



CAMBRIA COMMUNITY HEALTHCARE DISTRICT REGULAR BOARD MEETING AUGUST 22, 2023 – 9:00AM

The regular meeting of the Cambria Community Healthcare District will be held at
Old Cambria Grammar School, 1350 Main Street Cambria, California.

Join Zoom Meeting

<https://us02web.zoom.us/j/82533517843>

Meeting ID: 825 3351 7843 One tap mobile
(669)444-9171,,81746596826# US
(669)900-6833,,81746596826# US (San Jose)

AGENDA

A. OPENING

1. Call to order
2. Pledge of Allegiance
3. Motion to allow the board to conduct the board meeting within the AB2449 guidelines.
4. Establishment of a quorum

B. PUBLIC COMMENT FOR ITEMS NOT ON THE AGENDA

1. Members of the public wishing to address the Board on matters other than scheduled items may do so when recognized by the President of the Board of Directors Cecilia Montalvo. Presentations are limited to a maximum of three minutes per person.

C. CONSENT AGENDA

1. Approve Minutes from July 25, 2023 Regular Board Meeting.

D. CLOSED SESSION

1. Adjournment to Closed Session with Full Board, Administrator/Director of Operations, and Director of Finance.
 - a. Pursuant to Government Code section 54957.6—Conference with Labor Negotiator.
 - b. All members of the public attending in person will be asked to leave the room, and all members of the public participating via Zoom will be placed in the “waiting room”.
2. Adjournment from Closed Session

E. REPORT ANY REPORTABLE ACTIONS FROM THE CLOSED SESSION

F. REPORTS

1. Administrators/ Operations Report: Tim Benes
2. Financial Review: Linda Hendy
3. Committee Reports:
 - a. President's Report: Cecilia Montalvo
 - b. Property & Facilities / Facility Project Ad-Hoc: Laurie Mileur
 - c. Healthcare Advocacy & Outreach: Dawn Kulesa
 - d. Finance: Bruce Mumper
 - e. Development Committee: Laurie Mileur

G. REGULAR BUSINESS

1. SEIU 620 Labor Contract Ratification
2. General Obligation Bond Discussion
3. 2021-2022 Audit
4. Community Resource Guide
5. Facility Repair Cost - Trust Funding
6. CCHD Strategic Planning Worksheet

H. DECLARATION OF FUTURE AGENDA ITEMS

I. ADJOURNMENT

The next regular meeting of the Board of Directors of the Cambria Community Healthcare District will be held on September 26, 2023, at 9:00 A.M. at the Old Cambria Grammar School, 1350 Main Street Cambria, California.

Copies of the monthly agenda, staff reports and written materials provided to the Board of Directors for Open Session agenda items may be obtained online at www.cambria-healthcare.org, and are also available at the District office located at 2511 Main Street, Cambria, during regular business hours. Closed Session items are not available for public review. Any changes or additions to the agenda will be posted at the District office and on the District website.

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



CAMBRIA COMMUNITY HEALTHCARE DISTRICT

July 25, 2023

REGULAR BOARD MEETING MINUTES

A. OPENING

1. The meeting was called to order at 9:06 am.
2. The Pledge of Allegiance was led by President Montalvo.
3. Motion to allow the Board to conduct the Board meeting within the AB2449 guidelines. Director Mileur motioned to approve, seconded by President Montalvo, Board approved 5/0.
4. Board of Directors members Cecilia Montalvo, Laurie Mileur, Bruce Mumper and Iggy Fedoroff were present. Director Kulesa was present via Zoom. Also present were Director of Operations/Administrator Tim Benes, Director of Finance Linda Hendy and Office Manager Simone Rathbun.

B. PUBLIC COMMENT FOR ITEMS NOT ON THE AGENDA

One member of the public was present via Zoom.

C. CONSENT AGENDA

The Minutes from the June 27, 2023 Regular Board Meeting were submitted for review and approval. Director Mumper motioned to approve, seconded by Director Mileur, Board approved 5/0.

D. CLOSED SESSION

Cancelled

E. REPORT ANY REPORTABLE ACTIONS FROM THE CLOSED SESSION

None, as closed session was cancelled.

F. REPORTS

1. Administrators/Operations Report: Unit 22 arrived on Thursday, July 20th, and is now in service. Repairs to Unit 18 include rear brakes and glow plugs replacement. Unit 21 is currently in the shop with a possible transmission problem. Two quotes for shower installation were handed out to the Board; Tim is still working on getting a third estimate. Unit 16 goes up for auction on August 26th at 777 Auction Company. Facility update; the electrician is waiting for parts to replace the current electrical panel. Fire Chief Vincent is aware of the delay and Tim will formally request an extension in writing.
2. Financial Review: Income/ Expenses for June and year-to-date discussed, as well as variances. The use of Trust funds for facility improvements were discussed. Director

Fedoroff stated that he understood the Trust purpose was to use funds for capital improvements, and not repairs. The shower install would be a capital improvement. The audit for fiscal year 2021/2022 is in process; Linda will be providing the auditors with a draft MD&A. The Trust account currently has a balance of \$36,142. Grants funds for new ambulance purchase were received from the Cambria Community Council in the amount of \$20,700.

3. Committee Reports:
 - a. President's Report: President Montalvo thanked the crews for their 4th of July participation. She added that negotiations are continuing with the union for new contract terms.
 - b. Property & Facilities / Facility Project Ad-Hoc: The new facility project was discussed, including reducing estimated costs. The committee is currently looking at a factory-built unit to be placed on the existing District site. Gary Moyer is revising the size and program, which would allow crews and admin staff to remain on-site during phase construction. Gary is also submitting a request for waiver with the County for curbs and gutters which would reduce cost. The committee is hoping to have new estimate of cost by next month. Director Mileur will contact Jon Isom for updated information on the proposed new bond measure.
 - c. Healthcare Advocacy & Outreach: Director Kulesa reported that a Resource Guide for the community is being prepared and will be placed on agenda at next month's Board meeting.
 - d. Finance: Director Mumper stated that the committee met to review financial reports prior to Board meeting.
 - e. Development/Grants Committee: Director Mileur stated that the FEMA Grant is still in review, and we have not heard back yet. The federal appropriations request is still pending, and we should hear something in December.

G. REGULAR BUSINESS

1. Review 2023 community survey results – Director Kulesa presented the results of the recent community healthcare survey via PowerPoint. Priorities and suggested improvement results were presented, as well as suggested action steps. The survey suggested that mental health, primary care and lab services are a high priority. Director Kulesa added that she is looking for speakers for workshops. She has recruited a local psychologist who will be an advisor to the committee for mental health outreach. Director Mumper will discuss home health services with Director Kulesa. Director Fedoroff stated that the Community Health Clinic (CHC) has a mobile dental clinic and suggests they be contacted and asked about services for San Simeon.
2. Resolution 42-23 was presented for approval of a Joint Hazard Mitigation Plan. This is required every five years and is done in conjunction with the CCSD. The next time it comes due, the County will do a countywide plan that will include CCHD. Director Mumper motioned to approve the Joint Hazard Mitigation Plan, seconded by Director Mileur, Board approved 5/0.
3. 2023-2024 CCHD Strategic Plan was presented by President Montalvo. Director Mumper motioned to adopt the new plan, Director Mileur seconded, Board

approved 5/0.

4. Staff proposes submitting a Grant request to the Cambria Community Council Grant in the amount of \$11,000 for the shower installation and permits. They would also like to request \$2,000 from the County for help with the costs of the Resource Guide. Director Mumper motioned to approve the Grant request, Director Kulesa seconded, Board approved 5/0.

H. DECLARATION OF FUTURE AGENDA ITEMS

1. Audit
2. Community Resource Guide
3. Strategic Plan template
4. Labor negotiations

I. ADJOURNMENT

The meeting was adjourned at 10:24 am.

The next regular meeting of the Board of Directors of the Cambria Community Healthcare District will be held on August 22, 2023, at 9:00 A.M. at the Old Cambria Grammar School, 1350 Main Street Cambria, California.



Cambria Community Healthcare District

Administrator's Report

Board of Directors Meeting

August 22, 2023

Ambulance Unit Performance/Maintenance – Units 18, 20, and 22 are in service, Unit 18 required repairs to the rear patient area AC unit. The blower motor stopped working and melted wiring was replaced. All units have been repaired and in safe working order. Unit 21 is still in the shop and the District is waiting for information regarding repairs are needed.

Medic 12 employees have been reassigned to unit 18, this unit is a type III ambulance.

Transport Activity Report - There has been a decrease in total incidents and calls requiring transport in comparison to July 2022. There were 16 less incidents and 23 fewer calls requiring transport in July 2023 compared with July 2022.

Response Times and Delays – In July, 99% of calls were responded to within 10 minutes. There was one call in which the response time was longer.

07/30/2023 There was a 1-minute delay over the 10-minute requirement. A crew member was indisposed at the time of the call.

Equipment – The District purchased and installed a new IV/ Equipment Holder, the holder allows for quicker access to the equipment Medics use on calls for patient care.

San Luis Ambulance (SLA) Transports/Coverage – In July 2023 San Luis Ambulance had zero requests to respond to code 3 calls in the CCHD service area. San Luis Ambulance was dispatched to “move up and cover” Cambria 2 times. CCHD responded to 10 Code 3 calls inside the San Luis Ambulance area. Not all the calls responded to by CCHD staff were transports or billable dry runs.

- Code 3 Call
 - Emergency call that requires the use of lights and sirens to respond
- Code 2 Call
 - Emergency call that does not require the use of lights and sirens to respond
- Code 8
 - A term used when an ambulance is staged (parked) between 2 response areas

CCHD crews were dispatched to “move up and cover” the San Luis Ambulance service area 62 times in July.

Monterey County Calls - CCHD crews responded to 3 calls in Monterey County during the month of July. There have been several meetings related to the road closure and how to transport patients out of that area during the time that access was cut off to the north and south. As of August 1st 2023, Highway 1 is now open up to 10 miles north of the Gorda County Store and the Caltrans yard. Because the road is still closed to the north, CCHD is currently the only ALS Agency that can reach the southern area of coastal Monterey County. Cal Trans had again changed the date of the highway reopening to “to be determined”. There was another slide in the month of July that all but wiped out all the work that was done over the past several months.

Station Repairs – The District received official notice from Fire Chief Vincent expressing his appreciation for the diligent work performed to make the Ambulance facility safe and compliant with the fire code. The Chief inspected the entire facility and noted in their records that all deficiencies have been corrected, apart from code 604.1 where a main electrical shutoff is required. On June 22nd a formal request for extension was granted due to PG&E delay. The required repair was extended to August 31, 2023.

New windows have been ordered for the business office, and quotes are still being collected for the second shower room.

Employees and Staffing

- a. COVID-19 - At the time of this report, we have no employees out.
- b. Staffing – The District hired one new reserve paramedic. However, notices were received that one of the other reserve paramedics was offered a full-time with Cal Fire/San Luis Obispo County Fire, thus, the District is recruiting for a new Full-time Paramedic to fill the position.

Community Outreach – Announcements have been made that CCHD is offering free classes to the public. CCHD has been asked to participate in the Pinedorado Parade we are #73. The District will schedule extra staff for the parade and to set up a first aid station at the Pinedorado grounds after the parade. On-duty crews will rotate thru the Car Show on Sunday. There will be an arrangement for a table and chair to be set up with handouts.

DISTRICT ACTIVITY REPORT PAGE 1

07/01/2023 through 07/31/2023

Incident Totals				Transport Totals			
	2023	2022	Change		2023	2022	Change
Dry Runs - w/Treatment	20	18	2	Local Patients	31	45	-14
Dry Runs - CX Enroute	26	24	2	Non-Local Patients	19	28	-9
Total Dry Runs	46	42	4	Total Patients	50	73	-23
Stand-bys	62	59	3	Medical Transports	45	65	-20
Public Assists/Relations	0	0	0	Trauma Transports	5	8	-3
Walk-in Public Relations	0	0	0	Traffic Accidents	3	0	3
Total Incidents	158	174	-16	Total Transports	50	73	-23

Hospital Destinations

	2023	2022	Change
French	16	24	-8
Sierra Vista	28	45	-17
Twin Cities	5	3	2
Rendezvous w/Heli	1	0	1
Facility Not-Listed	0	1	-1
Trauma Center (Sierra Vista)	5	7	-2
STEMI Center (French)	0	0	0

Monterey County Responses

	2023	2022	Change
Medical Transports	3	0	3
Trauma Transports	0	0	0
Dry Runs	0	1	-1
Stand-bys	0	0	0
Total Incidents	3	1	2

**Year-to-Date Comparison
Ambulance Response Statistics
From January 2023 to July 31 2023**

	2023	2022	Change
Total Responses	1185	1030	155
Patients Transported	346	392	-46
Total Dry Runs	264	255	9
Dry Runs - w/Treatment	105	110	-5
Dry Runs - CX Enroute	159	143	16
Stand-bys	561	374	187
Total Monterey County Incidents	7	24	-17

DISTRICT ACTIVITY REPORT PAGE 2
07/01/2023 through 07/31/2023

San Luis Ambulance Activity

Code 8	=	10	
Code 11	=	2	
Code 2 calls	=	0	} (calls into CCHD response area)
Code 3 calls	=	0	
Total time SLAS covered CCHD area = 13 hrs 51 mins			

Cambria Community Healthcare District Activity

Total time CCHD committed to other incidents (Month) = 102 hrs 23 mins			
Code 8	=	62	
Code 11	=	0	
Code 2 calls	=	1	} (calls into SLAS response area)
Code 3 calls	=	10	
Total time CCHD covered SLAS area = 16 hrs 26 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.



