

# THE COST DIFFERENCE BETWEEN THE 4 DIFFERENT AMBULANCE'S

## Demers CCL F-350 Type III

- The Demers CCL F-350 Type III
  - Unit \$143,064.95
  - Radios \$ 2761.69
  - Stryker Power Gurney \$ 14,688.15
  - Stryker Power load system \$ 24,924.24
  - Estimated interest at 3.49% \$ 6,471.82
  - Loan of \$191,910.85 for 60 months

## Cal Fire Ambulance

- The Cost break down of the Cal Fire Unit
  - Unit \$15,000.00
  - Paint \$ 15,000.00
  - Decals \$1908.00
  - Gurney (comes with an almost brand-new gurney)
  - Radios \$ 2761.63
  - Estimated total for this unit \$ 34,672.63



# CAMBRIA COMMUNITY HEALTHCARE DISTRICT

June 17, 2020

## BOARD MEETING AGENDA

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

CCHD Regular Board Meeting

Wed, Jun 17, 2020 1:00 PM - 5:00 PM (PDT)

**Please join the meeting from your computer, tablet or smartphone.**

<https://global.gotomeeting.com/join/595349957>

**You can also dial in using your phone.**

United States (Toll Free): [1 877 309 2073](tel:18773092073)

United States: [+1 \(571\) 317-3129](tel:+15713173129)

**Access Code:** 595-349-957

New to GoToMeeting? Get the app now and be ready when your first meeting starts:

<https://global.gotomeeting.com/install/595349957>

Public comment is invited on any item.

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

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

# **AGENDA**

## **A) OPENING**

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

## **B) PUBLIC COMMENT FOR ITEMS NOT ON THE AGENDA**

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

## **C) CONSENT AGENDA**

- 1) Approve Minutes from the May 15, 2020 Special Meeting.
- 2) Approve Minutes from the May 20, 2020 Regular Meeting.

## **D) REPORTS**

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

## **E) REGULAR BUSINESS**

- 1) 2018/2019 Audit Report – Bill Rice  
Presentation and discussion of the 2018/2019 Audit Report for Board consideration of approval.

- 2) Resolution 13-20 CPI Adjustment to General District Assessment – Michael McDonough.  
Measure AA and subsequent resolutions, allows for the special assessment to be annually adjusted by the change in the Consumer Price Index for the Greater Los Angeles Area in subsequent years. This Resolution is recommended for Board approval to meet the requirements pursuant to Government Code Section 54718, which provides that the District is allowed to add current charges to the current year tax rolls.
- 3) CalFire ambulance procurement proposal – Barbara Bronson Gray, Tim Benes. Discussion for consideration of possible Board approval of purchase of an ambulance in the 2020/2021 FY. Two options will be presented:
  - a) CalFire used ambulance.
  - b) New ambulance.
- 4) Primary Care Project – Cecilia Montalvo.  
Review and discussion on the status of the project.
- 5) Fiscal Year 2020/2021 Budget – Bill Rice.  
Presentation and discussion of the proposed FY 2020/2021 District budget, for Board consideration of approval.
- 6) Community Healthcare Needs Survey - Review a community needs survey designed to get feedback from District residents about primary healthcare needs and possible options, for consideration and possible allocation of funds.
- 7) Resolution 14-20. Pursuant to California Elections Codes 1303(b) and 10555, the District's biennial election will be held on Tuesday, November 3, 2020. In connection with this election this resolution must be acted upon by the District Board of Directors and submitted to the County of San Luis Obispo Office of the Clerk-Recorder prior to July 1, 2020.

#### **F) CLOSED SESSION**

- 1) Pursuant to Government Code Section 54947.6 Conference with Labor Negotiator & Agency Representative: Mike McDonough and Bill Avery. Employee Organization: SEIU 620.

#### **G) DECLARATION OF FUTURE AGENDA ITEMS**

#### **H) ADJOURNMENT**

The next regular meeting of the Board of Directors of the Cambria Community Healthcare District will be held on July 15, 2020, location TBD.



**CAMBRIA COMMUNITY HEALTHCARE DISTRICT**  
**MAY 15, 2020**  
**SPECIAL STRATEGIC BOARD MEETING**  
**MINUTES**

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

**A) OPENING**

1) Call to order

President Fedoroff called the meeting to order at 2:05 pm.

2) Pledge of Allegiance

Not performed as no flag was present.

3) Establishment of a quorum

Board of Directors members Iggy Fedoroff, Bill Rice, Barbara Bronson Gray, Laurie Mileur and Cecilia Montalvo were in attendance.

Administrator Mike McDonough, and Administrative Assistant Simone Rathbun were also in attendance. Operations Director Tim Benes joined the meeting at 2:57 pm.

**B) PUBLIC COMMENT**

No members of the public spoke.

**C) REGULAR BUSINESS**

Strategic planning discussion was conducted, including objectives, strategies, accountabilities and timelines. Discussion regarding the need for prioritized list of needs, including equipment, facilities, EKG monitors. Operations Director has compiled a specific list

of needs and funding options discussed; including grants and Project Heartbeat. Social media bulletins to be made with input from the Board members. Also discussed was completing patient outcome studies and patient satisfaction surveys.

The next Strategic Planning Meeting will be held on Friday June 12, 2020 at 1pm, at which time a five year plan will be discussed.

**D) DECLARATION OF FUTURE AGENDA ITEMS**

- 1) The Mission Statement is to be updated.

**E) ADJOURNMENT**

The meeting was adjourned at 4:10 pm.



# CAMBRIA COMMUNITY HEALTHCARE DISTRICT

MAY 20, 2020

## REGULAR BOARD MEETING MINUTES

### A) OPENING

- 1) Call to order: President Fedoroff called the meeting to order at 1:03 pm.
- 2) Pledge of Allegiance: Not done as there was no flag present.
- 3) Establishment of a quorum: Board of Directors President Fedoroff, as well as Directors Rice, Bronson-Gray and Mileur were present. Director Montalvo joined the meeting at 2:00 pm.

Also present were Administrator Mike McDonough, Operations Manager Tim Benes, Administrative Assistant Simone Rathbun, and Supervisor Bruce Gibson.

### B) PUBLIC COMMENT FOR ITEMS NOT ON THE AGENDA

No comments made by the public.

### C) CONSENT AGENDA

The Minutes from the April 3, 2020 Special Board Meeting and the Minutes from the April 15, 2020 Regular Board Meeting were reviewed. Director Bill Rice motioned to approve the Minutes from both Meetings, Director Laurie Mileur seconded the motion, Board approved 4/0.

Supervisor Bruce Gibson brought forth a resolution proclaiming EMS week. He then read the following statement:

**WHEREAS**, emergency medical services are a vital public service, and

**WHEREAS**, the members of emergency medical services teams are ready to provide lifesaving care to those in need 24 hours a day, seven days a week; and

**WHEREAS**, access to quality emergency care dramatically improves the survival and recovery rate of those who experience sudden illness or injury; and

**WHEREAS**, emergency medical services have grown to fill a gap by providing important out of hospital care, including preventative medicine and follow-up care; and

**WHEREAS**, the emergency medical services system consists of first responders, emergency medical technicians, paramedics, emergency medical dispatchers, firefighters, police officers, educators, administrators, pre-hospital nurses, emergency nurses, emergency physicians, trained members of the public, and other out of hospital medical care providers; and

**WHEREAS**, the members of emergency medical services teams, whether career or volunteer, engage in thousands of hours of specialized training and continuing education to enhance their lifesaving skills; and

**WHEREAS**, the skill and commitment of emergency medical services teams are especially valued and respected as they work tirelessly to care for our fellow citizens during the COVID-19 pandemic emergency.

**NOW, THEREFORE, BE IT RESOLVED AND ORDERED** that the Board of Supervisors of the County of San Luis Obispo, State of California, extends heartfelt gratitude to all emergency medical services personnel and does hereby proclaim the week of May 17-23, 2020 as “Emergency Medical Services Week” in San Luis Obispo County.

Supervisor Gibson then specifically thanked the staff at CCHD.

**D) THE MEETING WAS ADJORNED TO CLOSED SESSION AT 1:21 PM.**

1) Pursuant to Government Code Section 54947.6 Conference with Labor Negotiator & Agency Representative: Mike McDonough and Bill Avery. Employee Organization: SEIU 620.

2) Public Employment (Pursuant to Government Code Section 54957(b)(1)) – Appointment of District Legal Counsel.

**RETURN TO OPEN SESSION AT 1:59 PM.**

**REPORTABLE ACTION FROM CLOSED SESSION:**



Board voted unanimously to retain Adamski Moroski Madden Cumberland & Green LLP as the firm providing District Counsel, specifically Jeff Minnery.

## **E) REPORTS**

1) The Operations Report was given by Tim Benes. Three reserve paramedics have been hired. We have been experiencing a low call volume however it is now increasing, with seven transports in one day. Tim added that he is actively working on the prioritized list of equipment needs for the District.

2) The Administrator's Report and Financial Review were given by Mike McDonough. COVID-19 testing to occur at the Vets Hall in June, time to be finalized. Director Rice is reviewing the draft of the annual audit and it should be presented to the Board next month. The financials were discussed. Director Rice stated that the \$66k negative variance for April was primarily due to a delay in tax revenue to May.

### **3) Committee Reports**

- a) President's Report: per President Fedoroff, nothing to report.
- b) The Property & Facilities Committee did not meet per Director Bronson-Gray.
- c) The Healthcare Advocacy & Outreach Committee did not meet per Director Montalvo.
- d) The Finance Committee did not meet per Director Rice although it has been a very busy month with the audit and preparing the budget for June's Board Meeting.
- e) Per Director Laurie Mileur, the Grants Committee did not meet however the AFG grant proposal had a peer review on Monday Another grant proposal for safety equipment has been sent and we expect to hear back on that in July.
- f) Per Director Montalvo, the Strategic Planning Committee met last Friday and will schedule a follow-up meeting on June 12.

## **F) REGULAR BUSINESS**

1) President Fedoroff proposed a ByLaw change in regards to media relations, with modification of Article 15.3. Director Rice suggested that this be tabled until later because of disagreement on approach. The proposed change was withdrawn and it was emphasized that the Administrator is the District's single point of contact for media relations.

2) Director Montalvo offered possible resources for a feasibility study for the proposed project with Dignity Health to bring a primary care physician to the District. She is

currently awaiting a nondisclosure agreement with Dignity to proceed further with this project.

3) The CalFire ambulance procurement proposal was pulled by Director Bronson-Gray due to further information needed and will be on next month's agenda.

4) County Public Health has asked for operations staff to support COVID-19 testing here in Cambria. Administrator McDonough will seek reimbursement of costs through either a FEMA Grant or the CARES Act. Director Rice motioned to approve staff overtime for COVID-19 testing on a continuing basis at reasonable costs at the Administrator's discretion. Director Montalvo seconded the motion. Board approved 5/0.

#### **G) DECLARATION OF FUTURE AGENDA ITEMS**

- 1) Primary Care project – Cecilia Montalvo
- 2) Fiscal year 2020/2021 budget review – Bill Rice
- 3) Audit report presentation – Bill Rice
- 4) CalFire Ambulance Procurement – Barbara Bronson-Gray

#### **H) ADJOURNMENT**

The meeting was adjourned at 3:50 pm.

## Operations Report for the Month of May 2020

### Units

At this time, we have all the units back in service. Units that required service/repairs will have a brief description of the service/ repair under the mileage totals.

- Unit 16 (back up #1)
  - Starting Miles = 218792
  - Ending Miles = 218879
  - Total of 87. miles on the unit and 10 gallons of fuel
  - Service/repairs
    - No repairs this month for this unit
- Unit 17 (back up #2)
  - Starting miles = 221930
  - Ending miles = 221930
  - Total of 0 mile and Zero gallons fuel used
  - Service/repairs
    - No repair for this unit.
- Unit 18 (Medic 11 24-hour car)
  - Starting miles = 105723
  - Ending miles = 108025
  - Total of 2302.0 miles and 236.3 gallons of fuel used
  - Service/ repairs
    - The air compressor for the air horns was returned and installed.
- Unit 20 (Medic 12 12-hour car)
  - Starting miles = 12849
  - Ending miles = 14331
  - Total 1482.0 miles and 137.6 gallons of gas used.
  - Service/ repairs
    - No repairs or service needed for this unit

### Medications/ Supplies

- PPE/Masks
  - Simple Mask
    - At this time, we have an ordered 3 sets of 1800 simple mask (paper mask) at a cost of \$.70 each. These masks have been distributed by local volunteers for the publics use as well as used for patients that are transported. The San Luis Obispo Health Department is requiring all patients transported have this mask as minimum cover.

- N-95 and P-100
  - At this time, we have about 300 of the N-95 masks in stock. A clean one of these masks are required to be worn all staff members when responding to all calls in the county.

### **Response times and delays**

This month we are at 100%. No delays in County compliance standards for total response to scene.

### **Transport Activity Report**

The calls are listed below with a brief explanation of the time delay, in out-of-chute times greater than 3 minutes.

- 1<sup>st</sup> was on the date of 05/08/2020 at 0658 hours.
  - This incident was an early call.
- 2<sup>nd</sup> was on 5/19/2020 at hours.
  - This incident Med Com was busy dispatching other calls and handling incoming 911 calls. They did hear the Medic arrive on scene. The distance system does not allow the dispatcher to change the time stamp on the dispatch system. When the box is clicked, that is the computer locked time.

### **Call volume and transports**

- Towards the end of May we have noticed a slight uptake in the amount of Calls that the district has been responding to. We are not near the level that we were to prior to the Covid-19 incident. The last week of May we notice an increase in out of town traffic even with shelter in place orders, and a reduction in hotel rooms by 50%.

### **Monterey County Calls**

- We had 1 call in Monterey County in the month of May. The billing has been sent to AMR.

### **Station**

- We have placed tire stops in the ambulance bay and were unit 20 parks.
- We have placed a second security camera monitor in the main office area for the crews to view, if they are in the office working.

### **Employees**

- COVID-19

- At this time all of the CCHD employees are healthy. We have not had any affected by the COVID-19 pandemic. We do have plans in place if that was to change. All the crews are in contact with me when they are in contact with a possible patient. I am in contact with the County and hospitals to follow up on the patients. At this time the District has not transported any positive patients from the Cambria area.
  - New reserve Paramedics and EMT's
    - We have hired 4 new part-time Paramedics. Two have experience and are already working solo with EMT's.
    - One has finished her triple up time and is now working with another paramedic. This will ensure that she continues to make great improvement and be a solid paramedic for the CCHD.
    - One is still in training. He is newer and will need more training before he is released to work as a single Paramedic. He is working hard and plans to remain with the CCHD for a long period of time which is why I am working with him.

### **Equipment**

- We have prepared a prioritized list for the Board's review. It has been presented to the Strategic Planning Committee and the Finance Committee for review and recommendation. Here are some specific details:
  - Monitors
    - On June 11, 2020 we had the monitor's tested for their annual service. During this we found that 1 monitor was having issues with ETCO2 system. Due to the fact that the Board was considering the Zoll replacement lease plan that was presented I am withholding sending the unit in for a costly repair.
    - A replacement plan for all of the Zoll Monitors has been included in the new FY budget.
  - Suction Units
    - I was advised to by the same company that we will need to replace the batteries in the 4 suction units that are in service. The tech explained that the units are in good condition and the only thing we should replace is the batteries. Batteries have been ordered for in-house replacement.
  - Radios
    - I have been testing a new portable radio sample provided by Motorola. This radio is designed to replace our current handheld radios. So far, I am happy to report that this radio has meet and exceeded all of my expectations. This radio allows the crew to

monitor and communicate with several different agencies without having have two separate radios, as we do currently. The range is also incredible. On 1 incident in Monterey County, I was not only able to receive but to talk with our dispatch at a distance of 87 miles away. Mike and I have already started working with the company on grants and financing. Eight of these radios would replace 16 of current radios, 12 of which are almost 3 time past their life span.

**DISTRICT ACTIVITY REPORT PAGE 1**

05/01/2020 through 05/31/2020

<b>Incident Totals</b>				<b>Transport Totals</b>			
	<b>2020</b>	<b>2019</b>	<b>Change</b>		<b>2020</b>	<b>2019</b>	<b>Change</b>
Dry Runs - w/Treatment	10	6	<b>4</b>	Local Patients	37	37	<b>0</b>
Dry Runs - CX Enroute	17	24	<b>-7</b>	Non-Local Patients	8	13	<b>-5</b>
Total Dry Runs	27	30	<b>-3</b>	Total Patients	45	50	<b>-5</b>
Stand-bys	29	45	<b>-16</b>	Medical Transports	42	44	<b>-2</b>
Public Assists/Relations	0	1	<b>-1</b>	Trauma Transports	2	6	<b>-4</b>
Walk-in Public Relations	1	0	<b>1</b>	Traffic Accidents	0	2	<b>-2</b>
Total Incidents	102	126	<b>-24</b>	Total Transports	44	50	<b>-6</b>

**Hospital Destinations**

	<b>2020</b>	<b>2019</b>	<b>Change</b>
French	13	9	<b>4</b>
Sierra Vista	23	34	<b>-11</b>
Twin Cities	6	6	<b>0</b>
Rendezvous w/Heli	0	1	<b>-1</b>
Facility Not-Listed	0	0	<b>0</b>
Trauma Center	7	2	<b>5</b>
STEMI Center	1	0	<b>1</b>

**Monterey County Responses**

	<b>2020</b>	<b>2019</b>	<b>Change</b>
Medical Transports	0	1	<b>-1</b>
Trauma Transports	0	1	<b>-1</b>
Dry Runs	1	0	<b>1</b>
Stand-bys	0	0	<b>0</b>
Total Incidents	1	2	<b>-1</b>

**Year-to-Date Comparison  
Ambulance Response Statistics  
From January 2020 to May 31 2020**

	<b>2020</b>	<b>2019</b>	<b>Change</b>
Total Responses	515	607	<b>-92</b>
Patients Transported	218	241	<b>-23</b>
Total Dry Runs	123	161	<b>-38</b>
Dry Runs - w/Treatment	44	69	<b>-25</b>
Dry Runs - CX Enroute	79	92	<b>-13</b>
Stand-bys	174	203	<b>-29</b>
Total Monterey County Incidents	5	14	<b>-9</b>

**DISTRICT ACTIVITY REPORT PAGE 2**  
**05/01/2020 through 05/31/2020**

**San Luis Ambulance Activity**

<b>Code 8</b>	=	16	
<b>Code 11</b>	=	0	
<b>Code 2 calls</b>	=	0	} (calls into CCHD response area)
<b>Code 3 calls</b>	=	2	
<b>Total time SLAS covered CCHD area =</b> 26 hrs    7 mins			

**Cambria Community Healthcare District Activity**

<b>Total time CCHD committed to other incidents (Month) =</b> 73 hrs    28 mins			
<b>Code 8</b>	=	28	
<b>Code 11</b>	=	1	
<b>Code 2 calls</b>	=	0	} (calls into SLAS response area)
<b>Code 3 calls</b>	=	7	
<b>Total time CCHD covered SLAS area =</b> 5 hrs    59 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



CCHD Response Times (Cambria)  
 (responses within Cambria city limits)

Response Time 10 mins or Less: 100.0%

<u>Incident</u>	<u>Incident Dat</u>	<u>Patient #</u>	<u>Responded From</u>	<u>Location</u>	<u>Type</u>	<u>Dispatched</u>	<u>Enroute</u>	<u>On Scene</u>	<u>Duration</u>
20-0419	05/02/2020	0176	Station 81	North Highway 1	Medical Transport	1155	1156	1200	5
	Reason for Delay:		-						
20-0420	05/02/2020		Station 81	East Village	Dry Run - Patient Contact	0804	0804	0804	0
	Reason for Delay:		-						
20-0421	05/02/2020	0177	Station 81	Leimert	Medical Transport	1737	1738	1745	8
	Reason for Delay:		-						
20-0422	05/02/2020	0178	Station 81	Pine Knolls	Medical Transport	2023	2025	2029	6
	Reason for Delay:		-						
20-0423	05/03/2020	0179	Station 81	Park Hill	Medical Transport	0553	0554	0558	5
	Reason for Delay:		-						
20-0427	05/03/2020		Station 81	East Village	Dry Run - Patient Contact	1304	1305	1305	1
	Reason for Delay:		-						
20-0428	05/04/2020	0180	Station 81	East Village	Medical Transport	1011	1011	1011	0
	Reason for Delay:		-						
20-0431	05/05/2020	0182	Station 81	Happy Hill	Medical Transport	1415	1416	1420	5
	Reason for Delay:		-						
20-0433	05/06/2020		Station 81	Lodge Hill West	Dry Run - Patient Contact	0312	0315	0322	10
	Reason for Delay:		Distance						
20-0436	05/08/2020	0183	Station 81	Lodge Hill West	Medical Transport	0658	0702	0707	9
	Reason for Delay:		-						
20-0438	05/08/2020	0185	Station 81	East Village	Medical Transport	1620	1621	1622	2
	Reason for Delay:		-						
20-0440	05/09/2020	0187	Station 81	Pine Knolls	Medical Transport	1120	1121	1126	6
	Reason for Delay:		-						
20-0446	05/10/2020	0188	Station 81	Moonstone Beach Drive	Medical Transport	2153	2155	2202	9
	Reason for Delay:		-						

