Expense	-	-	-
Net Changes	<u>(716,793)</u>	<u>-</u>	<u>(716,793)</u>
Balances at June 30, 2020	<u>\$ 2,739,492</u>	<u>\$ -</u>	<u>\$ 2,739,492</u>

The following presents the District’s net OPEB liability calculated using the discount rate of 3.13 %, as well as what the net OPEB liability would be if it were calculated using a discount rate that is 1% point lower (2.13 %) or 1% point higher (4.13 %) than the current rate:

<u>Discount Rate</u>	<u>Net OPEB Liability (Asset)</u>
1% Decrease (2.13%)	\$ 3,217,404
Current Discount Rate (3.13%)	2,739,492
1% Increase (4.13%)	2,361,766

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 5 OTHER POSTEMPLOYMENT HEALTHCARE BENEFITS (CONTINUED)

Changes in the Net OPEB Liability (Continued)

The following presents the District's net OPEB liability calculated using the current healthcare cost trend rate of 6.0 %, as well as what the net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1% point lower (5.0 %) or 1% point higher (7.0 %) than the current rate:

<u>Healthcare Trend Rate</u>	<u>Net OPEB Liability (Asset)</u>
1% Decrease (5.00% for 2019, 4.00% Ultimate, 3.00% at Medicare Ages)	\$ 2,345,720
Current Trend Rate (6.00% for 2019, 5.00% Ultimate, 4.00% at Medicare Ages)	2,739,492
1% Increase (7.00% for 2019, 6.00% Ultimate, 5.00% at Medicare Ages)	3,237,553

OPEB Expense

For the year ended June 30, 2020, the District recognized OPEB expense of \$39,547. As of June 30, 2020, the District reported deferred outflows and inflow of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Contribution to OPEB Plan After Measurement Date	\$ 55,424	\$ -
Differences Between Expected and Actual Experience in the Measurement of the TOL	-	781,846
Changes in Assumptions	27,123	215,230
Net Difference Between Projected and Actual Earnings of OPEB Plan Investments	-	-
Total	<u>\$ 82,547</u>	<u>\$ 997,076</u>

As of June 30, 2020 and 2019, employer OPEB contributions of \$55,424 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 fiscal year ended June 30, 2021.

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

<u>Year Ended June 30,</u>	<u>Amortization</u>
2021	\$ (229,324)
2022	(229,324)
2023	(229,324)
2024	(223,324)
2025	(52,657)

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 6 PENSION PLAN- CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM (CALPERS)

OPEB Expense

California Public Employees' Retirement System (CalPERS) which covers substantially all regular full-time employees of the District, acts as a common investment and administrative agent for participating public entities within the state of California and reports information to the District in accordance with reporting standards established by the GASB.

As of June 30, 2020, the District's proportionate share of the net pension liability, pension expense and deferred inflow of resources for the above plan and a deferred outflow of resources as shown herein.

<u>Pension Plan</u>	Proportionate Share of Net Pension Liability	Deferred Outflows of Resources	Deferred Inflows of Resources	Proportionate Share of Pension Expense
CalPERS	\$ 1,644,639	\$ 82,547	\$ 997,076	\$ 314,687

Plan Description

Qualified employees are eligible to participate in the Public Agency Cost-Sharing Multiple-Employer Plan under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. The Public Agency Cost-Sharing Multiple-Employer Plan in comprised of a Miscellaneous Risk Pool and a Safety Risk Pool. Individual employers may sponsor more than one Miscellaneous or Safety plan. The District sponsors one Miscellaneous Risk pool plan and one Safety Risk pool plan, and the information presented herein represents the allocated pension amounts for the District's plan (the Plan). The Plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the Public Employees' Retirement Law.

Benefits Provided

The Plan provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of service credit, a benefit factor and the member's final compensation. Members hired by the district, with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. Members hired on or after January 1, 2013, with five years of total service are eligible to retire at age 52 with statutorily reduced benefits. All members are eligible for employment-related disability benefits regardless of length of service and nonduty disability benefits after four years of service. Disability benefits are determined in the same manner as retirement benefits but are payable immediately without an actuarial reduction. The Post-Retirement Death Benefit is a one-time payment made to a retiree's designated survivor or estate upon the retiree's death. The Basic Death Benefit is paid to any member's beneficiary if the member dies while actively employed.

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

**NOTE 6 PENSION PLAN- CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
(CALPERS) (CONTINUED)**

Benefits Provided (Continued)

An employee's eligible survivor may receive the 1957 Survivor Benefit if the member dies while actively employed, is at least age 50 (or 52 for members hired on or after January 1, 2013), and has at least 5 years of credited service. The cost of living adjustments for the Plan are applied as specified by the Public Employees' Retirement Law.

The Plan provisions and benefits in effect at June 30, 2020, are summarized herein.

	Miscellaneous Risk Pool		
	Prior to 1/1/2013	On or after 1/1/2013	
Hire Date	1/1/2013	1/1/2013	
Benefit Formula	2% at 55	2% at 62	
Benefit Vesting Schedule	5 Years of Service	5 Years of Service	
Benefit Payments	Monthly for Life	Monthly for Life	
Retirement Age	50-62	52-67	
Monthly Benefits, as a % of Eligible Compensation	1.426%-2.418%	1.0%-2.5%	
Required Employee Contribution Rate	7%	6.25%	
Required Employer Contribution Rate	9.680%	6.985%	
	Safety Risk Pool		
	Prior to 7/1/2010	On or After 7/1/2010 and Before 1/1/2013	On or After 1/1/2013
Hire Date	7/1/2010	1/1/2013	1/1/2013
Benefit Formula	3% at 55	3% at 55	2.7% at 57
Benefit Vesting Schedule	5 Years of Service	5 Years of Service	5 Years of Service
Benefit Payments	Monthly for Life	Monthly for Life	Monthly for Life
Retirement Age	50	50-55	50-57
Monthly Benefits, as a % of Eligible Compensation	3%	2.4%-3%	2%-2.7%
Required Employee Contribution Rate	9%	9%	11.500%
Required Employer Contribution Rate	21.927%	20.073%	13.034%

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 the rate. Total plan contributions are determined annually through the CalPERS annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The contribution rates are expressed as a percentage of annual payroll. The contribution rates for the plan for the year ended June 30, 2020 are presented above and the total District contributions were \$68,150.

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

**NOTE 6 PENSION PLAN- CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
(CALPERS) (CONTINUED)**

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

As of June 30, 2020 the District reported net pension liabilities for its proportionate share of the Safety and Miscellaneous Risk Pools net pension liability totaling \$1,644,639. The net pension liability was measured as of June 30, 2019. 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. At June 30, 2020, the District's proportion was 0.0029% and 0.0245% for the Safety and Miscellaneous Risk Pools, respectively.

For the year ended June 30, 2020, the District recognized net pension expense of \$314,687. The pension expense represents the change in the net pension liability during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gain/loss, actuarial gain/loss, actuarial assumptions or methods and plan benefits.

At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the sources shown herein.

<u>Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Contributions Subsequent to the Measurement Date	\$ 68,150	\$ -
Effect of Changes in Assumptions	67,000	14,112
Difference Between Actual and Expected Experience	105,836	735
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	22,688
Effect of Change in Proportion	46,208	81,723
Differences Between Contributions and Proportionate Share of Contributions	-	120,677
Total	<u>\$ 287,194</u>	<u>\$ 239,935</u>

The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2020.

The net differences between projected and actual earnings on 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 amount is deferred and will be amortized over the remaining four-year period. The remaining net differences between projected and actual earnings on plan investments shown above represents the unamortized balance relating to the current measurement period and the prior measurement period on a net basis.

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

**NOTE 6 PENSION PLAN- CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
(CALPERS) (CONTINUED)**

Pension Liabilities, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

All other deferred inflows or resources and deferred outflows of resources are amortized over the expected average remaining service life (EARSL) of the plan participants. The EARSL for the Miscellaneous Plan for the June 30, 2020 measurement date is 3.9 years.

The first year of amortization is recognized in pension expense for the year the gain or loss occurs. The remaining amounts are deferred and will be amortized over the remaining periods not to exceed 3.9 years.

The deferred inflows of resources and outflows of resources will be recognized in pension expense as shown herein.

<u>Year Ended June 30,</u>	<u>Amortization</u>
2021	\$ 117,749
2022	(71,045)
2023	(26,546)
2024	(41,049)
Total	<u>\$ (20,891)</u>

Actuarial Methods and Assumptions

Total pension liability for the Plan was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2018 and rolling forward the total pension liability to June 30, 2019. The financial reporting actuarial valuation as of June 30, 2018 used the methods and assumptions herein, applied to all prior periods included in the measurement.

	Miscellaneous	Safety
Valuation Date	June 30, 2018	June 30, 2018
Measurement Date	June 30, 2019	June 30, 2019
Actuarial Cost Method	Entry Age Normal	Entry Age Normal
Actuarial Assumptions:		
Discount Rate	7.15%	7.15%
Inflation	2.75%	2.75%
Salary Increases	Varies by Entry Age and Service	Varies by Entry Age and Service
Investment Rate of Return	7.0% Net Pension Plan Investment and Administrative Expenses; Includes Inflation	7.0% Net Pension Plan Investment and Administrative Expenses; Includes Inflation
Mortality	Derived using CalPERS' Membership Data for all Funds (1)	Derived using CalPERS' Membership Data for all Funds (1)
Post Retirement Benefit Increase	Contract COLA up to 2.75% until Purchasing Power Protection Allowance Floor on Purchasing Power applies; 2.75% thereafter	Contract COLA up to 2.75% until Purchasing Power Protection Allowance Floor on Purchasing Power applies; 2.75% thereafter

The mortality table used was developed based on CalPERS-specific data. The probabilities of mortality are based on the 2017 CalPERS Experience Study for the period from 1997 to 2015.

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

**NOTE 6 PENSION PLAN- CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
(CALPERS) (CONTINUED)**

Actuarial Methods and Assumptions (Continued)

Preretirement and Post-retirement mortality rates include 15 years of projected mortality improvement using 90% of Scale MP-2016 published by the Society of Actuaries. For more details on this table, please refer to the CalPERS Experience Study and Review of Actuarial Assumptions report from December 2017 that can be found on the CalPERS website.

Discount Rate

The discount rate used to measure the total pension liability was 7.15%. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at statutory contribution rates. Based on these assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine total pension liability.

CalPERS continues the Asset Liability Management (ALM) process to expand its review of assets and liabilities to ensure financial risks to the System are better understood, communicated, and mitigated. To establish appropriate levels of risk. ALM is focused on investment and actuarial policies. These policies include key decision factors and intend to drive optimum asset allocations, while stabilizing employer contribution rates, and the volatility of those rates year to year. Additionally, in order to better manage risks arising from terminating agencies, CalPERS has enhanced its oversight of contracting public agencies' financial health through its development of a standardized review criteria. These improvements include streamlining the collection and termination process to reduce the timeframe, accelerating notifications to the Board and members, and adopting a risk oversight process to improve early detection of financial hardship issues.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which 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. Using historical returns of all of the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ 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 rounded 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 equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

**NOTE 6 PENSION PLAN- CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
(CALPERS) (CONTINUED)**

Discount Rate (Continued)

The expected real rates of return by asset class are as followed:

Asset Class	New Strategic Allocation	Long-term Expected Real Rate of Return	Long-term Expected Real Rate of Return
Global Equity	50.00 %	4.80 %	5.98 %
Global Fixed Income	28.00	1.00	2.62
Inflation Sensitive	-	0.77	1.81
Private Equity	8.00	6.30	7.23
Real Estate	13.00	3.75	4.93
Liquidity	1.00	-	(0.92)

The following presents the District's proportionate share of the net pension liability calculated using the current discount rate as well as what the net pension liability would be if it were calculated using a discount rate that is one % lower or higher than the current rate as shown herein.

