



Regular Board of Directors Meeting
3615 E Las Posas Road, Suite 161
Camarillo, CA 93010
Tuesday, January 24, 2017
12:00 p.m.

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2017 Board Meeting Calendar

January 24, 2017, 12:00 p.m.

February 28, 2017, 12:00 p.m.

March 28, 2017, 12:00 p.m.

April 25, 2017, 12:00 p.m.

May 23, 2017, 12:00 p.m.

June 6, 2017, 12:00 p.m. (Budget)

June 27, 2017, 12:00 p.m. (If Needed)

July 25, 2017, 12:00 p.m.

August – Dark

September 19, 2017, 12:00 p.m.

October 24, 2017, 12:00 p.m.

November 28, 2017, 12:00 p.m.

December 5, 2017, 8:30 a.m. (Board Work Study)

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AGENDA

January 24, 2017, 12:00 P.M.

Regular Meeting of the Board of Directors

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

Board of Directors

Rod Brown, MBA, President
Christopher Loh, M.D., Vice President
Scott W. Packham, DDS, Clerk of the Board
Richard Loft, M.D., Director
Mark Hiepler, Esq., Director

Staff

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

Participants

Michael Velthoen, Esq., *Ferguson Case Orr Paterson, LLP*
David Mitchell, CPA, *Mitchell & Associates*
Mark Poindexter, CPA, *Poindexter & Company*

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1. **Call to Order/Roll Call**
 2. **Pledge of Allegiance – Director Packham**
 3. **Amendments to the Agenda**
Requests to change the order of the agenda, delete, add any agenda item(s), or to remove any consent agenda items for discussion.
 4. **Public Comment – Ca. GC Section 54954.3;** The Board reserves this time to hear from the public. Please complete a Speaker Card and submit to the Clerk to the Board. Your name will be called in order of the agenda item, or in order of received general topic Speaker Cards. Comments regarding items not on the agenda can be heard only; items on the agenda can be discussed. Three minutes per speaker are available; multiple speakers on the same topic/agenda item will be limited to 20 minutes total.
 5. **Presentations - None**
 6. **Closed Session:**
 - A. Conference with Legal Counsel – Existing Litigation, one case, Government Code §54956.9(d)(1), Camarillo Health Care vs. Rozanski, Ventura County Superior Court Case No. 56-2016-00487601-CU-MC-VTA.
 - B. Conference with Legal Counsel – Existing Litigation, one case, Government Code §54956.9(d)(1), Ferguson vs. Camarillo Health Care, Ventura County Superior Court Case No. 56-2016-00478549-CU-BC-VTA.

- C. Conference with Legal Counsel – Existing Litigation, one case, Government Code §54956(d)(1) Rozanski vs. Camarillo Health Care District, Ventura County Superior Court case 56-2016-00489673-CU-WM-VTA.

7. **Reconvene from Closed Session**

- 8. **Announcement of Closed Session** – Pursuant to Government Code §54957.1 – The legislative body of any local agency shall publicly report any reportable action taken in closed session and the vote or abstention on that action of every member present.

A.

B.

C.

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

- A. Approval of Minutes of the Regular Board Meeting of December 6, 2016.
(Please see Section 9-A)

- B. Approval of Minutes of the Executive Committee Meeting of January 17, 2017.
(Please see Section 9-B)

10. **Discussion/Action Items- Consideration, Discussion, and Decision:**

- A. Review and **Approve/ Deny/ Amend** District Disbursements and Financial Report for period ending December 31, 2016, presented by David Mitchell, CPA, Mitchell & Associates
(Please see Section 10-A)

Suggested motion to Approve/ Deny/ Amend – District Disbursements and Financial Report ending December 31, 2016.

Motion _____ Second _____ Abstain _____ Pass _____

Brown _____ Loh _____ Hiepler _____ Loft _____ Packham _____

- B. Consideration, discussion, and approval of the District’s Financial Audit Report for Fiscal Year 2015/2016, prepared and presented by Mark Poindexter, CPA, Poindexter & Company. (Please see section 10-B)

Suggested motion to Approve/ Deny/ Amend - the District’s Financial Audit Report for Fiscal Year 2015/2016, prepared and presented by Mark Poindexter, CPA, Poindexter & Company.

Motion _____ Second _____ Abstain _____ Pass _____

Brown _____ Loh _____ Hiepler _____ Loft _____ Packham _____

C. Review and **Approve/ Deny/ Amend** the Preferred Population Management Software Contract. This software would provide a necessary platform to managing data and performance metrics of the Transitional Care Services of the District. **(Please see Section 10-C)**

Motion _____ Second _____ Abstain _____ Pass _____

Brown _____ Loh _____ Hiepler _____ Loft _____ Packham _____

D. Review and **Approve/Deny/ Amend** the National Committee for Quality Assurance (NCQA) Agreement for NCQA Case Management Accreditation Survey. This agreement approves the NCQA certification process fee and terms. **(Please see Section 10-D)**

Motion _____ Second _____ Abstain _____ Pass _____

Brown _____ Loh _____ Hiepler _____ Loft _____ Packham _____

11. **Staff Reports – Grant Update**

12. **Board Reports – No Board Action Required**

A. President’s Report: Committee Assignments

B. Board Members’ Interests and Concerns

13. **Future Meeting and Events**

Board of Directors Meetings

- Executive Committee Tuesday, February 21, 2017, 12:00 p.m.
- Full Board Tuesday, February 28, 2017, 12:00 p.m.
- Executive Committee Tuesday, March 21, 2017, 12:00 p.m.
- Full Board Tuesday, March 28, 2017, 12:00 p.m.
- Executive Committee Tuesday, April 18, 2017, 12:00 p.m.
- Finance Committee Tuesday, April 25, 2017, 11:00 a.m.
- Full Board Tuesday, April 25, 2017, 12:00 p.m.

14. **Adjournment** - Having no further business, this meeting is adjourned at _____ p.m.

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

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

Note: This agenda was posted at the Camarillo Health Care District Administrative Office and on our website, www.camhealth.com, on Friday, December 2, 2016 at 4:00 p.m.

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SECTION 6

**SECTION 6-A
CLOSED SESSION
CONFERENCE WITH LEGAL COUNSEL – EXISTING ITIGATION,
GOVERNMENT CODE §54956.9(D)(1),
CAMARILLO HEALTH CARE VS. ROZANSKI, VENTURA COUNTY SUPERIOR
COURT CASE NO. 56-2016-00487601-CU-MC-VTA**

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SECTION 6

**SECTION 6-B
CLOSED SESSION
CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION,
GOVERNMENT CODE §54956.9(D)(1),
FERGUSON VS. CAMARILLO HEALTH CARE, VENTURA COUNTY SUPERIOR
COURT CASE NO. 56-2016-00478549-CU-BC-VTA**

JANUARY 24, 2017

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SECTION 6

**SECTION 6-C
CLOSED SESSION**

**CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION, ONE CASE,
GOVERNMENT CODE §54956.9(D)(1),
ROZANSKI VS. CAMARILLO HEALTH CARE, VENTURA COUNTY SUPERIOR
COURT CASE NO. 56-2016-00489673-CU-WM-VTA**

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SECTION 7

RECONVENE FROM CLOSED SESSION

JANUARY 24, 2017

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SECTION 8

**ANNOUNCEMENT OF CLOSED SESSION
GOVERNMENT CODE 54957.1**

JANUARY 24, 2017

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SECTION 9

CONSENT AGENDA

**APPROVAL OF MINUTES
BOARD MEETING
DECEMBER 6, 2016**

SECTION 9-A

JANUARY 24, 2017

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MINUTES

December 6, 2016, 8:30 a.m.

Regular Meeting of the Board of Directors

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

Board of Directors - Present

Rod Brown, MBA, President
Christopher Loh, M.D., V.P. - Absent
Mark Hiepler, Esq., Clerk of the Board
Richard Loft, M.D., Director - Absent
Scott W. Packham, DDS, Director

Staff - Present

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

Participants - Present

Michael Velthoen, Esq., Ferguson Case Orr
Paterson, LLP

Guest

Deborah Silver, MA, Consulting and Technical
Assistance Services

-
1. **Call To Order and Roll Call** - The Regular Meeting of the Camarillo Health Care District Board of Directors was called to order on Tuesday, December 6, 2016, at 8:30 a.m., by Rod Brown, President.
 2. **Pledge of Allegiance** - Director Brown
Director Loh arrived at 8:33 a.m.
 3. **Amendments To The Agenda** – CEO, Kara Ralston requested that the Agenda be amended to add an additional closed session item, 6C as follows:

6C. Conference with Legal Counsel – Existing Litigation, one case, Government Code 54956.9(d)(1), Rozanski vs. Camarillo Health Care District, Ventura County Superior Court case 56-2016-0089673-CU-WM-VTA. The governing Board needs to be briefed on this action, and provide feedback and direction.
 4. **Public Comment – None**
 5. **Presentations - None**
 6. **Closed Session – 8:35 a.m.**
Director Hiepler arrived at 8:39 a.m.

A. Conference with Legal Counsel – Existing Litigation, one case, Government Code §54956.9(d)(1), Camarillo Health Care vs. Rozanski, Ventura County Superior Court Case No. 56-2016-00487601-CU-MC-VTA.

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

C. Conference with Legal Counsel – Existing Litigation, one case, Government Code §54956(d)(1) Rozanski vs. Camarillo Health Care District, Ventura County Superior Court case 56-2016-00489673-CU-WM-VTA.

Director Hiepler out at 10:01 a.m.

7. **Reconvene from Closed Session – 10:03 a.m.**

8. **Announcement of Closed Session** – Pursuant to Government Code §54957.1 – The legislative body of any local agency shall publicly report any reportable action taken in closed session and the vote or abstention on that action of every member present.

- A. No reportable action taken.
- B. No reportable action taken.
- C. No reportable action taken.

9. **Consent Agenda** - It was **MOVED** by Director Loh, **SECONDED** by Director Loft, and **MOTION PASSED** that the Board of Directors approve the Consent Agenda.

Vote to Approve Consent Agenda	
Director Brown:	Aye
Director Loh:	Aye
Director Hiepler:	Absent
Director Loft:	Aye
Director Packham:	Aye

Director Hiepler returned at 10:04 a.m.

10. **Discussion/Action Items -**

A. It was **MOVED** by Director Loh, **SECONDED** by Director Loft, and **MOTION PASSED** that the Board of Directors approve the District Disbursements and Financial Report for the period ending October 31, 2016.

Approval of District Disbursements and Financial Report for Period Ending 10/31/2016.

Director Brown: Aye
Director Loh: Aye
Director Hiepler: Aye
Director Loft: Aye
Director Packham: Aye

B. Reviewed preliminary financial results for period ending November 30, 2016. No action taken.

C. It was **MOVED** by Director Packham, **SECONDED** by Director Loh, and **MOTION PASSED** that the Board of Directors approve the District Pay Schedule, effective December 2016, Attachment B, determining the amount of compensation earnable pursuant to California Code of Regulations (CCR) Title 2, Section 570.5.

Approval of District Pay Schedule, Effective December, 2016, pursuant to California Code of Regulations (CCR) Title 2, Section 570.5

Director Brown: Aye
Director Loh: Aye
Director Hiepler: Aye
Director Loft: Aye
Director Packham: Aye

11. **Board Reorganization**

It was **MOVED** by Director Loh, and **MOTION PASSED** that the Board of Directors nominate Director Brown to serve as Board President.

It was **MOVED** by Director Hiepler, and **MOTION PASSED** that the Board of Directors nominate Director Loh to serve as Board Vice President.

It was **MOVED** by Director Hiepler, and **MOTION PASSED** that the Board of Directors nominate Director Packham to serve as Clerk of the Board.

Vote to Approve Rod Brown as Board President, Chris Loh as Vice President, and Scott Packham as Clerk of the Board.

Director Brown:	Aye
Director Loh:	Aye
Director Hiepler:	Aye
Director Loft:	Aye
Director Packham:	Aye

12. Strategic Planning 2017-2020 – Five Strategic Initiatives were presented to the Board. The Initiatives proposed were:

- Transform care delivery systems to integrate community, home-based and transitional care, for improved outcomes.
- Continuous improvement in quality health outcomes, at home and community.
- Increase patient access to evidence-based health promotion and disease prevention services.
- Support health system transformation through infrastructure and technological upgrades.
- Value the public trust through transparency and integrity in governance, and excellence in stewardship of resources.

Staff will continue to present updated drafts to the Board of Directors through the May 2017 Board of Directors Meeting.

13. Future Meetings

Board of Directors Meetings

- | | |
|---|------------------------------|
| • Executive Committee | January 17, 2017, 12:00 p.m. |
| • Finance Committee | January 24, 2017, 11:00 a.m. |
| • Full Board | January 24, 2017, 12:00 p.m. |
| • Executive Committee (Brown, Loh) | February 21, 12:00 p.m. |
| • Full Board: Annual Work Study | February 28, 12:00 p.m. |

14. Having no further business, this meeting is adjourned at 11:32 a.m.

Scott W. Packham
Clerk of the Board

SECTION 9

CONSENT AGENDA

**APPROVAL OF THE MINUTES OF THE EXECUTIVE COMMITTEE MEETING
HELD ON JANUARY 17, 2017**

SECTION 9-B

JANUARY 24, 2017,

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MINUTES

January 17, 2017

Executive Committee Meeting

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

Board Members Present:

Rod Brown, MBA, President

Staff Present:

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

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1. **Call to Order** – The Executive Committee was called to order by Committee Chair, Rod Brown, at 12:05 p.m.
 2. **Public Comment** – No Public Comment
 3. Reviewed the Minutes of the regularly scheduled Board Meeting of Tuesday, December 6, 2016. The last sentence in Section 12 was changed to read; Staff will continue to present updated drafts to the Board of Directors through the May 2017 Board of Directors Meeting.
 4. Reviewed the proposed Agenda for the regularly scheduled Board Meeting of Tuesday, January 24, 2017.
 5. Reviewed Action Items on the January 24, 2017 regular Board Meeting Agenda.
 6. The Next Executive Committee Meeting is scheduled for Tuesday, February 21, 2017.
 7. Meeting adjourned at 1:26 p.m.

Rod Brown
President

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SECTION 10

ACTION ITEMS

**SECTION 10-A
REVIEW AND APPROVE/DENY/AMEND DISTRICT DISBURSEMENTS AND
FINANCIAL REPORT FOR PERIOD ENDING DECEMBER 31, 2016, PRESENTED
BY DAVID MITCHELL, CPA, MITCHELL & ASSOCIATES**

JANUARY 24, 2017

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Jan 5, 2017

9:17 am

Camarillo Health Care District

Check Register (Checks and EFTs of All Types)

Sorted by Check Number

(Report period: December 1, 2016 to December 31, 2016)

Check Number	Date	EFT #/ Vendor	Name	Discounts	Net Amount
Cash Account #4 [Bank of the West General]					
64835	12/07/16	AFLAC	Aflac	0.00	788.90
64836	12/07/16	ANDISITES	AndiSites, Inc	0.00	189.00
64837	12/07/16	BETA	Beta Healthcare Group	0.00	862.82
64838	12/07/16	BROWN	Rodger Brown	0.00	300.00
64839	12/07/16	BUCKLEY	Elizabeth Buckley	0.00	400.00
64840	12/07/16	C3 INTEL	C3 Intelligence, Inc	0.00	104.00
64841	12/07/16	CARRERA	Armando Carrera	0.00	92.88
64842	12/07/16	CRADDOCK	Blair Craddock	0.00	76.14
64843	12/07/16	CRAWFORD J	Janice Crawford	0.00	175.00
64844	12/07/16	CRAWFORD L	Lorenzo Crawford	0.00	137.20
64845	12/07/16	DANDEKAR	Smita Dandekar	0.00	400.00
64846	12/07/16	DOS CAMINOS	Dos Caminos Plaza	0.00	4372.55
64847	12/07/16	FERGUSON CAS	Ferguson, Case, Orr Paterson LLP	0.00	3840.50
64848	12/07/16	FRONTIER	Frontier Communications	0.00	124.99
64849	12/07/16	HARMALA	Michelle Harmala	0.00	400.00
64850	12/07/16	HARTFORD	Hartford Life	0.00	1010.38
64851	12/07/16	HARVEY	Lynette Harvey	0.00	98.82
64852	12/07/16	IVEY	Jane Ivey	0.00	62.30
64853	12/07/16	JTS	JTS Facility Services	0.00	1851.00
64854	12/07/16	LARSON	Usa Larson	0.00	400.00
64855	12/07/16	LEAVE	Leave it To Lori	0.00	246.40
64856	12/07/16	LOFT	Richard Loft, MD	0.00	100.00
64857	12/07/16	LOH	Christopher Loh, MD	0.00	200.00
64858	12/07/16	MEDITECH	Meditech Health Services	0.00	330.00
64859	12/07/16	METLIFE	MetLife Small Business	0.00	490.98
64860	12/07/16	PACKHAM	Scott W. Packham	0.00	100.00
64861	12/07/16	ROGERS	Rogers & Partners, Inc	0.00	343.00
64862	12/07/16	SULLIVAN	Brenda Sullivan	0.00	108.50
64863	12/07/16	TNT	TNT Automotive	0.00	97.75
64864	12/07/16	TYRRELL	Amy Jo Tyrrell	0.00	378.00
64865	12/07/16	US POST METR	United States Postal Svc	0.00	500.00
64866	12/07/16	VISION	Vision Services Plan	0.00	144.07
64867	12/07/16	WYLY	Paulette Wyly	0.00	16.20
64868	12/14/16	ASR	ASR Construction, Inc	0.00	6015.82
64869	12/14/16	ASSISTED	Assisted Healthcare Services	0.00	274.00
64870	12/14/16	BOTW	Bankcard Center	0.00	5583.20
64871	12/14/16	DARANCARE	Darancare, Inc	0.00	240.00
64872	12/14/16	JTS	JTS Facility Services	0.00	40.00
64873	12/14/16	LEAF	Leaf	0.00	1905.71
64874	12/14/16	LIVINGSTON	Livingston CareGivers	0.00	675.00
64875	12/14/16	MEDITECH	Meditech Health Services	0.00	720.00
64876	12/14/16	READY	ReadyRefresh	0.00	199.88
64877	12/14/16	SAFEWAY	Safeway Inc	0.00	192.46
64878	12/14/16	SIEG	R.J. Sieg	0.00	352.28
64879	12/14/16	SO CA GAS	Southern California Gas	0.00	251.52
64880	12/14/16	THOM	Thomson Reuters	0.00	46.00
64881	12/14/16	TNT	TNT Automotive	0.00	955.15
64882	12/21/16	ALPHA FUND	Alpha Fund	0.00	2411.00
64883	12/21/16	CABRERA	Carmen Cabrera	0.00	82.62
64884	12/21/16	CSDA	CSDA	0.00	6026.00
64885	12/21/16	MEDITECH	Meditech Health Services	0.00	560.00
64886	12/21/16	MITCHELL	Mitchell & Associates, APC	0.00	2800.00
64887	12/21/16	PETTY	Petty Cash - Administrat	0.00	165.32
64888	12/21/16	ROGERS	Rogers & Partners, Inc	0.00	56.00
64889	12/21/16	SAFEWAY	Safeway Inc 31	0.00	6.98

64890	12/21/16	SAGE	Sage Network, Inc	0.00	3190.00
64891	12/21/16	SILVER	Deborah Silver	0.00	1000.00
64892	12/21/16	SPECIAL DIST	Special District Leadership Foundation	0.00	50.00
64893	12/21/16	STAPLES	Staples Business Advantage	0.00	37.33
64894	12/21/16	TARZANA	Tarzana Treatment Centers	0.00	210.00
64895	12/21/16	TNT	TNT Automotive	0.00	205.06
64896	12/21/16	TROPHIES	Trophies, Etc.	0.00	31.93
64897	12/21/16	TROPICAL	Tropical Car Wash	0.00	260.00
64898	12/28/16	AMERICAN	American Automatic Doors, Inc	0.00	131.00
64899	12/28/16	ASR	ASR Construction, Inc	0.00	6326.35
64900	12/28/16	CAADS	C.A.A.D.S.	0.00	500.00
64901	12/28/16	CONEJO	Conejo/Las Virgenes Future Foundation	0.00	300.00
64902	12/28/16	DIAL	Dial Security	0.00	858.00
64903	12/28/16	HARMALA	Michelle Harmala	0.00	360.00
64904	12/28/16	HSAG	Health Services Advisory Group	0.00	950.00
64905	12/28/16	ITS	Integrated Telemanagement Services, Inc	0.00	846.12
64906	12/28/16	SO CA EDISON	Southern Ca. Edison Co.	0.00	1646.87
64907	12/28/16	TNT	TNT Automotive	0.00	229.12
64908	12/28/16	USPOSTMASTER	U.S. Postmaster	0.00	6300.00
64909	12/28/16	VALIC	VALIC	0.00	1046.67
64910	12/28/16	VOYAGER	Voyager Fleet Systems Inc	0.00	703.74

			Cash account Total	0.00	73482.51
					=====
			Report Total	0.00	73482.51

Camarillo Health Care District
Statements of Net Assets
Six Months Ending December 31, 2016

ASSETS	<u>Dec 16</u>	<u>July 2016</u>	<u>Variance</u>
<u>Current Assets:</u>			
Cash and Checking Accounts	\$539,373	\$123,499	\$ 415,874
Investment Accounts	2,509,946	2,488,969	20,976
Accounts and Grants Receivable	64,247	77,569	(13,322)
Total Current Assets	<u>3,113,566</u>	<u>\$2,690,038</u>	<u>423,528</u>
<u>Noncurrent Assets:</u>			
Property, plant and equipment - net	1,574,492	1,637,840	(63,348)
IS equipment - net	21,583	27,145	(5,562)
Transportation vehicles - net	90,758	103,945	(13,187)
Prepays	24,224	7,894	16,330
Total Noncurrent Assets	<u>1,711,057</u>	<u>1,776,824</u>	<u>(65,766)</u>
Deferred Outflows of Resources	264,803	264,803	-
Total Assets	<u>\$ 5,089,427</u>	<u>\$4,731,665</u>	<u>\$ 357,762</u>

LIABILITIES AND NET ASSETS

<u>Current Liabilities:</u>			
Accounts Payable	\$ 53,353	\$ 50,196	\$ 3,157
Construction Loan 2015	82,393	79,415	2,978
Employment costs	85,877	146,648	(60,770)
Accrued OPEB liability	276,551	182,281	94,271
Scholarships	7,580	13,271	(5,691)
Deferred Revenue	9,983	7,583	2,400
Total Current Liabilities	<u>515,737</u>	<u>479,394</u>	<u>36,344</u>
<u>Noncurrent Liabilities</u>			
Construction Loan to 2021	361,648	444,041	(82,393)
Net Pension Liability	821,635	821,635	-
Deferred Inflows of Resources	450,825	450,825	-
Total Noncurrent Liabilities	<u>1,634,108</u>	<u>1,716,501</u>	<u>(82,393)</u>
<u>Net Assets:</u>			
Unrestricted - prior	2,535,771	2,195,543	340,228
Unrestricted - current	403,810	340,228	63,582
Total Net Assets	<u>2,939,581</u>	<u>2,535,771</u>	<u>403,810</u>
Total Liabilities and Net Assets	<u>\$ 5,089,427</u>	<u>\$ 4,731,665</u>	<u>\$ 357,762</u>

**Camarillo Health Care District
Statements of Activities
Comparison to Budget for the
Six Months Ending December 31, 2016**

	Current Year		
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Fav/(Unfav)</u>
REVENUES			
Tax revenue	\$ 1,348,622	\$1,235,999	\$ 112,623
Program and facilities revenue	186,287	234,996	(48,709)
Grants and agency funding	162,097	117,498	44,599
Community Support and sponsorship	7,396	2,950	4,446
Investment and interest income	152,537	152,000	537
Other income	15,378	18,419	(3,041)
Total Revenues	\$ 1,872,317	\$ 1,761,862	\$ 110,455
EXPENSES			
Personnel cost			
Wages and salaries	623,492	730,929	107,437
Payroll taxes	49,924	55,916	5,992
Benefits	136,043	187,898	51,855
OPEB	110,064	100,901	(9,163)
Retirement UAL	19,023	-	(19,023)
Total personnel cost	938,546	1,075,644	137,099
Other expenses			
Contractors and professional fees	159,613	193,784	34,171
Facilities and related	124,212	127,457	3,244
Depreciation	82,096	81,080	(1,017)
Program related expense	34,189	41,009	6,820
Advertising and promotion	36,993	46,642	9,649
Supplies and office expense	35,352	32,591	(2,761)
Board and staff	45,994	68,840	22,846
Community partnerships	-	2,500	2,500
Combined other expenses	11,510	13,536	2,025
Total other expenses	529,960	607,438	77,477
Change in Accounting Principles	-	-	-
Total expenses	1,468,506	1,683,082	214,576
Net position	\$ 403,810	\$ 78,780	\$ 325,030



Camarillo Health Care District

Financial Report
For Six Months Ending
DECEMBER 31, 2016

Current Assets

<u>Statements of Net Assets</u>	DECEMBER 2016	JULY 2016	CHANGE
Cash & Checking Accounts	\$539,373	\$123,499	\$415,874
Investment Accounts	2,509,946	2,488,969	20,976
Accounts & Grants Receivables	64,247	77,569	(13,322)
TOTAL CURRENT ASSETS	\$3,113,566	\$2,690,038	\$423,528

Non-Current & Total Assets

<u>Statements of Net Assets</u>	DECEMBER 2016	JULY 2016	CHANGE
Property, plant and equipment – net	\$1,574,492	\$1,637,840	\$(63,348)
IS equipment – net	21,583	27,145	(5,562)
Transportation vehicles – net	90,758	103,945	(13,187)
Prepaid Expenses	24,224	7,894	16,330
Deferred Outflows of Resources	264,803	264,803	0
TOTAL ASSETS	\$5,089,427	\$4,731,665	\$357,762

Liabilities

<u>Statements of Net Assets</u>	DECEMBER 2016	JULY 2016	CHANGE
Accounts payable	\$53,353	\$50,196	\$3,157
Construction Loan 2016	82,393	79,415	2,978
Employment costs	85,877	146,648	(60,770)
Accrued OPEB liability	276,551	182,281	94,271
Scholarships	7,580	13,271	(5,691)
Deferred Revenue	9,983	7,583	2,400
TOTAL CURRENT LIABILITIES	\$515,737	\$479,394	\$36,344

Liabilities

<u>Statements of Net Assets</u>	DECEMBER 2016	JULY 2016	CHANGE
Construction Loan to 2021	\$361,648	\$444,041	\$(82,393)
Net Pension Liability	821,635	821,635	0
Deferred Inflows of Resources	450,825	450,825	0
TOTAL NONCURRENT LIABILITIES	\$1,634,108	\$1,716,501	\$(82,393)

Net Assets & Total Liabilities

<u>Statements of Net Assets</u>	DECEMBER 2016	JULY 2016	CHANGE
Unrestricted – prior	\$2,535,771	\$2,195,543	\$340,228
Unrestricted – current	403,810	340,228	63,582
TOTAL NET ASSETS	\$2,939,581	\$2,535,771	403,810
TOTAL LIABILITIES AND NET ASSETS	\$5,089,427	\$4,731,665	\$357,762

Revenues

<u>Statements of Activities</u>	DECEMBER 2016	BUDGET	VARIANCE Fav/(Unfav)
Tax revenue	\$1,348,622	\$1,235,999	\$112,623
Program and Facilities	186,287	234,996	(48,709)
Grants and agency funding	162,097	117,498	44,599
Donations and sponsorship	7,396	2,950	4,446
Investment and interest	152,537	152,000	537
Other income	15,378	18,419	(3,041)
TOTAL REVENUES	\$1,872,317	\$1,761,862	\$110,455

Expenditures

(Page 1 of 2)

<u>Statements of Activities</u>	DECEMBER 2016	BUDGET	VARIANCE Fav/(Unfav)
Wages and salaries	\$623,492	\$730,929	\$107,437
Payroll taxes	49,924	55,916	5,992
Benefits	136,043	187,898	51,855
OPEB & Retirement UAL	129,087	100,901	(28,186)
Contractors and Professional fees	159,613	193,784	34,171
Facilities and related	124,212	127,457	3,244
Depreciation	82,096	81,080	(1,017)
Program related expense	34,189	41,009	6,820

Expenditures

(Page 2 of 2)

<u>Statements of Activities</u>	DECEMBER 2016	BUDGET	VARIANCE Fav/(Unfav)
Advertising and promotion	36,993	46,642	9,649
Supplies and office expense	35,352	32,591	(2,761)
Board and staff	45,994	68,840	22,846
Community partnerships	0	2,500	2,500
Combined other expenses	11,510	13,536	2,025
Change in Accounting	0		
TOTAL EXPENDITURES	\$1,468,506	\$1,683,082	\$214,576

Recap of Activities:

Six Months Ended

<u>Statements of Activities</u>	DECEMBER 2016	BUDGET	VARIANCE Fav/(Unfav)
Total Revenue	\$1,872,317	\$1,761,862	\$110,455
Total Expenditures	\$1,468,506	\$1,683,082	\$214,576
NET POSITION	\$403,810	\$78,780	\$325,030

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SECTION 10

ACTION ITEMS

**SECTION 10-B
CONSIDERATION, DISCUSSION, AND APPROVAL OF THE DISTRICT'S
FINANCIAL AUDIT REPORT FOR FISCAL YEAR 2015/2016, PREPARED
AND PRESENTED BY MARK POINDEXTER, CPA,
POINDEXTER & COMPANY**

JANUARY 24, 2017

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POINDEXTER & COMPANY

Certified Public Accountant

January 6, 2017

Camarillo Health Care District

Enclosed please find the following information relative to the audit of the District's financial statements for the year-ended June 30, 2016.

- Invoice for Professional Services Rendered
- Letter to the Board of Directors
- Draft copy of the Audit Report
Please review this report and notify us immediately of any modifications.
- Draft copy of the Management Letter
Please review this report for modifications and inform us immediately if any are required.
- Working Trial Balance
- Adjusting and/or Reclassifying Journal Entries
Please record these entries to your general ledger as soon as possible to properly reflect the financial activity of the District. If you need assistance, please call our office.

We are unable to issue a final report until we have received the following items:

- Letter of Representation and Passed Potential Journal Entries
Please read and have the appropriate individuals sign this letter and return to us. Please **do not** record these entries to your general ledger. These entries were determined during the course of our work and are for your information and future reference.
- Legal Representation Letter
Responses from the District's attorneys
- Other
Minutes of board meetings for the period September 27, 2016 to January 23, 2017, and executive committee meetings for the period September 20, 2016 to January 23, 2017, balance sheet and income statement for December 31, 2016, and copy of court approved judgment against Ralph Ferguson

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Email: mark@poindexterandco.com ♦ Web Site: www.poindexterandco.com

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POINDEXTER & COMPANY

Certified Public Accountant

January 6, 2017

To the Board of Directors
Camarillo Health Care District

I have audited the financial statements of Camarillo Health Care District (District) for the year ended June 30, 2016, and have issued my draft report thereon dated October 25, 2016. Professional standards require that I provide you with the following information regarding my audit.

My Responsibility under Generally Accepted Auditing Standards

As stated in my engagement letter dated October 28, 2015 my responsibility, as described by professional standards, is to plan and perform my audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement and are fairly presented in accordance with accounting principles generally accepted in the United States of America. Because of the concept of reasonable assurance and because I did not perform a detailed examination of all transactions, there is risk that material errors, irregularities, or illegal acts, including fraud and defalcations, may exist and not be detected by me.

As part of my audit, I considered the internal controls of the District. With the assistance of management and staff I documented the design and implementation of the District's programs and controls to prevent and detect fraud and to insure compliance with applicable laws and regulations. Such considerations were solely for the purposes of determining my audit procedures and not to provide any assurance concerning such internal controls.

Significant Accounting Policies

Management has the responsibility for selection and use of appropriate accounting policies. In accordance with the terms of my engagement letter, I will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the District are described in note one to the financial statements. I noted no transactions entered into by the District during the year that were both significant and unusual, and of which, under professional standards, I am required to inform you, or transactions for which there is a lack of authoritative guidance or consensus.

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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 significant estimates used in the preparation of the financial statements are outlined in the notes of the financial statements. I evaluated the key factors and assumptions used to develop the allocation bases in determining that it is reasonable in relation to the financial statements taken as a whole.

Significant Audit Adjustments

For purposes of this letter, professional standards define a significant audit adjustment as a proposed correction to the financial statements that, in my judgment may not have been detected except through my auditing procedures. These adjustments may include those proposed by me but not recorded by the District that could potentially cause future financial statements to be materially misstated, even though I have concluded that such adjustments are not material to the current financial statements.

I proposed no significant adjustment.

The following adjustment was provided to me to correct the trial balance originally received for audit: CJE01, CJE02, CJE03, CJE04, CJE05, CJE06 and CJE07; see attached.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to my satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the financial statements or the auditor's report. I am pleased to report that no such disagreements arose during the course of our audit.

Consultations with Other Independent Accountants

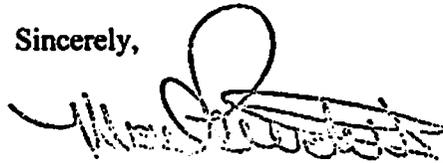
In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the District’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, my 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.

Difficulties Encountered in Performing the Audit

I encountered no difficulties in dealing with management in performing and completing my audit.

This information is intended solely for use of the Board of Directors and management of Camarillo Health Care District and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

A handwritten signature in black ink, appearing to read 'Mark A. Poindexter', with a large, stylized loop at the end of the signature.

Mark A. Poindexter, C.P.A.
Poindexter and Company, C.P.A.

Camarillo Health Care District
Year End: June 30, 2016
Adjusting Journal Entries
Date: 7/1/2016 To 6/30/2016

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
CJE01	6/30/2016	Grant-VCTC-PTMISEA Grant	12516.000	14		7,728.00			
CJE01	6/30/2016	VCTC PTMISEA Grant	40160.090	14			7,728.00		
Client post closing entry to properly report VCTC PTMISEA grant revenue									
CJE02	6/30/2016	Due From County Property Tax	13150.000	14.3D,14			24,103.96		
CJE02	6/30/2016	Tax Revenue	40100.010	14.3D,14		24,103.96			
Client post closing entry to adjust budgeted property tax receivable to actual received 7/1/16 to 6/31/16									
CJE03	6/30/2016	Accounts Payable	20100.000	6		4,748.63			
CJE03	6/30/2016	Legal Fees-Admin	62400.010	6			648.38		
CJE03	6/30/2016	Awards & Recognition- Admin	63400.010	6			2,597.75		
CJE03	6/30/2016	Continuing Education-Trustee	63600.010	6			1,502.50		
Client post closing entry to reverse CJE02 for invoices from Meyers Nave for the period 4/1/15 to 5/31/15 recorded as 6/30/15 in the amount of \$4,748.63 (identified by auditor, but passed upon as immaterial)									
CJE04	6/30/2016	Accrued OPEB Liability	21550.000	32.5			16,818.65		
CJE04	6/30/2016	Benefits-Retiree OPEB	60370.010	32.5		6,195.68			
CJE04	6/30/2016	Benefits-Retiree OPEB	60370.020	32.5		685.10			
CJE04	6/30/2016	Benefits-Retiree OPEB	60370.040	32.5		685.10			
CJE04	6/30/2016	Benefits-Retiree OPEB	60370.050	32.5		2,655.29			
CJE04	6/30/2016	Benefits-Retiree OPEB	60370.060	32.5		685.10			
CJE04	6/30/2016	Benefits-Retiree OPEB	60370.080	32.5		2,655.29			
CJE04	6/30/2016	Benefits-Retiree OPEB	60370.090	32.5		1,770.19			
CJE04	6/30/2016	Benefits-Retiree OPEB	60370.110	32.5		685.10			
Client post closing entry to accrue OPEB ARC for 6/16 (identified by auditor, but passed upon as immaterial)									
CJE05	6/30/2016	Contracts-VCAAA-Evid Base	40284.110	60.5C			12,031.54		
CJE05	6/30/2016	Outside Contractors - Apple	62500.110	60.5C		12,031.54			
Gross up grant revenue for Evidenced Based Class Fertilization for 2015/2016(identified by auditor, but passed upon as immaterial)									
CJE06	6/30/2016	Pre Paid-Workers Comp	18150.000				15,048.00		
CJE06	6/30/2016	Pre Paid-Workers Comp	18150.000				7,350.00		
CJE06	6/30/2016	Other Income	40910.010			15,048.00			
CJE06	6/30/2016	Other Income	40910.010			7,350.00			
Adjustment to prepaid workers compensation for \$15,048.00 for 14/15 audit refund posted to the wrong account and the prior period adjustment for \$7,350.00 for 11/12 audit refund posted to the wrong account (identified by auditor, but passed upon as immaterial)									
CJE07	6/30/2016	Deferred Outflows of Resources	19000.000	6			112,248.00		
CJE07	6/30/2016	Deferred Outflows of Resources	19000.000	6		62,913.00			
CJE07	6/30/2016	Deferred Outflows of Resources	19000.000	6		181,583.00			
CJE07	6/30/2016	Net Pension Liability	28000.000	6		112,248.00			
CJE07	6/30/2016	Net Pension Liability	28000.000	6		25,634.00			
CJE07	6/30/2016	Deferred Inflows of Resources	29000.000	6			450,625.00		
CJE07	6/30/2016	Deferred Inflows of Resources	29000.000	6		250,690.00			
CJE07	6/30/2016	Benefits-PERS-Admin.	60340.010	6			82,913.00		
CJE07	6/30/2016	Benefits-PERS-Admin.	60340.010	6			7,082.00		
Client post closing entry to make GASB 68 adjustments related to PERS pension plan									
						740,882.63	740,692.63		
Net Income (Loss)			348,228.26						

Prepared by	Reviewed by
HAP 12/17/2015	

CAMARILLO HEALTH CARE DISTRICT

Independent Auditor's Reports, Management's Discussion and Analysis, Financial Statements and Supplementary Information June 30, 2016 and 2015

Prepared by:

POINDEXTER AND COMPANY

Certified Public Accountant

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**Camarillo Health Care District
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June 30, 2016 and 2015**

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Camarillo Health Care District
Governing Board of Directors
As of June 30, 2016

<u>Name</u>	<u>Office</u>
Rodger Brown, M.B.A.	President
Christopher Loh, M.D.	Vice President
Mark Hiepler, Esg.	Clerk of the Board
Richard S. Loft, M.D.	Director
Scott Packham	Director
Management	
Kara Ralston	Chief Executive Officer
Sue Tatangelo	Chief Resource Officer
Sonia Amezcua	Human Resources Officer

To the Board of Directors of
Camarillo Health Care District

INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

I have audited the accompanying financial statements of the Camarillo Health Care District, as of and for the years ended June 30, 2016 and June 30, 2015, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

My responsibility is to express opinions on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the State Controller's Minimum Audit Requirements for California Special Districts. Those standards require that I 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 audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

Opinions

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective net position of the Camarillo Health Care District, as of June 30, 2016 and June 30, 2015, and the respective changes in net position and, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America, as well as accounting systems prescribed by the State Controller's Office and state regulations governing special districts.