<u>Incident</u>	<u>Incident Dat</u>	<u>Patient #</u>	<u>Responded From</u>	<u>Location</u>	<u>Type</u>	<u>Dispatched</u>	<u>Enroute</u>	<u>On Scene</u>	<u>Duration</u>
20-0449	05/10/2020		Station 81	Lodge Hill West	Dry Run - No Patient Contact	1031	1032	1038	7
	Reason for Delay:	-							
20-0450	05/10/2020	0189	Station 81	East Village	Medical Transport	1640	1642	1644	4
	Reason for Delay:	-							
20-0451	05/11/2020	0190	Station 81	Lodge Hill West	Medical Transport	1452	1452	1500	8
	Reason for Delay:	-							
20-0454	05/12/2020	0191	Station 81	Lodge Hill West	Medical Transport	1225	1227	1233	8
	Reason for Delay:	-							
20-0455	05/05/2020		Station 81	Park Hill	Dry Run - Patient Contact	1836	1838	1842	6
	Reason for Delay:	-							
20-0456	05/07/2020		Station 81	Lodge Hill West	Dry Run - No Patient Contact	1731	1731	1736	5
	Reason for Delay:	-							
20-0457	05/12/2020		Station 81	East Village	Dry Run - Patient Contact	1410	1412	1413	3
	Reason for Delay:	-							
20-0462	05/14/2020		Station 81	Leimert	Dry Run - Patient Contact	0900	0902	0907	7
	Reason for Delay:	-							
20-0463	05/14/2020	0192	Station 81	East Village	Medical Transport	1508	1511	1511	3
	Reason for Delay:	-							
20-0473	05/17/2020	0197	Station 81	Lodge Hill West	Medical Transport	1155	1156	1201	6
	Reason for Delay:	-							
20-0480	05/19/2020	0199	Station 81	Lodge Hill West	Medical Transport	0954	0958	1002	8
	Reason for Delay:	-							
20-0481	05/19/2020	0200	Station 81	East Village	Trauma Transport	1139	1139	1147	8
	Reason for Delay:	-							
20-0483	05/19/2020	0202	Station 81	Lodge Hill West	Medical Transport	0741	0743	0749	8
	Reason for Delay:	-							
20-0484	05/19/2020		Station 81	Lodge Hill West	Dry Run - Patient Contact	1125	1125	1129	4
	Reason for Delay:	-							

<u>Incident</u>	<u>Incident Dat</u>	<u>Patient #</u>	<u>Responded From</u>	<u>Location</u>	<u>Type</u>	<u>Dispatched</u>	<u>Enroute</u>	<u>On Scene</u>	<u>Duration</u>
20-0485	05/19/2020		RA - Moving	Lodge Hill West	Dry Run - No Patient Contact	1303	1303	1312	9
	Reason for Delay:	-							
20-0487	05/20/2020	0204	Station 81	Pine Knolls	Medical Transport	0005	0007	0014	9
	Reason for Delay:	-							
20-0489	05/20/2020	0205	Station 81	Moonstone Beach Drive	Medical Transport	2114	2117	2122	8
	Reason for Delay:	-							
20-0492	05/23/2020		Station 81	Lodge Hill East	Dry Run - No Patient Contact	1543	1543	1547	4
	Reason for Delay:	-							
20-0493	05/25/2020	0206	Station 81	Leimert	Medical Transport	0807	0809	0813	6
	Reason for Delay:	-							
20-0495	05/25/2020	0207	Station 81	West Village	Medical Transport	1448	1449	1452	4
	Reason for Delay:	-							
20-0500	05/27/2020	0208	Station 81	East Village	Medical Transport	1016	1016	1019	3
	Reason for Delay:	-							
20-0501	05/27/2020	0209	Station 81	Park Hill	Medical Transport	0937	0939	0944	7
	Reason for Delay:	-							
20-0504	05/28/2020	0211	Station 81	Lodge Hill West	Medical Transport	0013	0015	0020	7
	Reason for Delay:	-							
20-0505	05/28/2020	0212	Station 81	Marine Terrace	Medical Transport	1321	1321	1329	8
	Reason for Delay:	-							
20-0508	05/28/2020	0213	Station 81	West Village	Medical Transport	1808	1809	1811	3
	Reason for Delay:	-							
20-0509	05/29/2020	0214	Station 81	Lodge Hill West	Medical Transport	0958	0958	1006	8
	Reason for Delay:	-							
20-0511	05/29/2020	0215	Station 81	East Village	Medical Transport	1103	1105	1107	4
	Reason for Delay:	-							
20-0512	05/29/2020	0216	Station 81	Happy Hill	Medical Transport	1446	1446	1455	9
	Reason for Delay:	-							

<u>Incident</u>	<u>Incident Dat</u>	<u>Patient #</u>	<u>Responded From</u>	<u>Location</u>	<u>Type</u>	<u>Dispatched</u>	<u>Enroute</u>	<u>On Scene</u>	<u>Duration</u>
20-0513	05/30/2020	0217	Station 81	Happy Hill	Medical Transport	0951	0953	0958	7
Reason for Delay:		-							

CCHD Response Times (San Simeon)  
 (and communities just outside Cambria city limits)

Response Time 30 mins or Less: 100.0%

<u>Incident #</u>	<u>Incident Date</u>	<u>Patient #</u>	<u>Location</u>	<u>Type</u>	<u>Dispatched</u>	<u>Enroute</u>	<u>On Scene</u>	<u>Duration</u>
20-0430	05/04/2020	0181	San Simeon	Medical Transport	1340	1342	1350	10
20-0437	05/08/2020	0184	Park Hill	Medical Transport	1439	1441	1445	6
20-0459	05/13/2020		North Highway 1	Dry Run - No Patient Contact	0304	0306	0313	9
20-0465	05/15/2020	0193	South Highway 1	Medical Transport	0004	0006	0017	13
20-0469	05/15/2020	0196	South Highway 1	Medical Transport	1528	1528	1529	1
20-0474	05/18/2020	0198	San Simeon	Medical Transport	2122	2123	2132	10
20-0482	05/19/2020	0201	North Highway 1	Medical Transport	1558	1558	1604	6
20-0515	05/30/2020	0218	San Simeon	Medical Transport	1825	1825	1830	5

CCHD Response Times

(reponses far beyond Cambria city limits)

<u>Incident #</u>	<u>Incident Date</u>	<u>Patient #</u>	<u>Location</u>	<u>Type</u>	<u>Dispatched</u>	<u>Enroute</u>	<u>On Scene</u>	<u>Duration</u>
20-0416	05/01/2020	0174	North Highway 1	Trauma Transport	0955	0955	1008	13
20-0464	05/14/2020		North Highway 1	Dry Run - Patient Contact	1719	1719	1743	24
20-0466	05/15/2020	0195	Morro Bay	Medical Transport	0119	0120	0129	10
20-0496	05/25/2020		Monterey County	Dry Run - Patient Contact	1700	1700	1720	20
20-0499	05/26/2020		Morro Bay	Dry Run - Patient Contact	1128	1129	1147	19
20-0502	05/27/2020	0210	Morro Bay	Medical Transport	1102	1102	1112	10

**TRANSPORT ACTIVITY REPORT**

05/01/2020 through 05/31/2020

**Total Transports = 44**

Call #	Patient #	Date	Medic	Call Times						Call Location
				Dispatch	Enroute	On-Scene	Transporting	Available	Response Area	
20-0416	0174	05/01/2020	12	0955	0955	1008	1018	1118	1200	North Highway 1
20-0417	0175	05/01/2020	11	2233	2233	2233	2245	2335	2358	East Village
20-0419	0176	05/02/2020	12	1155	1156	1200	1215	1315	1331	North Highway 1
20-0421	0177	05/02/2020	11	1737	1738	1745	1759	1901	1925	Leimert
20-0422	0178	05/02/2020	11	2023	2025	2029	2041	2137	2154	Pine Knolls
20-0423	0179	05/03/2020	11	0553	0554	0558	0719	0812	0828	Park Hill
20-0428	0180	05/04/2020	11	1011	1011	1011	1027	1119	1150	East Village
20-0430	0181	05/04/2020	12	1340	1342	1350	1405	1505	1545	San Simeon
20-0431	0182	05/05/2020	11	1415	1416	1420	1455	1536	1603	Happy Hill
* 20-0436	0183	05/08/2020	11	0658	0702	0707	0729	0826	0845	Lodge Hill West
20-0437	0184	05/08/2020	12	1439	1441	1445	1500	1544	1604	Park Hill
20-0438	0185	05/08/2020	11	1620	1621	1622	1630	1726	1726	East Village
20-0439	0186	05/08/2020	11	1728	1728	1728	1800	1848	1850	San Luis Obispo
20-0440	0187	05/09/2020	11	1120	1121	1126	1146	1252	1319	Pine Knolls
20-0446	0188	05/10/2020	11	2153	2155	2202	2225	2322	2344	Moonstone Beach Drive
20-0450	0189	05/10/2020	11	1640	1642	1644	1648	1733	1747	East Village
20-0451	0190	05/11/2020	11	1452	1452	1500	1521	1627	1639	Lodge Hill West
20-0454	0191	05/12/2020	12	1225	1227	1233	1241	1359	1428	Lodge Hill West
* 20-0463	0192	05/14/2020	12	1508	1511	1511	1527	1645	1715	East Village
20-0465	0193	05/15/2020	11	0004	0006	0017	0027	0114	0115	South Highway 1
20-0465	0194	05/15/2020	11	0004	0006	0013	0027	0114	0114	South Highway 1
20-0466	0195	05/15/2020	11	0119	0120	0129	0209	0246	0314	Morro Bay
20-0469	0196	05/15/2020	11	1528	1528	1529	1542	1643	1800	South Highway 1
20-0473	0197	05/17/2020	12	1155	1156	1201	1213	1341	1445	Lodge Hill West
20-0474	0198	05/18/2020	11	2122	2123	2132	2156	2257	2329	San Simeon
* 20-0480	0199	05/19/2020	12	0954	0958	1002	1020	1112	1134	Lodge Hill West
20-0481	0200	05/19/2020	12	1139	1139	1147	1203	1252	1316	East Village
20-0482	0201	05/19/2020	12	1558	1558	1604	1636	1733	1756	North Highway 1
20-0483	0202	05/19/2020	11	0741	0743	0749	0812	0913	0950	Lodge Hill West
* 20-0486	0203	05/19/2020	11	2200	2203	2203	2219	2300	2320	East Village
20-0487	0204	05/20/2020	11	0005	0007	0014	0029	0125	0145	Pine Knolls
* 20-0489	0205	05/20/2020	11	2114	2117	2122	2138	2229	2250	Moonstone Beach Drive
20-0493	0206	05/25/2020	12	0807	0809	0813	0823	0922	1001	Leimert
20-0495	0207	05/25/2020	12	1448	1449	1452	1507	1600	1648	West Village

Call #	Patient #	Date	Medic	Call Times						Call Location
				Dispatch	Enroute	On-Scene	Transporting	Available	Response Area	
20-0500	0208	05/27/2020	11	1016	1016	1019	1037	1134	1154	East Village
20-0501	0209	05/27/2020	12	0937	0939	0944	0951	1043	1249	Park Hill
20-0502	0210	05/27/2020	12	1102	1102	1112	1129	1203	1249	Morro Bay
20-0504	0211	05/28/2020	11	0013	0015	0020	0039	0133	0205	Lodge Hill West
20-0505	0212	05/28/2020	12	1321	1321	1329	1344	1457	1620	Marine Terrace
20-0508	0213	05/28/2020	11	1808	1809	1811	1816	1913	1925	West Village
20-0509	0214	05/29/2020	12	0958	0958	1006	1020	1120	1215	Lodge Hill West
20-0511	0215	05/29/2020	11	1103	1105	1107	1116	1228	1309	East Village
20-0512	0216	05/29/2020	11	1446	1446	1455	1506	1621	1658	Happy Hill
20-0513	0217	05/30/2020	11	0951	0953	0958	1009	1102	1130	Happy Hill
20-0515	0218	05/30/2020	11	1825	1825	1830	1834	1925	1945	San Simeon





Cambria Community  
Healthcare District

## **Administrators Report**

Board of Directors Meeting

June 17, 2020

1. **COVID-19 Briefing –**
  - a. We continue to maintain an adequate state of readiness with crews and supplies.
  - b. Testing – The County PHD did perform testing on June 1-2 at the Veterans Hall in Cambria. A total of 356 people was tested. Several of our personnel assisted in collecting the specimens. There has been delays in some people receiving their test results back from the contracted vendor, US Health Fairs. SLO County PHD has been made aware and are working on improving the process. They plan on returning to Cambria for more testing sometime in July. Dates TBD.
  - c. District field staff continues to be illness-free.
  - d. AFG-S FEMA grant application for PPE is still outstanding. Should hear results by the end of June or first part of July.
  - e. CSDA financial assistance (TRAN) application is on hold until July. Assessing need for a loan.
2. **Facility Improvements –**
  - a. Draft RFQ for a debris block wall was reviewed by Facilities and Property Committee and sent back for revision. More discussion needed and is on next committee meeting agenda.
3. **Bookkeeping/Audit Update –**
  - a. Phase 1 is almost complete by Sherrington.
  - b. Sherrington is preparing Phase 2 cost estimates for Finance Committee review.
  - c. Finance Committee approved initiation of integration of payroll services into QuickBooks system, with assistance by Sherrington.
  - d. Annual audit draft is completed. Final Report to be presented to Board at July 17 meeting.
4. **FEMA Public Assistance Grant Application –**
  - a. Application on hold until declaration of disaster is closed.
5. **Tax and Revenue Anticipation Notes (TRAN)s –**
  - a. Program enrollment application period extended to July, or later.
6. **FEMA AFG Grant –**
  - a. This application is for needed equipment, gurneys, etc.
  - b. Still waiting on response to application. Should hear by end of June.
7. **FEMA AFG-S Grant –**
  - a. This grant is for COVID-19 related PPE supplies.
  - b. Still waiting on response to application. Should hear by end of June.

**8. Firehouse Subs Grant –**

- a. Application was submitted last month, for safety equipment.
- b. Notification as to award due sometime in July.

**9. Stop The Bleed Training Grant –**

- a. Application was submitted last month for \$1200 “Stop The Bleed” training kit.
- b. Awards to be announced by the end of June.

**10. Financial Reports –**

- a. Call volume has decreased in May, approximately 12% below normal. Ambulance revenue is reflecting the decrease in transport volume over the past several months. It is down 35% below budget for the month. Loss of revenue during the declared disaster will be submitted for grant funding reimbursement under the FEMA Public Assistance Grant.
- b. Tax revenue is up 43% for May as the April payment was slightly delayed with a late subsequent deposit, which came in on May 12<sup>th</sup> for \$105,074.03.
- c. Rental income is above budget as CHC did provide the required (budgeted) increase from April.
- d. Monterey Contract – CCHD has billed AMR for one response in May. Two payments for April were received.
- e. Miscellaneous revenue is over budget as it reflects the ambulance settlement funds deposited into the ambulance procurement fund.
- f. Contract services is up due to two Sherrington invoices.
- g. Medical equipment/supplies are over budget due to COVID-19 preparation equipment and supplies. Will be covered by future grant funded reimbursements.
- h. Miscellaneous expense is over budget due to EDD tax of \$441, printing of new checks and advertising the Legal Counsel RFQ.
- i. Outreach expenses were over budget due to conference room rental for union negotiations and EMS week promotional costs.

**BUDGET ANALYSIS**

FISCAL YEAR 2019-2020

REVENUES														TOTAL	BUDGET	%
	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN				
AMBULANCE	41,825	48,620	43,596	67,613	36,266	70,736	63,283	66,142	50,057	54,770	43,688		586,596	590,419	99%	
GENERAL TAX	7,301	6,353	19,754	33,537	65,926	124,352	81,308	33,679	16,806	96,282	59,488		544,786	550,688	99%	
SPECIAL ASSMT	8,127	0		54,823	92,143	103,335	76,082	41,864	17,811	80,487	50,937		525,609	534,717	98%	
MONTEREY AGMT	3,000	1,500	0	1,500	0	3,000	0	0	0	0	3,000		12,000	18,000	67%	
RENT	3,217	3,217	3,217	3,217	3,217	3,517	3,217	3,217	3,217	3,217	5,732		38,202	20,500	186%	
AUXILIARY/MISC	63	51		0	0	0	1,003	0	1,337	19,118	28,910		50,482	3,600	1402%	
GEMT REIM.	0	0	0	0	0	0	0	0	0	0	0		0	1	0%	
BAD DEBT REC.	1,157	150	2,730	138	0	0	0	732	0	186	431		5,524	6,000	92%	
INTEREST	164	0	164	0	0	0	206	0	0	235	0		769	1,100	70%	
<b>TOTAL</b>	<b>64,854</b>	<b>59,891</b>	<b>69,461</b>	<b>160,828</b>	<b>197,552</b>	<b>304,940</b>	<b>225,099</b>	<b>145,634</b>	<b>89,228</b>	<b>254,295</b>	<b>192,186</b>	<b>0</b>	<b>1,763,968</b>	<b>1,725,025</b>	<b>102%</b>	
% OF BUDGET	4%	7%	11%	21%	32%	50%	63%	71%	76%	91%	102%	102%				
FY ELAPSED	8%	16%	25%	33%	42%	50%	58%	67%	75%	83%	92%	100%				
EXPENSES														TOTAL	BUDGET	%
ADMINISTRATION	12,727	14,921	20,716	10,834	15,148	16,443	14,714	14,695	17,063	19,706	14,530		171,497	189,492	91%	
FULL TIME	38,123	48,935	42,227	46,980	43,425	43,790	46,482	43,157	43,093	47,728	40,660		484,600	567,084	85%	
PART TIME	11,356	11,735	6,018	4,704	5,284	5,182	5,478	3,317	5,157	6,960	10,064		75,255	84,504	89%	
IT Support	250	250	250	250	250	250	250	250	250	250	250		2,750	3,000		
UNIFORM	316	569	271	574	174	200	1,475	53	90	479	257		4,458	6,000	74%	
PERS	15,544	14,302	16,567	14,128	15,338	13,842	14,380	13,907	13,383	50,448	23,151		204,990	178,751	115%	
HEALTH INS	20,270	17,575	18,859	17,766	20,128	24,887	24,517	23,234	18,321	19,914	19,591		225,062	224,280	100%	
MEDICARE HOSP	1,662	1,906	1,659	957	957	957	983	983	967	977	1,340		13,348	21,600	62%	
WORKER COMP	8,215	8,215	10,294	8,547	8,379	8,297	8,547	0	0	0	0		60,494	59,947	101%	
ED/TRAVEL	156	25	57	0	0	41	0	41	0	0	29		349	3,200	11%	
LICENSE/PERMIT	0	7,276	50	275	350	6,159	113	29	225	20	150		14,647	13,500	108%	
TRAINING	0	0	30	11	472	311	0	230	199	0	0		1,253	600	209%	
INSURANCE	4,992	5,041	5,293	5,911	5,142	5,091	5,345	0	0	0	0		36,815	36,786	100%	
AUDIT	2,060	0	0	0	0	0	0	3,000	2,500	0	500		8,060	10,500	77%	
ELECTION	0	0	0	0	0	0	0	0	0	0	0		0	1	0%	
LEGAL	0	10,648	-10,764	1,899	1,000	3,500	2,500	3,991	2,500	2,500	2,550		20,324	30,000	68%	
UTILITIES	1,016	1,026	387	1,583	661	2,486	1,394	1,380	1,317	1,352	1,463		14,065	18,000	78%	
OFFICE SUPPLIES	872	2,014	2,758	3,561	2,759	3,999	436	602	467	1,794	1,784		21,046	12,000	175%	
CONTRACT SER	2,640	3,014	5,416	2,682	4,131	3,571	4,391	4,882	6,807	11,356	8,226		57,116	40,794	140%	
FACILITY REPAIR	268	2,524	668	684	2,638	554	47,663	4,487	4,672	2,248	540		66,946	58,000	115%	
FLEET FUEL	4,506	0	0	4,934	0	31	4,788	0	0	4,460	0		18,719	20,000	94%	
FLEET MTCE	1,351	0	213	44	96	272	458	562	2,851	2,581	1,483		9,911	20,000	50%	
MED SUPPLY	3,442	3,949	703	6,313	2,151	1,869	2,214	5,901	4,965	7,846	12,639		51,992	24,000	217%	
EQUIPMENT PMTS	7,983	0	0	7,983	5,035	0	7,983	5,035	0	7,983	5,035		47,037	52,072	90%	
UNIT REPLACEMENT	0	0	0	0	0	0	0	0	0	0	0		0	0	0%	
CONT RESERVES	0	0	0	0	0	0	0	20,000	0	0	20,000		40,000	40,000	100%	
PublicOutreach	15	0	228	0	0	0	875	0	326	268	999		2,711	2,400	113%	
Miscellaneous	6,434	96	325	210	0	240	0	7,645	4,511	3,523	838		23,822	6,200	384%	
<b>TOTAL</b>	<b>144,198</b>	<b>154,021</b>	<b>122,225</b>	<b>140,830</b>	<b>133,518</b>	<b>141,972</b>	<b>194,986</b>	<b>157,381</b>	<b>129,664</b>	<b>192,393</b>	<b>166,079</b>	<b>0</b>	<b>1,677,267</b>	<b>1,722,711</b>	<b>97%</b>	
% OF BUDGET	8%	17%	24%	33%	40%	49%	60%	69%	77%	88%	97%	97%				
FY ELAPSED	8%	16%	25%	33%	42%	50%	58%	67%	75%	83%	92%	100%	86,701	Inc/Dec		