**Financial Report
Board of Directors Meeting
August 22, 2023**

Staff Report: Linda Hendy, Director of Finance

Reporting financial performance update for the month July, first month of the fiscal year 2023/2024.

Income Statement:

July 2023 Monthly/Year-To-Date vs Budget

○ **Income:**

- July ambulance billing of \$70,731 was unfavorable to budget in the amount of \$29,078.
 - In July 2022 ambulance revenue recorded in the amount of \$93,106 was used for this fiscal year budget.
 - Ambulance Transport activity **50** vs **65** budgeted.
- General and Special Assessment Tax received in the amount of \$27,759 is unfavorable to budget in the amount of \$1,241.
- Other Income: In the month of July, three transports were provided to Monterey County totaling \$6,000, favorable to budget in the amount of \$2,000.

○ **Expense:**

Total expenses in July were \$16,864 favorable to budget.

- Payroll Expenses: In the month of July payroll expenses are favorable to budget in the amount of \$7,327. The District has one full time employee vacancy as of July 20, 2023. Workers' compensation expense is below budget for the month of July however will increase to budgeted amount in August.
- Operating Expenses: July operating expense is favorable to budget in the amount of \$8,042. Liability insurance is currently below budgeted expense, however will increase to budgeted amount in August. Each year the District receives their annual invoice for workers comp and liability insurances, for cash flow purposes the District submits a request to make monthly payments, each month a 1% fee is added to the balance due.
- Fleet Expenses: July fleet expense is unfavorable to budget in the amount of \$3,104, repairs to unit 18 contributed to the increase. In the month of July fuel costs were decreased due to less transports. Medical supplies were unfavorable to budget in the amount of \$1,761 due to replacement of expired medications.
- Other Expenses: The District purchased hand sanitizer spray pens in the amount of \$1,384 to be handed out at community events as part of CCHD's public outreach. No expense reported for Bond expenditures in the month of July.
- Other Income: The District Trust account received the budgeted grant income from Cambria Community Foundation end of July and was transferred into the operating account in August.

- **Net Income:**

July financials reflect an unfavorable net income for the month in the amount of \$32,642.

Audit Update:

The 2021-22 audit is complete and in final review.

CCHD Trust Account:

In the month of July, the Trust received grant funds in the amount of \$20,700 from the Cambria Community Council and \$54 from community donations bringing the account balance to \$56,892.83. On August 8, 2023 grant funds were transferred to CCHD operating account in the amount of \$20,800 for the deposit on the new ambulance unit. Pacific Premier bank balance as of 8-8-23 is \$36,092.83.

Department Update:

Continued participation for SEIU Union negotiations.

Prepared Healthcare Survey PowerPoint presented at July meeting.

Cambria Community Healthcare District
Summary of Revenues and Expenses
JULY 2023, First month of fiscal year 2023/2024

	July Actual	July Budget	Variance
<u>Ambulance Revenue</u>			
Ambulance Billings	274,679	399,234	(124,554)
Prior Year Income	-	-	-
Total Ambulance Income	274,679	399,234	(124,554)
Insurance Adjustments/Contra Sent to Collections	(203,949)	(299,425)	95,476
Bad Debt	-	-	-
Ambulance Income	70,731	99,808	(29,078)
<u>Tax Income</u>			
General Tax	12,873	14,000	(1,127)
Special Assessment Tax	14,886	15,000	(114)
Total Tax Income	27,759	29,000	(1,241)
<u>Other Income</u>			
Monterey Contract	6,000	4,000	2,000
Rental Income	-	-	-
Misc. Income	348	100	248
GEMT Reimbursement	-	-	-
Bad Debt Recovery	-	650	(650)
Grant Income	-	-	-
Interest Income	451	115	336
Donations	-	-	-
Donations -Amb. Procurement	-	-	-
Total Other Income	6,799	4,865	1,934
Total Income	105,289	133,673	(28,384)
<u>Payroll Expenses</u>			
Administration	23,245	23,882	637
Full Time Employees	58,012	65,135	7,123
Part Time Employees	18,785	11,393	(7,392)
Payroll Tax Expense	4,110	5,788	1,678
Employee Medical/Dental	17,765	16,000	(1,765)
PERS Pension Expense	7,874	10,833	2,959
PERS - Unfunded Liability	12,756	12,923	167
Uniforms	448	750	302
Workers Comp. Insurance	5,500	8,905	3,405
Retiree Health	7,387	7,600	213
Total Payroll Expense	155,883	163,210	7,327
<u>Operating Expenses</u>			
Contacted Services	-	-	-
Audit Fees	-	-	-
Billing Services	599	700	101
Other	-	450	450
Payroll Services	642	600	(42)
Total Contracted Services	1,241	1,750	509
Dues and Subscriptions	3,508	4,500	992
Education/Travel/Mileage	73	350	277
Facility Maintenance	3,194	5,000	1,806
Legal	-	1,000	1,000
Liability Insurance	4,800	7,807	3,007

Cambria Community Healthcare District
Summary of Revenues and Expenses
JULY 2023, First month of fiscal year 2023/2024

	July Actual	July Budget	Variance
License/Permits	147	500	353
Office and Computer Supplies	1,618	1,260	(358)
Storage	240	240	-
Training	22	250	228
Utilities	1,770	2,000	230
Total Operating Expenses	16,614	24,657	8,042
Fleet Expenses:			
Communication Equipment	-	-	-
Fuel	2,103	3,500	1,397
Unit - 18	3,054	500	(2,554)
Unit - 20	43	350	307
Unit - 21	493	-	(493)
Unit - 22	-	-	-
Interest Expense	-	-	-
Medical Supplies/Equipment	6,761	5,000	(1,761)
Total Fleet Expenses	12,454	9,350	(3,104)
Total Operating Expenses	29,068	34,007	4,939
Other Expenses			
Bank and Credit Card Charges	418	300	(118)
Bond Expense	-	5,000	5,000
Contingency/Outreach/Public Ed.	1,384	400	(984)
Equipment	-	-	-
Miscellaneous	36	300	264
QAF Fee	-	-	-
Sales Tax	-	115	115
Total Other Expenses	1,838	6,115	4,277
Total Expenses	186,789	203,332	16,543
Net Operating Income	(81,500)	(69,658)	(11,842)
Other Income/Expense			
Grant /Equipment Procurement	-	20,800	(20,800)
Covid Relief	-	-	-
Total Other Income	-	20,800	(20,800)
Net Income	(81,500)	(48,858)	(32,642)

Cambria Community Healthcare District Monthly Banking Financial Report

JULY 2023

Pacific Premier Bank Operating Account

Beginning Balance	\$	441,810.96	
Income		78,851.92	
Tax Income		-	
Less Checking Expenses		(202,152.69)	
Bank Fee(s)		(8.90)	
Ending Balance			\$ 318,501.29

Pacific Premier Bank Money Market Account

Reserve Account

Beginning Balance	\$	40,007.56	
Transfer from Operating Account			
Interest		1.70	
Ending Balance			\$ 40,009.26

Local Agency Investment Fund Account

Operating Reserves

Beginning Balance	\$	57,243.75	
Transfer from Operating Account		-	
Interest		449.44	
Ending Balance			\$ 57,693.19

ALL ACCOUNTS TOTAL

\$ 416,203.74

PPB Trust Account

Beginning Balance	\$	36,142.65	
Deposit		20,754.55	
Bank fee (paper statement)		(2.00)	
Withdrawal payables(Qgiv)		(2.37)	
Ending Balance			\$ 56,892.83

Accounts Prior Year Total Comparison (Not including Trust Account)

JULY	2023	\$	416,203.74
JULY	2022	\$	423,345.25
Difference		\$	(7,141.51)

Cambria Community Healthcare District

Transaction Detail by Account

July 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
11200 PP (5645) Operating					
07/03/2023	Check	ACH	Target Solutions Learning	Vector Solutions - Scheduling Software	-3,508.00
07/03/2023	Bill Payment (Check)	2709	Robert W Sayers	July 2023 Invoices	-797.90
07/03/2023	Expense		Payroll People		-60,402.63
07/03/2023	Bill Payment (Check)	2705	Dana Brancati	Education reimbursement	-450.00
07/03/2023	Bill Payment (Check)	2708	PG&E - ending 810-8	Acct# 5179258810-8	-24.36
07/03/2023	Bill Payment (Check)	2703	Antonio Mercado	May and June yard work	-550.00
07/03/2023	Bill Payment (Check)	2707	PG&E - #A ending 348-9	Acct# 9976402348-9	-605.74
07/03/2023	Bill Payment (Check)	2704	Coastal Copy	Acct# CC45	-179.86
07/03/2023	Bill Payment (Check)	2706	Matthew Hallmark	Education reimbursement	-450.00
07/05/2023	Expense			CalPERS June15-30 Payroll - Pay date July 5th 2023	-943.22
07/05/2023	Expense			CalPERS June15-30 Payroll - Pay date July 5th 2023	-2,630.90
07/05/2023	Expense			CalPERS June15-30 Payroll - Pay date July 5th 2023	-4,321.73
07/06/2023	Bill Payment (Check)	2711	Graybar Financial Services	Contract# 100-5910031-001	-163.24
07/06/2023	Bill Payment (Check)	2712	Mission Country Disposal	Acct# 4130-8101951	-199.98
07/06/2023	Bill Payment (Check)	2714	Mr. Tyler Loudermilk	Ambulance driver cert. renewal reimbursement	-12.26
07/06/2023	Expense			CalPERS June15-30 Payroll - Pay date July 5th 2023	-100.00
07/06/2023	Bill Payment (Check)	2713	MP Cloud Technologies	Invoice# 6583	-599.00
07/06/2023	Bill Payment (Check)	2710	Cambria Hardware Center	Acct# 205	-580.05
07/11/2023	Bill Payment (Check)	2715	Poly Pro Window & Door Co	Estimate# 1685	-1,872.52
07/11/2023	Bill Payment (Check)	2719	Kitzman Water (Culligan)	Acct# 190231	-65.00
07/11/2023	Bill Payment (Check)	2720	Mr. Timothy Benes	Purchase reimbursement	-40.00
07/11/2023	Bill Payment (Check)	2718	JB Dewar, Inc.	Invoice# 250817	-87.37
07/11/2023	Bill Payment (Check)	2717	Ameritas Life Insurance Corp.	Policy# 58022	-944.32
07/11/2023	Bill Payment (Check)	2721	Porteous Management Group	Space #5	-240.00
07/11/2023	Expense		WORLDPAY CC		-409.27
07/11/2023	Bill Payment (Check)	2716	Airgas West	Invoice# 5500655224	-805.58
07/13/2023	Check	ACH	KS StateBank		-695.00
07/14/2023	Expense		CalPERS Fiscal Services Division		-200.00
07/14/2023	Expense		CalPERS Fiscal Services Division		-136.74
07/18/2023	Bill Payment (Check)	2727	Pitney Bowes	Lease invoice# 3106170854	-119.58
07/18/2023	Bill Payment (Check)	2722	BoundTree Medical	Inv# 85016752	-125.46
07/18/2023	Bill Payment (Check)	2728	Twelve Toes Promotions	Invoice #2023-034	-267.75
07/18/2023	Bill Payment (Check)	2725	Life Assist	Invoice# 1344646	-898.21
07/18/2023	Bill Payment (Check)	2729	Zoll Medical Corp.	Invoice# 3763028	-2,858.99
07/18/2023	Bill Payment (Check)	2724	Danny McBride	Invoice# 9733	-75.00
07/18/2023	Bill Payment (Check)	2723	Coast Unified School District	Revised Invoice# 230027	-120.00
07/18/2023	Bill Payment (Check)	2726	Mel's Lock and Key	Invoice# 15286	-10.00
07/19/2023	Bill Payment (Check)	2732	Life Assist	Invoice# 1345505	-117.50
07/19/2023	Bill Payment (Check)	2730	Cambria Business Center	Invoice# 208	-22.60
07/19/2023	Bill Payment (Check)	2733	Verizon Wireless	Acct# 271000184-00002	-361.02
07/19/2023	Bill Payment (Check)	2731	Coast Electronics	Account# 10002631 Invoice# 0019662	-2,259.71
07/19/2023	Expense		Payroll People		-46,430.57
07/20/2023	Bill Payment (Check)	ACH	CalPERS Fiscal Services Division		-8,856.16
07/20/2023	Bill Payment (Check)	ACH	CalPERS Fiscal Services Division		-100.00
07/21/2023	Expense		CalPERS Fiscal Services Division		-1,023.28
07/21/2023	Expense		CalPERS Fiscal Services Division		-2,631.21
07/21/2023	Expense		CalPERS Fiscal Services Division		-5,001.67
07/21/2023	Expense		CalPERS Fiscal Services Division		-200.00
07/25/2023	Bill Payment (Check)	2744	Teleflex Funding LLC	Invoice# 9507217677	-2,755.26
07/25/2023	Bill Payment (Check)	2747	SEIU Local 620	Union dues, Check date 07/20/2023	-370.43
07/25/2023	Bill Payment (Check)	2742	Matthew Hallmark	DMV PE reimbursement	-135.00
07/25/2023	Bill Payment (Check)	2745	Wex Bank	Invoice# 90489049	-129.51
07/25/2023	Bill Payment (Check)	2738	Coast Unified School District	Invoice# 230042	-36.00
07/25/2023	Bill Payment (Check)	2734	Aflac	Acct# XG624	-33.80
07/25/2023	Bill Payment (Check)	2740	K. Paul Butterfield	Mileage reimbursement	-27.56