District's Proportionate Share of the Net Pension Liability:	1% Decrease 6.15%	Discount Rate 7.15%	1% Increase 8.15%
Miscellaneous	\$ 198,069	\$ 115,584	\$ 47,498
Safety	2,288,516	1,529,055	906,417
Total	\$ 2,486,585	\$ 1,644,639	\$ 953,915

Plan Fiduciary Net Position

Detailed information about CalPERS Miscellaneous Risk Plan fiduciary net position is available in a separate comprehensive annual financial report. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, CA 95814.

NOTE 7 RISK MANAGEMENT

The District is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District, as a member of the Special District Risk Management Authority (SDRMA), has purchased various insurance policies to manage the potential liabilities that may occur from the previously named sources. SDRMA is an intergovernmental risk sharing joint powers authority, created pursuant to California Government Code Sections 6500 et Seq. SDRMA's purpose is to arrange and administer programs of self-insured losses and to purchase excess insurance coverage.

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 7 RISK MANAGEMENT (CONTINUED)

At June 30, 2020, the District participated in the liability and property programs of the SDRMA as follows: General and auto liability, public officials' and employees' errors and omissions and employment practices liability; total risk financing limits of \$2.5 million, combined single limit at \$2.5 million per occurrence, subject to the following deductibles: 1) \$500 per occurrence for third-party general liability property damage, 2) \$1,000 per occurrence for third-party auto liability property damage, 3) 50% co-insurance of cost expended by SDRMA, in excess of \$10,000 up to \$50,000, per occurrence, for employment related claims. However, 100% of the obligation is waived if certain criteria are met, as provided in the Memorandum of Coverage's. As respects any employment practices Claim or Suit arising in whole or in part out of any action involving discipline, demotion, reassignment or termination of any Employee, Leased Worker, Temporary Worker, Volunteer, or any worker who participates in an internship or training program which may lead to employment with the Member: (1) SDRMA shall be responsible for the first \$10,000 of loss, and (2) as to amounts expended for a loss in excess of \$10,000 up to \$110,000, such losses will be shared between SDRMA (50%) and the Member (50%) such that the Member will be responsible for up to but not in excess of \$50,000.

- Employee dishonesty coverage of \$1,000,000 per loss includes public employee dishonesty, forgery or alteration and theft, disappearance, and destruction coverage.
- Property loss is paid at the replacement cost for property on file, if replaced within three years after the loss, otherwise paid on an actual cash value (ACV) basis, to a combined (pool limit) total of \$1 billion per occurrence, subject to a \$1,000 deductible per occurrence.
- Boiler and machinery coverage is for the replacement cost up to \$100 million per (pool limit) occurrence, subject to \$1,000 deductible. Public officials' personal liability is up to \$500,000 each occurrence, with an annual aggregate of \$500,000 per each elected/appointed official to which this coverage applies, subject to the terms, conditions and exclusions as provided in the Memorandum of Coverage, deductible of \$500 per claim.
- Comprehensive and collision on selected vehicles, with deductibles of \$250/\$500 or \$500/\$1,000 as elected; ACV limits.

The District maintains workers compensation coverage and employer's liability coverage in accordance with statutory requirements of the state of California. Statutory limits per occurrence for workers' compensation and \$5.0 million for employers' liability coverage, subject to the terms, conditions and exclusions as provided in the Memorandum of Coverage.

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 8 LEASE AGREEMENTS

The District currently is party to two leases wherein it leases a portion of existing office space and parking space to local organizations. The leases are operated month-to-month and can be terminated by either party with a 30-day written notice. In connection with these leases, the District recognized \$42,523 as rental income.

NOTE 9 ACCUMULATED NET DEFICIT AND MANAGEMENT PLANS

In fiscal year 2020, the District experienced a total decrease in net position of \$385,053. This decrease has increased the accumulated net deficit to \$4,626,969 at June 30, 2020. As of that date, current assets exceeded current liabilities by \$498,032. Prior to fiscal 2019, the District experienced substantial negative net cash flow from operations which resulted in a sustained draw down of the District's available cash reserves.

In the fiscal year 2018, management and the board of directors implemented a strategic deployment plan to maximize the potential for emergency response based on the highest probability for 911 requests for service, and at the same time reduce unnecessary payroll expenses was fully implemented. The reduction to payroll expenses was realized and in the current year, the District continues to experience positive cash flow.

The District is operating with a net deficit and continues to see the net deficit increase. The significant expenses of the District are payroll and benefit related expenses. The primary increase in expenses and resulting increase in net deficit is the recognition of net pension liability and OPEB liability and recognition of their related expenses as required by the Governmental Accounting Standards Board.

REQUIRED SUPPLEMENTARY INFORMATION

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**CAMBRIA COMMUNITY HEALTHCARE DISTRICT
SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY –
OTHER POSTEMPLOYMENT BENEFITS OBLIGATION
JUNE 30, 2020**

<u>Total OPEB Liability</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Service Cost	\$ 355,185	\$ 365,841	\$ 139,691
Interest	92,171	104,446	129,180
Difference Between Expected and Actual Experience	-	-	(963,671)
Changes of Assumptions	-	(322,844)	33,431
Benefit Payments	(54,570)	(55,769)	(55,424)
Net Change in Total OPEB Liability	<u>392,786</u>	<u>91,674</u>	<u>(716,793)</u>
Total OPEB Liability - Beginning	<u>2,971,825</u>	<u>3,364,611</u>	<u>3,456,285</u>
Total OPEB Liability - Ending (a)	<u>\$ 3,364,611</u>	<u>\$ 3,456,285</u>	<u>\$ 2,739,492</u>
<u>Plan Fiduciary Net Position</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Contributions - Employer	\$ 54,570	\$ 55,769	\$ 55,424
Net Investment Income	-	-	-
Benefit Payments	(54,570)	(55,769)	(55,424)
Administrative Expense	-	-	-
Net Change in Plan Fiduciary Net Position	<u>-</u>	<u>-</u>	<u>-</u>
Plan Fiduciary Net Position - Beginning	<u>-</u>	<u>-</u>	<u>-</u>
Plan Fiduciary Net Position - Ending (b)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net OPEB Liability (Asset) - Ending (a) - (b)	<u>\$ 3,364,611</u>	<u>\$ 3,456,285</u>	<u>\$ 2,739,492</u>
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	-	-	-
Covered Payroll	\$ 905,129	\$ 923,563	\$ 826,535
Net OPEB Liability (Asset) as a Percentage of Covered-Employee Payroll	371.73 %	374.23 %	331.44 %

Note: Accounting standards require presentation of 10 years of information in this schedule is not required to be presented retroactively. Years will be added to this schedule as data becomes available.

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT
SCHEDULE OF POSTEMPLOYMENT HEALTHCARE BENEFIT CONTRIBUTIONS –
OTHER POSTEMPLOYMENT BENEFITS OBLIGATION
JUNE 30, 2020**

<u>OPEB Contributions</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Actuarially Determined Contribution (ADC)	\$ 54,570	\$ 55,769	\$ 55,424
Contributions in Relation to the ADC	<u>54,570</u>	<u>55,769</u>	<u>55,424</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's Covered-Employee Payroll	\$ 905,129	\$ 923,563	\$ 826,535
Contributions as a Percentage of Covered-Employee Payroll	6.03 %	6.04 %	6.71 %

(1) The District did not calculate an ADC. The District contributes on a pay as you go method assumed to be an amount sufficient to fully fund the obligation over a period not to exceed 30 years.

Note: Accounting standards require presentation of 10 years of information in this schedule is not required to be presented retroactively. Years will be added to this schedule as data becomes available.

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT
SCHEDULE OF DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
JUNE 30, 2020**

	2015	2016	2017	2018	2019	2020
District's Proportion of the Net Pension Liability	0.01786%	0.01741%	0.01669%	0.01577%	0.01503%	0.01605%
District's Proportionate Share of the Net Pension Liability	\$ 1,111,455	\$ 1,194,756	\$ 1,444,091	\$ 1,564,188	\$ 1,448,721	\$ 1,644,639
District's Covered Payroll Reported as of the Previous Fiscal Year to Align with the Measurement Date of the Net Pension Liability	\$ 752,508	\$ 894,213	\$ 955,565	\$ 951,188	\$ 905,129	\$ 923,563
District's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	147.70 %	133.61 %	151.12 %	164.45 %	160.06 %	178.08 %
Plan's Fiduciary Net Position as a Percentage of the Total Pension Liability	79.82 %	78.40 %	74.07 %	73.31 %	75.26 %	75.26 %

Note: Accounting standards require presentation of 10 years of information in this schedule is not required to be presented retroactively. Years will be added to this schedule as data becomes available.

The amounts for covered payroll are reported as of the previous fiscal year to align with the measurement date of the net pension liability.

See Notes to the Required Supplementary Information.

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT
SCHEDULE OF DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
JUNE 30, 2020**

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Contractually Required Contribution	\$ 167,727	\$ 180,930	\$ 195,492	\$ 130,863	\$ 82,840	\$ 68,150
Contribution in Relation to the Contractually Required Contribution	<u>(167,727)</u>	<u>(180,930)</u>	<u>(195,492)</u>	<u>(130,863)</u>	<u>(82,840)</u>	<u>(68,150)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's Covered Payroll	\$ 894,213	\$ 955,565	\$ 951,188	\$ 905,129	\$ 923,563	\$ 823,817
Contributions as a Percentage of Covered Payroll	18.76 %	18.93 %	20.55 %	14.46 %	8.97 %	8.27 %

Note: Accounting standards require presentation of 10 years of information in this schedule is not required to be presented retroactively. Years will be added to this schedule as data becomes available.

See Notes to the Required Supplementary Information.

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2020**

NOTE 1 PURPOSE OF SCHEDULES

Schedule of Changes in Net OPEB Liability

The schedule is intended to show the funded status of the District's actuarially determined liability for postemployment benefits other than pensions. In the future, as data becomes available, 10 years of information will be presented.

Schedule of Postemployment Healthcare Contributions

The schedule presents information on the District's required contribution, the amounts actually contributed and any excess or deficiency related to the required contribution. In the future, as data becomes available, 10 years of information will be presented.

Schedule of District's Proportionate Share of the Net Pension Liability

The schedule presents information on the District's proportionate share of the net pension liability, the plans' fiduciary net position and, when applicable, the state's proportionate share of the net pension liability associated with the District. In the future, as data becomes available, 10 years of information will be presented.

Schedule of District's Pension Contributions

The schedule presents information on the District's required contribution, the amounts actually contributed and any excess or deficiency related to the required contribution. In the future, as data becomes available, 10 years of information will be presented.

OTHER INDEPENDENT AUDITORS' REPORT

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**INDEPENDENT AUDITORS' 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***

Board of Directors
Cambria Community Healthcare District
Cambria, California

We have audited, 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, the financial statements of the Cambria Community Healthcare District (the District), as of and for the year ended June 30, 2020 and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated May 28, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the 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 the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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 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, and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control described in the accompanying schedule of findings and responses as item 2020-001 that we consider to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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*.

