



REGULAR BOARD MEETING

MARCH 28, 2024 - 11:30 AM

**CAMARILLO HEALTH CARE DISTRICT
3615 E LAS POSAS ROAD, SEQUOIA ROOMS
CAMARILLO, CA 93010**



2024 Board Meeting Calendar

January 25, 2024, 11:30 a.m.

February 22, 2024, 11:30 a.m.

March 28, 2024, 11:30 a.m.

April 25, 2024, 11:30 a.m.

May 23, 2024, 11:30 a.m.

June 6, 2024, 11:30 a.m. (Budget)

June 27, 2024, 11:30 a.m. (Optional)

July - Dark

August 22, 2024, 11:30 a.m.

September 26, 2024, 11:30 a.m.

October 24, 2024, 11:30 a.m.

November 21, 2024, 8:30 a.m.
(Annual Board Leadership and Education)

December - Dark

**Camarillo Health Care District
Procedures for Communication With
The Board of Directors**

Meetings with the Board of Directors are conducted for the purpose of accomplishing District business. As a matter of District policy and state law, meetings shall ordinarily be held in public. Pursuant to state law, the Board of Directors may conduct closed meeting sessions to discuss certain matters which are confidential.

Community involvement in the District is an essential element of an effective health care district.

Communications with the Board of Directors as a unit may be either in writing or by personal appearance at a meeting of the Board.

Written Communication – In order that the subject of the communication may be placed on the agenda, it must be requested in correspondence to the Board. Written communication addressed to the Board of Directors should reach the Administration office of the District no later than ten (10) business days prior to the date of the meeting at which the matter concerned is to be discussed.

Oral Presentations by Members of the Public to the Board of Directors and Requests by the Public to Place a Matter Directly Related to District Business on a Board Agenda – When an individual or group expects to communicate with the Board of Directors by means of personal appearance at a meeting of the Board or requests that a matter relating to District business be added to the Board’s agenda, the District’s Chief Executive Officer must be notified no later than ten (10) days before the Board meeting at which the matter concerned is to be discussed by the Board and those submitting the request.

Individuals wishing to comment on an agenda item when an item appears on the agenda for discussion or at the designated time for Public Comments, during the Board meeting, shall complete a Speakers Card and submit it to the Clerk of the Board.

It is desirable that when a statement presented to the Board is extensive or is formally requesting consideration of specific items the statement should be written and a copy filed with the Board of Directors.

Public comments at Board Meetings – The Board may receive comments or testimony at regularly scheduled meetings on matters **not on the agenda** which any member of the public may wish to bring before the Board, provided that no action is taken by the Board on such matters at the same meeting at which such testimony is taken.

In addressing the Board, the following rules of courtesy will be observed:

- **All remarks will be addressed to the President of the Board.**
- **Individuals will speak on a specific item of concern.**
- **Three (3) minutes will be allowed individuals, or in the case of a group of people speaking on a specific item, ten (10) minutes will be permitted for the presentation.**
- **Members of the Board of Directors reserve the right to waive time limitations.**

In the event that any meeting is willfully interrupted by a group or groups of persons so as to render the orderly conduct of such meeting unfeasible and order cannot be restored by the removal of individuals who are willfully interrupting the meeting, the members of the Board of Directors conducting the meeting may order the meeting room cleared, and continue in session. Only matters appearing on the agenda may be considered in such a session. Duly accredited representatives of the press or other news media, except those participating in the disturbance, shall be allowed to attend any session held pursuant to this section.

The Board may discuss and take action on any agenda item properly submitted by a member of the public and published in an agenda. The Board President reserves the right to limit discussion and/or defer further deliberations on an agenda topic to a subsequent meeting if additional information is needed to render a decision or appropriate action. Matters involving legal procedure will be referred to Administration for study or further referral.



AGENDA

Regular Meeting of the Board of Directors

March 28, 2024 – 11:30 a.m.

Camarillo Health Care District
3615 E Las Posas Road, Camarillo, CA 93010
Sequoia Rooms

Board of Directors

Thomas Doria, MD, President
Neal Dixon, MD, Vice President
Paula Feinberg, Clerk of the Board
Christopher Loh, MD, Director
Lydia Dixon, PhD, Director

Staff

Kara Ralston, Chief Executive Officer
Sonia Amezcua, Chief Administrative Officer
Blair Barker, Program Officer
Brandie Thomas, Clerk to the Board

Participants

Aleks Giragosian, Esq., *Colantuono Highsmith
Whatley, PC*

Participants

Rick Wood, *CSDA Financial Services*
Shalene Hayman, *Hayman Consulting*
Cindy Fanning, CPA, *Fanning & Karrh*

1. **CALL TO ORDER**

2. **ROLL CALL**

3. **PLEDGE OF ALLEGIANCE** – Director Doria

4. **AMENDMENT(S) TO THE POSTED AGENDA:** *Motion to approve* Agenda as amended.

Motion _____ Second _____ Pass _____ Fail _____

Doria _____ N. Dixon _____ Feinberg _____ Loh _____ L. Dixon _____

5. **PUBLIC COMMENT – Ca. GC Section 54954.3**

The Board reserves this time to hear from the public. Speakers are requested to 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.

6. 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 President may request a motion to approve as presented.

A. Meeting Minutes

Recommendation: Approval of Regular Board Meeting of February 22, 2024. **(Section 6-A)**

B. Meeting Minutes

Recommendation: Approval of Special Board Meeting of March 4, 2024. **(Section 6-B)**

C. Financial Reports

Recommendation: Approval of financial reports for period ending February 29, 2024. **(Section 6-C)**

Motion to approve Consent Agenda as presented.

Motion _____ Second _____ Pass _____ Fail _____

Doria _____ N. Dixon _____ Feinberg _____ Loh _____ L. Dixon _____

7. DISCUSSION AND ACTION OF CONSENT AGENDA ITEMS PULLED, IF NECESSARY

AGENDA ITEMS-ACTION

- 8. A. Review/ Discussion /Action** - Consideration, discussion, and Finance/Investment Committee recommendation for approval of the Financial Audit Report, period ending June 30, 2023, prepared and presented by Cindy Fanning, CPA, Fanning & Karrh. **(Section 8-A)**

Motion to approve Financial Audit Report for period ending June 30, 2023, prepared and presented by Cindy Fanning, CPA, Fanning and Karrh.

Motion _____ Second _____ Pass _____ Fail _____

Doria _____ N. Dixon _____ Feinberg _____ Loh _____ L. Dixon _____

- B. Review/ Discussion /Action** - Consideration, discussion, and Finance/Investment Committee recommendation for approval of Financial Audit Services Request for Proposal. **(Section 8-B)**

Motion to approve Financial Audit Services Request for Proposal.

Motion _____ Second _____ Pass _____ Fail _____

Doria _____ N. Dixon _____ Feinberg _____ Loh _____ L. Dixon _____

C. Review/ Discussion /Action - Consideration, discussion, and recommendation for approval of District Resolution 24-04, Amending District Bylaws, Mission, Vision, and Core Values.
(Section 8-C)

Motion to approve District Resolution 24-04, Amending District Bylaws, Mission, Vision, and Core Values.

Motion _____ Second _____ Pass _____ Fail _____

Doria _____ N. Dixon _____ Feinberg _____ Loh _____ L. Dixon _____

AGENDA ITEMS-DISCUSSION

9. **EMERGING OPPORTUNITIES** *GC 54954.2,(a)(1)*
- Discussion and consideration of emerging initiatives based on community need

10. **REPORTS**
- Board President Comments
 - Timeline of CEO Review
 - Board Committee Report(s)
 - Health Insurance Premiums Ad Hoc Committee
 - Program & Emerging Opportunities Committee
 - Healthy Camarillo Committee
 - Board Member Comments
 - Chief Executive Officer Report

11. **FUTURE MEETING AND EVENTS**

<u>Board of Directors Meetings</u>	
Executive Committee: Doria/Dixon	April 15, 2024 – 12:30 p.m.
Finance Committee: Loh/Feinberg	April 25, 2024 – 10:00 a.m.
Regular Full Board	April 25, 2024 – 11:30 a.m.
Executive Committee: Doria/Dixon	May 13, 2024 – 12:30 p.m.
Regular Full Board	May 23, 2024 – 11:30 a.m.
Regular Full Board	June 6, 2024 – 11:30 a.m.
	Budget Presentation
Executive Committee: Doria/Dixon	June 17, 2024 – 12:30 p.m.
	Cancelled if budget approved on first reading
Regular Full Board	June 27, 2024 – 11:30 a.m.
	Budget Presentation – Second Reading
	Cancelled if approved on first reading

12. **ADJOURNMENT** - This meeting of the Camarillo Health Care District Board of Directors 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 a 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, Brandie Thomas, at (805) 482-9382. Notification 48 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting.