Other Matters:***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that management's discussion and analysis on pages five through eight, and the funding status of the pension plan and post employment health insurance benefit plan on pages twenty-nine to thirty-one 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. I 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 my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance

Other Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Camarillo Health Care District's basic financial statements. The governing board of directors section is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The governing board of directors section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, I do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, I have also issued my report dated October 25, 2016 on my consideration of the Camarillo Health Care District's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Camarillo Health Care District's internal control over financial reporting and compliance.

Ventura, California
October 25, 2016

To the Board of Directors of
Camarillo Health Care District

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

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States; and the State Controller's Minimum Audit Requirements for California Special Districts, the financial statements of Camarillo Health Care District, as of and for the years ended June 30, 2016 and June 30, 2015, and the related notes to the financial statements, which collectively comprise Camarillo Health Care District's basic financial statements, and have issued my report thereon dated October 25, 2016.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Camarillo Health Care District's financial statements are free from material misstatement, I 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 my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Purpose of this Report

The purpose of this report is solely to describe the scope of my 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.

Ventura, California
October 25, 2016

CAMARILLO HEALTH CARE DISTRICT
Management's Discussion and Analysis
June 30, 2016

This discussion and analysis of the Camarillo Health Care District's ("District") financial performance during the stated period provides an overview of the District's operational activities that had an impact on the financial performance of the District.

This report consists of a series of financial statements with accompanying notes. The Statements of Net Assets reflects the financial position of the District at June 30, 2016 and 2015. The Statements of Revenues, Expenses and Changes in Net Assets provide the results from operations through the fiscal years ended June 30, 2016 and 2015, and reflect how the operating results for the fiscal years affected the Statements of Net Assets.

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

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

CAMARILLO HEALTH CARE DISTRICT
Management's Discussion and Analysis
June 30, 2016

The District is operated and reported as a single enterprise fund; there are no subsidiary fund statements presented as part of this report. The following is a summary of the net assets of the District and the change in those net assets from the prior fiscal year.

<u>Assets</u>	<u>2016</u>	<u>2015</u>
Current Assets	\$2,684,662	\$1,938,432
Restricted Assets	13,271	10,492
<u>Capital Assets</u>	<u>1,768,930</u>	<u>2,304,261</u>
Total Assets	\$4,466,863	\$4,253,185
<u>Deferred Outflows of Resources</u>	<u>\$ 264,803</u>	<u>\$ 112,553</u>
Total Assets & Deferred Outflows	\$4,731,666	\$4,365,738
<u>Liabilities</u>		
Current Liabilities	\$ 479,394	\$ 436,535
<u>Long-Term Liabilities</u>	<u>1,265,676</u>	<u>1,482,971</u>
Total Liabilities	\$1,745,070	\$1,919,506
Deferred Inflows of Resources	\$ 450,825	\$ 250,690
<u>Net Assets</u>		
Invested in Capital Assets	\$1,245,474	\$2,227,717
<u>Unrestricted Net Assets</u>	<u>1,290,297</u>	<u>(32,175)</u>
Total Net Assets	\$2,535,771	\$2,195,542
<u>Total Liabilities and Net Assets</u>	<u>\$4,731,666</u>	<u>\$4,365,738</u>

The asset value of the District increased 15.5%, as follows:

- Current assets increased by 38.5% from the prior year reflecting less use of funds for operating expenses due to operating efficiencies and the sale of real estate.
- A decrease in capital assets of 21.9% reflects the retirement of various assets with corresponding accumulated depreciation and the purchase of additional fixed assets.
- An increase in current liabilities of 0.99% reflects an increase in accrued operating expenses that were paid subsequent to year end and an increase in accrued liability for unfunded healthcare cost.
- A decrease in unrestricted net assets reflects a change in accounting principal that requires certain future obligations for pension liabilities to be recorded.

CAMARILLO HEALTH CARE DISTRICT
Management's Discussion and Analysis
June 30, 2016

<u>Operating Revenues</u>	<u>2016</u>	<u>2015</u>
Program Revenues	\$449,177	\$645,065
Property Taxes	2,375,896	2,244,695
Operating Grants	152,807	205,146
Bequest Distribution - Care-A-Van	148,479	141,199
<u>Other Operating Revenue</u>	<u>47,868</u>	<u>51,328</u>
Total Operating Revenues	\$3,174,227	\$3,287,433

<u>Non-Operating Revenues (Expenses)</u>		
Investment Income	6,721	2,927
Other Non-Operating Revenue	80,022	113,889
Gain (Loss) on Sale of Assets	23,580	(10,552)
Realized gain/loss on Investments	(7)	0
<u>Interest Expense</u>	<u>(20,347)</u>	<u>(16,875)</u>
Total Non-Operating Revenues	\$89,969	\$89,389

<u>Program Expenses</u>		
Salaries, wages and benefits	\$1,575,007	\$1,674,455
Professional fees	211,567	263,719
Depreciation	135,390	148,472
<u>Combined other</u>	<u>395,299</u>	<u>453,698</u>
Total Program Expenses	\$2,317,263	\$2,540,344

<u>Administration Expenses</u>	<u>\$606,704</u>	<u>\$710,648</u>
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Change in Accounting Principles	\$ 0	\$(1,193,105)
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- Total Operating Revenues reflect a decrease of 3.4%, primarily due to decreases in operating grants and program revenue offsetting an increase in property tax revenue..
- Total Non-Operating Revenues (Expenses) stay virtually the same. A decrease in other non-operating revenue was offset by gain on sale of an asset.
- Total Program Expenses decreased by 8.8% due primarily to a decrease in employment costs and professional fees.
- Administration Expenses have decreased by 14.6%, due to operating efficiencies.
- Change in accounting principles represents the requirement of GASB 68 to record accrued unfunded pension liabilities. This change affects the net assets of the organization by the cumulative effect of the unfunded amount.

CAMARILLO HEALTH CARE DISTRICT
Management's Discussion and Analysis
June 30, 2016

Actual Results Compared to Budget

The Board of Directors adopts an annual budget in June for the following fiscal year, beginning on July 1. Performance to budget is monitored by the Board throughout the year. Following is a summary of actual results in comparison to budget.

	<u>Actual</u>	<u>Budget</u>
Total Operating Revenues	\$ 3,174,227	\$3,063,362
Less: Expenses		
Salaries and Benefits	(1,909,764)	(2,014,345)
Other Operating Expenses	<u>(859,195)</u>	<u>(891,204)</u>
Net Operating Income	\$405,268	\$157,813
Non-Operating Revenues		
Investment Income	6,721	1,500
Other Non-Operating Revenue	<u>103,595</u>	<u>89,000</u>
Total Non-Operating Revenues	\$110,316	\$90,500
Less Depreciation	<u>(175,355)</u>	<u>(186,037)</u>
<u>Change in Net Assets</u>	<u>\$340,229</u>	<u>\$62,276</u>

Requests for information:

This report is designed to provide a general overview of the District's finances. Questions concerning any of the information provided in this report should be addressed to the Chief Financial Officer, Camarillo Health Care District, 3639 East Las Posas Road, Suite 117, Camarillo, CA 93010.

Camarillo Health Care District
 Statements of Net Position
 June 30, 2016 and 2015

	<u>2016</u>	<u>2015</u>
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents (Note 2)	\$ 2,599,198	\$ 1,826,085
Accounts receivable	1,655	5,628
Taxes receivable	45,667	49,553
Other receivables		1,193
Grant receivable	27,554	22,430
Interest receivable	2,694	
Prepaid expenses	<u>7,894</u>	<u>33,543</u>
Total Current Assets	<u>2,684,662</u>	<u>1,938,432</u>
Restricted cash and cash equivalents (Note 2)	<u>13,271</u>	<u>10,492</u>
Building and equipment, net of accumulated depreciation (Note 3)	<u>1,768,930</u>	<u>2,304,261</u>
DEFERRED OUTFLOWS OF RESOURCES	<u>264,803</u>	<u>112,553</u>
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable	50,196	61,047
Accrued expenses	131,926	113,896
OPEB payable (Note 8)	182,281	156,378
Accrued Interest Payable	14,722	16,875
Deferred revenue (Note 4)	20,854	11,795
Current Portion of Long Term Debts (Note 6)	<u>79,415</u>	<u>76,544</u>
Total Current Liabilities	479,394	436,535
Net Pension Liability (Note 7)	821,635	959,515
Notes Payable (Note 6)	<u>444,041</u>	<u>523,456</u>
Total Liabilities	<u>1,745,070</u>	<u>1,919,506</u>
DEFERRED INFLOWS OF RESOURCES	<u>450,825</u>	<u>250,690</u>
NET POSITION		
Invested in capital assets	1,245,474	1,704,261
Unrestricted net position	<u>1,290,297</u>	<u>491,281</u>
Total Net Position	<u>\$ 2,535,771</u>	<u>\$ 2,195,542</u>

See Auditor's Report
 The Notes to Financial Statements Are An Integral Part of This Statement
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Camarillo Health Care District
Statements of Revenues, Expenses and Changes in Net Position
For the Years Ended June 30, 2016 and 2015

	2016	2015
OPERATING REVENUES		
Program revenues	\$ 449,177	\$ 645,065
Legacies and bequests (Note 10)	148,479	141,199
Grant income (Note 11)	152,807	205,146
Miscellaneous revenue	47,868	51,328
Total Operating Revenues	798,331	1,042,738
OPERATING EXPENSES		
Program Expenses		
Salaries, wages and benefits	1,575,007	1,674,455
Professional fees	211,567	263,719
Postage and printing	84,656	106,590
Supplies and activities	63,154	75,781
Depreciation	135,390	148,472
Insurance	18,428	23,888
Advertising and promotion	14,810	26,010
Utilities and telephone	95,204	98,660
Repairs and maintenance	46,599	50,230
Other program	72,448	72,539
Total Program Expenses	2,317,263	2,540,344
Administration Expenses		
Salaries, wages and benefits	334,757	457,329
Professional fees	108,280	32,386
Postage and printing	1,051	733
Supplies and activities	13,099	27,455
Depreciation	39,965	42,543
Insurance	24,565	21,875
Advertising and promotion		499
Association fees, utilities and telephone	16,284	17,985
Repairs and maintenance	5,180	3,544
Other administration	25,313	52,232
Board	38,210	54,067
Total Administration Expenses	606,704	710,648
Total Operating Expenses	2,923,967	3,250,992
Operating Changes in Net Position	(2,125,636)	(2,208,254)

See Auditor's Report
The Notes to Financial Statements Are An Integral Part of This Statement
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Camarillo Health Care District
Statements of Cash Flows
For Years Ended June 30, 2016 and 2015

	2016	2015
Cash Flows From Operating Activities		
Cash receipts from user charges	\$ 463,402	\$ 619,485
Operating grant revenue received	147,683	288,585
Other operating receipts	47,868	51,328
Distribution from Ventura County Community Foundation	148,479	141,199
Cash payments to other suppliers of goods or services and other operating expenses	(806,020)	(980,110)
Cash payments to employees and for employee benefits	(1,973,856)	(2,243,575)
Net Cash Provided/(Used) By Operating Activities	(1,972,444)	(2,123,088)
Cash Flows From Investing Activities		
Interest income	4,027	3,564
Realized loss on investments	(7)	
Other non-operating income	80,022	113,889
Net Cash Provided/(Used) By Investing Activities	84,042	117,453
Cash Flows From Capital Activities		
Purchase of capital assets	(38,055)	(498,102)
Proceeds from sale of capital assets	421,611	
Interest payments on debt	(22,500)	
Proceeds from issuance of debt		600,000
Principal payments on debt	(76,544)	
Net Cash Provided/(Used) By Capital Activities	284,512	101,898
Cash Flows From Non-capital Financing Activities		
Property taxes collected	2,379,782	2,241,829
Net Cash Provided/(Used) By Non-capital Financing Activities	2,379,782	2,241,829
Net Increase/(Decrease) In Cash And Cash Equivalents	775,892	338,092
Cash And Cash Equivalents At Beginning Of Year	1,836,577	1,498,485
Cash And Cash Equivalents At End Of Year	\$ 2,612,469	\$ 1,836,577
Reconciliation of Operating Income to Net Cash Provided By Operating Activities		
Operating changes in position	\$ (2,125,636)	\$ (2,208,254)
Adjustments to Reconcile Net Income to Net Cash Provided by Operating Activities		
Depreciation	175,355	191,015
(Increase)/Decrease in Assets:		
Accounts receivable	3,973	(5,628)
Grant receivable	(5,124)	83,439
Other receivables	1,193	(541)
Prepaid expenses	25,649	(8,580)
Deferred Outflows of Resources	(152,250)	(112,553)
Increase/(Decrease) in Liabilities:		
Accounts payable	(10,851)	(43,337)
Accrued expenses	18,030	(17,337)
OPEB payable	25,903	999
Deferred revenue	9,059	(19,411)
Net Pension Liability	(137,880)	(233,590)
Deferred Inflows of Resources	200,135	250,690
Net Cash Provided/(Used) By Operating Activities	\$ (1,972,444)	\$ (2,123,088)

See Auditor's Report
The Notes to Financial Statements Are An Integral Part of This Statement
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Camarillo Health Care District
Notes to Financial Statements
June 30, 2016 and 2015

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of the Entity:

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

Reporting Entity:

The District's reporting entity includes all significant operation and revenue sources which the District Board of Directors exercises oversight responsibility determined under the criteria established by the National Council on Governmental Accounting Statement No. 3, as adopted by the Financial Accounting Standards Board ("FASB"). Oversight responsibility is determined on the basis of selection of the governing board, designation of management, ability to significantly influence operations, accountability for fiscal matters, and the scope of public service. There are no component units included within the reporting entity.

Basis of Accounting:

The Camarillo Health Care District is accounted for as a proprietary fund in accordance with generally accepted accounting principles ("GAAP") as applied to governmental units. Proprietary funds are used to account for operations that are either (a) financed and operated in a manner similar to private business enterprises where the expenses, including depreciation, of providing goods or services to the general public, are recovered through user charges, or (b) governed by the decision that periodic determination of revenues earned, expenses incurred, and net income are appropriate for capital maintenance, public policy, management control, or other purposes. Because the Camarillo Health Care District is accounted for as a proprietary fund, the District uses the economic resources measurement focus and the accrual basis of accounting is used for financial statement reporting purposes. Revenues are recognized when they are earned, and expenses are recognized when they are incurred. The District applies all Governmental Accounting Standards Board ("GASB") pronouncements as well as the FASB pronouncements issued on or before November 30, 1989, unless these pronouncements conflict or contradict GASB pronouncements. With this measurement focus all assets and all liabilities associated with the operation of these funds are included on the Statements of Net Position. The net positions are segregated into invested in capital, restricted net position and unrestricted net position. Unrestricted resources are used first to fund a restricted purpose only after the restricted resources are depleted.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing goods and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District are program fees charged to clients for services and grants received from other governmental agencies and private enterprises for operating purposes. Operating expenses include the cost of providing services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Camarillo Health Care District
Notes to Financial Statements
June 30, 2016 and 2015

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Principles of Presentation:

The accompanying financial statements are presented utilizing the accrual method of accounting.

Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Estimates and assumptions include, but are not limited to:

- depreciation
- compensated absences
- allowance for uncollectible receivables
- investments
- pension obligations

Cash and Cash Equivalents:

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

Investments:

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

Capital Assets:

The District capitalizes assets with a cost greater than \$1,000 and an estimated useful life greater than one year at cost. Depreciation is calculated using the straight-line or accelerated methods of depreciation over the estimated useful lives of the assets ranging from two to thirty-nine years.

Compensated Absences:

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

Budgets:

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

Property Taxes:

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

Camarillo Health Care District
Notes to Financial Statements
June 30, 2016 and 2015

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Income Taxes:

The District is exempt from income taxes.

Subsequent Events:

The District has evaluated subsequent events through October 25, 2016, the date which the financial statements were available to be issued.

Pensions:

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

Note 2 - CASH AND CASH EQUIVALENTS, AND INVESTMENTS

The District's carrying value of deposits were \$462,413 and \$291,686 at June 30, 2016 and 2015, respectively. The corresponding bank balances were \$473,138 and \$300,588, respectively. The deposits are insured up to \$250,000 by Federal Deposit insurance. As of June 30, 2016 and June 30, 2015 two accounts were over the insured limit. The California Government Code requires all financial institutions to secure a local government agency's deposits by pledging governmental securities as collateral. The market value of pledged securities must equal 110% of an agency's deposits. California law also allows financial institutions to secure an agency's deposits by pledging first trust deed mortgage notes having a value of 150% of an agency's total deposits, and collateral is considered to be held in the name of the District. All cash held by financial institutions is, therefore, entirely insured or collateralized.

Cash and cash equivalents, and investments consist of the following as of June 30, 2016:

	<u>Fair Value</u>	<u>Carrying Value</u>
Deposits	\$ 462,413	\$ 462,412
Petty Cash	1,155	1,155
State of California Local Agency Investment Fund	2,144,991	1,540,102
County Treasury Investment	3,910	3,634
Total	<u>\$ 2,612,469</u>	<u>\$ 2,007,303</u>

Camarillo Health Care District
Notes to Financial Statements
June 30, 2016 and 2015

Note 2 - CASH AND CASH EQUIVALENTS AND INVESTMENTS (Continued)

Cash and cash equivalents, and investments consist of the following as of June 30, 2015:

	Fair Value	Carrying Value
Deposits	\$ 291,686	\$ 291,686
Petty Cash	1,155	1,155
State of California Local Agency Investment Fund	1,540,102	1,540,102
County Treasury Investment	3,634	3,634
Total	\$ 1,836,577	\$ 1,836,577

The State of California Local Agency Investment Fund (“LAIF”) is an external investment pool. LAIF operates in accordance with appropriate state laws and is an unrated pool. The share value of the District’s investment in LAIF is \$2,143,660.

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

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

Restricted assets of \$13,271 and \$10,492 as of June 30, 2016 and 2015, respectively, are amounts received that are designated for program scholarship awards.

Camarillo Health Care District
Notes to Financial Statements
June 30, 2016 and 2015

Note 3 - CAPITAL ASSETS

As of June 30, 2016, capital assets were comprised of the following:

<u>Asset Description</u>	<u>Estimated Lives</u>	<u>Cost as of 6/30/15</u>	<u>Additions</u>	<u>Deletions/ Transfers</u>	<u>Cost as of 6/30/16</u>
Building and related improvements	3 to 39 years	\$ 3,665,822	\$ 20,341	\$ (556,805)	\$ 3,129,358
IS equipment	3 to 8 years	218,116	8,184		226,300
Equipment and furnishings	2 to 15 years	266,494	1,697	(9,594)	258,597
Transportation vehicles	10 years	349,636	7,834	(93,733)	263,737
Construction in progress					
Total capital assets		4,500,068	38,056	(660,132)	3,877,992
Less accumulated depreciation		(2,195,807)	(175,355)	262,100	(2,109,062)
Net capital assets		<u>\$ 2,304,261</u>	<u>\$ (137,299)</u>	<u>\$ (398,032)</u>	<u>\$ 1,768,930</u>

As of June 30, 2015, capital assets were comprised of the following:

<u>Asset Description</u>	<u>Estimated Lives</u>	<u>Cost as of 6/30/14</u>	<u>Additions</u>	<u>Deletions</u>	<u>Cost as of 6/30/15</u>
Building and related improvements	3 to 39 years	\$ 3,142,572	\$ 20,823	\$ 502,427	\$ 3,665,822
IS equipment	3 to 8 years	219,286	3,793	(4,963)	218,116
Equipment and furnishings	2 to 15 years	244,807	23,858	(2,171)	266,494
Transportation vehicles	10 years	349,636			349,636
Construction in progress		94,792	449,628	(544,420)	
Total capital assets		4,051,093	498,102	(49,127)	4,500,068
Less accumulated depreciation		(2,043,367)	(191,015)	38,575	(2,195,807)
Net capital assets		<u>\$ 2,007,726</u>	<u>\$ 307,087</u>	<u>\$ (10,552)</u>	<u>\$ 2,304,261</u>

Note 4 - DEFERRED REVENUE

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

Note 5 - LINE OF CREDIT

The District has a secured line of credit with a bank with no maturity date. Security consists of inventory, chattel paper, accounts, equipment and general intangibles. The line of credit has a maximum borrowing amount of \$300,000 with interest at .90% over the lender's base rate (Bank of the West prime rate), but not less than 4%.

Camarillo Health Care District
Notes to Financial Statements
June 30, 2016 and 2015

Note 6 - LONG-TERM DEBT

Long-term debt consists of the following debt issues:

	<u>Issuance Date</u>	<u>Security</u>	<u>Interest Rates</u>	<u>Balance 6/30/15</u>	<u>Proceeds/ Retirement</u>	<u>Balance 6/30/16</u>	<u>Current</u>	<u>Long-Term</u>
Municipal Finance Corporation	9/1/04	None	3.75%	\$ 600,000	\$ 76,544	\$ 523,456	\$ 79,415	\$ 444,041

<u>Fiscal Year Ending June 30,</u>	<u>Municipal Finance Corporation</u>	<u>Total Interest</u>	<u>Total</u>
2017	\$ 79,415	\$ 19,630	\$ 99,045
2018	82,393	16,651	99,044
2019	85,482	13,562	99,044
2020	88,688	10,356	99,044
2021	92,014	7,030	99,044
2022	95,464	3,580	99,044
	<u>\$ 523,456</u>	<u>\$ 70,809</u>	<u>\$ 594,265</u>

Note 7 - DEFINED BENEFIT PENSION PLAN

A. General Information about the Pension Plans

Plan Description:

The District contributes to the California Public Employees Retirement System (CalPERS), a cost-sharing multiple-employer public employee defined benefit pension plan. CalPERS provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. CalPERS acts as a common investment and administrative agent for participating public entities within the State of California. Benefit provisions under the Plan are established by State statute and city ordinance. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided:

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members are eligible to retire at age 60 with statutory benefits. All members are eligible for non-duty disability benefits. The death benefit is the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The Plans' provisions and benefits in effect at June 30, 2015, are summarized as follows:

	<u>Prior to January 1, 2013</u>	<u>On of after January 1, 2013</u>
Hire date		
Benefit formula	2% @ 60	2% @ 60
Retirement age	60	60
Required employee contribution rates	7.000%	6.250%
Requires employer contribution rates	7.163%	6.280%

Camarillo Health Care District
Notes to Financial Statements
June 30, 2016 and 2015

Note 7 - DEFINED BENEFIT PENSION PLAN (Continued)

Contributions:

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan is determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance the costs unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the year ended June 30, 2016, the contributions recognized as part of pension expense for the Plan was as follows:

	<u>Miscellaneous</u>
Contributions - employer	<u>\$ 82,913</u>
Contributions - employee	<u>\$ 81,481</u>

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

As of June 30, 2016, the District reported net pension liabilities for its proportionate shares of the net pension liability of the Plan as follows:

	<u>Proportionate Share of Net</u>
	<u>Pension Liability</u>
Miscellaneous	<u>\$ 821,635</u>

The District's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2015, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2014 rolled forward to June 30, 2015 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions for all participating employers, actuarially determined. The District's proportionate share of the net pension liability for the plan as of June 30, 2014 and 2015 was as follows:

	<u>Proportionate Share of Net</u>
	<u>Pension Liability</u>
Proportion - June 30, 2014	\$ 959,515
Proportion - June 30, 2015	821,635
Change - Increase/(Decrease)	<u>\$ (137,880)</u>

Camarillo Health Care District
Notes to Financial Statements
June 30, 2016 and 2015

Note 7 - DEFINED BENEFIT PENSION PLAN (Continued)

For the year ended June 30, 2016, the District recognized pension expense of \$(6,884). At June 30, 2016, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions subsequent to measurement date	\$ 82,913	
Differences between actual and expected experience	7,191	
Changes in assumptions		\$ (68,037)
Change in employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions		(174,288)
Net differences between projected and actual earnings on plan investments	<u>174,699</u>	<u>(208,500)</u>
Total	<u>\$ 264,803</u>	<u>\$ (450,825)</u>

\$82,913 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2017. Other amounts reported as deferred outflows or resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

<u>Year Ended June 30,</u>	
2017	\$ (134,905)
2018	\$ (122,609)
2019	\$ (11,421)
2020	\$ 0
2021	\$ 0
Thereafter	\$ 0

Camarillo Health Care District
Notes to Financial Statements
June 30, 2016 and 2015

Note 7 - DEFINED BENEFIT PENSION PLAN (Continued)

Actuarial Assumptions:

The total pension liabilities in the June 30, 2015 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	<u>Miscellaneous</u>
Measurement Date	June 30, 2014
Actuarial Cost Method	June 30, 2015
Actuarial Assumptions:	Entry-Age Normal Cost Method
Discount Rate	7.65%
Inflation	2.75%
Payroll Growth	2.75%
Projected Salary Increase	(1)
Investment Rate of Return	7.65% (2)
Mortality	(3)

- (1) Depending on age and service
- (2) Net of pension plan investment expenses, including inflation
- (3) Derived using CalPERS' membership data for all funds

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2015 valuation were based on the results of an actuarial experience study for the period 1997 to 2011, including updates to salary increase, mortality and retirement rates. Further details of the Experience Study can be found on the CalPERS' website under Forms and Publications.

Discount Rate:

The discount rate used to measure the total pension liability was 7.65% for each Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for the plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.65 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.65 percent will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

According to Paragraph 30 of Statement 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. The 7.65 percent investment return assumption used in this accounting valuation is net of administrative expenses. Administrative expenses are assumed to be 15 basis points. An investment return excluding administrative expenses would have been 7.65 percent. Using this lower discount rate has resulted in a slightly higher total pension liability and net pension liability. This difference was deemed immaterial to the Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan. However, employers may determine the impact at the plan level for their own financial reporting purposes. Refer to page 9 of this report, which provides information on the sensitivity of the net pension liability to changes in the discount rate.

Camarillo Health Care District
Notes to Financial Statements
June 30, 2016 and 2015

Note 7 - DEFINED BENEFIT PENSION PLAN (Continued)

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

In determining the long-term expected rate of return, staff took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

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

<u>Asset Class</u>	<u>New Strategic Allocation</u>	<u>Real Return Years 1-10 (1)</u>	<u>Real Return Years 11+ (2)</u>
Global Equity	47.0%	5.25%	5.71%
Global Fixed Income	19.0%	.99%	2.43%
Inflation Sensitive	6.0%	.45%	3.36%
Private Equity	12.0%	6.83%	6.95%
Real Estate	11.0%	4.50%	5.13%
Infrastructure and Forestland	3.0%	4.50%	5.09%
Liquidity	<u>2.0%</u>	(.55%)	(1.05%)
Total	<u>100.0%</u>		

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

(2) An expected inflation of 3.0% used for this period.

Camarillo Health Care District
Notes to Financial Statements
June 30, 2016 and 2015

Note 7 - DEFINED BENEFIT PENSION PLAN (Continued)

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

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

	<u>Miscellaneous</u>
1 % Decrease	6.50%
Net Pension Liability	\$ 1,685,175
Current Discount Rate	7.50%
Net Pension Liability	\$ 958,974
1% Increase	8.50%
Net Pension Liability	\$ 363,169

Pension Plan Fiduciary Net Position:

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

E. Payable to the Pension Plan

At June 30, 2016, the District reported a payable of \$2,811 for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2016.

Note 8 - OTHER POST EMPLOYMENT BENEFITS

Plan Description:

The District administers a single-employer defined benefit healthcare plan (Plan). The Plan provides lifetime post-employment medical insurance to eligible retirees and their spouses through the California Public Employees Retirement System. Annually, the District establishes a maximum monthly premium that the District will contribute to the cost of current-year medical insurance premiums. For calendar year 2016 and 2015, the maximum monthly contribution by the District was \$790 per retiree.

Funding Policy:

The District's annual other post-employment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. During the year ended June 30, 2011, the District entered into an agreement and elected to prefund OPEB through CalPERS in the California Employer's Retiree Benefit Trust Program (CERBT). During the years ended June 30, 2016 and 2015, the District chose to contribute \$175,901 and \$145,000, respectively, in cash for each of the years to the CERBT. The other post-employment benefits that are due to retirees during the fiscal year are funded and expensed on a pay-as-you-go basis. The District will pay 100% of the cost of the post-employment benefit plan.

Camarillo Health Care District
Notes to Financial Statements
June 30, 2016 and 2015

Note 8 - OTHER POST EMPLOYMENT BENEFITS (Continued)

Annual OPEB Cost and Net OPEB Obligation:

The following table shows the components of the District's annual OPEB expense for the year ended June 30, 2016 and 2015, the amount actually contributed to the Plan, and the changes in the District's net OPEB obligation:

	2016	2015
Annual required contribution (ARC)	\$ 175,901	\$ 145,399
Interest on net OPEB obligation	11,337	11,265
Adjustment to annual required contribution	14,566	(10,665)
Annual OPEB cost	201,804	145,999
Contribution made to Plan during fiscal year	(175,901)	(145,000)
Increase in net OPEB obligation	25,903	999
Net OPEB obligation - beginning of year	156,378	155,379
 Net OPEB obligation - end of year	 \$ 182,281	 \$ 156,378

The District's annual OPEB cost, the percentage of annual cost contributed to the plan, and the net OPEB obligation for the years ended June 30, 2016 and 2015 are shown in the following table. Only six years' information is available since 2010 was the District's initial year of implementation for GASB Statement No. 45.

	Annual OPEB Cost (AOC)	% of AOC Contributed	Net OPEB Obligation
06/30/2010	\$ 124,644	107.10%	\$ 116,377
06/30/2011	\$ 115,520	81.41%	\$ 141,897
06/30/2012	\$ 105,935	67.12%	\$ 157,832
06/30/2013	\$ 107,148	69.14%	\$ 154,980
06/30/2014	\$ 145,399	93.38%	\$ 155,379
06/30/2015	\$ 145,399	92.98%	\$ 156,378
06/30/2016	\$ 175,901	96.50%	\$ 182,281

Camarillo Health Care District
Notes to Financial Statements
June 30, 2016 and 2015

Note 8 - OTHER POST EMPLOYMENT BENEFITS (Continued)

Funded Status and Funding Progress:

The funded status of the Plan as of June 30, 2015, the most recent actuarial valuation date, was as follows:

	<u>2015</u>
Actuarial accrued liability	\$ 1,798,158
Actuarial value of plan assets	<u>670,469</u>
Unfunded actuarial accrued liability	<u>\$ 1,127,689</u>
Funded ratio	<u>37.29%</u>
Covered payroll	<u>\$ 1,409,091</u>
Unfunded actuarial accrued liability as a percentage of covered payroll	<u>80.03%</u>

The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, is intended to present multiyear trend information about whether the actuarial value of plans assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions:

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Calculations are based on the types of benefits provided under the terms of the substantive plan at the time of each valuation and the pattern of sharing of costs between the employer and plan members to that point. Consistent with the long-term perspective of actuarial calculations, actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities for benefits.

Camarillo Health Care District
Notes to Financial Statements
June 30, 2016 and 2015

Note 8 - OTHER POST EMPLOYMENT BENEFITS (Continued)

The following is a summary of the actuarial assumptions and methods:

Valuation date	June 30, 2015
Actuarial cost method	Entry age normal cost method
Amortization method	Level percent of payroll amortization
Remaining amortization period	30 Years as of the valuation date
Asset valuation method	5 Year smoothed market
Actuarial assumptions:	
Investment rate of return	7.10%
Projected salary increase	2.75%
Inflation – discount rate	2.75%

Note 9 - RISK MANAGEMENT

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

The District participates in the workers' compensation program organized by the Association of California Hospital Districts, Inc., ALPHA Fund Joint Powers Agreement ("ALPHA"). ALPHA is a Joint Powers Authority ("JPA") which is comprised of 48 participants organized pursuant to the California Government Code. The purpose of the JPA is to arrange and administer programs of insurance for the pooling of self-insured losses and to purchase excess insurance coverage; whereby the risk of loss is mitigated by the public entity pool. The Fund currently has \$1,000,000 of workers' compensation coverage. The JPA is not a component unit of the District for financial purposes, as explained below.

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

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

Camarillo Health Care District
Notes to Financial Statements
June 30, 2016 and 2015

Note 9 - RISK MANAGEMENT (Continued)

The District also participates in the Beta Healthcare Group Joint Powers Agreement (“BETA”). BETA is a Joint Powers Authority (“JPA”) which is comprised of local health care districts, counties, other governmental entities and qualified nonprofits which operate hospitals, clinics and other health-related facilities and is organized pursuant to the California Government Code. The purpose of the JPA is to arrange and administer programs of insurance for the pooling of self-insured losses and to purchase excess insurance coverage; whereby the risk of loss is mitigated by the public entity pool. BETA currently has \$5,000,000 of auto liability, \$5,000,000 of comprehensive liability and \$2,000,000 of directors, officers and trustee liability coverage.

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

Note 10 - DISTRIBUTIONS FROM VENTURA COUNTY COMMUNITY FOUNDATION

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

Each year, VCCF distributes a portion of the earnings based on its distribution policies, which are subject to change based on VCCF’s investment management performance. The amounts received in 2016 and 2015, were \$148,479 and \$141,199 respectively. The distribution amounts are to be used only for the Care-a-Van service in Camarillo. At June 30, 2016, the market value of the fund held by VCCF on behalf of the District was \$2,755,920. At June 30, 2015, the market value of the fund held by VCCF on behalf of the District was \$3,033,639.

Note 11 - GRANTS

The District is the recipient of grants from government agencies and the private sector. The grants received for the year ended June 30, 2016 are:

<u>Funding Source</u>	<u>Program</u>	<u>Purpose</u>	<u>Amount</u>
Ventura County Area Agency on Aging (VCAAA)	Wellness & Caregiver Center	Caregiver Support	\$ 32,465
Ventura County Area Agency on Aging (VCAAA)	Senior Lunch Program	Senior Meals	55,942
Ventura County Area Agency on Aging (VCAAA)	Wellness & Caregiver Center	Senior Helpline	50,000
The Scan Foundation	Wellness & Caregiver Center	Community of Constituents	<u>14,400</u>
Total Grant Funds			<u>\$ 152,807</u>

Camarillo Health Care District
Notes to Financial Statements
June 30, 2016 and 2015

Note 12 - CHANGE IN ACCOUNTING PRINCIPLE

During 2015, the District implemented GASB 68 and changed its method of reporting net pension liability and pension expense. The District implemented GASB 68 as required by the Government Accounting Standards Board. The effect of this change was to decrease net positions at June 30, 2014 by \$1,193,105.

Note 13 - CONTINGENCY

The District has made a claim against one of its vendors for reimbursement of costs totaling \$172,410. The District filed an arbitration proceeding to participate in business arbitration and was awarded a judgment in the amount of \$172,410, which was subsequently upheld by the Court. Management believes that, based on the advice of the District's legal counsel, the suit could result in a settlement or award by the court in favor of the District. However, the ultimate outcome of the litigation cannot be determined and no amount has been recognized for possible collection of any claims asserted in the litigation.

The vendor in the above matter has has filed a lawsuit against the District to vacate the judgment and claims he is entitled to an additional \$100,000 from the District for fees. The ultimate outcome of the litigation cannot be determined and no amount has been recognized for possible payment of any claims asserted in the litigation.

The District has filed a lawsuit against it's former chief executive officer for breach of her fiduciary duties for failing to disclose her relationship with a vendor and approving his unnecessary and inflated attorney fees. The parties have agreed to submit this matter to binding arbitration. Management believes that, based on the advice of the District's legal counsel, the suit could result in a settlement or award by the court in favor of the District. However, the ultimate outcome of the litigation cannot be determined and no amount has been recognized for possible collection of any claims asserted in the litigation.

Camarillo Health Care District
 Required Supplementary Information
 June 30, 2016 and 2015

Schedule of Proportionate Share of the Net Pension Liability

- The proportion (percentage) of the collective net pension liability (similar to the note disclosure)
- The proportionate share (amount) of the collective net pension liability
- The employer's covered-employee payroll
- The proportionate share (amount) of the collective net pension liability as a percentage of the employer's covered employee payroll

Schedule of Contributions

- If an employer's contributions to the plan are actuarially determined or based on statutory or contractual requirements: the employer's actuarially determined contribution to the pension plan (or, if applicable, its statutorily or contractually required contribution), the employer's actual contributions, the difference between the actual and actuarially determined contributions (or statutorily or contractually required), and a ratio of the actual contributions divided by covered employee payroll.

***Cost Sharing Defined Benefit Pension Plan
 Last 10 Years****

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

	<u>CLASSIC</u> 2015	<u>PEPRA</u> 2015	<u>CLASSIC</u> 2014	<u>PEPRA</u> 2014
Proportion of the net pension liability	.04176%	.00034%	.01540%	.00002%%
Proportionate share of the net pension liability	\$ 824,648	\$ (3,013)	\$ 958,442	\$ 1,073
Covered employee payroll	\$ 926,271	\$ 302,611	\$ 1,257,288	\$ 115,690
Proportionate share of the net pension liability as percentage of covered employee payroll	89.03%	(1.00)%	76.23%	.93%
Plan fiduciary net position as a percentage of the total pension liability	83.66%	98.08%	87.76%	109.52%
Plan's fiduciary net position	\$ 4,902,987	\$ 83,046	\$ 4,814,957	\$ 43,995

Notes to Schedule:

Changes in Assumptions: In 2016, amounts reported as changes in assumptions resulted primarily from adjustments to expected retirement ages of general employees.

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

Camarillo Health Care District
 Required Supplementary Information
 June 30, 2016 and 2015

Cost Sharing Defined Benefit Pension Plan
Last 10 Years*
Schedule of Contributions

	<u>CLASSIC</u>	<u>PEPRA</u>	<u>CLASSIC</u>	<u>PEPRA</u>
	2015	2015	2014	2014
Contractually required contribution (actuarially determined)	\$ 64,468	\$ 18,445	\$ 106,486	\$ 15,889
Contributions in relation to the actuarially determined contributions	<u>(64,468)</u>	<u>(18,445)</u>	<u>(106,486)</u>	<u>(15,889)</u>
Contribution deficiency (excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Covered employee payroll	\$ 926,271	\$ 302,611	\$ 1,257,288	\$ 115,690
Contributions as a percentage of covered employee payroll	7.00%	6.10%	8.47%	13.73%

Notes to Schedule:

Change in Benefit Terms: The figures above do not include any liability impact that may have resulted from plan changes which occurred after June 30, 2013 as they have minimal cost impact. This applies for voluntary benefit changes as well as any offers of Two Years Additional Service Credit (a.k.a Golden Handshakes). Employers that have done so may need to report this information as a separate liability in their financial statement as CalPERS considers such amounts to be separately financed employer-specific liabilities. These employers should consult with their auditors.

Change in Assumptions: None

Methods and assumptions used to determine contribution rates:

Agent Multiple Employers	Entry age
Amortization method	Level percentage of payroll, closed
Remaining amortization period	15 years
Asset valuation method	5 year smoothed market
Inflation	2.75%
Projected salary increases	Variable entry age and service
Investment rate of return	7.65%, net of pension plan investment expense, including inflation
Retirement age	60 yrs.
Mortality	Derived using CalPERS membership data for all funds

* Fiscal year 2015 was the 1st year of implementation, therefore only one year is shown.