District’ Response to the Findings

The District’s response to the findings identified in our audit is described in the accompanying schedule of findings and responses. The District’s response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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 on 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.

CliftonLarsonAllen LLP

Glendora, California
May 28, 2021

FINDINGS AND RESPONSES

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**CAMBRIA COMMUNITY HEALTHCARE DISTRICT
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED JUNE 30, 2020**

NOTE: The finding and recommendations listed below include details about the criteria or specific requirements, the condition, the effect and the cause.

2020-001 ACCOUNTS RECEIVABLE AND RESERVE FOR DOUBTFUL ACCOUNTS

Original Finding: 2019-002

Type of Finding: Material Weakness in Internal Control over Financial Reporting

Repeat of Prior Year Finding: Yes

Finding: The accounts receivable balance and revenue reported from the District internal billing system was not reconciled to the general ledger. The reserve for doubtful accounts was not being properly estimated and recorded. Accounts receivable were not properly adjusted for bad debt write off. The adjustment to reconcile the revenue and accounts receivable, and to correct the reserve for doubtful accounts resulted in an audit adjustment to correct a material understatement of bad debt expense and to record a material estimate for allowance for uncollectible accounts.

Recommendation: Establish a system of consistent monthly reconciliation of revenue billed from the District billing system and the detailed accounts receivable to the general ledger. Implement a consistent method to evaluate the collectability of accounts and adjust appropriately to ensure accounts receivable are reported at their net realizable value.

Management's Response: During the fourth quarter of the fiscal year, the District commenced a major project to upgrade both its accounting system and ambulance billing systems. The first part of the systems upgrade was the new ambulance billing system. The new ambulance billing system prepares and generates invoices for emergency services provided utilizing standard, pre-established rates. Healthcare payors, both governmental and private insurers, seldom pay the billed amount invoiced due to legislative limits and restrictions or the remittance of an amount deemed to be a usual and customary payment for the services provided. Historically, when payment was received and reviewed, an adjustment to the originally billed amount was made to reflect the payment received. These adjustments are not bad debt write offs but more in the nature of revenue billing adjustments. The District understands that maintaining the balance of the accounts receivable at the billed amount does not conform to Generally Accepted Accounting Principles (GAAP) which requires the accounts receivable to be stated at their net realizable value and not at the billed amount. With the upgrade, when completed, to the District's accounting system, the accounts receivable will be recorded at the billed amount which will then be offset by the recording of the estimated revenue adjustment to the billed amount in an offsetting contra revenue account. The net result of this procedure will be the reduction of the billed accounts receivable down to the estimated net realizable value. When payment is received any minor difference between the recorded net realizable value and the amount received will be adjusted and recorded. The fact that the billed amount will be included in the accounting in the general ledger will then allow for reconciliation to the ambulance billing system. Additionally, the District will be able to track delinquent accounts and develop and record estimated reserve for doubtful accounts which will be reviewed on a quarterly basis.

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT
SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED)
YEAR ENDED JUNE 30, 2020**

2019-001 CLOSING PROCESS AND RECONCILIATIONS

Type of Finding: Material Weakness in Internal Control over Financial Reporting

Repeat of Prior Year Finding: Yes

Finding: Our audit procedures revealed the lack of a systematic method to ensure complete monthly closing procedures take place and reconciliations are performed. A lack of specific closing procedures and multiple accounts that are not regularly reconciled may ultimately cause significant errors in the financial records and statements as well as allow possible irregularities, including fraud, to exist and continue without notice.

Recommendation: Establish a system of consistent monthly reconciliations and closing procedures in order to provide more accurate financial statements. We strongly recommend the District establish more effective review and reconciliation policies and procedures as a customary part of the accounting process. This would involve monthly reconciliations of all accounts, making adjustments throughout the year that have typically been made at year-end only, and performing more frequent reviews of the general ledger throughout the year.

Management's Response: During the fiscal year ended June 30, 2019, the Cambria Community Healthcare District (the District) experienced turnover in a key management position. The District's Administrator, with many years of experience, announced his retirement. The District commenced a search to identify and hire a new Administrator along with recruiting an interim Administrator to manage the District's operations until such time as a permanent Administrator could be hired. The District was managed by three successive interim Administrators, some of which were on a part time basis only. A permanent Administrator was not hired until the first part of the following fiscal year. The permanent Administrator is now onboard and working on a fulltime basis. The interim Administrators' major focus was on operations and to a lesser extent on the financial activities of the District. All of the deficiencies that are noted were impacted by the loss of the prior Administrator. The District now believes that with the addition of the permanent full time Administrator and the utilization of an experienced external accounting service, that the deficiencies noted can and will be corrected.

In conjunction with the external accounting service, the monthly close process will be documented. All steps in the monthly close process will be identified, including all necessary reconciliations. Responsible individuals will be assigned to each step in the closing process along with required completion dates.

Current Year Status: Implemented.

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT
SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED)
YEAR ENDED JUNE 30, 2020**

2019-002 ACCOUNTS RECEIVABLE AND RESERVE FOR DOUBTFUL ACCOUNTS

Type of Finding: Material Weakness in Internal Control over Financial Reporting

Repeat of Prior Year Finding: Yes

Finding: The accounts receivable balance was not reconciled to the general ledger. The reserve for doubtful accounts was not being properly estimated and recorded. Accounts receivable were being adjusted under the direct write off method which did not constitute an appropriate accounting method under US GAAP. The adjustment to reconcile the accounts receivable and to correct the reserve for doubtful accounts resulted in an audit adjustment to correct a material overstatement of bad debt expense.

Recommendation: Establish a system of consistent monthly reconciliation of detailed accounts receivable to the general ledger and implement a consistent method to evaluate the collectability of accounts and adjust appropriately to ensure accounts receivable are reported at their net realizable value.

Management's Response: The District's ambulance billing system prepares and generates invoices for emergency services provided utilizing standard, pre-established rates. Healthcare payors, both governmental and private insurers, seldom pay the billed amount invoiced due to legislative limits and restrictions or the remittance of an amount deemed to be a usual and customary payment for the services provided. When payment is received and reviewed, an adjustment to the originally billed amount is made to reflect the payment received. These adjustments are not bad-debt write offs but more in the nature of billing adjustments. For tracking purposes and administrative ease, the District maintains its balance of uncollected and unpaid ambulance services (Accounts Receivable) at their billed amount and not at their net realizable value. Generally Accepted Account Principles (GAAP) require that all accounts, including Accounts Receivable, be stated at their net realizable amount. To comply with GAAP requirements, the District's Accounts Receivable Balance will be adjusted, on a quarterly basis, to its net realizable value. Additionally, an estimate will also be developed of all accounts that may prove uncollectable and the corresponding Reserve for Doubtful Accounts will be developed at that time.

Current Year Status: Not yet implemented. See Finding 2020-001.

CAMBRIA COMMUNITY HEALTHCARE DISTRICT

TO: Board of Directors – Agenda Item NO. E.3

FROM: Bill Rice, Director

BOARD MEETING DATE: June 22,2021 (Online)

AGENDA DESCRIPTION: Fiscal Year 2021/2022 Budget - Presentation and discussion of the proposed FY 2021/2022 District budget, for Board consideration of approval.

RECOMMENDATION(S): Approval of Fiscal Year 2021/2022 CCHD Budget proposal.

FISCAL IMPACT:

DISCUSSION:

Attachments: CCHD Budget FY2021-2022 Final (draft proposal)

BOARD ACTION:

Date of Vote:

UNANIMOUS: ____

FEDOROFF____ RICE____ MILEUR____ MONTALVO____

Cambria Community Healthcare District
Budget Overview: Operating Budget FY 2021-2022
 July 2021 - June 2022