**Cambria Community Healthcare District**  
**Monthly Summary of Revenue and Expenses**  
**For the Month of May 2020**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Ambulance	\$ 67,416	\$ 43,688	\$ (23,728)
General Tax	\$ 9,995	\$ 59,488	\$ 49,493
Special Assessment	\$ 8,772	\$ 50,937	\$ 42,165
Monterey Contract	\$ 1,500	\$ 3,000	\$ 1,500
Rent	\$ 4,342	\$ 5,732	\$ 1,390
Miscellaneous	\$ 300	\$ 28,910	\$ 28,610
GEMT Reimbursement	\$ -	\$ -	\$ -
Bad Debt Recovery	\$ 500	\$ 431	\$ (69)
Interest	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ 92,825</b>	<b>\$ 192,186</b>	<b>\$ 99,361</b>
Administration	\$ 16,416	\$ 14,530	\$ (1,886)
Full-Time Para/EMT/Ops	\$ 45,132	\$ 40,660	\$ (4,472)
Part-Time EMT Medics	\$ 6,417	\$ 10,064	\$ 3,647
IT Support	\$ 250	\$ 250	\$ -
Uniform	\$ 500	\$ 257	\$ (243)
PERS	\$ 15,013	\$ 23,151	\$ 8,138
Medical/Dental Ins.	\$ 19,690	\$ 19,591	\$ (99)
Medicare	\$ 957	\$ 1,340	\$ 383
Workers Comp.	\$ -	\$ -	\$ -
Trustee Comp.	\$ -	\$ -	\$ -
	<b>\$ 104,375</b>	<b>\$ 109,843</b>	<b>\$ 5,468</b>
Educational/Travel	\$ 167	\$ 29	\$ (138)
License/Permits	\$ 1,125	\$ 150	\$ (975)
Training	\$ 50	\$ -	\$ (50)
Liability/Auto Ins.	\$ -	\$ -	\$ -
Audit Fees	\$ 3,478	\$ 500	\$ (2,978)
Election	\$ -	\$ -	\$ -
Legal	\$ 2,500	\$ 2,550	\$ 50
Utilities	\$ 1,500	\$ 1,463	\$ (37)
Office Supplies	\$ 1,000	\$ 1,784	\$ 784
Contract Services	\$ 4,610	\$ 8,226	\$ 3,616
Facility Repair/Maint.	\$ 1,083	\$ 540	\$ (543)
	<b>\$ 15,513</b>	<b>\$ 15,242</b>	<b>\$ (271)</b>
Fleet Fuel/Oil	\$ -	\$ -	\$ -
Fleet Maintenance	\$ 1,167	\$ 1,483	\$ 316
Medical Equip/Supplies	\$ 2,000	\$ 12,639	\$ 10,639
Vehicle Pmts/ Comm Eq.	\$ 5,035	\$ 5,035	\$ -
	<b>\$ 8,202</b>	<b>\$ 19,157</b>	<b>\$ 10,955</b>
Contingency Reserve	\$ -	\$ 20,000	\$ 20,000
Unit Replacement	\$ -	\$ -	\$ -
Proj. Outreach	\$ 200	\$ 999	\$ 799
Miscellaneous	\$ 100	\$ 838	\$ 738
	<b>\$ 300</b>	<b>\$ 21,837</b>	<b>\$ 21,537</b>
<b>Total Expenses</b>	<b>\$ 128,390</b>	<b>\$ 166,079</b>	<b>\$ 37,689</b>
<b>Increase/(Decrease)</b>	<b>\$ (35,565)</b>	<b>\$ 26,107</b>	<b>\$ 61,672</b>

**Cambria Community Healthcare District**  
**Year - To - Date Summary of Revenue and Expenses**  
**For the Eleven Months Ended May 30, 2020**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Ambulance	\$ 549,159	\$ 586,596	\$ 37,437
General Tax	\$ 583,616	\$ 544,786	\$ (38,830)
Special Assessment	\$ 482,744	\$ 525,609	\$ 42,865
Monterey Contract	\$ 13,500	\$ 12,000	\$ (1,500)
Rent	\$ 38,537	\$ 38,202	\$ (335)
Miscellaneous	\$ 1,014	\$ 50,482	\$ 49,468
GEMT Reimbursement	\$ -	\$ -	\$ -
Bad Debt Recovery	\$ 6,675	\$ 5,524	\$ (1,151)
Interest	\$ 428	\$ 769	\$ 341
<b>Total Revenue</b>	<b>\$ 1,675,673</b>	<b>\$ 1,763,968</b>	<b>\$ 88,295</b>
Administration	\$ 172,869	\$ 171,497	\$ (1,372)
Full-Time Para/EMT/Ops	\$ 489,140	\$ 484,600	\$ (4,540)
Part-Time EMT Medics	\$ 76,364	\$ 75,255	\$ (1,109)
IT Support	\$ 2,750	\$ 2,750	\$ -
Uniform	\$ 4,604	\$ 4,458	\$ (146)
PERS	\$ 164,788	\$ 204,990	\$ 40,202
Medical/Dental Ins.	\$ 218,892	\$ 225,062	\$ 6,170
Medicare	\$ 11,926	\$ 13,348	\$ 1,422
Workers Comp.	\$ 60,494	\$ 60,494	\$ -
Trustee Comp.	\$ -	\$ -	\$ -
	<b>\$ 1,201,827</b>	<b>\$ 1,242,454</b>	<b>\$ 40,627</b>
Educational/Travel	\$ 1,114	\$ 349	\$ (765)
License/Permits	\$ 19,735	\$ 14,647	\$ (5,088)
Training	\$ 1,074	\$ 1,253	\$ 179
Liability/Auto Ins.	\$ 36,815	\$ 36,815	\$ -
Audit Fees	\$ 17,560	\$ 8,060	\$ (9,500)
Election	\$ -	\$ -	\$ -
Legal	\$ 18,783	\$ 20,324	\$ 1,541
Utilities	\$ 14,659	\$ 14,065	\$ (594)
Office Supplies	\$ 20,963	\$ 21,046	\$ 83
Contract Services	\$ 40,183	\$ 57,116	\$ 16,933
Facility Repair/Maint.	\$ 58,912	\$ 66,946	\$ 8,034
	<b>\$ 229,798</b>	<b>\$ 240,621</b>	<b>\$ 10,823</b>
Fleet Fuel/Oil	\$ 19,471	\$ 18,719	\$ (752)
Fleet Maintenance	\$ 7,811	\$ 9,911	\$ 2,100
Medical Equip/Supplies	\$ 28,427	\$ 51,992	\$ 23,565
Vehicle Pmnts/ Comm Eq.	\$ 47,037	\$ 47,037	\$ -
	<b>\$ 102,746</b>	<b>\$ 127,659</b>	<b>\$ 24,913</b>
Contingency Reserve	\$ 40,000	\$ 40,000	\$ -
Unit Replacement	\$ -	\$ -	\$ -
Proj. Outreach	\$ 1,243	\$ 2,711	\$ 1,468
Miscellaneous	\$ 7,805	\$ 23,822	\$ 16,017
	<b>\$ 49,048</b>	<b>\$ 66,533</b>	<b>\$ 17,485</b>
<b>Total Expenses</b>	<b>\$ 1,583,419</b>	<b>\$ 1,677,267</b>	<b>\$ 93,848</b>
<b>Increase/(Decrease)</b>	<b>\$ 92,254</b>	<b>\$ 86,701</b>	<b>\$ (5,553)</b>

**Cambria Community Healthcare District**  
**Projected Operating Budget FY 2019 - 2020**  
 (Revised January 15, 2020)

	Actual											REVISED	2019/2020	2019/2020	Increase
	July	Aug.	Sept.	Oct.	Nov.	Dec	Jan	Feb	Mar	April	May	June	REVISED	Budget	(Decrease)
Ambulance	\$ 41,825	\$ 48,620	\$ 43,596	\$ 67,613	\$ 36,266	\$ 70,736	\$ 63,283	\$ 66,142	\$ 50,057	\$ 54,770	\$ 43,688	\$ 39,037	\$ 625,633	\$ 590,419	\$ 35,214
General Tax	\$ 7,301	\$ 6,353	\$ 707	\$ 88,360	\$ 65,926	\$ 124,352	\$ 81,308	\$ 33,679	\$ 16,806	\$ 96,282	\$ 59,488	\$ 11,049	\$ 591,611	\$ 550,688	\$ 40,923
Special Assessment	\$ 8,127	\$ -	\$ 19,047	\$ -	\$ 92,143	\$ 103,335	\$ 76,082	\$ 41,864	\$ 17,811	\$ 80,487	\$ 50,937	\$ 9,737	\$ 499,570	\$ 534,717	\$ (35,147)
Monterey Contract	\$ 3,000	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 1,500	\$ 13,500	\$ 18,000	\$ (4,500)
Rent	\$ 3,217	\$ 3,217	\$ 3,217	\$ 3,217	\$ 3,217	\$ 3,517	\$ 3,217	\$ 3,217	\$ 3,217	\$ 3,217	\$ 5,732	\$ 4,342	\$ 42,544	\$ 20,500	\$ 22,044
Miscellaneous	\$ 63	\$ 51	\$ -	\$ -	\$ -	\$ -	\$ 1,003	\$ -	\$ 1,337	\$ 19,118	\$ 28,910	\$ -	\$ 50,482	\$ 3,600	\$ 46,882
GEMT Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bad Debt Recovery	\$ 1,157	\$ 150	\$ 2,730	\$ 138	\$ -	\$ -	\$ -	\$ 732	\$ -	\$ 186	\$ 431	\$ 500	\$ 6,024	\$ 6,000	\$ 24
Interest	\$ 164	\$ -	\$ 164	\$ -	\$ -	\$ -	\$ 206	\$ -	\$ -	\$ 235	\$ -	\$ -	\$ 769	\$ 1,100	\$ (331)
	\$ 64,854	\$ 59,891	\$ 69,461	\$ 160,828	\$ 197,552	\$ 304,940	\$ 225,099	\$ 145,634	\$ 89,228	\$ 254,295	\$ 192,186	\$ 66,165	\$ 1,830,133	\$ 1,725,024	\$ 105,109
Administration	\$ 12,727	\$ 14,921	\$ 20,716	\$ 10,834	\$ 15,148	\$ 16,443	\$ 14,714	\$ 14,695	\$ 17,063	\$ 19,706	\$ 14,530	\$ 16,416	\$ 187,913	\$ 189,492	\$ (1,579)
Full-Time Para/EMT/Ops	\$ 38,123	\$ 48,935	\$ 42,227	\$ 46,980	\$ 43,425	\$ 43,790	\$ 46,482	\$ 43,157	\$ 43,093	\$ 47,728	\$ 40,660	\$ 45,132	\$ 529,732	\$ 567,084	\$ (37,352)
Part-Time EMT Medics	\$ 11,356	\$ 11,735	\$ 6,018	\$ 4,704	\$ 5,284	\$ 5,182	\$ 5,478	\$ 3,317	\$ 5,157	\$ 6,960	\$ 10,064	\$ 6,417	\$ 81,672	\$ 84,504	\$ (2,832)
IT Support	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 3,000	\$ 3,000	\$ -
Uniform	\$ 316	\$ 569	\$ 271	\$ 574	\$ 174	\$ 200	\$ 1,475	\$ 53	\$ 90	\$ 479	\$ 257	\$ 500	\$ 4,958	\$ 6,000	\$ (1,042)
PERS	\$ 15,544	\$ 14,302	\$ 16,567	\$ 14,128	\$ 15,338	\$ 13,842	\$ 14,380	\$ 13,907	\$ 13,383	\$ 50,448	\$ 23,151	\$ 15,013	\$ 220,003	\$ 178,751	\$ 41,252
Medical/Dental Ins.	\$ 20,270	\$ 17,575	\$ 18,859	\$ 18,723	\$ 20,128	\$ 24,887	\$ 24,517	\$ 23,234	\$ 18,321	\$ 19,914	\$ 19,591	\$ 19,690	\$ 245,709	\$ 224,280	\$ 21,429
Medicare	\$ 1,662	\$ 1,906	\$ 1,659	\$ -	\$ 957	\$ 957	\$ 983	\$ 983	\$ 967	\$ 977	\$ 1,340	\$ 957	\$ 13,348	\$ 21,600	\$ (8,252)
Workers Comp.	\$ 8,215	\$ 8,215	\$ 10,294	\$ 8,547	\$ 8,379	\$ 8,297	\$ 8,547	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,494	\$ 59,947	\$ 547
Directors Comp.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 108,463	\$ 118,408	\$ 116,861	\$ 104,740	\$ 109,083	\$ 113,848	\$ 116,826	\$ 99,596	\$ 98,324	\$ 146,462	\$ 109,843	\$ 104,375	\$ 1,346,829	\$ 1,334,658	\$ 12,171
Educational/Travel	\$ 156	\$ 25	\$ 57	\$ -	\$ -	\$ 41	\$ -	\$ 41	\$ -	\$ -	\$ 29	\$ 163	\$ 512	\$ 3,200	\$ (2,688)
License/Permits	\$ -	\$ 7,276	\$ 50	\$ 275	\$ 350	\$ 6,159	\$ 113	\$ 29	\$ 225	\$ 20	\$ 150	\$ 1,125	\$ 15,772	\$ 13,500	\$ 2,272
Training	\$ -	\$ -	\$ 30	\$ 11	\$ 472	\$ 311	\$ -	\$ 230	\$ 199	\$ -	\$ -	\$ 50	\$ 1,303	\$ 600	\$ 703
Liability/Auto Ins.	\$ 4,992	\$ 5,041	\$ 5,293	\$ 5,911	\$ 5,142	\$ 5,091	\$ 5,345	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,815	\$ 36,786	\$ 29
Audit Fees	\$ 2,060	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 2,500	\$ -	\$ 500	\$ -	\$ 8,060	\$ 10,500	\$ (2,440)
Election	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Legal	\$ -	\$ 10,648	\$ (10,764)	\$ 1,899	\$ 1,000	\$ 3,500	\$ 2,500	\$ 3,991	\$ 2,500	\$ 2,500	\$ 2,550	\$ 2,500	\$ 22,824	\$ 30,000	\$ (7,176)
Utilities	\$ 1,016	\$ 1,026	\$ 387	\$ 1,583	\$ 661	\$ 2,486	\$ 1,394	\$ 1,380	\$ 1,317	\$ 1,352	\$ 1,463	\$ 1,500	\$ 15,565	\$ 18,000	\$ (2,435)
Office Supplies	\$ 872	\$ 2,014	\$ 2,758	\$ 3,561	\$ 2,759	\$ 3,999	\$ 436	\$ 602	\$ 467	\$ 1,794	\$ 1,784	\$ 1,000	\$ 22,046	\$ 12,000	\$ 10,046
Contract Services	\$ 2,640	\$ 3,014	\$ 5,416	\$ 2,682	\$ 4,131	\$ 3,571	\$ 4,391	\$ 4,882	\$ 6,807	\$ 11,356	\$ 8,226	\$ 3,958	\$ 61,074	\$ 40,794	\$ 20,280
Facility Repair/Maint.	\$ 268	\$ 2,524	\$ 668	\$ 684	\$ 2,638	\$ 554	\$ 47,663	\$ 4,487	\$ 4,672	\$ 2,248	\$ 540	\$ 1,087	\$ 68,033	\$ 58,000	\$ 10,033
	\$ 12,004	\$ 31,568	\$ 3,895	\$ 16,606	\$ 17,153	\$ 25,712	\$ 61,842	\$ 18,642	\$ 18,687	\$ 19,270	\$ 15,242	\$ 11,383	\$ 252,004	\$ 223,380	\$ 28,624
Fleet Fuel/Oil	\$ 4,506	\$ -	\$ -	\$ 4,934	\$ -	\$ 31	\$ 4,788	\$ -	\$ -	\$ 4,460	\$ -	\$ -	\$ 18,719	\$ 20,000	\$ (1,281)
Fleet Maintenance	\$ 1,351	\$ -	\$ 213	\$ 44	\$ 96	\$ 272	\$ 458	\$ 562	\$ 2,851	\$ 2,581	\$ 1,483	\$ 1,163	\$ 11,074	\$ 20,000	\$ (8,926)
Medical Equip/Supplies	\$ 3,442	\$ 3,949	\$ 703	\$ 6,313	\$ 2,151	\$ 1,869	\$ 2,214	\$ 5,901	\$ 4,965	\$ 7,846	\$ 12,639	\$ 2,000	\$ 53,992	\$ 24,000	\$ 29,992
Vehicle Pmts/ Comm Eq.	\$ 7,983	\$ -	\$ -	\$ 7,983	\$ 5,035	\$ -	\$ 7,983	\$ 5,035	\$ -	\$ 7,983	\$ 5,035	\$ -	\$ 47,037	\$ 52,072	\$ (5,035)
	\$ 17,282	\$ 3,949	\$ 916	\$ 19,274	\$ 7,282	\$ 2,172	\$ 15,443	\$ 11,498	\$ 7,816	\$ 22,870	\$ 19,157	\$ 3,163	\$ 130,822	\$ 116,072	\$ 14,750
Contingency Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 60,000	\$ 40,000	\$ 20,000
Unit Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proj. Outreach	\$ 15	\$ -	\$ 228	\$ -	\$ -	\$ -	\$ 875	\$ -	\$ 326	\$ 268	\$ 999	\$ 200	\$ 2,911	\$ 2,400	\$ 511
Miscellaneous	\$ 6,434	\$ 96	\$ 325	\$ 210	\$ -	\$ 240	\$ -	\$ 7,645	\$ 4,511	\$ 3,523	\$ 838	\$ 100	\$ 23,922	\$ 6,200	\$ 17,722
	\$ 6,449	\$ 96	\$ 553	\$ 210	\$ -	\$ 240	\$ 875	\$ 27,645	\$ 4,837	\$ 3,791	\$ 21,837	\$ 20,300	\$ 86,833	\$ 48,600	\$ 38,233
<b>Total</b>	\$ 144,198	\$ 154,021	\$ 122,225	\$ 140,830	\$ 133,518	\$ 141,972	\$ 194,986	\$ 157,381	\$ 129,664	\$ 192,393	\$ 166,079	\$ 139,221	\$ 1,816,488	\$ 1,722,710	\$ 93,778
<b>Increase/(Decrease)</b>	\$ (79,344)	\$ (94,130)	\$ (52,764)	\$ 19,998	\$ 64,034	\$ 162,968	\$ 30,113	\$ (11,747)	\$ (40,436)	\$ 61,902	\$ 26,107	\$ (73,056)	\$ 13,645	\$ 2,314	\$ 11,331
Cash Balance						\$ 20,762						\$ (7,117)	\$ 13,645		
<b>\$ 319,911</b>	\$ 240,567	\$ 146,437	\$ 93,673	\$ 113,671	\$ 177,705	\$ 340,673	\$ 370,786	\$ 359,039	\$ 318,603	\$ 380,505	\$ 406,612	\$ 333,556			

<b>Cambria Community Healthcare District Monthly Financial Report</b>
---

MAY 2020

**Mechanics Bank General Account**

Beginning Balance	\$328,704.95	
Rent Income	5,732.00	
Transfer from Amb. Procurement Acct.	5,035.12	
Transfer to LAIF account	(20,000.00)	
Reimbursement Check from retiree for COBRA Dental	0.00	
Miscellaneous Income	262.00	
CalPers Health Premiums	(19,591.00)	
General Tax	110,424.94	
Less Checking Expenses	(68,906.49)	
Ending Balance		\$341,661.52

**Mechanics Bank Ambulance Income Account**

Beginning Balance	45,651.91	
Credit Card Processing Fee	(95.15)	
Bad Debt Income	431.00	
Transfer to Payroll Account	(60,000.00)	
Monterey Income	3,000.00	
Ambulance Income	56,209.25	
Ending Balance		\$45,197.01

**Mechanics Bank Payroll Account**

Beginning Balance	12,570.12	
Transfer from Ambulance Account	60,000.00	
Transfer from Operating Account	0.00	
Expenses	(62,508.36)	
Ending Balance		\$ 10,061.76

**Mechanics Bank Ambulance Procurement Account**

Beginning Balance	28648.59	
Transfer from Operating Account	0.00	
Transfer to Operating Account	-5035.12	
Bank Fee	-5.00	
Ending Balance		\$ 23,608.47

**Local Agency Investment Fund Account**

**Operating Reserves**

Beginning Balance	56,333.90	
Transfer from Operating Account	20,000.00	
Interest	0.00	
Ending Balance		\$ 76,333.90

**ALL ACCOUNTS TOTAL**

**\$ 496,862.66**

**Cambria Community Healthcare District  
Monthly Financial Report - Page Two**

**Accounts Prior Year Total Comparison**

MAY	2020	\$ 496,862.66
MAY	2019	<u>\$419,421.59</u>
Difference		<u>\$ 77,441.07</u>



# Cambria Community Healthcare District

## CHECK DETAIL

May 2020

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
10000 Operating (8216) Mechanics						
05/01/2020	Check	504	Bank of America - LAIF Account		R	-
				000000000000504 OUTGOING MONEY TRANSFER STATE OF CALIFORNI20200501L2B77Y1C000247		20,000.00
						20,000.00
05/01/2020	Check	0	Rabobank America		R	-30.00
				000000000000000 MISCELLANEOUS FEES OUT-WIRE TRANS FEE		30.00
05/04/2020	Bill Payment (Check)	4700	Adamski Moroski Madden Cumberland & Green		R	-2,500.00
						-2,500.00
05/04/2020	Bill Payment (Check)	4701	U S Bank Card		R	-5,853.57
						-5,853.57
05/04/2020	Bill Payment (Check)	4702	BoundTree Medical		R	-180.83
						-180.83
05/04/2020	Bill Payment (Check)	4703	Cambria Hardware Center		R	-242.57
						-242.57
05/04/2020	Bill Payment (Check)	4704	Mar Cor Purification, Inc.		R	-876.40
						-876.40
05/04/2020	Bill Payment (Check)	4705	Mission Country Disposal		R	-128.67
						-128.67
05/04/2020	Bill Payment (Check)	4706	PG&E		R	-12.05
						-12.05
05/04/2020	Bill Payment (Check)	4707	PG&E		R	-145.05
						-145.05
05/04/2020	Bill Payment	4708	Wells Fargo Vendor		R	-107.25

# Cambria Community Healthcare District

## CHECK DETAIL

May 2020

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
	(Check)		Financial Services			-107.25
05/04/2020	Bill Payment (Check)	4709	PG&E		R	-149.32
						-149.32
05/04/2020	Bill Payment (Check)	4710	PG&E		R	-190.07
						-190.07
05/04/2020	Bill Payment (Check)	4711	Demsey, Filliger & Assoc., Inc.		R	-500.00
						-500.00
05/04/2020	Expense		California Public Employees Ret. System		R	-2,056.81
				122000499193853 PREAUTHORIZED ACH DEBIT CALPERS 3100 100000015946615		-2,056.81
05/04/2020	Expense		California Public Employees Ret. System		R	-383.34
				122000499193859 PREAUTHORIZED ACH DEBIT CALPERS 3100 100000015946540		-383.34
05/04/2020	Expense		California Public Employees Ret. System		R	-1,598.91
				122000499193855 PREAUTHORIZED ACH DEBIT CALPERS 3100 100000015946579		-1,598.91
05/04/2020	Expense		California Public Employees Ret. System		R	-993.77
				122000499193857 PREAUTHORIZED ACH DEBIT CALPERS 3100 100000015946656		-993.77
05/05/2020	Expense				R	-50.00
				011000024368374 PREAUTHORIZED ACH DEBIT CALPERS 1900 100000016013576		-50.00
05/07/2020	Bill Payment (Check)	4712	Employment Development Dept		R	-441.00