Camarillo Health Care District
 Required Supplementary Information
 June 30, 2016 and 2015

Funded Status of the Post Employment Health Insurance Benefit Plan

Valuation Date	Entry Age Normal Accrual Liability	Actuarial Value of Assets	Unfunded Liability/ (Excess Assets)	Funded Status	Annual Covered Payroll	UAAL As a % of Payroll
6/30/2011	\$ 910,096	\$ 92,308	\$ 817,788	10.1%	\$ 1,463,230	55.9%
6/30/2012	\$ 817,788	\$ 184,804	\$ 632,984	22.6%	\$ 1,516,405	41.7%
6/30/2013	\$ 1,078,857	\$ 316,585	\$ 762,272	29.34%	\$ 1,371,151	55.6%
6/30/2015	\$ 1,798,158	\$ 670,469	\$ 1,127,689	37.29%	\$ 1,409,091	80.03%

The District implemented GASB No. 45 during the year ended June 30, 2010 on a prospective basis.

Camarillo Health Care District

Year End: June 30, 2016

Trial Balance

Account	Prelim	Adj's	Rep	Annotation	Rep 06/15	Amount Chg	% Chg
10100.000 Bank of The West - General	109,073.43	0.00	109,073.43		250,438.23	(141,364.80)	(56)
10600.000 Petty Cash-Admin	1,000.00	0.00	1,000.00 M		1,000.00	0.00	0
10650.000 Petty Cash-Community Serv	50.00	0.00	50.00 M		50.00	0.00	0
10660.000 Petty Cash-Volunteer Guild	20.00	0.00	20.00 M		20.00	0.00	0
10680.000 Petty Cash-Senior Meals	85.00	0.00	85.00		85.00	0.00	0
10745.000 Rabobank-Savings	59,556.83	0.00	59,556.83		30,755.80	28,801.03	94
10750.000 Rabobank-Checking	280,511.11	0.00	280,511.11		0.00	280,511.11	0
10820.000 Cash-Restricted SchlrsHp-CN	13,270.92	0.00	13,270.92		0.00	13,270.92	0
10860.000 Guild Cash-Ckng Bank of the	0.00	0.00	0.00		10,492.00	(10,492.00)	(100)
10 Cash	463,567.29	0.00	463,567.29		292,841.03	170,726.26	58
10700.000 Cash-LAIF	2,144,991.19	0.00	2,144,991.19		1,540,102.08	604,889.11	39
10720.000 Cash-County Treasury Invest	3,910.25	0.00	3,910.25		3,633.45	276.80	8
12 Investments	2,148,901.44	0.00	2,148,901.44		1,543,735.53	605,165.91	39
13150.000 Due From County Property Tax	69,770.71	(24,103.96)	45,666.75		49,552.81	(3,886.06)	(8)
14 Receivables	69,770.71	(24,103.96)	45,666.75		49,552.81	(3,886.06)	(8)
12000.000 Accounts Receivable	1,655.00	0.00	1,655.00		5,628.00	(3,973.00)	(71)
14. 1 Accounts Receivable-Participat	1,655.00	0.00	1,655.00		5,628.00	(3,973.00)	(71)
12200.000 Accrued Interest Receivable	2,693.81	0.00	2,693.81		0.00	2,693.81	0
14. 2 Interest Recievable	2,693.81	0.00	2,693.81		0.00	2,693.81	0
12100.000 Employee Advance	0.00	0.00	0.00		1,193.34	(1,193.34)	(100)
12516.000 Grant-VCTC-PTMISEA Grant	(7,728.00)	7,728.00	0.00		0.00	0.00	0
12520.000 AAA-Senior Meals Receivable	4,030.23	0.00	4,030.23		11,760.95	(7,730.72)	(66)
12530.000 AAA-Caregiver III E Receivable	4,617.50	0.00	4,617.50		1,366.50	3,251.00	238
12540.000 AAA-Senior Support IIIB Recd	7,124.25	0.00	7,124.25		8,350.31	(1,226.06)	(15)
12610.000 Contract-PICF-Blue Shield	3,098.00	0.00	3,098.00		952.33	2,145.67	225
12630.000 Contract-PICF-Falls	8,283.87	0.00	8,283.87		0.00	8,283.87	0
12660.000 Contract-HSAG	400.00	0.00	400.00		0.00	400.00	0
14. 5 Other Receivable	19,825.85	7,728.00	27,553.85		23,623.43	3,930.42	17
18100.000 Prepaid Insurance	1,305.97	0.00	1,305.97		1,306.00	(0.03)	0
18150.000 Pre Paid-Workers Comp	28,663.23	(22,398.00)	6,265.23		25,854.64	(19,589.41)	(76)
18250.000 Prepaid Postage	322.96	0.00	322.96		266.23	56.73	21
18270.000 Prepaid Other	0.00	0.00	0.00		6,116.00	(6,116.00)	(100)
18 Prepaid Expenses	30,292.16	(22,398.00)	7,894.16		33,542.87	(25,648.71)	(76)
15200.000 Building & Improvements	3,129,358.25	0.00	3,129,358.25		3,665,822.17	(536,463.92)	(15)
15350.000 IS equipment	226,299.49	0.00	226,299.49		218,116.24	8,183.25	4
15500.000 Equipment and furnishings	258,597.22	0.00	258,597.22		266,494.37	(7,897.15)	(3)
15550.000 Transportation vehicles	263,736.45	0.00	263,736.45		349,635.55	(85,899.10)	(25)
16200.000 Accumulated Depreciation-Bu	(1,529,290.74)	0.00	(1,529,290.74)		(1,603,961.75)	74,671.01	(5)
16350.000 Accumulated Depreciation-IS	(199,154.46)	0.00	(199,154.46)		(188,417.28)	(10,737.18)	6
16500.000 Accumulated Depreciation-Ec	(220,825.07)	0.00	(220,825.07)		(206,933.88)	(13,891.19)	7
16550.000 Accumulated Depreciation-Ve	(159,791.45)	0.00	(159,791.45)		(196,494.00)	36,702.55	(19)
24 Property, Plant and Equipment	1,768,929.69	0.00	1,768,929.69		2,304,261.42	(535,331.73)	(23)

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8/5/2016	

Camarillo Health Care District

Year End: June 30, 2016

Trial Balance

Account	Prelim	Adj's	Rep	Annotation	Rep 06/15	Amount Chg	% Chg
20100.000 Accounts Payable	(54,945.01)	4,748.63	(50,196.38)		(61,046.38)	10,850.00	(18)
30 Accounts Payable	(54,945.01)	4,748.63	(50,196.38)		(61,046.38)	10,850.00	(18)
19000.000 Deferred Outflows of Resourc	112,553.17	152,250.00	264,803.17		112,553.47	152,249.70	135
21200.000 Accrued Payroll	(42,923.54)	0.00	(42,923.54)		(37,044.93)	(5,878.61)	16
21450.000 PERS Payable-Retirement	(2,810.63)	0.00	(2,810.63)		(2,611.26)	(199.37)	8
21550.000 Accrued OPEB Liability	(165,463.71)	(16,816.85)	(182,280.56)		(156,378.36)	(25,902.20)	17
21600.000 Accrued Vacation	(86,191.43)	0.00	(86,191.43)		(74,240.19)	(11,951.24)	16
28000.000 Net Pension Liability	(959,514.50)	137,880.00	(821,634.50)		(959,515.00)	137,880.50	(14)
29000.000 Deferred Inflows of Resource:	(250,690.00)	(200,135.00)	(450,825.00)		(250,690.00)	(200,135.00)	80
32 Accrued Salaries & Related Items	(1,395,040.64)	73,178.15	(1,321,862.49)		(1,367,926.27)	46,063.78	(3)
24200.000 Scholarships-Volunteer Exper	(2,451.51)	0.00	(2,451.51)		(3,692.20)	1,240.69	(34)
24300.000 Scholarships-Senior Services	(8,255.41)	0.00	(8,255.41)		(2,856.80)	(5,398.61)	189
24500.000 Scholarships-Transportation	(1,889.00)	0.00	(1,889.00)		(409.00)	(1,480.00)	362
24550.000 Scholarships-JMRozanski-AC	(675.00)	0.00	(675.00)		(3,534.00)	2,859.00	(81)
25100.000 Deferred Revenue	(7,583.33)	0.00	(7,583.33)		0.00	(7,583.33)	0
25200.000 Deferred Lease	0.00	0.00	0.00		(1,303.00)	1,303.00	(100)
38 Unearned Revenue	(20,854.25)	0.00	(20,854.25)		(11,795.00)	(9,059.25)	77
22100.000 Accrued Interest	(14,722.20)	0.00	(14,722.20)		(16,875.00)	2,152.80	(13)
25000.000 Construction Loan 2015	(79,414.63)	0.00	(79,414.63)		(76,544.22)	(2,870.41)	4
26000.000 Construction Loan 2021	(444,041.15)	0.00	(444,041.15)		(523,455.78)	79,414.63	(15)
40 Long Term Debt	(538,177.98)	0.00	(538,177.98)		(616,875.00)	78,697.02	(13)
30200.000 Fund Balance	(2,195,542.64)	0.00	(2,195,542.64)		(3,262,816.48)	1,067,273.84	(33)
50 Equity	(2,195,542.64)	0.00	(2,195,542.64)		(3,262,816.48)	1,067,273.84	(33)
40100.010 Tax Revenue	(658,024.77)	24,103.96	(633,920.81)		(582,852.08)	(51,068.73)	9
40100.020 Tax Revenue	(233,431.87)	0.00	(233,431.87)		(304,699.10)	71,267.23	(23)
40100.040 Tax Revenue	(46,826.03)	0.00	(46,826.03)		(77,450.19)	30,624.16	(40)
40100.050 Tax Revenue	(545,772.81)	0.00	(545,772.81)		(513,701.97)	(32,070.84)	6
40100.060 Tax Revenue	(55,579.47)	0.00	(55,579.47)		(139,077.95)	83,498.48	(60)
40100.080 Tax Revenue	(426,463.41)	0.00	(426,463.41)		(443,820.03)	17,356.62	(4)
40100.090 Tax Revenue	(123,878.81)	0.00	(123,878.81)		(183,093.52)	59,214.71	(32)
40100.110 Tax Revenue	(310,022.83)	0.00	(310,022.83)		0.00	(310,022.83)	0
40150.050 Community Education Fees	(28,773.00)	0.00	(28,773.00)		(41,056.50)	12,283.50	(30)
40150.080 Community Education Fees	(1,356.00)	0.00	(1,356.00)		(1,324.00)	(32.00)	2
40150.110 Educ Fees-Care Transitions	(2,381.01)	0.00	(2,381.01)		0.00	(2,381.01)	0
40170.090 Transportation Fees	(28,355.00)	0.00	(28,355.00)		(29,370.00)	1,015.00	(3)
40180.090 VCTC PTMISEA Grant	0.00	(7,728.00)	(7,728.00)		0.00	(7,728.00)	0
40190.090 Transport Fees ADC	(12,520.00)	0.00	(12,520.00)		(20,358.00)	7,838.00	(39)
40220.050 Health Screenign Fees	(554.00)	0.00	(554.00)		(634.00)	80.00	(13)
40230.050 Facility Use - Counsel	0.00	0.00	0.00		(590.00)	590.00	(100)
40230.080 Counsel Fees	(2,000.00)	0.00	(2,000.00)		(550.00)	(1,450.00)	264
40242.040 Lifeline Fees	(67,888.00)	0.00	(67,888.00)		(88,440.00)	20,552.00	(23)
40245.060 Sr Nutrition Home Delivered	(24,106.00)	0.00	(24,106.00)		(20,012.90)	(4,093.10)	20
40252.060 Sr. Nutrition Congregate	(1,483.50)	0.00	(1,483.50)		(1,836.05)	352.55	(19)

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40261.110 Contract-PICF-Falls	(14,227.14)	0.00	(14,227.14)		0.00	(14,227.14)	0
40262.110 Demonstration Revenue	0.00	0.00	0.00		(193,984.00)	193,984.00	(100)
40263.110 Contract-PICF-Blue Shield	(10,422.34)	0.00	(10,422.34)		(2,823.66)	(7,598.68)	269
40264.110 Contract-VCAAA-Evid Base	(3,508.00)	(12,031.54)	(15,539.54)		0.00	(15,539.54)	0
40265.110 Contract-HSAG	(400.00)	0.00	(400.00)		0.00	(400.00)	0
40270.020 ADC Fees	(178,484.50)	0.00	(178,484.50)		(201,466.00)	22,981.50	(11)
40288.080 Grant AAA-Caregiver Resour	(32,465.00)	0.00	(32,465.00)		(44,355.00)	11,890.00	(27)
40300.020 Scholarship Revenue-ADC	(6,783.00)	0.00	(6,783.00)		(310.00)	(6,473.00)	2088
40300.080 Scholarship Revenue-Wellne:	(40.00)	0.00	(40.00)		0.00	(40.00)	0
40300.090 Scholarship Revenue-Trans.	(3,520.00)	0.00	(3,520.00)		0.00	(3,520.00)	0
40355.060 Sr. Nutrition Sponsors	(2,966.40)	0.00	(2,966.40)		(2,950.00)	(16.40)	1
40360.050 Healthy Attitude Advertising	(4,650.00)	0.00	(4,650.00)		(3,500.00)	(1,150.00)	33
40400.010 Interest Income	(6,720.53)	0.00	(6,720.53)		(2,926.81)	(3,793.72)	130
40550.050 Facility Use Rental	(32,837.76)	0.00	(32,837.76)		(19,242.50)	(13,595.26)	71
40550.080 Facility Use-Resource Center	0.00	0.00	0.00		(5,827.92)	5,827.92	(100)
40600.050 Facility Use-Lease	(13,030.00)	0.00	(13,030.00)		(25,118.00)	12,088.00	(48)
40720.050 Donations-Unrestricted-Educ:	(58.00)	0.00	(58.00)		0.00	(58.00)	0
40720.060 Donations-Unrestricted-Volun	(438.51)	0.00	(438.51)		(668.36)	229.85	(34)
40720.080 Donations-Unrestricted-Welln	(480.00)	0.00	(480.00)		(549.50)	69.50	(13)
40740.090 Legacies & Bequests	(148,479.00)	0.00	(148,479.00)		(141,199.00)	(7,280.00)	5
40810.060 AAA Senior Meals Grant	(55,942.00)	0.00	(55,942.00)		(65,474.00)	9,532.00	(15)
40815.080 Grant-Dignity Heath	0.00	0.00	0.00		(17,500.00)	17,500.00	(100)
40820.060 City of Camarillo SNP HDM	(37,000.00)	0.00	(37,000.00)		(37,000.00)	0.00	0
40825.110 Grant-SCAN	0.00	0.00	0.00		(5,000.00)	5,000.00	(100)
40850.080 Grant-VCAAA-SS Line	(50,000.00)	0.00	(50,000.00)		(53,617.00)	3,617.00	(7)
40865.110 Grant-SCAN-Commty Constit	(14,400.00)	0.00	(14,400.00)		(19,200.00)	4,800.00	(25)
40910.010 Other Income	(36,380.91)	22,398.00	(13,982.91)		(34,227.60)	20,244.69	(59)
40910.020 Other Income-ADC	(60,887.60)	0.00	(60,887.60)		(77,842.85)	16,955.25	(22)
40910.040 Other Income-Lifeline	(75.00)	0.00	(75.00)		0.00	(75.00)	0
40910.050 Other Income-Education	(650.00)	0.00	(650.00)		(600.00)	(50.00)	8
40910.080 Other Income-Wellness	(2,500.00)	0.00	(2,500.00)		0.00	(2,500.00)	0
40910.110 Other Income-Care Transitor	(950.00)	0.00	(950.00)		0.00	(950.00)	0
70200.020 Gain/(Loss) Asset Disposal	0.00	0.00	0.00		10,552.36	(10,552.36)	(100)
70200.050 Gain/(Loss) Asset Disposal	(51,583.16)	0.00	(51,583.16)		0.00	(51,583.16)	0
70200.090 Gain/(Loss) Asset Disposal	28,002.97	0.00	28,002.97		0.00	28,002.97	0
70300.020 (Loss) Stock Sales - ADC	7.01	0.00	7.01		0.00	7.01	0
60 Revenue	(3,311,285.38)	26,742.42	(3,284,542.96)		(3,393,696.13)	109,153.17	(3)
30130.000 Change in Accounting Princip	0.00	0.00	0.00		1,193,105.07	(1,193,105.07)	(100)
40840.070 Internal Service-Comm Relati	(210,288.57)	0.00	(210,288.57)		(168,868.42)	(41,420.15)	25
60200.010 Payroll Taxes-Admin.	17,917.47	0.00	17,917.47		19,904.26	(1,986.79)	(10)
60200.020 Payroll Taxes-ADC	19,399.72	0.00	19,399.72		22,092.96	(2,693.24)	(12)
60200.040 Payroll Taxes-Lifeline/Comm	4,493.50	0.00	4,493.50		5,790.75	(1,297.25)	(22)
60200.050 Payroll Taxes-Education	15,251.70	0.00	15,251.70		16,193.30	(941.60)	(6)
60200.060 Payroll Taxes-Senior Lunch	9,069.18	0.00	9,069.18		10,651.72	(1,582.54)	(15)
60200.070 Payroll Taxes-Rel.	5,299.98	0.00	5,299.98		5,331.75	(31.77)	(1)
60200.080 Payroll Taxes-Wellness Cent	16,145.26	0.00	16,145.26		20,385.07	(4,239.81)	(21)
60200.090 Payroll Taxes-Trans.	9,501.21	0.00	9,501.21		10,685.74	(1,184.53)	(11)
60200.110 P/R Taxes - Apple	13,086.46	0.00	13,086.46		13,510.54	(424.08)	(3)

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62100.010 Audit Fees	14,675.00	0.00	14,675.00		12,185.00	2,490.00	20	
62240.020 Uncollectible Accounts	2,350.00	0.00	2,350.00		0.00	2,350.00	0	
62300.080 Paternership Initiatives	2,500.00	0.00	2,500.00		0.00	2,500.00	0	
62400.010 Legal Fees-Admin	87,669.28	(648.38)	87,020.90		9,542.48	77,478.42	812	
62400.020 Legal Fees-ADP	0.00	0.00	0.00		1,629.60	(1,629.60)	(100)	
62400.080 Legal Fees-Wellness & Cargi	0.00	0.00	0.00		1,687.80	(1,687.80)	(100)	
62400.110 Legal Fees	0.00	0.00	0.00		21,731.70	(21,731.70)	(100)	
62500.010 Outside Contractors-Admin	6,584.08	0.00	6,584.08		10,658.32	(4,074.24)	(38)	
62500.020 Outside Contractors-ADC	26,205.38	0.00	26,205.38		14,839.90	11,365.48	77	
62500.040 Outside Contractors-Lifeline/C	982.47	0.00	982.47		3,479.93	(2,497.46)	(72)	
62500.050 Outside Contractors-Educatio	25,758.99	0.00	25,758.99		25,713.76	45.23	0	
62500.060 Outside Contractors-Vol.	2,105.42	0.00	2,105.42		1,914.76	190.66	10	
62500.070 Outside Contractors-Relation:	84,202.84	0.00	84,202.84		72,535.96	11,666.88	16	
62500.080 Outside Contractors-Service	36,918.03	0.00	36,918.03		49,087.02	(12,168.99)	(25)	
62500.090 Outside Contractors-Trans.	1,319.29	0.00	1,319.29		1,571.42	(252.13)	(16)	
62500.110 Outside Contractors - Apple	3,365.73	12,031.54	15,397.27		45,405.55	(30,008.28)	(66)	
62550.010 Int Service-Info/Comm Rel-Ac	27,429.42	0.00	27,429.42		22,026.68	5,402.74	25	
62550.020 Int Service-Info/Comm Rel-AI	45,714.64	0.00	45,714.64		36,710.32	9,004.32	25	
62550.040 Int Service-Info/Comm Rel-Lit	4,571.68	0.00	4,571.68		3,671.19	900.49	25	
62550.050 Int Service-Info/Comm Rel-Ec	68,936.15	0.00	68,936.15		55,619.21	13,316.94	24	
62550.060 Int Service-Info/Comm Rel-Vc	8,777.44	0.00	8,777.44		6,787.38	1,990.06	29	
62550.080 Int Service-Info/Comm Rel-Se	27,429.19	0.00	27,429.19		22,026.52	5,402.67	25	
62550.090 Int Service-Info/Comm Rel-Tr	9,143.35	0.00	9,143.35		7,342.36	1,800.99	25	
62550.110 Int Service-Info/Comm Rel	18,286.70	0.00	18,286.70		14,684.76	3,601.94	25	
62650.050 Instructor Agreement Fees	16,177.35	0.00	16,177.35		24,122.00	(7,944.65)	(33)	
63010.010 Community/Staff Rel-Admin	8,678.54	0.00	8,678.54		15,295.97	(6,617.43)	(43)	
63010.020 Community/Staff Rel-ADC	24.84	0.00	24.84		1,284.42	(1,259.58)	(98)	
63010.040 Community/Staff Rel-Lifeline/I	473.85	0.00	473.85		328.00	145.85	44	
63010.050 Community/Staff Rel-Educatio	32.41	0.00	32.41		0.00	32.41	0	
63010.060 Community/Staff Rel-Vol.	1,076.47	0.00	1,076.47		407.01	669.46	164	
63010.070 Community/Staff Rel-Relation	440.75	0.00	440.75		887.93	(447.18)	(50)	
63010.080 Community/Staff Rel-Svc Cor	230.69	0.00	230.69		1,512.31	(1,281.62)	(85)	
63010.110 Community/Staff Rel.	90.04	0.00	90.04		235.22	(145.18)	(62)	
63400.010 Awards & Recognition- Admir	0.00	(2,597.75)	(2,597.75)		2,597.75	(5,195.50)	(200)	
63500.010 Dues/Subsription-Admin.	4,046.29	0.00	4,046.29		5,365.00	(1,318.71)	(25)	
63500.020 Dues/Subsription-ADC	2,187.71	0.00	2,187.71		1,553.43	634.28	41	
63500.040 Dues/Subsriptions-Lifeline/C	635.03	0.00	635.03		748.88	(113.85)	(15)	
63500.050 Dues/Subsriptions-Educatior	1,345.01	0.00	1,345.01		1,177.59	167.42	14	
63500.060 Dues/Subsriptions-Vol.	324.14	0.00	324.14		142.72	181.42	127	
63500.070 Dues/Subsriptions-Relations	1,753.72	0.00	1,753.72		430.00	1,323.72	308	
63500.080 Dues/Subsriptions-Svc Cont	3,247.45	0.00	3,247.45		1,492.03	1,755.42	118	
63500.090 Dues/Subsriptions-Trans.	389.14	0.00	389.14		241.72	147.42	61	
63500.110 Dues/Subsriptions-Care Trai	3,263.31	0.00	3,263.31		944.30	2,319.01	246	
63600.010 Continuing Education-Trustee	32,912.20	(1,502.50)	31,409.70		48,867.49	(17,457.79)	(36)	
63650.010 Continuing Ed-Staff/Admin	9,615.81	0.00	9,615.81		21,686.58	(12,070.77)	(56)	
63650.020 Continuing Ed-Staff/ADC	2,917.62	0.00	2,917.62		2,792.64	124.98	4	
63650.040 Continuing Ed-Staff/Lifeline	598.37	0.00	598.37		567.99	30.38	5	
63650.050 Continuing Ed-Staff/Educatior	0.00	0.00	0.00		348.99	(348.99)	(100)	
63650.060 Continuing Ed-Staff/Volunteer	946.17	0.00	946.17		59.95	886.22	1478	

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63650.070 Continuing Ed-Staff/Comm R	120.00	0.00	120.00		12.00	108.00	900
63650.080 Continuing Ed-Staff/Svc Cont	4,962.95	0.00	4,962.95		13,047.91	(8,084.96)	(62)
63650.090 Continuing Ed-Staff/Trans.	39.95	0.00	39.95		0.00	39.95	0
63650.110 Continuing Ed-Staff/	3,947.83	0.00	3,947.83		2,070.35	1,877.48	91
63700.010 Trustee Stipends/Developme	6,800.00	0.00	6,800.00		5,200.00	1,600.00	31
63730.010 Election Costs	0.00	0.00	0.00		15,598.19	(15,598.19)	(100)
63770.010 LAFCO Participation	2,252.00	0.00	2,252.00		2,217.00	35.00	2
63800.010 Mileage-Admin	4,962.98	0.00	4,962.98		2,180.82	2,782.16	128
63800.020 Mileage-ADP	1,198.11	0.00	1,198.11		1,980.10	(781.99)	(39)
63800.040 Mileage-Lifeline/Comm	1,281.34	0.00	1,281.34		1,999.63	(718.29)	(36)
63800.050 Mileage - Education	258.10	0.00	258.10		454.47	(196.37)	(43)
63800.060 Mileage - Vol.	3,199.21	0.00	3,199.21		3,030.00	169.21	6
63800.070 Mileage - Comm Rel	594.32	0.00	594.32		404.60	189.72	47
63800.080 Mileage - Service Contracts	1,920.19	0.00	1,920.19		2,534.02	(613.83)	(24)
63800.090 Mileage - Trans	133.08	0.00	133.08		409.56	(276.48)	(68)
63800.110 Mileage - Apple Event	3,006.28	0.00	3,006.28		3,520.06	(513.78)	(15)
65000.020 Program Activities-ADC	15,250.69	0.00	15,250.69		13,808.81	1,441.88	10
65000.050 Program Activities-Education	939.10	0.00	939.10		476.45	462.65	97
65000.060 Program Activities-Vol.	2,039.02	0.00	2,039.02		4,986.17	(2,947.15)	(59)
65000.080 Program Activities-Serv Cont.	483.86	0.00	483.86		2,331.76	(1,847.90)	(79)
65000.110 Program Materials & Activitie	5,253.92	0.00	5,253.92		951.67	4,302.25	452
65100.090 Gas & Oil	9,923.34	0.00	9,923.34		13,078.61	(3,155.27)	(24)
65150.090 Fleet Maintenance	13,447.02	0.00	13,447.02		21,828.98	(8,381.96)	(38)
65200.010 Minor Equipment-Admin.	2,764.30	0.00	2,764.30		1,835.49	928.81	51
65200.020 Minor Equipment-ADC	2,106.59	0.00	2,106.59		13,039.06	(10,932.47)	(84)
65200.040 Minor Equipment-Lifeline/Con	62.96	0.00	62.96		240.95	(177.99)	(74)
65200.050 Minor Equipment-Education	3,338.76	0.00	3,338.76		1,365.94	1,972.82	144
65200.060 Minor Equipment-Vol	1,170.27	0.00	1,170.27		3,798.37	(2,628.10)	(69)
65200.070 Minor Equipment-Relations	3,817.03	0.00	3,817.03		49.18	3,767.85	661
65200.080 Minor Equipment-Svc Contrac	1,367.95	0.00	1,367.95		177.55	1,190.40	670
65200.090 Minor Equipment-Trans.	274.26	0.00	274.26		10.94	263.32	2407
65200.110 Minor Equipment-	1,985.39	0.00	1,985.39		983.06	1,002.33	102
65300.010 Office Expense-Admin.	4,253.67	0.00	4,253.67		7,725.83	(3,472.16)	(45)
65300.020 Office Expense-ADC	2,887.95	0.00	2,887.95		5,391.67	(2,503.72)	(46)
65300.040 Office Expense-Lifeline/Comm	249.31	0.00	249.31		129.92	119.39	92
65300.050 Office Expense-Education	3,184.78	0.00	3,184.78		3,912.75	(727.97)	(19)
65300.060 Office Expense-Vol.	1,408.13	0.00	1,408.13		908.71	499.42	55
65300.070 Office Expense-Relations	4.90	0.00	4.90		17.11	(12.21)	(71)
65300.080 Office Expense-SVC CONT	2,790.62	0.00	2,790.62		3,263.88	(473.26)	(14)
65300.090 Office Expense-Trans.	611.91	0.00	611.91		492.70	119.21	24
65300.110 Office Expense-	1,633.98	0.00	1,633.98		1,710.63	(76.65)	(4)
65500.010 Postage-Admin	329.44	0.00	329.44		336.11	(6.67)	(2)
65500.020 Postage-ADC	3,367.37	0.00	3,367.37		0.00	3,367.37	0
65500.030 Postage-Wellness	0.00	0.00	0.00		5,030.45	(5,030.45)	(100)
65500.040 Postage-Lifeline/Comm	2,993.33	0.00	2,993.33		2,856.06	137.27	5
65500.050 Postage-Education	14,479.32	0.00	14,479.32		13,736.75	742.57	5
65500.060 Postage-Vol	3,049.34	0.00	3,049.34		2,902.55	146.79	5
65500.070 Postage-Relations	411.00	0.00	411.00		155.58	255.42	164
65500.080 Postage-Service Contracts	3,140.05	0.00	3,140.05		2,977.45	162.60	5

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65500.090 Postage-Trans.	3,008.61	0.00	3,008.61		2,855.88	152.73	5
65500.110 Postage - Apple	3,050.42	0.00	3,050.42		2,849.12	201.30	7
66100.010 Advertising & Promotion-Adm	0.00	0.00	0.00		499.00	(499.00)	(100)
66100.020 Advertising & Promotion-ADC	670.00	0.00	670.00		5,050.00	(4,380.00)	(87)
66100.040 Advertising & Promotion-Lifeli	95.00	0.00	95.00		2,504.57	(2,409.57)	(96)
66100.060 Advertising & Promotion-Vol.	124.00	0.00	124.00		2,190.72	(2,066.72)	(94)
66100.070 Advertising & Promotion-Rel.	9,678.12	0.00	9,678.12		8,500.00	1,178.12	14
66100.080 Advertising & Promotion-Svc	3,700.63	0.00	3,700.63		7,610.00	(3,909.37)	(51)
66100.090 Advertising & Promotion	0.00	0.00	0.00		115.00	(115.00)	(100)
66100.110 Advertising & Promotion-	542.00	0.00	542.00		39.72	502.28	1265
66350.020 Refunds-ADC	656.00	0.00	656.00		1,012.00	(356.00)	(35)
66350.050 Refunds-Education	1,360.00	0.00	1,360.00		1,198.20	161.80	14
66350.080 Refunds-Wellness	363.20	0.00	363.20		0.00	363.20	0
66350.090 Refunds-Trans	0.00	0.00	0.00		140.00	(140.00)	(100)
66350.110 Refunds-Care Transitions	40.00	0.00	40.00		0.00	40.00	0
66400.010 Printing-Admin.	721.21	0.00	721.21		396.57	324.64	82
66400.020 Printing-ADC	5,189.37	0.00	5,189.37		12,627.15	(7,437.78)	(59)
66400.040 Printing-Lifeline/Comm	4,299.83	0.00	4,299.83		5,508.98	(1,209.15)	(22)
66400.050 Printing-Education	21,672.04	0.00	21,672.04		27,886.49	(6,214.45)	(22)
66400.060 Printing	5,024.52	0.00	5,024.52		6,191.29	(1,166.77)	(19)
66400.070 Printing-Relations	1,286.38	0.00	1,286.38		43.13	1,243.25	2883
66400.080 Printing	4,724.76	0.00	4,724.76		6,400.98	(1,676.22)	(26)
66400.090 Printing	4,268.26	0.00	4,268.26		5,556.42	(1,288.16)	(23)
66400.110 Printing-Apple	4,692.01	0.00	4,692.01		9,011.22	(4,319.21)	(48)
66500.010 Repair & Maintenance-Admin	5,179.62	0.00	5,179.62		3,544.17	1,635.45	46
66500.020 Repair & Maintenance-ADC	7,312.61	0.00	7,312.61		7,067.29	245.32	3
66500.040 Repair & Maintenance-Lifeline	536.13	0.00	536.13		557.64	(21.51)	(4)
66500.050 Repair & Maintenance-Educa	9,385.72	0.00	9,385.72		11,998.99	(2,613.27)	(22)
66500.060 Repair & Maintenance-Vol.	2,436.61	0.00	2,436.61		1,493.18	943.43	63
66500.080 Repair & Maintenance-Svc Co	8,161.34	0.00	8,161.34		3,466.88	4,694.46	135
66500.090 Repair & Maintenance-Trans.	1,032.25	0.00	1,032.25		1,023.14	9.11	1
66500.110 Repair & Maintenance-Transi	4,287.00	0.00	4,287.00		2,793.43	1,493.57	53
67100.010 Association Fees-Admin.	6,223.92	0.00	6,223.92		6,088.93	134.99	2
67100.020 Association Fees-ADC	11,543.52	0.00	11,543.52		11,293.17	250.35	2
67100.040 Association Fees-Lifeline/Con	1,170.36	0.00	1,170.36		1,144.90	25.46	2
67100.050 Association Fees-Education	21,350.16	0.00	21,350.16		21,848.67	(498.51)	(2)
67100.060 Association Fees-Vol.	1,915.08	0.00	1,915.08		1,873.56	41.52	2
67100.080 Association Fees-Svc Contra	6,915.48	0.00	6,915.48		6,765.47	150.01	2
67100.090 Association Fees-Trans.	1,915.08	0.00	1,915.08		1,873.56	41.52	2
67100.110 Association Fees-Transition	5,000.40	0.00	5,000.40		4,891.84	108.56	2
67200.010 Insurance-Admin.	3,010.44	0.00	3,010.44		2,654.93	355.51	13
67200.020 Insurance-ADC	5,524.08	0.00	5,524.08		4,925.88	598.20	12
67200.040 Insurance-Lifeline/Comm	558.72	0.00	558.72		498.00	60.72	12
67200.050 Insurance-Education	8,853.60	0.00	8,853.60		7,894.32	959.28	12
67200.060 Insurance-Vol	916.20	0.00	916.20		816.84	99.36	12
67200.080 Insurance-Svc Contracts	3,310.20	0.00	3,310.20		2,951.88	358.32	12
67200.090 Insurance-Trans.	18,428.24	0.00	18,428.24		23,887.84	(5,459.60)	(23)
67200.110 Insurance-Transitions	2,392.32	0.00	2,392.32		2,133.12	259.20	12
67300.010 Rental/Lease Expense-Admir	3,387.79	0.00	3,387.79		3,372.58	15.21	0

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67300.020 Rental/Lease Expense-ADC	6,283.34	0.00	6,283.34		6,249.46	33.88	1
67300.040 Rental/Lease Expense-Lifelin	637.06	0.00	637.06		633.54	3.52	1
67300.050 Rental/Lease Expense-Educa	10,076.60	0.00	10,076.60		10,022.03	54.57	1
67300.060 Rental/Lease Expense-Vol.	1,042.46	0.00	1,042.46		1,033.61	8.85	1
67300.080 Rental/Lease Expense-Serv C	3,764.24	0.00	3,764.24		3,743.95	20.29	1
67300.090 Rental/Lease Expense-Trans	1,042.46	0.00	1,042.46		1,038.50	3.96	0
67300.110 Rental/Lease Expense-Transi	2,721.79	0.00	2,721.79		2,705.31	16.48	1
67400.010 Telephone-Admin	6,319.84	0.00	6,319.84		8,132.96	(1,813.12)	(22)
67400.020 Telephone-ADC	1,906.22	0.00	1,906.22		1,789.00	117.22	7
67400.040 Telephone-Lifeline/Comm	895.25	0.00	895.25		1,035.22	(139.97)	(14)
67400.050 Telephone-Education	2,485.69	0.00	2,485.69		2,783.91	(298.22)	(11)
67400.060 Telephone-Vol.	2,469.90	0.00	2,469.90		2,120.25	349.65	16
67400.070 Telephone-Relations	679.45	0.00	679.45		956.57	(277.12)	(29)
67400.080 Telephone-Svc Contract	4,752.98	0.00	4,752.98		5,785.17	(1,032.19)	(18)
67400.090 Telephone-Trans.	991.92	0.00	991.92		1,163.08	(171.16)	(15)
67400.110 Telephone-Transitions	2,987.65	0.00	2,987.65		4,937.27	(1,949.62)	(39)
67500.010 Utilities-Admin	3,739.89	0.00	3,739.89		3,762.89	(23.00)	(1)
67500.020 Utilities-ADC	6,936.37	0.00	6,936.37		6,979.06	(42.69)	(1)
67500.040 Utilities-Lifeline/Comm	703.22	0.00	703.22		707.56	(4.34)	(1)
67500.050 Utilities-Education	11,123.77	0.00	11,123.77		11,192.20	(68.43)	(1)
67500.060 Utilities-Vol.	1,150.73	0.00	1,150.73		1,157.82	(7.09)	(1)
67500.080 Utilities-Svc Contract	4,155.43	0.00	4,155.43		4,181.00	(25.57)	(1)
67500.090 Utilities-Trans.	1,150.73	0.00	1,150.73		1,157.82	(7.09)	(1)
67500.110 Utilities-Transitions	3,004.71	0.00	3,004.71		3,023.17	(18.46)	(1)
67530.010 Tax & Licenses - Admin	355.32	0.00	355.32		352.84	2.48	1
67530.020 Tax & Licenses - ADC	303.00	0.00	303.00		303.00	0.00	0
67530.060 Tax & Licenses - Volunteers	506.00	0.00	506.00		506.00	0.00	0
67530.090 Tax & Licenses - Transp	46.00	0.00	46.00		3.00	43.00	1433
67530.110 Tax & Licenses - Transitions	0.00	0.00	0.00		600.00	(600.00)	(100)
68100.010 Depreciation-Admin	39,964.84	0.00	39,964.84		42,542.51	(2,577.67)	(6)
68100.020 Depreciation-ADC	37,060.54	0.00	37,060.54		24,237.66	12,822.88	53
68100.040 Depreciation-Lifeline/Comm	0.00	0.00	0.00		140.65	(140.65)	(100)
68100.050 Depreciation-Education	43,568.93	0.00	43,568.93		60,082.34	(16,513.41)	(27)
68100.060 Depreciation-Vol.	895.59	0.00	895.59		801.31	94.28	12
68100.070 Depreciation Expense - Comr	5,239.72	0.00	5,239.72		5,432.39	(192.67)	(4)
68100.080 Depreciation-Svc Contract	9,280.58	0.00	9,280.58		9,718.94	(438.36)	(5)
68100.090 Depreciation-Trans	33,635.69	0.00	33,635.69		42,348.66	(8,712.97)	(21)
68100.110 Depreciation-Transitions	5,708.98	0.00	5,708.98		5,710.15	(1.17)	0
69100.010 Bank Service Charge	693.39	0.00	693.39		1,457.46	(764.07)	(52)
69100.020 Bank Charges - ADC	21,672.95	0.00	21,672.95		18,665.67	3,007.28	16
69100.050 Bank Charges - Comm Ed	1,354.18	0.00	1,354.18		1,519.97	(165.79)	(11)
69100.060 Bank Service - Sr Lunch	69.44	0.00	69.44		1.31	68.13	5201
69100.080 Bank Charges - Svc Contract	28.82	0.00	28.82		23.94	4.88	20
69100.090 Banking Fees	134.67	0.00	134.67		51.82	82.85	160
69100.110 Bank & Credit Card Chgs-Car	73.71	0.00	73.71		0.00	73.71	0
70 Expenses	1,137,431.08	7,282.91	1,144,713.99		2,453,731.75	(1,309,017.76)	(53)
60100.010 Salaries-Admin	265,260.39	0.00	265,260.39		321,154.13	(55,893.74)	(17)
60100.020 Salaries-ADC	212,210.54	0.00	212,210.54		246,290.35	(34,079.81)	(14)