	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Total
Income													
40000 Ambulance													
40000-A Ambulance Income	194,444.44	194,444.44	194,444.44	194,444.44	194,444.44	194,444.44	194,444.44	194,444.44	194,444.44	194,444.44	194,444.44	194,444.44	2,333,333.28
40000-B Adjustment to Ambulance Income - CONTRA	-136,111.11	-136,111.11	-136,111.11	-136,111.11	-136,111.11	-136,111.11	-136,111.11	-136,111.11	-136,111.11	-136,111.11	-136,111.11	-136,111.11	-1,633,333.32
Total 40000 Ambulance	\$ 58,333.33	\$ 58,333.33	\$ 58,333.33	\$ 58,333.33	\$ 58,333.33	\$ 58,333.33	\$ 58,333.33	\$ 58,333.33	\$ 58,333.33	\$ 58,333.33	\$ 58,333.33	\$ 58,333.33	\$ 699,999.96
41000 Tax Income													
41000-A SLO CO General Tax	14,985.00	7,985.00	2,985.00	60,985.00	25,985.00	165,985.00	90,985.00	10,985.00	55,985.00	143,985.00	10,985.00	10,985.00	602,820.00
41000-B SLO CO Special Tax-Sec F	15,292.08	0.00	0.00	65,261.46	51,206.05	152,555.86	86,512.93	17,299.84	58,644.39	45,453.14	71,686.64	9,810.65	573,723.04
Total 41000 Tax Income	\$ 30,277.08	\$ 7,985.00	\$ 2,985.00	\$ 126,246.46	\$ 77,191.05	\$ 318,540.86	\$ 177,497.93	\$ 28,284.84	\$ 114,629.39	\$ 189,438.14	\$ 82,671.64	\$ 20,795.65	\$ 1,176,543.04
42000 Monterey Contract	3,000.00	4,500.00	3,000.00	1,500.00	4,500.00	1,500.00	1,500.00	4,500.00	1,500.00	1,500.00	1,500.00	1,500.00	30,000.00
43000 Rental Income	4,824.00	4,824.00	5,124.00	4,824.00	4,824.00	5,124.00	4,824.00	0.00	300.00	0.00	0.00	300.00	34,968.00
44000 Misc. Income	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	4,800.00
46000 Bad Debt Recovery	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	6,000.00
47000 Interest Income	195.00	0.00	0.00	195.00	0.00	0.00	195.00	0.00	0.00	195.00	0.00	0.00	780.00
Total Income	\$ 97,529.41	\$ 76,542.33	\$ 70,342.33	\$ 191,998.79	\$ 145,748.38	\$ 384,398.19	\$ 243,250.26	\$ 92,018.17	\$ 175,662.72	\$ 250,366.47	\$ 143,404.97	\$ 81,828.98	\$ 1,953,091.00
Gross Profit	\$ 97,529.41	\$ 76,542.33	\$ 70,342.33	\$ 191,998.79	\$ 145,748.38	\$ 384,398.19	\$ 243,250.26	\$ 92,018.17	\$ 175,662.72	\$ 250,366.47	\$ 143,404.97	\$ 81,828.98	\$ 1,953,091.00
Expenses													
60000 PAYROLL EXPENSES													
60100 Administration	15,256.08	15,440.88	17,287.66	16,932.72	17,631.26	17,435.31	17,331.21	17,704.72	17,153.37	17,331.30	17,325.00	17,325.00	204,154.51
60200 Full Time Para/EMT/Ops	58,665.60	45,715.50	48,044.40	46,636.35	45,535.00	48,710.10	46,988.10	41,711.00	47,206.45	56,069.55	47,700.00	47,700.00	580,682.05
60300 Part Time EMT/Medics	17,027.40	13,695.60	11,715.24	12,543.70	10,187.33	12,132.73	20,387.82	11,362.56	13,210.94	9,729.20	12,805.00	12,805.00	157,602.52
60500 Employee Medical/Dental	12,850.00	12,850.00	12,850.00	12,850.00	12,850.00	12,850.00	11,565.00	11,565.00	11,565.00	11,565.00	11,565.00	11,565.00	146,490.00
60600 PERS Pension Expense	22,200.00	22,200.00	22,200.00	22,200.00	22,200.00	22,200.00	22,200.00	22,200.00	22,200.00	22,200.00	22,200.00	22,200.00	266,400.00
61400 Uniform	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	12,000.00
61600 Workers Comp Insurance	0.00	8,362.68	8,362.68	8,362.68	8,362.68	8,362.68	9,990.46	0.00	0.00	0.00	0.00	0.00	51,803.86
61900 Retiree Health	5,648.81	5,648.81	5,648.81	5,648.81	5,648.81	5,648.81	5,083.93	5,083.93	5,083.93	5,083.93	5,083.93	5,083.93	64,396.44
Total 60000 PAYROLL EXPENSES	\$ 132,647.89	\$ 124,913.47	\$ 127,108.79	\$ 126,174.26	\$ 123,415.08	\$ 128,339.63	\$ 134,546.52	\$ 110,627.21	\$ 117,419.69	\$ 122,978.98	\$ 117,678.93	\$ 117,678.93	\$ 1,483,529.38
63000 OPERATING EXPENSES													
63400 Contract Services	\$ 3,123.00	\$ 3,225.50	\$ 12,123.00	\$ 2,964.00	\$ 2,964.00	\$ 12,939.00	\$ 20,464.00	\$ 2,964.00	\$ 2,964.00	\$ 8,214.00	\$ 2,964.00	\$ 2,964.00	\$ 77,872.50
63700 Dues and Subscriptions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40.00	489.00	0.00	0.00	0.00	529.00
63800 Education/Travel/Mileage	175.00	175.00	175.00	175.00	175.00	175.00	175.00	175.00	175.00	175.00	175.00	175.00	2,100.00
64000 Election Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
64400 Facility Repair Maintenance	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	74,000.00	1,000.00	1,000.00	19,000.00	1,000.00	1,000.00	1,000.00	103,000.00
64600 Legal Expense	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	24,000.00
64800 Liability/Auto/D&O Insurance	0.00	7,339.70	7,124.10	7,059.75	6,994.76	6,929.11	8,329.35	0.00	0.00	0.00	0.00	0.00	43,776.77
65000 License/Permit	325.00	5,765.82	400.00	218.49	437.00	5,478.00	262.00	394.00	40.00	0.00	0.00	0.00	13,320.31
65200 Office/Computer Supply & Parts	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	12,000.00
65300 Rent Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
65400 Training	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	1,200.00
65600 Utilities	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00	19,200.00
Total 63000 OPERATING EXPENSES	\$ 9,323.00	\$ 22,206.02	\$ 25,522.10	\$ 16,117.24	\$ 16,270.76	\$ 104,221.11	\$ 34,930.35	\$ 9,273.00	\$ 27,368.00	\$ 14,089.00	\$ 8,839.00	\$ 8,839.00	\$ 296,998.58
66000 FLEET/VEHICLE EXPENSES													
66200 Vehicle Payments/Equipment	10,110.76	7,165.76	2,127.76	10,110.76	7,165.76	2,127.76	10,110.76	7,165.76	2,127.76	10,110.76	7,165.76	2,127.76	77,617.12
66400 Fleet Fuel	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67	20,000.04
66600 Fleet Maintenance	1,450.00	1,450.00	1,450.00	1,450.00	1,450.00	1,450.00	1,450.00	1,450.00	1,450.00	1,450.00	1,450.00	1,450.00	17,400.00
Total 66600 Fleet Maintenance	\$ 13,227.43	\$ 10,282.43	\$ 5,244.43	\$ 13,227.43	\$ 10,282.43	\$ 5,244.43	\$ 13,227.43	\$ 10,282.43	\$ 5,244.43	\$ 13,227.43	\$ 10,282.43	\$ 5,244.43	\$ 115,017.16
66800 Interest Expense	560.74	693.12	0.00	1,067.95	655.13	300.74	439.63	619.39	0.00	378.49	0.00	0.00	4,715.19
67000 Medical Equip/Supply	2,375.00	2,375.00	2,375.00	2,375.00	2,375.00	2,375.00	2,375.00	2,375.00	2,375.00	2,375.00	2,375.00	2,375.00	28,500.00
Total 66000 FLEET/VEHICLE EXPENSES	\$ 16,163.17	\$ 13,350.55	\$ 7,619.43	\$ 16,670.38	\$ 13,312.56	\$ 7,920.17	\$ 16,042.06	\$ 13,276.82	\$ 7,619.43	\$ 15,980.92	\$ 12,657.43	\$ 7,619.43	\$ 148,232.35

68000 OTHER EXPENSES														
68200 Bank Charges & Credit Card Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
68400 Contingency/Outreach/Pub Edu	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	12,000.00
68600 Miscellaneous	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	1,200.00
68800 QAF FEE	0.00	0.00	0.00	0.00	0.00	5,168.00	0.00	0.00	5,943.20	0.00	0.00	0.00	0.00	11,111.20
Total 68000 OTHER EXPENSES	\$ 1,100.00	\$ 1,100.00	\$ 1,100.00	\$ 1,100.00	\$ 1,100.00	\$ 6,268.00	\$ 1,100.00	\$ 1,100.00	\$ 7,043.20	\$ 1,100.00	\$ 1,100.00	\$ 1,100.00	\$ 1,100.00	\$ 24,311.20
Total Expenses	\$ 159,234.06	\$ 161,570.04	\$ 161,350.32	\$ 160,061.88	\$ 154,098.40	\$ 246,748.91	\$ 186,618.93	\$ 134,277.03	\$ 159,450.32	\$ 154,148.90	\$ 140,275.36	\$ 135,237.36	\$ 1,953,071.51	
Net Operating Income	-\$ 61,704.65	-\$ 85,027.71	-\$ 91,007.99	\$ 31,936.91	-\$ 8,350.02	\$ 137,649.28	\$ 56,631.33	-\$ 42,258.86	\$ 16,212.40	\$ 96,217.57	\$ 3,129.61	-\$ 53,408.38	\$ 19.49	
Net Income	-\$ 61,704.65	-\$ 85,027.71	-\$ 91,007.99	\$ 31,936.91	-\$ 8,350.02	\$ 137,649.28	\$ 56,631.33	-\$ 42,258.86	\$ 16,212.40	\$ 96,217.57	\$ 3,129.61	-\$ 53,408.38	\$ 19.49	

Draft

CAMBRIA COMMUNITY HEALTHCARE DISTRICT

TO: Board of Directors Agenda No E.4

FROM: Cecilia Montalvo, Board Member

BOARD MEETING DATE: June 22, 2021

AGENDA DESCRIPTION: CCHD Employment Policy Regarding COVID 19 Vaccination

RECOMMENDATION: Review guidance from CDC, EEOC, and the California Fair Employment and Housing (DFEH) Department and consider the adoption of a new policy requiring all CCHD employees to be vaccinated against COVID 19 by September 1, 2021.

FISCAL IMPACT: None at this time.

DISCUSSION: The United States Government has established a goal that 70% of its residents be vaccinated by July 1. While this may be ambitious, many employers – particularly health care employers – have adopted policies requiring their employees to be vaccinated to return to work. The University of Pennsylvania, a six-hospital system that has adopted such a policy issued a statement announcing its decision stating, “As an institution grounded in the science and art of healthcare, we believe it is imperative for the University of Pennsylvania Health System take the lead in requiring employee vaccinations to protect our patients and staff, and to set an example for the broader community as we work together to end the COVID 19 pandemic.”

Hospitals and public schools have required vaccinations for over 100 years, based on risks posed to patients and children of serious illness.

With regard to ambulance companies, community members have a right to expect that employees who respond to an emergency and enter their home are not carrying the COVID 19 virus.

Included below is an excerpt from the December 9, 2020 article published by the Society of Human Resources Management, written by Allen Smith, JD.

"Employers may require vaccines before employees return to the worksite if the failure to be vaccinated constitutes a direct threat to other employees in the workplace because the virus is rampant and easily transmitted in the workplace," said Robin Samuel, an attorney with Baker McKenzie in Los Angeles. Exceptions must be made for employees who cannot be vaccinated because of disabilities or due to sincerely held religious beliefs, he added. Employers do not have to accommodate secular or medical beliefs about vaccines.

"Some companies will have strong justifications to require their employees to be vaccinated," according to Gary Pearce, chief risk architect for Aclaimant, a safety and

risk management firm in Chicago, and Jody McLeod, an attorney with McLeod Legal Solutions PLLC in Charlevoix, Mich., in an e-mail. "The more likely it is that nonvaccinated employees put customers, fellow employees or the general public at risk, the more compelling the case will be for a vaccination mandate."

Context matters when deciding whether to mandate vaccines. Health care, travel, retail or other businesses whose employees are at risk or who present a risk to others will have more business reasons to be "pro-vaccine," said Jon Zimring, an attorney with Greenberg Traurig in Chicago. Office-based businesses or businesses that can rely on remote workers may find it easier to take a "personal-choice" stance, he added.

On May 28, 2021 the Equal Employment Opportunity Commission issued guidance related to COVID 19 vaccination stating that employers can legally require COVID 19 vaccination for employees if the employer makes exceptions based on medical risks/disabilities and sincerely held religious beliefs.

I recommend that the Cambria Community Healthcare District require COVID 19 vaccination for all employees and that employees be given until September 30,2021 to document compliance with this policy. By doing so, we will be taking steps to protect our residents, and to set an example for the community about the importance of COVID 19 vaccination as a matter of public safety.

Attachments:

- A) "When Employers Can Require COVID-19 Vaccinations," Society for Human Resources Management, December 8, 2020
- B) "DFEH Issues Guidance to Employers Regarding Mandatory COVID-19 Vaccination Policies," National Law Review, March 11, 2021
- C) "EEOC Says Employers can Require COVID-19 Vaccination," WebMD, June 1, 2021
- D) "COVID-19 Vaccinations will be Mandatory for Pennsylvania Health System," Becker's Hospital Review, May 19, 2021
- E) Robert Wood Johnson Barnabas Health Implements Mandatory COVID-19 Vaccinations" Becker's Hospital Review, May 20, 2021

BOARD ACTION:

DATE OF VOTE:

UNANIMOUS:_____

FEDOROFF___ RICE:___ MILEUR:___ MONTALVO:___



When Employers Can Require COVID-19 Vaccinations

Feedback

By Allen Smith, J.D.

December 8, 2020

As COVID-19 vaccines become available, many employers will have a strong case for requiring employee vaccinations, so long as their vaccination policies have certain exceptions, are job-related and are consistent with business necessity, legal experts say.

"Employers may require vaccines before employees return to the worksite if the failure to be vaccinated constitutes a direct threat to other employees in the workplace because the virus is rampant and easily transmitted in the workplace," said Robin Samuel, an attorney with Baker McKenzie in Los Angeles. Exceptions must be made for employees who cannot be vaccinated because of disabilities or due to sincerely held religious beliefs, he added. Employers do not have to accommodate secular or medical beliefs about vaccines.