# Cambria Community Healthcare District

## CHECK DETAIL

May 2020

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
						-441.00
05/07/2020	Bill Payment (Check)	4713	Kitzman Water (Culligan)		R	-159.47
						-159.47
05/07/2020	Bill Payment (Check)	4714	ProfitMax MD		C	-2,028.93
						-2,028.93
05/07/2020	Bill Payment (Check)	4715	Avery Associates, Inc.		R	-1,000.00
						-1,000.00
05/07/2020	Bill Payment (Check)	4716	BoundTree Medical		R	-36.16
						-36.16
05/07/2020	Bill Payment (Check)	4717	Teleflex Funding LLC		R	-1,189.79
						-1,189.79
05/07/2020	Bill Payment (Check)	4718	Principal Financial Grp		R	-1,342.58
						-1,342.58
05/07/2020	Bill Payment (Check)	4719	Napa Auto Parts		R	-47.15
						-47.15
05/07/2020	Bill Payment (Check)	4720	Cambria Business Center			-78.90
						-78.90
05/07/2020	Bill Payment (Check)	4721	BoundTree Medical		R	-180.83
						-180.83
05/07/2020	Bill Payment (Check)	4722	Teleflex Funding LLC		R	-646.82
						-646.82
05/07/2020	Expense		Deluxe Check Printer		R	-288.50
				042000014010917 PREAUTHORIZED ACH DEBIT DLX		288.50

# Cambria Community Healthcare District

## CHECK DETAIL

May 2020

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
				FOR BUSINESS Deluxe SBS 200507 02047287295128		
05/07/2020	Expense		California Public Employees Ret. System		R	- 17,878.21
				122000494042430 PREAUTHORIZED ACH DEBIT CALPERS 1800 100000016015071		17,878.21
05/08/2020	Bill Payment (Check)	4723	J. Curtis Reid		R	-370.36 -370.36
05/11/2020	Bill Payment (Check)	4724	Aflac		R	-139.40 -139.40
05/11/2020	Bill Payment (Check)	4725	Airgas West		R	-333.80 -333.80
05/11/2020	Bill Payment (Check)	4726	BoundTree Medical		R	-1,279.98 -1,279.98
05/11/2020	Bill Payment (Check)	4727	Robert W Sayers		R	-1,340.07 -1,340.07
05/11/2020	Bill Payment (Check)	4728	Templeton Uniforms, LLC		R	-256.88 -256.88
05/11/2020	Check		San Luis Obispo County Bar Association		C	-50.00 50.00
				CHECK PAID CHECK PAID		
05/18/2020	Bill Payment (Check)	4729	Mr. Michael McDonough		C	-93.75 -93.75
05/18/2020	Check		Sherrington Financial Fitness		R	-2,500.00

# Cambria Community Healthcare District

## CHECK DETAIL

May 2020

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
				CHECK PAID CHECK PAID		2,500.00
05/19/2020	Expense		California Public Employees Ret. System		R	-50.00
				011000025892246 PREAUTHORIZED ACH DEBIT CALPERS        1900        100000016023914		50.00
05/19/2020	Expense		California Public Employees Ret. System		R	-1,011.90
				122000494069681 PREAUTHORIZED ACH DEBIT CALPERS        3100        100000015979276		1,011.90
05/19/2020	Expense		California Public Employees Ret. System		R	-383.34
				122000494069683 PREAUTHORIZED ACH DEBIT CALPERS        3100        100000015979162		383.34
05/19/2020	Expense		California Public Employees Ret. System		R	-1,549.07
				122000494069679 PREAUTHORIZED ACH DEBIT CALPERS        3100        100000015979201		1,549.07
05/19/2020	Expense		California Public Employees Ret. System		R	-2,170.96
				122000494069677 PREAUTHORIZED ACH DEBIT CALPERS        3100        100000015979237		2,170.96
05/21/2020	Bill Payment (Check)	4730	Coast Unified School District		C	-54.00
						-54.00
05/21/2020	Bill Payment (Check)	4731	Coast Unified School District		C	-54.00
						-54.00
05/21/2020	Bill Payment (Check)	4732	Coastal Copy		R	-111.02
						-111.02
05/21/2020	Bill Payment	4733	Med Post Urgent		R	-150.00

# Cambria Community Healthcare District

## CHECK DETAIL

May 2020

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
	(Check)		Care			-150.00
05/21/2020	Bill Payment (Check)	4734	Staples Credit Plan		R	-1,166.58
						-1,166.58
05/21/2020	Bill Payment (Check)	4735	Verizon Wireless		R	-280.38
						-280.38
05/21/2020	Bill Payment (Check)	4736	Life Assist		R	-54.48
						-54.48
05/21/2020	Bill Payment (Check)	4737	McKesson Medical Surgical		R	-388.02
						-388.02
05/21/2020	Bill Payment (Check)	4738	Coast Unified School District		C	-45.00
						-45.00
05/21/2020	Bill Payment (Check)	4739	So. Calif. Gas Co.		C	-14.30
						-14.30
05/22/2020	Check		John D. Lisberg	CPR re-cert CPR re-cert	C	-28.50
						28.50
05/26/2020	Bill Payment (Check)	4740	Charter Communications		C	-384.15
						-384.15
05/26/2020	Bill Payment (Check)	4741	Daniels Wood Land, Inc.		R	-4,525.50
						-4,525.50
05/26/2020	Bill Payment (Check)	4742	Toby's Plumbing		C	-297.53
						-297.53
05/26/2020	Bill Payment (Check)	4743	West America Bank		C	-5,035.12

# Cambria Community Healthcare District

## CHECK DETAIL

May 2020

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
						-5,035.12
05/26/2020	Expense		Sherrington Financial Fitness		R	-2,500.00
				021000024608698 PREAUTHORIZED ACH DEBIT SHERRINGTON FINA SALE 200526		2,500.00
05/28/2020	Bill Payment (Check)	4744	SEIU Local 620			-219.87
						-219.87
05/28/2020	Bill Payment (Check)	4745	SEIU Local 620			-219.87
						-219.87
05/29/2020	Expense				R	-112.06 112.06
05/29/2020	Expense				R	-383.34 383.34
05/29/2020	Expense				R	-538.59 538.59
05/29/2020	Expense				R	-963.55 963.55
05/29/2020	Expense				R	-1,561.47 1,561.47
05/29/2020	Expense				R	-1,598.91 1,598.91
05/29/2020	Expense				R	-7,744.71 7,744.71
.....						
10100 Payroll (5685) Mechanics						
05/04/2020	Check	3572			R	-733.15 733.15
				CHECK PAID CHECK PAID		
05/08/2020	Check	3569			R	-453.36 453.36
				CHECK PAID CHECK PAID		

# Cambria Community Healthcare District

## CHECK DETAIL

May 2020

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
05/13/2020	Check	3571		CHECK PAID CHECK PAID	R	-289.17 289.17
05/14/2020	Expense		Payroll People	122000497545961 PREAUTHORIZED ACH DEBIT PAYROLL PEOPLE B FUND ACH 200514 E2776	R	-5,092.06 5,092.06
05/14/2020	Expense		Payroll People	122000497545959 PREAUTHORIZED ACH DEBIT PAYROLL PEOPLE B FUND ACH 200514 E2776	R	- 23,685.57 23,685.57
05/14/2020	Expense		Payroll People	122000497545960 PREAUTHORIZED ACH DEBIT PAYROLL PEOPLE B FUND ACH 200514 E2776	R	-112.45 112.45
05/20/2020	Check	3575		CHECK PAID CHECK PAID	R	-373.79 373.79
05/27/2020	Check	3574		CHECK PAID CHECK PAID	R	-289.17 289.17
05/28/2020	Expense		Payroll People	122000490755138 PREAUTHORIZED ACH DEBIT PAYROLL PEOPLE B FUND ACH 200528 E2776	R	-5,284.99 5,284.99
05/28/2020	Expense		Payroll People	122000490755136 PREAUTHORIZED ACH DEBIT PAYROLL PEOPLE B FUND ACH 200528 E2776	R	- 26,072.19 26,072.19
05/28/2020	Expense		Payroll People	122000490755137 PREAUTHORIZED ACH DEBIT PAYROLL PEOPLE B FUND ACH 200528 E2776	R	-122.46 122.46

10200 Ambulance Income (4571) Mechanics



# Cambria Community Healthcare District

## CHECK DETAIL

May 2020

DATE	TRANSACTION TYPE	NUM NAME	MEMO/DESCRIPTION	CLR	AMOUNT
05/11/2020	Expense	WORLDPAY CC		R	-95.15
			011500125902512 PREAUTHORIZED ACH DEBIT		95.15
			WORLDPAY CCDMTHCHGS 200511		
			0L731Q		
10300 Procurement (6111) Ambulance					
05/04/2020	Expense	Rabobank America		R	-5.00
			122238422942320 PREAUTHORIZED ACH DEBIT		5.00
			RABO CLIENT BILL RCB FEE 200504		

CAMBRIA'S YEAR TO DATE AMBULANCE INCOME REPORT

	REVENUE	MCARE WRITE DOWNS	MCAL WRITE DOWNS	OTHER CONTRACTUAL WRITE DOWNS	NET REVENUE	RECEIPTS	- REFUNDS	NET RECEIPTS	BAD DEBT WRITE OFFS	ADJUSTMENTS	NEW AIR BALANCE
June-19	\$ 202,584.10	\$ 91,746.40	\$ 21,355.51	\$ 12,195.65	\$ 77,286.54	\$ 40,187.92	\$ -	\$ 40,187.92	\$ 86,897.03	\$ -	\$ 329,968.50
July-19	\$ 224,665.00	\$ 114,240.73	\$ 30,028.07	\$ 2,171.22	\$ 78,224.98	\$ 42,981.51	\$ -	\$ 42,981.51	\$ (5,452.99)	\$ -	\$ 370,664.95
August-19	\$ 237,755.00	\$ 106,071.91	\$ 32,086.47	\$ 5,527.63	\$ 94,068.99	\$ 48,768.79	\$ -	\$ 48,768.79	\$ (360.00)	\$ -	\$ 416,325.15
September-19	\$ 205,905.00	\$ 60,459.22	\$ 25,929.77	\$ 6,282.15	\$ 113,233.86	\$ 46,326.04	\$ -	\$ 46,326.04	\$ (4,561.56)	\$ -	\$ 487,794.53
October-19	\$ 156,560.00	\$ 126,364.73	\$ 17,903.88	\$ 1,666.35	\$ 10,625.04	\$ 67,613.25	\$ -	\$ 67,613.25	\$ (4,103.20)	\$ 250.00	\$ 435,159.52
November-19	\$ 142,066.00	\$ 74,440.35	\$ 15,433.79	\$ 13,574.32	\$ 38,617.54	\$ 36,266.12	\$ -	\$ 36,266.12	\$ (273.77)	\$ (250.00)	\$ 437,534.71
December-19	\$ 245,784.00	\$ 81,392.48	\$ (4,175.24)	\$ 13,887.41	\$ 154,679.35	\$ 70,736.49	\$ -	\$ 70,736.49	\$ 13,961.11	\$ -	\$ 507,516.46
January-20	\$ 360,739.00	\$ 191,317.29	\$ 75,876.91	\$ 6,361.43	\$ 87,183.37	\$ 63,282.53	\$ -	\$ 63,282.53	\$ 2,332.37	\$ (3,822.60)	\$ 525,262.33
February-20	\$ 224,460.20	\$ 180,028.48	\$ 50,142.82	\$ 9,309.33	\$ (15,020.43)	\$ 66,141.90	\$ -	\$ 66,141.90	\$ (731.78)	\$ -	\$ 444,831.78
March-20	\$ 215,141.00	\$ 108,985.03	\$ 43,311.82	\$ 5,424.71	\$ 57,419.44	\$ 50,056.76	\$ -	\$ 50,056.76	\$ (60.00)	\$ 633.89	\$ 452,888.35
April-20	\$ -	\$ 116,827.93	\$ 23,960.00	\$ 4,268.22	\$ (145,056.15)	\$ 45,087.36	\$ -	\$ 45,087.36	\$ (186.00)	\$ (4,947.59)	\$ 257,983.25
May-20	\$ -	\$ 5,692.99	\$ 40,050.59	\$ 3,267.60	\$ (49,011.18)	\$ 18,240.05	\$ -	\$ 18,240.05	\$ (1,030.59)	\$ -	\$ 191,762.61
<b>YEAR TO DATE TOTALS</b>	<b>\$ 2,215,659.30</b>	<b>\$ 1,257,567.54</b>	<b>\$ 371,904.39</b>	<b>\$ 83,936.02</b>	<b>\$ 502,251.35</b>	<b>\$ 595,688.72</b>	<b>\$ -</b>	<b>\$ 595,688.72</b>	<b>\$ 86,430.63</b>	<b>\$ (8,136.30)</b>	
<b>YTD PERCENTAGE OF REVENUE</b>		<b>56.76%</b>	<b>16.79%</b>	<b>3.79%</b>	<b>22.67%</b>	<b>26.89%</b>	<b>0.00%</b>	<b>26.89%</b>	<b>3.90%</b>	<b>-0.37%</b>	
<b>YTD PERCENTAGE OF NET REVENUE</b>								<b>118.60%</b>			

Payor Aging by posting date - Posted as of May 31st 2020

Name	CurrentBalance	Age31_60	Age61_90	Age91_120	AgeOver120	TotalBalance	Credit	Unapplied
AARP - AARP / 36273	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$155.03)	\$0.00
AARP MCR COMP SEC HORZ / 87726	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,200.00	\$2,200.00	\$0.00	\$0.00
Blue Cross - Blue Cross Indemnity / BC001	\$0.00	\$0.00	\$5,243.00	\$5,031.00	\$0.00	\$10,274.00	(\$3,357.00)	\$0.00
Blue Shield - California / BS001	\$0.00	\$0.00	\$0.00	\$0.00	\$2,230.00	\$2,230.00	\$0.00	\$0.00
CCPN - CCPN / CCPN1	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$741.03)	(\$428.08)
GOLD COAST HEALTH PLAN	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00
Health Net PPO / 95567	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$251.23)
Kaiser EMI / KS003	\$0.00	\$0.00	\$0.00	\$10,438.00	\$0.00	\$10,438.00	\$0.00	\$0.00
LA CARE HEALTH PLAN / PAPER	\$0.00	\$0.00	\$0.00	\$0.00	\$700.00	\$700.00	\$0.00	\$0.00
Medi-Cal - Medi-Cal / MC051	\$0.00	\$0.00	\$700.00	\$0.00	\$1,920.00	\$2,620.00	(\$143.77)	(\$205.42)
Physicians Choice Med Grp	\$0.00	\$0.00	\$0.00	\$0.00	\$900.00	\$900.00	\$0.00	\$0.00
STATE COMP INS FUND / PAPER	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00
United Healthcare / 87726	\$0.00	\$0.00	\$13,726.00	\$0.00	\$0.00	\$13,726.00	(\$149.96)	(\$847.06)
United HealthCare MCR ADV / 87726	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00
VA Fee Basis Prog / 11215	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00
<b>Insurance AR Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$19,669.00</b>	<b>\$17,469.00</b>	<b>\$10,950.00</b>	<b>\$48,088.00</b>	<b>(\$4,546.79)</b>	<b>(\$1,731.79)</b>
Bill Patient	\$0.00	\$0.00	\$21,213.71	\$18,415.97	\$104,044.93	\$143,674.61	(\$544.90)	(\$1,228.52)
<b>Grand AR Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$40,882.71</b>	<b>\$35,884.97</b>	<b>\$114,994.93</b>	<b>\$191,762.61</b>	<b>(\$5,191.69)</b>	<b>(\$2,960.31)</b>

## Activity Summary

AgencyName	PrimaryPayerClasses	PrimaryPayerName	# of Trips	Gross Charges	Contract Allow	Net Charges	Payments	Write Off's	Refunds	Balance	
Cambria Community Healthcare District	MEDICARE	CA Medicare Part B South (J1 - PGBA)	21	\$107,843.97	(\$79,046.10)	\$28,797.87	(\$12,960.15)	(\$1,107.02)	\$0.00	\$14,730.70	
		<b>Totals</b>	<b>21</b>	<b>\$107,843.97</b>	<b>(\$79,046.10)</b>	<b>\$28,797.87</b>	<b>(\$12,960.15)</b>	<b>(\$1,107.02)</b>	<b>\$0.00</b>	<b>\$14,730.70</b>	
	SELF PAY	SELF PAY	7	\$13,027.00	\$0.00	\$13,027.00	\$0.00	\$0.00	\$0.00	\$13,027.00	
		<b>Totals</b>	<b>7</b>	<b>\$13,027.00</b>	<b>\$0.00</b>	<b>\$13,027.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$13,027.00</b>	
		Aetna		1	\$4,991.00	\$0.00	\$4,991.00	(\$2,825.34)	(\$123.00)	\$0.00	\$2,042.66
		Anthem Blue Cross		4	\$20,058.00	\$0.00	\$20,058.00	(\$4,893.00)	\$0.00	\$0.00	\$15,165.00
		Blue Shield of California		0	\$0.00	\$0.00	\$0.00	(\$4,769.00)	(\$25.00)	\$0.00	(\$4,794.00)
		CENCAL HEALTH		6	\$30,446.00	\$0.00	\$30,446.00	\$0.00	\$0.00	\$0.00	\$30,446.00
		Coastal Communities Physician Network		1	\$4,967.00	\$0.00	\$4,967.00	\$0.00	\$0.00	\$0.00	\$4,967.00
		GOLDEN STATE MEDICARE HEALTH PLAN		1	\$4,905.00	\$0.00	\$4,905.00	\$0.00	\$0.00	\$0.00	\$4,905.00
		KERN HEALTHY FAMILIES		1	\$5,351.00	\$0.00	\$5,351.00	\$0.00	\$0.00	\$0.00	\$5,351.00
		Kaiser Foundation Health Plan of Southern CA Region		2	\$10,322.00	\$0.00	\$10,322.00	\$0.00	\$0.00	\$0.00	\$10,322.00
		UnitedHealthcare		3	\$5,552.00	\$0.00	\$5,552.00	\$0.00	\$0.00	\$0.00	\$5,552.00
		<b>Totals</b>	<b>Totals</b>	<b>19</b>	<b>\$86,592.00</b>	<b>\$0.00</b>	<b>\$86,592.00</b>	<b>(\$12,487.34)</b>	<b>(\$148.00)</b>	<b>\$0.00</b>	<b>\$73,956.66</b>
	<b>Totals</b>	<b>Totals</b>	<b>47</b>	<b>\$207,462.97</b>	<b>(\$79,046.10)</b>	<b>\$128,416.87</b>	<b>(\$25,447.49)</b>	<b>(\$1,255.02)</b>	<b>\$0.00</b>	<b>\$101,714.36</b>	
<b>Totals</b>	<b>Totals</b>	<b>Totals</b>	<b>47</b>	<b>\$207,462.97</b>	<b>(\$79,046.10)</b>	<b>\$128,416.87</b>	<b>(\$25,447.49)</b>	<b>(\$1,255.02)</b>	<b>\$0.00</b>	<b>\$101,714.36</b>	

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT**

**TO:** Board of Directors – Agenda Item NO. F.1

**FROM:** Bill Rice, Director

**BOARD MEETING DATE:** June 17,2020 (Online)

**AGENDA DESCRIPTION:** 2018/2019 Annual Audit Report - Presentation and discussion of the 2018/2019 Audit Report for Board consideration of approval.

**RECOMMENDATION(S):** Approval of Fiscal Year 2018/2019 CCHD Audit.

**FISCAL IMPACT:**

**DISCUSSION:**

.

**Attachments:**

- CCHD Final Report on Audit of Financial Statements
- CLA CCHD Internal Controls Letter
- CLA CCHD Government Auditing Standards Letter

**BOARD ACTION:**

Date of Vote:

UNANIMOUS: \_\_\_\_

FEDOROFF\_\_\_\_ RICE\_\_\_\_ GRAY\_\_\_\_ MILEUR\_\_\_\_ MONTALVO\_\_\_\_

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT  
REPORT ON AUDIT OF FINANCIAL STATEMENTS**

**June 30, 2019**



[CLAconnect.com](http://CLAconnect.com)

WEALTH ADVISORY  
OUTSOURCING  
AUDIT, TAX, AND  
CONSULTING

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT**

**TABLE OF CONTENTS**

June 30, 2019

**INDEPENDENT AUDITORS' REPORT**

<b>BOARD OF DIRECTORS AND ADMINISTRATION</b> .....	i
Board of Directors and Administration.....	ii
<b>MANAGEMENT'S DISCUSSION AND ANALYSIS</b> .....	iii
<b>FINANCIAL SECTION</b> .....	1
Statement of Net Position .....	2
Statement of Revenues, Expenses and Change in Net Position.....	3
Statement of Cash Flows .....	4
Notes to the Financial Statements.....	5
<b>REQUIRED SUPPLEMENTARY INFORMATION</b> .....	29
Schedule of Changes in the Net OPEB Liability – Other Postemployment Benefits Obligation .....	30
Schedule of Postemployment Healthcare Benefits Contributions - Other Postemployment Benefits Obligation.....	31
Schedule of District's Proportionate Share of the Net Pension Liability .....	32
Schedule of District's Contributions.....	33
Notes to the Required Supplementary Information .....	34
<b>OTHER INDEPENDENT AUDITORS' REPORTS</b> .....	35
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	36
<b>FINDINGS AND RESPONSES</b> .....	38
Schedule of Findings and Responses .....	39



## INDEPENDENT AUDITORS' REPORT

Board of Directors  
Cambria Community Healthcare District  
Cambria, California

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the Cambria Community Healthcare District (the District) as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

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

### **Auditors' Responsibility**

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

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



## INDEPENDENT AUDITORS' REPORT

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

### Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the District, as of June 30, 2019 and the changes in its financial position and its cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Other Matters

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis beginning on page iii, and the historical pension and post-employment benefits information on pages 30 to 33 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated May 29, 2020 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



CliftonLarsonAllen LLP  
Glendora, California  
May 29, 2020

**BOARD OF DIRECTORS AND ADMINISTRATION**

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT**

**BOARD OF DIRECTORS AND ADMINISTRATION**

**June 30, 2019**

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

\*\* Administrator's position was vacant as of June 30, 2019

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

# CAMBRIA COMMUNITY HEALTHCARE DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2019

This discussion and analysis of the Cambria Community Healthcare District's (the "District") financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2019. Please read it in conjunction with the District's financial statements, which immediately follow this section.