Note: This agenda was posted on www.camhealth.com and the Camarillo Health Care District Administration Office, on or before, March 25, 2024, at 11:30 a.m.



SECTION 6

CONSENT AGENDA 6-A

**APPROVAL OF THE MINUTES
REGULAR BOARD MEETING OF FEBRUARY 22, 2024**



MINUTES

February 22, 2024

Regular Meeting of the Board of Directors

Camarillo Health Care District
3615 E. Las Posas Rd. Camarillo, CA 93010
Sequoia Rooms

Board of Directors - Present

Neal Dixon, MD, Vice President
Paula Feinberg, Clerk of the Board
Christopher Loh, MD, Director

Staff - Present

Kara Ralston, Chief Executive Officer
Sonia Amezcua, Chief Administrative Officer
Blair Barker, Program Officer
Brandie Thomas, Clerk to the Board

Participants

Aleks Giragosian, Esq., *Colantuono Highsmith
Whatley, PC*

Participants

Shalene Hayman, *Hayman Consulting*

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1. **Call to Order and Roll Call** - The Regular Meeting of the Camarillo Health Care District Board of Directors was called to order on Thursday, February 22, 2024, at 11:31 a.m., by Neal Dixon, Vice President.
 2. **Pledge of Allegiance** – Director Loh
 3. **Amendments to the Agenda** - None
 4. **Public Comment** – None
 5. **Consent Agenda**

It was **MOVED** by Director Feinberg, **SECONDED** by Director Loh, and **MOTION PASSED** that the Board of Directors approve the Consent Agenda as presented.

ROLL CALL VOTE: **Ayes:** Dixon, Feinberg, Loh **Nays:** **Absent:**

6. **Action Items**

8-A. Review/ Discussion /Action: Consideration, discussion, and recommendation for approval of updated Mission Statement, Vision Statement, and Core Values as amended:

MISSION STATEMENT: To promote community health through service, education, and empowerment.

VISION STATEMENT: To transform lives through innovation and inspiration.

CORE VALUES:

- Maintain public trust through integrity, transparency, and accountable stewardship.
- Build community health and engagement through education, service, and community partnership, in order to preserve function, independence and dignity.
- Provide excellent services by recruiting, training, and retaining professional staff and leadership.

It was **MOVED** by Director Feinberg, **SECONDED** by Director Loh, and **MOTION PASSED** that the Board of Directors approve updated Mission Statement, Vision Statement, and Core Values.

ROLL CALL VOTE: **Ayes:** Dixon, Feinberg, Loh **Nays:** **Absent:**

7. **Emerging Opportunities** *GC 54954.2, (a)(1)*

- No ideas submitted to discuss.

8. **Reports**

- **Board President Comments** – None
- **Health Insurance Premium Ad Hoc Committee** – Study continues; no updated report
- **Program & Opportunity Committee** – No report.
- **Healthy Camarillo Committee** – No report.
- **Board Member Comments** – No report.
- **CEO Report**
 - Finance Committee will meet to review the Financial Audit Report Draft for the 2022-2023 Fiscal Year as well as the Request for Proposals for new auditing firm in the wake of Fanning & Karrh retirement.
 - CEO gave program reports as follows:
 - The Adult Day Center exceeded budget for second consecutive month since COVID-19 closures
 - Senior Nutrition Program had 21 new enrollments for January 2024.
 - Social media data show continued increase in exposure, awareness and interaction with the community; website had 40,000+ views which is nearly doubled year-over-year; highest ever Facebook followers and Instagram followers.
 - CEO Ralston introduced Luis Morales III, RN, BSN, new Care Services Director.

9. Having no further business this meeting was adjourned at 12:29 p.m.

Neal Dixon, MD
Vice President



SECTION 6

CONSENT AGENDA 6-B

**APPROVAL OF THE MINUTES
SPECIAL MEETING OF MARCH 4, 2024**

Special Meeting

Camarillo Health Care District
3615 E. Las Posas Rd. Camarillo, CA 93010
Sequoia Rooms

Board of Directors - Present

Thomas Doria, MD, President
Neal Dixon, MD, Vice President
Paula Feinberg, Clerk of the Board
Christopher Loh, MD, Director

Staff - Present

Kara Ralston, Chief Executive Officer
Sonia Amezcua, Chief Administrative Officer
Blair Barker, Program Officer
Brandie Thomas, Clerk to the Board

Participants

Aleks Giragosian, Esq., *Colantuono Highsmith
Whatley, PC*

1. **Call to Order and Roll Call** - The Special Meeting of the Camarillo Health Care District Board of Directors was called to order on Monday, March 4, 2024, at 12:31 p.m., by Thomas Doria, President.

2. **Pledge of Allegiance** – Director Loh

3. **Public Comment** – None

4. **Action Items**

5-A. Review/ Discussion /Action: Consideration, discussion, and action to fill the vacancy on the Camarillo Health Care District Board of Directors, Zone 3.

It was **MOVED** by Director Loh, **SECONDED** by Director Feinberg, and **MOTION PASSED** to nominate Lydia Dixon to fill the Zone 3 vacancy on the Board of Directors of the Camarillo Health Care District.

ROLL CALL VOTE: **Ayes:** Doria, Dixon, Feinberg, Loh **Nays:** **Absent:**

5. Having no further business this meeting was adjourned at 12:39 p.m.

Thomas Doria, MD
President



SECTION 6

CONSENT AGENDA 6-C

**APPROVAL OF DISTRICT FINANCIAL REPORTS
FOR PERIOD ENDING FEBRUARY 29, 2024**

Camarillo Health Care District

Check Register (Checks and EFTs of All Types)

Sorted by Alphabetically
February 2024 Checks/EFTs

Check Number	Date	EFT #/ Vendor	Name	Net		Type	Timing
				Amount			
Cash Account #1 [Five Star - General]							
80741	2/14/2024	ACCESS	Access TLC Caregivers DBA	1,024.00		V - VCAAA grant	MO
80758	2/28/2024	AFLAC	Aflac	1,229.08		V - benefits/ins	MO
80759	2/28/2024	ANDERSON	Anderson Refrigeration dba	601.89		V - SNP refrig repair	
80731	2/7/2024	COLBERT	April Colbert	64.23		EE - reimb mileage	
80726	2/7/2024	BAY ALARM	Bay Alarm Company	411.15		V - security camera vendor	MO
80727	2/7/2024	BCI	BC Industrial Services LLC	968.89		V - ADC Dishwasher repair	
80751	2/21/2024	C1 ELECTRIC	C1 Electric, Inc.	219.70		V - Bldg E ballast repair	MO
80728	2/7/2024	C3 INTEL	C3 Intelligence, Inc	631.90		V - HR/background checks	
80746	2/14/2024	KNOX	Carrie Knox	100.00		V - graphic design vendor	
80729	2/7/2024	CENTRAL	Central Plaza Auto Service	624.63		V - fleet maintenance	ONGOING
80740	2/7/2024	CENTRAL	Central Plaza Auto Service	413.59		V - fleet maintenance	
80765	2/28/2024	LOH	Christopher Loh, MD	100.00		BOD	MO
80730	2/7/2024	CMH	CMH Centers for Family Health	310.00		V - new hire physicals	MO
80743	2/14/2024	COLANTUONO	Colantuono, Highsmith, Whatley, PC	3,196.00		V - legal	ONGOING
80744	2/14/2024	COMFORT	Comfort Keepers dba	688.00		V - VCAAA grant	MO
80760	2/28/2024	CONEJO AWARD	Conejo Awards Corp	66.50		V - business supplies	
80761	2/28/2024	CONEJOVALLEY	Conejo Valley Senior Concern, Inc	7,881.34		V - OARR grant	
80752	2/21/2024	ERIC	Eric the Bug Guy Inc	225.00		V - Exterminator	
80732	2/7/2024	FRONTIER	Frontier Communications	235.98		V - cable vendor	MO
80753	2/21/2024	HAYMAN	Hayman Consulting dba	4,237.00		V - financial vendor	MO
80745	2/14/2024	ITS	Integrated Telemanagement Services, Ir	1,225.91		V - telephone vendor	MO
80733	2/7/2024	JTS	JTS Facility Services	2,310.00		V - janitorial vendor	MO
80764	2/28/2024	JTS	JTS Facility Services	40.00		V - janitorial vendor	MO
80734	2/7/2024	PARRISH	Julissa Parrish	124.95		EE - mileage reimb	