Cambria Community Healthcare District

Transaction Detail by Account

July 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
07/25/2023	Bill Payment (Check)	2735	BoundTree Medical	Inv# 85025070	-2,264.57
07/25/2023	Bill Payment (Check)	2746	WEX Bank -	Invoice #90536221	-1,973.07
07/25/2023	Bill Payment (Check)	2741	Liebert Cassidy Whitmore	CA041-00003 Inv# 245460	-1,190.00
07/25/2023	Bill Payment (Check)	2736	CCSD	Acct# 450-0245-001	-595.26
07/25/2023	Bill Payment (Check)	2737	Charter Communications	Acct# 824510113 0094588	-439.93
07/25/2023	Bill Payment (Check)	2739	Johnboy's Towing	Invoice# 23-04881	-350.00
07/25/2023	Bill Payment (Check)	2743	Mutual of Omaha	Group ID# G000BZ6W	-180.00
07/27/2023	Bill Payment (Check)	ACH	KS StateBank		-3,621.48
07/27/2023	Expense		CalPERS Fiscal Services Division		-133.83
07/27/2023	Expense		CalPERS Fiscal Services Division		-143.33
07/27/2023	Expense		CalPERS Fiscal Services Division		-1,247.83
07/27/2023	Expense		CalPERS Fiscal Services Division		-11,231.33
07/27/2023	Bill Payment (Check)	2748	BoundTree Medical	Inv# 85026743	-3.20
07/27/2023	Bill Payment (Check)	2754	Heidi Holmes-Nagy	August 2023 health premium	-870.91
07/27/2023	Bill Payment (Check)	2756	Shelley Harper	Shift 7/12/2023	-254.71
07/27/2023	Bill Payment (Check)	2752	Denise Coddling	August 2023 health premium	-556.74
07/27/2023	Bill Payment (Check)	2750	Daniel Cariaga	August 2023 Health premium	-1,147.86
07/27/2023	Bill Payment (Check)	2751	Danny Takaoka	August 2023 Health premium	-2,110.78
07/27/2023	Bill Payment (Check)	2755	Modern Marketing	Invoice# MMI152244	-1,383.96
07/27/2023	Bill Payment (Check)	2753	Donald Melendy	July 2023 Health premium	-1,147.86
07/27/2023	Bill Payment (Check)	2749	Dana Brancati	Mileage reimbursement	-193.94
07/31/2023	Expense		Bank Charge		-5.00
07/31/2023	Bill Payment (Check)	2758	Helping Hand Health Education	Invoice# 286	-22.00
07/31/2023	Bill Payment (Check)	2761	Simone A. Rathbun	Mileage reimbursement	-29.74
07/31/2023	Bill Payment (Check)	2757	Coastal Copy	Acct# CC45	-179.86
07/31/2023	Bill Payment (Check)	2764	Wells Fargo Vendor Financial Services	Cust# 1051980762	-191.98
07/31/2023	Bill Payment (Check)	2762	Templeton Uniforms, LLC	Invoice# 1404	-448.04
07/31/2023	Bill Payment (Check)	2763	US Bank Card	Account ending in 3652	-2,323.30
07/31/2023	Expense		Pacific Premier Bank		-3.90
07/31/2023	Bill Payment (Check)	2760	SDRMA WC	Member# 7576 W/C invoice	-5,500.00
07/31/2023	Bill Payment (Check)	2759	SDRMA P/L	Member# 7576 P/L invoice	-4,800.00
Total for 11200 PP (5645) Operating					\$ -201,525.35



**CAMBRIA COMMUNITY HEALTHCARE DISTRICT
BOARD AGENDA STAFF REPORT – 01**

TO: Board of Directors

FROM: Cecilia Montalvo, Board President
Linda Hendy, Director of Finance

DATE: August 22, 2023

AGENDA DESCRIPTION: Ratification of Tentative Agreement, Labor Contract with Service Employees International (SEIU) Local 620.

RECOMMENDATION: It is recommended that the Board of Directors ratify the three-year Comprehensive Memorandum of Understanding (MOU) tentative agreement between Cambria Community Healthcare District and Employees represented by SEIU Local 620 (contract period July 1, 2023 – June 30, 2026)

FISCAL IMPACT: The District has consolidated two prior salary schedules into a revised 2023 salary schedule, in year one of the agreement the recommended action will result in an increase ranging between 3%-11% for eleven represented employees. The second year of the contract the District shall increase the salary schedule by 4% and in the third year of the contract increase the salary schedule by 3%.

DISCUSSION: The District negotiating team met in good faith with employee representatives and SEIU Local 620 staff in accordance with the Meyers-Miliias-Brown Act regarding salaries, benefits, and other terms and conditions of employment. A tentative agreement was reached on August 17, 2023 for a three-year contract from July 1, 1023 through June 30, 2026.

ATTACHMENTS:

1. Tentative Agreement - Memorandum of Understanding between the Cambria Community Healthcare District and Service Employees International Union, Local 620.

BOARD ACTION: Motion to approve proposed MOU with SEIU, Local 620.

Date of Vote: August 22, 2023

UNANIMOUS: ___

MONTALVO ___ MILEUR ___ FEDOROFF ___ MUMPER ___ KULESA ___

Cambria Community Healthcare District
&
SEIU Local 620
2023 Memorandum of Understanding Negotiations

Tentative Agreement (TA)

The TA is in concept format; final language will be drafted as appropriate. MOU Section language covered by this TA but not changed and still in effect, shall remain unchanged. All terms of this TA are intended to be effective the pay period following ratification by both the membership and the Board of the District. **Unless stated otherwise, this TA is not retroactive.**

MOU SECTION 1 - Covered Employees (Previously TA)

This MOU shall govern the wages, hours, and working conditions of Regular Full-time Emergency Medical Technician ("EMT") and EMT Paramedic ("EMT-P").

Regular full-time is defined as an EMT or EMT-P who has been hired as a Regular Full-time employee and meets all of the following criteria:

1. Is assigned to work a regular assigned schedule as identified in MOU Section 10 – hours of work;
2. Is authorized to receive, and is receiving health, retirement, sick leave, and vacation as well as all of the other full-time employee benefits.

All of the following classifications are *excluded* from coverage hereunder: the Districts **Administrator/Director of Operations; Director of Finance; Office Manager;** Part-time, At-will, non-benefit EMT's and non-benefit EMT-P's; and all other employee classifications not specifically mentioned above; all independent contractors; and all employees who are exempt from the overtime pay requirements of the federal Fair Labor Standards Act of 1938 (20 U.S.C. §§ 201, et seq., as amended). In the event that the Union believes that future classifications should be included in the bargaining unit, the District agrees to meet with the Union within 10 calendar days to discuss the classifications.

MOU SECTION 3 – Term (Previously TA)

This MOU shall be for the term commencing **July 1, 2023 and ending June 30, 2026**. Notwithstanding the foregoing, this MOU will not be implemented prior to the approval of its terms by the Board, the approval and ratification of its terms by the Association, and the execution of this document by authorized representatives of both the District and the Association. Upon such approval, ratification, and execution, this MOU shall be implemented effective the signing date of this MOU.

MOU SECTION 5 – Employee Classifications (Previously TA)

Cambria Community Healthcare District
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2023 Memorandum of Understanding Negotiations

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A. Regular Full-time. Regular Full-time employees are EMT or EMT- Paramedics District employees, who were hired as Regular Full-time employees, have successfully completed their defined probationary period, are scheduled on a regular basis to work a scheduled identified in Section 10 of this MOU. .

MOU SECTION 6 – Compensation (TA based on last District’s last revised pay scale)

- A. Experience and Tenure-Based Salary. The District shall compensate Regular Full time Association members based on years of service to the District and/or verified job-related experience at the time of hire, in accordance with the salary schedules described in Exhibit 1.
- B. Experience and Step Increase Salary Rules. Salary rate determinations shall be subject to the following rules:
1. The starting salary of a newly hired employee may exceed Step A if the employee's verified job-related experience exceeds one (1) year, as determined by the Administrator in his/her sole discretion; and
 2. Step Increases based on years of service are not necessarily automatic. The Administrator has the discretion to withhold or defer a step increase, up to a maximum period of six (6) months any fiscal year, based on an employee's unsatisfactory job performance, as expressed to the employee in a written performance appraisal/evaluation conducted pursuant to all adopted District Policies. The Administrator shall advise the Board of any action relating to the withholding or deferral of a compensation increase.
- C. Hourly Rates. The applicable hourly rate is set forth in Exhibit 1.
1. In the second year of this agreement the District shall increase the wage scale in Exhibit 1 by 4%. First full pay period following July 1, 2024.
 2. In the third year of this agreement the District shall increase the wage scale in Exhibit 1 by 3%. First full pay period following July 1, 2025.
 3. So long as this tentative agreement is approved by the SEIU membership by August 31, 2023, the effective date for the newly adopted pay schedule (Exhibit 1) shall be retroactive to July 1, 2023.

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D. **(See section V sub section A. this is covered there.)**

~~E.~~ Minimum Amounts. The salary and wage amounts set forth in Exhibit 1 represent minimum amounts payable to the Regular Full-time bargaining unit members.. Regular full-time bargaining unit members shall be offered two scheduling options as outlined in Section X, subject to seniority-based schedule bidding (Section VI(f)). Shift schedule 1 offers approximately 120 shifts per year. The parties acknowledge that the 120 shifts offered could vary by a few undetermined shifts depending upon shift schedules rotating during the calendar year. Shift schedule 2 offers approximately 182 shifts per year. The parties acknowledge that the 182 shifts offered could vary by a few undetermined shifts depending upon shift schedules rotating during the calendar year. A variation in the number of shifts offered solely caused by scheduling shall not be a violation of this section. The District hereby reserves the right to pay such greater amounts during the term of the MOU as the Board may determine to be appropriate, in its sole discretion, consistent with its interest in attracting and retaining the best public safety employees possible and consistent with the fiscal and public safety responsibilities entrusted to it by the District citizens. Any such increase in compensation must be accomplished through a formal approved resolution by the District at a properly noticed public meeting.

operations,

1. **Paramedic II Supervisor** - \$400 per month

The **Paramedic II Supervisor** is to provide oversight of crew and general operations in liaison with the **Director of Operations** . The **Paramedic II Supervisor** is responsible for the ambulance station, its personnel and service area. **Paramedic II Supervisor** monitors station operations and EMS personnel to assure the most appropriate and efficient utilization of all resources required for field operations. Ensures that all personnel maintain the highest level of professionalism, promotes a positive working environment by providing field personnel with guidance and consistent communications.

Exhibit 1

New Schedule - Years of Service										
July 1, 2023										
Position Title	SALARY SCHEDULE - STEPS (2% increase per step)					Longevity Pay			Annual Minimum	Annual Maximum
	A	B	C	D	E	10 - F	15 - G	20 - H		
EMT	\$ 17.25	\$ 17.60	\$ 17.95	\$ 18.31	\$ 18.67	\$ 19.05	\$ 19.43	\$ 19.81	\$ 57,757.20	\$ 66,328.08
EMT Shift Overtime	\$ 25.88	\$ 26.39	\$ 26.92	\$ 27.46	\$ 28.01	\$ 28.57	\$ 29.14	\$ 29.72		
PARAMEDIC-I	\$ 20.50	\$ 20.91	\$ 21.33	\$ 21.75	\$ 22.19	\$ 22.63	\$ 23.09	\$ 23.55	\$ 68,634.00	\$ 78,841.20
PARAMEDIC Shift Overtime	\$ 30.75	\$ 31.37	\$ 31.99	\$ 32.63	\$ 33.28	\$ 33.95	\$ 34.63	\$ 35.32		

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Cambria Community Healthcare District
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SEIU Local 620
2023 Memorandum of Understanding Negotiations

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MOU SECTION 7 – Payroll Practices

A. Timecards. Regular Full-time Association members are required to keep accurate time records reflecting their start and ending times of each shift, partial shift, and any time where District work is performed including all time taken for vacation, compensatory time off ("CTO"), sick time, shift trades, etc. Time must be recorded as accurately as possible, rounded to the nearest quarter-hour (i.e., 15-minute) increment. All timecards must be reviewed and approved by the Director of Operations/Administrator and or Director of Finance, prior to the payment of compensation for the hours worked and recorded on the timecard. Timecard errors shall be corrected as soon as reasonably possible after discovery. Time card errors discovered after the payroll is complete for the current pay period shall be adjusted and submitted for payment or repayment on the next scheduled pay period, or within such other period as the District and affected Regular Full-time Association member mutually agree.

B. Payroll Periods. Regular pay periods end on the **15th and the last day of the month** of each month. The work week is defined as Sunday at 0800 hours to the following Sunday at 0759 hours. Unit members will be paid on the **5th and 20th** of each month, unless that day falls on a Saturday, Sunday or legal holiday, in which case payment will occur on the last working day preceding such weekend or holiday. Regular Full-time Unit members will receive payment through 0759 hours of each closing period in full. Any adjustments will occur on the next payroll.