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60100.040 Salaries-Lifeline/Comm.	60,429.72	0.00	60,429.72		80,078.45	(19,648.73)	(25)
60100.050 Salaries-Education	180,118.75	0.00	180,118.75		192,294.00	(12,175.25)	(6)
60100.060 Salaries-Senior Lunch	99,513.07	0.00	99,513.07		121,740.72	(22,227.65)	(18)
60100.070 Salaries-Relations	59,762.75	0.00	59,762.75		64,938.60	(5,175.85)	(8)
60100.080 Salaries-Wellness Center	195,695.30	0.00	195,695.30		248,798.31	(53,103.01)	(21)
60100.090 Salaries-Transportation	113,560.22	0.00	113,560.22		129,012.67	(15,452.45)	(12)
60100.110 Salaries-Appl	161,158.09	0.00	161,158.09		165,192.79	(4,034.70)	(2)
70. 1 Salaries and Wages	1,347,708.83	0.00	1,347,708.83		1,569,500.02	(221,791.19)	(14)
60310.010 Benefits-Health-Admin.	18,633.47	0.00	18,633.47		23,823.01	(5,189.54)	(22)
60310.020 Benefits-Health-ADC	17,849.11	0.00	17,849.11		13,557.90	4,291.21	32
60310.040 Benefits-Health-Lifeline/Comr	10,829.40	0.00	10,829.40		12,534.08	(1,704.68)	(14)
60310.050 Benefits-Health-Education	23,713.21	0.00	23,713.21		21,390.73	2,322.48	11
60310.060 Benefits-Health-Vol.	11,154.09	0.00	11,154.09		17,388.13	(6,234.04)	(36)
60310.070 Benefits-Health-Relations	2,400.00	0.00	2,400.00		2,400.00	0.00	0
60310.080 Benefits-Health-Service Contr	19,858.20	0.00	19,858.20		24,582.35	(4,724.15)	(19)
60310.090 Benefits-Health-Trans.	21,152.95	0.00	21,152.95		22,067.43	(914.48)	(4)
60310.110 Benefits-Health-Apple Event	17,624.43	0.00	17,624.43		16,751.78	872.65	5
60340.010 Benefits-PERS-Admin.	17,586.91	(89,995.00)	(72,408.09)		3,722.32	(76,130.41)	(2045)
60340.020 Benefits-PERS-ADC	9,672.49	0.00	9,672.49		2,186.05	7,486.44	342
60340.040 Benefits-PERS-Lifeline/Comm	4,361.17	0.00	4,361.17		987.76	3,373.41	342
60340.050 Benefits-PERS-Education	11,234.50	0.00	11,234.50		1,956.87	9,277.63	474
60340.060 Benefits-PERS-Vol.	5,972.56	0.00	5,972.56		1,279.67	4,692.89	367
60340.070 Benefits-PERS-Relations	4,316.87	0.00	4,316.87		808.22	3,508.65	434
60340.080 Benefits-PERS-Service Contr	11,675.96	0.00	11,675.96		2,448.83	9,227.13	377
60340.090 Benefits-PERS-Trans	7,951.83	0.00	7,951.83		1,585.57	6,366.26	402
60340.110 Benefits-PERS-Apple Event	10,338.52	0.00	10,338.52		1,804.01	8,534.51	473
60350.010 Benefits-Worker's Comp.-Adr	1,770.73	0.00	1,770.73		5,436.74	(3,666.01)	(67)
60350.020 Benefits-Worker's Comp-ADC	14,075.87	0.00	14,075.87		24,894.24	(10,818.37)	(43)
60350.040 Benefits-Worker's Comp-Lifel	361.25	0.00	361.25		676.00	(314.75)	(47)
60350.050 Benefits-Worker's Comp-Edu	1,075.05	0.00	1,075.05		1,649.26	(574.21)	(35)
60350.060 Benefits-Worker's Comp-Vol.	2,067.16	0.00	2,067.16		3,481.44	(1,414.28)	(41)
60350.070 Benefits-Worker's Comp-Rel.	461.34	0.00	461.34		615.52	(154.18)	(25)
60350.080 Benefits-Worker's Comp-Ser	1,238.48	0.00	1,238.48		2,603.56	(1,365.08)	(52)
60350.090 Benefits-Worker's Comp-Trar	6,451.27	0.00	6,451.27		9,860.56	(3,409.29)	(35)
60350.110 Benefits-Worker's Comp-Appl	1,065.26	0.00	1,065.26		1,828.95	(763.69)	(42)
60360.010 Benefits-Life/ADD-Admin.	14,782.40	0.00	14,782.40		24,255.56	(9,473.16)	(39)
60360.020 Benefits-Life/ADD-ADC	1,239.56	0.00	1,239.56		1,748.76	(509.20)	(29)
60360.040 Benefits-Life/ADD-Lifeline/Co	707.76	0.00	707.76		824.88	(117.12)	(14)
60360.050 Benefits-Life/ADD-Education	1,732.92	0.00	1,732.92		1,713.24	19.68	1
60360.060 Benefits-Life/ADD-Vol.	897.38	0.00	897.38		906.46	(9.08)	(1)
60360.070 Benefits-Life/ADD-Relations	755.40	0.00	755.40		752.10	3.30	0
60360.080 Benefits-Life/ADD-Service	1,908.72	0.00	1,908.72		2,148.24	(239.52)	(11)
60360.090 Benefits-Life/ADD-Trans	991.80	0.00	991.80		1,086.72	(94.92)	(9)
60360.110 Benefits-Life/ADD-Apple Ever	1,537.05	0.00	1,537.05		2,083.86	(546.81)	(26)
60370.010 Benefits-Retiree OPEB	82,605.57	6,195.68	88,801.25		59,033.35	29,767.90	50
60370.020 Benefits-Retiree OPEB	9,736.10	885.10	10,621.20		0.00	10,621.20	0
60370.040 Benefits-Retiree OPEB	9,736.10	885.10	10,621.20		15,196.69	(4,575.49)	(30)
60370.050 Benefits-Retiree OPEB	37,824.73	2,655.29	40,480.02		37,894.63	2,585.39	7

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60370.060 Benefits-Retiree OPEB	9,736.10	885.10	10,621.20		7,906.86	2,714.34	34
60370.080 Benefits-Retiree OPEB	37,714.18	2,655.29	40,369.47		20,331.95	20,037.52	99
60370.090 Benefits-Retiree OPEB	19,472.09	1,770.19	21,242.28		15,813.66	5,428.62	34
60370.110 Benefits-Retiree OPEB	9,736.10	885.10	10,621.20		23,720.46	(13,099.26)	(55)
60380.070 PERS Retirement UAL	<u>29,064.00</u>	<u>0.00</u>	<u>29,064.00</u>		<u>0.00</u>	<u>29,064.00</u>	<u>0</u>
70. 2 Employee Benefits and Related	525,070.04	(73,178.15)	451,891.89		437,738.40	14,153.49	3
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>	<u>0.00</u>	<u>0</u>
Net Income (Loss)	301,075.43		340,228.25		(1,067,274.04)	1,407,502.29	(132)

Note: Balances and amounts were traced to the general ledger, noting agreement.

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Account	Prelim	Adj's	Rep	Annotation	Rep 06/15	Amount Chg	%Chg
10100.000 Bank of The West - General	109,073.43	0.00	109,073.43		250,438.23	(141,364.80)	(56)
10700.000 Cash-LAIF	2,144,991.19	0.00	2,144,991.19		1,540,102.08	604,889.11	39
10720.000 Cash-County Treasury Investment	3,910.25	0.00	3,910.25		3,633.45	276.80	8
10750.000 Rabobank-Checking	280,511.11	0.00	280,511.11		0.00	280,511.11	0
111.110 Cash	2,538,485.98	0.00	2,538,485.98		1,794,173.76	744,312.22	41
10600.000 Petty Cash-Admin	1,000.00	0.00	1,000.00	M	1,000.00	0.00	0
10650.000 Petty Cash-Community Services	50.00	0.00	50.00	M	50.00	0.00	0
10660.000 Petty Cash-Volunteer Guild	20.00	0.00	20.00	M	20.00	0.00	0
10680.000 Petty Cash-Senior Meals	85.00	0.00	85.00	M	85.00	0.00	0
111.120 Cash on hand	1,155.00	0.00	1,155.00		1,155.00	0.00	0
10745.000 Rabobank-Savings	59,556.83	0.00	59,556.83		30,755.80	28,801.03	94
111.320 Certificate on Deposit	59,556.83	0.00	59,556.83		30,755.80	28,801.03	94
10820.000 Cash-Restricted SchlrsHP-CNB	13,270.92	0.00	13,270.92		0.00	13,270.92	0
10860.000 Guild Cash-Ckng Bank of the West	0.00	0.00	0.00		10,492.00	(10,492.00)	(100)
111.800 Other cash - Restricted	13,270.92	0.00	13,270.92		10,492.00	2,778.92	26
13150.000 Due From County Property Tax	69,770.71	(24,103.96)	45,666.75		49,552.81	(3,886.06)	(8)
115.100 Taxes receivable	69,770.71	(24,103.96)	45,666.75		49,552.81	(3,886.06)	(8)
12000.000 Accounts Receivable	1,655.00	0.00	1,655.00		5,628.00	(3,973.00)	(71)
115.150 Accounts receivable	1,655.00	0.00	1,655.00		5,628.00	(3,973.00)	(71)
12200.000 Accrued Interest Receivable	2,693.81	0.00	2,693.81		0.00	2,693.81	0
115.200 Interest receivable	2,693.81	0.00	2,693.81		0.00	2,693.81	0
12100.000 Employee Advance	0.00	0.00	0.00		1,193.34	(1,193.34)	(100)
115.400 Other receivables	0.00	0.00	0.00		1,193.34	(1,193.34)	(100)
12516.000 Grant-VCTC-PTMISEA Grant	(7,728.00)	7,728.00	0.00		0.00	0.00	0
12520.000 AAA-Senior Meals Receivable	4,030.23	0.00	4,030.23		11,760.95	(7,730.72)	(66)
12530.000 AAA-Caregiver IIIE Receivable	4,617.50	0.00	4,617.50		1,366.50	3,251.00	238
12540.000 AAA-Senior Support IIIB Receivable	7,124.25	0.00	7,124.25		8,350.31	(1,226.06)	(15)
12610.000 Contract-PICF-Blue Shield	3,098.00	0.00	3,098.00		952.33	2,145.67	225
12630.000 Contract-PICF-Falls	8,283.87	0.00	8,283.87		0.00	8,283.87	0
12660.000 Contract-HSAG	400.00	0.00	400.00		0.00	400.00	0
115.500 Grant receivable	19,825.85	7,728.00	27,553.85		22,430.09	5,123.76	23
18100.000 Prepaid Insurance	1,305.97	0.00	1,305.97		1,306.00	(0.03)	0
18150.000 Pre Paid-Workers Comp	28,663.23	(22,398.00)	6,265.23		25,854.64	(19,589.41)	(76)
18250.000 Prepaid Postage	322.96	0.00	322.96		266.23	56.73	21
18270.000 Prepaid Other	0.00	0.00	0.00		6,116.00	(6,116.00)	(100)
121 Prepaid expenses	30,292.16	(22,398.00)	7,894.16		33,542.87	(25,648.71)	(76)
15200.000 Building & Improvements	3,129,358.25	0.00	3,129,358.25		3,665,822.17	(536,463.92)	(15)
140.110 Building & improvements	3,129,358.25	0.00	3,129,358.25		3,665,822.17	(536,463.92)	(15)
15350.000 IS equipment	226,299.49	0.00	226,299.49		218,116.24	8,183.25	4
15500.000 Equipment and furnishings	258,597.22	0.00	258,597.22		266,494.37	(7,897.15)	(3)
15550.000 Transportation vehicles	263,736.45	0.00	263,736.45		349,635.55	(85,899.10)	(25)
140.120 Equipment and furnishings	748,633.16	0.00	748,633.16		834,246.16	(85,613.00)	(10)
16200.000 Accumulated Depreciation-Buildings	(1,529,290.74)	0.00	(1,529,290.74)		(1,603,961.75)	74,671.01	(5)
140.210 Accumulated Depreciation Buildings	(1,529,290.74)	0.00	(1,529,290.74)		(1,603,961.75)	74,671.01	(5)
16350.000 Accumulated Depreciation-IS Equipment	(199,154.46)	0.00	(199,154.46)		(188,417.28)	(10,737.18)	6
140.230 Accumulated Depreciation IS Equipment	(199,154.46)	0.00	(199,154.46)		(188,417.28)	(10,737.18)	6
16500.000 Accumulated Depreciation-Equip. & Furniture	(220,825.07)	0.00	(220,825.07)		(206,933.88)	(13,891.19)	7

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Camarillo Health Care District
Year End: June 30, 2016
Trial Balance by Map Number

Account	Prelim	Adj's	Rep	Annotation	Rep 06/15	Amount Chg	%Chg
140.240 Accumulated Depreciation Equip & Furnishin	(220,825.07)	0.00	(220,825.07)		(206,933.88)	(13,891.19)	7
16550.000 Accumulated Depreciation-Vehicles	(159,791.45)	0.00	(159,791.45)		(196,494.00)	36,702.55	(19)
140.250 Accumulated Depreciation Trans. Vehicles	(159,791.45)	0.00	(159,791.45)		(196,494.00)	36,702.55	(19)
19000.000 Deferred Outflows of Resources	112,553.17	152,250.00	264,803.17		112,553.47	152,249.70	135
180 Deferred Outflows of Resources	112,553.17	152,250.00	264,803.17		112,553.47	152,249.70	135
20100.000 Accounts Payable	(54,945.01)	4,748.63	(50,196.38)		(61,046.38)	10,850.00	(18)
212 Accounts payable	(54,945.01)	4,748.63	(50,196.38)		(61,046.38)	10,850.00	(18)
21200.000 Accrued Payroll	(42,923.54)	0.00	(42,923.54)		(37,044.93)	(5,878.61)	16
21450.000 PERS Payable-Retirement	(2,810.63)	0.00	(2,810.63)		(2,611.26)	(199.37)	8
21600.000 Accrued Vacation	(86,191.43)	0.00	(86,191.43)		(74,240.19)	(11,951.24)	16
214 Accrued expenses	(131,925.60)	0.00	(131,925.60)		(113,896.38)	(18,029.22)	16
21550.000 Accrued OPEB Liability	(165,463.71)	(16,816.85)	(182,280.56)		(156,378.36)	(25,902.20)	17
218 OPEB payable	(165,463.71)	(16,816.85)	(182,280.56)		(156,378.36)	(25,902.20)	17
22100.000 Accrued Interest	(14,722.20)	0.00	(14,722.20)		(16,875.00)	2,152.80	(13)
220 Accrued Interest Payable	(14,722.20)	0.00	(14,722.20)		(16,875.00)	2,152.80	(13)
28000.000 Net Pension Liability	(959,514.50)	137,880.00	(821,634.50)		(959,515.00)	137,880.50	(14)
221 Net Pension Liability	(959,514.50)	137,880.00	(821,634.50)		(959,515.00)	137,880.50	(14)
24200.000 Scholarships-Volunteer Expense	(2,451.51)	0.00	(2,451.51)		(3,692.20)	1,240.69	(34)
24300.000 Scholarships-Senior Services	(8,255.41)	0.00	(8,255.41)		(2,856.80)	(5,398.61)	189
24500.000 Scholarships-Transportation	(1,889.00)	0.00	(1,889.00)		(409.00)	(1,480.00)	362
24550.000 Scholarships-JM Rozanski-ADP	(675.00)	0.00	(675.00)		(3,534.00)	2,859.00	(81)
25100.000 Deferred Revenue	(7,583.33)	0.00	(7,583.33)		0.00	(7,583.33)	0
25200.000 Deferred Lease	0.00	0.00	0.00		(1,303.00)	1,303.00	(100)
227 Deferred revenue	(20,854.25)	0.00	(20,854.25)		(11,795.00)	(9,059.25)	77
25000.000 Construction Loan 2015	(79,414.63)	0.00	(79,414.63)		(76,544.22)	(2,870.41)	4
229 Current Portion of Long Term Debts	(79,414.63)	0.00	(79,414.63)		(76,544.22)	(2,870.41)	4
26000.000 Construction Loan 2021	(444,041.15)	0.00	(444,041.15)		(523,455.78)	79,414.63	(15)
231 Notes Payable	(444,041.15)	0.00	(444,041.15)		(523,455.78)	79,414.63	(15)
29000.000 Deferred Inflows of Resources	(250,690.00)	(200,135.00)	(450,825.00)		(250,690.00)	(200,135.00)	80
252 Deferred Inflows of Resources	(250,690.00)	(200,135.00)	(450,825.00)		(250,690.00)	(200,135.00)	80
30200.000 Fund Balance	(2,195,542.64)	0.00	(2,195,542.64)		(3,262,816.48)	1,067,273.84	(33)
270.400 Retained earnings	(2,195,542.64)	0.00	(2,195,542.64)		(3,262,816.48)	1,067,273.84	(33)
30130.000 Change in Accounting Principle	0.00	0.00	0.00		1,193,105.07	(1,193,105.07)	(100)
270.700 Change in Accounting Principle	0.00	0.00	0.00		1,193,105.07	(1,193,105.07)	(100)
40150.050 Community Education Fees	(28,773.00)	0.00	(28,773.00)		(41,056.50)	12,283.50	(30)
40150.080 Community Education Fees	(1,356.00)	0.00	(1,356.00)		(1,324.00)	(32.00)	2
40150.110 Educ Fees-Care Transitions	(2,381.01)	0.00	(2,381.01)		0.00	(2,381.01)	0
40170.090 Transportation Fees	(28,355.00)	0.00	(28,355.00)		(29,370.00)	1,015.00	(3)
40180.090 VCTC PTMISEA Grant	0.00	(7,728.00)	(7,728.00)		0.00	(7,728.00)	0
40190.090 Transport Fees ADC	(12,520.00)	0.00	(12,520.00)		(20,358.00)	7,838.00	(39)
40220.050 Health Screenign Fees	(554.00)	0.00	(554.00)		(634.00)	80.00	(13)
40242.040 Lifeline Fees	(67,888.00)	0.00	(67,888.00)		(88,440.00)	20,552.00	(23)
40245.060 Sr Nutrition Home Delivered	(24,106.00)	0.00	(24,106.00)		(20,012.90)	(4,093.10)	20
40252.060 Sr. Nutrition Congregate	(1,483.50)	0.00	(1,483.50)		(1,836.05)	352.55	(19)
40261.110 Contract-PICF-Falls	(14,227.14)	0.00	(14,227.14)		0.00	(14,227.14)	0
40262.110 Demonstration Revenue	0.00	0.00	0.00		(193,984.00)	193,984.00	(100)
40263.110 Contract-PICF-Blue Shield	(10,422.34)	0.00	(10,422.34)		(2,823.66)	(7,598.68)	269

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Camarillo Health Care District
Year End: June 30, 2016
Trial Balance by Map Number

Account	Prelim	Adj's	Rep	Annotation	Rep 06/15	Amount Chg	%Chg
40264.110 Contract-VCAAA-Evid Base	(3,508.00)	(12,031.54)	(15,539.54)		0.00	(15,539.54)	0
40265.110 Contract-HSAG	(400.00)	0.00	(400.00)		0.00	(400.00)	0
40270.020 ADC Fees	(178,484.50)	0.00	(178,484.50)		(201,466.00)	22,981.50	(11)
40300.020 Scholarship Revenue-ADC	(6,783.00)	0.00	(6,783.00)		(310.00)	(6,473.00)	088
40300.080 Scholarship Revenue-Wellness	(40.00)	0.00	(40.00)		0.00	(40.00)	0
40300.090 Scholarship Revenue-Trans.	(3,520.00)	0.00	(3,520.00)		0.00	(3,520.00)	0
40355.060 Sr. Nutrition Sponsors	(2,966.40)	0.00	(2,966.40)		(2,950.00)	(16.40)	1
40360.050 Healthy Attitude Advertising	(4,650.00)	0.00	(4,650.00)		(3,500.00)	(1,150.00)	33
40820.060 City of Camarillo SNP HDM	(37,000.00)	0.00	(37,000.00)		(37,000.00)	0.00	0
301 Program revenues	(429,417.89)	(19,759.54)	(449,177.43)		(645,065.11)	195,887.68	(30)
40230.050 Facility Use - Counsel	0.00	0.00	0.00		(590.00)	590.00	(100)
40230.080 Counsel Fees	(2,000.00)	0.00	(2,000.00)		(550.00)	(1,450.00)	264
40550.050 Facility Use Rental	(32,837.76)	0.00	(32,837.76)		(19,242.50)	(13,595.26)	71
40550.080 Facility Use-Resource Center	0.00	0.00	0.00		(5,827.92)	5,827.92	(100)
40600.050 Facility Use-Lease	(13,030.00)	0.00	(13,030.00)		(25,118.00)	12,088.00	(48)
306 Miscellaneous revenue	(47,867.76)	0.00	(47,867.76)		(51,328.42)	3,460.66	(7)
40720.050 Donations-Unrestricted-Education	(58.00)	0.00	(58.00)		0.00	(58.00)	0
40720.060 Donations-Unrestricted-Voluntary	(438.51)	0.00	(438.51)		(668.36)	229.85	(34)
40720.080 Donations-Unrestricted-Wellness Center	(480.00)	0.00	(480.00)		(549.50)	69.50	(13)
40910.020 Other Income-ADC	(60,887.60)	0.00	(60,887.60)		(77,842.85)	16,955.25	(22)
307 Contributions	(61,864.11)	0.00	(61,864.11)		(79,060.71)	17,196.60	(22)
40100.010 Tax Revenue	(658,024.77)	24,103.96	(633,920.81)		(582,852.08)	(51,068.73)	9
40100.020 Tax Revenue	(233,431.87)	0.00	(233,431.87)		(304,699.10)	71,267.23	(23)
40100.040 Tax Revenue	(46,826.03)	0.00	(46,826.03)		(77,450.19)	30,624.16	(40)
40100.050 Tax Revenue	(545,772.81)	0.00	(545,772.81)		(513,701.97)	(32,070.84)	6
40100.060 Tax Revenue	(55,579.47)	0.00	(55,579.47)		(139,077.95)	83,498.48	(60)
40100.080 Tax Revenue	(426,463.41)	0.00	(426,463.41)		(443,820.03)	17,356.62	(4)
40100.090 Tax Revenue	(123,878.81)	0.00	(123,878.81)		(183,093.52)	59,214.71	(32)
40100.110 Tax Revenue	(310,022.83)	0.00	(310,022.83)		0.00	(310,022.83)	0
401 Property taxes	(2,400,000.00)	24,103.96	(2,375,896.04)		(2,244,694.84)	(131,201.20)	6
40288.080 Grant AAA-Caregiver Resources	(32,465.00)	0.00	(32,465.00)		(44,355.00)	11,890.00	(27)
40810.060 AAA Senior Meals Grant	(55,942.00)	0.00	(55,942.00)		(65,474.00)	9,532.00	(15)
40815.080 Grant-Dignity Health	0.00	0.00	0.00		(17,500.00)	17,500.00	(100)
40825.110 Grant-SCAN	0.00	0.00	0.00		(5,000.00)	5,000.00	(100)
40850.080 Grant-VCAAA-SS Line	(50,000.00)	0.00	(50,000.00)		(53,617.00)	3,617.00	(7)
40865.110 Grant-SCAN-Commyt Constit	(14,400.00)	0.00	(14,400.00)		(19,200.00)	4,800.00	(25)
402 Grant income	(152,807.00)	0.00	(152,807.00)		(205,146.00)	52,339.00	(26)
40740.090 Legacies & Bequests	(148,479.00)	0.00	(148,479.00)		(141,199.00)	(7,280.00)	5
403 Legacies and bequests	(148,479.00)	0.00	(148,479.00)		(141,199.00)	(7,280.00)	5
40400.010 Interest Income	(6,720.53)	0.00	(6,720.53)		(2,926.81)	(3,793.72)	130
404 Interest income	(6,720.53)	0.00	(6,720.53)		(2,926.81)	(3,793.72)	130
40910.010 Other Income	(36,380.91)	22,398.00	(13,982.91)		(34,227.60)	20,244.69	(59)
40910.040 Other Income-Lifeline	(75.00)	0.00	(75.00)		0.00	(75.00)	0
40910.050 Other Income-Education	(650.00)	0.00	(650.00)		(600.00)	(50.00)	8
40910.080 Other Income-Wellness	(2,500.00)	0.00	(2,500.00)		0.00	(2,500.00)	0
40910.110 Other Income-Care Transitions	(950.00)	0.00	(950.00)		0.00	(950.00)	0
405 Other non-operating revenue	(40,555.91)	22,398.00	(18,157.91)		(34,827.60)	16,669.69	(48)
70300.020 (Loss) Stock Sales - ADC	7.01	0.00	7.01		0.00	7.01	0
407 Realized gain/loss on investments	7.01	0.00	7.01		0.00	7.01	0
60100.020 Salaries-ADC	212,210.54	0.00	212,210.54		246,290.35	(34,079.81)	(14)
60100.040 Salaries-Lifeline/Comm.	60,429.72	0.00	60,429.72		80,078.45	(19,648.73)	(25)
60100.050 Salaries-Education	180,118.75	0.00	180,118.75		192,294.00	(12,175.25)	(6)

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Camarillo Health Care District
Year End: June 30, 2016
Trial Balance by Map Number

Account	Prelim	Adj's	Rep	Annotation	Rep 06/15	Amount Chg	%Chg
60100.060 Salaries-Senior Lunch	99,513.07	0.00	99,513.07		121,740.72	(22,227.65)	(18)
60100.070 Salaries-Relations	59,762.75	0.00	59,762.75		64,938.60	(5,175.85)	(8)
60100.080 Salaries-Wellness Center	195,695.30	0.00	195,695.30		248,798.31	(53,103.01)	(21)
60100.090 Salaries-Transportation	113,560.22	0.00	113,560.22		129,012.67	(15,452.45)	(12)
60100.110 Salaries-Appl	161,158.09	0.00	161,158.09		165,192.79	(4,034.70)	(2)
60200.020 Payroll Taxes-ADC	19,399.72	0.00	19,399.72		22,092.96	(2,693.24)	(12)
60200.040 Payroll Taxes-Lifeline/Comm	4,493.50	0.00	4,493.50		5,790.75	(1,297.25)	(22)
60200.050 Payroll Taxes-Education	15,251.70	0.00	15,251.70		16,193.30	(941.60)	(6)
60200.060 Payroll Taxes-Senior Lunch	9,069.18	0.00	9,069.18		10,651.72	(1,582.54)	(15)
60200.070 Payroll Taxes-Rel.	5,299.98	0.00	5,299.98		5,331.75	(31.77)	(1)
60200.080 Payroll Taxes-Wellness Center	16,145.26	0.00	16,145.26		20,385.07	(4,239.81)	(21)
60200.090 Payroll Taxes-Trans.	9,501.21	0.00	9,501.21		10,685.74	(1,184.53)	(11)
60200.110 P/R Taxes - Apple	13,086.46	0.00	13,086.46		13,510.54	(424.08)	(3)
60310.020 Benefits-Health-ADC	17,849.11	0.00	17,849.11		13,557.90	4,291.21	32
60310.040 Benefits-Health-Lifeline/Comm	10,829.40	0.00	10,829.40		12,534.08	(1,704.68)	(14)
60310.050 Benefits-Health-Education	23,713.21	0.00	23,713.21		21,390.73	2,322.48	11
60310.060 Benefits-Health-Vol.	11,154.09	0.00	11,154.09		17,388.13	(6,234.04)	(36)
60310.070 Benefits-Health-Relations	2,400.00	0.00	2,400.00		2,400.00	0.00	0
60310.080 Benefits-Health-Service Contract	19,858.20	0.00	19,858.20		24,582.35	(4,724.15)	(19)
60310.090 Benefits-Health-Trans.	21,152.95	0.00	21,152.95		22,067.43	(914.48)	(4)
60310.110 Benefits-Health-Apple Event	17,624.43	0.00	17,624.43		16,751.78	872.65	5
60340.020 Benefits-PERS-ADC	9,672.49	0.00	9,672.49		2,186.05	7,486.44	342
60340.040 Benefits-PERS-Lifeline/Comm	4,361.17	0.00	4,361.17		987.76	3,373.41	342
60340.050 Benefits-PERS-Education	11,234.50	0.00	11,234.50		1,956.87	9,277.63	474
60340.060 Benefits-PERS-Vol.	5,972.56	0.00	5,972.56		1,279.67	4,692.89	367
60340.070 Benefits-PERS-Relations	4,316.87	0.00	4,316.87		808.22	3,508.65	434
60340.080 Benefits-PERS-Service Contract	11,675.96	0.00	11,675.96		2,448.83	9,227.13	377
60340.090 Benefits-PERS-Trans	7,951.83	0.00	7,951.83		1,585.57	6,366.26	402
60340.110 Benefits-PERS-Apple Event	10,338.52	0.00	10,338.52		1,804.01	8,534.51	473
60350.020 Benefits-Worker's Comp-ADC	14,075.87	0.00	14,075.87		24,894.24	(10,818.37)	(43)
60350.040 Benefits-Worker's Comp-Lifelin	361.25	0.00	361.25		676.00	(314.75)	(47)
60350.050 Benefits-Worker's Comp-Educ.	1,075.05	0.00	1,075.05		1,649.26	(574.21)	(35)
60350.060 Benefits-Worker's Comp-Vol.	2,067.16	0.00	2,067.16		3,481.44	(1,414.28)	(41)
60350.070 Benefits-Worker's Comp-Rel.	461.34	0.00	461.34		615.52	(154.18)	(25)
60350.080 Benefits-Worker's Comp-Service	1,238.48	0.00	1,238.48		2,603.56	(1,365.08)	(52)
60350.090 Benefits-Worker's Comp-Trans	6,451.27	0.00	6,451.27		9,860.56	(3,409.29)	(35)
60350.110 Benefits-Worker's Comp-Apple	1,065.26	0.00	1,065.26		1,828.95	(763.69)	(42)
60360.020 Benefits-Life/ADD-ADC	1,239.56	0.00	1,239.56		1,748.76	(509.20)	(29)
60360.040 Benefits-Life/ADD-Lifeline/Comm	707.76	0.00	707.76		824.88	(117.12)	(14)
60360.050 Benefits-Life/ADD-Education	1,732.92	0.00	1,732.92		1,713.24	19.68	1
60360.060 Benefits-Life/ADD-Vol.	897.38	0.00	897.38		906.46	(9.08)	(1)
60360.070 Benefits-Life/ADD-Relations	755.40	0.00	755.40		752.10	3.30	0
60360.080 Benefits-Life/ADD-Service	1,908.72	0.00	1,908.72		2,148.24	(239.52)	(11)
60360.090 Benefits-Life/ADD-Trans	991.80	0.00	991.80		1,086.72	(94.92)	(9)
60360.110 Benefits-Life/ADD-Apple Event	1,537.05	0.00	1,537.05		2,083.86	(546.81)	(26)
60370.020 Benefits-Retiree OPEB	9,736.10	885.10	10,621.20		0.00	10,621.20	0
60370.040 Benefits-Retiree OPEB	9,736.10	885.10	10,621.20		15,196.69	(4,575.49)	(30)
60370.050 Benefits-Retiree OPEB	37,824.73	2,655.29	40,480.02		37,894.63	2,585.39	7
60370.060 Benefits-Retiree OPEB	9,736.10	885.10	10,621.20		7,906.86	2,714.34	34
60370.080 Benefits-Retiree OPEB	37,714.18	2,655.29	40,369.47		20,331.95	20,037.52	99
60370.090 Benefits-Retiree OPEB	19,472.09	1,770.19	21,242.28		15,813.66	5,428.62	34
60370.110 Benefits-Retiree OPEB	9,736.10	885.10	10,621.20		23,720.46	(13,099.26)	(55)
60380.070 PERS Retirement UAL	29,064.00	0.00	29,064.00		0.00	29,064.00	0
511 Salaries, wages and benefits	1,564,386.41	10,621.17	1,575,007.58		1,674,455.14	(99,447.56)	(6)
62300.080 Paternership Initiatives	2,500.00	0.00	2,500.00		0.00	2,500.00	0
62400.020 Legal Fees-ADP	0.00	0.00	0.00		1,629.60	(1,629.60)	(100)
62400.080 Legal Fees-Wellness & Cargiver	0.00	0.00	0.00		1,687.80	(1,687.80)	(100)
62400.110 Legal Fees	0.00	0.00	0.00		21,731.70	(21,731.70)	(100)
62500.020 Outside Contractors-ADC	26,205.38	0.00	26,205.38		14,839.90	11,365.48	77
62500.040 Outside Contractors-Lifeline/Comm	982.47	0.00	982.47		3,479.93	(2,497.46)	(72)

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62500.050 Outside Contractors-Education	25,758.99	0.00	25,758.99		25,713.76	45.23	0
62500.060 Outside Contractors-Vol.	2,105.42	0.00	2,105.42		1,914.76	190.66	10
62500.070 Outside Contractors-Relations	84,202.84	0.00	84,202.84		72,535.96	11,666.88	16
62500.080 Outside Contractors-Service	36,918.03	0.00	36,918.03		49,087.02	(12,168.99)	(25)
62500.090 Outside Contractors-Trans.	1,319.29	0.00	1,319.29		1,571.42	(252.13)	(16)
62500.110 Outside Contractors - Apple	3,365.73	12,031.54	15,397.27		45,405.55	(30,008.28)	(66)
62650.050 Instructor Agreement Fees	16,177.35	0.00	16,177.35		24,122.00	(7,944.65)	(33)
512 Professional fees	199,535.50	12,031.54	211,567.04		263,719.40	(52,152.36)	(20)
65500.020 Postage-ADC	3,367.37	0.00	3,367.37		0.00	3,367.37	0
65500.030 Postage-Wellness	0.00	0.00	0.00		5,030.45	(5,030.45)	(100)
65500.040 Postage-Lifeline/Comm	2,993.33	0.00	2,993.33		2,856.06	137.27	5
65500.050 Postage-Education	14,479.32	0.00	14,479.32		13,736.75	742.57	5
65500.060 Postage-Vol	3,049.34	0.00	3,049.34		2,902.55	146.79	5
65500.070 Postage-Relations	411.00	0.00	411.00		155.58	255.42	164
65500.080 Postage-Service Contracts	3,140.05	0.00	3,140.05		2,977.45	162.60	5
65500.090 Postage-Trans.	3,008.61	0.00	3,008.61		2,855.88	152.73	5
65500.110 Postage - Apple	3,050.42	0.00	3,050.42		2,849.12	201.30	7
66400.020 Printing-ADC	5,189.37	0.00	5,189.37		12,627.15	(7,437.78)	(59)
66400.040 Printing-Lifeline/Comm	4,299.83	0.00	4,299.83		5,508.98	(1,209.15)	(22)
66400.050 Printing-Education	21,672.04	0.00	21,672.04		27,886.49	(6,214.45)	(22)
66400.060 Printing	5,024.52	0.00	5,024.52		6,191.29	(1,166.77)	(19)
66400.070 Printing-Relations	1,286.38	0.00	1,286.38		43.13	1,243.25	2883
66400.080 Printing	4,724.76	0.00	4,724.76		6,400.98	(1,676.22)	(26)
66400.090 Printing	4,268.26	0.00	4,268.26		5,556.42	(1,288.16)	(23)
66400.110 Printing-Apple	4,692.01	0.00	4,692.01		9,011.22	(4,319.21)	(48)
513 Postage and printing	84,656.61	0.00	84,656.61		106,589.50	(21,932.89)	(21)
63010.020 Community/Staff Rel-ADC	24.84	0.00	24.84		1,284.42	(1,259.58)	(98)
63010.040 Community/Staff Rel-Lifeline/C	473.85	0.00	473.85		328.00	145.85	44
63010.050 Community/Staff Rel-Education	32.41	0.00	32.41		0.00	32.41	0
63010.060 Community/Staff Rel-Vol.	1,076.47	0.00	1,076.47		407.01	669.46	164
63010.070 Community/Staff Rel-Relations	440.75	0.00	440.75		887.93	(447.18)	(50)
63010.080 Community/Staff Rel-Svc Contract	230.69	0.00	230.69		1,512.31	(1,281.62)	(85)
63010.110 Community/Staff Rel.	90.04	0.00	90.04		235.22	(145.18)	(62)
65000.020 Program Activities-ADC	15,250.69	0.00	15,250.69		13,808.81	1,441.88	10
65000.050 Program Activities-Education	939.10	0.00	939.10		476.45	462.65	97
65000.060 Program Activities-Vol.	2,039.02	0.00	2,039.02		4,986.17	(2,947.15)	(59)
65000.080 Program Activities-Serv Cont.	483.86	0.00	483.86		2,331.76	(1,847.90)	(79)
65000.110 Program Materials & Activities-Care Transitions	5,253.92	0.00	5,253.92		951.67	4,302.25	452
65100.090 Gas & Oil	9,923.34	0.00	9,923.34		13,078.61	(3,155.27)	(24)
65200.020 Minor Equipment-ADC	2,106.59	0.00	2,106.59		13,039.06	(10,932.47)	(84)
65200.040 Minor Equipment-Lifeline/Comm	62.96	0.00	62.96		240.95	(177.99)	(74)
65200.050 Minor Equipment-Education	3,338.76	0.00	3,338.76		1,365.94	1,972.82	144
65200.060 Minor Equipment-Vol	1,170.27	0.00	1,170.27		3,798.37	(2,628.10)	(69)
65200.070 Minor Equipment-Relations	3,817.03	0.00	3,817.03		49.18	3,767.85	661
65200.080 Minor Equipment-Svc Contract	1,367.95	0.00	1,367.95		177.55	1,190.40	670
65200.090 Minor Equipment-Trans.	274.26	0.00	274.26		10.94	263.32	2407
65200.110 Minor Equipment-	1,985.39	0.00	1,985.39		983.06	1,002.33	102
65300.020 Office Expense-ADC	2,887.95	0.00	2,887.95		5,391.67	(2,503.72)	(46)
65300.040 Office Expense-Lifeline/Comm	249.31	0.00	249.31		129.92	119.39	92
65300.050 Office Expense-Education	3,184.78	0.00	3,184.78		3,912.75	(727.97)	(19)
65300.060 Office Expense-Vol.	1,408.13	0.00	1,408.13		908.71	499.42	55
65300.070 Office Expense-Relations	4.90	0.00	4.90		17.11	(12.21)	(71)
65300.080 Office Expense-SVC CONT	2,790.62	0.00	2,790.62		3,263.88	(473.26)	(14)
65300.090 Office Expense-Trans.	611.91	0.00	611.91		492.70	119.21	24
65300.110 Office Expense-	1,633.98	0.00	1,633.98		1,710.63	(76.65)	(4)
514 Supplies and activities	63,153.77	0.00	63,153.77		75,780.78	(12,627.01)	(17)
68100.020 Depreciation-ADC	37,060.54	0.00	37,060.54		24,237.66	12,822.88	53
68100.040 Depreciation-Lifeline/Comm	0.00	0.00	0.00		140.65	(140.65)	(100)