80766	2/28/2024	MERIPLEX/CPI	Meriplex Solutions	4,906.60	V - February IT services	MO
80754	2/21/2024	MITCHELL FIR	Mitchell Fire Protection dba	61.84	V - fire extinguisher repair	MO
80762	2/28/2024	DIXON	Neal P. Dixon	100.00	BOD	MO
80767	2/28/2024	NICKS WINDOW	Nicolas L. Benitz	300.00	V - window washer vendor	MO
80768	2/28/2024	NUNN	Nunn Better, Inc	22,895.00	V - Bldg E ADC grease trap replace	MO
80773	2/28/2024	NUNN	Nunn Better, Inc	1,260.00	V - Bldg E/G service	ONGOING
80763	2/28/2024	FEINBERG	Paula-Jeanne Feinberg	100.00	BOD	MO
80747	2/14/2024	PETTY	Petty Cash - Administrat	179.71	V - reimb petty cash	MO
80735	2/7/2024	SAFEWAY	Safeway Inc	240.56	V - ADC nutrition	MO
80755	2/21/2024	SAFEWAY	Safeway Inc	281.95	V - ADC nutrition	MO
80770	2/28/2024	SOCAL SIGN	SocalSignworx	2,547.60	V - vehicle wrap/fleet vehicle	MO
80725	2/7/2024	AMEZCUA	Sonia Amezcua	62.98	EE - mileage reimb	MO
80769	2/28/2024	SO CA EDISON	Southern California Edison	2,380.74	V - utilities	MO
80748	2/14/2024	SO CA GAS	Southern California Gas	1,038.27	V - utilities	MO
80736	2/7/2024	STAPLES	Staples Business Advantage	1,732.14	V - program materials/supplies	MO
80724	2/7/2024	ACORN	Strickbine Publishing, Inc	2,672.00	V - VCAAAA OARR Legal advertising	MO
80742	2/14/2024	ARCHER	Teresa Archer	9.00	V - Refund VR class	MO
80749	2/14/2024	TROPICAL	Tropical Car Wash	530.00	V - fleet maintenance	MO
80771	2/28/2024	USPOSTMASTER	U.S. Postmaster	8,891.88	V - restock bulk mail account	QTRLY
80750	2/14/2024	UMPQUA	Umpqua Bank	7,662.22	V - credit card	MO
80737	2/7/2024	US POST METR	United States Postal Svc	500.00	V - postage meter	MO
80756	2/21/2024	VALIC	VALIC	1,413.05	V - benefits/ins	MO
80772	2/28/2024	VC LEGAL	Ventura County Legal Aid, INC	23,798.74	V - VCAAAA OARR grant	MO
80738	2/7/2024	VC STAR	Ventura County Star	1,025.94	V - VCAAAA OARR Grant advertising	MO
80757	2/21/2024	VC STAR	Ventura County Star	202.68	V - Public notice	MO
80739	2/7/2024	XEROX	Xerox Financial Services	2,016.30	V - copier lease	MO

TOTAL

\$113,738.94

Legend of Payment Type	
BOD =	Board of Director
EE =	Employee
V =	Vendor

Camarillo Health Care District

Check Register (Checks and EFTs of All Types)

Sorted by Check Number
February 2024 Checks/EFTs

Check Number	Date	EFT #/ Vendor	Name	Net		Type	Timing
				Amount			
Cash Account #1 [Five Star - General]							
80724	2/7/2024	ACORN	Strickbine Publishing, Inc	2,672.00		V - VCAAA OARR Legal advertising	
80725	2/7/2024	AMEZCUA	Sonia Amezcua	62.98		EE - mileage reimb	
80726	2/7/2024	BAY ALARM	Bay Alarm Company	411.15		V - security camera vendor	MO
80727	2/7/2024	BCI	BC Industrial Services LLC	968.89		V - ADC Dishwasher repair	
80728	2/7/2024	C3 INTEL	C3 Intelligence, Inc	631.90		V - HR/background checks	MO
80729	2/7/2024	CENTRAL	Central Plaza Auto Service	624.63		V - fleet maintenance	ONGOING
80730	2/7/2024	CMH	CMH Centers for Family Health	310.00		V - new hire physicals	MO
80731	2/7/2024	COLBERT	April Colbert	64.23		EE - reimb mileage	
80732	2/7/2024	FRONTIER	Frontier Communications	235.98		V - cable vendor	MO
80733	2/7/2024	JTS	JTS Facility Services	2,310.00		V - janitorial vendor	MO
80734	2/7/2024	PARRISH	Julissa Parrish	124.95		EE - mileage reimb	
80735	2/7/2024	SAFEWAY	Safeway Inc	240.56		V - ADC nutrition	MO
80736	2/7/2024	STAPLES	Staples Business Advantage	1,732.14		V - program materials/supplies	MO
80737	2/7/2024	US POST METR	United States Postal Svc	500.00		V - postage meter	
80738	2/7/2024	VC STAR	Ventura County Star	1,025.94		V - VCAAA OARR Grant advertising	
80739	2/7/2024	XEROX	Xerox Financial Services	2,016.30		V - copier lease	MO
80740	2/7/2024	CENTRAL	Central Plaza Auto Service	413.59		V - fleet maintenance	
80741	2/14/2024	ACCESS	Access TLC Caregivers DBA	1,024.00		V - VCAAA grant	MO
80742	2/14/2024	ARCHER	Teresa Archer	9.00		V - Refund VR class	
80743	2/14/2024	COLANTUONO	Colantuono, Highsmith, Whatley, PC	3,196.00		V - legal	ONGOING
80744	2/14/2024	COMFORT	Comfort Keepers dba	688.00		V - VCAAA grant	MO
80745	2/14/2024	ITS	Integrated Telemanagement Services, Ir	1,225.91		V - telephone vedor	MO
80746	2/14/2024	KNOX	Carrie Knox	100.00		V - graphic design vendor	
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80748	2/14/2024	SO CA GAS	Southern California Gas	1,038.27	V - utilities	MO
80749	2/14/2024	TROPICAL	Tropical Car Wash	530.00	V - fleet maintenance	MO
80750	2/14/2024	UMPQUA	Umpqua Bank	7,662.22	V - credit card	MO
80751	2/21/2024	C1 ELECTRIC	C1 Electric, Inc.	219.70	V - Bldg E ballast repair	
80752	2/21/2024	ERIC	Eric the Bug Guy Inc	225.00	V - Exterminator	
80753	2/21/2024	HAYMAN	Hayman Consulting dba	4,237.00	V - financial vendor	MO
80754	2/21/2024	MITCHELL FIR	Mitchell Fire Protection dba	61.84	V - fire extinguisher repair	
80755	2/21/2024	SAFEMAY	Safeway Inc	281.95	V - ADC nutrition	MO
80756	2/21/2024	VALIC	VALIC	1,413.05	V - benefits/ins	MO
80757	2/21/2024	VC STAR	Ventura County Star	202.68	V - Public notice	
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80760	2/28/2024	CONEJO AWARD	Conejo Awards Corp	66.50	V - business supplies	
80761	2/28/2024	CONEJOVALLEY	Conejo Valley Senior Concern, Inc	7,881.34	V - OARR grant	
80762	2/28/2024	DIXON	Neal P. Dixon	100.00	BOD	MO
80763	2/28/2024	FEINBERG	Paula-Jeanne Feinberg	100.00	BOD	MO
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80765	2/28/2024	LOH	Christopher Loh, MD	100.00	BOD	MO
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80768	2/28/2024	NUNN	Nunn Better, Inc	22,895.00	V - Bldg E ADC grease trap replace	MO
80769	2/28/2024	SO CA EDISON	Southern California Edison	2,380.74	V - utilities	MO
80770	2/28/2024	SOCAL SIGN	SocalSignworx	2,547.60	V - vehicle wrap/fleet vehicle	
80771	2/28/2024	USPOSTMASTER	U.S. Postmaster	8,891.88	V - restock bulk mail account	QTRLY
80772	2/28/2024	VC LEGAL	Ventura County Legal Aid, INC	23,798.74	V - VCAAAA OARR grant	
80773	2/28/2024	NUNN	Nunn Better, Inc	1,260.00	V - Bldg E/G service	ONGOING

TOTAL

\$113,738.94

Legend of Payment Type	
BOD =	Board of Director
EE =	Employee
V =	Vendor

Check Register Monthly Comparison

FY 2023/24

Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Mo. Avg (varies through year as amts added)	w/out transfer
\$118,020	\$111,879	\$75,824	\$86,545	\$132,980	\$65,631	\$119,502	\$113,739	\$0	\$0	\$0	\$0	\$103,015	\$0
YTD Total											\$824,119		

Notes FY 23/24:

- Aug '23 OARR Grant \$48k
- Sept '23 OARR Grant \$20k
- Nov '23 OARR Grant \$43k
- Jan '24 Progress pymt Auditor \$10,000
- Jan '24 Purchase new Ford Escape vehicle \$34,890.45
- Jan '24 Various Cabinets/Wall Panels/Tackboard \$5,031 (50% deposit)
- Feb '24 Repair on ADC grease trap \$72,895