The first pay period will start at the beginning of the month. The second pay period will start mid-month. Pay dates will occur five days after the end of the pay period unless the dates falls on a holiday or weekend. Then payment will be paid the Friday before. [From side letter]

C. Deductions. All wages shall be paid by the District less all applicable taxes and withholdings required by law, and less all deductions authorized by the Association member. If the cost for District-offered health and welfare benefits (medical, dental or vision insurance coverage) exceeds the District contribution level for insurance benefits, then the Regular Full-time Association member will be responsible for the additional costs over the District contribution level and such amounts are authorized to be deducted. This provision shall in no way alter the provisions of Section VIII herein regarding Benefits. The District will deduct those amounts authorized in writing by the Regular Full-time Association member, on a form prescribed by the District. Those authorized deductions will be paid by the District to the specified accounts.

D. Overtime.

1. Provision of Premium. The District shall pay overtime if an employee works either (A) hours

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in excess of forty (40) hours in a work week or (B) hours **over an employee's normally scheduled shift hours. This includes but is not limited to cover shifts for sick calls, calls that last past the normal schedule shift, any extra scheduled shifts or stand by events..** Overtime shall be compensated at one and one-half (1½) times the employee's regular hourly rate of pay or CTO for the time actually worked, including minimum staffing.

MOU SECTION 8 – Benefits

A. **Health and Dental Insurance.** The District's health contribution will be defined as the PERS minimum health contribution plus an additional health contribution as set forth herein

Regular Full-time employees shall be entitled to participate in the District's group health insurance and dental insurance plans. The District will pay up to the following:

- i. 85% of the monthly premium amount equal to provide coverage under the PERS Gold, or the lowest cost HMO or PPO plan provided by CalPERS or;
- ii. 80% of monthly premiums for PERS Platinum.

All matters relating to coverage and eligibility under the group health and dental insurance plans shall be governed by the Summary Plan Descriptions for those plans. **Insurance premiums and employee contributions follow a calendar year, with an increase or decrease in premiums the first pay check in January of each year.**

- B. Vision & Dental Benefits: The District shall cover 100% coverage for employee/dependent vision and dental plan. Each open enrollment period, the District may unilaterally select the vision and dental benefit plan. Upon request, the District will meet with SEIU to discuss any impacts to a unilateral change.
- C. It is the District's intent that the above cited increase to employee benefits will not increase the District's contribution for retiree medical coverage. Language above may be modified to effectuate this intent.

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H. Paid Vacation.

1. . Paid vacation benefits are granted and paid in accordance with the following schedule:

[Replace current accrual schedule with the following]

Full-Time Employee	Vacation Hours Allocated 24-Hour shift schedule	Vacation Hours Allocated 12-Hour shift schedule
1 - 60 Months (1-5yrs)	120 hours	66 hours
61 – 120 Months (5-10yrs)	216 hours	140 hours
121 – 180 Months (10-15yrs)	240 hours	176 hours
181 - Months (15yrs)	336 hours	249 hours

Upon ratification of this agreement, employees hired as full time, on or before July 1, 2022, shall be grandfathered into the prior vacation accrual rates if the accrual rates above are lower. Once these employees qualify for the higher tier of vacation accruals, they shall be subject to the accrual rates above.

1. **Vacation Benefits Use Rules.** The granting and use of vacation benefits shall be subject to the foregoing rules:
 - a. New Regular Full-time Association members will begin to accrue vacation time **Upon date of hire or upon promotion to Full-Time employment.**
 - b. **New Regular Full-time employees have a waiting period for vacation use. Employee must complete three (3) months of service prior to the use of accrued vacation hours.**
 - c. All other rules and conditions regarding the use, accrual, and granting of vacation benefits are as set forth in the District Personnel, Ambulance Operations, and/or the Training Manuals (collectively, "Policy Manuals") and may be amended by the District during the term of this MOU in accordance with Section XII below.

Cambria Community Healthcare District
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SEIU Local 620
2023 Memorandum of Understanding Negotiations

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3. **Maximum Vacation Carryover.** Accrued but unused vacation days, in excess of the maximum carryover listed below, shall be paid to the Regular Full-time Association members on a cash basis, determined by the employee’s years of service with the District, as follows:

[Replace current max vacation cap with the following]

Full-Time Employee	Maximum Carryover Hours
1 - 60 Months (1-5yrs)	240 hrs. maximum
61 – 120 Months (5-10yrs)	240 hrs. maximum
121 – 180 Months (10-15yrs)	240 hrs. maximum
181 - Months (15yrs)	360 hrs. maximum

All vacation not carried over shall be paid at the employee’s established hourly rate in effect at the time of the cash out. All vacation not carried over shall be paid by June 30 of each year.

At the time of the ratification of this agreement, employees who have exceeded the vacation carry over maximum amounts above shall retain the excess hours until June 30, 2025. Effective July 1, 2025, employees shall follow the maximum carry over limits above.

- I. **Holiday Leave.** All Regular Full-time Association members assigned to a 48 to 56 hour work week (consistent with MOU section 10), shall receive a total of 86.4 hours per year of holiday leave accrued at the rate of 3.6 hours per pay period. This benefit may be taken as paid leave in the same manner as vacation leave or CTO, or may be converted to a cash payment at the request of the employee, and the approval of the Administrator. All holiday leave not taken as paid leave or converted to a cash

Cambria Community Healthcare District
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payment prior to the second pay period in June of each year shall be automatically converted to a cash payment during that pay period. This payment shall be paid at the employee's regular hourly pay rate.

A employee who is scheduled to work one of the following Holidays will be paid 8 hours at their regular overtime rate of one and a half times your normal hourly pay. Theses Holidays are:

New Years, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, Christmas Eve, Christmas Day, New Years Eve.

J. Uniform Allowance. All Regular Full-time Association members shall be issued required uniforms by the District in accordance the Cambria Community Healthcare District Policy and Procedure Manual. Uniforms that are damaged, destroyed, contaminated, or required to be removed from service for any reason deemed necessary by management staff will be replaced. All Full-time Association members shall receive a “Boot Allowance” of \$200.00 each fiscal year. A receipt must be provided for the allowance to be paid. .

L Continuing Education Pay. The District shall provide continuing education via online programs to all Regular Full-time Association members. The District shall provide shift coverage or overtime pay for attendance at all classes, seminars or meeting required for paramedic licensure by the State of California and/or accreditation by the County of San Luis Obispo. Attendance is encouraged during on-duty time, and may be scheduled accordingly by the Administrator/ **Director of Operations**. The District shall reimburse tuition costs not to exceed \$450 per fiscal year for continuing education attendance only if prior approval is granted to attend by the Operations Director or, in his/her absence, the District Administrator. The District will not provide overtime pay or shift coverage for these classes.

M. Bereavement Leave. Regular Full-time Association members shall be eligible for a temporary leave of absence without loss of compensation, upon the death of any member of the immediate family. Such leave shall not exceed 48-hours per incident per fiscal year. After use of bereavement leave has been exhausted in any fiscal year, an employee may use other paid leave including sick leave, if necessary, for this purpose. For purposes of this section, members of the immediate family shall be defined as mother, father, husband, wife, , **domestic partner**, son, daughter, brother, sister, grandmother, grandfather, and guardian with whom the employee has lived. These definitions shall include "in-law" relationships in each case and "step"

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2023 Memorandum of Understanding Negotiations

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relationships in the case of parents and children.

MOU SECTION 10 – Hours of Work (Previously TA)

A. **Shift Hours.** Regular Full-time Association members shall be offered one of two (2) scheduling options:

1. A 48-hour work period consisting of two (2) uninterrupted 24-hour shifts. Scheduling shall be on an A, B, C or AA, BB, or CC, shift basis. A 48-hour work period shall alternate with a 96-hour off duty period, which averages to a 56-hour work week
2. A 12-hour shift consisting of three (3) consecutive days of 12-hour shifts each followed with four (4) days off, followed by four (4) consecutive days of 12-hour shifts followed with three (3) days off, which averages to a 42-hour work week

B. **Schedule Changes.** Except in the case of a properly scheduled vacation or an unforeseen personal emergency, it is the employee's responsibility to arrange for a replacement and provide advance notification of such change when he/she is unable to work as scheduled by the District if the time frame is less than then 3 weeks from the date the employee is requesting off.



CAMBRIA COMMUNITY HEALTHCARE DISTRICT
BOARD STAFF REPORT – 02

TO: Board of Directors

FROM: Laurie Mileur, Board Director

DATE: August 22, 2023

AGENDA DESCRIPTION: General Obligation Bond Discussion, Jon Isom, Urban Futures

RECOMMENDATION: Receive presentation from Jon Isom regarding timing on bond measure and approve spending not to exceed fiscal year 2023-24 budgeted amount of \$17,500.

FISCAL IMPACT: Estimated cost for a community survey \$10,000. If the ballot initiative is successful other fees, would be included in the bond funding.

DISCUSSION: The Board of Directors continues to work toward a goal of replacing the aging Cambria Community Healthcare District ambulance facility. Bond Consultant, Jon Isom, will discuss the pros and cons of placing a new general obligation bond measure on the ballot on either the March 5, 2024 Statewide Direct Primary Election ballot or the November 5, 2024 California Election ballot.

Board to discuss the possibility of a community survey and associated cost.

ATTACHMENTS: 1. None

BOARD ACTION: Motion to selected date for placing a bond measure on the ballot to replace the CCHD ambulance facility.

Date of Vote: August 22, 2023

UNANIMOUS: __

MONTALVO__MILEUR__FEDOROFF__MUMPER__KULESA__



CAMBRIA COMMUNITY HEALTHCARE DISTRICT
BOARD STAFF REPORT – 03

TO: Board of Directors

FROM: Linda Hendy, Director of Finance

PRESENTED BY: Adam Guise, C.P.A. (Partner) Moss, Levy & Hartzheim

DATE: August 22, 2023

AGENDA DESCRIPTION: Fiscal Year 2021-2022 Audit

RECOMMENDATION: Review and receive the following:

- o Audited financial statements for fiscal year ended June 30, 2022

POLICY IMPLICATIONS: California Government Code Section 26909 requires an annual audit of the District.

FISCAL IMPACT: The District's change in net position was 242,693 as of June 30, 2022. This was an increase of \$521,324 from prior year.

DISCUSSION: District staff entered into an agreement with Moss, Levy & Hartzheim LLP to audit the District's financial statements for fiscal year ended June 30, 2022. The audit found the financial statements to present fairly, in all material respects, the financial position of the District, as of June 30, 2022, in accordance with accounting principles generally accepted in the United States of America.

Accounting principles require that the a management's discussion and analysis along with historical pension/postemployment benefit information be presented to supplement the basic financial statements.

The Annual Financial Report is divided into three basic sections:

Introductory section

Financial section including:

- a. Independent Auditor's Report
- b. Management's Discussion and Analysis
- c. Basic Financial Statements
- d. Required Supplementary Information

Findings and Responses

CONCULSION: Adam Guise, C.P.A. (Partner) Moss, Levy & Hartzheim LLP will present the Audited Financial Report.

ATTACHMENTS: 1. CCHD Audited Financial Report for the fiscal year ended June 30, 2022

CAMBRIA COMMUNITY HEALTHCARE DISTRICT

FINANCIAL STATEMENTS

June 30, 2022

CAMBRIA COMMUNITY HEALTHCARE DISTRICT
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June 30, 2022

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FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Cambria Community Healthcare District
Cambria, California

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the business-type activities and the major fund of the Cambria Community Healthcare District, as of and for the fiscal year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Cambria Community Healthcare District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and each major fund of the Cambria Community Healthcare District, as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Cambria Community Healthcare District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Change in Accounting Principle

As discussed in Note 1 to the financial statements, for the fiscal year ended June 30, 2022, the Cambria Community Healthcare District adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 87 Leases. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Cambria Community Healthcare District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Cambria Community Healthcare District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Cambria Community Healthcare District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedule of proportionate share of net pension liability, the schedule of pension contributions, the schedule of changes in the net OPEB liability and related ratios, and the schedule of OPEB contributions 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 August 7, 2023, on our consideration of the Cambria Community Healthcare District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Moss, Rinz & Hartgen LLP

Santa Maria, California
August 7, 2023

CAMBRIA COMMUNITY HEALTHCARE DISTRICT
BOARD OF DIRECTORS AND ADMINISTRATOR
June 30, 2022

Name	Position	Term Expires
<i>Board Members:</i>		
Igor "Iggy" Fedoroff	President	December 2022
Bill Rice	Vice President	December 2022
Laurie Mileur	Secretary	December 2022
Cecilia Montalvo	Director	December 2022
Diane Kubat	Director	December 2022
<i>Admin:</i>		
Mike McDonough	Administrator	Resigned 2022
Timothy Benes	Administrator	Current

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**CAMBRIA COMMUNITY HEALTHCARE DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022**

As management of the Cambria Community Healthcare District ("District"), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for fiscal year ended June 30, 2022. We encourage readers to consider the information presented here in conjunction with the District's financial statements, which immediately follow this section.

Audited Financial Statements

The District's financial statements have been audited by Moss, Levy & Hartzheim LLP, a firm of licensed certified public accountants. The goal of the independent audit was to provide an opinion as to whether the financial statements of the District for the fiscal year ended June 30, 2022 are free from material misstatement. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the District's financial statements for the fiscal year ended June 30, 2022 are fairly presented in all material respects in accordance with generally accepted accounting principles in the United States of America. The independent auditors' report is located on page 1, in the financial section of this report.