### Introduction and Background

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

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

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

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

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

### Financial Highlights

- Total assets increased as of June 30, 2019 by \$73,024 compared to 2018 and consisted of cash, accounts receivable and capital assets.
- Total liabilities decreased as, of June 30, 2019 by \$101,614 compared to 2018 and consisted of accounts payable, accrued expenses, loan payable, and long-term obligations for pension and OPEB.

# CAMBRIA COMMUNITY HEALTHCARE DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2019

- The District ended the year with a net deficit of \$4,241,916 compared to the restated net deficit at June 30, 2018 of \$4,116,989.
- Operating revenues were \$742,275 for the year ended June 30, 2019 compared to \$850,413 for 2018.
- Current year assessments, property taxes and other non-operating revenues were \$1,100,546 compared to \$1,049,567 for the year ended June 30, 2018.
- Operating expenses were \$1,967,748 for the current year compared to operating expenses of \$2,556,991 for the year ended June 30, 2018.
- For the year ended June 30, 2019, the District recorded a loss from operations of \$1,225,473 compared to a loss from operations of \$1,706,578 in 2018. Total change in net position was a decrease of \$124,927 compared to a decrease in net position of \$657,011 for the year ended June 30, 2018.

### Financial Management and Control

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

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

### Basic Financial Statements

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

The **Statement of Net Position** presents information on all assets and deferred outflows and liabilities and deferred inflows, with the difference representing net position. Assets and Liabilities are classified as current or non-current. 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 "non-operating." 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,

# CAMBRIA COMMUNITY HEALTHCARE DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2019

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:

- Operating activities
- Financing activities
- Investing activities

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

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

### Condensed Statements of Net Position

	<u>2019</u>	<u>2018</u>	<u>Change</u>
Assets:			
Current and other assets	\$ 604,050	\$ 520,427	\$ 83,623
Capital assets - non current	177,646	188,245	(10,599)
Total Assets	<u>781,696</u>	<u>708,672</u>	<u>73,024</u>
Deferred Outflows of Resources:			
Deferred amount pension and OPEB	415,135	493,864	(78,729)
Total Deferred Outflows	<u>415,135</u>	<u>493,864</u>	<u>(78,729)</u>
Liabilities:			
Current liabilities	55,734	98,508	(42,774)
Non-current liabilities	4,974,000	5,032,840	(58,840)
Total Liabilities	<u>5,029,734</u>	<u>5,131,348</u>	<u>(101,614)</u>
Deferred Inflows of Resources:			
Deferred amount pension and OPEB	409,013	188,177	220,836
Total Deferred Inflows	<u>409,013</u>	<u>188,177</u>	<u>220,836</u>
Net Position:			
Net investment in capital assets	79,518	61,976	17,542
Unrestricted	(4,321,434)	(4,178,965)	(142,469)
Total Net Position	<u>\$ (4,241,916)</u>	<u>\$ (4,116,989)</u>	<u>\$ (124,927)</u>

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**June 30, 2019**

Total assets increased by \$73,024 primarily due to an increase in cash and a decrease in receivables. Total liabilities decreased by \$101,614 primarily due to decreases in accounts payable and accrued liabilities and a net decrease in pension and OPEB obligations.

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 \$4,241,916. See Note 9 to the accompanying financial statements for a discussion of management's plan to address the District's net deficit.

**Condensed Statements of Revenues, Expenses and Change in Net Position**

	<u>2019</u>	<u>2018</u>	<u>Change</u>
Operating revenues	\$ 742,275	\$ 850,413	\$ (108,138)
Non-operating revenues, net	<u>1,100,546</u>	<u>1,049,567</u>	<u>50,979</u>
Total Revenues	1,842,821	1,899,980	(57,159)
Total Operating Expenses	<u>1,967,748</u>	<u>2,556,991</u>	<u>(589,243)</u>
Change in Net Position	(124,927)	(657,011)	532,084
Net Position - Beginning of Year	<u>(4,116,989)</u>	<u>(3,459,978)</u>	<u>(657,011)</u>
Net Position - End of Year	<u>\$ (4,241,916)</u>	<u>\$ (4,116,989)</u>	<u>\$ (124,927)</u>

As of June 30, 2019, the District's total operating expenses exceeded its total revenues, resulting in a decrease in net position of \$124,927. Revenues from operating and non-operating sources increased by \$50,979 and operating expenses decreased \$589,243 when compared to the prior year.

**Operating Revenues:**

Operating revenues for the District decreased \$108,138, primarily due to decreases in revenue from supplemental government payment programs and a reduction in payments from government grants and charitable foundations.

**Non-operating Revenues:**

Non-operating 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 non-operating sources.



# CAMBRIA COMMUNITY HEALTHCARE DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2019

### **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 decrease by \$589,243 in 2019 when compared to 2018. During the current fiscal year the District implemented a new operating schedule of ambulance services. The new operating schedule was developed in an effort to reduce the cost of providing ambulance to the District and better align the District's revenues with the District's expenses. Prior to July 2018, the District operated two fully staffed ambulances on a 24/7 basis. The new operating schedule for fiscal year 2018/2019 included providing one fully staffed ambulance on a 24/7 basis and a second fully staffed ambulance on a 12/7 basis. As a result, the District's new operating schedule provides two fully staffed ambulance from 8:00 AM to 8:00 PM on a 24/7 basis and one full staffed ambulance from 8:00 PM to 8:00 AM on a 24/7 basis. The District implemented this new operating schedule after a review and analysis of the historical experience of ambulance calls during each hour of the day. The analysis supported the reduction of one fully staffed ambulance during the time period of 8:00 PM to 8:00 AM each day. The implementation of the new operating schedule resulted in savings in payroll and benefit related expenses. During the year additional saving were achieved by the reductions in bad debt expense and the reduction in legal expenses and the use of less outside consultants.

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

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

During fiscal year ended June 30, 2019, the District recorded operating expenses in excess of operating revenues, property tax, and special assessment revenues which resulted in a net operating deficit for the year. In November of 2018, three new Directors were elected which replaced three incumbents. The new District Board developed and implemented a new operating budget that included both expense reductions and cost controls. Additionally, as previously noted, the District implemented a new operating schedule for ambulance service which will continue to generate cost savings to the District. As a result of these changes along expense reductions and cost controls, the District reduced the total negative change in Net Position from (\$657,011) in 2018 to (\$124,927) in 2019 or an improvement of \$532,084. Additionally, the District ended the fiscal year 2019 with positive cash flow after experiencing a several of years of negative cash flows. The cash balance increase by \$39,882 during fiscal year 2019 when compared to the prior year.

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**June 30, 2019**

**Contacting the District Financial Management**

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

**FINANCIAL SECTION**

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT**

**STATEMENT OF NET POSITION**

**June 30, 2019**

**CURRENT ASSETS**

Cash and cash equivalents	\$ 358,944
Accounts receivable, net of allowance of \$84,863	245,106
Total current assets	<u>604,050</u>

**NON-CURRENT ASSETS**

Capital assets:	
Nondepreciable	5,063
Depreciable- net of accumulated depreciation	<u>172,583</u>
Total non-current assets	<u>177,646</u>
Total assets	<u>781,696</u>

**DEFERRED OUTFLOWS OF RESOURCES**

Deferred outflows- pensions	357,871
Deferred outflows- other postemployment benefits	<u>57,264</u>
Total deferred outflows of resources	<u>415,135</u>

**CURRENT LIABILITIES**

Accounts payable	10,518
Accrued payroll	13,272
Current portion- long-term debt	<u>31,944</u>
Total current liabilities	<u>55,734</u>

**NON-CURRENT LIABILITIES**

Long-term liabilities	
Compensated absences	2,810
Long-term debt	66,184
OPEB liability	3,456,285
Net pension liability	<u>1,448,721</u>
Total non-current liabilities	<u>4,974,000</u>
Total liabilities	<u>5,029,734</u>

**DEFERRED INFLOWS OF RESOURCES**

Deferred inflows- pensions	139,979
Deferred inflows- OPEB	<u>269,034</u>
Total deferred inflows of resources	<u>409,013</u>

**NET DEFICIT**

Net investment in capital assets	79,518
Unrestricted	<u>(4,321,434)</u>
<b>Total Net Deficit</b>	<u><u>\$ (4,241,916)</u></u>

See accompanying notes to the financial statements.

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT**

**STATEMENT OF REVENUES, EXPENSES AND CHANGE IN NET POSITION  
For the Fiscal Year Ended June 30, 2019**

**OPERATING REVENUES**

Ambulance charges	\$ 669,042
Other operating revenues	73,233
Total operating revenues	<u>742,275</u>

**OPERATING EXPENSES**

Salaries and wages	826,279
Payroll benefits	642,129
Workers' compensation insurance	48,246
Professional services	61,480
Contract services	36,208
Depreciation	49,599
Medical supplies and equipment	30,204
Bad debt expense	79,478
Repairs and maintenance	45,719
Insurance	32,486
Fuel and oil	24,865
Payroll taxes	21,826
Utilities	16,669
Licenses and permits	13,141
Office and computer supplies	10,143
Uniform expense	6,425
Education and travel	3,132
Miscellaneous expense	5,239
Election expense	12,380
Trustee compensation	2,100
Total operating expenses	<u>1,967,748</u>
<b>Operating Loss</b>	<u>(1,225,473)</u>

**NON OPERATING REVENUES (EXPENSES):**

Property taxes	535,686
Special assessment	527,066
Rental income	45,978
Other income (expense)	(4,393)
Interest expense	(3,791)
Total non operating revenues (expenses)	<u>1,100,546</u>
Change in net position	(124,927)
<b>Net Deficit Beginning of Year</b>	<u>(4,116,989)</u>
<b>Net Deficit End of Year</b>	<u><u>\$ (4,241,916)</u></u>

See accompanying notes to the financial statements.

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT**

**STATEMENT OF CASH FLOWS  
For the Fiscal Year Ended June 30, 2019**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Receipts from customer and users	\$ 698,534
Payments to employees	(1,188,477)
Payments to vendors and suppliers	<u>(503,580)</u>
Net cash used by operating activities	<u>(993,523)</u>

**CASH FLOWS FROM NON CAPITAL FINANCING ACTIVITIES**

Property taxes received	535,686
Special assessments received	<u>527,066</u>
Net cash provided by non-capital financing activities	<u>1,062,752</u>

**CASH FLOWS FROM CAPITAL AND FINANCING ACTIVITIES**

Proceeds from sale of capital assets	4,500
Payments on long-term debt	(31,932)
Purchases of capital assets	<u>(39,000)</u>
Net cash used by capital and financing activities	<u>(66,432)</u>

**CASH FLOWS FROM INVESTING ACTIVITIES**

Rental and other investment income received	<u>37,085</u>
Net cash provided by investing activities	<u>37,085</u>

**NET INCREASE IN CASH AND CASH EQUIVALENTS**

Cash and Cash Equivalents - Beginning of Year	<u>319,062</u>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	39,882

**CASH AND CASH EQUIVALENTS - END OF YEAR**

	<u><u>\$ 358,944</u></u>
--	--------------------------

**RECONCILIATION OF NET OPERATING LOSS TO NET**

**CASH USED BY OPERATING ACTIVITIES**

Net operating loss	<u>\$ (1,225,473)</u>
Adjustments to reconcile net operating loss to net cash used by operating activities:	
Depreciation	49,599
(Increase) Decrease in assets and deferred outflows:	
Accounts receivable	(43,741)
Deferred outflows	78,729
Increase(Decrease) in liabilities and deferred inflows:	
Accounts payable	(53,839)
Accrued payroll	7,290
Compensated absences	(3,131)
OPEB liability	91,674
Pension liability	(115,467)
Deferred inflows	<u>220,836</u>
Total adjustments	<u>231,950</u>
Net cash used by operating activities	<u><u>\$ (993,523)</u></u>

See accompanying notes to the financial statements.

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS**

**June 30, 2019**

**NOTE 1: ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Organization and Operations of the Reporting Entity**

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

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

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

An annual budget is approved by the Board of Directors.

**Basis of Preparation**

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

**Basis of Accounting**

The District reports its activities as an enterprise fund, which is used to account for operations that are financed and operated in a manner similar to private business. The financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS**

**June 30, 2019**

**NOTE 1: ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, special tax assessments, grants and charitable contributions. On an accrual basis, revenues from property taxes and special tax assessments are recognized in the fiscal year for which the taxes and assessments are levied; revenue from grants is recognized in the fiscal year in which all eligible requirements have been satisfied; and revenue from investments is recognized when earned.

**Fund Accounting**

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

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

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

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

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

**Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America, as prescribed by the GASB and the AICPA, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements



**CAMBRIA COMMUNITY HEALTHCARE DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS**

**June 30, 2019**

**NOTE 1: ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

and the reported amounts of revenues and expenses during the reported period. Actual results could differ from those estimates.

**Cash and Cash Equivalents**

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

**Receivables**

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

**Capital Assets**

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

**Property Taxes and Assessments**

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

***Property Valuations***

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

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS**

**June 30, 2019**

**NOTE 1: ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

***Tax Collections***

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

***Tax Levy Apportionments***

Due to the nature of the District-wide maximum levy, it is not possible to identify general purpose tax rates for specific entities. Under State legislation adopted subsequent to the passage of Proposition 13, apportionments to local agencies are made by the County Auditor-Controller based primarily on the ratio that each agency represented of the total District-wide levy for the three years prior to fiscal year 1979. There has been no change to prevailing legislation as of June 30, 2019.

***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.

**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

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS**

**June 30, 2019**

**NOTE 1: ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

equipment replacement. On November 8, 1994, the voters approved an increase to the special assessment, raising the unimproved parcel fee to \$7.00 and improved parcel fee to \$20.00 to upgrade general operations. On November 7, 2006, the voters approved another increase to the special assessment, raising the unimproved parcel fee to \$25 and improved parcel fee to \$85 to improve paramedic staffing and upgrade general operations, annually adjusted by the change in the Consumer Price Index for the Greater Los Angeles Area.

**Annual Appropriations Limit**

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

**Deferred Outflows and Inflow of Resources**

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

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

*Deferred Outflows- Other Postemployment Benefits Other than Pensions (OPEB)* – The District also recorded deferred outflows of resources related to its (OPEB) obligation that resulted from District contributions to the plan subsequent to the measurement date of the actuarial valuations for the healthcare plan and to differences between expected and actual plan experience.

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

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS**

**June 30, 2019**

**NOTE 1: ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Postemployment Benefits Other than Pensions (OPEB)**

The District participates in an Agent Multiple-Employer defined benefit postemployment healthcare plan. For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB and OPEB expense information about the fiduciary net position of the District Retiree Benefits Plan (the Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose the Plan recognizes benefit payments when due and payable in accordance with the benefit terms.

**Net Pension Liability**

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

**New Accounting Pronouncements**

***Governmental Accounting Standards Board Statement No. 84***

In January 2017, the GASB issued Statement No. 84 ***Fiduciary Activities***. The objective of the statement is to improve guidance regarding the recognition of fiduciary activities for accounting and financial reporting purposes by establishing criteria for identifying fiduciary activities of all state and local governments. The statement is effective for the fiscal year 2020-21. The District does not expect this pronouncement to have a significant impact.

***Governmental Accounting Standards Board Statement No. 87***

In June 2017, the GASB issued Statement No. 87 ***Leases***. 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. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. The implementation date for this statement was delayed by the GASB and is effective for the fiscal year 2021-22. The District is evaluating the impact of this pronouncement,

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS**

**June 30, 2019**

**NOTE 1: ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

***Governmental Accounting Standards Board Statement No. 89***

In June 2018, the GASB issued Statement No. 89 *Accounting for Interest Cost Incurred before the End of a Construction Period*. The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. The statement is effective for the fiscal year 2021-22. The District does not expect this pronouncement to have a significant impact.

***Governmental Accounting Standards Board Statement No. 90***

In August 2018, the GASB issued Statement No. 90 *Majority Equity Interests – an amendment of GASB Statements No. 14 and No. 61*. The statement modifies previous guidance for reporting a majority equity interest in a legally separate organization and provides guidance for reporting a component unit if 100 % equity interest is acquired in that component unit. The statement is effective for the fiscal year 2020-21. The District does not expect this pronouncement to have a significant impact.

***Governmental Accounting Standards Board Statement No. 91***

In May 2019, the GASB issued Statement No. 91 *Conduit Debt Obligations*. The objective of the statement is to eliminate diversity in practice associated with commitments extended by issuer, arrangements associated with conduit obligations and related note disclosures. The statement clarifies the existing definition of a conduit debt obligation, establishing that a conduit debt obligation is not a liability of the user, and establishing standards for accounting and financial reporting. The statement is effective for the fiscal year 2022-23. The District does not expect this pronouncement to have a significant impact.

***Governmental Accounting Standards Board Statement No. 92***

In January 2020, the GASB issued Statement No. 92 *Omnibus 2020*. The objectives of the Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. The statement addresses a variety of topics. Some requirements are effective upon issuance of the statement and other requirements are effective for the fiscal year 2021-22. The District is evaluating the impact of this pronouncement.

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS**

**June 30, 2019**

**NOTE 1: ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Subsequent Events**

Management evaluated subsequent events through May 29, 2020, the date the financial statements were available to be issued. Subsequent to year end, the World Health Organization declared the spread of Coronavirus Disease (COVID-19) a worldwide pandemic. The COVID-19 pandemic is having significant effects on global markets, supply chains, businesses, and communities. Specific to the District, COVID-19 may impact various parts of its 2020 operations and financial results including but not limited to decreased revenues or losses from collections, increased payroll costs or possible losses of tax assessments or special assessments. Management believes the District is taking appropriate actions to mitigate the negative impact. However, the full impact of COVID-19 is unknown and cannot be reasonably estimated as these events occurred subsequent to year end and are still developing.

**NOTE 2: DEPOSITS AND INVESTMENTS**

On June 30, 2019, the District had the following cash and investments on hand:

Cash in bank accounts	\$	323,435
Local Agency Investment Fund		35,509
Total cash and investments	\$	<u>358,944</u>

Cash and investments listed above, are presented on the accompanying basic financial statements as cash and cash equivalents of \$358,944.

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

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

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS**

**June 30, 2019**

**NOTE 2: DEPOSITS AND INVESTMENTS**

	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Authorized Maximum Investment type			
Local Agency Bonds	5 years	None	None
U.S Treasury Obligations	5 years	None	None
U.S Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base value	None
Medium-Term Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Fund	N/A	None	None
California Local Agency Investments Fund (LAIF)	N/A	None	None
JPA Pools (other investment pools)	N/A	None	None

**Investment Valuation**

Investments are measured at fair value on a recurring basis. Recurring fair value measurements are those that the GASB requires or permits in the statement of net position at the end of each reporting period. Fair value measurements are categorized based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. As of June 30, 2019, the District had investments in the Local Agency Investment Fund; however, that external pool is not subject to fair value measurements under the fair value hierarchy as described above.

**Custodial Credit Risk**

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

The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the government unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. Of the bank balances, up to \$250,000 as of June 30, 2019 is

# CAMBRIA COMMUNITY HEALTHCARE DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

June 30, 2019

### **NOTE 2: DEPOSITS AND INVESTMENTS**

federally insured and the remaining balance is collateralized in accordance with the Code; however, the collateralized securities are not held in the District's name.

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

#### **Investment in State Investment Pool**

The District is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code under the oversight of the Treasurer of the State of California. The fair value of the District's investment in this pool is reported in the accompanying financial statements at amounts based upon the District's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The fund currently yields approximately 2.266%. LAIF is currently unrated and has an average life of 173 days. The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. LAIF is not subject to categorization to indicate the level of custodial credit risk assumed by the District at year end.

#### **Interest Rate Risk**

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

#### **Credit Risk**

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



**CAMBRIA COMMUNITY HEALTHCARE DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS**

**June 30, 2019**

**NOTE 2: DEPOSITS AND INVESTMENTS**

**Concentration of Credit Risk**

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

**NOTE 3: CAPITAL ASSETS**

Capital assets activity for the fiscal year ended June 30, 2019, was as follows:

	Balance at July 1, 2018	Additions	Deletions/ Transfers	Balance at June 30, 2019
Non-depreciable assets:				
Land	\$ 5,063	\$ -	\$ -	\$ 5,063
Total non depreciable assets	<u>5,063</u>	<u>-</u>	<u>-</u>	<u>5,063</u>
Depreciable assets				
Buildings and improvements	124,605	-	-	124,605
Ambulance and vehicles	439,122	39,000	(62,392)	415,730
Furniture and fixtures	20,378	-	-	20,378
Equipment	294,023	-	-	294,023
Total Depreciable capital assets	878,128	39,000	(62,392)	854,736
Accumulated depreciation	(694,946)	(49,599)	62,392	(682,153)
Total depreciable assets, net	<u>183,182</u>	<u>(10,599)</u>	<u>-</u>	<u>172,583</u>
Total capital assets, net	<u>\$ 188,245</u>	<u>\$ (10,599)</u>	<u>\$ -</u>	<u>\$ 177,646</u>

**NOTE 4: LONG-TERM DEBT**

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

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2019**

**NOTE 4: LONG-TERM DEBT**

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

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>
2020	\$ 29,096	\$ 2,836
2021	30,053	1,879
2022	31,042	890
2023	7,937	64
	<u>98,128</u>	<u>5,669</u>
Current Portion	(31,944)	(2,836)
Total	<u>\$ 66,184</u>	<u>\$ 2,833</u>

The following is a summary of long-term debt activity as of June 30, 2019:

	<u>June 30, 2018</u>	<u>Additions</u>	<u>Payments</u>	<u>June 30, 2019</u>	<u>Due Within One Year</u>
Compensated absences	\$ 5,941	\$ -	\$ 3,131	\$ 2,810	\$ -
Notes Payable	126,269	-	28,141	98,128	31,944
	<u>\$ 132,210</u>	<u>\$ -</u>	<u>\$ 31,272</u>	<u>\$ 100,938</u>	<u>\$ 31,944</u>

**NOTE 5: OTHER POSTEMPLOYMENT HEALTHCARE BENEFITS**

**Plan Description and Benefits**

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

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

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS**

**June 30, 2019**

**NOTE 5: OTHER POSTEMPLOYMENT HEALTHCARE BENEFITS**

Participant Type:	Number of Participants
Inactive participants currently receiving benefits	2
Inactive participants entitled to but not yet receiving benefit payments	-
Active employees	13
Total	15

**Funding Policy**

The Districts' required contribution is based on projected pay-as-you-go basis. For the fiscal year ended June 30, 2019, the District contributed \$55,769 to the plan including the implicit rate subsidy.