FY 2022/23

Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Mo. Avg (varies through year as amts added)	w/out transfer
\$169,824	\$59,053	\$123,545	\$3,146,143	\$96,299	\$71,201	\$2,222,982	\$79,747	\$69,296	\$104,044	\$81,193	\$306,713	\$746,099	\$111,249
YTD Total											\$6,530,040		

Notes FY 22/23:

- Sept '22 Purchased new Ford Escape vehicle \$46,572.46
- Oct '22 Purchased new Ford Escape vehicle \$42,541.59
- Oct '22 Transfer cash to open California Class account \$3,000,000 from LAIF
- Oct '22 Transfer cash to open 3 Five Star accounts \$4,500.00
- Oct '22 Purchase new computer equipment \$9,525.85
- Oct '22 Purchase new AC Units \$13,448.00
- Nov-22 Purchase new AC units Bldg E & G \$22,541
- Nov-22 Purchase new Refrigerator for Sr Meals \$9,813
- Jan '23 Transfer cash to into Five Star Accounts \$2,150,000
- Feb-23 Payment to auditor \$15,000
- Apr-23 Purchase new SmartFit machine \$13,590
- May-23 Plumbing repairs - Bldg E, F \$7,85.00
- May-23 New computer equipment \$13,582.54 (1 Noteook & 12 Optiplex 3000's)
- Jun-23 Insurance policy renewals \$143,975
- Jun-23 Redistricting Fees \$21,000
- Jun-23 Trench repair Admin bldg \$19,700

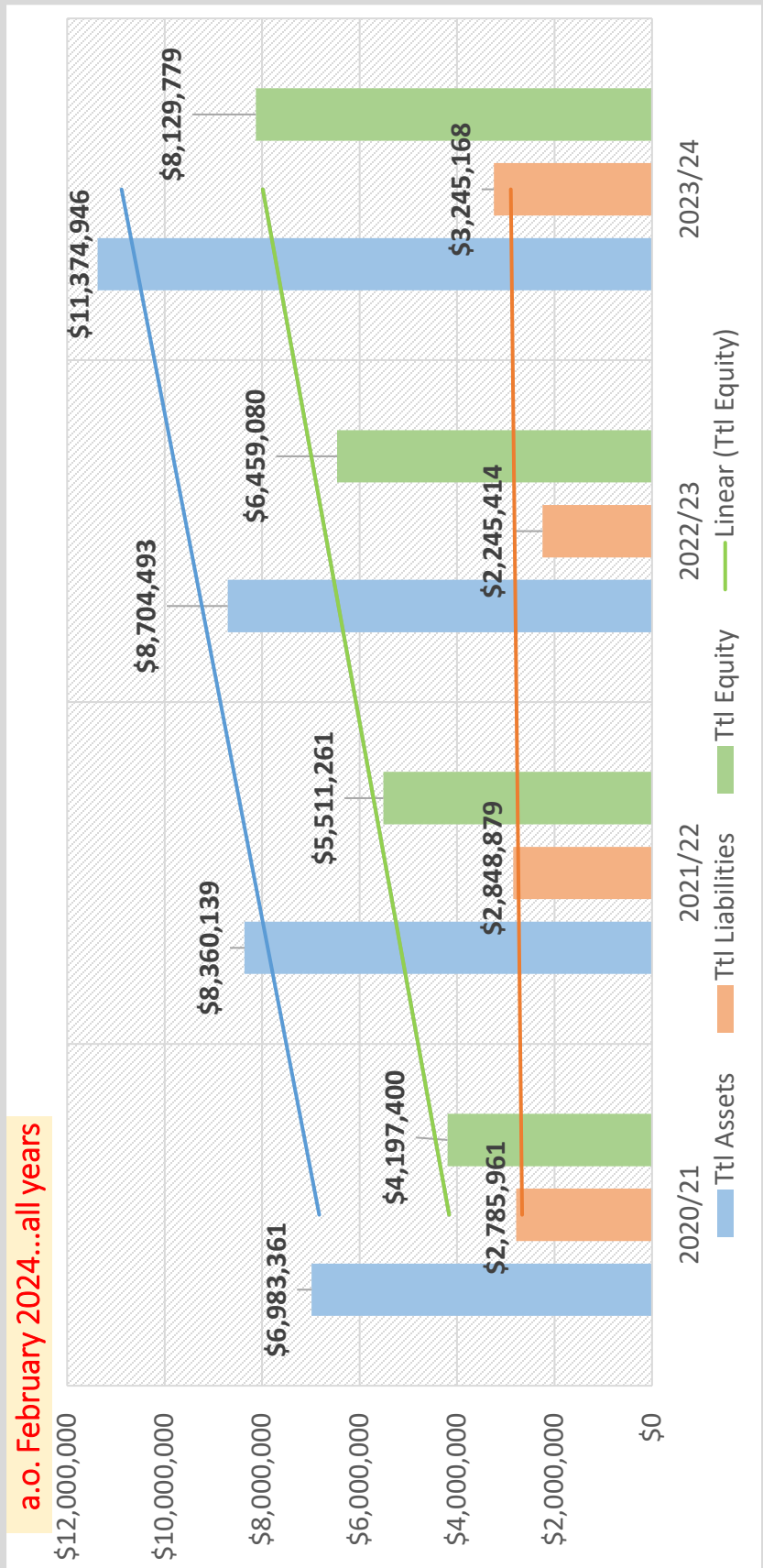
NOTE: this is a comparison of checks only; does not include expenses such as OPEB accrual, salary/benefit expenses, UAL expense, depreciation; July and Aug of each year may or may not include month prior June expenses.

Camarillo Health Care District

Statement of Net Assets

	<u>February 2024</u>	<u>February 2023</u>	<u>\$</u> <u>Variance</u>	<u>%</u> <u>Variance</u>
ASSETS				
Current Assets				
CASH ACCOUNTS				
Bank of the West General	0.00	94,455.81	(94,455.81)	-100.0%
Cash in General- Five Star	283,381.04	514,187.27	(230,806.23)	-44.9%
Cash in Money Market-Five Star	2,801,125.00	2,011,633.59	789,491.41	39.2%
Petty Cash-Administration	1,000.00	1,000.00	0.00	0.0%
Cash Drawer-Community Educ	50.00	50.00	0.00	0.0%
Cash Drawers- Senior Nutrition	85.00	85.00	0.00	0.0%
California Class	3,728,928.96	2,536,606.82	1,192,322.14	47.0%
Cash-Local Agency Investment	325,136.69	267,055.01	58,081.68	21.7%
Cash - County Treasury Invstmn	6,410.34	5,849.94	560.40	9.6%
Mechanics, Rabo Savings	5,761.60	636,392.14	(630,630.54)	-99.1%
Cash-Restricted-Scholarship	7,183.75	7,253.75	(70.00)	-1.0%
TOTAL CASH ACCOUNTS	7,159,062.38	6,074,569.33	1,084,493.05	17.9%
Accounts Receivable	2,205.00	3,904.00	(1,699.00)	-43.5%
Accrued Interest Receivable	513.00	0.00	513.00	100.0%
City of Cam CDBG CV3 Rec	20,833.36	20,833.36	0.00	0.0%
City of Cam Care-A-Van	0.00	19,000.00	(19,000.00)	-100.0%
City of Cam CDBG VR	1,000.00	0.00	1,000.00	100.0%
Grant-VCAAA -Sr Nutrition Recl (3C)	26,909.00	24,639.20	2,269.80	9.2%
Grant-VCAAA Caregiver Rec (3E)	13,951.29	4,430.02	9,521.27	214.9%
Grant-VCAAA SS Line Rec (3B)	7,526.00	7,526.68	(0.68)	0.0%
Grant - VCAAA OARR Legal	33,656.49	0.00	33,656.49	100.0%
Grant - CDA Cal Grows	1,834.25	0.00	1,834.25	100.0%
Contract-PICF-Falls	3,695.42	2,507.04	1,188.38	47.4%
Due Fr County-Property Tax	641,101.75	336,075.04	305,026.71	90.8%
TOTAL Current Assets	7,912,287.94	6,493,484.67	1,418,803.27	21.8%
Fixed Assets				
Buildings & Improvements	3,188,100.36	3,188,100.36	0.00	0.0%
IS Equip	102,122.40	109,925.62	(7,803.22)	-7.1%
Equipment & Furnishings	261,613.23	257,831.73	3,781.50	1.5%
Transportation Vehicles	346,108.64	308,170.59	37,938.05	12.3%
Accum Depreciation-Buildings	(2,285,998.04)	(2,174,917.12)	(111,080.92)	-5.1%
Accum Depreciation-IS Equip	(100,989.07)	(100,355.43)	(633.64)	-0.6%
Accum Depreciation-Equip&Furn	(196,327.77)	(202,915.43)	6,587.66	3.2%
Accum Depreciation-Vehicles	(219,514.84)	(211,798.92)	(7,715.92)	-3.6%
TOTAL Fixed Assets	1,095,114.91	1,174,041.40	(78,926.49)	-6.7%
Other Assets				
Prepaid Insurance	43,534.81	29,170.15	14,364.66	49.2%
Prepaid Workers Comp	(26,355.64)	(17,922.90)	(8,432.74)	-47.1%
Prepaid Other	411.15	0.00	411.15	100.0%
Prepaid Postage	544.99	240.61	304.38	126.5%