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's formation was approved by the local voting constituency and was authorized by the San Luis Obispo County Board of Supervisors with the objective of attracting healthcare providers to locate their practice in 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 advanced life 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 a contractual agreement with the County of Monterey, the District also provides ambulance service in the Monterey County Coastal zone.

In addition to ambulance service, the District owns a professional medical building, a portion of which was leased to a healthcare organization until December 2021. 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, 2022 by \$111,359 compared to 2021 and consisted of cash, accounts receivable and capital assets.
- Total liabilities increased by \$72,248 compared to 2021, this increase mainly consists of Non-Current Liabilities including Other Post-Employment Benefits (OPEB), pension, long term disability and the recording of compensated absences.
- Revenues of \$2,345,404 were \$449,683 or 23.7%, more than prior year revenues. Operating revenues increased by \$157,664; non-Operating revenues increased by \$292,019.
- Expenses of \$2,095,854 were \$70,503, or 3.3% less than the prior year.
- Aggregate net pension liabilities are \$1,123,584, and net OPEB liabilities are \$4,027,606.

Overview of the Financial Statements

The discussion and analysis are intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) statement of net position, 2) statement of revenues, expenses, change in net position and 3) statement of cash flow. This report also contains other supplementary information and statistical information in addition to the basic financial statements themselves.

Government-Wide Financial Statements. The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner like a private-sector business.

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:

1. Operating activities
2. Financing activities
3. 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 the operations and significant accounting policies as well as clarify unique financial information.

Condensed Statements of Net Position

	2022	2021	Change
Assets:			
Current and Other Assets	\$ 675,901	\$ 505,740	\$ 170,161
Capital Assets - Noncurrent	268,270	327,072	(58,802)
Total Assets	<u>944,171</u>	<u>832,812</u>	<u>111,359</u>
Deferred Outflows of Resources:			
Deferred Amount Pension and OPEB	<u>1,410,304</u>	<u>606,935</u>	<u>803,369</u>
Total Deferred Outflows			
Liabilities:			
Current Liabilities	117,069	98,840	18,229
Noncurrent Liabilities	<u>5,276,206</u>	<u>5,222,187</u>	<u>54,019</u>
Total Liabilities	<u>5,393,275</u>	<u>5,321,027</u>	<u>72,248</u>
Deferred Inflows of Resources:			
Deferred Amount Pension and OPEB	<u>1,622,395</u>	<u>1,024,320</u>	<u>598,075</u>
Total Deferred Inflows	<u>1,622,395</u>	<u>1,024,320</u>	<u>598,075</u>
Net Position:			
Net Investment in Capital Assets	139,679	132,476	7,203
Unrestricted	<u>(4,800,874)</u>	<u>(5,038,076)</u>	<u>237,202</u>
Total Net Position	<u>\$ (4,661,195)</u>	<u>\$ (4,905,600)</u>	<u>\$ 244,405</u>

The assets increased by \$111,359 primarily due to the increase in cash and capital assets offset by a decrease in accounts receivable. Total liabilities increased by \$72,248 primarily due to the newly required reporting of lease liability (GASB 87), OPEB obligations and 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 \$4,661,195. See Note 12 to the accompanying financial statements for a discussion of management's plan to address the District's net deficit.

The composition of the District's capital assets is fully described and disclosed in Note 4 of the footnotes to the financial statements.

The composition of the District's long-term debt is fully described and disclosed in the Note 5 of the footnotes to financial statements.

Condensed Statements of Revenues, Expenses and Change in Net Position

	2022	2021	Change
Operating Revenues	\$ 813,751	\$ 656,087	\$ 157,664
Nonoperating Revenues (Expense), Net	1,524,796	1,231,639	293,157
Total Revenues	<u>2,338,547</u>	<u>1,887,726</u>	450,821
Total Operating Expenses	<u>2,095,854</u>	<u>2,166,357</u>	(70,503)
Change in Net Position	242,693	(278,631)	521,324
Net Position - Beginning of Year	<u>(4,903,888)</u>	<u>(4,626,969)</u>	(276,919)
Net Position - End of Year	<u>\$ (4,661,195)</u>	<u>\$ (4,905,600)</u>	<u>\$ 244,405</u>

As of June 30, 2022, the District's total operating revenues and non-operating revenues exceeded its total expenses, resulting in an increase in net position of \$242,693. Revenues from operating and nonoperating sources increased by \$450,821 and operating expenses decreased by \$70,503 when compared to the prior year.

Operating Revenues:

Operating revenues for the District increased by \$157,664 primarily due to the increases in service revenue. The increase is attributed to higher insurance reimbursements and an increase in transports for 2021-22.

Nonoperating Revenues:

Nonoperating revenues increased \$293,157 when compared to the 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. The District received two grants in 2021-22 increasing grant revenue by \$261,035.

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 decreased by \$70,503 in 2022 when compared to 2021, cost savings included no election fees in 2022 nor prior year adjustment for bad debt expenses.

CAMBRIA COMMUNITY HEALTHCARE DISTRICT
STATEMENT OF NET POSITION - ENTERPRISE FUND
June 30, 2022

Assets

Current:

Cash and investments	\$ 505,269
Receivables:	
Accounts	170,632
Total Current Assets	<u>675,901</u>

Noncurrent:

Right to use asset	98,610
Less accumulated amortization	(22,327)
Nondepreciable	5,063
Depreciable assets - net of accumulated depreciation	186,924
Total Noncurrent Assets	<u>268,270</u>
Total Assets	<u>944,171</u>

Deferred Outflows of Resources

Deferred OPEB	933,240
Deferred pensions	477,064
Total Deferred Outflows of Resources	<u>1,410,304</u>

Liabilities

Current:

Accounts payable	1,894
Accrued payroll	51,371
Interest payable	184
Current portion - accrued compensated leave	15,011
Current portion - lease liability	21,788
Current portion - notes from direct borrowing	26,821
Total Current Liabilities	<u>117,069</u>

Noncurrent:

Accrued compensated leave	45,034
Lease liability	55,431
Notes from direct borrowing	24,551
OPEB liability	4,027,606
Net pension liability	1,123,584
Total Noncurrent Liabilities	<u>5,276,206</u>
Total Liabilities	<u>5,393,275</u>

Deferred Inflows of Resources

Deferred OPEB	683,799
Deferred pensions	938,596
Total Deferred Inflows of Resources	<u>1,622,395</u>

Net Position

Net investment in capital assets	139,679
Unrestricted	(4,800,874)
Total Net Position	<u>\$ (4,661,195)</u>

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

CAMBRIA COMMUNITY HEALTHCARE DISTRICT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION -
ENTERPRISE FUND
For the Fiscal Year Ended June 30, 2022

Operating Revenues:

Ambulance charges	\$ 779,630
Other operating	34,121
	<hr/>
Total operating revenues	813,751
	<hr/>

Operating Expenses:

Salaries and wages	1,076,480
Payroll benefits	386,040
Payroll taxes	30,299
Workers' compensation insurance	51,150
Professional services	70,634
Contract services	91,949
Medical supplies and equipment	59,761
Repairs and maintenance	48,100
Insurance	39,221
Fuel and oil	35,221
Utilities	18,343
Licenses and permits	8,162
Office and computer supplies	15,554
Uniform expense	9,711
Education and travel	17,149
Miscellaneous expense	55,362
Training	296
Amortization	22,327
Depreciation	60,095
	<hr/>
Total operating expenses	2,095,854
	<hr/>
Operating income (loss)	(1,282,103)
	<hr/>

Nonoperating Revenues (Expenses):

Property and special assessment taxes	1,202,317
Grant revenue	261,035
Rental income	30,144
Interest expense	(6,857)
Other nonoperating revenues (exepenses)	38,157
	<hr/>
Total nonoperating revenues (expenses)	1,524,796
	<hr/>
Change in net position	242,693
	<hr/>
Net position, beginning of fiscal year	(4,905,600)
Restatement	1,712
	<hr/>
Net position, beginning of fiscal year - restated	(4,903,888)
	<hr/>
Net position, end of fiscal year	\$ (4,661,195)
	<hr/> <hr/>

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

CAMBRIA COMMUNITY HEALTHCARE DISTRICT
STATEMENT OF CASH FLOWS - ENTERPRISE FUND
For the Fiscal Year Ended June 30, 2022

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts from customers	\$ 739,598
Payments to suppliers	(519,205)
Payments to employees	<u>(1,561,452)</u>
Net cash used by operating activities	<u>(1,341,059)</u>

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

Property taxes	1,202,317
Intergovernmental grants	261,035
Rental income	30,144
Other revenue	<u>36,591</u>
Net cash provided by noncapital financing activities	<u>1,530,087</u>

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Acquisition and construction of capital assets	(17,269)
Principal paid on lease liability	(21,391)
Principal paid on loans from direct borrowing	(49,253)
Interest paid on long-term debt	<u>(6,673)</u>
Net cash used by capital and related financing activities	<u>(94,586)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Interest received	<u>1,566</u>
Net cash provided by investing activities	<u>1,566</u>
Net increase in cash and cash equivalents	96,008
Cash and cash equivalents, July 1,	<u>409,261</u>
Cash and cash equivalents, June 30	<u>\$ 505,269</u>
Reconciliation to Statement of Net Position:	
Cash and investments	<u>\$ 505,269</u>

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

CAMBRIA COMMUNITY HEALTHCARE DISTRICT
STATEMENT OF CASH FLOWS - ENTERPRISE FUND (Continued)
For the Fiscal Year Ended June 30, 2022

	<u>2022</u>
Reconciliation to reconcile operating income (loss) to net cash provided (used) by operating activities:	
Operating income (loss)	\$ (1,282,103)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:	
Amortization	22,327
Depreciation	60,095
Change in assets, deferred outflows of resources, liabilities, and deferred inflows of resources:	
Accounts receivable	(74,153)
Deferred outflows	(803,369)
Accounts payable	1,408
Accrued payroll	26,453
OPEB liability	788,941
Compensated absences	5,916
Net pension liability	(684,649)
Deferred inflows	598,075
	<u>598,075</u>
Net cash used by operating activities	<u>\$ (1,341,059)</u>

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. 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. An annual budget is approved by the board of directors.

B. Reporting Entity

The reporting entity is the Cambria Community Healthcare District. There are no component units included in this report which meet the criteria of the Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, as amended by GASB Statements No. 39, No. 61, No. 80, and No. 90.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The basic financial statements of the Cambria Community Healthcare District have been prepared in conformity with accounting principles generally accepted in the United States of America ("US GAAP"). The Governmental Accounting Standards Board ("GASB") is the accepted standard-setting body for governmental accounting financial reporting purposes.

The accounts of the District are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise of assets, liabilities, fund equity, revenues, and expenses. This system permits separate accounting for each established fund for purposes of complying with applicable legal provisions, Board of Director's ordinances and resolutions, and other requirements. The accounts have also been maintained in accordance with the California State Controller's uniform system of accounts.

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 a private business enterprise, where the intent of the District is that the costs (including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The enterprise fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized in the accounting period in which they are earned and expenses are recognized in the period incurred.

The District distinguishes operating revenues and expenses from those revenues and expenses that are non-operating. The operating revenue of the District includes charges derived from ambulance services provided. Operating expenses include payroll and operational costs associated with the ambulance service activities, and also include management, administrative and depreciation expenses. All revenues and expenses not meeting this definition are reported as nonoperating revenues, expenses, and contributions.

D. Budgetary Procedures

Budgetary information is not presented because the District is not legally required to adopt a budget. Although not legally required, an annual budget is prepared, which includes estimates for the District's principal income sources to be received during the fiscal year, as well as estimated expenses and cash reserves needed for operations.

CAMBRIA COMMUNITY HEALTHCARE DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. 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 American Institute of Certified Public Accountants, 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 expenditures/expenses during the reporting period. Actual results could differ from those estimates.

F. Deposits and Investments

For purpose of the Statement of Cash Flows, the District considers all highly liquid investments (including restricted assets) with a maturity period, at purchase, of three months or less to be cash equivalents.

As a governmental entity other than an external investment pool in accordance with GASB Statement No. 71, the District's investments are stated at fair value.

G. 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 at their net realizable value. The District provides for Medicare and Medi-Cal contractual allowances when recording the net realizable value of the receivables. The amount recorded is believed to be fully collectible by the District and as such, no allowance for doubtful accounts has been recorded.

H. Capital Assets

Capital assets (including infrastructure) are recorded at cost where historical records are available and at an estimated original cost where no historical records exist. Contributed capital assets are valued at their estimated fair value at the date of the contribution. Capital assets are defined by the District as assets with an initial individual cost of more than \$500 and estimated useful life in excess of two years.

Capital assets used in operations are depreciated over their estimated useful lives using the straight-line method. Depreciation is charged as an expense against operations. The estimated useful lives are as follows:

Equipment and vehicles	5 to 10 years
Furniture and fixtures	5 to 10 years
Building improvements	15 years
Buildings	40 years

I. Right to Use Assets

The District has recorded right to use lease assets as a result of implementing GASB Statement No. 87. The right to use is initially measured at an amount equal to the initial measurement of the related lease liability plus any lease payments made prior to the lease term less lease incentives plus ancillary charges necessary to place the lease into service. The right to use assets are amortized on a straight-line basis over the life of the related lease.

J. Compensated Absences

The District's policy is to permit employees to accumulate earned vacation leave according to the number of years of service with the District. The liability for vested vacation leave is reported as an expense when earned and has become vested, in accordance with District policy.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. Pensions

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 Cambria Community Healthcare District's California Public Employee's Retirement System (CalPERS) plan (Plan) 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. Investments are reported at fair value.