"Some companies will have strong justifications to require their employees to be vaccinated," according to Gary Pearce, chief risk architect for Aclaimant, a safety and risk management firm in Chicago, and Jody McLeod, an attorney with McLeod Legal Solutions PLLC in Charlevoix, Mich., in an e-mail. "The more likely it is that nonvaccinated employees put customers, fellow employees or the general public at risk, the more compelling the case will be for a vaccination mandate."

Business Necessity May Vary in Different Industries

Context matters when deciding whether to mandate vaccines. Health care, travel, retail or other businesses whose employees are at risk or who present a risk to others will have more business reasons to be "pro-vaccine," said Jon Zimring, an attorney with Greenberg Traurig in Chicago. Office-based businesses or businesses that can rely on remote workers may find it easier to take a "personal-choice" stance, he added.

COVID-19 vaccinations are a polarizing topic for many employees, said Alissa Kranz, an attorney with Lieser Skaff Alexander in Tampa, Fla. What's welcome to employees in one location might be unpopular at another site, she noted. "Certain employees may choose to no longer work for an employer, depending on whether or not a vaccination policy" is adopted, Kranz said. "This can result in business slowdowns and negative publicity."

Liability for Not Requiring Vaccination?

Kranz said that if a mandatory vaccination policy is not imposed, employees may allege that the employer has failed to provide a safe and healthy work environment, which is required by the Occupational Safety and Health Act.

"It would be breaking new ground to hold employers liable for not requiring vaccination," said Lindsay Burke, an attorney with Covington in Washington, D.C. "On the other hand, if public health authority guidance adopts the view that employers should not permit unvaccinated employees into the workplace, one might imagine this issue being a factor in tort litigation over whether appropriate safety protocols were followed by an employer."

Current Guidance

Available guidance indicates apparent support by several government agencies for mandatory vaccination policies, said Diane Welch, an attorney with McDonald Carano in Las Vegas.

For example, based on the findings of the U.S. Centers for Disease Control and Prevention, the Equal Employment Opportunity Commission (EEOC) has determined that COVID-19 meets the "direct threat" definition. "During the pandemic, employers have relied on this guidance to justify asking employees more in-depth health-related questions and performing medical screening of employees before allowing them to report for work," Welch said. But "the EEOC has not yet issued guidance for how it will view mandatory vaccine policies."

In addition, unionized employers probably will need to address collective bargaining obligations before the organizations communicate vaccination policies, Kranz noted.

Individual states may determine how the vaccines will be made available, said Deborah Schroeder-Saulnier, Ph.D., founder and CEO of Excel Leadership Solutions in St. Louis. According to Scientific American, the vaccine is expected to first go to high-risk workers in health care facilities plus first responders, then people with underlying conditions that put them at high risk, then teachers, next young adults and later everyone else.

"For some employers, implementing a mandatory vaccination policy makes sense, particularly for employees in positions that provide direct health care, caretaking of children and the elderly, or serving other populations at elevated risk from COVID-19," Welch said. "However, there are several important exceptions to a mandatory vaccine policy, making a policy that encourages—but does not require—vaccination easier to administer for many employers."

Reasonable Accommodations

In the context of flu vaccines, the EEOC has explained that employers that are subject to the Americans with Disabilities Act (ADA) generally must provide reasonable accommodations to employees with disabilities that prevent them from receiving a vaccine.

Similarly, employers that are subject to Title VII of the Civil Rights Act of 1964 must reasonably accommodate individuals who notify them of sincerely held religious beliefs that prevent them from receiving the vaccine.

Under the ADA, an employer requests information from the employee requesting accommodation, including the nature of the limitation or disability and the difficulty or issue that the vaccination would cause, Kranz said. An employer may also require an employee to provide documentation from the worker's medical provider to confirm the employee's specific limitation or disability and the need for accommodation, Kranz added.

Under Title VII, accommodations for religious reasons "are a bit more complicated," she said. Employers generally should assume that requests for religious accommodations are based on sincerely held beliefs. "However, if an employee requests an accommodation and an

employer has an objective basis for questioning the sincerity of that belief or practice, the employer can request supporting information from the employee," Kranz said.

This information could be a first-hand explanation from the employee or may be verified by third parties. Third-party verification does not have to come from a religious official or member of the worker's religion. "Because sincerity is the metric, third-party verification can be provided by others who are aware of the employee's religious practice or belief," she noted.

But "be mindful not to pry for too much information," Kranz cautioned. An employer that asks for unnecessary evidence risks liability for denying a reasonable accommodation request.

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DFEH Issues Guidance to Employers Regarding Mandatory COVID-19 Vaccination Policies

SheppardMullin

Article By

Kristi L. Thomas

Sheppard, Mullin, Richter & Hampton LLP

Labor & Employment Law Blog

- Biotech, Food, Drug
- Coronavirus News
- Labor & Employment
- California

Thursday, March 11, 2021

On March 4, 2021, the California Department of Fair Employment and Housing (“DFEH”) updated its [COVID-19 related guidance](#). In addition to addressing whether an employer may ask about symptoms, take employees’ temperatures, and require the use of personal protective equipment among other things, the DFEH addresses a question that has been top of mind for many California employers:

Can employers require their employees to be vaccinated?

The short answer is yes, so long as the employer adheres to the requirements of the Fair Employment and Housing Act (“FEHA”).

The DFEH explains how to comply with the FEHA in the event an employer mandates an FDA-approved COVID-19 vaccine.

(1) Mandatory Vaccination Policies and Practices Must Not Discriminate Against or Harass Employees Based on a Protected Characteristic

The FEHA provides that employers cannot discriminate against or harass employees based on protected characteristics, including but not limited to, religion and disability. In the event employers implement a mandatory vaccination policy or

practice, such policy or practice cannot operate to discriminate against or harass employees based on protected characteristics.

(2) Employers Must Reasonably Accommodate Employees With Disabilities

Employers are required under the FEHA to reasonably accommodate employees' known disabilities. Therefore, if an employee objects to the vaccination on the basis that he or she has a disability that prevents them from being vaccinated, the employer is required to engage in an interactive process with the employee and reasonably accommodate that employee. Reasonable accommodations may include the employee working from home, or the employer implementing safeguards at the worksite to enable the employee to work without endangering the employee or others.

If the accommodation imposes an undue hardship, if the employee cannot perform his or her essential duties even with the reasonable accommodation, or if the employee cannot perform his or her essential duties without endangering the health or safety of the employee or others even with the reasonable accommodation, then the employer may exclude the employee from the worksite.

(3) Employers Must Reasonably Accommodate Employees With Sincerely-Held Religious Beliefs or Practices

The FEHA also requires that employers reasonably accommodate employees' known sincerely-held religious beliefs and practices. Therefore, if an employee objects to the vaccination on the basis that he or she has a sincerely-held religious belief or practice that prevents them from being vaccinated, the employer is required to engage in an interactive process with the employee and reasonably accommodate that employee. Reasonable accommodations in the religious context may eliminate the conflict between the religious belief or practice and the vaccination requirement. The DFEH indicates that these reasonable accommodations could include job restructuring or job reassignment.

The DFEH also notes that, unless specifically requested by the employee, accommodations related to sincerely-held religious beliefs or practices are not considered "reasonable" if they segregate the employee from other employees or the public. And, similar to responding to a disability, if the accommodation imposes an undue hardship on the employer, the employer may exclude the employee from the worksite.

(4) Employers Must Not Retaliate Against Employees for Engaging in Protected Activity

If an employee requests a reasonable accommodation due to a disability or sincerely-held religious belief or practice, the employer cannot retaliate against them. Similarly, if an employee engages in other protected activity, for example, if the employee alleges that the employer's mandatory vaccination policy is discriminatory, the employer cannot retaliate against them. Retaliation is a form of

adverse employment action, and may include discipline.

(5) If an Employee Resists Mandatory Vaccination Absent a Disability or Sincerely-Held Religious Belief or Practice, No Reasonable Accommodation Is Necessary

An employer is not required to reasonably accommodate an employee who simply does not want to receive an FDA-approved vaccination that is mandated by an employer, absent a disability reason or sincerely-held religious belief or practice reason.

The DFEH also notes that employers are permitted to enforce reasonable disciplinary policies and practices if employees resist the vaccination for reasons unrelated to disability and sincerely-held religious beliefs and practices; however, as noted above, an employer cannot discipline an employee for engaging in protected activity.

(6) The Type of Medical Information That Can Be Elicited From Employees Will Depend on Whether the Employer Is Administering the Mandatory Vaccination Program

The DFEH indicates that employers may generally ask an employee entering the worksite whether he or she is experiencing COVID-19 symptoms. In addition to this, if the employer is administering a mandatory vaccination program, the employer may ask an employee certain questions, including by way of a pre-vaccination screening questionnaire, that could elicit information regarding a disability so long as the questions are “job-related” and “consistent with business necessity.”

The DFEH also notes that any retained records of vaccination must be maintained as confidential medical records by the employer.

(7) Employers May Require “Proof” of Vaccination if a Third Party Is Administering the Mandatory Vaccination Program

According to the DFEH, asking employees for proof of the mandatory vaccination is not a disability-related inquiry, a religious belief or practice-related inquiry, or a medical examination. That said, because the proof of vaccination could include disability-related medical information, employers should instruct employees to omit that information. And again, any record of vaccination must be maintained as a confidential medical record by the employer.

Employer Takeaways

- The DFEH indicates that it is not commenting on whether, or to what extent, employers *should* mandate that employees get vaccinated. Its guidance just addresses how to comply with the FEHA in the event employers mandate vaccination.
- Employers should consult with legal counsel in the event they wish to put a

mandatory vaccination policy or practice in place.

- Whether a reasonable accommodation exists for employees with disabilities and/or sincerely-held religious beliefs or practices is a highly fact-specific inquiry that should be discussed with legal counsel.
- Keep in mind that “undue hardship” is difficult to demonstrate; therefore, employers should consult with legal counsel in the event they believe there is undue hardship and wish to deny a reasonable accommodation.
- If employers want to administer the mandatory vaccination program themselves, they should consult with legal counsel to discuss, among other things, what medical information can safely be obtained from employees.

The legal landscape continues to evolve quickly and there is a lack of clear-cut authority or bright line rules on implementation. This article is not intended to be an unequivocal, one-size fits all guidance, but instead represents our interpretation of where applicable law currently and generally stands. This article does not address the potential impacts of the numerous other local, state and federal orders that have been issued in response to the COVID-19 pandemic, including, without limitation, potential liability should an employee become ill, requirements regarding family leave, sick pay and other issues.

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National Law Review, Volume XI, Number 70

Source URL: <https://www.natlawreview.com/article/dfeh-issues-guidance-to-employers-regarding-mandatory-covid-19-vaccination-policies>



June 1, 2021 -- Employers can legally require COVID-19 vaccination for employees to re-enter the workplace and can provide incentives to encourage employees to get a shot, according to new guidance issued Friday by the Equal Employment Opportunity Commission.

Companies are still required to provide reasonable accommodations for employees who are exempt from mandatory immunization based on the Americans with Disabilities Act, Title VII of the Civil Rights Act and other federal laws.