	<i>February 2024</i>	<i>February 2023</i>	<i>\$ Variance</i>	<i>% Variance</i>
Pre Paid Rental/Lease	0.00	4,573.00	(4,573.00)	-100.0%
Deferred Outflows of Resources GASB 68	1,850,122.00	437,497.00	1,412,625.00	322.9%
Overfunded GASB 75	12,151.00	423,617.00	(411,466.00)	-97.1%
Deferred Outflows of Resources GASB 75	487,135.00	159,793.00	327,342.00	204.9%
TOTAL Other Assets	2,367,543.31	1,036,967.86	1,330,575.45	128.3%
TOTAL ASSETS	11,374,946.16	8,704,493.93	2,670,452.23	30.7%
LIABILITIES				
Current Liabilities				
Accounts Payable	31,732.99	24,864.80	6,868.19	27.6%
Medical Premium Payable-Emp	14.87	0.00	14.87	100.0%
Accrued Vacation	97,253.97	102,372.16	(5,118.19)	-5.0%
Scholarships-Volunteer Expense	1,595.97	1,595.97	0.00	0.0%
Scholarships-Senior Services	5,587.78	5,657.78	(70.00)	-1.2%
Deferred Revenue	3,637.99	23,439.97	(19,801.98)	-84.5%
TOTAL Current Liabilities	139,823.57	157,930.68	(18,107.11)	-11.5%
Long-Term Liabilities				
Net Pension Liability GASB 68	2,171,170.00	134,490.00	2,036,680.00	1514.4%
Deferred Inflows of Resources GASB 68	161,022.00	878,821.00	(717,799.00)	-81.7%
Deferred Inflows of Resources GASB 75	773,152.00	1,074,172.00	(301,020.00)	-28.0%
TOTAL Long-Term Liabilities	3,105,344.00	2,087,483.00	1,017,861.00	48.8%
TOTAL LIABILITIES	3,245,167.57	2,245,413.68	999,753.89	44.5%
EQUITY				
Designated Reserves	2,999,201.22	2,999,201.22	0.00	0.0%
Retained Earnings	4,033,500.48	2,843,685.40	1,189,815.08	41.8%
Year-to-Date Earnings	1,097,076.89	616,193.63	480,883.26	78.0%
TOTAL EQUITY	8,129,778.59	6,459,080.25	1,670,698.34	25.9%
TOTAL LIABILITIES & EQUITY	11,374,946.16	8,704,493.93	2,670,452.23	30.7%



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

29-Feb-24

2023 - 2024

LAI & CLASS	2/29/2024	Interest Earned	Quick Ratio	Current Ratio
	80,864	2,775	51.20	56.59

LAI & CLASS	2/29/2024	Interest Earned
Vehicle Fleet Reserve	80,864	2,775
Technology Reserve	162,754	5,585
Project/Special Use Reserve	161,763	5,551
Capital Improvement Reserve	539,211	18,505
General Operating Reserve	1,092,725	37,500
Undesignated - General Operating	2,016,749	69,766
Total LAIF & CLASS	4,054,066	139,682

Five Star Bank

General Operating Fund - Five Star	283,381
Payroll - Five Star	0
Money Market Fund - Five Star	34,601
Total Five Star Bank	34,600.56

Mechanics Bank

Checking	0	0.00
Savings	5,762	92
Total Savings & CD's	5,762	92.43

Scholarships & Petty Cash Funds

Ventura County Treasurer Pool	8,319
	6,410
	590

Total in interest earning accounts

	7,159,062	174,966
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Reserve Funds	Minimum Target	6/30/2023 Balance	2023 Allocated	2023/2024 Interest	2/29/2024 Balance	Annual Funding Goal
Vehicle Fleet Reserve	75,000	78,089	0	2,775	80,864	5,000
Technology Reserve	150,000	157,168	0	5,585	162,754	5,000
Project/Special Use Reserve	150,000	156,212	0	5,551	161,763	5,000
Capital Improvement Reserve	500,000	520,706	0	18,505	539,211	10,000
General Operating Reserve	1,941,834	1,055,225	0	37,500	1,092,725	100,000
Reserves & Contingencies	2,816,834	1,967,400	0	69,916	2,037,317	125,000

Per California Government Code Section 53600 et. Seq., specifically section 53646 and section 53607, the attached investment report details all investment related activity in the current period. Camarillo Health Care District's (CHCD) investable funds are currently invested in California CLASS, LAIF, and the Ventura County Treasurer's Investment pool, and their individual investment transactions are not reportable under the Government code. That said, CHCD's investment policy has taken a prudent investment course, in compliance with the "Prudent Investor's Policy" designed to protect public funds.

Camarillo Health Care District

Statements of Activities

Year-to-Date Variance, February 2024 - current month, Consolidated by department

	8 Months Ended February 29, 2024	8 Months Ended February 29, 2024 <i>Budget</i>	Variance <i>Fav/<Unf></i>	% Var
REVENUE				
Tax Revenue-Admin	2,591,041.20	2,677,492.80	(86,451.60)	-3.2 %
Community Education	8,391.00	12,378.00	(3,987.00)	-32.2 %
Transportation Fees	4,047.50	12,066.64	(8,019.14)	-66.5 %
Transport Fees ADC	20,560.00	17,666.64	2,893.36	16.4 %
Sr Nutrition Home Delivered	21,881.30	21,420.00	461.30	2.2 %
Contract-PICF-Falls	9,153.28	14,485.36	(5,332.08)	-36.8 %
ADC Fees	129,847.00	133,333.36	(3,486.36)	-2.6 %
Grant-VCAAA Caregiver Respite	19,328.53	26,666.64	(7,338.11)	-27.5 %
Grant - AAA OARR Legal	159,008.42	135,964.00	23,044.42	16.9 %
Grant - CDA Cal Grows	9,101.49	36,386.64	(27,285.15)	-75.0 %
Donations-Scholarship	70.00	1,666.64	(1,596.64)	-95.8 %
Sponsorship	0.00	400.00	(400.00)	-100.0 %
Healthy Attitude Advertising	4,000.00	2,000.00	2,000.00	100.0 %
Interest Income	174,965.55	83,333.36	91,632.19	110.0 %
Facility Use Rental	5,292.00	8,853.36	(3,561.36)	-40.2 %
Facility Use-Lease	6,930.00	6,398.00	532.00	8.3 %
Donations	582.00	0.00	582.00	
Fischer Fund Distribution	151,615.42	155,000.00	(3,384.58)	-2.2 %
Grant-VCAAA-Sr Nutrition	106,957.80	124,440.00	(17,482.20)	-14.0 %
Grant -City of Cam-CDBG CV3	33,333.36	33,333.36	0.00	0.0 %
Grant- City of Cam CDBG VR	4,000.00	4,000.00	0.00	
Grant-VCAAA-SS Line	33,105.02	33,333.36	(228.34)	-0.7 %
Grant-SCAN Community	2,500.00	2,500.00	0.00	
TOTAL REVENUE	3,495,710.87	3,543,118.16	(47,407.29)	-1.3 %
	3,495,710.87	3,543,118.16	(47,407.29)	-1.3 %
	3,495,710.87	3,543,118.16	(47,407.29)	-1.3 %
EXPENSES				
Salaries	1,066,992.40	1,279,582.82	212,590.42	16.6 %
Payroll Taxes	83,379.42	102,422.16	19,042.74	18.6 %
Benefits-PERS-Health	138,133.83	245,333.28	107,199.45	43.7 %
Benefits-PERS-Retirement	89,033.89	108,601.28	19,567.39	18.0 %
Benefits - Workers Comp	16,249.36	20,828.00	4,578.64	22.0 %