L. Other Postemployment Benefits (OPEB)

For purposes of measuring the net OPEB liability and deferred outflows/inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District's plan (OPEB Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

M. Deferred Outflows and Inflows of Resources

Pursuant to GASB Statement No. 63, "*Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*," and GASB Statement No. 65, "*Items Previously Reported as Assets and Liabilities*," the District recognizes deferred outflows and inflows of resources.

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. A deferred outflow of resources is defined as a consumption of net position by the government that is applicable to a future reporting period. The District has two items which qualify for reporting in this category; refer to Notes 8 and 9 for a detailed listing of the deferred outflows of resources the District has reported.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. A deferred inflow of resources is defined as an acquisition of net position by the District that is applicable to a future reporting period. The District has two items which qualify for reporting in this category; refer to Notes 8 and 9 for a detailed listing of the deferred inflows of resources the District has reported.

N. Net Position

GASB Statement No. 63 requires that the difference between assets added to the deferred outflows of resources and liabilities added to the deferred inflows of resources be reported as net position. Net position is classified as either net investment in capital assets, restricted, or unrestricted.

Net position that is net investment in capital assets consists of capital assets, net of accumulated depreciation, and reduced by the outstanding principal of related debt. Restricted net position is the portion of net position that has external constraints placed on it by creditors, grantors, contributors, laws, or regulations of other governments, or through constitutional provisions or enabling legislation. Unrestricted net position consists of net position that does not meet the definition of net investment in capital assets or restricted net position.

O. 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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

P. Property Taxes

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 – 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 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 – 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.

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.

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.

Q. 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.

R. New Accounting Pronouncement

Governmental Accounting Standards Board Statement No. 87

For the fiscal year ended June 30, 2022, the District implemented Governmental Accounting Standards Board (GASB) Statement No. 87, "Leases". This statement is effective for periods beginning after June 15, 2021. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. Implementation of the GASB Statement No. 87 did have an impact on the District's financial statements for the fiscal year ended June 30, 2022, see Note 5 - Long-term liabilities, Note 7 – Lease Liability, and Note 13 – Restatement.

CAMBRIA COMMUNITY HEALTHCARE DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

S. Future Accounting Pronouncements

GASB Statements listed below will be implemented in future financial statements:

Statement No. 91	"Conduit Debt Obligations"	The provisions of this statement are effective for fiscal years beginning after December 15, 2021.
Statement No. 93	"Replacement of Interbank Offered Rates"	The provisions of this statement except for paragraphs 11b, 13, and 14 are effective for fiscal years beginning after June 15, 2020. Paragraph 11b is effective for fiscal years beginning after December 31, 2021. Paragraphs 13 and 14 are effective for fiscal years beginning after June 15, 2021.
Statement No. 94	"Public-Private and Public-Public Partnerships and Availability Payment Arrangements"	The provisions of this statement are effective for fiscal years beginning after June 15, 2022.
Statement No. 96	"Subscription-Based Information Technology Arrangements"	The provisions of this statement are effective for fiscal years beginning after June 15, 2022.
Statement No. 99	"Omnibus 2022"	The provisions of this statement are effective in April 2022 except for the provisions related to leases, PPPs, SBITAs, financial guarantees and derivative instruments. The provisions related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022. The provisions related to financial guarantees and derivative instruments are effective for fiscal years beginning after June 15, 2023.
Statement No. 100	"Accounting Changes and Error Corrections - an amendment of GASB Statement No. 62"	The provisions of this statement are effective for fiscal years beginning after June 15, 2023.
Statement No. 101	"Compensated Absences"	The provisions of this statement are effective for fiscal years beginning after December 15, 2023.

NOTE 2 – CASH AND INVESTMENTS

On June 30, 2022, the District had the following cash on hand:

Cash in banks	\$ 449,001
Local Agency Investment Fund (LAIF)	<u>56,268</u>
Total cash and investments	<u>\$ 505,269</u>

Cash and investments are presented on the accompanying basic financial statements, as follows:

Cash and investments, statement of net position	<u>\$ 505,269</u>
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The District categorizes its fair value measurements within the fair value hierarchy established by U.S. Generally Accepted Accounting Principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. These principles recognize a three-tiered fair value hierarchy. 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. The District had investments in the LAIF fund, however, that external pool is not subject to fair value measurements under the hierarchy as described above.

CAMBRIA COMMUNITY HEALTHCARE DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 2 – CASH AND INVESTMENTS (Continued)

Investments Authorized by the California Government Code

The table below identifies the investment types that are authorized for the District by the California Government Code. The table also identifies certain provisions of the California Government Code that address interest rate risk, credit risk, and concentration of credit risk.

<u>Authorized 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
Bankers' Acceptances	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase and 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
Local Agency Investment Fund (LAIF)	N/A	None	\$75,000,000
JPA Pools (Other Investment Pools)			
California Agencies	N/A	None	None

Disclosures Relating to 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 is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the District's investments by maturity:

<u>Investment Type</u>	<u>Carrying Amount</u>	<u>Remaining Maturity (in Months)</u>			
		<u>12 Months Or Less</u>	<u>13-24 Months</u>	<u>25-60 Months</u>	<u>More than 60 Months</u>
State investment pool (LAIF)	\$ 56,268	\$ 56,268	\$ -	\$ -	\$ -
	<u>\$ 56,268</u>	<u>\$ 56,268</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Disclosures Relating to Credit Risk

Generally, 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 rating by a nationally recognized statistical rating organization. Presented below, is the minimum rating required by the California Government Code, the District's investment policy, or debt agreements, and the actual rating as of fiscal year end for each investment type.

<u>Investment Type</u>	<u>Carrying Amount</u>	<u>Minimum Legal Rating</u>	<u>Rating as of Fiscal Year End</u>			
			<u>AAA</u>	<u>A+</u>	<u>Baa</u>	<u>Not Rated</u>
State investment pool (LAIF)	\$ 56,268	N/A	\$ -	\$ -	\$ -	\$ 56,268
	<u>\$ 56,268</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 56,268</u>

CAMBRIA COMMUNITY HEALTHCARE DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 2 - CASH AND INVESTMENTS (Continued)

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 (other than U.S. Treasury securities, mutual funds, and external investment pools) that represent 5% or more of total District investments.

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 custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) 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 California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial risk for deposits or investments, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local government units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The fair value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure the District's deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

As of June 30, 2022, none of the District's deposits with financial institutions in excess of federal depository insurance limits were held in uncollateralized accounts.

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) 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 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 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 Pool (LAIF)

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). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

NOTE 3 – RIGHT TO USE LEASE ASSET

Right to use lease asset activity for the fiscal year ended June 30, 2022, is as follows:

	Balance July 1, 2021	Additions	Deletions	Restatement	Balance June 30, 2022
Leased assets:					
Equipment	\$ -	\$ -	\$ -	\$ 98,610	\$ 98,610
Total right to use assets				98,610	98,610
Less accumulated amortization for:					
Equipment		22,327			22,327
Total accumulated amortization		22,327			22,327
Net right to use assets	\$ -	\$ (22,327)	\$ -	\$ 98,610	\$ 76,283

CAMBRIA COMMUNITY HEALTHCARE DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 4 – CAPITAL ASSETS

Capital assets activity for the fiscal year ended June 30, 2022, is as follows:

	Balance July 1, 2021	Additions	Deletions	Restatement	Balance June 30, 2022
Capital assets not being depreciated:					
Land	\$ 5,063	\$ -	\$ -	\$ -	\$ 5,063
Total capital assets not being depreciated	\$ 5,063	\$ -	\$ -	\$ -	\$ 5,063
Capital assets being depreciated:					
Buildings and improvements	\$ 152,507	\$ -	\$ -	\$ -	\$ 152,507
Ambulance and vehicles	280,035				280,035
Furniture and fixtures	4,295				4,295
Equipment	182,773	17,269		(105,159)	94,883
	619,610	17,269		(105,159)	531,720
Less accumulated depreciation:					
Buildings and improvements	70,686	6,425			77,111
Ambulance and vehicles	180,820	40,367			221,187
Furniture and fixtures	738	1,417			2,155
Equipment	45,357	11,886		(12,900)	44,343
	297,601	60,095		(12,900)	344,796
Total capital assets being depreciated, net	\$ 322,009	\$ (42,826)	\$ -	\$ (92,259)	\$ 186,924
Net capital assets	\$ 327,072	\$ (42,826)	\$ -	\$ (92,259)	\$ 191,987

NOTE 5 – LONG TERM LIABILITIES

A schedule of long-term liabilities for the fiscal year ended June 30, 2022 is shown below:

	Balance July 1, 2021	Additions	Retirements	Restatement	Balance June 30, 2022	Due Within One Year
Compensated absences	\$ 54,129	\$ 23,698	\$ 17,782	\$ -	\$ 60,045	\$ 15,011
Capital lease obligations	93,971			(93,971)		
Lease liability			21,391	98,610	77,219	21,788
Loans from direct borrowing	100,625		49,253		51,372	26,821
OPEB liability	3,238,665	788,941			4,027,606	
Net pension liability	1,808,233		684,649		1,123,584	
Total long-term liabilities	\$ 5,295,623	\$ 812,639	\$ 773,075	\$ 4,639	\$ 5,339,826	\$ 63,620

NOTE 6 – LOANS FROM DIRECT BORROWING

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%. 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. The remaining principal owed as of June 30, 2022 was \$7,964.

During fiscal year 2020, the District entered into another loan agreement to purchase an ambulance. The loan carries interest at 3.5%. 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. The remaining principal owed as of June 30, 2022 was \$43,408.

CAMBRIA COMMUNITY HEALTHCARE DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2022

NOTE 6 – LOANS FROM DIRECT BORROWING (Continued)

The District’s outstanding loans from direct borrowings related to business-type activities of \$51,372 are secured with collateral of the underlying assets purchased with these loans. If the District fails to make payments after 15 days of the due date, that will be considered an event of default and the lenders may pursue all available remedies including repossession.

Future payments of long-term liabilities in connection with the loan agreements are as follows:

<u>Fiscal year ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 26,821	\$ 1,324	\$ 28,145
2024	19,536	604	20,140
2025	5,015	20	5,035
Total	<u>\$ 51,372</u>	<u>\$ 1,948</u>	<u>\$ 53,320</u>

NOTE 7 – LEASE LIABILITY

The District has entered into an agreement to lease certain equipment. The lease agreement qualifies as other than short-term leases under GASB Statement No. 87 and, therefore, has been recorded at the present value of the future minimum lease payments as of the date of its inception.

An agreement with Zoll Medical Corporation was signed on June 30, 2020, to lease 4 X Series Manual Monitor/Defibrillators requiring 60 monthly payments of \$1,984. There are no variable payment components of the lease. The lease liability is measured at a discount rate of 3%, which is the implicit rate used for the lease agreement. As a result of the lease, the District recorded as of July 1, 2021 a right to use asset that has a net book value of \$76,283 at June 30, 2022. The right to use asset is discussed in more detail in Note 3.

Future payments of long-term liabilities in connection with the lease liability is as follows:

<u>Fiscal year ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 21,788	\$ 2,031	\$ 23,819
2024	22,451	1,368	23,819
2025	23,134	685	23,819
2026	9,846	79	9,925
Total	<u>\$ 77,219</u>	<u>\$ 4,163</u>	<u>\$ 81,382</u>

NOTE 8 – PENSION PLAN

A. General Information about the Pension Plan

Plan Description

All qualified permanent and probationary employees are eligible to participate in the District’s Miscellaneous Employee Pension Plan, cost-sharing multiple employer defined benefit plans administered by the California Public Employees’ Retirement System (CalPERS). Benefit provisions under the Plans are established by State statute and District resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS’ website.

Benefits Provided

CalPERS 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 credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for nonduty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees’ Retirement Law.

CAMBRIA COMMUNITY HEALTHCARE DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2022

NOTE 8 – PENSION PLAN (Continued)

A. General Information about the Pension Plan (Continued)

Benefits Provided (Continued)

The Plans' provisions and benefits in effect at June 30, 2021 (the Measurement Date), are summarized as follows:

	Miscellaneous	
	Classic Member Hired	New Member Hired
	Prior to January 1, 2013	On or after January 1, 2013
Hire Date		
Benefit formula	2.0% @ 55	2% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50-63	52-67
Monthly benefits, as a % of eligible compensation	1.46% to 2.418%	1.0% to 2.5%
Required employee contribution rates	8.0%	7.0%
Required employer contribution rates	10.34% + \$14,716	7.59% + \$2,464

	Safety		
	Classic Member Hired	New Member Hired	New Member Hired
	Prior to January 1, 2013	On or after January 1, 2010 and Before January 1, 2013	On or after January 1, 2013
Hire Date			
Benefit formula	2.0% @ 55	2% @ 62	2% @ 62
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life
Retirement age	50-63	52-67	52-67
Monthly benefits, as a % of eligible compensation	1.46% to 2.418%	1.0% to 2.5%	1.0% to 2.5%
Required employee contribution rates	9.0%	9.0%	11.5%
Required employer contribution rates	23.71% + \$121,870	21.79% + \$5,595	13.13% + \$3,681

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan is determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the fiscal 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. Contributions to the pension plan from the District were \$231,332 (\$201,232 Safety and \$30,100 Miscellaneous) for the fiscal year ended June 30, 2022.