The commission, which enforces workplace antidiscrimination, said employer requirements and incentives can't be "coercive" but didn't provide examples of illegal offers. The guidance also says that companies should work to find alternative arrangements for employees who are unable to get vaccinated for medical, disability, or other reasons.

"Employers should keep in mind that because some individuals or demographic groups may face greater barriers to receiving a COVID-19 vaccination than others, some employees may be more likely to be negatively impacted by a vaccination requirement," the commission wrote.

It would also be illegal to apply a vaccination requirement in a way that treats employees differently based on race, national origin, religion, sex, sexual orientation, gender identity, pregnancy, disability, age, or genetic information, the EEOC wrote.

Employers can offer incentives for employees to voluntarily confirm their vaccination status, but those should be optional, the commission said. Employers shouldn't pressure their employees to share information, and any medical information — such as vaccination records — must be kept confidential.

Companies are also required to provide a safe workplace based on Occupational Safety and Health Administration (OSHA) guidelines, according to ABC News. This includes assessing the risk of exposure to COVID-19 and developing a plan to protect employees. With COVID-19 vaccines, this could mean requiring the vaccine, providing personal protective gear, or setting capacity limits in the physical workplace.

The new guidance answered some legal questions but still creates enough room for interpretation that could prompt lawsuits as companies bring their workers back to the workplace, according to CBS News. If companies follow CDC guidance and allow vaccinated employees to go without a mask but require unvaccinated employees to wear a mask, for instance, employers could find themselves in the position of policing the workplace and asking employees to disclose their medical information.

“I am waiting for the floodgates to open on litigation in this area,” Helen Rella, an employment attorney at the New York-based law firm Wilk Auslander, told CBS News.

Employees who don't get vaccinated due to a disability, religious belief, or other reasons may be entitled to a reasonable accommodation, the commission said. This could mean requiring a face mask, physical distancing, modified shifts, telework arrangements, or work reassignment, the EEOC wrote.

Companies can also provide employees with information about COVID-19 vaccines to educate them, raise awareness about the benefits of the vaccine, address common questions, and provide incentives. Employers can also share information about vaccine sites, low-cost transportation, and community resources about vaccination. Employers can offer time off for vaccination, especially if transportation isn't readily available outside of regular work hours, the commission wrote.

The updated guidance is meant to answer COVID-19 vaccination questions based on federal equal employment opportunity laws, the commission wrote. Other federal, state and local laws may come into play regarding the pandemic and vaccinations for employers and employees.

“The updated technical assistance released today addresses frequently asked questions concerning vaccinations in the employment context,” Charlotte Burrows, the EEOC chair, said in a statement.

“The EEOC will continue to clarify and update our COVID-19 technical assistance to ensure that we are providing the public with clear, easy to understand, and helpful information,” she said. “We will continue to address the issues that were raised at the Commission's recent hearings on the civil rights impact of COVID-19.”

WebMD Health News Brief

Sources 

EEOC: "What You Should Know About COVID-19 and the ADA, the Rehabilitation Act, and Other EEO Laws." "EEOC Issues Updated COVID-19 Technical Assistance"

ABC News: "What to know if your employer requires vaccinations: federal legal protections"

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COVID-19 vaccinations will be mandatory for Pennsylvania health system

Kelly Gooch - Wednesday, May 19th, 2021 [Print](#) | [Email](#)

Philadelphia's six-hospital University of Pennsylvania Health System will make the COVID-19 vaccine mandatory for all employees and clinical staff, the health system said May 19.

A spokesperson told *Becker's* employees and clinical staff are required to be vaccinated against COVID-19 by no later than Sept. 1. New hires must provide proof of at least one dose two weeks before beginning work. There are exemptions for medical or religious reasons, similar to the health system's long-standing flu vaccine policy.

"As an institution grounded in the science and art of healthcare, we believe it is imperative for the University of Pennsylvania Health System to take the lead in requiring employee vaccinations to protect our patients and staff and to set an example to the broader community as we work together to end the COVID-19 pandemic," the health system said.

As of May 19, all University of Pennsylvania Health System employees and clinical staff have been offered the vaccine, and more than 33,000 of them (nearly 70 percent) are fully vaccinated.

"Evidence is clear that COVID-19 vaccines have proven to be very safe and highly effective at preventing transmission, hospitalizations and death from the virus," the health system said. "The transformational mRNA technology discoveries at Penn which laid a foundation for the first COVID-19 vaccines are a tremendous point of pride, which further buoys our confidence in the science that is now being deployed to save lives across the globe."

University of Pennsylvania Health System is the latest organization to implement mandatory COVID-19 vaccinations.

Great Falls, Mont.-based Benefis Health System said it made the vaccine mandatory for about 250 employees working in senior services. Employees who are not exempt are required to get their second doses by July 1.

Additionally, Houston Methodist rolled out its mandatory vaccination policy March 31, with April 15 as the deadline for managers to receive at least one dose or get an exemption. More than 99 percent of the management team had complied by the deadline. By June 7, all 26,000 employees are required to have received the vaccine.

Other health systems have decided not to mandate the vaccine for employees while the shots are only FDA-approved for emergency use.

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RWJBarnabas Health implements mandatory COVID-19 vaccinations

Kelly Gooch - Thursday, May 20th, 2021 [Print](#) | [Email](#)

RWJBarnabas Health is now requiring supervisors and above to be vaccinated for COVID-19, with plans to eventually extend the mandate to all employees, the West Orange, N.J.-based health system [said](#) May 20.

Supervisors and above must be vaccinated no later than June 30.

"As healthcare workers and as team members committed to providing a culture of safety, we have an obligation to do all we can to protect our patients and the communities we serve," Barry Ostrowsky, president and CEO of RWJBarnabas Health, said in a news release. "As a healthcare leader in the state, we must set the precedent to always provide the safest environment and protect the residents of New Jersey."

The health system said most RWJBarnabas Health employees are already vaccinated, and it will continue offering shots for the foreseeable future for staff and the community.

RWJBarnabas Health, which has more than 35,000 employees, is the latest hospital or health system to mandate vaccination for workers.

Philadelphia's six-hospital University of Pennsylvania Health System [revealed](#) May 19 that it will make the COVID-19 vaccine mandatory for all employees and clinical staff.

Great Falls, Mont.-based Benefis Health System said it made the vaccine mandatory for about 250 employees working in senior services. Employees who are not exempt are required to get their second doses by July 1.

Additionally, Houston Methodist [rolled out](#) its mandatory vaccination policy March 31, with April 15 as the deadline for managers to receive at least one dose or get an exemption. More than 99 percent of the management team had [complied](#) by the deadline. By June 7, all 26,000 employees are required to have received the vaccine.

Other health systems have [decided not to mandate the vaccine for employees](#) while the shots are only authorized for emergency use by the FDA.

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CAMBRIA COMMUNITY HEALTHCARE DISTRICT

TO: Board of Directors – Agenda Item NO. E.5

FROM: Tim Benes, Operations Manager

BOARD MEETING DATE: June 22,2021 (Online)

AGENDA DESCRIPTION: Surplus of Kenwood Radios

RECOMMENDATION(S): Board approval of the removal of five UHF and six VHF portable hand-held radios, including batteries and chargers, from the CCHD inventory. Units to be transferred, as a donation, to the Cambria CERT team, as-is.

FISCAL IMPACT: None.

DISCUSSION: These units are obsolete in their usefulness to the District and no longer utilized as they were replaced recently with new Motorola units. The Cambria CERT leadership has voiced interest in them as it will upgrade their communication capability for their volunteers, in the event of a disaster. They will assume all responsibility for maintenance and repair.

Attachments: None

BOARD ACTION:

Date of Vote:

UNANIMOUS: ____

FEDOROFF____ RICE____ MILEUR____ MONTALVO____

CAMBRIA COMMUNITY HEALTHCARE DISTRICT

TO: Board of Directors Agenda No E.6

FROM: Cecilia Montalvo, Board Member

BOARD MEETING DATE: June 22, 2021

AGENDA DESCRIPTION: CCHD 501(c)(3) Charitable Trust Goals & Targets

RECOMMENDATION:

- (1) Identify an accountable person in the organization to lead the philanthropic planning and marketing effort;
- (2) begin now to develop basic marketing materials with core messaging – Who are we? Why give?
- (3) plan for launch of a more ambitious fund-raising effort associated with the need related to new crew quarters/garage once the details of this project (together with a financing plan) are complete

FISCAL IMPACT: None at this time. Minor expenses may be incurred to draft preliminary materials. Once a larger campaign is launched, additional spending will be required.

DISCUSSION: As part of the District’s 2020-2023 Strategic Plan, a goal was set to establish a tax-exempt charitable organization and to use this entity to raise money for needed capital priorities. Board Chair Fedoroff was named as Administrator of the trust.

In order for the Trust to become a more active philanthropic organization for the future, someone in the organization will need to be designated to lead the effort, and a marketing plan will need to be developed. I would recommend that we defer any significant campaigns until we have developed our plan for new crew quarters and garage.

BOARD ACTION:

DATE OF VOTE:

UNANIMOUS: _____

FEDOROFF___ RICE:___ MILEUR:___ MONTALVO:___

CAMBRIA COMMUNITY HEALTHCARE DISTRICT

TO: Board of Directors – Agenda Item No. E.7

FROM: Michael McDonough, Administrator

BOARD MEETING DATE: June 22,2021

AGENDA DESCRIPTION: Resolution 18-21 CPI Adjustment to District Special Assessment - Measure AA and subsequent resolutions, allows for the special assessment to be annually adjusted by the change in the Consumer Price Index for the Greater Los Angeles Area in subsequent years.

RECOMMENDATION(S): This Resolution is recommended for Board approval to meet the requirements pursuant to Government Code Section 54718, which provides that the District is allowed to add current charges to the current year tax rolls.

FISCAL IMPACT: Will implement an annual increase in Special Tax revenue of 3.9% resulting in approximately a \$21,893 annual net revenue increase to the District.

DISCUSSION: See attachment.

Attachments:

- A) Consumer Price Index – Los Angeles
- B) Resolution 18-21 Draft.