	<i>8 Months Ended</i> <i>February 29, 2024</i>	<i>8 Months Ended</i> <i>February 29, 2024</i> <i>Budget</i>	<i>Variance</i> <i>Fav/<Unf></i>	<i>% Var</i>
Benefits - Life/ADD	21,473.98	21,294.00	(179.98)	-0.8 %
Benefits-OPEB	54,105.07	44,411.36	(9,693.71)	-21.8 %
PERS Retirement UAL	92,624.00	146,000.00	53,376.00	36.6 %
Audit Fees	10,000.00	24,750.00	14,750.00	59.6 %
Partnershp Initiatives	0.00	1,333.36	1,333.36	100.0 %
Legal Fees	34,497.04	20,000.00	(14,497.04)	-72.5 %
Contractors-Operations	78,513.31	88,983.36	10,470.05	11.8 %
Contractors Facilities	23,869.20	30,288.56	6,419.36	21.2 %
Contractors - Grants (Legal)	89,553.87	98,931.36	9,377.49	9.5 %
Instructor Agreement Fees	2,157.40	2,786.00	628.60	22.6 %
Community/Staff Outreach	5,607.38	9,438.00	3,830.62	40.6 %
Dues/Subscriptions	37,470.97	40,004.00	2,533.03	6.3 %
Continuing Education-Trustee	19,281.97	12,367.33	(6,914.64)	-55.9 %
Continuing Education-Staff	25,785.17	39,126.64	13,341.47	34.1 %
Board Stipend/Costs	4,300.00	22,485.36	18,185.36	80.9 %
Emerging Community Opportunities	0.00	50,000.00	50,000.00	100.0 %
LAFCO Assessments	2,535.00	2,535.00	0.00	
Mileage	5,543.49	10,070.72	4,527.23	45.0 %
Program Matls/Activities	8,975.15	27,767.36	18,792.21	67.7 %
Gas & Oil	10,955.15	14,400.00	3,444.85	23.9 %
Fleet Maintenance	11,504.00	18,405.36	6,901.36	37.5 %
Minor Equipment	7,044.89	17,639.38	10,594.49	60.1 %
Supplies	13,247.95	9,796.00	(3,451.95)	-35.2 %
Postage	33,771.28	28,226.64	(5,544.64)	-19.6 %
Advertising & Promotion	12,410.31	17,676.64	5,266.33	29.8 %
Refunds	922.00	866.64	(55.36)	-6.4 %
Printing	68,473.08	70,726.16	2,253.08	3.2 %
Repairs & Maintenance	44,043.67	12,292.56	(31,751.11)	-258.3 %
Association Fees	48,718.86	47,697.36	(1,021.50)	-2.1 %
Insurance	69,099.70	70,987.36	1,887.66	2.7 %
Storage Rent/Equip Lease	5,298.87	6,128.56	829.69	13.5 %
Telephone	17,771.89	16,640.08	(1,131.81)	-6.8 %
IT Services	44,178.05	44,586.00	407.95	0.9 %
Utilities	28,368.89	28,000.00	(368.89)	-1.3 %
Licenses & Fees	1,253.61	3,773.28	2,519.67	66.8 %
Bank & Credit Card Charges	454.44	800.00	345.56	43.2 %
TOTAL EXPENSES	2,327,598.54	2,857,981.97	530,383.43	18.6 %
OPERATING RESULTS	1,168,112.33	685,136.19	482,976.14	70.5 %
OTHER INCOME & EXPENSE				
Other Income -Administration	5,631.20	400.00	5,231.20	1307.8 %
Depreciation Expense	(76,666.64)	(76,666.64)	0.00	0.0 %
TOTAL OTHER INCOME & EXPENSE	(71,035.44)	(76,266.64)	5,231.20	6.9 %

	<i>8 Months Ended February 29, 2024</i>	<i>8 Months Ended February 29, 2024 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
AFTER OTHER INCOME & EXPENSE	1,097,076.89	608,869.55	488,207.34	80.2 %
NET RESULTS	1,097,076.89	608,869.55	488,207.34	80.2 %

Camarillo Health Care District

Statements of Activities

Year-to-Date Only, February 2024 - current month, February 2023 - 12 months back, Consolidated by department

	<i>8 Months Ended February 29, 2024</i>	<i>8 Months Ended February 28, 2023</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
REVENUE				
Tax Revenue-Admin	2,591,041.20	2,248,680.17	342,361.03	15.2 %
Community Education	8,391.00	2,379.00	6,012.00	252.7 %
Transportation Fees	4,047.50	9,220.00	(5,172.50)	-56.1 %
Transport Fees ADC	20,560.00	16,587.50	3,972.50	23.9 %
Lifeline Fees	0.00	10,293.00	(10,293.00)	-100.0 %
Sr Nutrition Home Delivered	21,881.30	21,051.54	829.76	3.9 %
Contract-PICF-Falls	9,153.28	14,393.12	(5,239.84)	-36.4 %
ADC Fees	129,847.00	82,143.00	47,704.00	58.1 %
Grant-VCAAA Caregiver Respite	19,328.53	16,142.60	3,185.93	19.7 %
Grant - AAA OARR Legal	159,008.42	0.00	159,008.42	
Grant - CDA Cal Grows	9,101.49	0.00	9,101.49	
Donations-Scholarship	70.00	370.00	(300.00)	-81.1 %
Sponsorship	0.00	400.00	(400.00)	-100.0 %
Healthy Attitude Advertising	4,000.00	4,000.00	0.00	
Interest Income	174,965.55	62,856.87	112,108.68	178.4 %
Facility Use Rental	5,292.00	4,688.00	604.00	12.9 %
Facility Use-Lease	6,930.00	2,896.50	4,033.50	139.3 %
Donations	582.00	10,050.00	(9,468.00)	-94.2 %
Fischer Fund Distribution	151,615.42	152,015.31	(399.89)	-0.3 %
Grant-VCAAA-Sr Nutrition	106,957.80	76,950.18	30,007.62	39.0 %
Grant -City of Cam-CDBG CV3	33,333.36	33,333.36	0.00	
Grant - City of Cam Care-A-Van	0.00	19,000.00	(19,000.00)	-100.0 %
Grant-Rupe Foundation-SHARE	0.00	1,666.64	(1,666.64)	-100.0 %
Grant- City of Cam CDBG VR	4,000.00	0.00	4,000.00	
Grant-VCAAA-SS Line	33,105.02	32,606.82	498.20	1.5 %
Grant-SCAN Community	2,500.00	4,386.22	(1,886.22)	-43.0 %
TOTAL REVENUE	3,495,710.87	2,826,109.83	669,601.04	23.7 %
	3,495,710.87	2,826,109.83	669,601.04	23.7 %
	3,495,710.87	2,826,109.83	669,601.04	23.7 %
EXPENSES				
Salaries	1,066,992.40	1,012,945.34	(54,047.06)	-5.3 %
Payroll Taxes	83,379.42	82,778.43	(600.99)	-0.7 %
Benefits-PERS-Health	138,133.83	120,684.24	(17,449.59)	-14.5 %
Benefits-PERS-Retirement	89,033.89	77,554.85	(11,479.04)	-14.8 %

	<i>8 Months Ended February 29, 2024</i>	<i>8 Months Ended February 28, 2023</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
Benefits - Workers Comp	16,249.36	35,494.17	19,244.81	54.2 %
Benefits - Life/ADD	21,473.98	19,714.05	(1,759.93)	-8.9 %
Benefits-OPEB	54,105.07	47,864.91	(6,240.16)	-13.0 %
PERS Retirement UAL	92,624.00	153,175.00	60,551.00	39.5 %
Audit Fees	10,000.00	20,000.00	10,000.00	50.0 %
Legal Fees	34,497.04	13,837.50	(20,659.54)	-149.3 %
Contractors-Operations	78,513.31	65,148.01	(13,365.30)	-20.5 %
Contractors Facilities	23,869.20	23,971.96	102.76	0.4 %
Contractors - Grants (Legal)	89,553.87	0.00	(89,553.87)	
Instructor Agreement Fees	2,157.40	0.00	(2,157.40)	
Community/Staff Outreach	5,607.38	5,598.18	(9.20)	-0.2 %
Dues/Subscriptions	37,470.97	45,778.72	8,307.75	18.1 %
Continuing Education-Trustee	19,281.97	17,616.93	(1,665.04)	-9.5 %
Continuing Education-Staff	25,785.17	15,227.23	(10,557.94)	-69.3 %
Board Stipend/Costs	4,300.00	3,500.00	(800.00)	-22.9 %
LAFCO Assessments	2,535.00	2,413.00	(122.00)	-5.1 %
Mileage	5,543.49	7,208.71	1,665.22	23.1 %
Program Matls/Activities	8,975.15	8,837.46	(137.69)	-1.6 %
Gas & Oil	10,955.15	15,194.04	4,238.89	27.9 %
Fleet Maintenance	11,504.00	13,911.20	2,407.20	17.3 %
Minor Equipment	7,044.89	13,698.51	6,653.62	48.6 %
Supplies	13,247.95	5,648.60	(7,599.35)	-134.5 %
Postage	33,771.28	22,481.45	(11,289.83)	-50.2 %
Advertising & Promotion	12,410.31	5,894.06	(6,516.25)	-110.6 %
Refunds	922.00	120.00	(802.00)	-668.3 %
Printing	68,473.08	66,025.63	(2,447.45)	-3.7 %
Repairs & Maintenance	44,043.67	13,057.38	(30,986.29)	-237.3 %
Association Fees	48,718.86	40,194.00	(8,524.86)	-21.2 %
Insurance	69,099.70	61,729.16	(7,370.54)	-11.9 %
Storage Rent/Equip Lease	5,298.87	5,777.25	478.38	8.3 %
Telephone	17,771.89	15,759.86	(2,012.03)	-12.8 %
IT Services	44,178.05	44,328.10	150.05	0.3 %
Utilities	28,368.89	33,140.30	4,771.41	14.4 %
Licenses & Fees	1,253.61	3,701.66	2,448.05	66.1 %
Bank & Credit Card Charges	454.44	719.85	265.41	36.9 %
TOTAL EXPENSES	2,327,598.54	2,140,729.74	(186,868.80)	-8.7 %
OPERATING RESULTS	1,168,112.33	685,380.09	482,732.24	70.4 %
OTHER INCOME & EXPENSE				
Other Income -Administration	5,631.20	8,673.06	(3,041.86)	-35.1 %
Depreciation Expense	(76,666.64)	(77,859.52)	1,192.88	1.5 %
TOTAL OTHER INCOME & EXPENSE	(71,035.44)	(69,186.46)	(1,848.98)	-2.7 %
AFTER OTHER INCOME & EXPENSE	1,097,076.89	616,193.63	480,883.26	78.0 %