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

At June 30, 2022, the District reported a liability of \$1,123,584 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020 rolled forward to June 30, 2021 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all pension plan participants, actuarially determined. At June 30, 2022, the District's proportion share of net pension liability was as follows:

	Miscellaneous	Safety	Total
Proportion-June 30, 2020	0.00308%	0.02519%	0.01662%
Proportion-June 30, 2021	0.00286%	0.03047%	0.02078%
Change-Increase (Decrease)	-0.00022%	0.00528%	0.00416%

CAMBRIA COMMUNITY HEALTHCARE DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 8 – PENSION PLAN (Continued)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

For the fiscal year ended June 30, 2022, the District recognized pension expense of \$116,840. 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 method, and plan benefits. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
District contributions subsequent to the measurement date	\$ 231,332	\$ -
Differences between expected and actual experience	188,776	
Net difference between projected and actual earnings on retirement plan investments		683,828
Adjustment due to differences in proportion	56,956	
Changes in proportion and differences between District contributions and proportionate share of contributions		254,768
	<u>\$ 477,064</u>	<u>\$ 938,596</u>

Deferred outflows of resources and deferred inflows of resources above represent the unamortized portion of changes to net pension liability to be recognized in future periods in a systematic and rational manner.

\$231,332 reported as 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 fiscal year ended June 30, 2023.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in the pension expense as follows:

<u>Fiscal year ending June 30,</u>	<u>Amount</u>
2023	\$ (166,631)
2024	(166,959)
2025	(171,039)
2026	(188,235)
	<u>\$ (692,864)</u>

CAMBRIA COMMUNITY HEALTHCARE DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2022

NOTE 8 – PENSION PLAN (Continued)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Actuarial Assumptions

The total pension liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions:

	<u>Miscellaneous</u>
Valuation Date	June 30, 2020
Measurement Date	June 30, 2021
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Projected Salary Increase	Varies by Entry Age and Service
Mortality (1)	Derived using CalPERS' Membership Data for all Funds

- (1) The mortality table used was developed based on CalPERS' specific data. The table includes 15 years of mortality improvements using 90% Scale MP 2016 published by the Society of Actuaries. For more details on this table please refer to the 2017 experience study report.

Discount Rate

The discount rate used to measure the total pension liability was 7.15 percent. To determine whether the municipal bond rate should be used in the calculation of the discount rate for public agency plans (including PERF C), CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on testing the plans, the tests revealed the assets would not run out. Therefore, the current 7.15 percent discount rate is appropriate and the use of municipal bond rate calculation is not deemed necessary. The long-term expected discount rate of 7.15 percent is applied to all plans in the Public Employees Retirement Fund, including PERF C. The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained at CalPERS' website under the GASB No. 68 section.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net 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 the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits were calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

CAMBRIA COMMUNITY HEALTHCARE DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 8 – PENSION PLAN (Continued)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Discount Rate (Continued)

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

Asset Class	New Strategic Allocation	Real Return Years 1-10(a)	Real Return Years 11+(b)
Global Equity	50.0%	4.80%	5.98%
Global Fixed Income	28.0%	1.00%	2.62%
Inflation Sensitive	0.0%	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Estate	13.0%	3.75%	4.93%
Liquidity	1.0%	0.00%	-0.92%
Total	<u>100%</u>		

(a) An expected inflation of 2.00% was used for this period.

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

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in Discount Rate

The following represents the District’s proportionate share of the net pension liability calculated using the discount rate of 7.15 percent, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (6.15 percent) or 1 percentage-point higher (8.15 percent) than the current rate:

	Miscellaneous	Safety	Total
1% Decrease	6.15%	6.15%	6.15%
Net Pension Liability	\$ 144,702	\$ 1,881,825	\$ 2,026,527
Current Discount Rate	7.15%	7.15%	7.15%
Net Pension Liability	\$ 54,289	\$ 1,069,295	\$ 1,123,584
1% Increase	8.15%	8.15%	8.15%
Net Pension Liability	\$ (20,454)	\$ 401,901	\$ 381,447

Pension Plan Fiduciary Net Position

Detailed information about the pension plan’s fiduciary net position is available in the separately issued CalPERS’ financial reports.

C. Payable to Pension Plan

At June 30, 2022, the District had no amount outstanding for contributions to the pension plan required for the fiscal year ended June 30, 2022.

CAMBRIA COMMUNITY HEALTHCARE DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2022

NOTE 9 – POSTEMPLOYMENT HEALTH CARE BENEFITS (OPEB)

A. Plan Description

The District provides other postemployment benefits (OPEB) under a single employer plan to qualified employees who retire from the District and meet the District’s vesting requirements. Qualified Employees may retire directly from the District under PERS (age 50 and 5 years of PERS service) and receive up to 90% of the PERS Choice Region 2 family premium rate. Employees hired on or after September 1, 2008 must retire with 10 years of CalPERS service and at least 5 years District service and are subject to vesting under Government code 22893. Survivor benefits are available. The District also pays the CalPERS’ administrative fee. The District does not offer vision, dental, or life benefits for retirees. Benefit provisions are established through negotiations between the District and the bargaining union representing District employees.

The District sponsors healthcare coverage under the California Public Employees Medical and Hospital Care Act (PEMHCA), commonly referred to as PERS Health. PEMHCA provides health insurance through a variety of Health Maintenance Organization (HMO) and Preferred Provider Organization (PPO) options.

B. Employees Covered

As of July 1, 2021, actuarial valuation, the following current and former employees were covered by the benefit terms under the District’s Plan:

Active plan members	11
Inactive employees or beneficiaries currently receiving benefits	<u>4</u>
Total	<u><u>15</u></u>

C. Contributions

The District currently finances benefits on a pay-as-you-go basis and does not have any assets in an OPEB trust.

D. Total OPEB Liability

The District’s OPEB Liability was measured as of July 1, 2021 and the total OPEB liability used to calculate the OPEB Liability was determined by an actuarial valuation as of July 1, 2021.

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

Salary increases	3.00%
Inflation rate	2.50%
Medical cost trend rate	5.20% for 2021 decreasing to 4.00% for 2065 +

Pre-retirement mortality and post-retirement mortality rates were based on the mortality projected fully generational with the 2021 CalPERS’ Experience Study. Actuarial assumptions used in the July 1, 2021 valuation were based on a review of plan experience during the period July 1, 2019 to June 30, 2021.

Discount rate: GASB 75 requires a discount rate that reflects the following:

- a) 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;
- b) A yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher — to the extent that the conditions in (a) are not met.

CAMBRIA COMMUNITY HEALTHCARE DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 9 – POSTEMPLOYMENT HEALTH CARE BENEFITS (OPEB) (Continued)

D. Total OPEB Liability (Continued)

To determine a resulting single (blended) rate, the amount of the plan's projected fiduciary net position (if any) and the amount of projected benefit payments is compared in each period of projected benefit payments. The discount rate used to measure the District's total OPEB liability is based on these requirements and the following information:

Reporting Date	Measurement Date	Municipal 20 Year High Grade Rate Index	Discount Rate
June 30, 2021	June 30, 2020	2.45%	2.45%
June 30, 2022	June 30, 2021	1.92%	1.92%

E. Changes in the OPEB Liability

	Total OPEB Liability
Balance at June 30, 2021 (Valuation Date July 1, 2019)	\$ 3,238,665
Changes recognized for the measurement period:	
Service cost	214,277
Interest	83,501
Difference between expected and actual experience	(189,585)
Changes of assumptions	770,770
Benefit payments	(90,022)
Net Changes	788,941
Balance at June 30, 2022 (Measurement Date June 30, 2021)	\$ 4,027,606

Sensitivity of the OPEB liability to changes in the discount rate: The following presents the OPEB liability, as well as what the OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (0.92 percent) or 1 percentage-point higher (2.92 percent) than the current discount rate:

	1% Decrease 0.92%	Current Rate 1.92%	1% Increase 2.92%
OPEB Liability	\$ 4,842,990	\$ 4,027,606	\$ 3,398,034

Sensitivity of the OPEB liability to changes in the healthcare cost trend rates: The following presents the OPEB liability, as well as what the OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage-point lower (4.20 percent decreasing to 3.00 percent) or 1 percentage-point higher (6.20 percent decreasing to 5.00 percent) than the current healthcare cost trend rates:

	1% Decrease 4.20% (Decreasing to 3.00%)	Current Rate 5.20% (Decreasing to 4.00%)	1% Increase 6.20% (Decreasing to 5.00%)
OPEB Liability	\$ 3,343,723	\$ 4,027,606	\$ 4,922,913

CAMBRIA COMMUNITY HEALTHCARE DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 9 – POSTEMPLOYMENT HEALTH CARE BENEFITS (OPEB) (Continued)

F. OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2022, the District recognized OPEB expense of \$233,613. As of the fiscal year ended June 30, 2022, the District reported deferred outflows and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
OPEB contributions subsequent to measurement date	\$ 85,198	\$ -
Difference between expected and actual experience		576,183
Change in assumptions	848,042	107,616
	<u>\$ 933,240</u>	<u>\$ 683,799</u>

The reported deferred outflows of resources related to OPEB in the amount of \$85,198 resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the OPEB liability in the 2022-23 fiscal year. The additional amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized as OPEB expense as follows:

Fiscal year Ending June 30,	Amount
2023	\$ (64,165)
2024	(64,165)
2025	98,844
2026	96,864
2027	96,865
	<u>\$ 164,243</u>

NOTE 10 – 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.

At June 30, 2022, 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, and 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.

NOTE 10 – RISK MANAGEMENT (Continued)

- 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.

NOTE 11 – COMMITMENTS AND CONTINGENCIES

Litigation

According to the District's staff and attorney, no contingent liabilities or lawsuits are pending of any financial consequence as of June 30, 2022.

State and Federal Allowances, Awards, and Grants

The District receives grant monies as reimbursements for specific costs incurred in certain projects it administers that may be subject to review and audit by the reimbursing agencies. Although such audits could generate expenditure disallowances under the terms of the grants, it is believed that any required reimbursements will not be material.

NOTE 12 – ACCUMULATED NET DEFICIT AND MANAGEMENT PLANS

In fiscal year 2021-2022, the District experienced a total increase in net position of \$244,405. This increase has reduced the accumulated net deficit to \$4,661,195 at June 30, 2022. As of that date, current assets exceeded current liabilities by \$558,832. Prior to fiscal 2019, the District had 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. 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 GASB.

NOTE 13 – RESTATEMENT

In the fiscal year ended June 30, 2022, the District had a net restatement of \$1,712 on the Statement of Revenues, Expenses, and Changes in Net Position due to the implementation of GASB 87.

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REQUIRED SUPPLEMENTARY INFORMATION

CAMBRIA COMMUNITY HEALTHCARE DISTRICT
SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY
 Last 10 Years*
 As of June 30, 2022

The following table provides required supplementary information regarding the District's Pension Plan.

	2022	2021	2020	2019	2018
Proportion of the net pension liability	0.02078%	0.01662%	0.01605%	0.01503%	0.01577%
Proportionate share of the net pension liability (asset)	\$ 1,123,584	\$ 1,808,233	\$ 1,644,639	\$ 1,448,721	\$ 1,564,188
Covered payroll	\$ 830,041	\$ 823,817	\$ 923,563	\$ 905,129	\$ 951,188
Proportionate share of the net pension liability as a percentage of covered payroll	135.36%	219.49%	178.08%	160.06%	164.45%
Plan's total pension liability	\$46,174,942,264	\$43,702,930,887	\$ 41,426,453,489	\$ 38,944,855,364	\$ 37,161,348,332
Plan's fiduciary net position	\$40,766,653,876	\$32,822,501,335	\$ 31,179,414,067	\$ 29,308,589,559	\$ 27,244,095,376
Plan fiduciary net position as a percentage of the total pension liability	88.29%	75.10%	75.26%	75.26%	73.31%
	2017	2016	2015		
Proportion of the net pension liability	0.01669%	0.01741%	0.01786%		
Proportionate share of the net pension liability (asset)	\$ 1,444,091	\$ 1,194,756	\$ 1,111,455		
Covered payroll	\$ 955,565	\$ 894,213	\$ 752,508		
Proportionate share of the net pension liability as a percentage of covered payroll	151.12%	133.61%	147.70%		
Plan's total pension liability	\$ 33,358,627,624	\$ 31,771,217,402	\$ 30,829,966,631		
Plan's fiduciary net position	\$ 24,705,532,291	\$ 24,907,305,871	\$ 24,607,502,515		
Plan fiduciary net position as a percentage of the total pension liability	74.06%	78.40%	79.82%		

Notes to Schedule:

There were no changes in assumptions or benefit terms for the fiscal year ended June 30, 2022.

*- Fiscal year 2015 was the 1st year of implementation, therefore only eight years are shown.

CAMBRIA COMMUNITY HEALTHCARE DISTRICT
SCHEDULE OF PENSION CONTRIBUTIONS
 Last 10 Years*
 As of June 30, 2022

The following table provides required supplementary information regarding the District's Pension Plan.