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68100.050 Depreciation-Education	43,568.93	0.00	43,568.93		60,082.34	(16,513.41)	(27)
68100.060 Depreciation-Vol.	895.59	0.00	895.59		801.31	94.28	12
68100.070 Depreciation Expense - Community Relations	5,239.72	0.00	5,239.72		5,432.39	(192.67)	(4)
68100.080 Depreciation-Svc Contract	9,280.58	0.00	9,280.58		9,718.94	(438.36)	(5)
68100.090 Depreciation-Trans	33,635.69	0.00	33,635.69		42,348.66	(8,712.97)	(21)
68100.110 Depreciation-Transitions	5,708.98	0.00	5,708.98		5,710.15	(1.17)	0
515 Depreciation	135,390.03	0.00	135,390.03		148,472.10	(13,082.07)	(9)
67200.090 Insurance-Trans.	18,428.24	0.00	18,428.24		23,887.84	(5,459.60)	(23)
516 Insurance	18,428.24	0.00	18,428.24		23,887.84	(5,459.60)	(23)
66100.020 Advertising & Promotion-ADC	670.00	0.00	670.00		5,050.00	(4,380.00)	(87)
66100.040 Advertising & Promotion-Lifeline	95.00	0.00	95.00		2,504.57	(2,409.57)	(96)
66100.060 Advertising & Promotion-Vol.	124.00	0.00	124.00		2,190.72	(2,066.72)	(94)
66100.070 Advertising & Promotion-Rel.	9,678.12	0.00	9,678.12		8,500.00	1,178.12	14
66100.080 Advertising & Promotion-Svc Contract	3,700.63	0.00	3,700.63		7,610.00	(3,909.37)	(51)
66100.090 Advertising & Promotion	0.00	0.00	0.00		115.00	(115.00)	(100)
66100.110 Advertising & Promotion-	542.00	0.00	542.00		39.72	502.28	1265
517 Advertising and promotion	14,809.75	0.00	14,809.75		26,010.01	(11,200.26)	(43)
67100.020 Association Fees-ADC	11,543.52	0.00	11,543.52		11,293.17	250.35	2
67100.040 Association Fees-Lifeline/Comm	1,170.36	0.00	1,170.36		1,144.90	25.46	2
67100.050 Association Fees-Education	21,350.16	0.00	21,350.16		21,848.67	(498.51)	(2)
67100.060 Association Fees-Vol.	1,915.08	0.00	1,915.08		1,873.56	41.52	2
67100.080 Association Fees-Svc Contract	6,915.48	0.00	6,915.48		6,765.47	150.01	2
67100.090 Association Fees-Trans.	1,915.08	0.00	1,915.08		1,873.56	41.52	2
67100.110 Association Fees-Transition	5,000.40	0.00	5,000.40		4,891.84	108.56	2
67400.020 Telephone-ADC	1,906.22	0.00	1,906.22		1,789.00	117.22	7
67400.040 Telephone-Lifeline/Comm	895.25	0.00	895.25		1,035.22	(139.97)	(14)
67400.050 Telephone-Education	2,485.69	0.00	2,485.69		2,783.91	(298.22)	(11)
67400.060 Telephone-Vol.	2,469.90	0.00	2,469.90		2,120.25	349.65	16
67400.070 Telephone-Relations	679.45	0.00	679.45		956.57	(277.12)	(29)
67400.080 Telephone-Svc Contract	4,752.98	0.00	4,752.98		5,785.17	(1,032.19)	(18)
67400.090 Telephone-Trans.	991.92	0.00	991.92		1,163.08	(171.16)	(15)
67400.110 Telephone-Transitions	2,987.65	0.00	2,987.65		4,937.27	(1,949.62)	(39)
67500.020 Utilities-ADC	6,936.37	0.00	6,936.37		6,979.06	(42.69)	(1)
67500.040 Utilities-Lifeline/Comm	703.22	0.00	703.22		707.56	(4.34)	(1)
67500.050 Utilities-Education	11,123.77	0.00	11,123.77		11,192.20	(68.43)	(1)
67500.060 Utilities-Vol.	1,150.73	0.00	1,150.73		1,157.82	(7.09)	(1)
67500.080 Utilities-Svc Contract	4,155.43	0.00	4,155.43		4,181.00	(25.57)	(1)
67500.090 Utilities-Trans.	1,150.73	0.00	1,150.73		1,157.82	(7.09)	(1)
67500.110 Utilities-Transitions	3,004.71	0.00	3,004.71		3,023.17	(18.46)	(1)
518 Utilities and telephone	95,204.10	0.00	95,204.10		98,660.27	(3,456.17)	(4)
65150.090 Fleet Maintenance	13,447.02	0.00	13,447.02		21,828.98	(8,381.96)	(38)
66500.020 Repair & Maintenance-ADC	7,312.61	0.00	7,312.61		7,067.29	245.32	3
66500.040 Repair & Maintenance-Lifeline	536.13	0.00	536.13		557.64	(21.51)	(4)
66500.050 Repair & Maintenance-Education	9,385.72	0.00	9,385.72		11,998.99	(2,613.27)	(22)
66500.060 Repair & Maintenance-Vol.	2,436.61	0.00	2,436.61		1,493.18	943.43	63
66500.080 Repair & Maintenance-Svc Contract	8,161.34	0.00	8,161.34		3,466.88	4,694.46	135
66500.090 Repair & Maintenance-Trans.	1,032.25	0.00	1,032.25		1,023.14	9.11	1
66500.110 Repair & Maintenance-Transitions	4,287.00	0.00	4,287.00		2,793.43	1,493.57	53
519 Repairs and maintenance	46,598.68	0.00	46,598.68		50,229.53	(3,630.85)	(7)
62240.020 Uncollectible Accounts	2,350.00	0.00	2,350.00		0.00	2,350.00	0
63500.020 Dues/Subscriptions-ADC	2,187.71	0.00	2,187.71		1,553.43	634.28	41
63500.040 Dues/Subscriptions-Lifeline/Comm	635.03	0.00	635.03		748.88	(113.85)	(15)
63500.050 Dues/Subscriptions-Education	1,345.01	0.00	1,345.01		1,177.59	167.42	14
63500.060 Dues/Subscriptions-Vol.	324.14	0.00	324.14		142.72	181.42	127
63500.070 Dues/Subscriptions-Relations	1,753.72	0.00	1,753.72		430.00	1,323.72	308
63500.080 Dues/Subscriptions-Svc Contracts	3,247.45	0.00	3,247.45		1,492.03	1,755.42	118

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63500.090 Dues/Subscriptions-Trans.	389.14	0.00	389.14		241.72	147.42	61	
63500.110 Dues/Subscriptions-Care Transitions	3,263.31	0.00	3,263.31		944.30	2,319.01	246	
63650.020 Continuing Ed-Staff/ADC	2,917.62	0.00	2,917.62		2,792.64	124.98	4	
63650.040 Continuing Ed-Staff/Lifeline	598.37	0.00	598.37		567.99	30.38	5	
63650.050 Continuing Ed-Staff/Education	0.00	0.00	0.00		348.99	(348.99)	100	
63650.060 Continuing Ed-Staff/Volunteers	946.17	0.00	946.17		59.95	886.22	1478	
63650.070 Continuing Ed-Staff/Comm Rel	120.00	0.00	120.00		12.00	108.00	900	
63650.080 Continuing Ed-Staff/Svc Contract	4,962.95	0.00	4,962.95		13,047.91	(8,084.96)	(62)	
63650.090 Continuing Ed-Staff/Trans.	39.95	0.00	39.95		0.00	39.95	0	
63650.110 Continuing Ed-Staff/	3,947.83	0.00	3,947.83		2,070.35	1,877.48	91	
63800.020 Mileage-ADP	1,198.11	0.00	1,198.11		1,980.10	(781.99)	(39)	
63800.040 Mileage-Lifeline/Comm	1,281.34	0.00	1,281.34		1,999.63	(718.29)	(36)	
63800.050 Mileage - Education	258.10	0.00	258.10		454.47	(196.37)	(43)	
63800.060 Mileage - Vol.	3,199.21	0.00	3,199.21		3,030.00	169.21	6	
63800.070 Mileage - Comm Rel	594.32	0.00	594.32		404.60	189.72	47	
63800.080 Mileage - Service Contracts	1,920.19	0.00	1,920.19		2,534.02	(613.83)	(24)	
63800.090 Mileage - Trans	133.08	0.00	133.08		409.56	(276.48)	(68)	
63800.110 Mileage - Apple Event	3,006.28	0.00	3,006.28		3,520.06	(513.78)	(15)	
66350.020 Refunds-ADC	656.00	0.00	656.00		1,012.00	(356.00)	(35)	
66350.050 Refunds-Education	1,360.00	0.00	1,360.00		1,198.20	161.80	14	
66350.080 Refunds-Wellness	363.20	0.00	363.20		0.00	363.20	0	
66350.090 Refunds-Trans	0.00	0.00	0.00		140.00	(140.00)	100	
66350.110 Refunds-Care Transitions	40.00	0.00	40.00		0.00	40.00	0	
67300.020 Rental/Lease Expense-ADC	6,283.34	0.00	6,283.34		6,249.46	33.88	1	
67300.040 Rental/Lease Expense-Lifeline	637.06	0.00	637.06		633.54	3.52	1	
67300.050 Rental/Lease Expense-Education	10,076.60	0.00	10,076.60		10,022.03	54.57	1	
67300.060 Rental/Lease Expense-Vol.	1,042.46	0.00	1,042.46		1,033.61	8.85	1	
67300.080 Rental/Lease Expense-Serv Cont	3,764.24	0.00	3,764.24		3,743.95	20.29	1	
67300.090 Rental/Lease Expense-Trans.	1,042.46	0.00	1,042.46		1,038.50	3.96	0	
67300.110 Rental/Lease Expense-Transitions	2,721.79	0.00	2,721.79		2,705.31	16.48	1	
67530.020 Tax & Licenses - ADC	303.00	0.00	303.00		303.00	0.00	0	
67530.060 Tax & Licenses - Volunteers	506.00	0.00	506.00		506.00	0.00	0	
67530.090 Tax & Licenses - Transp	46.00	0.00	46.00		3.00	43.00	1433	
67530.110 Tax & Licenses - Transitions	0.00	0.00	0.00		600.00	(600.00)	100	
69100.020 Bank Charges - ADC	21,672.95	0.00	21,672.95		18,665.67	3,007.28	16	
69100.050 Bank Charges - Comm Ed	1,354.18	0.00	1,354.18		1,519.97	(165.79)	(11)	
69100.060 Bank Service - Sr Lunch	69.44	0.00	69.44		1.31	68.13	5201	
69100.080 Bank Charges - Svc Contract	28.82	0.00	28.82		23.94	4.88	20	
69100.090 Banking Fees	134.67	0.00	134.67		51.82	82.85	160	
69100.110 Bank & Credit Card Chgs-Care Trans	73.71	0.00	73.71		0.00	73.71	0	
520 Other program	92,794.95	0.00	92,794.95		89,414.25	3,380.70	4	
40840.070 Internal Service-Comm Relations	(210,288.57)	0.00	(210,288.57)		(168,868.42)	(41,420.15)	25	
62550.010 Int Service-Info/Comm Rel-Admin	27,429.42	0.00	27,429.42		22,026.68	5,402.74	25	
62550.020 Int Service-Info/Comm Rel-ADC	45,714.64	0.00	45,714.64		36,710.32	9,004.32	25	
62550.040 Int Service-Info/Comm Rel-Lifeline	4,571.68	0.00	4,571.68		3,671.19	900.49	25	
62550.050 Int Service-Info/Comm Rel-Education	68,936.15	0.00	68,936.15		55,619.21	13,316.94	24	
62550.060 Int Service-Info/Comm Rel-Vol	8,777.44	0.00	8,777.44		6,787.38	1,990.06	29	
62550.080 Int Service-Info/Comm Rel-Service	27,429.19	0.00	27,429.19		22,026.52	5,402.67	25	
62550.090 Int Service-Info/Comm Rel-Trans	9,143.35	0.00	9,143.35		7,342.36	1,800.99	25	
62550.110 Int Service-Info/Comm Rel	18,286.70	0.00	18,286.70		14,684.76	3,601.94	25	
523 Internal Service Info	0.00	0.00	0.00		0.00	0.00	0	
60100.010 Salaries-Admin	265,260.39	0.00	265,260.39		321,154.13	(55,893.74)	(17)	
60200.010 Payroll Taxes-Admin.	17,917.47	0.00	17,917.47		19,904.26	(1,986.79)	(10)	
60310.010 Benefits-Health-Admin.	18,633.47	0.00	18,633.47		23,823.01	(5,189.54)	(22)	
60340.010 Benefits-PERS-Admin.	17,586.91	(89,995.00)	(72,408.09)		3,722.32	(76,130.41)	(2045)	
60350.010 Benefits-Worker's Comp.-Admin	1,770.73	0.00	1,770.73		5,436.74	(3,666.01)	(67)	
60360.010 Benefits-Life/ADD-Admin.	14,782.40	0.00	14,782.40		24,255.56	(9,473.16)	(39)	
60370.010 Benefits-Retiree OPEB	82,605.57	6,195.68	88,801.25		59,033.35	29,767.90	50	
601 Salaries, wages and benefits	418,556.94	(83,799.32)	334,757.62		457,329.37	(122,571.75)	(27)	

Prepared by	Reviewed by
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8/5/2016	

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Camarillo Health Care District
Year End: June 30, 2016
Trial Balance by Map Number

Account	Prelim	Adj's	Rep	Annotation	Rep 06/15	Amount Chg	%Chg
62100.010 Audit Fees	14,675.00	0.00	14,675.00		12,185.00	2,490.00	20
62400.010 Legal Fees-Admin	87,669.28	(648.38)	87,020.90		9,542.48	77,478.42	812
62500.010 Outside Contractors-Admin	6,584.08	0.00	6,584.08		10,658.32	(4,074.24)	(38)
602 Professional fees	108,928.36	(648.38)	108,279.98		32,385.80	75,894.18	234
65500.010 Postage-Admin	329.44	0.00	329.44		336.11	(6.67)	(2)
66400.010 Printing-Admin.	721.21	0.00	721.21		396.57	324.64	82
603 Postage and printing	1,050.65	0.00	1,050.65		732.68	317.97	43
63010.010 Community/Staff Rel-Admin	8,678.54	0.00	8,678.54		15,295.97	(6,617.43)	(43)
63400.010 Awards & Recognition- Admin	0.00	(2,597.75)	(2,597.75)		2,597.75	(5,195.50)	(200)
65200.010 Minor Equipment-Admin.	2,764.30	0.00	2,764.30		1,835.49	928.81	51
65300.010 Office Expense-Admin.	4,253.67	0.00	4,253.67		7,725.83	(3,472.16)	(45)
604 Supplies and activities	15,696.51	(2,597.75)	13,098.76		27,455.04	(14,356.28)	(52)
68100.010 Depreciation-Admin	39,964.84	0.00	39,964.84		42,542.51	(2,577.67)	(6)
605 Depreciation	39,964.84	0.00	39,964.84		42,542.51	(2,577.67)	(6)
67200.010 Insurance-Admin.	3,010.44	0.00	3,010.44		2,654.93	355.51	13
67200.020 Insurance-ADC	5,524.08	0.00	5,524.08		4,925.88	598.20	12
67200.040 Insurance-Lifeline/Comm	558.72	0.00	558.72		498.00	60.72	12
67200.050 Insurance-Education	8,853.60	0.00	8,853.60		7,894.32	959.28	12
67200.060 Insurance-Vol	916.20	0.00	916.20		816.84	99.36	12
67200.080 Insurance-Svc Contracts	3,310.20	0.00	3,310.20		2,951.88	358.32	12
67200.110 Insurance-Transitions	2,392.32	0.00	2,392.32		2,133.12	259.20	12
606 Insurance	24,565.56	0.00	24,565.56		21,874.97	2,690.59	12
66100.010 Advertising & Promotion-Admin.	0.00	0.00	0.00		499.00	(499.00)	(100)
607 Advertising and promotion	0.00	0.00	0.00		499.00	(499.00)	(100)
67100.010 Association Fees-Admin.	6,223.92	0.00	6,223.92		6,088.93	134.99	2
67400.010 Telephone-Admin	6,319.84	0.00	6,319.84		8,132.96	(1,813.12)	(22)
67500.010 Utilities-Admin	3,739.89	0.00	3,739.89		3,762.89	(23.00)	(1)
608 Association fees, utilities and telephone	16,283.65	0.00	16,283.65		17,984.78	(1,701.13)	(9)
66500.010 Repair & Maintenance-Admin	5,179.62	0.00	5,179.62		3,544.17	1,635.45	46
609 Repairs and maintenance	5,179.62	0.00	5,179.62		3,544.17	1,635.45	46
63500.010 Dues/Subscription-Admin.	4,046.29	0.00	4,046.29		5,365.00	(1,318.71)	(25)
63650.010 Continuing Ed-Staff/Admin	9,615.81	0.00	9,615.81		21,686.58	(12,070.77)	(56)
63730.010 Election Costs	0.00	0.00	0.00		15,598.19	(15,598.19)	(100)
63770.010 LAFCO Participation	2,252.00	0.00	2,252.00		2,217.00	35.00	2
63800.010 Mileage-Admin	4,962.98	0.00	4,962.98		2,180.82	2,782.16	128
67300.010 Rental/Lease Expense-Admin	3,387.79	0.00	3,387.79		3,372.58	15.21	0
67530.010 Tax & Licenses - Admin	355.32	0.00	355.32		352.84	2.48	1
69100.010 Bank Service Charge	693.39	0.00	693.39		1,457.46	(764.07)	(52)
610 Other administration	25,313.58	0.00	25,313.58		52,230.47	(26,916.89)	(52)
63600.010 Continuing Education-Trustee	32,912.20	(1,502.50)	31,409.70		48,867.49	(17,457.79)	(36)
63700.010 Trustee Stipends/Development	6,800.00	0.00	6,800.00		5,200.00	1,600.00	31
614 Board	39,712.20	(1,502.50)	38,209.70		54,067.49	(15,857.79)	(29)
70200.020 Gain/(Loss) Asset Disposal	0.00	0.00	0.00		10,552.36	(10,552.36)	(100)
70200.050 Gain/(Loss) Asset Disposal	(51,583.16)	0.00	(51,583.16)		0.00	(51,583.16)	0
70200.090 Gain/(Loss) Asset Disposal	28,002.97	0.00	28,002.97		0.00	28,002.97	0
701 Loss on sale of equipment	(23,580.19)	0.00	(23,580.19)		10,552.36	(34,132.55)	(323)
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>	<u>0.00</u>	<u>0</u>
Net Income (Loss)	301,075.43		340,228.25		(1,067,274.04)	1,407,502.29	(132)

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1. 1-7

Camarillo Health Care District

Year End: June 30, 2016

Trial Balance by Map Number

Account	Prelim	Adj's	Rep	Annotation	Rep 06/15	Amount Chg %Chg
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Note: Balances and amounts were traced to the general ledger, noting agreement.

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MAP 8/5/2016	

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Camarillo Health Care District

Year End: June 30, 2016

Adjusting Journal Entries

Date: 7/1/2016 To 8/30/2016

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
CJE01	6/30/2016	Grant-VCTC-PTMISEA Grant	12516.000	14		7,728.00			
CJE01	6/30/2016	VCTC PTMISEA Grant	40180.090	14			7,728.00		
Client post closing entry to properly report VCTC PTMISEA grant revenue									
CJE02	6/30/2016	Due From County Property Tax	13150.000	14.3D.14			24,103.98		
CJE02	6/30/2016	Tax Revenue	40100.010	14.3D.14		24,103.98			
Client post closing entry to adjust budgeted property tax receivable to actual received 7/1/16 to 8/31/16									
CJE03	6/30/2016	Accounts Payable	20100.000	6		4,748.63			
CJE03	6/30/2016	Legal Fees-Admin	62400.010	6			648.38		
CJE03	6/30/2016	Awards & Recognition- Admin	63400.010	6			2,597.75		
CJE03	6/30/2016	Continuing Education-Trustee	63600.010	6			1,502.50		
Client post closing entry to reverse CJE02 for invoices from Meyers Nave for the period 4/1/15 to 5/31/15 recorded at 6/30/15 in the amount of \$4,748.63 (identified by auditor, but passed upon as immaterial)									
CJE04	6/30/2016	Accrued OPEB Liability	21550.000	32.5			16,616.85		
CJE04	6/30/2016	Benefits-Retiree OPEB	60370.010	32.5		6,195.68			
CJE04	6/30/2016	Benefits-Retiree OPEB	60370.020	32.5		885.10			
CJE04	6/30/2016	Benefits-Retiree OPEB	60370.040	32.5		885.10			
CJE04	6/30/2016	Benefits-Retiree OPEB	60370.050	32.5		2,655.29			
CJE04	6/30/2016	Benefits-Retiree OPEB	60370.060	32.5		885.10			
CJE04	6/30/2016	Benefits-Retiree OPEB	60370.080	32.5		2,655.29			
CJE04	6/30/2016	Benefits-Retiree OPEB	60370.090	32.5		1,770.19			
CJE04	6/30/2016	Benefits-Retiree OPEB	60370.110	32.5		885.10			
Client post closing entry to accrue OPEB ARC for 6/16 (identified by auditor, but passed upon as immaterial)									
CJE05	6/30/2016	Contract-VCAAA-Evid Base	40264.110	60.5C			12,031.54		
CJE05	6/30/2016	Outside Contractors - Apple	62500.110	60.5C		12,031.54			
Gross up grant revenue for Evidenced Based Class Facilitation for 2015/2016(identified by auditor, but passed upon as immaterial)									
CJE06	6/30/2016	Pre Paid-Workers Comp	18150.000				15,048.00		
CJE06	6/30/2016	Pre Paid-Workers Comp	18150.000				7,350.00		
CJE06	6/30/2016	Other Income	40910.010			15,048.00			
CJE06	6/30/2016	Other Income	40910.010			7,350.00			
Adjustment to prepaid workers compensation for \$15,048.00 for 14/15 audit refund posted to the wrong account and the prior period adjustment for \$7,350.00 for 11/12 audite refund posted to the wrong account (identified by auditor, but passed upon as immaterial)									
CJE07	6/30/2016	Deferred Outflows of Resources	19000.000	6			112,248.00		
CJE07	6/30/2016	Deferred Outflows of Resources	19000.000	6		82,913.00			
CJE07	6/30/2016	Deferred Outflows of Resources	19000.000	6		181,583.00			
CJE07	6/30/2016	Net Pension Liability	28000.000	6		112,248.00			
CJE07	6/30/2016	Net Pension Liability	28000.000	6		25,634.00			
CJE07	6/30/2016	Deferred Inflows of Resources	29000.000	6			450,825.00		
CJE07	6/30/2016	Deferred Inflows of Resources	29000.000	6		250,690.00			
CJE07	6/30/2016	Benefits-PERS-Admin.	60340.010	6			82,913.00		
CJE07	6/30/2016	Benefits-PERS-Admin.	60340.010	6			7,082.00		
Client post closing entry to make GASB 68 adjustments related to PERS pension plan									
						740,892.98	740,892.98		
Net Income (Loss)			340,228.25						

Prepared by	Reviewed by
MAP	
12/17/2015	

January 24, 2017

Poindexter and Company
Post Office Box 4488
Ventura, California 93007

This representation letter is provided in connection with your audits of the financial statements of Camarillo Health Care District, which comprise the respective financial position of the business-type activities as of June 30, 2016 and 2015, and the respective changes in financial position and, cash flows for the years then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of January 24, 2017, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated October 28, 2015, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.

- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 11) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of board of directors or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the District and involves:
 - Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 18) We have disclosed to you the identity of the District's related parties and all the related party relationships and transactions of which we are aware.

Government—specific

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 21) The District has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.

- 22) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and legal and contractual provisions for reporting specific activities in separate funds.
- 23) We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
- 24) We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- 25) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
- 26) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 27) As part of your audit, you assisted with preparation of the financial statements and related notes. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.
- 28) The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 29) The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 30) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 31) The financial statements properly classify all funds and activities, in accordance with GASB Statement No. 34.
- 32) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 33) Components of net position (net investment in capital assets; restricted; and unrestricted), and components of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 34) Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
- 35) Provisions for uncollectible receivables have been properly identified and recorded.
- 36) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 37) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 38) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

- 39) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 40) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
- 41) We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 42) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 43) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 44) With respect to the management's discussion and analysis, and the funding status of the pension plan and post employment health insurance benefits plan.
 - a) We acknowledge our responsibility for presenting the management's discussion and analysis, and the funding status of the pension plan and post employment health insurance benefits plan in accordance with accounting principles generally accepted in the United States of America, and we believe the management's discussion and analysis, and the funding status of the pension plan and post employment health insurance benefits plan, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the management's discussion and analysis, and the funding status of the pension plan and post employment health insurance benefits plan have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - b) If the management's discussion and analysis, and the funding status of the pension plan and post employment health insurance benefits plan are not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

Signature: _____ Signature: _____

Title: _____ Title: _____

Camarillo Health Care District
Year End: June 30, 2016
Passed Potential Journal Entries
Date: 7/1/2016 To 6/30/2016

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
PJED1	6/30/2016	Lifetime Receivable	12250.000	14.3		11,392.00			
PJED1	6/30/2016	Contract-PICF-Falls	12630.000	14.3		1,431.78			
PJED1	6/30/2016	Lifetime Fees	40242.040	14.3			11,392.00		
PJED1	6/30/2016	Contract-PICF-Falls	40261.110	14.3			1,431.78		
<p>Accrued receivable for 5/16 and 6/16 Lifetime Fees, and 6/30/16 PICF-Falls</p>									
PJED3	6/30/2016	Prior Period Adjustment	30110.000	70.4M		2,600.00			
PJED3	6/30/2016	Outside Contractors-Relations	62500.070	70.4M			2,600.00		
<p>Prior period adjustment to correct the error in not accruing a liability at 6/30/16</p>									
						15,623.78	15,623.78		
Net Income (Loss)			355,582.03						

Prepared by	Reviewed by
MAD	
12/17/2015	

Camarillo Health Care District
Year End: June 30, 2016
Passed Potential Journal Entries
Date: 7/1/2016 To 6/30/2016

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
PJE02	6/30/2016	Accounts Payable	20100.000	30.2			7,269.54		
PJE02	6/30/2016	Legal Fees-Admin	62400.010	30.2		2,764.50			
PJE02	6/30/2016	Outside Contractors-ADC	62500.020	30.2		45.00			
PJE02	6/30/2016	Outside Contractors-Relations	62500.070	30.2		247.20			
PJE02	6/30/2016	Outside Contractors-Service	62500.080	30.2		2,245.00			
PJE02	6/30/2016	Community/Staff Rel-Admin	63010.010	30.2		25.47			
PJE02	6/30/2016	Dues/Subscriptions-Admin.	63500.010	30.2		195.00			
PJE02	6/30/2016	Dues/Subscriptions-Svc Contracts	63500.060	30.2		195.00			
PJE02	6/30/2016	Dues/Subscriptions-Care Transitions	63500.110	30.2		195.00			
PJE02	6/30/2016	Office Expense-Education	63300.050	30.2		29.83			
PJE02	6/30/2016	Utilities-Education	67500.050	30.2		1,327.74			
Unrecorded liabilities at 6/30/16									
						7,269.54	7,269.54		

Net Income (Loss) 332,956.71

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SECTION 10

ACTION ITEMS

SECTION 10-C

**REVIEW AND APPROVE/ DENY/ AMEND THE PREFERRED POPULATION
MANAGEMENT SOFTWARE CONTRACT. THIS SOFTWARE WOULD
PROVIDE A NECESSARY PLATFORM TO MANAGING DATA AND
PERFORMANCE METRICS OF THE TRANSITIONAL CARE SERVICES OF THE
DISTRICT**

JANUARY 24, 2017

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PREFERRED POPULATION HEALTH MANAGEMENT, LLC CLIENT SERVICE AGREEMENT

This Client Service Agreement (the "Agreement") is made and entered into this _____ day of _____, 20__ (the "Effective Date"), by and between PREFERRED POPULATION HEALTH MANAGEMENT, LLC, an Indiana limited liability company ("PPHM") and CAMARILLO HEALTH CARE DISTRICT, a California special district organized under Cal. Health & Safety Code §§ 32000, *et seq.* ("Client").

PREAMBLES

WHEREAS, PPHM is the owner of software and accompanying materials referred to as "Population Health Logistics Software" (as more fully defined below, the "Software");

WHEREAS, PPHM has rights to other software and accompanying materials that may be incorporated in this Agreement now or in the future; and

WHEREAS, Client desires to obtain a license to use the Software, subject to the terms and conditions of this Agreement.

NOW, THEREFORE, in consideration of the mutual promises and agreements contained herein, and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, PPHM and Client agree as follows:

Article 1. DEFINITIONS

1.1 Certain Definitions. As used in this Agreement, each of the following terms has the meaning given to it below:

"Authorized Administrative Users" means those persons designated by Client in accordance with Section 4.3 below.

"Authorized Users" means the Client's active office staff and in-home service providers designated by Client to PPHM from time to time during the Term of this Agreement, as well as treating physicians and necessary staff of Client or physicians.

"Base Fee" means the one-time, non-refundable base fee for training and Software setup payable by Client to PPHM in accordance with the listed price set forth on Schedule A hereto.

"Change in Law" means: (i) the enactment or promulgation of any new applicable law, rule, regulation or guideline by the federal or any state or local government after the date hereof even if the date of effectiveness is prospective; (ii) the adoption or promulgation of any published interpretation after the date hereof by the federal or any state or local government, a governmental agency or its contractors, agents, or assignees (acting within its capacity to administer or protect a Federal health care program) of an

existing applicable law, rule, regulation or guideline, even if the date of effectiveness is prospective; or (iii) any judicial or administrative order or decree, or institution of a governmental or regulatory investigation or enforcement action involving either party, occurring after the date hereof and relating to the matters set forth in either of the foregoing clauses (i) and (ii).

"Client Data" has the meaning set forth in Section 5.2 below.

"Confidential Information" has the meaning set forth in Section 5.2 below.

"Contract Year" means each twelve-month period beginning on the Effective Date and reoccurring on each anniversary of the Effective Date.

"Disputed Matter" has the meaning given that term in Section 12.1 below.

"Documentation" means any and all manuals, instructions and other documents and materials that PPHM provides or makes available to Client in any form or medium which describe the functionality, components, features or requirements of the Software, including any aspect of the installation, configuration, integration, operation, use, support or maintenance thereof.

"Effective Date" has the meaning given that term in the introductory paragraph of this Agreement.

"Initial Training" is defined in Section 4.2 of this Agreement.

"Intellectual Property Rights" means any and all registered and unregistered rights granted, applied for or otherwise now or hereafter in existence under or related to any patent, copyright, trademark, trade secret, database protection or other intellectual property rights laws, and all similar or equivalent rights or forms of protection, in any part of the world.

"Live Date" means the first date the Client uses any part of the Software to document the assessment of a patient.

"Maintenance Fee and Hosting Fee" means the monthly maintenance fee and the monthly hosting fee payable by Client in accordance with the terms of Section 7.4 below.

"Maintenance Release" means any update, upgrade, release or other adaptation or modification of the Software, including any updated Documentation, that PPHM may provide to Client from time to time during the Term, which may contain, among other things, error corrections, enhancements, improvements or other changes to the user interface, functionality, compatibility, capabilities, performance, efficiency or quality of the Software.

"Permitted Use" means the use of the Software in conjunction with the provision of health care service to patients of Client.

“Software” means the base module of the Population Health Logistics Software, along with any other modules that Client has elected to license, as identified on Schedule A.

“Term” has the meaning set forth in Section 3.2 below.

“Training and Consulting Fees” means the Training and Consulting Fees set forth on Schedule A hereto.

“User Fee” means the monthly fee payable by Client for each Authorized Administrative User designated by Client to PPHM during the Term in accordance with the listed price set forth on Schedule A attached hereto.

1.2 Other Defined Terms. Other terms defined herein shall have the meanings so given them.

Article 2. LICENSE

2.1 License Grant. Subject to the terms and conditions of this Agreement, and conditioned on Client’s and its Authorized Users’ compliance herewith, PPHM hereby grants to Client a non-exclusive, non-sublicensable (unless otherwise noted on Schedule A), non-transferable license to use the Software solely for the Permitted Use during the Term.

2.2 Scope of Licensed Access and Use. Client agrees that its use of the Software shall be limited to the Authorized Users and shall be subject to all of the limitations and restrictions set forth herein and applicable law. Further, Client agrees that it may not sell, sublicense, lease or otherwise transfer all or any portion of its rights under this Agreement to any third party, including the performance by Client of data processing or time sharing services utilizing any part of the Software for or on behalf of a third party, absent the prior written consent of PPHM. Client shall be responsible for the Authorized Users’ compliance with the terms of this Agreement (including the confidentiality provisions of Article 5 below and the compliance with law provisions of Article 9 below).

2.3 Use Restrictions. Except as may be expressly permitted by this Agreement, Client shall not, and shall not permit any other person to:

- (a) copy the Software, in whole or in part;
- (b) modify, correct, adapt, translate, enhance or otherwise prepare derivative works or improvements of the Software;
- (c) rent, lease, lend, sell, sublicense, assign, distribute, publish, transfer or otherwise make available the Software to any person, including on or in connection with the internet or any time sharing, service bureau, software as a service, cloud, or other technology or service;

(d) reverse engineer, disassemble, decompile, decode or adapt the Software, or otherwise attempt to derive or gain access to the source code of the Software, in whole or in part;

(e) bypass or breach any security device or protection used for or contained in the Software or Documentation;

(f) remove, delete, efface, alter, obscure, translate, combine, supplement or otherwise change any trademarks, terms of the Documentation, warranties, disclaimers, or Intellectual Property Rights, proprietary rights or other symbols, notices, marks or serial numbers on or relating to any copy of the Software or Documentation;

(g) use the Software in any manner or for any purpose that infringes, misappropriates or otherwise violates any Intellectual Property Right or other right of any person, or that violates any applicable law; or

(h) use the Software for purposes of: (i) benchmarking or competitive analysis of the Software; (ii) developing, using or providing a competing software product or service; or (iii) any other purpose that is to PPHM's commercial detriment or disadvantage.

Article 3. TERM

3.1 Initial Term. This Agreement will become effective on the Effective Date and shall continue, unless terminated earlier pursuant to this Agreement, until the second anniversary of the Effective Date (the "Initial Term").

3.2 Renewal Terms. After the Initial Term and each Renewal Term (as defined below), this Agreement shall be automatically renewed for an additional one (1) year term (each, a "Renewal Term") unless one party provides notice to the other party that it will not renew this Agreement at least ninety (90) days prior to the expiration of the Initial Term or any Renewal Term. The Initial Term and any Renewal Term[s] constitute the "Term." Notwithstanding any other term of this Agreement, the Term shall not exceed five (5) years.

Article 4. TRAINING AND CONSULTING

4.1 Pre-Implementation Planning. Promptly following the execution of this Agreement, representatives of the parties shall conduct a pre-implementation planning meeting, whereby the parties shall designate their respective responsibilities for implementing the Software, including the designation of required computer hardware and the schedule for conducting the Initial Training (defined below) for Client and all initial Authorized Users designated by Client.

4.2 Initial Training. PPHM agrees to provide Client and all designated Authorized Users with initial training on the implementation and use of the Software (the "Initial Training"). Such Initial Training shall be conducted by PPHM personnel at PPHM's facility (currently in Indianapolis, Indiana), or at Client's facility, at Client's election;

provided that if Client desires the Initial Training to take place at its facility, Client shall be solely responsible for all travel and related expenses incurred by PPHM's consultants, subject to any limitations described in Schedule A. Client acknowledges that it will be solely responsible for the training of any person designated by Client as an Authorized User who does not otherwise participate in the Initial Training. Additionally, PPHM shall provide Client with an electronic version of the Documentation. The ownership, use and dissemination of the Documentation, as supplemented and modified by PPHM from time to time, are subject to the terms of Article 5 below.

4.3 Authorized Administrative Users. Prior to the Initial Training, Client shall designate the persons (the "Authorized Administrative Users") within its organization to complete an initial consultation on the implementation and use of the Software and to become experienced in the use of Client's hardware for purposes of accessing the Software. Client shall advise PPHM in writing prior to the Initial Training of the selection of the Authorized Administrative Users, and shall provide PPHM with timely written notice of any change of the Authorized Administrative Users. The Authorized Administrative Users shall have limited administrative rights with respect to the Software, shall be responsible for assisting other Authorized Users with technical aspects of the Software, and shall be responsible for responding in the first instance and attempting to resolve questions and problems related to the operation and use of the Software by Authorized Users. Absent emergency circumstances, only the Authorized Administrative Users may request telephone support and error corrections from PPHM and Client acknowledges that PPHM will direct all of its communications concerning same to the Authorized Administrative Users.

4.4 Client Hardware Requirements. Client acknowledges that the use of the Software requires that Client maintain, at its sole expense, personal computers and internet access meeting, at the minimum, the specifications provided to Client from time to time by PPHM. Client will be solely responsible for training its Authorized Users in the use of its computer hardware and equipment used to access the Software.

Article 5. INTELLECTUAL PROPERTY RIGHTS AND CONFIDENTIALITY

5.1 Intellectual Property Ownership. Client acknowledges and agrees that the Software and Documentation are licensed, not sold, to Client by PPHM and Client does not and will not have or acquire under or in connection with this Agreement any ownership interest in the Software or Documentation, or in any related Intellectual Property Rights. Client and its licensors are and will remain the sole and exclusive owners of all right, title and interest in the Software and Documentation, including all Intellectual Property Rights thereto.

5.2 Confidentiality. The Software, the Documentation, clinical information such as clinical pathways and physical assessment tools, technical information and documentation, data, drawings, specifications, software listings, source or object code that PPHM may have imparted or disclosed and/or may from time to time impart or disclose to Client forming all or part of, or relating to, the Software ("Confidential Information") are proprietary to PPHM and/or its licensors. Client agrees that it shall use such Confidential Information solely in accordance with the provisions of this Agreement and that it shall not at any time during or after the Term impart or disclose any such

Confidential Information, whether directly or indirectly, to any third party without PPHM's prior written consent. Client shall take all necessary and reasonable steps to keep the Software under adequate security to insure that no unauthorized copies or uses are made thereof, and to protect the confidentiality of the Software, the Documentation, and the Confidential Information. Client shall notify PPHM immediately of any unauthorized use or possession of the Software the Documentation, or the Confidential Information (or copies thereof) by third parties. Except as otherwise provided herein, Client agrees not to continue use of any of the Confidential Information after the Term.