BOARD ACTION:

Date of Vote:

UNANIMOUS: ____

FEDOROFF____ RICE____ MILEUR____ MONTALVO____



For Release: Thursday, June 10, 2021

21-1047-SAN

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Technical information: (415) 625-2270 BLSinfoSF@bls.gov www.bls.gov/regions/west

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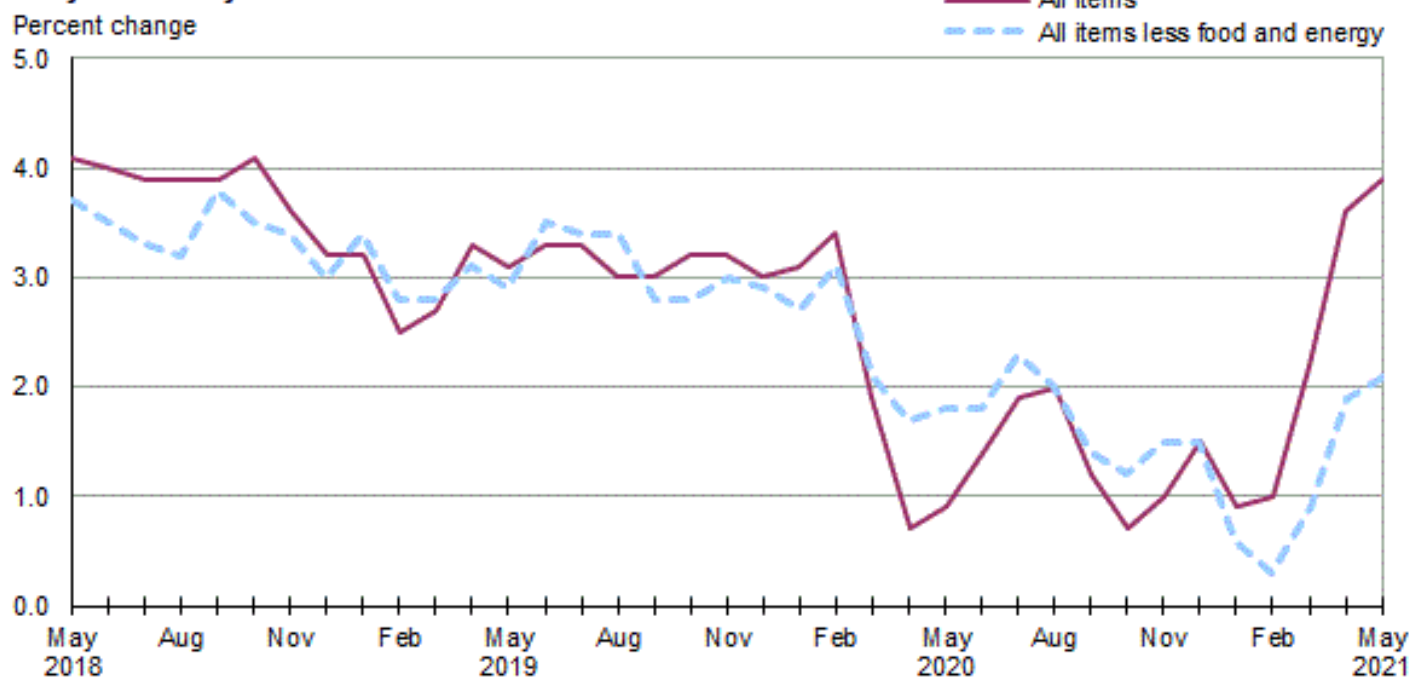
Consumer Price Index, Los Angeles area – May 2021

Area prices were up 0.6 percent over the past month, up 3.9 percent from a year ago

Prices in the Los Angeles area, as measured by the Consumer Price Index for All Urban Consumers (CPI-U), advanced 0.6 percent in May, the U.S. Bureau of Labor Statistics reported today. (See [table A.](#)) Regional Commissioner Chris Rosenlund noted that the May increase was influenced by higher prices for gasoline, shelter, and new and used motor vehicles. (Data in this report are not seasonally adjusted. Accordingly, month-to-month changes may reflect seasonal influences.)

Over the last 12 months, the CPI-U advanced 3.9 percent. (See [chart 1](#) and [table A.](#)) Food prices rose 3.4 percent. Energy prices jumped 30.1 percent, largely the result of an increase in the price of gasoline. The index for all items less food and energy rose 2.1 percent over the year. (See [table 1.](#))

Chart 1. Over-the-year percent change in CPI-U, Los Angeles-Long Beach-Anaheim, CA, May 2018–May 2021



Source: U.S. Bureau of Labor Statistics.

Food

Food prices advanced 0.4 percent for the month of May. (See [table 1.](#)) Prices for food away from home rose 0.5 percent. Prices for food at home increased 0.3 percent.

Over the year, food prices rose 3.4 percent. Prices for food away from home advanced 4.4 percent since a year ago. Prices for food at home moved up 2.3 percent led by higher prices for fruits and vegetables (4.7 percent).

Energy

The energy index rose 4.2 percent over the month. The increase was mainly due to higher prices for gasoline (4.0 percent). Prices for natural gas service jumped 20.9 percent, but prices for electricity decreased 0.3 percent for the same period.

Energy prices jumped 30.1 percent over the year, largely due to higher prices for gasoline (45.5 percent). Prices paid for electricity increased 10.6 percent, and prices for natural gas service rose 10.5 percent during the past year.

All items less food and energy

The index for all items less food and energy rose 0.4 percent in May. Higher prices for motor vehicle insurance (2.9 percent), new and used motor vehicles (2.5 percent), and shelter (0.3 percent) were partially offset by lower prices for household furnishings and operations (-1.6 percent) and recreation (-0.7 percent).

Over the year, the index for all items less food and energy rose 2.1 percent. Components contributing to the increase included motor vehicle insurance (21.2 percent), new and used motor vehicles (9.3 percent), and shelter (1.0 percent). Partly offsetting the increases were price decreases in household furnishings and operations (-2.1 percent) and education and communication (-1.5 percent).

Table A. Los Angeles-Long Beach-Anaheim, CA, CPI-U 1-month and 12-month percent changes, all items index, not seasonally adjusted

Month	2017		2018		2019		2020		2021	
	1-month	12-month	1-month	12-month	1-month	12-month	1-month	12-month	1-month	12-month
January.....	0.9	2.1	0.8	3.5	0.7	3.2	0.8	3.1	0.2	0.9
February.....	0.6	2.7	0.7	3.6	0.1	2.5	0.3	3.4	0.4	1.0
March.....	0.3	2.7	0.4	3.8	0.6	2.7	-0.7	1.9	0.5	2.2
April.....	0.2	2.7	0.4	4.0	1.0	3.3	-0.3	0.7	1.1	3.6
May.....	0.3	2.5	0.4	4.1	0.2	3.1	0.4	0.9	0.6	3.9
June.....	-0.2	2.2	-0.2	4.0	0.0	3.3	0.5	1.4		
July.....	0.3	2.5	0.2	3.9	0.1	3.3	0.6	1.9		
August.....	0.3	2.8	0.2	3.9	0.0	3.0	0.1	2.0		
September.....	0.4	3.1	0.5	3.9	0.5	3.0	-0.3	1.2		
October.....	0.4	3.1	0.5	4.1	0.7	3.2	0.2	0.7		
November.....	0.1	3.6	-0.3	3.6	-0.3	3.2	0.1	1.0		
December.....	0.0	3.6	-0.3	3.2	-0.6	3.0	-0.2	1.5		

The June 2021 Consumer Price Index for the Los Angeles area is scheduled to be released on July 13, 2021.

Coronavirus (COVID-19) Pandemic Impact on May 2021 Consumer Price Index Data

Data collection by personal visit for the Consumer Price Index (CPI) program has been suspended since March 16, 2020. When possible, data normally collected by personal visit were collected either online or by phone. Additionally, data collection in May was affected by the temporary closing or limited operations of certain types of establishments. These factors resulted in an increase in the number of prices considered temporarily unavailable and imputed.

While the CPI program attempted to collect as much data as possible, many indexes are based on smaller amounts of collected prices than usual, and a small number of indexes that are normally published were not published this month. Additional information is available at <https://www.bls.gov/covid19/effects-of-covid-19-pandemic-on-consumer-price-index.htm>.

Technical Note

The Consumer Price Index (CPI) is a measure of the average change in prices over time in a fixed market basket of goods and services. The Bureau of Labor Statistics publishes CPIs for two population groups: (1) a CPI for All Urban Consumers (CPI-U) which covers approximately 93 percent of the total U.S. population and (2) a CPI for Urban Wage Earners and Clerical Workers (CPI-W) which covers approximately 29 percent of the total U.S. population. The CPI-U includes, in addition to wage earners and clerical workers, groups such as professional, managerial, and technical workers, the self-employed, short-term workers, the unemployed, and retirees and others not in the labor force.

The CPI is based on prices of food, clothing, shelter, and fuels, transportation fares, charges for doctors' and dentists' services, drugs, and the other goods and services that people buy for day-to-day living. Each month, prices are collected in 75 urban areas across the country from about 6,000 housing units and approximately 22,000 retail establishments—department stores, supermarkets, hospitals, filling stations, and other types of stores and service establishments. All taxes directly associated with the purchase and use of items are included in the index.

The index measures price changes from a designated reference date; for most of the CPI-U the reference base is 1982-84 equals 100. An increase of 7 percent from the reference base, for example, is shown as 107.000. Alternatively, that relationship can also be expressed as the price of a base period market basket of goods and services rising from \$100 to \$107. For further details see the CPI home page on the Internet at www.bls.gov/cpi and the CPI section of the BLS Handbook of Methods available on the internet at www.bls.gov/opub/hom/cpi/.

In calculating the index, price changes for the various items in each location are averaged together with weights that represent their importance in the spending of the appropriate population group. Local data are then combined to obtain a U.S. city average. Because the sample size of a local area is smaller, the local area index is subject to substantially more sampling and other measurement error than the national index. In addition, local indexes are not adjusted for seasonal influences. As a result, local area indexes show greater volatility than the national index, although their long-term trends are quite similar. **NOTE: Area indexes do not measure differences in the level of prices between cities; they only measure the average change in prices for each area since the base period.**

The Los Angeles-Long Beach-Anaheim, CA metropolitan area includes Los Angeles and Orange Counties in California.

Information in this release will be made available to sensory impaired individuals upon request. Voice phone: (202) 691-5200; Federal Relay Service: (800) 877-8339.

Table 1. Consumer Price Index for All Urban Consumers (CPI-U): Indexes and percent changes for selected periods Los Angeles-Long Beach-Anaheim (1982-84=100 unless otherwise noted)