**Net OPEB Liability (Asset)**

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

	Balance June 30, 2019
Total OPEB liability	\$ 3,456,285
Plan fiduciary net position	-
District's net OPEB liability (asset)	\$ 3,456,285

Plan fiduciary net position as a percentage of the total OPEB liability (asset)	0.00%
---	-------

**Actuarial Methods and Assumptions**

The District's net OPEB liability was measured as of June 30, 2018 using the alternative measurement method, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2018. Standard actuarial update procedures were used to project/discount from the valuation to the measurement date. Liabilities in this report were calculated as of the valuation date.

The total OPEB liability was determined by an actuarial valuation as of June 30, 2018, using the actuarial assumptions shown herein, applied to all periods included in the measurement, unless otherwise specified.

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS**

**June 30, 2019**

**NOTE 5: OTHER POSTEMPLOYMENT HEALTHCARE BENEFITS**

Actuarial Methods and Assumptions

Valuation Date	June 30, 2017
Measurement Date	June 30, 2018
Inflation	3.00%
Salary Increases	3.00%
Investment Rate of Return	4.00%
Health Care Trend Rate	5.00%

Mortality rates were based on the 2014 rates used by CalPERS for the pension valuations.

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

Since the last measurement date the assumptions for salary remained unchanged at 3.0%, the investment rate of return remained unchanged at 4.0%, and the healthcare trend rate decreased to 5.0% from 6.0%. The inflation rate used was 2.0% for both measurement dates.

**Changes in the Net OPEB Liability**

	<u>Increase (Decrease)</u>		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (Asset) (a) - (b)
Balances at June 30, 2018	\$ 3,364,611	\$ -	\$ 3,364,611
Changes for the year:			
Service cost	365,841	-	365,841
Interest	104,446	-	104,446
Employer contributions	-	55,769	(55,769)
Changes of Assumptions	(322,844)	-	(322,844)
Benefit payments	(55,769)	(55,769)	-
Net changes	<u>91,674</u>	<u>-</u>	<u>91,674</u>
Balances at June 30, 2019	<u>\$ 3,456,285</u>	<u>\$ -</u>	<u>\$ 3,456,285</u>

The following presents the District’s net OPEB liability calculated using the discount rate of 3.62 %, as well as what the net OPEB liability would be if it were calculated using a discount rate that is 1% point lower (2.62 %) or 1% point higher (4.62 %) than the current rate:

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS**

**June 30, 2019**

**NOTE 5: OTHER POSTEMPLOYMENT HEALTHCARE BENEFITS**

<u>Discount rate</u>	<u>Net OPEB Liability (Asset)</u>
1% decrease (2.62%)	\$ 4,163,792
Current discount rate (3.62%)	3,456,285
1% increase (4.62%)	2,912,315

The following presents the District’s net OPEB liability calculated using the current healthcare cost trend rate of 5.0 %, as well as what the net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1% point lower (4.0 %) or 1% point higher (6.0 %) than the current rate:

<u>Healthcare trend rate</u>	<u>Net OPEB Liability (Asset)</u>
1% decrease (5.00% decreasing to 4.00%)	\$ 2,848,073
Current healthcare trend rate (6.00% decreasing to 5.00%)	3,456,285
1% increase (7.00% decreasing to 6.00%)	4,256,718

**OPEB Expense**

For the year ended June 30, 2019, the District recognized OPEB expense of \$416,480.

As of June 30, 2019, the District reported deferred outflows of resources related to employer OPEB contributions of \$57,264. Contributions subsequent to the measurement date will be recognized as a reduction of the OPEB liability in the fiscal year ended June 30, 2020.

Amounts reported as deferred inflows of resources related to the change in assumptions of \$269,034 for OPEB will be recognized in OPEB expense as follows:

<u>Year Ended June 30,</u>	<u>Amortization</u>
2020	\$ 53,807
2021	53,807
2022	53,807
2023	53,807
2023	53,806

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS**

**June 30, 2019**

**NOTE 6: PENSION PLAN- CALIFORNIA PUBLIC EMPLOYEES’ RETIREMENT SYSTEM (CALPERS)**

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

As of June 30, 2019, the District’s proportionate share of the net pension liability, pension expense and deferred inflow of resources for the above plan and a deferred outflow of resources as shown herein.

Pension Plan	Proportionate Share of Net Pension Liability	Deferred Outflows of Resources	Deferred Inflows of Resources	Proportionate Share of Pension Expense
CalPERS	<u>\$ 1,448,721</u>	<u>\$ 357,871</u>	<u>\$ 139,979</u>	<u>\$ 70,068</u>

**Plan Description**

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

**Benefits Provided**

The Plan provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of service credit, a benefit factor and the member’s final compensation. Members hired by the district, with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. Members hired on or after January 1, 2013, with five years of total service are eligible to retire at age 52 with statutorily reduced benefits. All members are eligible for employment-related disability benefits regardless of length of service and non-duty disability benefits after 4 years of service. Disability benefits are determined in the same manner as retirement benefits but are payable immediately without an actuarial reduction. The Post-Retirement Death Benefit is a one-time payment made to a retiree’s designated survivor or estate

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS**

**June 30, 2019**

**NOTE 6: PENSION PLAN- CALIFORNIA PUBLIC EMPLOYEES’ RETIREMENT SYSTEM (CALPERS)**

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

The Plan provisions and benefits in effect at June 30, 2019, are summarized herein.

	Miscellaneous Risk Pool		
	Prior to	On or after	
Hire date	1/1/2013	1/1/2013	
Benefit formula	2% at 55	2% at 62	
Benefit vesting schedule	5 years of services	5 years of services	
Benefit payments	Monthly for life	Monthly for life	
Retirement age	50-62	52-67	
Monthly benefits, as a % of eligible compensation	1.426%-2.418%	1.0%-2.5%	
Required employee contribution rate	7%	6.25%	
Required employer contribution rate	8.892%	6.842%	
	Safety Risk Pool		
	Prior to	On or after	On or after
Hire date	7/1/2010	7/1/2010 and before	1/1/2013
Benefit formula	3% at 55	3% at 55	2.7% at 57
Benefit vesting schedule	5 years of services	5 years of services	5 years of services
Benefit payments	Monthly for life	Monthly for life	Monthly for life
Retirement age	50	50-55	50-57
Monthly benefits, as a % of eligible compensation	3%	2.4%-3%	2%-2.7%
Required employee contribution rate	9%	9%	11.500%
Required employer contribution rate	20.556%	18.677%	12.141%

**Contributions**

Section 20814(c) of the California Public Employees’ Retirement Law requires that the employer contribution rates for all public employers are determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Total plan contributions are determined annually through the CalPERS annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS**

**June 30, 2019**

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

The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The contribution rates are expressed as a percentage of annual payroll. The contribution rates for the plan for the year ended June 30, 2019 are presented above and the total District contributions were \$82,840.

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

As of June 30, 2019 the District reported net pension liabilities for its proportionate share of the Safety and Miscellaneous Risk Pools net pension liability totaling \$1,448,721. The net pension liability was measured as of June 30, 2018. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2018, the District's proportion was 0.023% and 0.002% for the Safety and Miscellaneous Risk Pools, respectively.

For the year ended June 30, 2019, the District recognized net pension expense of \$70,068. The pension expense represents the change in the net pension liability during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gain/loss, actuarial gain/loss, actuarial assumptions or methods and plan benefits.

At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the sources shown herein.

<u>Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Contributions subsequent to the measurement date	\$ 82,840	\$ -
Effect of changes in assumptions	146,133	21,240
Difference between actual and expected experience	33,628	1,694
Net difference between projected and actual earnings on pension plan investments	9,729	-
Effect of change in proportion	73,389	48,252
Differences between contributions and proportionate share of contributions	12,152	68,793
<b>Total</b>	<b>\$ 357,871</b>	<b>\$ 139,979</b>

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



**CAMBRIA COMMUNITY HEALTHCARE DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS**

**June 30, 2019**

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

The net differences between projected and actual earnings on plan investments is amortized over a five year period on a straight-line basis. One-fifth is recognized in pension expense during the measurement period and the remaining amount is deferred and will be amortized over the remaining four-year period. The remaining net differences between projected and actual earnings on plan investments shown above represents the unamortized balance relating to the current measurement period and the prior measurement period on a net basis.

All other deferred inflows or resources and deferred outflows of resources are amortized over the expected average remaining service life (EARSL) of the plan participants. The EARSL for the Miscellaneous Plan for the June 30, 2018 measurement date is 3.9 years.

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

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

Year Ended June 30	Amortization
2020	\$ 135,318
2021	50,837
2022	(50,407)
2023	(696)

**Actuarial Methods and Assumptions**

Total pension liability for the Plan was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2017, and rolling forward the total pension liability to June 30, 2018. The financial reporting actuarial valuation as of June 30, 2017 used the methods and assumptions herein, applied to all prior periods included in the measurement.

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2019**

**NOTE 6: PENSION PLAN- CALIFORNIA PUBLIC EMPLOYEES’ RETIREMENT SYSTEM (CALPERS)**

	<u>Miscellaneous</u>	<u>Safety</u>
Valuation date	June 30, 2017	June 30, 2017
Measurement date	June 30, 2018	June 30, 2018
Actuarial cost method	Entry age normal	Entry age normal
Actuarial Assumptions:		
Discount rate	7.15%	7.15%
Inflation	2.75%	2.75%
Salary Increases	Varies by Entry Age and Service	Varies by Entry Age and Service
Investment rate of return	7.0% Net Pension Plan Investment and Administrative Expenses; includes inflation	7.0% Net Pension Plan Investment and Administrative Expenses; includes inflation
Mortality	Derived using CalPERS' Membership Data for all Funds (1)	Derived using CalPERS' Membership Data for all Funds (1)
Post Retirement Benefit Increase	Contract COLA up to 2.75% until Purchasing Power Protection Allowance Floor on Purchasing Power applies; 2.75% thereafter	Contract COLA up to 2.75% until Purchasing Power Protection Allowance Floor on Purchasing Power applies; 2.75% thereafter

CalPERS developed the mortality table used based on CalPERS' specific data. The table includes 15 years of mortality improvements using Society of Actuaries Scales MP-2016. For more details on this table, Please refer to the 2017 experience study report.

All other actuarial assumption used in the June 30, 2017, valuation use the results of CalPERS Experience Study and Review of Actuarial Assumption – December 2017, including updates to salary increase, morality, and retirement rates, as a basis. The experience study report is available on the CalPERS website under Forms and Publications.

**Discount Rate**

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

CalPERS continues the Asset Liability Management (ALM) process to expand its review of assets and liabilities to ensure financial risks to the System are better understood, communicated, and mitigated. To establish appropriate levels of risk. ALM is focused on investment and actuarial policies. These policies include key decision factors and intend to drive optimum asset allocations, while stabilizing employer contribution rates, and the volatility of those rates year to year. Additionally, in order to better manage risks arising from terminating agencies,

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS**

**June 30, 2019**

**NOTE 6: PENSION PLAN- CALIFORNIA PUBLIC EMPLOYEES’ RETIREMENT SYSTEM (CALPERS)**

CalPERS has enhanced its oversight of contracting public agencies’ financial health through its development of a standardized review criteria. These improvements include streamlining the collection and termination process to reduce the timeframe, accelerating notifications to the Board and members, and adopting a risk oversight process to improve early detection of financial hardship issues.

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

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds’ asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent 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 adjusted to account for assumed administrative expenses.

The table herein 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.

<u>Asset Class</u>	<u>New Strategic Allocation</u>	<u>Long-term Expected Real Rate of Return</u>	<u>Long-term Expected Real Rate of Return</u>
Global Equity	50.00%	4.80%	5.98%
Global Fixed Income	28.00%	1.00%	2.62%
Private Equity	8.00%	6.30%	7.23%
Real Estate	13.00%	3.75%	4.93%
Inflation Sensitive	0.00%	77.00%	1.81%
Liquidity	1.0%	0.00%	0.92%

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

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2019**

**NOTE 6: PENSION PLAN- CALIFORNIA PUBLIC EMPLOYEES’ RETIREMENT SYSTEM (CALPERS)**

District's proportionate share of the net pension liability:	1% Decrease	Discount Rate	1% Increase
	6.15%	7.15%	8.15%
Miscellaneous	\$ 173,930	\$ 100,357	\$ 39,623
Safety	2,047,012	1,348,364	775,947
Total	<u>\$ 2,220,942</u>	<u>\$ 1,448,721</u>	<u>\$ 815,570</u>

**Plan Fiduciary Net Position**

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

**NOTE 7: RISK MANAGEMENT**

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

At June 30, 2019, the District participated in the liability and property programs of the SDRMA as follows: General and auto liability, public officials' and employees' errors and omissions and employment practices liability; total risk financing limits of \$2.5 million, combined single limit at \$2.5 million per occurrence, subject to the following deductibles: 1) \$500 per occurrence for third party general liability property damage, 2) \$1,000 per occurrence for third party auto liability property damage, 3) 50% co-insurance of cost expended by SDRMA, in excess of \$10,000 up to \$50,000, per occurrence, for employment related claims. However, 100% of the obligation is waived if certain criteria are met, as provided in the Memorandum of Coverage's. As respects any employment practices Claim or Suit arising in whole or in part out of any action involving discipline, demotion, reassignment or termination of any Employee, Leased Worker, Temporary Worker, Volunteer, or any worker who participates in an internship or training program which may lead to employment with the Member: (1) SDRMA shall be responsible for the first \$10,000 of loss, and (2) as to amounts expended for a loss in excess of \$10,000 up to \$110,000, such losses will be shared between SDRMA (50%) and the Member (50%) such that the Member will be responsible for up to but not in excess of \$50,000.

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS**

**June 30, 2019**

**NOTE 7: RISK MANAGEMENT**

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

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

As a result of the heavy rainfall in fiscal 2018, the District experienced mudslides and flooding at its Ambulance Call Center. The District had temporarily relocated the center operations while the mudslide damage was repaired. The District has initiated insurance claims against the losses and expects to recover all expenses from SDRMA in excess of its deductible share of \$1,000.

**NOTE 8: LEASE AGREEMENTS**

The District currently is party to two leases wherein it leases a portion of existing office space and parking space to local organizations. The leases are operated month-to-month and can be terminated by either party with a 30-day written notice. In connection with these leases, the District recognized \$45,978 as rental income. As disclosed in Note 7, the District entered into a month-to-month lease for temporary housing of its Ambulance Call Center. The lease stipulates rent of \$3,000 per month which is being reimbursed by SDRMA. The lease was terminated in October 2018.

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS**

**June 30, 2019**

**NOTE 9: ACCUMULATED NET DEFICIT AND MANAGEMENT PLANS**

In fiscal year 2019, the District experienced a total decrease in net position of \$124,927. This decrease has increased the accumulated net deficit to \$4,241,916 at June 30, 2019. As of that date, current assets exceeded current liabilities by \$548,316. In recent years, substantial negative net cash flow from operations has resulted in a sustained draw down of the District's available cash reserves.

In the current fiscal year, Management and the Board of Directors 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 the current year, the District experienced positive cash flow.

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

**REQUIRED SUPPLEMENTARY INFORMATION**

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT**  
**SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY –**  
**OTHER POSTEMPLOYMENT BENEFITS OBLIGATION**  
**June 30, 2019**

<b>Total OPEB Liability</b>	<b>2018</b>	<b>2019</b>
Service Cost	\$ 355,185	\$ 365,841
Interest	92,171	104,446
Changes of Assumptions	-	(322,844)
Benefit Payments	(54,570)	(55,769)
<b>Net Change in Total OPEB Liability</b>	<b>392,786</b>	<b>91,674</b>
<b>Total OPEB Liability - beginning</b>	<b>2,971,825</b>	<b>3,364,611</b>
<b>Total OPEB Liability - ending (a)</b>	<b>\$ 3,364,611</b>	<b>\$ 3,456,285</b>
<b>Plan Fiduciary Net Position</b>	<b>2018</b>	<b>2019</b>
Contributions - Employer	\$ 54,570	\$ 55,769
Net Investment Income	-	-
Benefit Payments	(54,570)	(55,769)
Administrative Expense	-	-
<b>Net Change in Plan Fiduciary Net Position</b>	<b>-</b>	<b>-</b>
<b>Plan Fiduciary Net Position - beginning</b>	<b>-</b>	<b>-</b>
<b>Plan Fiduciary Net Position - ending (b)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net OPEB Liability (Asset) - ending (a) - (b)</b>	<b>\$ 3,364,611</b>	<b>\$ 3,456,285</b>
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	0.00%	0.00%
Covered payroll	\$ 905,129	\$ 923,563
Net OPEB liability (asset) as a percentage of covered-employee payroll	371.73%	374.23%

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

See notes to required supplementary information and independent auditors' report.



**CAMBRIA COMMUNITY HEALTHCARE DISTRICT**

**SCHEDULE OF POST EMPLOYMENT  
HEALTHCARE BENEFIT CONTRIBUTIONS –  
OTHER POSTEMPLOYMENT BENEFITS OBLIGATION**

**June 30, 2019**

OPEB Contributions	2018	2019
Actuarially Determined Contribution (ADC)	\$ 54,570	\$ 55,769
Contributions in relation to the ADC	54,570	55,769
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
District's covered-employee payroll	\$ 905,129	\$ 923,563
Contributions as a percentage of covered-employee payroll	6.03%	6.04%

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

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

See notes to required supplementary information and independent auditors' report.

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT**

**SCHEDULE OF DISTRICT'S PROPORTIONATE SHARE  
OF THE NET PENSION LIABILITY**

**June 30, 2019**

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
District's proportion of the net pension liability	0.01786%	0.01741%	0.01669%	0.01577%	0.01503%
District's proportionate share of the net pension liability	1,111,455	1,194,756	1,444,091	1,564,188	1,448,721
District's covered payroll reported as of the previous fiscal year to align with the measurement date of the net pension liability	752,508	894,213	955,565	951,188	905,129
District's proportionate share of the net pension liability as a percentage of its covered payroll	147.70%	133.61%	151.12%	164.45%	160.06%
Plan's fiduciary net position as a percentage of the total pension liability	79.82%	78.40%	74.07%	73.31%	75.26%

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

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

See notes to required supplementary information and independent auditors' report.

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT**  
**SCHEDULE OF DISTRICT'S CONTRIBUTIONS**  
**CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM**  
**For the Fiscal Year Ended June 30, 2019**

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Contractually required contribution	\$ 167,727	\$ 180,930	\$ 195,492	\$ 130,863	\$ 82,840
Contribution in relation to the contractually required contribution	<u>(167,727)</u>	<u>(180,930)</u>	<u>(195,492)</u>	<u>(130,863)</u>	<u>(82,840)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 894,213	\$ 955,565	\$ 951,188	\$ 905,129	\$ 923,563
Contributions as a percentage of covered payroll	18.76%	18.93%	20.55%	14.46%	8.97%

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

See notes to required supplementary information and independent auditors' report.

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT**

**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION  
For the Fiscal Year Ended June 30, 2019**

**NOTE 1: PURPOSE OF SCHEDULES**

**Schedule of Changes in Net OPEB Liability**

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

**Schedule of Postemployment Healthcare Contributions**

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

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

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

**Schedule of District's Pension Contributions**

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

**OTHER INDEPENDENT AUDITORS' REPORT**



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

Board of Directors  
Cambria Community Healthcare District  
Cambria, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the Cambria Community Healthcare District (the District), as of and for the year ended June 30, 2019 and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated May 29, 2020.

**Internal Control Over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control described in the accompanying schedule of findings and responses as items 2019-001 and 2019-002 that we consider to be material weaknesses.

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

**Compliance and Other Matters**

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

**District' Response to the Findings**

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

**Purpose of this Report**

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



CliftonLarsonAllen LLP  
Glendora, California  
May 29, 2020

## **FINDINGS AND RESPONSES**



**CAMBRIA COMMUNITY HEALTHCARE DISTRICT**

**SCHEDULE OF FINDINGS AND RESPONSES  
For the Fiscal Year Ended June 30, 2019**

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

**2019-001 CLOSING PROCESS AND RECONCILIATIONS**

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

**Repeat of Prior Year Finding:** No

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

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

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

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

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT**

**SCHEDULE OF FINDINGS AND RESPONSES  
For the Fiscal Year Ended June 30, 2019**

**2019-002 ACCOUNTS RECEIVABLE AND RESERVE FOR DOUBTFUL ACCOUNTS**

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

**Repeat of Prior Year Finding:** No

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

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

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





Board of Directors  
and Management of Cambria Community Healthcare District  
Cambria, California

In planning and performing our audit of the financial statements of Cambria Community Healthcare District as of and for the year ended June 30, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered the entity's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the entity's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

### **Material weaknesses**

We consider the following deficiencies in the entity's internal control to be material weaknesses.