5.3 Exclusions to Confidential Information. The confidentiality provisions of **Section 5.2** shall not apply to any information that: (i) was known to the public or to the receiving party prior to disclosure; (ii) becomes known to the public through no breach of this Agreement by the receiving party; (iii) is independently developed by the receiving party without having had access to the information disclosed hereunder; (iv) is rightfully and lawfully obtained by the receiving party from a third party rightfully and lawfully possessing the same without restriction; (v) is required to be disclosed in compliance with law (including, but not limited to, the California Public Records Act, Cal. Gov. Code §§ 6250, *et seq.*), a judicial order or a governmental regulation (in which case the receiving party shall notify the disclosing party in advance of any such disclosure, if feasible); or (vi) is disclosed by the receiving party with the written approval of the disclosing party.

5.4 Client Data. Client shall be solely responsible and PPHM shall not be responsible for the content, accuracy, truthfulness, completeness and quality of all patient health information and any other data, including without limitation data concerning Client's patients, services provided, and/or business operations (collectively, "**Client Data**"). Client is and shall remain the sole owner of all Client Data and PPHM assumes no liability whatsoever based on any violations, causes of action, judgments, allegations, and related costs arising from Client's use of the Client Data and the content (or lack of content) of the Client Data, except to the extent caused by the willful misconduct of PPHM. Client acknowledges that (i) PPHM may access and/or use such Client Data solely for the purposes of performing its obligations under this Agreement and, otherwise, in accordance with the terms of the Business Associate Agreement attached hereto as **Schedule B**, and (ii) PPHM shall have the right to make all legal use of de-identified Client Data created by PPHM. All de-identified information created by PPHM in compliance with the Agreement will belong exclusively to PPHM provided that Client will not hereby be prevented from itself creating and using its own de-identified information. Pursuant to § 164.514(a) of the HIPAA Privacy Rule, as may be amended from time to time, Client Data is considered de-identified with respect to a patient or other individual when that Client Data does not identify an individual and with respect to which there is no reasonable basis to believe that the Client Data can be used to identify an individual.

Article 6. OBLIGATIONS; REPRESENTATIONS AND WARRANTIES

6.1 Obligations of PPHM. PPHM agrees to perform the following obligations:

- (a) PPHM shall maintain the Client Data in the Software, for receipt and transmission of basic data concerning Client's patients on a 24-hour, 7-day per week basis, except during those periods where PPHM

performs scheduled maintenance, such as updating the Software and servicing or upgrading web-hosting equipment or the PPHM website, with service levels at or above 95% uptime on an annual basis. Client may request higher utilization with an increased hosting & maintenance fee. If Client elects the Self-Hosting Option (as provided in Section 7.9 below), PPHM shall not be required to perform this obligation.

- (b) PPHM shall provide such computer facilities and high speed Internet connectivity at the PPHM hosting site as are required for the operation of the Software. If Client elects the Self-Hosting Option (as provided in Section 7.9 below), PPHM shall not be required to perform this obligation.
- (c) PPHM shall perform daily back-ups of all Client Data on the Software and shall restore the data on the Software to the level of the most recent usable back-up if and when necessary. If Client elects the Self-Hosting Option (as provided in Section 7.9 below), PPHM shall not be required to perform this obligation.
- (d) PPHM shall provide service personnel to provide support for Client in the use of the Software Monday-Friday 8a-5p EST. Such support is not a substitute for training, and may only be requested by Client's Authorized Administrative Users, as described in Section 4.3.
- (e) PPHM (or its licensors) may, at their discretion, develop Maintenance Releases. As applicable and as available, the Maintenance Releases will be made available to Client and its Authorized Users; provided, that, in those cases where the improvements result in significant changes to the graphical user interface or add significant features or functionalities to the Software, PPHM will send a written notice advising Client of the improvements, the date of proposed release, and any actions required by Client or Authorized Users in order to access and implement such Maintenance Release. At such time as a Maintenance Release is implemented by Client, the Maintenance Release shall be deemed to be a part of the Software.
- (f) PPHM will undertake to diagnose and correct any reported and reproducible failure of the Software, to perform substantially in accordance with the Documentation.

6.2 Representations and Warranties of PPHM. PPHM makes the following representations and warranties to Client:

- (a) PPHM has the legal right to enter into this Agreement, to perform its obligations hereunder, and to license the Software to Client in the manner provided for herein.

- (b) The Software and the Documentation do not infringe, or conflict with, the Intellectual Property Rights of any third party.

THE WARRANTIES SET FORTH ABOVE ARE EXCLUSIVE AND IN LIEU OF ALL OTHER WARRANTIES, EXPRESS OR IMPLIED, INCLUDING WITHOUT LIMITATION, ANY IMPLIED WARRANTY OF MERCHANTABILITY, SATISFACTORY QUALITY, NON-INFRINGEMENT OR FITNESS FOR A PARTICULAR PURPOSE. THE PROVISIONS OF THIS ARTICLE 6 ARE SUBJECT TO THE LIMITATIONS SET FORTH IN SECTION 11.2 AND ARTICLE 12 BELOW.

6.3 Representations and Warranties of Client: Client makes the following representations and warranties to PPHM:

- (a) Client has the legal right to enter into this Agreement and to perform its obligations hereunder.
- (b) Client understands and agrees that it is fully responsible to ensure that any and all data entered into the Software by Client, Authorized Administrative Users, or Authorized Users regarding is complete and accurate.
- (c) Client will only utilize the Software as authorized in Article 2.

6.4 Disclaimers. PPHM does not guarantee that the Software will meet all of Client's customer and/or patient requirements. PPHM shall not be responsible for Client's failure to validate or comply with Client's customer and/or patient requirements during the implementation or purchase assessment process. PPHM cannot and does not guarantee that Client's use of the Software will result in payment for services furnished by Client by any Federal or state health care program or commercial insurance program. PPHM does not warrant the fitness of the Software for the support of Client's documentation or basis of medical care. The Software may not be error free and the Software may not operate without interruption. PPHM cannot and does not control the flow of data to or from the Software and other portions of the internet. Such data flow may depend on the performance of internet services provided or controlled by third parties. At times, actions or inactions of such third parties may impair or disrupt Client's connections to the internet (or portions thereof). Although PPHM will use commercially reasonable efforts to take all actions it deems appropriate to remedy and avoid such events, PPHM cannot and does not guarantee that such events will not occur. Accordingly, PPHM disclaims any and all liability resulting from or related to such events.

Article 7. FEES

7.1 Training and Consulting Fees. Training and Consulting Fees are described on Schedule A. Travel expenses for training staff will be billed to Client on a weekly basis or as otherwise determined by PPHM. Client agrees to pay to PPHM any additional Training and Consulting Fees as set forth on Schedule A hereto.

7.2 Base Fee. Client agrees to pay to PPHM the Base Fee for the Initial Training, set up and configuration in the amount specified on Schedule A attached hereto, which Base Fee shall be payable in accordance with the terms set forth in Section 7.5 below.

7.3 User Fee. Client agrees to pay to PPHM a monthly User Fee in the amount specified on Schedule A for each Authorized Administrative User designated by Client during the Term hereof. The number of initial Authorized Administrative Users of Client and the initial User Fee are designated on Schedule A hereto and shall be payable monthly with the payment for the initial month being due on the Live Date and with the payment for each month thereafter being due in advance on the 1st day of each month for such month. Additional or substitute Authorized Administrative Users, if any, shall be requested by Client and shall be added by PPHM in a timely manner. Contemporaneously with an increase in the number of Authorized Administrative Users, Client shall pay to PPHM the monthly User Fee for the first month, pro-rated for the number of days of use. Client may, upon thirty (30) days prior written notice to PPHM, terminate the rights of any previously Authorized Administrative User and such termination will become effective at the end of the then current calendar quarter. Upon the effective date of the termination of the rights of an Authorized Administrative User, all administrative access to the Software and all usernames and passwords registered to the terminated Authorized Administrative User (a "Terminated License") will be deactivated. Such Authorized Administrative User shall cease providing administrative and configuration services with respect to the Software (but may, if Client desires and the number of licensed Authorized Users permits, continue using the Software solely as an Authorized User). Client may substitute individuals designated as a specified Authorized Administrative User at any time by written notice to PPHM upon which PPHM shall substitute the username and password for such Authorized Administrative User. PPHM may charge Client a fee of \$200 if any individual assigned as a specified Authorized Administrative User is changed more than two times during a Contract Year.

7.4 Maintenance Fee and Hosting Fee. In consideration for continuing access to the Software and the services rendered by PPHM pursuant to Article 6 above, Client agrees to pay to PPHM a monthly maintenance fee and hosting fee (the "Maintenance Fee and Hosting Fee"), as provided in Schedule A with the payment for the initial month being due on the Live Date and each monthly payment thereafter being due in advance on the 1st day of each month for such month.

7.5 Payment of Base Fee. Except as may be otherwise provided in Schedule A, the Base Fee shall be payable in accordance with the following schedule:

- (a) Fifty percent (50%) of the Base Fee shall be due within five (5) days following the Effective Date;
- (b) Fifty percent (50%) of the Base Fee shall be due within ten (10) business days prior to the Live Date, which shall be agreed upon by the parties in writing.

7.6 Payment Terms. Except as otherwise provided herein, Client agrees to pay all invoices within thirty (30) days of the invoice date. If prior to the expiration of the thirty

(30) day payment period Client disputes in good faith any amount invoiced by PPHM, Client shall provide written notice identifying the basis for and precise amount of such dispute. Thereafter, the payment of any such disputed amounts may be deferred until such dispute has been resolved to the satisfaction of Client and PPHM. Any dispute which is not resolved by mutual agreement shall be resolved in accordance with Article 12.

In the event Client fails to pay when due any undisputed amount due hereunder, PPHM shall have the right, at its election, to terminate this Agreement as provided in Section 10.1(b), in which event all prior payments received by PPHM shall be deemed fully earned by PPHM and shall not be refunded. PPHM reserves the right to charge and collect interest at the lesser of (i) 1.5% per month, computed on a daily basis until paid or (ii) the maximum rate allowed under applicable California law, on the undisputed balance of each invoice which remains unpaid following the applicable due date.

7.7 Client Taxes. Except for any taxes on the net income of PPHM, Client shall be responsible for the payment of all federal, state and local taxes paid or payable under this Agreement, including but not limited to sales, use, excise and other taxes and all government-imposed fees and charges.

7.8 Fee Increases. The fees set forth on Schedule A may be increased, at the discretion of PPHM, at the commencement of each Contract Year. PPHM shall notify Client in writing of any increase not later than sixty (60) days prior to the commencement of a Contract Year. In the event Client does not desire to accept such increase, Client may elect to terminate this Agreement by providing written notice to PPHM as described in Section 10.3. If Client does not provide such written notice within thirty (30) days of the date Client receives the notice of such increase from PPHM, Client shall be deemed to have accepted such increase.

7.9 Self Hosting Option. Client may convert the license set forth in Section 2.1 of the Agreement into a stand-alone non-hosted license by providing PPHM with ninety (90) days prior written notice of its intent to host the Software on Client's own system. The parties shall thereafter determine the terms and timeframe for PPHM's delivery of all object code (but not source code) related to the Software and Client Data in its possession to Client, and PPHM's assistance necessary for an orderly transition of the Software from its PPHM hosted environment to Client's systems. Once the transition is completed, Client shall no longer be obligated to pay to PPHM a fee for hosting the Software, and instead the parties shall agree in writing upon an equitable adjustment to the Monthly Maintenance Fee and Hosting Fee described in Section 7.4. PPHM will provide monthly maintenance services for a stand-alone non-hosted license. Maintenance Releases for stand-alone non-hosted Clients will be limited to one time per year or additionally as necessary to meet changes in regulatory requirements. Client will provide PPHM access to the self hosted Software for maintenance purposes.

Article 8. INSURANCE

8.1 Insurance. PPHM shall maintain in force, during the Term of this Agreement, a standard fire and extended coverage insurance policy insuring PPHM's

web-hosting facility and its contents. PPHM and Client (together with all parties claiming by or under them) mutually release and discharge the other party and such other party's officers, directors, partners, employees and agents, from all claims and liabilities arising from or caused by any casualty or hazard, to the extent covered by valid and collectible insurance on the web-hosting facility; provided, that such release shall not operate in any case where the effect of release is to invalidate such insurance coverage. This release shall apply even if the loss or damage shall be caused by the fault or negligence of a party hereto or of any person for which such party is responsible.

Article 9. COMPLIANCE WITH LAWS

9.1 Mutual Compliance Obligations. Each party hereto shall at all times comply with all applicable state, federal and local laws and regulations applicable to it and its business operations. Neither party shall engage in any activities that constitute or encourage a violation of any applicable law or regulation or that defame or invade the privacy of any third party, including any Client patient.

9.2 Client's Compliance Obligations. Not in limitation of the foregoing Section 9.1, the parties further agree that Client shall be solely responsible for configuring all user definable elements of the Software to ensure that all user configurations of the Software, including the clinical documentation elements established for services provided by Client to patients, comply with all applicable laws. PPHM shall not be responsible to Client or to any Authorized User for any errors in the Client Data, any interpretation of the Client Data, any improper analysis of the Client Data by the Software or the Client or any underpayments, overpayments, suspensions, revocations, repayments, assessments, fines, penalties, damages, or charges of any kind that result from any audits, investigations, or reviews conducted by any federal, state, or local governmental agency or third party payor (or their respective independent contractors, agents, or assignees) against Client as a result of any alleged violations or incorrect application of applicable laws, regulations, or guidance governing Client's operations and provision of services to patients, except as caused by the willful misconduct of PPHM, its agents, or its employees.

9.3 Change in Law. Notwithstanding anything contained herein, if either party receives an opinion from its counsel that it is more likely than not that this Agreement is not in compliance with applicable laws, rules or regulations as a result of a Change in Law, then the parties shall, during the ten (10) day period following one party's provision to the other party of a written certification to such party that it has received a copy of such opinion of counsel, negotiate reasonably acceptable revisions to this Agreement which will change such counsel's opinion as to such non-compliance, and to the extent legally permissible preserve the original intentions and economic and other terms agreed to by the parties hereunder. If the parties are unable to agree on such revisions during such ten (10) day period, the parties may jointly submit the matter to dispute resolution in accordance with Article 12 below, or a party may terminate this Agreement in accordance with Section 10.2 below.

Article 10. TERMINATION

10.1 Termination for Breach.

- (a) Each party hereto may terminate this Agreement in the event of a material breach of this Agreement by the other party. In such event, the party exercising its right to terminate shall provide written notice of such breach to the breaching party and, except as described in Section 10.1(b) below, the breaching party shall have a period of fifteen (15) days following its receipt of such written notice to cure such breach. If such breach is not cured within such 15-day period, the party exercising its right to terminate may then send written notice to the breaching party terminating this Agreement, and this Agreement shall terminate on the later to occur of (a) the date of such written notice or (b) such later date as is specified in such written notice.
- (b) Client's failure to timely pay an undisputed invoice amount in accordance with this Agreement shall constitute a material breach of this Agreement. Client must cure such breach on or before the expiration of five (5) days following written notice thereof by PPHM; otherwise PPHM may immediately terminate this Agreement. In addition to PPHM's right to terminate this Agreement and all other remedies available to PPHM under this Agreement or at law, PPHM may, as a result of such failure to pay, on 24-hours prior notice to Client suspend, or otherwise restrict, the access of Client and its Authorized Users to the Software until all outstanding invoices are paid. In the event that Client fails to timely pay invoices due to PPHM on three (3) or more occasions within any 12-month period, PPHM shall have the right to immediately terminate this Agreement without providing Client an opportunity to cure such breach.

10.2 Termination Without Notice. Notwithstanding the terms of Section 10.1, this Agreement may be terminated immediately upon written notice: (a) by PPHM, if Client shall assign or attempt to assign its rights under this Agreement without obtaining the prior written consent of PPHM; (b) by PPHM, if Client requests or suffers the appointment of a trustee or other receiver, or its assets are attached or judgment is executed upon its business or assets; (c) by either party, if the parties are unable to agree on revisions as a result of a Change in Law under Section 9.3 or (d) by the other party, if a party files a voluntary proceeding in bankruptcy or fails to obtain a dismissal of any involuntary proceeding against it in bankruptcy within sixty (60) days after it is filed.

10.3 Termination With Notice. If PPHM gives Client notice of a fee increase pursuant to Section 7.8 hereof, Client may terminate this Agreement as of the end of the current Contract Year by notifying PPHM of such termination within thirty (30) days of the date Client receives the notice described in Section 7.8.

10.4 Effect of Termination. Upon the effective date of termination of this Agreement, regardless of reason for termination:

- (a) PPHM will immediately cease providing to Client access to the Software, and all usernames and passwords for Client and its Authorized Users shall be deactivated with the following exception;

PPHM will allow read-only access by two (2) of Client's Authorized Users to Client Data on the Software for up to thirty (30) calendar days after the effective date of the termination of this Agreement.

- (b) Any and all payment obligations of Client under this Agreement for services and use of the Software provided through the date of termination will immediately become due and payable.
- (c) After termination, Client will return to PPHM all Confidential Information in Client's possession within fifteen (15) days after the written request of PPHM. In addition, after such termination Client will not make or retain any copies of such Confidential Information, except as required to comply with applicable laws. Client acknowledges and understands that upon termination of this Agreement, PPHM may remove Client Data from its servers no sooner than thirty (30) calendar days after termination. Client shall be entitled to retain copies of reports which it generated from, or with assistance of, the Software prior to the effective date of termination. In addition, upon the payment of a fee in the amount of two thousand five hundred dollars (\$2,500), PPHM shall provide to Client an electronic copy of the Client Data in a format reasonably useful to Client, as determined by PPHM.

Article 11. INDEMNIFICATION

11.1 Indemnification. PPHM will indemnify, defend and hold Client harmless from and against any and all costs, fines, overpayments, civil money penalties, liabilities, losses, expenses, including, but not limited to, reasonable attorneys' fees, (collectively, "Losses") resulting from any claim, suit, judgment, action or proceeding (each, an "Action") brought by any third party against Client alleging:

(i) the infringement or misappropriation of any Intellectual Property Rights relating to the delivery or use of the Software, but excluding any infringement solely caused by the improper use of the Software by Client or its Authorized Users or by the use of the Software by Client or its Authorized Users in conjunction with any other software or hardware;

(ii) the material breach of any representation or warranty made by PPHM in this Agreement; or

(iii) the personal injury or damage to real or tangible personal property caused by the negligence or willful misconduct of PPHM, its agents or employees;

(iv) a violation of federal, state, or local laws or regulations, including, but not limited to, the Standard for Privacy of Individually Identifiable Health Information, 45 CFR Parts 160 and 164, caused by the acts or omissions of PPHM, or its employees, agents, or subcontractors.

Client will indemnify, defend and hold PPHM harmless from and against any and all Losses resulting from or arising out of any Action brought by any third party against PPHM alleging:

- (i) any willful damage or destruction to the Software to the extent caused by Client, any Authorized User, or their respective agents or employees, or which result, directly or indirectly, from Client's breach of this Agreement;
- (ii) the material breach of any obligation, representation or warranty made by Client in this Agreement;
- (iii) Client's failure to comply with federal, state, and local laws and regulations, failure to comply with Federal or state health care program payor rules, regulations, provisions, or guidance, or failure to comply with private payor contract provisions; or
- (iv) the negligent failure to comply or otherwise observe the policies and procedures of PPHM provided by it in the Documentation.
- (v) any injury to a patient of Client for whom Client is using the Software.

Such obligations to defend, hold harmless and indemnify PPHM shall not apply to the extent such Losses are caused by the negligence, recklessness, or willful misconduct of PPHM or its agents or employees.

Client further acknowledges that the Software, including any clinical pathway or physical assessment tool or similar support tool offered through the Software, do not substitute for the professional clinical judgment and expertise of the Authorized Users and that Client is solely responsible and liable for any and all clinical and/or medical decisions that are made by Client or Authorized Users regarding a patient and for any errors or omissions in documentation to support services provided and billed by, or on behalf of, Client.

Each party's indemnification obligations hereunder shall be subject to (a) receiving prompt written notice of the existence of any Action; (b) being able to, at its option and cost, initiate and control a separate defense of such Action; (c) permitting the indemnified party to participate in the defense of any such Action; and (d) receiving full cooperation of the indemnified party in the defense thereof. If any such third party claim of infringement is made or appears likely to be made, Client will permit PPHM to either implement measures to enable Client to continue to use the Software or modify the Software in a functionally equivalent manner. If PPHM determines that neither of these alternatives is commercially feasible, PPHM may terminate this Agreement.

11.2 Limitation of Liabilities. Neither party shall be liable for any indirect, incidental, consequential, special or exemplary damages whatsoever (including, without limitation, damages for diminution of value, loss of business profits, business interruption, loss of business information, or other pecuniary loss) arising out of this Agreement or the performance or failure of the Software, or acts of negligence that are not reckless or

intentional, even if PPHM has been advised of the possibility of such damages, and notwithstanding any failure of essential purpose of any limited remedy. PPHM's entire liability to Client or any other party including Authorized User, for any loss or damage resulting from any claim, demands or actions arising out of this Agreement or the performance of or failure to perform hereunder shall not exceed Five Times the total amount of Base Fees, User Fees and Maintenance and Hosting Fees paid to PPHM hereunder during the Contract Year in which the event giving rise to indemnification occurs.

Article 12. DISPUTE RESOLUTION

12.1 Dispute Resolution. This Section governs any dispute, disagreement, claim or controversy between the parties to this Agreement arising from or related to this Agreement (a "Disputed Matter"). All Disputed Matters shall be submitted to the dispute resolution process set forth in this Article 12.

12.2 Internal Resolution. The Disputed Matter shall first be referred jointly to senior executives of each of the parties. If such executives do not agree upon a resolution within ten (10) business days after referral of the matter to them, the complaining party shall proceed to the next stage of this dispute resolution procedure.

12.3 Mediation. The complaining party may, upon written notice and within ten (10) business days after the conclusion of the time period provided under Section 12.2, elect to have the Disputed Matter referred to non-binding mediation before a single impartial mediator to be jointly agreed upon by the parties. Upon such election by the complaining party, both parties agree to submit the Disputed Matter to non-binding mediation. The mediation hearing shall be attended by executives or designees of both parties possessing authority to resolve the Dispute Matter, and shall be conducted no more than thirty (30) business days after a party serves a written notice of an intention to mediate. The parties shall share equally all costs of such mediation. This alternative dispute resolution process is a material condition to this Agreement and must be exhausted as an administrative remedy prior to either party initiating legal action.

12.4 [Intentionally left blank.]

12.5 Injunctive Relief Pending Arbitration. NOTWITHSTANDING THE FOREGOING, IT IS AGREED THAT ANY BREACH OF THIS AGREEMENT BY EITHER PARTY MAKING ANY UNAUTHORIZED USE OF THE SOFTWARE OR DISCLOSING ANY CONFIDENTIAL INFORMATION OTHER THAN AS SPECIFICALLY PERMITTED BY THIS AGREEMENT OR A BREACH OF THE NON-SOLICITATION PROVISION OF THIS AGREEMENT WILL CAUSE IMMEDIATE AND IRREPARABLE HARM. IN THE EVENT OF ANY SUCH BREACH BY A PARTY, THE OTHER PARTY SHALL BE ENTITLED TO PURSUE IMMEDIATE AND INTERIM INJUNCTIVE RELIEF FROM ANY COURT OF COMPETENT JURISDICTION TO RESTRAIN SUCH UNAUTHORIZED USE OR CONDUCT AND/OR BREACH.

Article 13. MISCELLANEOUS

13.1 Force Majeure. Neither party shall be responsible for the failure to perform in a timely manner under this Agreement (with the exception of payments due by either party for work or services previously performed) when the failure results from unforeseeable events or conditions beyond the reasonable control of a party, including acts of God, civil war, insurrection or riots, fire, flood, explosion, earthquake, or serious accident, labor disputes, shortages of raw materials, or enactment of legislation rendering the performance of either party hereto unlawful.

If a force majeure event occurs, the asserting party shall promptly, after it becomes aware of the occurrence of the event, and in any event no more than five (5) days after the asserting party becomes aware of such occurrence, notify the other party of the occurrence of that force majeure event, its effect on performance, and how long the asserting party expects it to last. Thereafter the asserting party shall update that information as reasonably necessary. During a force majeure event, the asserting party shall use reasonable efforts to resume its performance under this Agreement.

13.2 Independent Contractors. PPHM is and shall perform under this Agreement as an independent contractor. PPHM and Client shall have and maintain exclusive control and direction over all of their respective employees, agents, and operations. Each party assumes full and exclusive responsibility for the payment of all premiums, payroll taxes, and other taxes now or hereafter required by any law or regulation as to its own employees and agents engaged of the performance of its obligations under this Agreement.

13.3 No Third Party Beneficiaries. This Agreement is for the benefit of PPHM and Client only, and confers no rights or benefits on any other person or entity, including any customer, client, patient, vendor, or affiliate of either party hereto.

13.4 Expenses. Each party hereto agrees to pay the costs and expenses, including reasonable attorneys' fees, incurred by the other party in successfully enforcing any of the terms of this Agreement in the event of a breach or threatened breach.

13.5 Entire Agreement; Incorporation. This Agreement and the exhibits or schedules attached hereto contain the complete agreement among the parties with respect to the transactions contemplated hereby and thereby and supersede all prior agreements and understandings among the parties with respect to such transactions. All exhibits or schedules attached hereto are incorporated herein by this reference.

13.6 Counterparts. This Agreement may be executed in any number of counterparts, each of which when so executed and delivered shall be deemed an original, and such counterparts together shall constitute only one original.

13.7 Notices. All notices, requests, demands, and other communications required under this Agreement shall be in writing, in English, and shall be deemed to have been duly given if delivered (i) personally, (ii) by facsimile or email transmission with written confirmation of receipt, (iii) by overnight delivery with a reputable national overnight delivery service, or (iv) by mail or by certified mail, return receipt requested, and postage prepaid. If any notice is mailed, it shall be deemed given five (5) business days after the date such notice is deposited in the United States mail. Any other notice given

shall be deemed given upon the actual date of such delivery. If notice is given to a party, it shall be given at the address for such party set forth below. It shall be the responsibility of the parties to notify the other party in writing of any name or address changes.

PPHM: 7922 E. Edgewood Ave, Suite B
Indianapolis, IN 46239
(317) 313-0685
Attention: James Vandagriff, CEO

Client: Camarillo Health Care District
3693 E. Las Posas Rd., Suite 117
Camarillo, CA 93010
Attn: Chief Executive Officer

13.8 Waivers. The waiver by a party of a breach of any provision of this Agreement by the other party shall not operate or be construed as a waiver of any subsequent breach by such other party.

13.9 Successors, Transferees, and Assigns. This Agreement and the rights, interests, and obligations hereunder shall be binding upon and shall inure to the benefit of the parties hereto and their respective successors to their entire business, permitted transferees, and permitted assigns.

13.10 Governing Law; Jurisdiction and Venue. The parties acknowledge and agree that this Agreement and the obligations and undertakings of the parties hereunder will be performable in Ventura County, California. This Agreement and the rights and obligations of the parties hereto shall be governed, construed and enforced in accordance with the laws of the State of California without regard to the conflict of laws provision thereof. If any action is brought to enforce or interpret this Agreement (including the enforcement of any arbitration award rendered pursuant to Section 12.4), venue for such action shall be in Ventura County, California, and each party hereto irrevocably submits to the exclusive jurisdiction of the state and Federal courts located in (or with jurisdiction for) Camarillo, California.

13.11 Amendment. This Agreement may be amended, modified or supplemented only by a written instrument executed by the party against which enforcement of the amendment, modification or supplement is sought.

13.12 Assignment. Neither this Agreement nor any right created hereby shall be assignable by either party hereto, except to a successor to its entire business (which shall include, without limitation (i) any merger or consolidation of such party in which such party is not the surviving entity, (ii) any sale of in excess of fifty percent (50%) of such party's then outstanding shares of common stock, or (iii) any sale of all or substantially all of such party's assets).

13.13 Survival. The provisions of Article 5 ("Intellectual Property Rights and Confidentiality"), Section 6.2 ("Representations and Warranties of PPHM"), Section 10.5

("Effect of Termination"), Article 11 ("Indemnification"), Article 12 ("Dispute Resolution") and Section 13.14 ("Non-Solicitation") shall survive the termination of this Agreement.

13.14 [Intentionally left blank.]

[Signature Page Follows]

[Signature Page to PPHM Client Service Agreement]

The parties have executed this Agreement as of the date signed by Client.

PREFERRED POPULATION
HEALTH MANAGEMENT, LLC

CAMARILLO HEALTH CARE DISTRICT

By: _____

By: _____

Name: Jim Vandagriff

Name: _____

Title: Chief Executive Officer

Title: _____

Date: _____

Date: _____

Attest:

Clerk of the Board of Directors

Approved as to Form:

General Counsel

As a "Development Partner" Client will have all fees waived for the first 90 days from the Live Date, then will receive a 50% discount of Maintenance and Hosting Fees and User Fee from days 91-180. The Base Fee shall follow item B. above and no Base Fee will be charged if Client elects to terminate this Agreement prior to day 180 from the Effective Date. Client may terminate this Agreement in its entirety with a 30 written notice prior to day 180 from the Effective Date of this Agreement, after day 180 termination of the Agreement shall be in effect as stated in the Agreement above.

SCHEDULE B

BUSINESS ASSOCIATE AGREEMENT

Business Associate AGREEMENT

This Business Associate Agreement, effective the ____ day of _____, 2016 ("Effective Date"), is entered into by and between Camarillo Health Care District, a California special district organized under Cal. Health & Safety Code §§ 32000, *et seq.* ("Covered Entity"), and Preferred Population Health Management, LLC, an Indiana limited liability company ("Business Associate").

Terms used but not otherwise defined herein shall have the meaning ascribed to them in Section F below.

A. PURPOSE OF AGREEMENT

Covered Entity has engaged Business Associate to provide certain services for and on its behalf that constitute "Business Associate" functions under the Privacy Standards or Security Standards (the "Services"). In the course of providing the Services, Business Associate may, upon occasion, use Protected Health Information ("PHI") originating from the Covered Entity. This Agreement sets forth Business Associate's responsibilities and obligations with respect to its obligations to safeguard the confidentiality and security of PHI that it uses, accesses, or discloses in the performance of the Services.

B. OBLIGATIONS OF BUSINESS ASSOCIATE:

Section 1. Use and Disclosure of PHI. Business Associate shall not, and shall ensure that its directors, officers, employees, and subcontractors do not, use or disclose PHI received from the Covered Entity in any manner that would constitute a violation of the Privacy Standards if used or disclosed by the Covered Entity, except that Business Associate may use or disclose PHI in a manner as required by law. In addition, and in compliance with the Privacy Standards, Business Associate may use or disclose PHI (i) for Business Associate's proper management and administrative services, or (ii) to perform the Services. To the extent Business Associate discloses PHI to a third party, Business Associate must obtain, prior to making any such disclosure, (a) reasonable assurances from each such third party that such PHI will be held confidential as provided pursuant to this Agreement and only disclosed as required by law or for the purposes for which it was disclosed to such third party, and (b) an agreement from such third party to immediately notify Business Associate of any breaches of the confidentiality of the PHI, to the extent it has obtained knowledge of such breach.

Section 2. Safeguards Against Misuse of Information. Business Associate agrees that it will implement all appropriate safeguards to prevent the use or disclosure of PHI other than pursuant to the terms and conditions of this Agreement.

Section 3. Reporting of Breaches and other Improper Disclosures of PHI.

Business Associate shall, within five (5) days of becoming aware of a Breach of Unsecured PHI or any other disclosure of PHI in violation of this Agreement by Business Associate, its officers, directors, employees, or Subcontractors to which Business Associate disclosed PHI pursuant to Section B(1) of this Agreement, report any such Breach or disclosure to the Covered Entity. Such notification shall include, to the extent possible, the identification of each individual whose PHI has been, or is reasonably believed by Business Associate to have been, accessed, acquired, used, or disclosed during the Breach. In addition, Business Associate shall provide Covered Entity with the following information, to the extent available at the time initial notice under this Section 3 is provided, or promptly thereafter as such information becomes available:

- A brief description of what happened, including the date of the Breach or wrongful disclosure and the date of discovery.
- A description of the type of PHI that was involved (e.g., name, Social Security Number, procedure, diagnosis, treatment, etc.).
- The steps that Business Associate recommends that the individual should take to protect himself or herself.
- A brief description of the steps that Business Associate is taking to investigate, mitigate harm, and protect against future similar breaches.

Section 4. Agreements with Subcontractors. Business Associate shall enter into an agreement with any third party subcontractor ("Subcontractor") to whom it has delegated any responsibilities under this Agreement and that will have access to PHI that is received from, or created or received by Business Associate in carrying out the Services, pursuant to which such Subcontractor agrees to be bound by the same restrictions, terms and conditions that apply to Business Associate pursuant to this Agreement with respect to such PHI.

Section 5. Access to Information. Within five (5) days of a notice to Business Associate by the Covered Entity that an individual has requested access to PHI about that individual contained in a Designated Record Set, Business Associate shall make available to the Covered Entity such PHI maintained by Business Associate, if any, for so long as, and to the extent that, such information is maintained in the Designated Record Set. In the event any individual requests access to PHI directly from Business Associate, Business Associate shall within two (2) days forward such request to the Covered Entity.

Section 6. Availability of PHI for Amendment. Within ten (10) days of receipt of notice from the Covered Entity that an individual has requested amendment of the individual's PHI or a record regarding an individual contained in a Designated Record Set (for so long as, and to the extent that the PHI is maintained in the Designated Record Set), Business Associate shall provide such information to the Covered Entity for amendment and incorporate any such amendments in the PHI as required by 45 CFR § 164.526.

Section 7. Accounting of Disclosures. Within ten (10) days of notice by the Covered Entity to Business Associate that it has received a request for an accounting of disclosures of PHI regarding an individual during the six (6) years prior to the date on which the accounting was requested, Business Associate shall make available to the Covered Entity such information as is in Business Associate's possession and is required for the Covered Entity to make the accounting required by 45 CFR § 164.528, if any. If such accounting is required, at a minimum, Business Associate shall provide the Covered Entity with the following information: (i) the date of the disclosure, (ii) the name of the entity or person who received the PHI, and if known, the address of such entity or person, (iii) a brief description of the PHI disclosed, and (iv) a brief statement of the purpose of such disclosure which includes an explanation of the basis for such disclosure. In the event the request for an accounting is delivered directly to Business Associate, Business Associate shall within two (2) days forward such request to the Covered Entity. It shall be the Covered Entity's responsibility to prepare and deliver any such accounting requested. Business Associate hereby agrees to implement an appropriate recordkeeping process to enable it to comply with the requirements of this Section.

Section 8. Availability of Books and Records. Business Associate hereby agrees to make its internal practices, books and records relating to the use and disclosure of PHI received from, or created or received by Business Associate on behalf of, the Covered Entity available to the Secretary for purposes of determining the Covered Entity's and Business Associate's compliance with the Privacy Standards.

Section 9. Security of Electronic Protected Health Information. To the extent that Business Associate receives, uses, creates, maintains and/or discloses any Electronic Protected Health Information ("E-PHI") in the course of providing the Services, Business Associate additionally agrees: (i) to implement administrative, physical and technical Safeguards to protect the confidentiality, integrity, and availability of the E-PHI that it creates, receives, maintains, or transmits on behalf of the Covered Entity, as required by the Security Standards; (ii) to notify the Covered Entity if Business Associate becomes aware of a security incident involving the Covered Entity's E-PHI; and (iii) to ensure that any Subcontractor to whom it provides such E-PHI agrees to implement reasonable and appropriate safeguards to protect the Covered Entity's E-PHI.

Section 10. Compliance with HITECH Amendments to the HIPAA Security Standards. Business Associate acknowledges that pursuant to regulations implementing certain provisions of the Health Information Technology for Economic and Clinical Health Act (HITECH Act), Business Associate is also directly subject to certain Security Standards in addition to its contractual obligations to Covered Entity to protect the confidentiality and security of PHI under this Agreement. To the extent not already addressed in an express provision of this Agreement, Business Associate and the Covered Entity hereby incorporate by reference into this Agreement all applicable provisions of the HIPAA or HITECH regulations, as may be amended from time to time, and Business Associate shall comply with all such Standards, regulations, and related HITECH Act requirements

applicable to Business Associates that are effective at any time during the term of this Agreement, without the need to formally amend this Agreement.

C. TERM OF AGREEMENT

This Agreement shall be in full force and effect beginning on the Effective Date and continuing until terminated in accordance with Section D.

D. TERMINATION OF AGREEMENT WITH BUSINESS ASSOCIATE

Section 1. Termination Upon Breach of this Agreement. This Agreement may be terminated by either party upon fourteen (14) days written notice to the other party. In addition, this Agreement may be terminated by the Covered Entity upon five (5) days written notice to Business Associate in the event that the Business Associate breaches any provision contained in this Agreement and such breach is not cured within such five (5) day period; provided, however, that in the event that termination of this Agreement is not feasible in the Covered Entity's sole discretion, Business Associate hereby acknowledges that the Covered Entity shall have the right to report the breach to the Secretary, notwithstanding any other provision of this Agreement to the contrary.

Section 2. Return or Destruction of PHI upon Termination. Upon termination of this Agreement, Business Associate shall either return or destroy all PHI received from the Covered Entity or created or received by Business Associate, on behalf of the Covered Entity and which Business Associate still maintains in any form. Business Associate shall not retain any copies of such PHI. Notwithstanding the foregoing, to the extent that it is not feasible to return or destroy such PHI, the terms and provisions of this Agreement shall survive termination of this Agreement and such PHI shall be used or disclosed solely for such purpose or purposes, which prevented the return or destruction of such PHI.

E. MISCELLANEOUS

Section 1. Entire Agreement. This Agreement represents the entire and sole agreement between the parties with respect to Business Associate's use of PHI originating from Covered Entity and supersedes all prior discussions and agreements between Covered Entity and Business Associate on this subject.

Section 2. Modification or Waiver. A modification or waiver of any of the provisions of this Agreement shall be effective only if made in writing and executed with the same formality as this Agreement. The failure of either party to insist upon strict performance of any of the provisions of this Agreement shall not be construed as a waiver of any subsequent default of the same or similar nature.

Section 3. Headings. All headings contained in this Agreement are for convenience of reference only, and shall not affect the construction or interpretation of this Agreement.

Section 4. Notice. All notices to be given under this Agreement shall be in writing and shall be deemed given and served when delivered in person or mailed, postage prepaid or faxed to the addressee party at the following address:

Covered Entity
Camarillo Health Care District
3693 E. Las Posas Rd., Suite 117
Camarillo, CA 93010
Attn: Chief Executive Officer

Business Associate:

Preferred Population Health Management, LLC
7922 E. Edgewood Ave, Suite B
Indianapolis, IN 46239
Attention: James Vandagriff, CEO

Section 5. Interpretation. Any ambiguity in this Agreement shall be resolved in favor of a meaning that permits the Covered Entity and Business Associate to comply with the Privacy and Security Standards.

Section 6. Authority. Each of the parties represents and warrants that it has the full and complete power and authority to execute this Agreement and that, assuming the due execution of this Agreement by all other parties hereto, this Agreement constitutes a valid and binding obligation of such party and is enforceable in accordance with its terms.

Section 7. Counterparts. This Agreement may be executed in multiple counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same document.