	<i>8 Months Ended February 29, 2024</i>	<i>8 Months Ended February 28, 2023</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
NET RESULTS	1,097,076.89	616,193.63	480,883.26	78.0 %

Camarillo Health Care District

Statements of Activities

*Year-to-Date Performance, February 2024 - current month, Consolidated
by department*

	<i>8 Months Ended February 29, 2024</i>	<i>Annual Budget</i>	<i>Unused</i>	<i>% Used</i>
REVENUE				
Tax Revenue-Admin	2,591,041.20	3,346,866.00	755,824.80	77.4 %
Community Education	8,391.00	18,567.00	10,176.00	45.2 %
Transportation Fees	4,047.50	18,100.00	14,052.50	22.4 %
Transport Fees ADC	20,560.00	26,500.00	5,940.00	77.6 %
Sr Nutrition Home Delivered	21,881.30	32,130.00	10,248.70	68.1 %
Contract-PICF-Falls	9,153.28	21,728.00	12,574.72	42.1 %
ADC Fees	129,847.00	200,000.00	70,153.00	64.9 %
Grant-VCAAAA Caregiver Respite	19,328.53	40,000.00	20,671.47	48.3 %
Grant - AAA OARR Legal	159,008.42	203,946.00	44,937.58	78.0 %
Grant - CDA Cal Grows	9,101.49	54,580.00	45,478.51	16.7 %
Donations-Scholarship	70.00	2,500.00	2,430.00	2.8 %
Sponsorship	0.00	800.00	800.00	
Healthy Attitude Advertising	4,000.00	4,000.00	0.00	100.0 %
Interest Income	174,965.55	125,000.00	(49,965.55)	140.0 %
Facility Use Rental	5,292.00	13,280.00	7,988.00	39.8 %
Facility Use-Lease	6,930.00	9,597.00	2,667.00	72.2 %
Donations	582.00	0.00	(582.00)	
Fischer Fund Distribution	151,615.42	155,000.00	3,384.58	97.8 %
Grant-VCAAAA-Sr Nutrition	106,957.80	186,660.00	79,702.20	57.3 %
Grant -City of Cam-CDBG CV3	33,333.36	50,000.00	16,666.64	66.7 %
Grant- City of Cam CDBG VR	4,000.00	6,000.00	2,000.00	66.7 %
Grant-VCAAAA-SS Line	33,105.02	50,000.00	16,894.98	66.2 %
Grant-SCAN Community	2,500.00	2,500.00	0.00	100.0 %
TOTAL REVENUE	3,495,710.87	4,567,754.00	1,072,043.13	76.5 %
	3,495,710.87	4,567,754.00	1,072,043.13	76.5 %
	3,495,710.87	4,567,754.00	1,072,043.13	76.5 %
EXPENSES				
Salaries	1,066,992.40	1,957,009.00	890,016.60	54.5 %
Payroll Taxes	83,379.42	153,633.00	70,253.58	54.3 %
Benefits-PERS-Health	138,133.83	368,000.00	229,866.17	37.5 %
Benefits-PERS-Retirement	89,033.89	162,902.00	73,868.11	54.7 %
Benefits - Workers Comp	16,249.36	31,242.00	14,992.64	52.0 %

**8 Months Ended
February 29, 2024**

		Annual Budget	Unused	% Used
Benefits - Life/ADD	21,473.98	31,941.00	10,467.02	67.2 %
Benefits-OPEB	54,105.07	66,617.00	12,511.93	81.2 %
PERS Retirement UAL	92,624.00	146,000.00	53,376.00	63.4 %
Audit Fees	10,000.00	24,750.00	14,750.00	40.4 %
Partnershp Initiatives	0.00	2,000.00	2,000.00	
Legal Fees	34,497.04	30,000.00	(4,497.04)	115.0 %
Contractors-Operations	78,513.31	133,475.00	54,961.69	58.8 %
Contractors Facilities	23,869.20	45,433.00	21,563.80	52.5 %
Contractors - Grants (Legal)	89,553.87	148,397.00	58,843.13	60.3 %
Instructor Agreement Fees	2,157.40	4,179.00	2,021.60	51.6 %
Community/Staff Outreach	5,607.38	14,157.00	8,549.62	39.6 %
Dues/Subscriptions	37,470.97	51,321.00	13,850.03	73.0 %
Continuing Education-Trustee	19,281.97	14,801.00	(4,480.97)	130.3 %
Continuing Education-Staff	25,785.17	58,690.00	32,904.83	43.9 %
Board Stipend/Costs	4,300.00	33,728.00	29,428.00	12.7 %
Emerging Community Opportunities	0.00	100,000.00	100,000.00	
Election Costs	0.00	1,000.00	1,000.00	
LAFCO Assessments	2,535.00	2,535.00	0.00	100.0 %
Mileage	5,543.49	15,106.00	9,562.51	36.7 %
Program Matls/Activities	8,975.15	41,651.00	32,675.85	21.5 %
Gas & Oil	10,955.15	21,600.00	10,644.85	50.7 %
Fleet Maintenance	11,504.00	27,608.00	16,104.00	41.7 %
Minor Equipment	7,044.89	24,359.00	17,314.11	28.9 %
Supplies	13,247.95	14,694.00	1,446.05	90.2 %
Postage	33,771.28	42,340.00	8,568.72	79.8 %
Advertising & Promotion	12,410.31	38,650.00	26,239.69	32.1 %
Refunds	922.00	1,300.00	378.00	70.9 %
Printing	68,473.08	97,639.22	29,166.14	70.1 %
Repairs & Maintenance	44,043.67	17,939.00	(26,104.67)	245.5 %
Association Fees	48,718.86	71,546.00	22,827.14	68.1 %
Insurance	69,099.70	106,481.00	37,381.30	64.9 %
Storage Rent/Equip Lease	5,298.87	9,193.00	3,894.13	57.6 %
Telephone	17,771.89	24,960.00	7,188.11	71.2 %
IT Services	44,178.05	66,879.00	22,700.95	66.1 %
Utilities	28,368.89	42,000.00	13,631.11	67.5 %
Licenses & Fees	1,253.61	17,550.00	16,296.39	7.1 %
Bank & Credit Card Charges	454.44	1,200.00	745.56	37.9 %
TOTAL EXPENSES	2,327,598.54	4,264,505.22	1,936,906.68	54.6 %
OPERATING RESULTS	1,168,112.33	303,248.78	(864,863.55)	385.2 %
OTHER INCOME & EXPENSE				
Other Income -Administration	5,631.20	9,963.00	4,331.80	56.5 %
Depreciation Expense	(76,666.64)	(115,000.00)	(38,333.36)	66.7 %
TOTAL OTHER INCOME & EXPENSE	(71,035.44)	(105,037.00)	(34,001.56)	67.6 %

	<i>8 Months Ended February 29, 2024</i>	<i>Annual Budget</i>	<i>Unused</i>	<i>% Used</i>
AFTER OTHER INCOME & EXPENSE	1,097,076.89	198,211.78	(898,865.11)	553.5 %
NET RESULTS	1,097,076.89	198,211.78	(898,865.11)	553.5 %