- Our audit procedures revealed the lack of a systematic method to ensure complete monthly closing procedures take place and reconciliations are performed. A lack of specific closing procedures and multiple accounts that are not regularly reconciled may ultimately cause significant errors in the financial records and statements as well as allow possible irregularities, including fraud, to exist and continue without notice.
- The accounts receivable balance was not reconciled to the general ledger. The reserve for doubtful accounts was not being properly estimated and recorded. Accounts receivable were being adjusted under the direct write off method which did not constitute an appropriate accounting method under US GAAP. The adjustment to reconcile the accounts receivable and to correct the reserve for doubtful accounts resulted in an audit adjustment to correct a material overstatement of bad debt expense.

### **Other deficiencies in internal control and other matters**

During our audit, we became aware of other deficiencies in internal control and other matters that are opportunities to strengthen your internal control and improve the efficiency of your operations. While the nature and magnitude of the other deficiencies in internal control were not considered important enough to merit the attention of the Board of Directors, they are considered of sufficient importance to merit management's attention and are included herein to provide a single, comprehensive communication for both those charged with governance and management.

- There was no evidence that bank reconciliations are being reviewed, although they appear to be timely prepared. Cash may be stolen or misused and this would potentially not be detected without proper and timely review of the bank reconciliations.
- The detailed fixed asset listing was not reconciled to the general ledger. In addition, the fixed asset listing had not been evaluated for fully depreciated assets which were no longer in use and should be removed from the fixed asset detail. Although this did not impact the fixed asset balance, net of accumulated depreciation, it resulted in material overstatement of the gross capital equipment as reported in the financial statements.
- Depreciation expense was not being evaluated on a regular basis and depreciation expense was not recorded for the current fiscal year.
- The accounts payable balance was not reconciled to the general ledger resulting in prior year accounts payable balances not being properly reversed and current year accounts payable balances not being supported
- Journal entries did not show evidence of review by someone other than the preparer. The lack of review over journal entries allows potential errors or irregularities, including fraud, to occur without detection.
- Journal entries for prior year close and audit adjustments were not recorded which caused the financial records and general ledger beginning balances to not reconcile to the 2017-18 audited financial statements.

### **Management's response**

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

### Monthly Close Process

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

### Accounts Receivable and Reserve for Doubtful Accounts

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

### Bank Reconciliations

As part of the previously outlined monthly closing process, all banks accounts will be reconciled on a timely basis and reviewed and approved by the District's Administrator.

### Fixed assets

All fixed asset accounts will be now be reconciled, no less than on a quarterly basis, to the general ledger. The reconciliations, when completed, will be reviewed and approved by the District's Administrator.

### Depreciation Expense

As part of the new procedures related to fixed asset reconciliations, all related depreciation calculations will be completed and reviewed for appropriateness and consistency.

### Accounts Payable

All outstanding and unpaid invoices, along with any unbilled contracted commitments, will be recorded in the general ledger no less often than on a quarterly basis.

### Journal Entries

Each month a complete listing of all journal entries will be provided to the District's Administrator for review and approval.

Prior Year's Closing and Audit Adjustments

It is now the responsibility of the District Administrator, in conjunction with the external Accounting service, to monitor and insure that all prior year's closing and audit adjustments are recorded when completed and received.

\* \* \*

Cambria Community Healthcare District's written response to the material weaknesses and other deficiencies in internal control identified in our audit was not subjected to the audit procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various entity personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

This communication is intended solely for the information and use of management, Board of Directors, and others within the entity, and is not intended to be, and should not be, used by anyone other than these specified parties.

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



**CliftonLarsonAllen LLP**  
Glendora, California  
May 29, 2020



Board of Directors  
Cambria Community Healthcare District  
Cambria, California

We have audited the financial statements of Cambria Community Healthcare District as of and for the year ended June 30, 2019, and have issued our report thereon dated May 29, 2020. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

### **Significant audit findings**

#### ***Qualitative aspects of accounting practices***

##### *Accounting policies*

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

No new accounting policies were adopted and the application of existing policies was not changed during fiscal year 2019.

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

##### *Accounting estimates*

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

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



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

*Financial statement disclosures*

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

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

***Difficulties encountered in performing the audit***

The completion of our audit was delayed because of the retirement of key managerial and administrative personnel, the termination of the outside accounting firm and changes in the Board of Directors which resulted in delays in order for the District to prepare for the audit.

***Uncorrected misstatements***

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

Missed accrual of \$4344 for fuel in FY 2018 resulting in lower operating expense to current year; however, no change to ending net position

***Corrected misstatements***

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

***Disagreements with management***

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

We have requested certain representations from management that are included in the management representation letter dated May 29, 2020.

***Management consultations with other independent accountants***

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

***Significant issues discussed with management prior to engagement***

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

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

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

***Other audit findings or issues***

We have provided a separate letter to you dated May 29, 2020 communicating internal control related matters identified during the audit.

***Other information in documents containing audited financial statements***

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

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

\*\*\*

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



**CliftonLarsonAllen LLP**  
Glendora, California  
May 29, 2020

Board of Directors  
Cambria Community Healthcare District  
Page 4

				(Increase)/ Decrease in Net Position
<b>Adjusting Journal Entries JE #1</b>				
Record depreciation expense for the year.				
60800	60800 Depreciation Expense	\$ 49,599.00		\$ 49,599.00
13000	13000 Accumulated Depreciation		49,599.00	
<b>Total</b>		<b>49,599.00</b>	<b>49,599.00</b>	
<b>Adjusting Journal Entries JE # 2</b>				
To accrue current year A/P				
60030	60030 PERS/Employer portion	2,810.00		2,810.00
60280	60280 Fleet Fuel	4,506.00		4,506.00
60350	60350 Medical Equip/Supply	2,659.00		2,659.00
61000	61000.00 QAF Expense	3,356.00		3,356.00
20000	20000 Accounts Payable		10,521.00	
20300	20300 Employee Benefits Payable		2,810.00	
<b>Total</b>		<b>13,331.00</b>	<b>13,331.00</b>	
<b>Adjusting Journal Entries JE # 3</b>				
Reclass expense that should have been capitalized				
16000	16000 Unit #19 2018	1,467.00		
60300-E	Fleet Maintenance:8003.19 -- Unit # 19		1,467.00	(1,467.00)
<b>Total</b>		<b>1,467.00</b>	<b>1,467.00</b>	
<b>Adjusting Journal Entries JE # 4</b>				
To accrue payroll for year end.				
60000	60000 Full Time Staff	1,811.00		1,811.00
20400	20400 Accrued Payroll		1,811.00	
<b>Total</b>		<b>1,811.00</b>	<b>1,811.00</b>	
<b>Adjusting Journal Entries JE # 5</b>				
To record pension adjustments for Safety Plan.				
15100	15100 Deferred Outflows of Resources	3,964.00		
20550	20550 Deferred Inflows - Pension	1,507.00		
20550	20550 Deferred Inflows - Pension	52,097.00		
20700	20700 Net Pension Liability	111,214.00		
60230	PERS pension expense	30,532.00		30,532.00
15100	15100 Deferred Outflows of Resources		32,039.00	
15100	15100 Deferred Outflows of Resources		42,344.00	
60230	PERS pension expense		124,931.00	(124,931.00)
<b>Total</b>		<b>199,314.00</b>	<b>199,314.00</b>	
<b>Adjusting Journal Entries JE # 6</b>				
To record pension calculations for Miscellaneous Plan				
20700	20700 Net Pension Liability	4,253.00		
60230	PERS pension expense	12,157.00		12,157.00
15100	15100 Deferred Outflows of Resources		5,325.00	
15100	15100 Deferred Outflows of Resources		5,679.00	
20550	20550 Deferred Inflows - Pension		5,406.00	
<b>Total</b>		<b>16,410.00</b>	<b>16,410.00</b>	
<b>Adjusting Journal Entries JE # 7</b>				
Record current year activity for OPEB liability.				
15150	15150 Deferred Outflow - OPEB	2,694.00		
60225	OPEB Expense	358,014.00		358,014.00
20600	20600 OPEB		91,674.00	
20800	20800 Deferred Inflows of Resources - OPEB		269,034.00	
<b>Total</b>		<b>360,708.00</b>	<b>360,708.00</b>	
<b>Adjusting Journal Entries JE # 8</b>				
To write off bad debt against allowance account and record current allowance of				
14700	14700 Allowance for Doubtful Account	173,184.00		
60450	60450 Bad Debt Expense	79,478.00		79,478.00
14700	14700 Allowance for Doubtful Account		79,478.00	
60450	60450 Bad Debt Expense		173,184.00	(173,184.00)
<b>Total</b>		<b>252,662.00</b>	<b>252,662.00</b>	
<b>Adjusting Journal Entries JE # 9</b>				
Write off Unit 15 - vehicle which was sold in FY 2019.				
13000	13000 Accumulated Depreciation	62,392.00		
13250	13250 Ambulances and Vehicles		62,392.00	
<b>Total</b>		<b>62,392.00</b>	<b>62,392.00</b>	
<b>Total Net Effect on Net Position</b>				<b>\$ 245,340.00</b>

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT**

**TO:** Board of Directors – Agenda Item NO. F.2

**FROM:** Michael McDonough, Administrator

**BOARD MEETING DATE:** June 17,2020 (Online)

**AGENDA DESCRIPTION:** Resolution 13-20 CPI Adjustment to District Special Assessment - Measure AA and subsequent resolutions, allows for the special assessment to be annually adjusted by the change in the Consumer Price Index for the Greater Los Angeles Area in subsequent years.

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

**FISCAL IMPACT:** Will implement an annual increase in Special Tax revenue of 0.9% resulting in approximately a \$4500 annual net revenue increase to the District.

**DISCUSSION:** See attachment.

**Attachments:** Resolution 13-20 Draft.

BOARD ACTION:

Date of Vote:

UNANIMOUS: \_\_\_\_

FEDOROFF\_\_\_\_ RICE\_\_\_\_ GRAY\_\_\_\_ MILEUR\_\_\_\_ MONTALVO\_\_\_\_

**RESOLUTION NO. 13-20**

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

**Recitals**

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

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

The Board of Directors provides as follows:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

NOW, THEREFORE, BE IT RESOLVED, based on the foregoing statement, that the Cambria Community Healthcare District Board of Directors hereby approve the general Assessment and resulting appropriation of an annual charge on the Tax Roll. This assessment to be increased by the CPI of Greater Los Angeles Area for the period of June 1, 2019 to May 31, 2020 of 0.9%.

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

**On motion of Board Member \_\_\_\_\_ seconded by Board Member \_\_\_\_\_ and on the following vote, to wit**

**AYES:**

**NOES:**

**ABSENT:**

**The foregoing resolution is hereby adopted this 17th day of June, 2020.**

ATTEST

**X**

Igor Fedoroff  
President

**X**

Barbara Bronson Gray  
Secretary



**CAMBRIA COMMUNITY HEALTHCARE DISTRICT**

**TO:** Board of Directors – Agenda Item NO. F.3

**FROM:** Barbara Bronson Gray, Director & Tim Benes, Operations Manager

**BOARD MEETING DATE:** June 17,2020 (Online)

**AGENDA DESCRIPTION:** CalFire ambulance procurement proposal – Barbara Bronson Gray, Tim Benes. Discussion for consideration of possible Board approval of purchase of an ambulance in the 2020/2021 FY. Two options will be presented:

- a) CalFire used ambulance.
- b) New ambulance.

**RECOMMENDATION(S):** Board approval of purchase of a new ambulance in FY 2020/2021.

**FISCAL IMPACT:**

- a) CalFire ambulance would cost \$15,000 for purchase and approximately \$20,000 in modifications. No warranty.
- b) New ambulance cost is approximately \$146,000 for purchase. Recommend a low interest 5-year financing plan at an approximate annual cost of \$27,000. Includes full warranty.

**DISCUSSION:** See attachment.

**Attachments:** Ambulance comparison.

**BOARD ACTION:**

Date of Vote:

UNANIMOUS: \_\_\_\_

FEDOROFF\_\_\_\_ RICE\_\_\_\_ GRAY\_\_\_\_ MILEUR\_\_\_\_ MONTALVO\_\_\_\_

---

# CAL FIRE 4X4 IN COMPARISON TO A NEW 4X4 AMBULANCE

ESTIMATED TOTAL COST FOR  
THIS UNIT TO HAVE READY TO  
RESPOND

\$35,000



## CURRENT COST LIST FOR THE CAL FIRE UNIT

- The unit purchase price of the unit
  - \$15,000.00. There is no sales tax with this purchase
- Items needed to place this unit into service
  - Radio and antennas with installation for the front and back 3 new Kenwood Radios with installation and taxes
    - \$2761.69
  - Repainting the unit for red to a solid white. This includes removing all the lights, decals, painting and reinstalling.
    - \$15,000.00
  - New Med Vault with tax
    - \$1,823.25
- Grand total for all of this is
  - \$ 34,584.94

## CURRENT LIST FOR ITEMS THAT ARE INCLUDED THE CAL FIRE UNIT

- Exterior of the unit
  - California legal full light bar
  - Intersection lights
    - Front
    - Middle
    - Rear
  - Front and rear 4x4 turn signal
  - Push/ Cattle guard on the front of the unit (\$ 599.00 new)
  - PIAA round fog lights (\$279.65)
  - Brand new tires 7 at \$229.99 each for total of \$1609.93 (not including tax and mounting)



## CURRENT LIST FOR ITEMS THAT ARE INCLUDED THE CAL FIRE UNIT

- Interior of the unit
  - 1 Stryker manual ( current value \$2000.00)
  - Interior lights
  - Suction units
  - Invertor with 110v outlets
  - Heating and A.C.
  - CPR seat
  - Current DOT legal cabinets
  - Both coindicant and fluoresent lighting
  - Clean almost brand-new upholstery





## CURRENT LIST FOR ITEMS THAT ARE INCLUDED THE CAL FIRE UNIT

- Interior front of the unit
  - Center counsel with Whelen Code 3 system
  - Block heater
  - Storage for gloves, maps and equipment
  - Driver and Passenger side Air Bags
  - Heating and A.C.
  - Cloth seats
  - Heavy duty floor mats



## DEMERS TYPE III

### CRESTLINE AMBULANCE

- Stryker Power gunnery
  - \$18934.19 Plus tax
- Power Load System
  - \$35310.24
- Kenwood Radios
  - \$2761.69
- Knox Box
  - \$1700.00
- Estimated total additional
  - \$58706.12



**DEMERS TYPE  
III**

**CRESTLINE  
CCL150**

**COST  
\$143,064.95**

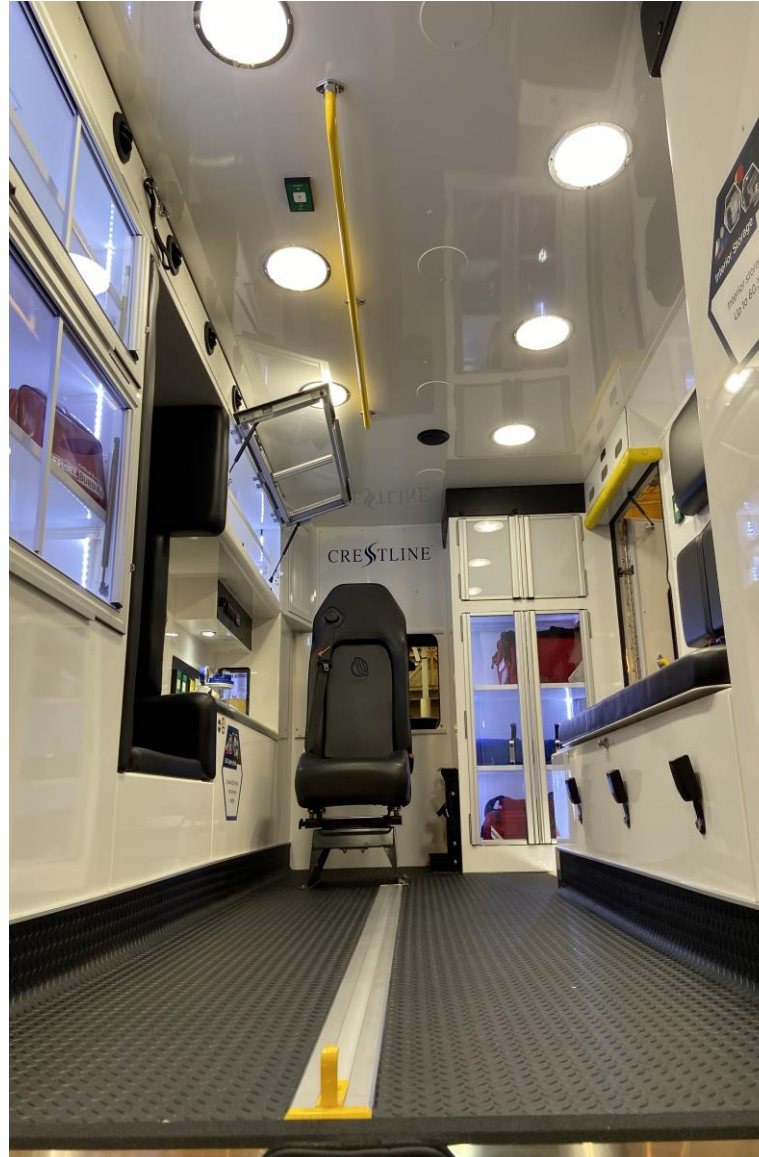
**PLUS TAXES  
AND FEES**





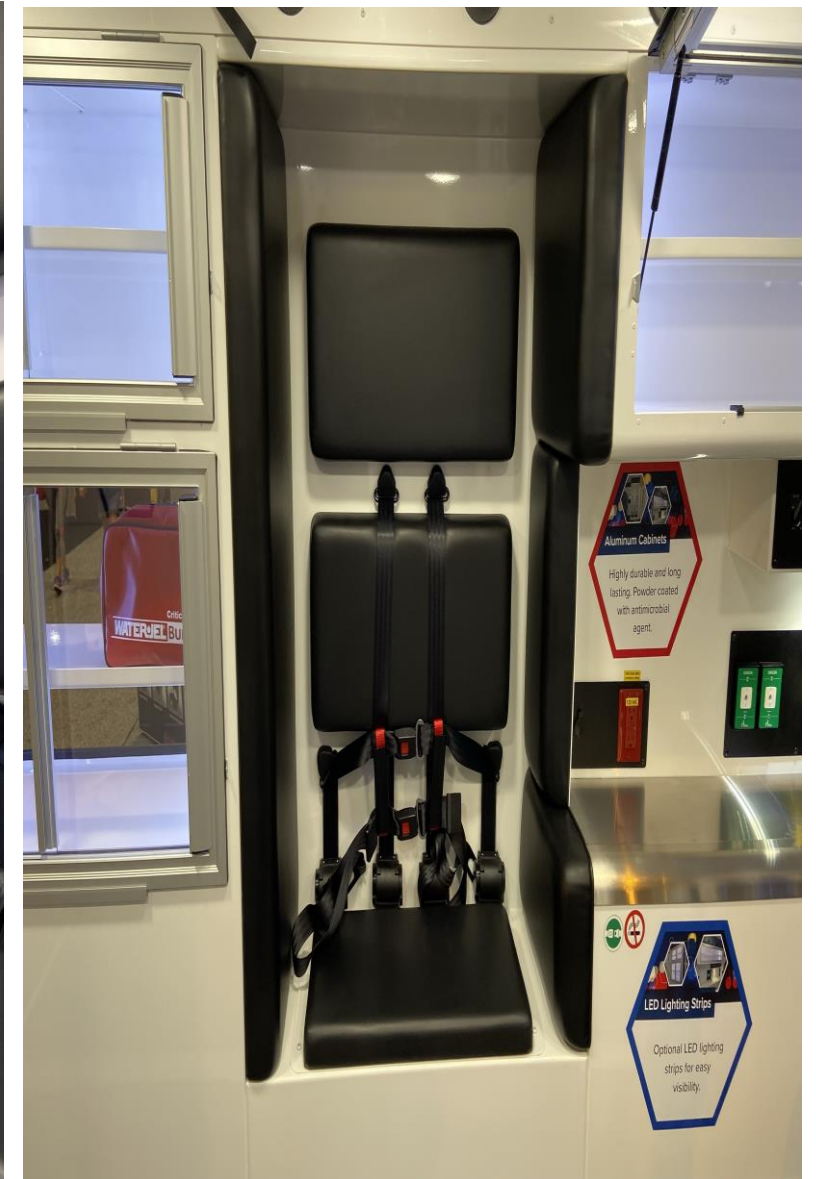
# DEMERS TYPE III

- Patient Compartment items included
  - Aluminum counter tops LED lighting
  - Double style cabinet doors
  - Plexus glass door in front of shelved equipment
  - Bench seat Knox Box
  - Suctions unit CPR seat
  - Fog Lights



# DEMERS TYPE III

- Patient Compartment items included continued
  - 5 point restraint system
  - Padded low hanging parts in the side door and the rear doors.
  - Large door handle



# DEMERS TYPE III

- Exterior
  - LED lighting both code 3 and scene lighting
  - Large compartment doors
  - Baked Power Coat Paint
  - Upgraded Oxygen tank with ramp and dolly set up
  - CCHD decals



# THE COST DIFFERENCE BETWEEN THE 2 DIFFERENT AMBULANCE'S

## Demers CCL F-350 Type III

- The Demers CCL F-350 Type III
  - Unit \$143,064.95
  - Radios \$ 2761.69
  - Estimated interest at 3.49%
  - \$ 6700/quarter
  - Loan of \$146,000 for 60 months

## Cal Fire Ambulance

- The Cost break down of the Cal Fire Unit
  - Unit \$15,000.00
  - Paint \$ 15,000.00
  - Decals \$1908.00
  - Gurney (comes with an almost brand-new manual gurney)
  - Radios \$ 2761.63
  - Estimated total for this unit \$ 34,672.63

**UNIT 17  
LEADER  
SPRINTER  
221930  
MILES**

**BACK UP #2**



## UNIT 17 LEADER SPRINTER 221930 MILES

### BACK UP #2

- Background on this unit
  - This unit was bought in 2006
  - The unit was a first out unit from 2006 till about 2019 when it was replaced with 20.