F. DEFINITIONS FOR USE IN THIS AGREEMENT

“Breach” (with respect to Unsecured PHI) shall have the meaning set forth in 45 CFR § 164.402, as amended from time to time, and currently means the acquisition, access, use or disclosure of protected health information in a manner not permitted under the Privacy or Security Standards and which compromises the security or privacy of the PHI.

“Business Associate” shall mean an individual or entity that performs a function or activity on behalf of, or provides a service to the Covered Entity (as defined herein), that involves the collection, creation, use or disclosure of PHI. Effective as of September 23, 2013, the confidentiality and security responsibilities imposed by HIPAA upon a Business Associate shall also apply to Subcontractor (and any downstream subcontractors) no matter how far removed from the Covered Entity.

"Covered Entity" shall mean a health plan, health care clearinghouse or a health care provider who transmits any health information in electronic form in connection with a transaction covered under the HIPAA Privacy and Security Standards.

"Designated Record Set" shall mean a group of records maintained by or for the Covered Entity that is (i) the medical records and billing records about individuals maintained by or for the Covered Entity, (ii) the enrollment, payment, claims adjudication, and case or medical management record systems maintained by or for a health plan; or (iii) used, in whole or in part, by or for the Covered Entity to make decisions about individuals. As used herein the term "Record" means any item, collection, or grouping of information that includes PHI and is maintained, collected, used, or disseminated by or for the Covered Entity.

"Electronic Protected Health Information" ("E-PHI") means protected health information that is transmitted or maintained in electronic media.

"Electronic Media" means:

(i) Electronic storage media including memory devices in computers (hard drives) and any removable/transportable digital memory medium, such as magnetic tape or disk, optical disk, or digital memory card; or

(ii) Transmission media used to exchange information already in electronic storage media. Transmission media include, for example, the internet (wide-open), extranet (using internet technology to link a business with information accessible only to collaborating parties), leased lines, dial-up lines, private networks, and the physical movement of removable/transportable electronic storage media. Certain transmissions, including of paper, via facsimile, and of voice, via telephone, are not considered to be transmissions via electronic media, because the information being exchanged did not exist in electronic form before the transmission.

"Individually Identifiable Health Information" means information that is a subset of health information, including demographic information collected from an individual, and (i) is created or received by a healthcare provider, health plan, employer, or healthcare clearinghouse; and (ii) relates to the past, present, or future physical or mental health or condition of an individual; the provision of healthcare to an individual; or the past, present or future payment for the provision of healthcare to an individual; and (a) identifies the individual, or (b) with respect to which there is a reasonable basis to believe the information can be used to identify the individual.

"Privacy Standards" means the Standard for Privacy of Individually Identifiable Health Information, 45 CFR Parts 160 and 164.

"Protected Health Information" (or "PHI") means Individually Identifiable Health Information that is (i) transmitted by electronic media, (ii) maintained in any medium constituting Electronic Media; or (iii) transmitted or maintained in any other form or medium.

"Secretary" means the Secretary of the Department of Health and Human Services.

"Security Standards" means the Security Standards for the Protection of Electronic Health Information, 45 CFR Part 160 and Part 164, Subparts A and C.

"Subcontractor" means a person/entity to whom/which Business Associate, as a business associate, delegates a function, activity or service other than in the capacity of a workforce member of Business Associate.

"Unsecured PHI" has the meaning set forth in 45 CFR § 164.402, as amended from time to time, and currently means PHI that has not been rendered unusable, unreadable or indecipherable to unauthorized individuals through the use of a technology or methodology specified by the Secretary.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed by their duly authorized respective officers or representatives as of the Effective Date.

Business Associate

Covered Entity

Preferred Population Health
Management, LLC

Camarillo Health Care District

By: _____
Name: _____
Title: _____
Date: _____

By: _____
Name: _____
Title: _____
Date: _____

SCHEDULE C

AGING BRAIN CARE SOFTWARE MODULE

1. If Client has elected to purchase a license to the Aging Brain Care Software Module (defined below), Client will pay the separate fee for such module as described on Schedule A.
2. The "Aging Brain Care Software Module" means the following items, as may be modified or updated from time to time, so long as PPHM has the rights to use, reproduce, display and publicly perform such items, together with any other items PPHM develops, purchases or otherwise gains the rights to use and reproduce and which items PPHM places in the Aging Brain Care Software Module.
 - Healthy Aging Brain Care (HABC) Monitor-Self Report and Caregiver Versions
 - Aging Brain Care Replication Manual
 - Aging Brain Care Caregive Resource Handbook
 - Anticholinergic Cognitive Burden (ACB) Scale
 - Aging Brain Care Medical Home Standard Operating Procedures
 - Aging Brain Care Model Training Curriculum

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SECTION 10

ACTION ITEMS

SECTION 10-D

**REVIEW AND APPROVE/DENY/ AMEND THE NATIONAL COMMITTEE FOR
QUALITY ASSURANCE (NCQA) AGREEMENT FOR NCQA CASE
MANAGEMENT ACCREDITATION SURVEY. THIS AGREEMENT APPROVES
THE NCQA CERTIFICATION PROCESS FEE AND TERMS**

JANUARY 24, 2017

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AGREEMENT FOR NCQA CASE MANAGEMENT ACCREDITATION SURVEY FOR LONG-TERM SERVICES AND SUPPORTS PROGRAMS

The National Committee for Quality Assurance (“NCQA”), located at 1100 13th Street, NW, Suite 1000, Washington, D.C. 20005, and Camarillo Health Care District (Organization”), located at 3639 E. Las Posas Rd, Suite 117, Camarillo, CA 93010, for good and valuable consideration, hereby agree as follows:

- 1. Terms of Contract.** This Agreement for NCQA Case Management Accreditation Survey for Long-Term Services and Supports Programs (the “Agreement”), effective on the date accepted by NCQA, and the Accreditation of Case Management for Long-Term Services and Supports Programs Application (the “Application”) submitted previously or herewith, the NCQA Standards and Guidelines for the Accreditation of Case Management for Long-Term Services and Supports Programs (the “Standards and Guidelines”), NCQA’s Guidelines for Advertising and Marketing (the “Marketing Guidelines”), and any policies and procedures governing NCQA Accreditation of Case Management for Long-Term Services and Supports Programs (CM-LTSS) that are in effect at the time Organization undergoes its NCQA accreditation survey (the “Survey”) or while Organization is accredited (collectively this Agreement, the Application, Standards and Guidelines, the Marketing Guidelines, and any policies and procedures governing NCQA Accreditation of CM-LTSS are referred to herein as the “Contract”) establishes the entire content of the agreement between NCQA and Organization. Organization agrees, in addition to its obligations under this Agreement, to abide by and be bound by the policies and procedures governing NCQA Accreditation of CM-LTSS provided with the Standards and Guidelines, as the same may be updated from time to time by NCQA, throughout the Accreditation Cycle (defined below). There are no additional terms beyond those set forth in the Contract. Upon receipt of payment of its fees in full, NCQA will survey Organization and render an accreditation determination in accordance with the Contract.
- 2. Survey Fees and Cancellation Fees.** Organization agrees to pay the fees billed by NCQA and calculated according to the Pricing Methodology and Cancellation Policy, set forth in Exhibit A, attached hereto and incorporated herein by reference.
- 3. Survey Tool.** Organization will license and input information into NCQA’s electronic version of the Standards and Guidelines (the “Survey Tool”). Organization will complete and submit the Survey Tool on the date mutually agreed upon by Organization and NCQA. The date of Organization’s submission of the Survey Tool to NCQA, including supporting documentation, will be considered the official commencement date of the Survey for all purposes under the Contract.
- 4. Information Considered.** NCQA may consider information about the operations of Organization as NCQA deems relevant to the accreditation decision, even if NCQA standards do not address such operations specifically, and such information is not limited to information supplied to NCQA by Organization. Organization agrees to provide any and all information and materials to NCQA as

requested by NCQA at any point during the accreditation process and as deemed relevant by NCQA to the accreditation decision. If Organization declines to provide information to NCQA based on the information being subject to the attorney-client or other asserted privilege, Organization acknowledges and agrees that it may receive a score of zero percent on the applicable elements(s) for which information is not provided to NCQA and such zero percent scores may impact Organization's accreditation status. Organization further agrees to provide only true, accurate and complete information to NCQA and that submission of any Falsified Document or Fraudulent Information (defined below) used to evaluate compliance with NCQA Standards and Guidelines may be grounds for suspension, denial or revocation of accreditation.

- a. **Falsified Document[s]** are documents provided by an applicant that have been redrafted, reformatted or fabricated, in whole or in part, with false or misleading information to substantiate compliance with NCQA Standards and Guidelines.
- b. **Fraudulent Information** includes oral statements made by an applicant or another accredited, certified or recognized person on behalf of the applicant to substantiate compliance with NCQA Standards and Guidelines or to otherwise influence the outcome of an NCQA survey, which are false or otherwise misleading.

NCQA shall notify Organization if NCQA suspects fraud and Organization shall have an opportunity to initially respond to such allegations within seven (7) business days of receiving such notice. If NCQA has cause to believe that Organization may have provided Falsified Documents or Fraudulent Information to NCQA, NCQA shall conduct an appropriate evaluation of the situation, which may include an unannounced on-site survey of Organization. If NCQA is reasonably persuaded that Organization has provided Falsified Documents or Fraudulent Information in seeking to achieve or retain accreditation status, NCQA at its sole discretion shall take appropriate action, which may include:

- a. Suspension, denial, or revocation of accreditation;
- b. Notification to the responsible federal and state government agencies of suspension, denial or revocation of accreditation;
- c. Prohibiting Organization from seeking NCQA accreditation for a period of one (1) year unless NCQA, for good cause, waives all or a portion of this waiting period.

Organization agrees to notify NCQA immediately if it determines that Falsified Documents or Fraudulent Information has been supplied to NCQA and of any material changes in any information provided by it to NCQA. Organization understands and agrees that failure to provide such notification can result in suspension, denial or revocation of accreditation status at the sole discretion of NCQA. Organization may request reconsideration of a denial or revocation of accreditation status in accordance with the Standards and Guidelines. Because suspension of accreditation status is temporary and is designed to allow NCQA to investigate and gather information for decision making, reconsideration is not available when status has been suspended.

5. **Notice to Regulatory Agencies.** NCQA reserves the right to notify applicable regulatory agencies if aspects of the Organization's operations pose a potential imminent threat to the health and safety of its members or patients and/or NCQA has reason to believe that information submitted to NCQA has

been falsified or the Organization is required to implement corrective action. All notices shall be made in accordance with the Standards and Guidelines.

- 6. Accreditation Status.** After completion of the Survey, NCQA will advise Organization of its accreditation determination and assign to Organization one of the accreditation status designations in accordance with the Standards and Guidelines. NCQA's accreditation decision and resulting accreditation status designation will be based upon NCQA's nonbinding scoring guidelines and the professional evaluative judgment of the NCQA Review Oversight Committee's (ROC). Resurveys will be assessed under the Standards and Guidelines in effect at the time of the initial full Survey under this Agreement.
- 7. Public Reporting and Use of Data.** NCQA reserves the right to release and publish, and authorize others to publish, Organization's status designation and explanations of the meanings of its various accreditation status designations, Organization's Survey results under specific standards, element, factors and reporting categories, names of the NCQA-accredited and/or NCQA-certified organizations with which Organization contracts, and aggregate data as described in the Standards and Guidelines. NCQA also reserves the right to use aggregate data it collects from accreditation surveys in connection with NCQA's information products, decision support tools and for NCQA's research and development purposes, and to authorize others to use such aggregate data for such purposes; provided all uses of aggregate data is subject to all requirements and limitations for the use and disclosure of protected health information, if applicable, in accordance with the Business Associate Agreement (defined in Section 23 below). NCQA bears no responsibility for any use by third parties of any information about Organization released as provided in this Section 7, or for any effect of such release on Organization.
- 8. Confidentiality.** NCQA acknowledges that, except as otherwise provided in the Contract, any information obtained or generated by NCQA in connection with the accreditation process shall be considered confidential between Organization and NCQA and will not be released except (i) on prior written authorization from Organization; or (ii) as otherwise required by law, regulation or court order. NCQA reserves the right to disclose the content of its final results and any additional information, without prior written authorization from Organization, if NCQA determines that Organization has supplied NCQA with Fraudulent Information or Falsified Documents, misrepresented NCQA's findings, or misrepresented its accreditation determination in any way; provided, that NCQA shall first notify Organization if it suspects fraud or misrepresentation, and Health Plan shall have an opportunity to respond, as provided in Section 4. Organization may disclose its final accreditation results and components of the final accreditation report as described in the Standards and Guidelines, including summarized results to third parties but may not disclose reports or numeric results from the readiness evaluation without a final NCQA accreditation decision. In addition, Organization may not release supplemental worksheets (e.g., file review results) or information from its preliminary results without NCQA's written consent. Organization agrees to not misrepresent its NCQA accreditation status and agrees that its failure to comply with the Marketing Guidelines, as revised by NCQA from time to time, may result in suspension, denial or revocation of its accreditation status at the sole discretion of NCQA. NCQA bears no responsibility for any use by third parties of any information about Organization disclosed as provided in this Section 8, or for any effect of such disclosure on Organization; provided, that, in addition to any other remedies available, Organization will have the right to seek injunctive relief for breach of this confidentiality provision by NCQA.

- 9. Peer Review Process.** Organization understands and agrees that any notes, internal memoranda, drafts or other documents that reflect the internal thought processes and deliberations of NCQA, its officers, directors, employees, agents, contractors, independent surveyors, members of the ROC and members of the NCQA Reconsideration Committee shall hereby be deemed, considered and treated as peer review materials generated for the purpose of reviewing the professional services of, and/or the quality of care provided or arranged by, Organization, notwithstanding any statutes or case law or other authority that would not recognize such materials and information as peer review materials. Under no circumstances will such materials or information be disclosed to Organization except as summarized in NCQA's preliminary results, final results, or the results of a discretionary survey. With respect to any disclosure sought by third parties, such information and materials will be afforded any and all protections recognized as attaching to peer review materials under applicable law, and should such disclosure be ordered by a court, such court shall decide the extent to which Organization should also be entitled to disclosure of such information.
- 10. Disclaimer.** Organization understands and agrees that NCQA's accreditation determination does not constitute a warranty by NCQA to any third parties, including, but not limited to, employers, consumers, or organization members, regarding the quality or nature of the health care services provided or arranged by Organization. Organization further understands and agrees that NCQA's accreditation process does not take the place of, or relieve Organization of its responsibility to conduct its own ongoing evaluation, assessment and monitoring procedures.
- 11. Limitation of Liability.** Organization understands that NCQA is a non-profit corporation that serves the public interest. Organization shall not institute or file any legal proceeding of any nature, or otherwise assert any legal claims, against NCQA or its officers, directors, employees, agents, contractors, independent surveyors, members of the ROC, and members of the Reconsideration Committee, for any claims, liabilities, damages or injuries arising from any transactions or occurrences in connection with the accreditation process under the Contract and any resulting accreditation decision or denial of accreditation other than for claims against NCQA arising from any material procedural errors or omissions in connection with the scheduling or processing of the results of any accreditation survey, or breach of NCQA's confidentiality obligations under Section 8 which causes actual and direct damage to the Organization. NCQA's liability to Organization for any loss or damage arising therefrom shall be limited to the fees paid or payable for the specific accreditation survey associated with the Contract. Organization will only be entitled to seek recovery of Organization's actual compensatory damages and injunctive relief, as necessary, for breaches of confidentiality under Section 8. In no event will either NCQA or Organization be responsible for any damages caused by the failure of the other party to perform its responsibilities; or any lost profits, loss of business, loss of use, lost savings, or other consequential, special, incidental, indirect, exemplary, or punitive damages, even if the other party has been advised of the possibility of such damages. These limitations on liability shall apply to the fullest extent permitted by law regardless of whether a claim for loss or damage is based upon contract, tort, strict liability, or otherwise. The provisions of this Section 11 shall constitute NCQA's sole liability to Organization and Organization's exclusive remedy against NCQA in the event of any such claims as set forth above. Prior to bringing any claim against NCQA for any claim, Organization must provide NCQA with written notice of any breach, provide thirty (30) calendar days to cure, and NCQA must fail to cure such breach within that thirty (30) calendar day period.

Organization also acknowledges and agrees that the NCQA accreditation and reconsideration procedures expressly provided for in the Contract constitute the maximum procedures to which it is entitled in connection with the accreditation process. Any determination reached by the Reconsideration Committee at any stage in the appeal process regarding compliance designations for elements and standards is final and binding.

- 12. Indemnification and Hold Harmless.** Organization and NCQA intend and agree that there are no third party beneficiaries of the Contract and that no third parties shall have any rights or claims by reason of the Contract. In addition, Organization agrees to indemnify and hold harmless NCQA, its directors, officers, employees, agents, contractors, independent surveyors, members of the ROC and members of the Reconsideration Committee against any and all liability, losses, damages, judgments, settlements, costs, expenses and reasonable attorneys' fees to the extent arising from third party claims regarding the quality or nature of the health care services provided or arranged by Organization and alleging or entailing in any way professional liability claims. NCQA agrees (i) it will give prompt written notice to Organization of any claim, demand or action, of which NCQA has actual knowledge, or any incident which may reasonably result in a claim, demand or action and (ii) NCQA will not enter into any agreement or settlement that may affect the rights of Organization without the prior written consent and approval of Organization. Organization shall have the right, in its sole discretion, to assume the defense of NCQA in connection with any such claim, action or proceeding. If Organization is an institution of a state government or a political subdivision of such state, this Section 12 shall apply only to the extent permitted under applicable state law, and nothing herein shall be deemed an express or implied waiver of sovereign immunity.
- 13. Obligation during Investigation.** Organization agrees that it will fully cooperate in any investigation by NCQA of a patient, member or practitioner complaint submitted to NCQA as described in the Complaint Review Process in the Standards and Guidelines. If the matter involves personal health information and/or relates to quality of care, NCQA shall provide Organization with an authorization to release information to NCQA signed by the individual or personal representative. Failure to comply is grounds for suspension or revocation of Organization's accreditation status.
- 14. Discretionary Surveys.** NCQA may survey Organization during the Accreditation Cycle to validate the appropriateness of the Organization's ongoing accreditation under a discretionary survey in accordance with the Standards and Guidelines. NCQA shall give Organization notice and an opportunity to comment on NCQA's findings, and the ROC will make the determination following review of all information submitted. Organization is responsible for the cost of a discretionary survey according to the pricing methodology for a discretionary survey set forth in Exhibit A. Failure to comply with an NCQA request for discretionary survey, or failure to provide documentation and materials to NCQA pursuant to a discretionary survey, may result in suspension, denial or revocation of accreditation status in accordance with the Standards and Guidelines
- 15. Organization's Notification Obligations.** Organization agrees to provide written notice to NCQA within thirty (30) calendar days of the occurrence of any of the Reportable Events in accordance the policies and procedures governing Accreditation of Case Management for Long-Term Services and Supports, including, without limitation:

- a. The final determination by a state or federal agency with respect to request for corrective action, imposition of sanctions, changes in licensure or qualification status if applicable or violation of any federal or state law that affects the Scope of Review under the Standards and Guidelines.
 - b. A change in operational structure or Organization's status that affects the Scope of Review under the Standards and Guidelines, such as any of the following:
 - Program name change;
 - Material restructuring or consolidation of functions;
 - Filing for bankruptcy under any state or federal bankruptcy law, or initiation of receivership, liquidation, or state insurance supervision;
 - Dissolution or reorganization of Organization as another entity; and
 - Merger, acquisition, or consolidation by or with another entity or plan in accordance with the Standards and Guidelines.
- 16. Accreditation Status Not Transferable Without NCQA Consent.** NCQA accreditation status is not transferable from one entity or plan to another without NCQA's prior written consent, which may or may not be given at NCQA's sole discretion. In the event Organization merges with, consolidates with, or is acquired by another entity, NCQA, in its sole discretion, may review Organization in accordance with any published policy of NCQA governing mergers, acquisitions and consolidations, to determine the effect of the merger, consolidation or acquisition on Organization's accreditation status. NCQA is not obligated to conduct a full accreditation survey or to implement accreditation survey procedures before making such a determination. If Organization is dissatisfied with a resulting NCQA determination, its sole option shall be to reapply for accreditation. Changes in Organization's accreditation status will be publicly reported.
- 17. Accreditable Entity.** NCQA reserves the right to determine what part of Organization's operations constitute an accreditable entity for purposes of the Survey and any resulting accreditation decision. Organization acknowledges and agrees that because Organization's operations may be composed of a single corporate entity with multiple operating units or distinct service areas, NCQA's accreditation determination may be limited to a single or specific operating units, and NCQA has discretion to determine within a single corporate entity that part of Organization's service area to be included in the Survey. Organization shall identify on Exhibit B the specific accreditable entity and operating units to be included in the Survey.
- 18. Waiver and Binding Effect.** A waiver of any term or condition of the Contract by either party shall not constitute a waiver of any other term or condition of the Contract. The Contract is binding on the parties and their successors and permitted assigns.
- 19. Force Majeure.** Neither party will be responsible, or be held to have failed to meet its obligations under the Contract, if it either delays performance or fails to perform as a result of any strike, lockout or other labor dispute; fire, earthquake or other natural disaster; or act of war, terrorism or casualty or damage to personnel, materials or equipment (a "Force Majeure Event").
- 20. Governing Law; Jurisdiction and Attorney's Fees.** Any and all claims or actions arising under the Contract shall be governed by the law of the District of Columbia regardless of any applicable conflicts of laws principles, and shall be exclusively resolved in a court of competent jurisdiction

within the District of Columbia. Notwithstanding the foregoing, this governing law and venue provision shall not apply if Organization is an institution of a state government or a political subdivision of such state and afforded sovereign immunity under applicable state law. If any action in law or equity is instituted to enforce the terms of this Agreement or to remedy any breach of this Agreement, the non-prevailing party agrees to pay all reasonable attorneys' fees and costs incurred by the prevailing party in preparing, processing, litigating, collecting, and/or, if necessary, appealing such action.

21. Term. This Agreement shall remain in effect during the life of Organization's accreditation cycle, which is based on Organization's accreditation status in accordance with the Standards and Guidelines, which may not last longer than two (2) years or three (3) years, as applicable from the date Organization receives an initial accreditation decision following the Survey (the "Accreditation Cycle"). Organization's accreditation status is subject to change during the Accreditation Cycle as set forth and only as set forth in the Contract. The terms of this Agreement shall govern any follow-up survey, and Organization shall pay a new application fee and the resurvey fees identified in Exhibit A. Organization shall execute a new agreement at the time Organization seeks renewal of its accreditation status.

22. Notices. All notices required to be given hereunder shall be in writing and shall be deemed delivered when personally delivered; delivered by an express mail service; or delivered by confirmed facsimile or email transmission followed by a hard copy that is either personally delivered or delivered by an express mail service, properly addressed to the parties at their respective addresses set forth below:

If to NCQA:

National Committee for Quality Assurance
1100 13th Street, NW
Suite 1000
Washington, D.C. 20005
Attention: Vice President, Accreditation & Recognition Operations
Email: NCQA-Accreditation@ncqa.org
Fax: 202-955-3599

If to Organization:

Camarillo Health Care District
3639 E. Las Posas Rd, Suite 117
Camarillo, CA 93010
Attention: Kara Ralston, CEO
Fax: (805) 484-8957
Email: kralston@camhealth.com

- 23. HIPAA.** NCQA and Organization acknowledge that certain sections of the Federal Privacy, Security, Breach Notification, and Enforcement Rules established at 45 C.F.R. Parts 160 and 164, as amended from time to time (collectively the “HIPAA Rules”), promulgated pursuant to the Health Insurance Portability and Accountability Act of 1996 (“HIPAA”), and the Health Information Technology for Economic and Clinical Health Act provisions of the American Recovery and Reinvestment Act of 2009, Pub. Law No. 111-5 (“ARRA”) may apply to them, their relationship and the performance of the Contract. NCQA and Organization acknowledge and agree that they will enter into, or have entered into, a Business Associate Agreement in the form attached hereto as “Exhibit C” or a confidentiality agreement to satisfy their relative obligations under the applicable HIPAA Rules (the “Business Associate Agreement”). In the course of fulfilling the terms of the Contract, Organization agrees that it will not provide to NCQA protected health information that is subject to protection under the HIPAA Rules unless expressly required under the Standards and Guidelines. Notwithstanding any other provision to the contrary, to the extent the terms of the Business Associate Agreement directly relate to performance under the Contract, the provisions of such Business Associate Agreement shall control as required, and only as required, to allow Organization to comply with the applicable provisions of the HIPAA Rules. Notwithstanding any other provision to the contrary, nothing in the Contract shall alter the obligations and rights of the parties under the Business Associate Agreement.
- 24. Changes to Standards and Guidelines.** At its sole discretion, NCQA may amend its Standards and Guidelines or any policies, procedures governing NCQA Accreditation of CM-LTSS. Unless otherwise specified, revisions are effective ninety (90) calendar days from the date when they are posted or released, except that NCQA shall have the option not to apply standards and elements that are slated for future retirement or that ease the requirements of Organization.

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25. Survival. Sections 7, 8, 9, 10, 11, 12, 18, 20, 22, and 23 shall survive termination or expiration of this Agreement.

IN WITNESS WHEREOF, the parties, each acting under due and proper authority, have executed this Agreement effective as of the date accepted by NCQA.

Camarillo Health Care District

Signature

Name and Title

Date: _____

ACCEPTED:

National Committee for Quality Assurance

Signature

Name and Title

Date: _____



**Pricing Methodology and Cancellation Policy
for NCQA's
Accreditation of Case Management for Long-Term Services and Supports Program
Effective January 1, 2017**

1. Application and Presurvey Fees

A nonrefundable Application and Presurvey Fee of \$2,500 as an early adopter, is due at the time of application for each Accreditation of Case Management for Long-Term Services and Supports Survey, including Initial Surveys, Introductory Follow-Up Surveys, Resurveys and Renewal Surveys. This fee will be applied to the final price of the Survey or be forfeited if the Survey is changed, canceled, postponed or delayed by the Organization other than for a Force Majeure Event as defined in the Contract. The Application and Presurvey Fee for an Initial Survey is due upon execution of the Agreement. The Application and Presurvey Fee for a Renewal Survey, Resurvey or Introductory Follow-Up Survey is due nine months prior to the scheduled Survey date. Late Application and Presurvey Fees will be assessed late charges at a rate equal to 1.5 percent per month. If the Application and Presurvey Fee has not been paid within eight months of the scheduled Survey date, NCQA will remove the Survey from the Accreditation Survey schedule. Upon payment of the Application and Presurvey Fee, NCQA will reschedule the Survey, but will not guarantee that the original Survey dates will be available.

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2. Survey Pricing

	Community Based Organizations	Health Plans
Full and Renewal Survey		
Application and Presurvey Fee	\$5,000	\$5,000
Survey Fee	\$12,250	\$31,000
Total Fee	\$14,750	\$33,500
Introductory Follow-Up Survey	Survey fee calculated using Total Fee Methodology (above) and applying a 25% discount.	
Add-On Survey	Survey fee calculated using Total Fee methodology (above) and applying a 15% discount.	
Corporate Survey		
Initial Survey		
Application and Presurvey Fee	None	None
Survey Fee	\$5,500	\$5,500
Renewal Survey		
Application and Presurvey Fee	None	None
Survey Fee	\$4,250	\$4,250

Full Surveys—Includes Introductory and Renewal Surveys:

The fee charged for all Full Accreditation Surveys is **\$14,750** for community based organizations and **\$33,500** for managed Long-Term Services and Supports (MLTSS) only plans.

Introductory Follow-Up Surveys:

The fee charged for all Introductory Follow-Up Surveys is a **25 percent** discount will be applied toward the total cost of the Introductory Follow-Up Survey if the Organization undergoes an Introductory Follow-Up Survey within 12 months of receiving its decision.

Example

By way of example only, the price of a NCQA Introductory Follow-Up Survey for an organization is calculated as follows.

Survey Fee.....	\$14,750
Introductory Follow-Up Discount of 25%	(\$3,687.50)
	(\$14,750 x 0.25)
Total Fee	\$11,062.50

EXHIBIT A

Add-On Surveys:

The Add-On Survey is required when an organization adds a new program to an existing accreditation status. A 15 percent discount will be applied toward the total cost of the Add-On Survey.

Example

By way of example only, the price of an Add-On Survey for an organization is calculated as follows.

Survey Fee.....	\$14,750
Add-On Discount of 15%	(2,212.50) (\$14,750 x 0.15)
Total Fee	\$12,537.50

Discretionary Surveys:

A Discretionary Survey will be priced at the time it is initiated, based on its nature and scope. The cost of a Discretionary Survey will not exceed the price of a Full Survey.

Surveys Conducted Outside of the Continental United States:

To cover any unusual travel expenses, NCQA reserves the right to increase the Survey fees up to \$1,000 per traveler for any Survey conducted outside the continental United States.

Reconsideration Fees:

In the event a Reconsideration is requested, a fee is charged. This fee must be paid at the time a Reconsideration is requested. The amount of the fee is based on the aggregate number of Accreditation elements for which Reconsideration is requested, as summarized below.

Aggregate Number of Accreditation Elements for Which Reconsideration Is Requested	Reconsideration Fee
1-9	\$2,500
10-21	\$5,000
22-33	\$7,500
34-45	\$10,000

EXHIBIT A

3. Postponement, Cancellation or Change of Survey Date (Applies to Initial Surveys, Introductory Surveys, Introductory Follow-Up Surveys, Add-On Surveys and Renewal Surveys)

If the Organization changes, cancels, postpones or otherwise delays or terminates its Survey date other than for a Force Majeure Event, at a minimum, the \$5,000 Application and Presurvey Fee will be forfeited. In the case of a cancellation, postponement, termination or other delay of a Survey, other than for a Force Majeure Event, additional cancellation penalties as described below may apply. The organization must submit written notification of cancellation and will need to submit new application documents and a new Application and Presurvey Fee before another Survey date will be scheduled.

The following cancellation penalties will be assessed against the total price of the Survey based on the number of days prior to the commencement date of the Survey when the Organization cancels, postpones, delays or otherwise terminates the Survey process.

Days Prior to Survey	Penalty
180+	Forfeiture of \$5,000 Application Fee
179-90	35% of total Survey Fee or \$5,000 (whichever is higher)
89-30	50% of total Survey Fee
29-0	100% of total Survey Fee

Example

By way of example only, the cancellation penalty for cancellation of a Renewal Survey 70 days before the scheduled Survey date is calculated as follows.

Survey Fee.....\$14,750

Cancellation Fee\$7,375
 (\$14,750 x 0.50)

Minus Forfeited Application Fee.....(\$5,000)

Net Cancellation Fees Owed\$2,375

In the event that a canceled Survey is rescheduled and conducted within twelve (12) months of the canceled Survey date, NCQA will reduce the fee for the rescheduled Survey by fifty percent (50%) of the cancellation fee (minus the nonrefundable Application and Presurvey Fee). This reduction does not apply to Introductory Surveys and Introductory Follow-Up Surveys.

4. Payment

NCQA will invoice the Organization for the balance of its Accreditation Survey at least 60 days prior to the commencement of the Survey. All payments (including Survey fees and cancellation fees) are due within 30 days of the date of the invoice. If such fees are not paid within 30 days, the Organization will be charged late fees at a rate equal to 1.5 percent per month. If NCQA has not received payment in full, including late fees, if applicable, 7 days prior to the Survey, NCQA will not commence the Survey and the Organization shall be deemed to have canceled the Survey and is subject to the cancellation penalties as set forth above.

5. Changes to Policy

NCQA reserves the right, at its sole discretion, to revise this Exhibit A at any time, with the following limitations: (a) NCQA will not apply a revised Exhibit A to the Organization if NCQA has never surveyed the Organization previously, and the Organization undergoes Survey within 18 months of the date NCQA accepts this Agreement; and (b) NCQA may increase the fees contained in this Exhibit A if the Survey is not the Organization's first Survey, but any price increase will be limited to 5 percent per year. Subject to these limitations, the Organization agrees to be bound by any such revised Exhibit A and to pay fees accordingly, upon receipt of written notice from NCQA, at least 180 calendar days prior to the commencement date of the Survey.



Name of Accreditable Entity: Camarillo Health Care District

Location of Operating Units or Office Sites: 3639 E. Las Posas Rd, Suite 117, Camarillo, CA 93010



BUSINESS ASSOCIATE AGREEMENT

This Business Associate Agreement (the “BAA”) is entered into between the National Committee for Quality Assurance (“NCQA”) and the individual or entity whose signature appears below as evidence of agreement to these terms hereinafter referred to as “Covered Entity.” This BAA and any agreement for accreditation, certification, distinction, or recognition entered into by Covered Entity and NCQA establish the terms of the relationship between NCQA and Covered Entity.

WHEREAS, Covered Entity is seeking accreditation, certification or recognition by NCQA and may disclose data to NCQA and input data into data collection tools stored and maintained by NCQA, which data may include certain Protected Health Information (as defined in 45 C.F.R. § 160.103) that is subject to protection under the Federal Privacy, Security, Breach Notification, and Enforcement Rules established at 45 C.F.R. Parts 160 and 164, as amended from time to time (collectively the “HIPAA Rules”), promulgated pursuant to the Health Insurance Portability and Accountability Act of 1996 (“HIPAA”), and the Health Information Technology for Economic and Clinical Health Act provisions of the American Recovery and Reinvestment Act of 2009, Pub. Law No. 111-5 (“ARRA”);

WHEREAS, NCQA may act in the role of a Business Associate (as defined in 45 C.F.R. § 160.103) for purposes of Covered Entity’s health care quality assessment and review by NCQA and satisfaction of NCQA’s standards and requirements and the HIPAA Rules dictate that the Covered Entity shall enter into an agreement with a Business Associate to whom it provides PHI, and this BAA shall apply to that PHI;

WHEREAS, Covered Entity may have entered into, may subsequently enter into, or may enter into simultaneously with this BAA, an agreement with NCQA to seek accreditation, certification or recognition (hereinafter any such agreement will be referred to as a “Contract”) and this BAA shall be applicable to any such Contract entered into by Covered Entity and NCQA when NCQA acts as a Business Associate of Covered Entity, as defined under the HIPAA Rules; and

WHEREAS, the purpose of this BAA is to satisfy certain standards and requirements of the HIPAA Rules, as the same may be amended from time to time.

NOW THEREFORE, in consideration of the mutual promises below, the receipt and sufficiency of which is hereby acknowledged, the parties agree as follows:

I. GENERAL PROVISIONS

Section 1. Definitions. Unless otherwise specified in the Contract or this BAA, all capitalized terms used herein and not otherwise defined shall have the meanings established by 45 C.F.R. Parts 160 and 164, as amended from time to time. “PHI” shall mean Protected Health Information, as defined in 45 C.F.R. § 160.103, limited to the information received from or on behalf of Covered Entity. “Electronic PHI” shall mean Electronic Protected Health Information, as defined in 45 C.F.R. § 160.103, limited to the information received from or on behalf of Covered Entity. The terms “use”

and “disclosure” and any and all other terms with defined meanings established by 45 C.F.R. Parts 160 and 164, as amended from time to time, shall have the same meaning for the purpose of this BAA. References in the Contract or this BAA to a section or subsection of 45 C.F.R. Parts 160 and 164, and/or ARRA under Title 42 of the United States Code are references to provisions of ARRA and shall be deemed a reference to that provision and its existing and future implementing regulations, when and as each is effective and compliance is required under the applicable provision.

Section 2. Effect. This BAA shall apply to any PHI subject to the Contract and to any PHI disclosed by Covered Entity for purposes of Covered Entity’s health care quality assessment by NCQA and satisfaction of NCQA’s standards and requirements and using data collection tools stored and maintained by NCQA. Any provision of the Contract, including all exhibits or other attachments thereto and all documents incorporated therein by reference, that is directly contradictory to one or more terms of this BAA (“Contradictory Term”), shall be superseded by the terms of this BAA to the extent and only to the extent of the contradiction and only to the extent that it is reasonably impossible to comply with both the Contradictory Term and the terms of this BAA. Notwithstanding anything in this Agreement to the contrary, nothing in this BAA shall alter the rights and obligations of the respective parties under the HIPAA Rules.

II. RESPONSIBILITIES OF NCQA

Section 1. Use and Disclosure of Protected Health Information. NCQA may:

- (a) use and/or disclose PHI only as permitted or required by the Contract, this BAA, or as Required By Law, and in compliance with each applicable requirement of 45 C.F.R. § 164.504(e);
- (b) use the PHI in its possession for its proper management and administration and to fulfill any legal responsibilities of NCQA;
- (c) disclose PHI in its possession to a third party for the purpose of NCQA’s proper management and administration or to fulfill any legal responsibilities of NCQA if the disclosures are Required by Law, and NCQA has received from the third party written assurances that (i) the information will be held confidentially and be used or further disclosed only as Required by Law or for the purposes for which it was disclosed to the third party, and (ii) the third party will notify NCQA (and, in accordance with Article II, Section 3 of this BAA, NCQA shall notify Covered Entity) of any instances of which it becomes aware in which the confidentiality of the information has been breached;
- (d) create a Limited Data Set and use and disclose such Limited Data Set pursuant to the Data Use Agreement as set forth in Article VI of this BAA; and
- (e) de-identify PHI obtained by NCQA under this BAA and/or the Contract, and use and/or disclose such de-identified data on NCQA’s own behalf, all in accordance with the de-identification requirements of the HIPAA Rules.

NCQA shall request, use and/or disclose the minimum amount of PHI necessary with regard to its use and/or disclosure of PHI under this Section 1. NCQA shall not use or disclose PHI in a manner that would violate Subpart E of 45 C.F.R. Part 164 if done by Covered Entity. All other uses and disclosures of PHI not authorized by this BAA or the Contract are prohibited. NCQA acknowledges that it may be subject to the civil and criminal enforcement provisions set forth at 42 U.S.C. 1320d-5 and 1320d-6, as

amended from time to time, for failure to comply with the use and disclosure requirements and any guidance issued by the Secretary from time to time.

Section 2. Appropriate Safeguards. NCQA will use appropriate administrative, technical and physical safeguards to prevent the use or disclosure of PHI, other than as provided for by the Contract, this BAA or as Required by Law, in accordance with the requirements set forth in Subpart C of 45 C.F.R. Part 164, including implementing administrative, physical, and technical safeguards that reasonably and appropriately protect the confidentiality, integrity, and availability of the Electronic PHI that it creates, receives, maintains, or transmits on behalf of Covered Entity. NCQA will also keep current and document such security measures in written policies, procedures or guidelines, and make its policies and procedures, and documentation relating to such safeguards, available to the Secretary in accordance with the HIPAA Rules.

Section 3. Reporting of Improper Use or Disclosure of PHI. NCQA will within ten (10) business days of becoming aware of any use or disclosure of PHI not permitted or required by the Contract or this BAA, or of any Security Incident with respect to Electronic PHI of which it becomes aware, report such use, disclosure or Security Incident to Covered Entity. NCQA agrees to mitigate, to the extent practicable, any harmful effect that is known to NCQA of a use or disclosure of PHI by NCQA in violation of the requirements of this BAA. NCQA further agrees to report without unreasonable delay, and in no case later than thirty (30) calendar days after discovery, any Breach of any Unsecured PHI in accordance with the security breach notification requirements set forth in 45 C.F.R. §§ 164.400, 164.402, and 164.410 and any guidance issued by the Secretary from time to time.