	2022	2021	2020	2019	2018
Contractually required contribution (actuarially determined)	\$ 231,332	\$ 76,889	\$ 68,150	\$ 82,840	\$ 130,863
Contribution in relation to the actuarially determined contributions	<u>(231,332)</u>	<u>(76,889)</u>	<u>(68,150)</u>	<u>(82,840)</u>	<u>(130,863)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 598,978	\$ 830,041	\$ 823,817	\$ 923,563	\$ 905,129
Contributions as a percentage of covered payroll	38.62%	9.26%	8.27%	8.97%	14.46%
	2017	2016	2015		
Contractually required contribution (actuarially determined)	\$ 195,492	\$ 180,930	\$ 167,727		
Contribution in relation to the actuarially determined contributions	<u>(195,492)</u>	<u>(180,930)</u>	<u>(167,727)</u>		
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		
Covered payroll	\$ 951,188	\$ 955,565	\$ 894,213		
Contributions as a percentage of covered payroll	20.55%	18.93%	18.76%		

Notes to Schedule:

There were no changes in assumptions or benefit terms for the fiscal year ended June 30, 2022.

*- Fiscal year 2015 was the 1st year of implementation, therefore only eight years are shown.

CAMBRIA COMMUNITY HEALTHCARE DISTRICT
SCHEDULE OF CHANGES IN THE OPEB LIABILITY AND RELATED RATIOS
 Last 10 Years*
 As of June 30, 2022

Reporting Period	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Total OPEB liability				
Service cost	\$ 214,277	\$ 150,519	\$ 139,691	\$ 365,841
Interest on the total OPEB liability	83,501	89,393	129,180	104,446
Actual and expected experience difference	(189,585)		(963,671)	
Changes in assumptions	770,770	327,817	33,431	(322,844)
Benefit payments	(90,022)	(68,556)	(55,424)	(55,769)
Net change in total OPEB liability	<u>\$ 788,941</u>	<u>\$ 499,173</u>	<u>\$ (716,793)</u>	<u>\$ 91,674</u>
Total OPEB liability-beginning	3,238,665	2,739,492	3,456,285	3,364,611
Total OPEB liability-ending	<u>\$ 4,027,606</u>	<u>\$ 3,238,665</u>	<u>\$ 2,739,492</u>	<u>\$ 3,456,285</u>
Covered Payroll	\$ 894,805	\$ 823,816	\$ 826,535	\$ 923,563
Total OPEB Liability as a percentage of covered payroll	450.11%	393.13%	331.44%	374.23%
Reporting Period	<u>2018</u>			
Total OPEB liability				
Service cost	\$ 355,185			
Interest on the total OPEB liability	92,171			
Actual and expected experience difference				
Changes in assumptions				
Benefit payments	(54,570)			
Net change in total OPEB liability	<u>392,786</u>			
Total OPEB liability-beginning	2,971,825			
Total OPEB liability-ending	<u>\$ 3,364,611</u>			
Covered Payroll	\$ 905,129			
Total OPEB Liability as a percentage of covered payroll	371.73%			

Notes to Schedule:

The discount rate was changed to 1.92% and the healthcare cost trend rate was changed to 5.20% for the July 1, 2021 measurement date.

*-Fiscal year 2018 was the first year of implementation, therefore only five years are shown.

CAMBRIA COMMUNITY HEALTHCARE DISTRICT
SCHEDULE OF OPEB CONTRIBUTIONS
For the Fiscal Year Ended June 30, 2022

The District's contributions for the fiscal year ended June 30, 2022 was \$85,198. The District did not have an actuary calculate the Actuarially Determined Contribution for the fiscal year ended June 30, 2022, therefore, the District does not need to comply with the GASB Statement No. 75's Required Supplementary Information requirements.

The District's contributions for the fiscal year ended June 30, 2021 was \$90,022. The District did not have an actuary calculate the Actuarially Determined Contribution for the fiscal year ended June 30, 2021, therefore, the District does not need to comply with the GASB Statement No. 75's Required Supplementary Information requirements.

The District's contributions for the fiscal year ended June 30, 2020 was \$68,556. The District did not have an actuary calculate the Actuarially Determined Contribution for the fiscal year ended June 30, 2020, therefore, the District does not need to comply with the GASB Statement No. 75's Required Supplementary Information requirements.

The District's contributions for the fiscal year ended June 30, 2019 was \$55,424. The District did not have an actuary calculate the Actuarially Determined Contribution for the fiscal year ended June 30, 2019, therefore, the District does not need to comply with the GASB Statement No. 75's Required Supplementary Information requirements.

The District's contributions for the fiscal year ended June 30, 2018 was \$55,769. The District did not have an actuary calculate the Actuarially Determined Contribution for the fiscal year ended June 30, 2018, therefore, the District does not need to comply with the GASB Statement No. 75's Required Supplementary Information requirements.



CAMBRIA COMMUNITY HEALTHCARE BOARD STAFF REPORT - 04

TO: Board of Directors

FROM: Board Directors Kulesa and Mileur

DATE: August 22, 2023

AGENDA DESCRIPTION: Cambria and Central Coast Healthcare Resource Guide & Directory

RECOMMENDATION: Healthcare Advocacy & Outreach Committee is recommending approval to produce a Healthcare Resource Guide & Directory including design, printing and direct mail.

FISCAL IMPACT: 2023/2024 Fiscal Year Budget adjustment in the amount of \$8,500 line-item Community Outreach/Public Education.

DISCUSSION: In May & June of 2023 the Healthcare Advocacy & Outreach Committee led by Board member Kulesa conducted a healthcare survey within the Cambria and San Simeon communities. As a direct result of the survey, Committee members partnered with 12 Toes Promotions to create a Healthcare Resource Guide & Directory. The Healthcare Resource Guide responds to overwhelming community healthcare needs as revealed in the survey, and enhances and reinforces the CCHD's role and mission of advocating for access to healthcare and promoting wellness. In addition, the guides will kick off the Minutes Matter Campaign (brand).

The Guide portion will include Healthcare Tips including; Stroke Prevention, Heart Attack Warning Signs, Cardiac Arrest Warning Signs, Hands-only CPR, High Blood Pressure, Balanced Nutrition, Exercise & Physical Activity, and Mental Health Tips.

The Directory portion will include contact information including; Emergency Service Numbers, Cambrian Medical Service Numbers, Community Clubs, Disability Resources, Health Services, Food and Nutrition, Medical Equipment, Housing, Transportation, and Veterans Support.

CONCLUSION: The Healthcare Advocacy & Outreach Committee is proud to present the Board of Directors a draft copy of the proposed Resource Guide & Directory as an action step to fulfilling a direct need in our community.

ATTACHMENTS:

1. Cambria and Central Coast Healthcare Resource Guide & Directory (Draft Copy)
2. 12 Toes Promotions Cost Estimate

BOARD ACTION: Approval of Budget Adjustment 2023/24 Fiscal Year

Date of Vote: August 22, 2023 UNANIMOUS: __

MONTALVO__MILEUR__FEDOROFF__MUMPER__KULESA__

EMERGENCY SERVICES:

POLICE, FIRE, AMBULANCE 911

CAL FIRE (CDF) Cambria Substation (805) 927-4262

CENTRAL COAST SHERIFF DISPATCH (non emergency 24 hour info)
805-781-4550

Adult Protective Services (805) 781-1790- After hours (844) 729-8011

Alcoholics Anonymous (805) 541-3211

American Association of Poison Control Center
800-222-1222 (24 hours/ 7 days)- www.aapcc.org

California Children's Services (SLO Public Health) (805) 781-5527

Domestic and Sexual Violence Hotlines

RISE Crisis Line (855) 886-7473

StandStrong Crisis Line (805) 781-6400

Evacuation Assistance (805) 543-2444

Long Term Care Ombudsman Services (805) 785-0132- www.ombudsmans-lo.org

Mental Health / Central Coast Hotline (800)783-0607 - Hotline: Dial 988

Narcotics Anonymous - 24-hours (800) 549-7730

National Suicide Prevention Lifeline

CALL OR TEXT 988 - Online chat option: www.suicidepreventionlifeline.org
Call: 800-273-TALK (800-273-8255) - Lifeline is free and available **24/7**.

Needle Exchange 24 Hour Support Directory, 211

Public Health Department- SLO

General Information (805) 781-5500

Suspected Abuse Response Team (805) 781-4878

SLO Behavioral Health (800) 838-1381

SLO Drug and Alcohol Services (805) 781-4275

SLO Social Services Department (805)781-1600



MINUTES MATTER

**COASTAL COMMUNITY HEALTH
RESOURCE GUIDE**



Proposal for Cambria Community Healthcare District:

Healthcare Resource Guide & Directory:

5,000- Mailer – 2023 w 6 x 9 Insert/Booklet Envelope included/ Pages 12

Cover is color, inside pages black and white/ \$5248.42

5,000 Postage- Standard Auto Mail (Bulk Mail) Saturation- Estimate \$1140.00

This includes the 3 zip codes of: 93428/Cambria 93435/Harmony and

93452/San Simeon

Tax on listed items: \$372.27

UPS Ground- Charges will be determined and added at the time of shipping to client. Possible pick up in Fresno to save on shipping charges.

This estimate above is from Professional Print and Mail no mark up from 12 Toes.

Good for 30 days.

The Presort number to be used will be Professional Print and Mail- finished product and ready for direct mail.

*Graphic charges for the mailer are estimated at 12-15 hours to be billed at an agency rate of \$85.00 per hour- \$1020.00-\$1275.00. This will be invoiced separately to 12 Toes Promotions.

We look forward to earning your business:

Estimate: \$8305.79



CAMBRIA COMMUNITY HEALTHCARE DISTRICT
BOARD STAFF REPORT – 05

TO: Board of Directors

FROM: Linda Hendy, Director of Finance

DATE: August 22, 2023

AGENDA DESCRIPTION: Facility Repair Cost – Trust Funding

RECOMMENDATION: Recommending a fund transfer up to \$21,771.56 from trust account to cover cost of CCHD facility repairs.

FISCAL IMPACT: Decrease from CCHD 501c3 Trust account and increase to CCHD Operating account.

DISCUSSION: Due to a fire inspection in December 2022, the District was required to bring the aging CCHD facility up to current fire code standards, the repair cost as of August 11, 2023 include items listed below:

FIRE INSPECTION - FACILITY REPAIRS
As of 8-11-2023

<u>Window & Door Replacement</u>	
Poly Pro Window & Door Co	6,378.57
Balance of windows on order	1,872.52
	\$ 8,251.09
<u>Electrical Work</u>	
Central Coast Electrical	
Charging Outlets	5,298.92
Cover ceiling wires with molding	4,340.24
Heavy Duty extension cords & Supplies	1,206.96
	\$ 10,846.12
<u>Misc. Repair Expense</u>	
Uline: Traffic Barriers	1,684.81
Wall heaters, threshold ramps	989.54
	2,674.35
Total:	\$ 21,771.56

ATTACHMENTS: 1. None

BOARD ACTION: Motion to transfer funds from CCHD 501c3 Trust account to place in CCHD Operating account.

Date of Vote: August 22, 2023

UNANIMOUS: __

MONTALVO __ MILEUR __ FEDOROFF __ MUMPER __ KULESA __



CAMBRIA COMMUNITY HEALTHCARE DISTRICT BOARD STAFF REPORT – 06

TO: Board of Directors

FROM: Cecilia Montalvo, Board President

DATE: August 22, 2023

AGENDA DESCRIPTION: Cambria Community Healthcare Strategic Plan Tactical Implementation

RECOMMENDATION: Receive CCHD Strategic Plan Tactical Implementation document.

FISCAL IMPACT: None at this time.

DISCUSSION: On July 25, 2023 the Board of Directors adopted a revised strategic plan for Cambria Community Healthcare District. Attachment 1 – Tactical Implementation document identifies the following items:

1. Objective
2. Strategies
3. Assigned Responsibilities

Board next steps include implementing communications plan for employees and the public and monitor progress against the plan on a quarterly basis. The strategic planning process is continuous for the Board of Directors and Staff of CCHD.

ATTACHMENTS: 1. Strategic Plan Tactical Implementation Document

BOARD ACTION: None

Date of Vote: August 22, 2023

UNANIMOUS: __

MONTALVO__MILEUR__FEDOROFF__MUMPER__KULESA__

Tactical Implementation

Emergency Services

- Maintain Response Time < 10 minutes
- Fill Gaps in Personnel Training
- Meet Modern Equipment Needs and fulfill Need for Modernized Facility
- Report and Improve Quality Metrics

Laurie Mileur/
Tim Benes

Care Advocacy

- Complete Community Survey and Identify Priority Needs (e.g., Primary Care, Lab, Chronic Disease Management, Behavioral Health and Wellness)
- Advocate for and Partner with Others to Improve Access to Care in these Areas

Dawn Kulesa/
Laurie Mileur

Wellness Promotion

- Partner with County and others to facilitate educational opportunities to address components of the SLO County Community Health Improvement Plan
- Develop Resource Guide to Better Inform Residents of Available Services

Dawn Kulesa/
Laurie Mileur

Support Employees

- Recruit and Retain
- Provide Feedback and Continuous Education
- Offer Competitive Compensation and Benefits
- Provide Safe and Comfortable Facilities

Cecilia Montalvo/
Tim Benes/
Linda Hendy

Financial Stewardship

- Complete Budget and Audit in a Timely manner
- Achieve budgeted performance
- Maintain Prudent Level of Financial Reserves and Effective Financial Controls
- Pursue all Grant and philanthropic Opportunities

Bruce Mumper/
Iggy Fedoroff/
Linda Hendy

Data and Information

- Community Survey
- Patient Care Quality Data with Benchmarks
- Feedback from Local Hospitals

Dawn Kuleasa /
Tim Benes