## UNIT 17 LEADER SPRINTER 221930 MILES

### BACK UP #2

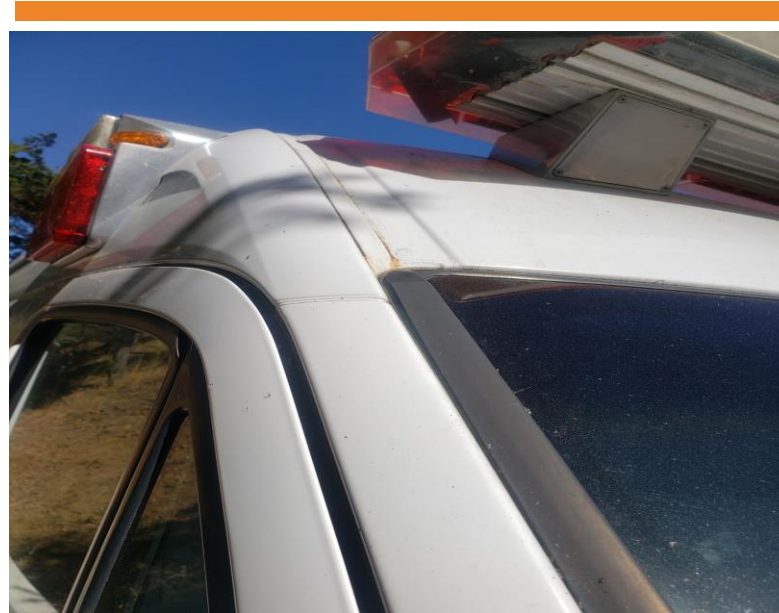
- Maintenance Records
  - Oil Changes
  - Tires
  - Air and fuel filter replacements
  - Glow Plugs replaced (X3)
  - Complete brake job (X3)
  - EGR Temp Sensor
  - Battery Replaced (x2)
  - AC replaced
  - Turbo Hoses replaced
  - Max Air Flow system rebuilt



# UNIT 17 LEADER SPRINTER 221930 MILES

## BACK UP #2

- Current conditions of the body unit 17
  - Rust locations
    - Driver side windshield to the roof line
    - Passengers side windshield to the roof line
    - On passenger side under the side door slide. This rust is completely through the body in 2 spots near a mounting bracket for the door
    - Under the paramedic at the siding door

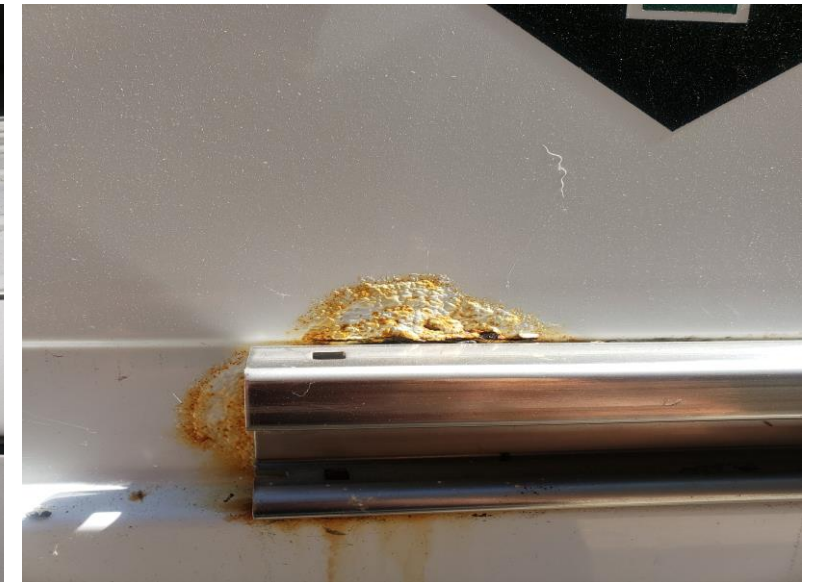




## UNIT 17 LEADER SPRINTER 221930 MILES

### BACK UP #2

- Current conditions of the body unit 17
  - Rust locations
    - Top rear location of the sliding door
    - The rear end of the sliding door track
    - Under the passenger side 4-inch light
    - On the passenger side of the rear top break light. This is allowing water to enter the patient compartment as well as the allowing water to access all the electric wires for the rear of the ambulance



## UNIT 17 LEADER SPRINTER 221930 MILES

### BACK UP #2

- Current conditions of the body unit 17
  - Rust locations
    - On the top of the light bar brackets that hold the light bar on



**CAMBRIA COMMUNITY HEALTHCARE DISTRICT**

**TO:** Board of Directors – Agenda Item NO. F.4

**FROM:** Cecilia Montalvo, Director

**BOARD MEETING DATE:** June 17,2020 (Online)

**AGENDA DESCRIPTION:** Primary Care Project - Review and discussion on the status of the Primary Care Project for consideration of Board approval to make a ballot measure resolution for the upcoming general election.

**RECOMMENDATION(S):**

**FISCAL IMPACT:** Ballot measure approximate cost = \$15,000.

**DISCUSSION:**

.

**Attachments:**

BOARD ACTION:

Date of Vote:

UNANIMOUS: \_\_\_\_

FEDOROFF\_\_\_\_ RICE\_\_\_\_ GRAY\_\_\_\_ MILEUR\_\_\_\_ MONTALVO\_\_\_\_

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT**

**TO:** Board of Directors – Agenda Item NO. F.5

**FROM:** Bill Rice, Director

**BOARD MEETING DATE:** June 17,2020 (Online)

**AGENDA DESCRIPTION:** Fiscal Year 2020/2021 Budget - Presentation and discussion of the proposed FY 2020/2021 District budget, for Board consideration of approval.

**RECOMMENDATION(S):** Approval of Fiscal Year 2020/2021 CCHD Budget proposal.

**FISCAL IMPACT:**

**DISCUSSION:**

**Attachments:** CCHD Budget FY2020-2021 Final (draft proposal)

BOARD ACTION:

Date of Vote:

UNANIMOUS: \_\_\_\_

FEDOROFF\_\_\_\_ RICE\_\_\_\_ GRAY\_\_\_\_ MILEUR\_\_\_\_ MONTALVO\_\_\_\_

**Cambria Community Healthcare District**  
**Proposed Operating Budget FY 2020 - 2021**  
(DRAFT - FOR DISCUSSION PURPOSES ONLY)

June 8, 2020	July	Aug.	Sept.	Oct.	Nov.	Dec.	Jan	Feb	Mar	April	May	June	2020/2021 Proposed	2019/2020 Revised	Increase (Decrease)
Ambulance	\$ 40,000	\$ 40,000	\$ 40,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 50,000	\$ 55,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 595,000	\$ 649,361	\$ (54,361)
General Tax	\$ 7,103	\$ 6,511	\$ 592	\$ 88,789	\$ 66,296	\$ 125,488	\$ 81,686	\$ 33,739	\$ 17,165	\$ 143,248	\$ 10,063	\$ 11,247	\$ 591,927	\$ 587,812	\$ 4,115
Special Assessment	\$ 8,024	\$ -	\$ 19,057	\$ -	\$ 92,778	\$ 103,811	\$ 76,730	\$ 42,126	\$ 18,054	\$ 121,866	\$ 9,027	\$ 10,031	\$ 501,504	\$ 498,018	\$ 3,486
Monterey Contract	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	\$ 12,000	\$ 12,000	\$ -
Rent	\$ 4,342	\$ 4,342	\$ 4,642	\$ 4,342	\$ 4,342	\$ 4,642	\$ 4,342	\$ 4,342	\$ 4,642	\$ 4,342	\$ 4,342	\$ 4,642	\$ 53,304	\$ 41,154	\$ 12,150
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,521	\$ (50,521)
GEMT Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bad Debt Recovery	\$ 250	\$ -	\$ 250	\$ 250	\$ -	\$ 250	\$ 250	\$ -	\$ 250	\$ 250	\$ -	\$ 250	\$ 2,000	\$ 6,093	\$ (4,093)
Interest	\$ 164	\$ -	\$ 164	\$ -	\$ -	\$ -	\$ 206	\$ -	\$ -	\$ 235	\$ -	\$ -	\$ 769	\$ 769	\$ -
	\$ 61,383	\$ 52,353	\$ 64,705	\$ 149,881	\$ 218,416	\$ 290,691	\$ 219,714	\$ 130,207	\$ 96,611	\$ 321,441	\$ 73,432	\$ 77,670	\$ 1,756,504	\$ 1,845,728	\$ (89,224)
Administration	\$ 17,150	\$ 17,150	\$ 17,650	\$ 17,150	\$ 17,150	\$ 17,650	\$ 17,150	\$ 17,150	\$ 17,650	\$ 17,150	\$ 17,150	\$ 17,650	\$ 207,800	\$ 189,799	\$ 18,001
Full-Time Para/EMT/Ops	\$ 45,525	\$ 45,525	\$ 45,525	\$ 45,525	\$ 45,525	\$ 45,525	\$ 45,525	\$ 45,525	\$ 45,525	\$ 45,525	\$ 45,525	\$ 45,525	\$ 546,300	\$ 534,204	\$ 12,096
Part-Time EMT Medics	\$ 6,650	\$ 6,650	\$ 6,650	\$ 6,650	\$ 6,650	\$ 6,650	\$ 6,650	\$ 6,650	\$ 6,650	\$ 6,650	\$ 6,650	\$ 6,650	\$ 79,800	\$ 78,025	\$ 1,775
IT Support	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 3,000	\$ 3,000	\$ -
Uniform	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 6,000	\$ 5,201	\$ 799
PERS	\$ 16,800	\$ 16,800	\$ 16,800	\$ 16,800	\$ 16,800	\$ 16,800	\$ 16,800	\$ 16,800	\$ 16,800	\$ 16,800	\$ 16,800	\$ 16,800	\$ 201,600	\$ 211,865	\$ (10,265)
Medical/Dental Ins.	\$ 19,460	\$ 19,460	\$ 19,460	\$ 19,460	\$ 19,460	\$ 19,460	\$ 19,460	\$ 19,460	\$ 19,460	\$ 19,460	\$ 19,460	\$ 19,460	\$ 233,520	\$ 245,808	\$ (12,288)
Medicare	\$ 977	\$ 977	\$ 977	\$ 977	\$ 977	\$ 977	\$ 977	\$ 977	\$ 977	\$ 977	\$ 977	\$ 977	\$ 11,724	\$ 12,965	\$ (1,241)
Workers Comp.	\$ 7,218	\$ 7,150	\$ 7,082	\$ 7,014	\$ 6,946	\$ 6,878	\$ 6,810	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,098	\$ 60,494	\$ (11,396)
Directors Comp.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 114,530	\$ 114,462	\$ 114,894	\$ 114,326	\$ 114,258	\$ 114,690	\$ 114,122	\$ 107,312	\$ 107,812	\$ 107,312	\$ 107,312	\$ 107,812	\$ 1,338,842	\$ 1,341,361	\$ (2,519)
Educational/Travel	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 600	\$ 650	\$ (50)
License/Permits	\$ -	\$ 7,276	\$ 50	\$ 275	\$ 350	\$ 6,159	\$ 113	\$ 29	\$ 225	\$ 20	\$ 1,000	\$ 1,000	\$ 16,497	\$ 16,747	\$ (250)
Training	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 600	\$ 1,353	\$ (753)
Liability/Auto Ins.	\$ 7,453	\$ 7,382	\$ 7,312	\$ 7,242	\$ 7,171	\$ 7,101	\$ 7,031	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,692	\$ 36,815	\$ 13,877
Audit Fees	\$ 3,000	\$ -	\$ -	\$ 3,000	\$ 6,000	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 11,038	\$ 3,962
Election	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000
Legal	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 30,000	\$ 22,774	\$ 7,226
Utilities	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 15,600	\$ 15,602	\$ (2)
Office Supplies	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 14,400	\$ 21,262	\$ (6,862)
Contract Services	\$ 6,000	\$ 5,500	\$ 8,500	\$ 5,000	\$ 3,500	\$ 3,500	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 50,000	\$ 57,458	\$ (7,458)
Facility Repair/Maint.	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 19,500	\$ 19,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 54,000	\$ 68,576	\$ (14,576)
	\$ 23,053	\$ 26,758	\$ 22,462	\$ 22,117	\$ 41,621	\$ 41,360	\$ 19,744	\$ 19,629	\$ 9,825	\$ 9,620	\$ 10,600	\$ 10,600	\$ 257,389	\$ 252,275	\$ 5,114
Fleet Fuel/Oil	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ 20,000	\$ 18,719	\$ 1,281
Fleet Maintenance	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 12,000	\$ 10,758	\$ 1,242
Medical Equip/Supplies	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 48,000	\$ 43,353	\$ 4,647
Vehicle Pmts/ Comm Eq.	\$ 7,983	\$ 5,035	\$ -	\$ 7,983	\$ 5,035	\$ -	\$ 7,983	\$ 5,035	\$ -	\$ 7,983	\$ 5,035	\$ -	\$ 52,072	\$ 47,037	\$ 5,035
	\$ 17,983	\$ 10,035	\$ 5,000	\$ 17,983	\$ 10,035	\$ 5,000	\$ 17,983	\$ 10,035	\$ 5,000	\$ 17,983	\$ 10,035	\$ 5,000	\$ 132,072	\$ 119,867	\$ 12,205
Contingency Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ (40,000)
Unit Replacement	\$ -	\$ -	\$ -	\$ -	\$ 21,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,000	\$ -	\$ 21,000
Proj. Outreach	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 1,800	\$ 2,112	\$ (312)
Miscellaneous	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 1,200	\$ 23,184	\$ (21,984)
	\$ 250	\$ 250	\$ 250	\$ 250	\$ 21,250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 24,000	\$ 65,296	\$ (41,296)
<b>Total</b>	<b>\$ 155,816</b>	<b>\$ 151,505</b>	<b>\$ 142,606</b>	<b>\$ 154,676</b>	<b>\$ 187,164</b>	<b>\$ 161,300</b>	<b>\$ 152,099</b>	<b>\$ 137,226</b>	<b>\$ 122,887</b>	<b>\$ 135,165</b>	<b>\$ 128,197</b>	<b>\$ 123,662</b>	<b>\$ 1,752,303</b>	<b>\$ 1,778,799</b>	<b>\$ (26,496)</b>
<b>Increase/(Decrease)</b>	<b>\$ (94,433)</b>	<b>\$ (99,152)</b>	<b>\$ (77,901)</b>	<b>\$ (4,795)</b>	<b>\$ 31,252</b>	<b>\$ 129,391</b>	<b>\$ 67,615</b>	<b>\$ (7,019)</b>	<b>\$ (26,276)</b>	<b>\$ 186,276</b>	<b>\$ (54,765)</b>	<b>\$ (45,992)</b>	<b>\$ 4,201</b>	<b>\$ 66,929</b>	<b>\$ (62,728)</b>
Cash Balance						\$ (115,638)						\$ 119,839	\$ 4,201		
\$	323,288	\$ 228,855	\$ 129,703	\$ 51,802	\$ 47,007	\$ 78,259	\$ 207,650	\$ 275,265	\$ 268,246	\$ 241,970	\$ 428,246	\$ 373,481	\$ 327,489		

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT**

**TO:** Board of Directors AGENDA NO. F.6

**FROM:** Laurie Mileur, PhD

**BOARD MEETING DATE:** June 12, 2020

**AGENDA DESCRIPTION:** Community Healthcare Needs Survey - Review a community needs survey designed to get feedback from District residents about primary healthcare needs and possible options, for consideration and possible allocation of funds.

**RECOMMENDATION(S):** Community Healthcare Needs Survey results will provide valuable feedback from District residents regarding;  
1) primary healthcare needs and;  
2) options the CCHD may pursue to ensure access to primary healthcare services.  
Moreover the survey is an effective tool for communicating the CCHD and its boards commitment to its mission to enhance access to medical services for District residents. Strongly recommend approval of this project.

**FISCAL IMPACT:** \$3,000 for survey printing and mailing to 4,333 residential households and banners (3-4) for advertisement.

**DISCUSSION:** The recent decision by First California Physician Partners to relocate one of the towns physicians to Paso Robles limits local access to primary healthcare services for District residents. While many residents have voiced concern the overall impact on local primary healthcare services needs to be assessed. Therefore, a Community Healthcare Needs Survey is proposed to identify needs and options to ensure the primary healthcare needs of District residents are met. Surveys will be mailed to resident addresses with Cambria and San Simeon zip codes (4,333 total addresses). Surveys can be returned by mail or completed on-line with a deadline for returns of July 23rd with results available by August 1.

**Attachments:** Healthcare Needs Survey

*BOARD ACTION:*

*Date of Vote:*

*UNANIMOUS:* \_\_\_\_

*FEDOROFF*\_\_\_\_ *RICE*\_\_\_\_ *GRAY*\_\_\_\_ *MILEUR*\_\_\_\_ *MONTALVO*\_\_\_\_

# **Cambria Community Healthcare District**

## **Community Healthcare Needs Survey**

The Cambria Community Healthcare district board has launched a process to help identify options to ensure that District residents have access to primary healthcare services. Following the decision by First California Physician Partners to relocate one of the town's physicians to Paso Robles, the board has decided we need your input as we evaluate primary care options for our community.

Please help us by answering the following survey questions. Use the enclosed envelope to return your responses **by July 23, 2020**. The survey may also be completed online at:

<https://www.surveymonkey.com/r/ZN7R35J>

If you have any questions about the survey, please call the CCHD office at 805.927.8304. Survey results will be posted at [www.cambria-healthcare.org](http://www.cambria-healthcare.org).

### **Survey Questions**

**1. Do you and other members of your household have a primary care provider (physician or nurse practitioner) who you see for routine medical care?**

- a. Yes
- b. No

**2. Where is your primary care provider located?**

- a. Cambria
- b. Morro Bay
- c. North County (Atascadero, Paso Robles, Templeton)
- d. South County (San Luis Obispo, Arroyo Grande, Pismo Beach)
- e. Outside San Luis Obispo County
- f. Not applicable: I have no primary care provider

**3. About how many office visits with your primary care provider have you or someone in your household had over the past 12 months?**

- a. 0
- b. 1-2
- c. 3-5
- d. 6 or more
- e. No applicable; I do not have a primary care provider

**4. About how many times you or someone in your household gone to an urgent care clinic over the past 12 months?**

- a. 0
- b. 1-2
- c. 3-5
- d. 6 or more

**Please indicate whether you agree or disagree with the following statements:**

**1. Our community needs more local primary healthcare services, including an additional physician:**

- a. Strongly agree
- b. Somewhat agree
- c. No opinion
- d. Somewhat disagree
- e. Strongly disagree

**2. If a physician and nurse practitioner are recruited to Cambria, I will most likely use them for my primary health care:**

- a. Strongly agree
- b. Somewhat agree



- c. No opinion
- d. Somewhat disagree
- e. Strongly disagree

**3. Our community needs after hours and weekend medical services.**

- a. Strongly agree
- b. Somewhat agree
- c. No opinion
- d. Somewhat disagree
- e. Strongly disagree

**4. Would you support an increase to your annual parcel tax of about \$50 to subsidize additional primary healthcare services for our community?**

- a. Strongly would support
- b. Likely would support
- c. Might support
- d. Likely would not support
- e. Strongly would not support
- f. No opinion

**Please provide any additional comments related to any questions in the survey**

**Please provide your contact information to receive updates on CCHD activities.**

**NAME:** \_\_\_\_\_

**Email Address:** \_\_\_\_\_

**CAMBRIA COMMUNITY HEALTHCARE DISTRICT**

**TO:** Board of Directors – Agenda Item NO. F.7

**FROM:** Michael McDonough, Administrator

**BOARD MEETING DATE:** June 17,2020 (Online)

**AGENDA DESCRIPTION:** Resolution 14-20. Pursuant to California Elections Codes 1303(b) and 10555, the District’s biennial election will be held on Tuesday, November 3, 2020. In connection with this election this resolution must be acted upon by the District Board of Directors and submitted to the County of San Luis Obispo Office of the Clerk-Recorder prior to July 1, 2020.

**RECOMMENDATION(S):** This Resolution is recommended for Board approval to meet the requirements pursuant to California Elections Code 1303(b), which provides that the District is allowed to consolidate with the San Luis Obispo County November 3, 2020 election.

**FISCAL IMPACT:** Approximate cost of the election to the District is \$15,000

**DISCUSSION:**

.

**Attachments:** Resolution 14-20 Draft.

**BOARD ACTION:**

Date of Vote:

UNANIMOUS: \_\_\_\_

FEDOROFF\_\_\_ RICE\_\_\_ GRAY\_\_\_ MILEUR\_\_\_ MONTALVO\_\_\_

RESOLUTION NO. 14-20

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
CAMBRIA COMMUNITY HEALTHCARE DISTRICT

REQUESTING CONSOLIDATION OF THEIR BIENNIAL ELECTION WITH THE  
NOVEMBER 3, 2020 CONSOLIDATED GENERAL ELECTION

WHEREAS, an election shall be conducted on November 3, 2020 for this district pursuant to the Uniform District Election Law commencing with Elections Code §10500; and

WHEREAS, pursuant to Elections Code §10555, said election may be consolidated with any other election pursuant to Part 3 (commencing with Section 10400); and

WHEREAS, the Board of Directors requests the San Luis Obispo County Board of Supervisors consolidate this District’s General District Election with any other election which may be held on the same day.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors as follows: The Board of Supervisors of San Luis Obispo County is hereby requested to consolidate the General District Election of this district to be held on November 3, 2020, with all other elections held on the same date. This request is made pursuant to Elections Code § 10555 and 10400, et seq. The Board of Directors agrees to reimburse, upon presentation of a bill, the County of San Luis Obispo in full for services performed relating to this election.

**On motion of Board Member \_\_\_\_\_ seconded by Board Member \_\_\_\_\_ and on the following vote, to wit**

**AYES:**

**NOES:**

**ABSENT:**

**The foregoing resolution is hereby adopted this 17th day of June, 2020.**

ATTEST

X

Igor Fedoroff  
President

X

Barbara Bronson Gray  
Secretary

---