Section 4. Subcontractors and Agents. NCQA agrees that any time PHI is provided or made available to its subcontractors or agents, NCQA will enter into an agreement with the subcontractor or agent that contains the same conditions and restrictions on the use and disclosure of PHI as contained in the Contract and this BAA in accordance with 45 C.F.R. §§ 164.502(e)(1)(ii) and 164.308(b)(2), if applicable, and will ensure that all of its subcontractors and agents to whom it provides Electronic PHI agree to implement reasonable and appropriate safeguards to protect such Electronic PHI.

Section 5. Right of Access, Amendment and Accounting of Disclosures. With respect to the PHI in NCQA's possession, NCQA agrees to the following:

(a) within fifteen (15) calendar days of receiving a written request from Covered Entity, NCQA will make available to Covered Entity information necessary for Covered Entity to make an Accounting of Disclosures of PHI about an Individual in accordance with the Privacy Regulations as set forth in 45 C.F.R. § 164.528 and, in accordance with the requirements for Accounting for Disclosures made through an Electronic Health Record in 42 U.S.C. 17935(c), and when directed by Covered Entity, NCQA shall make that accounting directly to the Individual.

(b) NCQA shall record the following information regarding each disclosure of PHI subject to an Accounting of Disclosures pursuant to 45 C.F.R. § 164.528: (1) date of disclosure; (2) name of entity or person who received the PHI and, if known, the address of such entity or person; (3) a brief description of the PHI; and (4) a brief statement of the purpose of the disclosure that reasonably informs the Individual of the basis for the disclosure or a copy of a written request for disclosure. For multiple such disclosures of PHI to the same person or entity for a single purpose, NCQA shall provide Covered Entity, pursuant to Article II, Section 5(a) of this BAA, (1) the information set forth in Article II, Section

5(b) of this BAA regarding the first disclosure; (2) the frequency, periodicity or number of disclosures made during the accounting period; and (3) the date of the last such disclosure during the accounting period.

(c) make available its internal practices, books, and records relating to the use and disclosure of PHI to the Secretary of the Department of Health and Human Services in accordance with the HIPAA Rules ; and

(d) forward to Covered Entity within five (5) business days of receiving any requests an Individual makes of NCQA pursuant to 45 C.F.R. §§ 164.524 or 164.526, so that Covered Entity may respond to such requests. NCQA shall not respond directly to those Individual requests.

Section 6. Exchange of PHI and Communications. NCQA agrees to the following:

(a) NCQA shall not directly or indirectly receive remuneration in exchange for any PHI in compliance with 45 C.F.R. §§ 164.502(a)(5), 164.504(e)(2)(i), and 164.508(a);

(b) NCQA shall not make or cause to be made any communication about a product or service that is prohibited by 45 C.F.R. §§ 164.502(a)(5), 164.504(e)(2)(i), and 164.508(a);

(c) NCQA shall not make or cause to be made any written fundraising communication that is prohibited by 45 C.F.R. § 164.514(f).

III. OBLIGATIONS OF COVERED ENTITY

Section 1. Limitations on Protected Health Information. Covered Entity agrees that it will not furnish to NCQA any PHI that is subject to any restrictions on the use and/or disclosure of PHI as provided for in 45 C.F.R. § 164.522 that will affect NCQA's use or disclosure of the PHI under this BAA; provided that, with respect to restrictions that Covered Entity is required to agree to under 45 C.F.R. § 164.522(a), Covered Entity shall provide NCQA with clear written notice of those restrictions and the PHI to which they pertain.

Section 2. Compliance with HIPAA and ARRA. Covered Entity in performing its obligations and exercising its rights under this Agreement shall use and disclose Protected Health Information in compliance with the HIPAA Rules and ARRA. Covered Entity agrees that it will not provide to NCQA PHI unless expressly requested by NCQA in the fulfillment of the Contract.

Section 3. Covered Entity Requests. Covered Entity shall not request or require NCQA to use or disclose Protected Health Information in any manner that would not be permissible under Subpart E of 45 C.F.R. Part 164 if done by Covered Entity.

IV. TERMINATION OF AGREEMENT

Section 1. Termination of Agreement by Covered Entity. Upon Covered Entity's knowledge of a breach of a material term of this BAA by NCQA, Covered Entity shall provide NCQA with written notice of that breach in sufficient detail to enable NCQA to understand the specific nature of that breach and afford NCQA the opportunity to cure the breach; provided, however, that if NCQA fails to cure the breach within a reasonable time specified by Covered Entity, Covered Entity may terminate this BAA. Upon termination of this BAA under this Section, NCQA will comply with the

return or destruction provisions of Article IV, Section 3 below, and Covered Entity may terminate the Contract, unless the parties mutually agree that NCQA may review Covered Entity pursuant to the Contract using only a Limited Data Set, pursuant to the Data Use Agreement in Article VI of this BAA, or with information that has been de-identified. If after termination of this BAA pursuant to this Section the parties agree that NCQA will continue its review of Covered Entity under the Contract using a Limited Data Set or de-identified information, the Contract shall continue in effect and the terms of this BAA that apply to such review of Covered Entity pursuant to the Contract shall survive to the extent necessary for NCQA to conduct the Survey of Covered Entity.

Section 2. Termination of Agreement by NCQA. Upon NCQA's knowledge of a breach of a material term of this BAA by Covered Entity, NCQA shall provide Covered Entity with written notice of that breach in sufficient detail to enable Covered Entity to understand the specific nature of that breach and afford Covered Entity the opportunity to cure the breach; provided, however, that if Covered Entity fails to cure the breach within a reasonable time specified by NCQA, NCQA may terminate this BAA as well as terminate the Contract.

Section 3. Return or Destruction of PHI. Within thirty (30) calendar days after termination or expiration of the Contract or this BAA, NCQA agrees to either return to Covered Entity or destroy all PHI received from the Covered Entity or created or received by NCQA on behalf of the Covered Entity and which NCQA still maintains in any form, including such information in possession of NCQA's subcontractors. NCQA agrees not to retain any copies of such PHI. If return or destruction of the PHI is not feasible, NCQA agrees to extend the protections, limitations and restrictions of this BAA to NCQA's use and disclosure of PHI retained after termination and to limit any further uses or disclosures to the purposes that make return or destruction infeasible. Any de-identified information retained by NCQA shall not be reidentified except for a purpose permitted under this BAA.

V. LIMITATION OF LIABILITY

Section 1. Hold Harmless. Each party agrees to hold harmless the other party to this BAA from and against any and all claims, losses, liabilities, costs and other expenses (including reasonable attorney fees and costs associated with any suits, actions, proceedings, claims, or official investigations or inquiries) incurred as a result of: (i) any misrepresentation or non-fulfillment of any undertaking on the part of the party pursuant to this BAA; and (ii) negligent or intentional acts or omissions in the party's performance under this BAA. In no event will a party be responsible for any damages, caused by the failure of the other party to perform its responsibilities. If Covered Entity is an institution of a state government or a political subdivision of such state, this Article V shall apply only to the extent permitted under applicable state law, and nothing herein shall be deemed an express or implied waiver of sovereign immunity.

Section 2. Damages. NO PARTY SHALL BE LIABLE TO ANOTHER PARTY HERETO FOR ANY INCIDENTAL, CONSEQUENTIAL, SPECIAL, OR PUNITIVE DAMAGES OF ANY KIND OR NATURE RELATING TO OR ARISING FROM THE PERFORMANCE OR BREACH OF OBLIGATIONS SET FORTH IN THIS BAA, WHETHER SUCH LIABILITY IS ASSERTED ON THE BASIS OF CONTRACT, TORT (INCLUDING NEGLIGENCE OR STRICT LIABILITY), OR OTHERWISE, EVEN IF THE PARTY HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH LOSS OR DAMAGES.

VI. DATA USE AGREEMENT

Section 1. Preparation of the Limited Data Set. In accordance with Article II, Section 1(d) of this BAA NCQA may, on behalf of Covered Entity, prepare a Limited Data Set (“LDS”) in accordance with the requirements set forth in this BAA.

Section 2. Minimum Necessary Data Fields in the LDS. In preparing the LDS, NCQA will include the data fields which are the minimum necessary to accomplish the purposes set forth in Section 4 of this Article VI.

Section 3. Responsibilities of NCQA. All of the restrictions, obligations, requirements and conditions of this BAA shall apply to such LDS in the same manner as they apply to PHI under this BAA. NCQA agrees to not use or further disclose the LDS other than as permitted by this Article VI or as otherwise Required by Law. NCQA further agrees that it will not identify the information in the LDS or contact the Individuals whose PHI is in the LDS, except where such contact is based on information derived entirely from a source other than the LDS.

Section 4. Permitted Uses and Disclosures of the LDS. NCQA may use and/or disclose the LDS for its Research and Public Health activities and the Health Care Operations of the Covered Entity.

VII. MISCELLANEOUS

Section 1. Choice of Law and Jurisdiction. The law of the District of Columbia shall govern this BAA. The parties agree that any dispute arising under this BAA shall only be resolved in a court of competent jurisdiction in the District of Columbia. Notwithstanding the foregoing, this choice of law and venue provision shall not apply if Covered Entity is an institution of a state government and afforded sovereign immunity under applicable state law.

Section 2. Change in Law. The parties agree to negotiate to amend this BAA (a) as necessary to comply with any amendment to any provision of HIPAA or its implementing regulations, ARRA, or to comply with any other applicable laws or regulations, or amendments thereto, and/or (b) in the event any such law or regulation or amendment thereto materially alters either party or both parties’ obligations under this BAA. The parties agree to negotiate in good faith mutually acceptable and appropriate amendment(s) to this BAA to give effect to such revised obligations. If the parties are unable to agree to mutually acceptable amendment(s) within sixty (60) calendar days of the relevant change in law or regulations, either party may terminate this BAA and the Contract consistent with the terms of this BAA and the Contract. Notwithstanding the preceding sentence, the parties agree that this BAA is written to encompass ARRA and its implementing regulations.

Section 3. Third Party Beneficiaries. Nothing in this BAA shall confer upon any person other than the parties and their respective successors or assigns, any rights, remedies, obligations, or liabilities whatsoever.

Section 4. Survival. Article I; Article II; Article IV, Section 3; and Article V, and Article VII of this BAA shall survive termination of this BAA and continue indefinitely solely with respect to PHI NCQA retains in accordance with Article IV, Section 3. Article VI shall survive the termination of this BAA with regard to any LDS that NCQA possesses. The last sentence of Article IV Section 1 shall

survive termination of this BAA with regard to any de-identified information NCQA creates using Covered Entity's PHI.

Section 5. Notice. Any notice, consent, request or waiver, or other communications to be given hereunder by either party shall be given in writing and will be deemed to have been given when delivered personally or by registered mail, postage prepaid and return receipt requested or by facsimile with a confirming copy placed in the United States mail addressed as provided below or to such other address as either party may designate by written notice to the other.

If to NCQA:
National Committee for Quality Assurance
1100 13th Street, NW, Suite 1000
Washington, DC 20005
Attention: General Counsel and Chief Privacy Officer
Fax: 202-955-3599

If to Covered Entity:

Name of Individual/Entity: Camarillo Health Care District

Address: 3639 E. Las Posas Rd, Suite 117

City/State/Zip: Camarillo, CA 93010

Fax: (805) 482-8957

SIGNATURE LINES FOLLOW ON NEXT PAGE

IN WITNESS WHEREOF, the parties hereto have duly executed this Agreement effective as of the date of the contract.

Camarillo Health Care District:

By: _____

Print Name: _____

Title: _____

Date: _____

National Committee for Quality Assurance

By: _____

Print Name: _____

Title: _____

Date: _____

NCQA Application

Completing This Form

To enter information into the form, select the field (denoted by a gray box) and type in the requested information.

In some cases, you may be required to select a specific answer from a list of choices in a drop-down menu (denoted by *Select From List* and "----").

To fill in a "check box," simply click on the box. Use the **Tab** key on your keyboard or your cursor to move from field to field.

Section 1: General Information

Name of Entity Being Reviewed	Camarillo Health Care District
Parent Organization	CA Special District
Type of Organization	<i>Select From List</i> Community Based Organization
Program Option	<input checked="" type="checkbox"/> CM-LTSS Accreditation
Type of Survey	<input checked="" type="checkbox"/> Initial Survey <input type="checkbox"/> Introductory Option Survey (<i>First Survey only</i>) <input type="checkbox"/> Check here if you want your organization's Introductory Survey listed as "scheduled" on the NCQA Web site. <input type="checkbox"/> Renewal Survey <input type="checkbox"/> Corporate Survey <input type="checkbox"/> Add-On Survey <input type="checkbox"/> Expedited Survey Why did you choose this NCQA Accreditation program? (<i>Check all that apply.</i>) <input type="checkbox"/> Competitive Reasons <input type="checkbox"/> Quality Improvement <input type="checkbox"/> Regulatory Requirement <input type="checkbox"/> Client Request Reason for Applying: To gain national accreditation for our case management/care transitions program in order to better serve the community and payors with high quality LTSS services.

5 Application for NCQA CM-LTSS Survey

Desired Submission Date Month September Year 2017

Desired Onsite Survey Date Month October Year 2017
(Approximately 7 weeks after submission date.)

Survey dates are assigned on a first-come, first-served basis. Your organization must schedule a survey and agree on survey dates *within 6 months of submitting the application* and paying the Application and Presurvey Fee, or it will forfeit the fee and the application will be considered void.

Renewal Survey applications are due 9 months before the requested survey date.

Section 2: Mailing Address

Primary Street 3639 E. Las Posas Rd
Mailing Address

Suite/Mail Stop Suite 117

City Camarillo **State** CA **Zip** 93010

Phone 805-388-1952 **Fax** (805) 482-8957

Web Site www.camhealth.com

Address for 3639 E. Las Posas Rd
Onsite Survey

Suite/Mail Stop Suite 117

City Camarillo **State** CA **Zip** 93010

Section 3: Contact Information

Provide contact information for the following individuals. If the mailing addresses are the same for all, it only needs to be recorded once.

Chief Executive Officer Prefix Ms. First Kara MI Last Ralston
 Title CEO Degree MBA
 Address 3639 E. Las Posas Rd. Suite/Mail Stop Suite 117
 City Camarillo State CA Zip 93010
 Phone 805-388-1952 Fax 805 482 8957
 E-mail kralston@camhealth.com

Contact for NCQA Survey Prefix Ms First Sue MI Last Tatangelo
 Title Chief Resource Officer Degree MAOM
 Address 3639 E. Las Posas Rd. Suite/Mail Stop Suite 117
 City Camarillo State CA Zip 93010
 Phone 805-388-1952 Fax 805 482 8957
 E-mail statangelo@camhealth.com

Medical Director Prefix First MI Last
 Title Degree
 Address Suite/Mail Stop
 City State Zip
 Phone Fax
 E-mail

Section 4: Program Information

Enter the *exact name* of the programs your organization is bringing forward for survey and attach a description of all programs.

An *individual* is a person enrolled in a CM-LTSS program. Enrollment may be either active or passive, but does not depend on level of participation.

PROGRAM INFORMATION		
<input checked="" type="checkbox"/> General CM-LTSS program	Months in operation: 48	Number of individuals: 1239
<input type="checkbox"/> Other organization-specific CM-LTSS program (Enter the name of program as you want it to appear in NCQA publications)		
1.	Months in operation:	Number of individuals:
2.	Months in operation:	Number of individuals:
3.	Months in operation:	Number of individuals:
4.	Months in operation:	Number of individuals:
5.	Months in operation:	Number of individuals:
6.	Months in operation:	Number of individuals:
7.	Months in operation:	Number of individuals:
8.	Months in operation:	Number of individuals:
9.	Months in operation:	Number of individuals:
10.	Months in operation:	Number of individuals:
In which states does your organization provide services? If on a national level, enter the states in which it provides services, or enter "All states." CA		

Section 5: Organization Accreditation Standards Table

Use the table below to document whether your organization performs functions and offers services covered in each standard. Provide a brief explanation describing how your organization handles these functions and indicate if your organization delegates any functions to another organization.

Refer to the requirements of each standard described in the *2017 Standards and Guidelines for Accreditation of Case Management for Long-Term Services and Supports Programs* in order to provide an appropriate explanation.

2017 Accreditation Standards in Case Management-LTSS

NCQA Standard	Organization Performs Functions, Offers Services Covered in Standard (✓)	Explanation/Comments	Delegation
LTSS 1: PROGRAM DESCRIPTION			
Element A: Program Description	☒	<p>The Camarillo Health Care District (District) is an award-winning special district and community-based organization specializing in a wide range of high-quality supportive services, including care transitions/case management, chronic disease self-management, as well as a myriad of other long term supportive services (LTSS). Eligibility and/or criteria for identification for the case management program varies by purchaser/consumer of our services; however, the identification is most often one of identification of social barriers or transitions of care that may impact the member's ability to remain in their preferred setting.</p> <p>Program goals were developed with this in mind, knowing the majority of wellness begins at home. These goals include increased client satisfaction, improved health outcomes, as well as a decrease in the overall cost of care...The Triple Aim!</p> <p>Services offered by the District in this program include:</p> <ol style="list-style-type: none"> 1) Case management services, with focus on social determinants of health and transitions of care 2) Care coordination of services, including referrals to appropriate community services inside or outside the District in order to address the social barriers and needs. <p>(Community services within the District include: adult day care, senior nutrition (congregate and home-delivered), evidence based health promotion/disease prevention programs, Caregiver Wellness counseling and services, transportation, emergency response services, advocacy and</p>	No

NCQA Standard	Organization Performs Functions, Offers Services Covered in Standard (✓)	Explanation/Comments	Delegation
		<p>counseling, support groups, Senior Support line and community classes and lectures.)</p> <p>3) Case management plan of care with person centered goals</p> <p>Evidence used to develop the program was gathered from research from various sources, including primary sources, such as interviews with key stakeholders and focus groups as well as secondary data, such as local county and state sources, in addition to others. The District also has subcomponents to our program that were developed using evidence based resources.</p> <p>Care is coordinated across the continuum of care by communication with hospitals, skilled nursing facilities, physicians and other medical professional providers, health plans, medical groups (IPAs), and other ancillary services, such as home health agencies. The District is actively part of a county wide organization called the Ventura County Hospital to Home Alliance that is consistently working on improvements in care coordination and integration across the healthcare continuum.</p>	
Element B: Systematic Review of Evidence and Professional Standards	☒	<p>The District reviewed varied sources of evidence and standards, including literature and government sources, to develop our program based on our current community needs. This program will then be reviewed at least every 2 years by a group of professionals within the District to make changes as indicated based on updated information from literature, government sources, community and medical input and purchaser/consumer of services. The professionals reviewing this information include the CEO, (MBA), Chief Resources Officer (MAOM), Clinical Services Director (RN, BSN), Health Promotion manager (MPH), Caregiver Wellness Director (MSW), as well as others.</p>	No
Element C: Program Content Consistent with Evidence and Professional Standards	☒	<p>Evidence and professional standards are used to review all program content, assessing whether the District's materials are consistent with industry best practices. Adjustments will be made accordingly. Staff training logs will be kept to determine that they have received leading edge training consistent to meet the needs of the population they serve. Content is reviewed for cultural and linguistic appropriateness</p>	No

NCQA Standard	Organization Performs Functions, Offers Services Covered in Standard (✓)	Explanation/Comments	Delegation
applicable to our community and updates/revisions are made on a continuing basis.			
LTSS 2: ASSESSMENT PROCESS			
Element A: Population Assessment	☒	The District has done extensive research to determine the characteristics and needs of the population we serve. Areas reviewed are demographics of the services area, referral patterns from purchaser/consumer or other referral agents, and eligibility requirements for the program. Affected subpopulations are also assessed. The characteristics and needs of the population drive the programs provided and processes are updated as the assessment indicates Sources used include, but are not limited to, community needs assessments, focus groups, and primary and secondary data sources.	No
Element B: Assessment of Health, Functioning and Communication Needs	☒	The District has developed a client assessment form that captures all necessary elements of health, functioning and communication needs. The assessment is started on the first client visit but may not be completed in a single encounter. This assessment may include information from the client themselves, family or caregivers, as well as information from the hospital, MD, health plan or other providers. The assessment includes clinical history, ADLs, IADLs, behavioral health status, cognitive functioning, social determinants of health, social functioning, health beliefs and behaviors, cultural and linguistic preferences, visual and hearing needs and physical environment for risk.	No
Element C: Resource Assessments	☒	The District, as part of its assessment, evaluates the appropriateness of resources for the client, including paid and unpaid caregiver resources, involvement and needs, health benefits available to the client and eligibility for appropriate community resources that may be needed. This includes a process for our staff to be knowledgeable of the available community resources by staying actively engaged in various community networks to remain current in changing resources. This allows the staff to access eligibility for those programs and then relay information appropriately to client and/or caregiver or formally link client/caregiver to the resource.	No

NCQA Standard	Organization Performs Functions, Offers Services Covered in Standard (✓)	Explanation/Comments	Delegation
Element D: Comprehensive Assessment Implementation	☒	The District has a process for documentation of assessment that includes all the appropriate elements. (as noted in Element B). These case management assessments are kept in a client record of active or closed cases that for the purposed of our NCQA accreditation are kept open for at least 60 days. (The District has programs that are of 30 day duration as well and those files are kept in the same format.) For all referred cases, multiple attempts to reach the client are made using various methods, such as phone, letter, email, text or "drop bys", to locate the client and engage them in the case management program; all attempts are documented in the client file.	No
LTSS 3: PERSON-CENTERED CARE PLANNING AND MONITORING			
Element A: Person-Centered Assessments	☒	The District's goal for care planning is based on person-centered care. This concept is critical in order to provide care that is driven by and honors the preferences, needs and values specific to that particular client. These person centered goals are developed in an active process with the client, after listening to and supporting the client and viewing their strengths, abilities and preferences, so that goals are meaningful to the individual. These goals include client preferences about how the LTSS services are delivered, life planning activity preferences, and the preferred method of communication with the case manager.	No
Element B: Person-Centered Care Planning Process	☒	The District approaches the care planning process keeping the person as an individual at the center. This process includes the development of a person-centered care plan. This plan honors the client's preferences and prioritized goals, identification of barriers that may impede meeting those goals, a schedule for follow up and communication with the client that is planned and shared with the client, a plan for follow up and communication with appropriate LTSS providers, development of an emergency backup plan, development of a self-management plan, facilitations of referrals to other community resources, and assessment of movement toward goals with readjustment as needed throughout the case management period.	No

NCQA Standard	Organization Performs Functions, Offers Services Covered in Standard (✓)	Explanation/Comments	Delegation
Element C: Implementing the Care Planning Process	☒	<p>The District has a process for documentation of the assessment and development of the individual's care plan. This process clearly documents the following: the individualized assessment, development of individual's prioritized goals and preferences, development and communication of self-management plan, assessment of life planning activities, individual's preferred method of communication, identification of barriers to the goals/careplan, schedule for followup and communication with client, plan for follow up and communication with LTSS providers, development of an emergency back-up plan, and lastly, periodic assessment of progress toward those goals with readjustment/modification as needed throughout the case management period.</p>	No
LTSS 4: CARE TRANSITIONS			
Element A: Process for Transitions of Care	☒	<p>The District has a process for care transitions across settings. The most frequently seen is the client going from the acute setting to home setting; however, there are also transitions that extend from home to other settings such as acute hospital, emergency room or SNF, as examples. Our policies and procedures have a process to identify individuals who are transitioning care settings, notification of care providers about the transition as needed, the identification of one case manager to follow the client through the transition phase, and communicate and share vital information across the health care continuum so that client can receive appropriate vital care. Time frames for carrying out these activities are established in the policies and procedures, as well as how to track the status of the transition and communicate with the discharge team. The person-centered care plan will again be reviewed at that time to determine if the plan of care needs to be modified/adjusted and communicated with the individual and/or family.</p> <p>The District has a policy and procedure for medication reconciliation. During the transition of care to home, all medications are documented at time of the assessment. These medications are then reviewed by a pharmacist at HomeMeds for any interactions and/or medication discrepancies. Any issues or concerns found by the pharmacist are then communicated to the primary care</p>	No

NCQA Standard	Organization Performs Functions, Offers Services Covered in Standard (✓)	Explanation/Comments	Delegation
		physician in order to make corrections or streamline medications. In the case of transition of care from home to the hospital or SNF for admission, the case manager will communicate with the appropriate facility to ensure they are aware of the medications taken prior to transition.	
Element B: Reducing Unplanned Transitions for Individuals	☒	<p>The District has a policy and procedure to review each new case for risk of unplanned transitions. This is done in two separate methods:</p> <p>1) Review of the initial assessment for significant risk factors, such as falls within the last 3 months, medication discrepancies, lack of client knowledge of their own conditions, behavioral health status, lack of caregiver support if needed or lack of transportation to the MD. The evidence-based risk tool used is dependent on the targeted population and scope of contract.</p> <p>2) A change during the course of care identified by client, MD, family/caregiver or case manager that now shows newly identified risk.</p>	No
Element C: Reducing Unplanned Transitions for the Population	☒	<p>The District has a policy and procedure to analyze the rates of unplanned admissions/readmissions to facilities as well as emergency room visits to identify areas for improvement. These unplanned transitions are tracked in our case management program and reviewed at least every year but optimally every 6 months, and are tracked for both type of transition and reason for transition. These results will then be used to make changes in the program to mitigate risk of unplanned admissions/ER visits. If patterns are identified, the District will make changes to the process to address the pattern, if possible.</p>	No
LTSS 5: MEASUREMENT AND QUALITY IMPROVEMENT			
Element A: Experience with Case Management	☒	<p>The District is continually working to analyze and improve processes for program effectiveness and participation rates. The District has policies and procedures for the following areas for program improvement:</p> <p>1) A client satisfaction survey that will be used to obtain feedback from individuals that were engaged in the case</p>	No

NCQA Standard	Organization Performs Functions, Offers Services Covered in Standard (✓)	Explanation/Comments	Delegation
		<p>management program. Response rates will be collected and the results will then be reviewed and analyzed to see if there are any patterns, trends, or pain points that need to be addressed and/or areas needed for improvement. Areas of client satisfaction will also be noted for continuation.</p> <p>2) Participation rates will also be tracked in the following categories:</p> <ul style="list-style-type: none"> - Total # of eligible individuals referred to the District's case management program and may be done by source as programs differ: - # of "Unable to reach" to initiate case management, - # reached who refuse the program, and - # who initiate the program and have at least one additional interactive contact (participating client cases) <p>The results of the participation rates will be evaluated for opportunities for improvement in how to reach and engage clients.</p> <p>3) The District has a mechanism to document client complaints in order to identify areas for improvement in the case management program. The District developed a complaint form that indicates the nature of the complaint (category), and will track volume in each category. Results will be analyzed for any patterns or trends.</p> <p>4. Another mechanism that the District uses for feedback is through "Open Line", a client experience tool via email used to capture complaints, compliments and comments, and the email will be responded to within 24 hours. The information given via Open Line that pertains to the case management/care transitions program will also be used in our analysis, looking for any patterns or trends that need to be addressed for improvement.</p>	
Element B: Track and Analyze a First Measure of Effectiveness	☒	The District will track and monitor one measure of effectiveness of its case management program. The District will choose this measure based on various factors, such as what measures the District feels are most relevant to our Quality Improvement Program, and/or what measures our payors or hospital partners feel have great value. Examples of possible measures may include timeliness of initial	No

NCQA Standard	Organization Performs Functions, Offers Services Covered in Standard (✓)	Explanation/Comments	Delegation
		assessment, timeliness of initiation of services, or participation rates. Valid methods that provide quantitative results will be used and then District will establish a quantifiable performance goal for that measure. The District will identify what the measure specifications are in order to guide valid measurement. Once accomplished, the District will analyze the results and draw a conclusion and then use the results of our analysis to prioritize opportunities for improvement.	
Element C: Track and Analyze a Second Measure of Effectiveness	<input checked="" type="checkbox"/>	Same as Element B	No
Element D: Track and Analyze a Third Measure of Effectiveness	<input checked="" type="checkbox"/>	Same as Element B	No
Element E: Action and Remeasurement	<input checked="" type="checkbox"/>	The District has a policy and procedure to take action to improve on a measure if the results indicated improvement is needed. Once identified and action is taken to improve on the measure, a method and timeframe for remeasures will then be set to determine the action's impact for improvement. (This element is NA for the initial survey but the policy and procedure for future will be in place.)	No
Element F: Transparency in Reporting Outcomes	<input checked="" type="checkbox"/>	<p>The District is transparent about the methods it uses to calculate the effectiveness of its case management program, including method used to calculate participation rates. These reports will be shared with appropriate partners, such as state agencies, purchasers of services, or affiliated provider organizations once the District has the results.</p> <p>The District will provide the performance results with detailed explanations of the measures, including the definition of the population in the denominator, how clients are placed in the numerator and the time period reflected (including inclusions and exclusions in the denominator and numerator).</p> <p>The District does not currently have any performance-based incentives in place. However, if and when this does apply, any performance-based payment incentives the District has will be shared with the applicable clients. A written policy and procedure will be written to identify how the District makes this information available to the clients and how frequently.</p>	No

NCQA Standard	Organization Performs Functions, Offers Services Covered in Standard (✓)	Explanation/Comments	Delegation
Element G: Active Participation	☒	The District has a policy and procedure for measuring program participation rates. These measurements may be done for an individual purchaser/consumer or aggregately or both, dependent on the need. The participation rate is the number of individuals who received an initial assessment and at least one additional interactive contact, divided by the number of individuals identified as eligible for the program.	No
Element H: Improving Participation Rates	☒	The District has a policy and procedure for taking the measurement results of participation and reviewing them for ways to improve, in order to increase the number of individuals that receive our case management services. The District will analyze the participation rate results and identify at least one opportunity for improvement and implement at least one action plan.	r No
Element I: Transparency in Reporting Participation	☒	The District has a policy and procedure for reporting participation rates to purchaser/consumer and shows this transparently by reporting the defined population included in the denominator, how individuals are included in the numerator and the specified measurement period. The District may report this by purchaser/consumer, or in aggregate, or both.	No

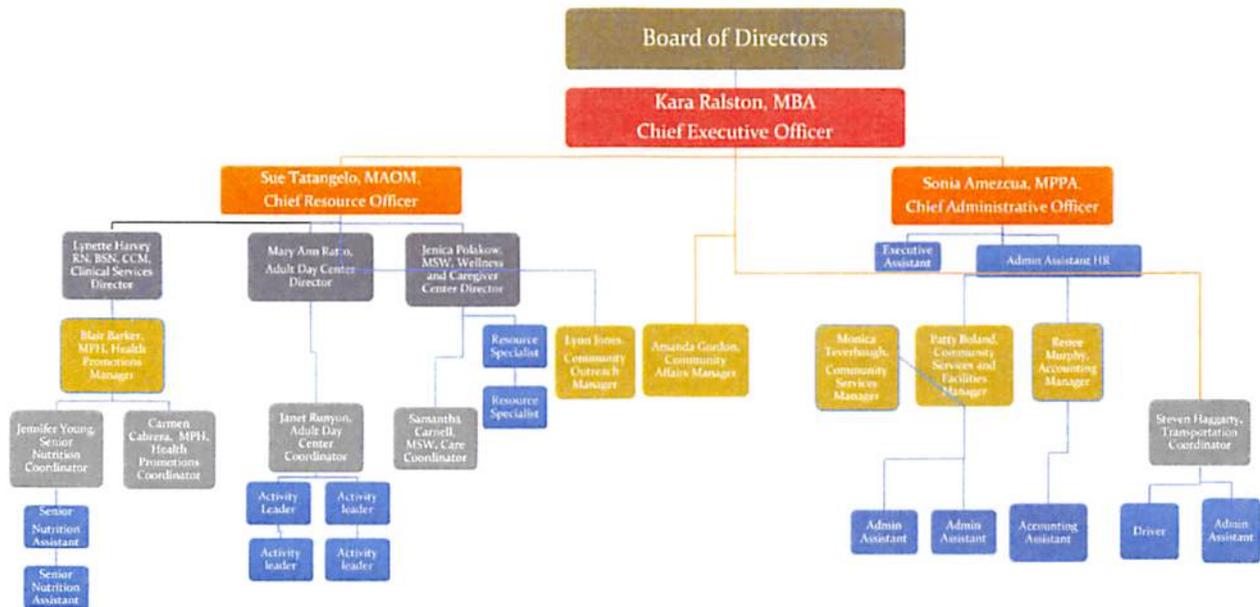
Section 6. Attachments

Attach the following items to your application:

1. **Organization chart.** Should clearly indicate functional and reporting lines of the governing body, major administrative departments and major clinical departments. Include names and titles of key personnel. If multiple entities are being brought forward, complete separate applications for each entity and present an organization chart for each entity.
2. **Governance/Board.** Using a separate attachment, describe the governance for the organization seeking accreditation. The description should briefly outline the roles and responsibilities of the governing body, such as a board of directors or individuals, and any relationship of the governing body to similar bodies in other or subsidiary organizations. If there is more than one legal entity, indicate if there is a separate board of directors for each.
3. **Centralization.** Describe the degree to which key functions assessed by the standards are either centralized or decentralized across operating units and geographic areas for each program that the organization is presenting for accreditation. Briefly summarize any differences in policies and procedures, staffing and management personnel, and committee structures.
4. **Describe the organization's licensure (if applicable).** Describe the organization's licensure, including the number of licenses, the level at which it is licensed (e.g., state, county) and any unique aspects of the organization's operating license.
5. **Attach other relevant documents included as part of this application.**



Camarillo Health Care District Organizational Chart





Camarillo Health Care District Governance/Board

Organization Background

The Camarillo Health Care District (District) is a local government entity and a political subdivision of the State of California, defined within the California Health and Safety Code, sections 32000-32492, established in 1969. The District's service area includes the Local Agency Formation Commission boundaries of generally the Greater Camarillo area, Somis, and parts of the Las Posas and Santa Rosa Valleys; services are available throughout Ventura County¹. The District is governed by a five-member elected Board of Directors, and further guided by organizational Bylaws which establish operational parameters. The following excerpt from the Bylaws further describe the governing powers and duties.

ARTICLE III: DIRECTORS
SECTION 1. NUMBER, QUALIFICATIONS, AND TERMS OF OFFICE

The Board shall consist of five (5) Directors, each of whom shall be a registered voter residing in the District, and who shall comply with Section 32110 of the Health and Safety Code. Each Director shall serve a term of four (4) years pursuant to the appropriate section of the Local Health Care District Law and the Elections Code of the State of California and otherwise comply with all requirements set forth by the Local Health Care District Law.

SECTION 2. POWERS AND DUTIES

The Board of Directors shall have and exercise all the powers of the District, as set forth in Chapter 2, Article 2, of the Local Health Care District Law, and other provisions of State law, including, but not limited to the following:

- (a) To attend all regular Board meetings, as well as special meetings as required.*
- (b) To participate on committee(s), as assigned.*
- (c) To employ a Chief Executive Officer (CEO), and to define the powers and duties of said CEO.*
- (d) To adopt resolutions establishing policies or rules for the operation of the District and any of its facilities. Such resolutions shall be kept in a separate book or file and shall be available for inspection at all times.*
- (e) Ensure that Board policy is carried out by the CEO.*
- (f) To carry out the provisions of the District By-laws and the Local Health Care District Law.*

SECTION 3. COMPENSATION

The members of the Board of Directors may receive one hundred dollars (\$100) per District meeting attended, not to exceed five (5) meetings per month, defined as regular Board meetings, special Board meetings, and Board standing committee meetings. Each member of the Board of Directors shall be allowed his or her travel and incidental expenses incurred in the performance of official business of the District, as approved by the Board.

¹ CA Health & Safety Code 32121(j)

Members of the Board of Directors shall be reimbursed for all legitimate expenses incurred in attending any meetings, or in making any trips on official business of the Board, when so authorized. This shall include, but not be limited to, seminars, meetings, meals and traveling expenses associated with official District business. Reimbursement for the cost of the use of a Director's vehicle shall be on the basis of total miles driven and at the rate specified in the Internal Revenue Service Guidelines in effect at the time of the vehicle usage.

Members of the Board of Directors shall receive the current meeting stipend for attendance/representation at the regular meetings of the Ventura County Special District Association and the Dos Caminos Plaza Association, in keeping with the District's fiduciary responsibility regarding legislative advocacy and plant/facilities management. This meeting stipend counts toward the maximum of five meetings per month.

Today, the District is recognized as an award-winning special district and community-based organization (CBO) specializing in a wide range of high-quality, direct client services and supportive programs serving the continuum of health care, including transitional care services, case management, chronic disease management, caregiver education and training, health promotion and disease prevention, health counseling and advocacy, nutrition and exercise, fall prevention and safety, health screenings and support programs, and transportation services.

Guided by our commitment to the Vision, Mission and Guiding Principles, the District is a uniquely-positioned partner, with recognized expertise in improving access and coordination of specialized community-based services among physically or socially complex patients. The District's proven delivery method for integrated home-based and long-term supportive services provides essential and strategic resources for the health care sector. Experienced and professional, the District is considered the trusted source for meeting the health and community needs of varied and complex patients, and for achieving the federal "Triple Aim" goal of "improving the individual experience of care; improving the health of populations; and reducing the per capita costs of care".

Vision²

Ventura County is a model healthy community with seamless access to high quality health and community-based services that optimize well-being, empower healthy lifestyles, and build strong communities.

Mission

The mission of the Camarillo Health Care District is to be a highly respected, preferred partner in Ventura County's continuum of health care by providing valuable, effective, measurable and integrated community-based health services that optimize health and wellness

Guiding Principles

- Valuing public trust through transparency and integrity in governance
- Acknowledging the value of resources through accountable stewardship and visionary development of funding opportunities

² Vision, Mission and Guiding Principles are draft pending final approval

- **Building core competencies and a knowledge base of emerging research, programs, technologies, policies and initiatives that improve health outcomes in the community**
- **Improving patient outcomes, reducing costs, and improving quality of care across a continuum of providers**
- **Guiding direct client services based on individual goals, preferences and values**
- **Recognizing and honoring the significant contribution and sacrifice of family caregivers by providing excellence in education, training and support**



Camarillo Health Care District

Centralization of functions

Key functions for the Case Management LTSS programs for Camarillo Health Care District are centralized under the District's Care Transitions/Case Management Department. The District does not subcontract or delegate case management functions and covers applicable geographic areas.



Camarillo Health Care District

Organization's Licensure

The Camarillo Health Care District (District) is a special district, local government entity of the State of California, defined by and organized within the California Health and Safety Code, sections 32000-32492, and established by a vote of the people in 1969. The District is governed by a five-member elected Board of Directors, and further guided by organizational Bylaws which establish operational parameters. The District's service area includes the Local Agency Formation Commission boundaries of generally the Greater Camarillo area, Somis, and parts of the Las Posas and Santa Rosa Valleys; services are available throughout Ventura County¹.

¹ CA Health & Safety Code 32121(j)

SECTION 11

STAFF REPORTS

JANUARY 24, 2017

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SECTION 12

BOARD REPORTS

JANUARY 24, 2017