Item and Group	Indexes			Percent change from-		
	Mar. 2021	Apr. 2021	May 2021	May 2020	Mar. 2021	Apr. 2021
Expenditure category						
All items.....	282.648	285.808	287.620	3.9	1.8	0.6
All items (1967=100).....	835.067	844.403	849.756	-	-	-
Food and beverages.....	283.505	287.089	288.225	3.4	1.7	0.4
Food.....	283.750	287.567	288.639	3.4	1.7	0.4
Food at home.....	267.292	273.030	273.803	2.3	2.4	0.3
Cereals and bakery products.....	281.430	283.353	282.619	0.0	0.4	-0.3
Meats, poultry, fish, and eggs.....	302.461	307.235	311.151	1.4	2.9	1.3
Dairy and related products.....	259.853	258.855	262.934	-0.3	1.2	1.6
Fruits and vegetables.....	358.042	374.431	364.347	4.7	1.8	-2.7
Nonalcoholic beverages and beverage materials(1).....	268.265	276.135	274.821	1.1	2.4	-0.5
Other food at home.....	199.524	203.904	208.027	4.5	4.3	2.0
Food away from home.....	296.916	298.823	300.175	4.4	1.1	0.5
Alcoholic beverages.....	260.197	260.793	262.603	3.1	0.9	0.7
Housing.....	326.591	327.410	328.792	1.4	0.7	0.4
Shelter.....	375.676	376.875	378.182	1.0	0.7	0.3
Rent of primary residence(2).....	400.962	401.462	402.879	0.9	0.5	0.4
Owners' equiv. rent of residences(2)(3).....	392.227	391.614	392.634	0.6	0.1	0.3
Owners' equiv. rent of primary residence(1)(2).....	392.204	391.592	392.612	0.6	0.1	0.3
Fuels and utilities.....	373.221	371.953	384.156	9.9	2.9	3.3
Household energy.....	325.995	324.439	339.425	10.6	4.1	4.6
Energy services(2).....	324.444	322.917	338.030	10.6	4.2	4.7
Electricity(2).....	381.498	383.502	382.304	10.6	0.2	-0.3
Utility (piped) gas service(2).....	250.837	241.865	292.442	10.5	16.6	20.9
Household furnishings and operations.....	120.176	120.280	118.394	-2.1	-1.5	-1.6
Apparel.....	111.445	110.832	110.660	7.2	-0.7	-0.2
Transportation.....	216.878	225.729	232.220	19.5	7.1	2.9
Private transportation.....	218.064	224.775	230.905	19.8	5.9	2.7
New and used motor vehicles(4).....	91.675	96.073	98.432	9.3	7.4	2.5
New vehicles(1).....	171.386	173.352	175.268	1.8	2.3	1.1
Used cars and trucks(1).....	293.092	320.026	341.860	29.3	16.6	6.8
Motor fuel.....	291.927	301.473	313.441	45.4	7.4	4.0
Gasoline (all types).....	285.179	294.486	306.245	45.5	7.4	4.0
Gasoline, unleaded regular(4).....	284.872	294.509	306.623	46.6	7.6	4.1
Gasoline, unleaded midgrade(4)(5).....	273.815	283.189	293.696	42.9	7.3	3.7
Gasoline, unleaded premium(4).....	276.184	283.871	293.985	41.8	6.4	3.6
Motor vehicle insurance(1).....	802.689	800.022	823.411	21.2	2.6	2.9
Medical care.....	505.630	508.953	510.991	0.0	1.1	0.4
Recreation(6).....	105.756	110.592	109.800	2.1	3.8	-0.7
Education and communication(6).....	147.020	146.927	147.137	-1.5	0.1	0.1
Tuition, other school fees, and child care(1) ..	1,911.766	1,911.766	1,916.782	-2.6	0.3	0.3
Other goods and services.....	462.504	468.902	465.845	3.7	0.7	-0.7
Commodity and service group						
All items.....	282.648	285.808	287.620	3.9	1.8	0.6
Commodities.....	190.310	193.088	194.665	7.3	2.3	0.8
Commodities less food & beverages.....	142.487	144.819	146.550	11.1	2.9	1.2
Nondurables less food & beverages.....	194.778	197.510	200.080	14.4	2.7	1.3
Durables.....	92.146	94.010	94.971	6.2	3.1	1.0
Services.....	364.509	367.939	369.922	2.2	1.5	0.5

Note: See footnotes at end of table.

Table 1. Consumer Price Index for All Urban Consumers (CPI-U): Indexes and percent changes for selected periods Los Angeles-Long Beach-Anaheim (1982-84=100 unless otherwise noted) - Continued

Item and Group	Indexes			Percent change from-		
	Mar. 2021	Apr. 2021	May 2021	May 2020	Mar. 2021	Apr. 2021
Special aggregate indexes						
All items less medical care	272.925	276.059	277.851	4.2	1.8	0.6
All items less shelter.....	241.621	245.599	247.617	5.8	2.5	0.8
Commodities less food	147.596	149.884	151.630	10.6	2.7	1.2
Nondurables	240.376	243.550	245.414	7.6	2.1	0.8
Nondurables less food.....	201.533	204.134	206.673	13.2	2.6	1.2
Services less rent of shelter(3).....	358.214	364.931	367.927	3.9	2.7	0.8
Services less medical care services.....	351.183	354.558	356.612	2.3	1.5	0.6
Energy	306.138	311.797	324.926	30.1	6.1	4.2
All items less energy	283.317	286.335	287.403	2.3	1.4	0.4
All items less food and energy	283.389	286.255	287.323	2.1	1.4	0.4

Footnotes

(1) Indexes on a December 1977=100 base.

(2) This index series was calculated using a Laspeyres estimator. All other item stratum index series were calculated using a geometric means estimator.

(3) Indexes on a December 1982=100 base.

(4) Special index based on a substantially smaller sample.

(5) Indexes on a December 1993=100 base.

(6) Indexes on a December 1997=100 base.

- Data not available

NOTE: Index applies to a month as a whole, not to any specific date.

RESOLUTION NO. 18-21

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE CAMBRIA COMMUNITY HEALTHCARE DISTRICT ESTABLISHING APPROVAL OF THE GENERAL DISTRICT ASSESSMENT INCREASE RATIFIED BY THE VOTERS ON NOVEMBER 5, 1985, THE GENERAL DISTRICT ASSESSMENT INCREASE RATIFIED BY THE VOTERS ON NOVEMBER 8, 1994, THE GENERAL DISTRICT ASSESSMENT INCREASE RATIFIED BY THE VOTERS ON NOVEMBER 7, 2006 INCREASED BY THE CPI FOR THE GREATER LOS ANGELES AREA, AND TO REFERENCE THE APPLICABLE SECTION OF THE GOVERNMENT CODE FOR PLACING THE ANNUAL CHARGE ON THE TAX ROLL.

Recitals

Pursuant to the provisions of Government Code Section 547031 of the Benefit Assessment Act of 1982, providing, in part:

"The Legislature finds and declares that it is in the public interest to allow local agencies to finance property related services through the imposition of an assessment upon the property which benefits from those services."

The Board of Trustees provides as follows:

WHEREAS, the Cambria Community Healthcare District is defined as a "local agency" as provided by Government Code Section 54705: and

WHEREAS, the Board of Trustees of said District passed and adopted resolution 01-85, calling for notice of an election to be held in said district on Tuesday, November 5, 1985: and

WHEREAS, the purpose of the election was to submit to the qualified voters of said District the questions of an assessment for the purpose of upgrading general operations within said District; and

WHEREAS, said assessment, herein referred to as "Measure B", did pass by a simple majority as established by Certificate of the County Clerk-recorder, Canvass of Votes Cast; and

Whereas, pursuant to Government Code Section 54718, which provides that said District is allowed to add current charges to the current year's tax rolls; and

WHEREAS, Measure B, imposed an assessment in the amount of \$4.00 per unimproved parcel and \$7.00 per improved parcel per year, on all real property (except that of federal, state or local governmental agency) within the boundaries of said District; and

WHEREAS, the Board of Trustees of said District then passed and adopted Resolution 03-94, calling for notice of an election to be held in said district on Tuesday, November 8, 1994; and

WHEREAS, the purpose of the election was to submit to the qualified voters of said District the questions of an assessment increase for the purpose of upgrading general operations within said District; and

WHEREAS, said assessment, herein referred to as "Measure C", did pass by a simple majority as established by Certificate of the County Clerk—Recorder, Canvass of Votes Cast; and

WHEREAS, Measure C, imposed an assessment increase in the amount of \$3.00 per unimproved parcel, bringing the total assessment to \$7.00 per unimproved parcel per year and \$13.00 per improved parcel, bringing the total assessment to \$20.00 per improved parcel per year, on all real property (except

that of federal , state, or local governmental agency) within the boundaries of said District; and

WHEREAS, the Board of Trustees of said District then passed and adopted Resolution 05-06, calling for notice of an election to be held in said district on Tuesday, November 7, 2006; and

WHEREAS, the purpose of the election was to submit to the qualified voters of said District the questions of an assessment increase for the purpose of increasing staffing and upgrading general operations within said District; and

WHEREAS, said assessment, herein referred to as "Measure AA", did pass by a two-thirds majority as established by Certificate of the County Clerk-Recorder, Canvass of Votes Cast; and

WHEREAS, Measure AA, imposed an assessment increase in the amount of \$18.00 per unimproved parcel, bringing the total assessment to \$25.00 per unimproved parcel per year and \$65.00 per improved parcel, bringing the total assessment to \$85.00 per improved parcel per year, on all real property (except that of federal, state or local government agency) within the boundaries of said District; and

WHEREAS, Measure AA allows for the assessment to be annually adjusted by the change in the Consumer Price Index for the Greater Los Angeles Area in subsequent years; and

WHEREAS, the District has complied with the general provisions of government Code Section 54711 with respect to the amount of the assessment in relation to parcel benefits and service cost; and

WHEREAS, pursuant to Government Code Section 54715, which provides that said District may propose for adoption an annual assessment on each parcel of real property within the jurisdiction of said District; and

WHEREAS, said District has examined the provisions of Proposition 218, Article XIIIc and XIID of the State Constitution and has determined that said District is exempted from such provisions due to said assessment and assessment increase being previously voter approved, and said assessments were enacted prior to the effective implementation date of the Proposition;

NOW, THEREFORE, BE IT RESOLVED, based on the foregoing statement, that the Cambria Community Healthcare District Board of Trustees hereby approve the general Assessment and resulting appropriation of an annual charge on the Tax Roll. This assessment to be increased by the CPI of Greater Los Angeles Area for the period of May 1, 2020 to April 30, 2021 of 3.9%.

BE IT FURTHER RESOLVED AND ORDERED that the Administrator of said District to deliver forthwith one (1) certified copy of this resolution to the Department of Auditor-Controller of the County of San Luis Obispo.

On motion of Board Member _____ seconded by Board Member _____ and on the following vote, to wit

AYES:

NOES:

ABSENT:

The foregoing resolution is hereby adopted this 22th day of June, 2021.

ATTEST

X

Igor Fedoroff
President

X

Laurie Mileur
Secretary

CAMBRIA COMMUNITY HEALTHCARE DISTRICT

TO: Board of Directors Agenda No. E.8

FROM: Laurie Mileur, PHD – Director & Chair of the Property and Facilities Committee

BOARD MEETING DATE: June 22, 2021

AGENDA DESCRIPTION: Facility Project Feasibility & Design Study

RECOMMENDATION(S): Approve funds, of up to \$75,000, to support consultants in order to complete an updated needs assessment, potential design solutions, and and projected costs for the CCHD facility at 2515 Main Street .

FISCAL IMPACT: Potential of \$75,000, if approved.

DISCUSSION:

1. A work environment that assures the health, safety, and security of EMS personnel and equipment is an essential component of providing the highest quality emergency medical care to our community.
2. The existing CCHD facility (2515 Main Street), built in 1961, provides EMS crew quarters, administrative offices, and medical office space. Current crew quarters are suboptimal and need of expanded day room and dining/eating area, and a security alarm system.
3. A property tour combined with archival document review was performed to address current crew quarter concerns.
4. At the June 7, 2021 Ad Hoc Committee meeting, preliminary evaluation of the facility’s overall condition to current building codes as well as health and safety requirements were discussed. Several areas in need of remediation were identified and included aged electrical and plumbing systems as well as structural updates to comply with current health and safety requirements. Given these factors, even a small renovation to the existing crew quarters will be costly and only provide a short-term solution. The Ad Hoc Committee agreed that a complete renovation or rebuild of CCHD facility would provide a long term, more cost-effective solution.
5. Therefore, the Ad Hoc Committee recommends and seeks CCHD Board approval to conduct a feasibility study to establish design, a Capital Plan, teams, define project scope, describe feasibility options, and provide accurate budget projections. The feasibility study requires CCHD funds (\$75,000) to hire external consultants such as an architect familiar with EMS station design, civil/structural engineer, and a capital planner. The Feasibility Study results is scheduled for presentation on September 28, 2021.

Attachments:

A) Facility Project Roadmap & Deadlines

BOARD ACTION:

DATE OF VOTE:

UNANIMOUS: ____

FEDOROFF____ **RICE**____ **MILEUR**____ **MONTALVO**____

CCHD EMS STATION PROJECT - ROADMAP

CCHD Ad-Hoc Committee - June 10, 2021