Tax Revenue Analysis

A	N	O	P	Q		R		S		T		U		V		W		X	Y	
				Fiscal Year 2023-24	% to Budget	Fiscal Year 2022-23	YTD	YTD	% to Budget	Fiscal Year 2021-22	YTD	YTD	% to Budget	Fiscal Year 2020-21	\$ Received	YTD	% to Budget			
1																				
2																				
3																				
4	Jul	116,408.30	116,408.30	3.67%	65,989.87	65,989.87	78,791.18	2.08%	87,329.27	87,329.27	87,329.27	87,329.27	2.89%	63,219.88	63,219.88	63,219.88	63,219.88	2.31%		
5	Aug	0.00	116,408.30	3.67%	12,801.31	78,791.18	2.48%	0.00	87,329.27	87,329.27	87,329.27	87,329.27	3.19%	0.00	63,219.88	63,219.88	63,219.88	2.31%		
6	Sep	0.00	116,408.30	3.67%	16,320.31	95,111.49	2.99%	10,745.16	98,074.43	98,074.43	98,074.43	98,074.43	3.58%	19,159.30	82,379.18	82,379.18	82,379.18	3.00%		
7	Oct	0.00	116,408.30	3.67%	0.00	95,111.49	2.99%	4,510.32	102,584.75	102,584.75	102,584.75	102,584.75	3.74%	3,588.84	85,968.02	85,968.02	85,968.02	3.14%		
8	Nov	0.00	116,408.30	3.67%	47,707.46	142,818.95	4.50%	52,882.57	155,467.32	155,467.32	155,467.32	155,467.32	5.67%	44,105.30	130,073.32	130,073.32	130,073.32	4.74%		
9	Dec	1,766,295.06	1,882,703.36	59.28%	1,655,358.14	1,799,177.09	56.62%	1,674,903.64	1,830,370.96	1,830,370.96	1,830,370.96	1,830,370.96	66.76%	1,474,833.48	1,604,906.80	1,604,906.80	1,604,906.80	58.54%		
10	Jan	155,372.94	2,038,076.30	64.18%	193,223.80	1,991,400.89	62.71%	37,732.82	1,868,103.78	1,868,103.78	1,868,103.78	1,868,103.78	68.14%	159,995.29	1,764,902.09	1,764,902.09	1,764,902.09	64.37%		
11	Feb	28,271.45	2,066,347.75	65.07%	0.00	1,991,400.89	62.71%	0.00	1,868,103.78	1,868,103.78	1,868,103.78	1,868,103.78	68.14%	0.00	1,764,902.09	1,764,902.09	1,764,902.09	64.37%		
12	Mar	2,774.94	2,069,122.69	65.15%	667.75	1,992,068.64	62.73%	12,402.60	1,880,506.38	1,880,506.38	1,880,506.38	1,880,506.38	68.59%	5,801.59	1,770,703.68	1,770,703.68	1,770,703.68	64.58%		
13	Apr	0.00	2,069,122.69	65.15%	1,250,890.89	3,242,959.53	102.11%	1,165,534.21	3,046,040.59	3,046,040.59	3,046,040.59	3,046,040.59	111.10%	1,142,745.05	2,913,448.73	2,913,448.73	2,913,448.73	106.26%		
14	May	0.00	2,069,122.69	65.15%	85,216.56	3,328,176.09	104.80%	27,987.55	3,074,028.14	3,074,028.14	3,074,028.14	3,074,028.14	112.12%	57,605.09	2,971,053.82	2,971,053.82	2,971,053.82	108.36%		
15	Jun	0.00	2,069,122.69	65.15%	6,960.07	3,335,136.16	105.02%	39,063.68	3,113,091.82	3,113,091.82	3,113,091.82	3,113,091.82	113.55%	2,798.96	2,973,852.78	2,973,852.78	2,973,852.78	108.47%		
16																				
17		Approved			Approved				Approved						Approved					
18		Budget	3,346,866.00		Budget	3,175,793.00		Budget	3,020,034.00		Budget	2,741,713.00		Budget	2,741,713.00		Budget	2,741,713.00		
19	Over (Under)	Budget	(1,277,743)			159,343			26,006.59						232,139.78					



SECTION 8

BOARD ACTION ITEM 8-A

**REVIEW/ DISCUSSION /ACTION – CONSIDERATION, DISCUSSION,
AND RECOMMENDATION FOR APPROVAL OF THE FINANCIAL AUDIT
REPORT, PERIOD ENDING JUNE 30, 2023, PREPARED AND
PRESENTED BY CINDY FANNING, CPA, FANNING & KARRH**

DRAFT (3-20-2024)

CAMARILLO HEALTH CARE DISTRICT

Financial Statements for the Years
Ended June 30, 2023 and 2022 and
Independent Auditor's Report

Fanning & Karrh

Certified Public Accountants

A Professional Corporation

DRAFT (3-20-2024)

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DRAFT (3-20-2024)

CAMARILLO HEALTH CARE DISTRICT
Governing Board of Directors and Management
June 30, 2023

Name	Position
Governing Board of Directors:	
Thomas Doria, MD	President
Neal Dixon, MD	Vice President
Paula Feinberg	Clerk of the Board
Christopher Loh, MD	Director
Louanne Kroell	Director
Management:	
Kara Ralston	Chief Executive Officer
Sonia Amezcua	Chief Administrative Officer

DRAFT (3-20-2024)

FINANCIAL SECTION

DRAFT (3-20-2024)

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Camarillo Health Care District:

Opinion

We have audited the accompanying financial statements of Camarillo Health Care District as of and for the years ended June 30, 2023 and 2022, and the related notes to the financial statements, which collectively comprise the Camarillo Health Care District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Camarillo Health Care District as of June 30, 2023 and 2022 and the changes in its financial position and its cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and State Controller's Minimum Audit Requirements for California Special Districts. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Camarillo Health Care District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit opinion. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management 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, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

DRAFT (3-20-2024)

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Camarillo Health Care District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Camarillo Health Care District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 7, the Schedules of Proportionate Share of the Net Pension Liability and of Contributions for the Cost Sharing Defined Benefit Pension Plan on page 28, the Schedule of Changes in the Net OPEB Liability and Related Ratios on page 29 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 28, 2024, on our consideration of the Camarillo Health Care District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness or Camarillo Health Care District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Camarillo Health Care District's internal control over financial reporting and compliance.

Ventura, California
March 28, 2024

CAMARILLO HEALTH CARE DISTRICT
Management's Discussion and Analysis
For period ending June 30, 2023

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 Position reflects the financial position of the District at June 30, 2023 and 2022. The Statements of Revenues, Expenses and Changes in Net Position provide the results from operations through the fiscal years ended June 30, 2023 and 2022, and reflect how the operating results for the fiscal years affected the Statements of Net Position. The Statements of Cash Flows provide information related to the sources and uses of cash for the District for the fiscal years ended June 30, 2023 and 2022. The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the financial statements.

The 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.

This audit reflects the fourth fiscal budget affected by COVID-19 pandemic-related restrictions on programming, specifically, the Adult Day Center and its opportunity for revenue generation. The fiscal year in review, ending June 30, 2023, reflects some economic successes in revenue in spite of those lingering pandemic restrictions which are highly unlikely to reoccur in future budgets and audits. California Governor's retraction of the State of Emergency Order became effective February 28, 2023.

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

CAMARILLO HEALTH CARE DISTRICT
 Management's Discussion and Analysis
 For period ending June 30, 2023

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 position of the District and the change in the net positions from the prior fiscal year.

	2023	2022
Assets		
• Current Assets	\$6,917,790	\$6,767,538
• Restricted Assets	7,254	7,624
• Non-current Assets	1,145,994	1,539,329
<i>Total Assets</i>	<u>8,071,038</u>	<u>8,314,491</u>
Deferred Outflows of Resources	<u>2,337,257</u>	<u>597,290</u>
<i>Total Assets and Deferred</i>	<u>\$10,408,295</u>	<u>\$8,911,781</u>
Liabilities		
• Current Liabilities	\$270,249	\$231,412
• Long-term Liabilities	2,171,170	884,490
<i>Total Liabilities</i>	<u>2,441,419</u>	<u>1,115,902</u>
Deferred Inflow of Resources	934,174	1,952,993
<i>Net Position</i>	<u>7,032,702</u>	<u>5,842,886</u>
Total Liabilities, Deferred and Net Position	<u><u>\$10,408,295</u></u>	<u><u>\$8,911,781</u></u>

The net position of the of the Camarillo Health Care District increased 20.4% (\$1,189,866) as follows:

Total Assets decreased by \$243,453 from the prior year due to the net effect of the GASB 75 adjustment for OPEB offset by an increase in prepaids, property tax and grant receivables.

An increase in **Current Liabilities** of \$38,837 in prior year is primarily due to year-end accounts payable balance and the release of deferred revenue in the current year.

The increase of \$1,286,680 in **Long-Term Liabilities** is due to the year-end adjustment from the actuarial report regarding GASB 68 (pension liability).

The increase in deferred outflows of resources (\$1,739,937) and the decrease in deferred inflows of resources (\$1,018,819) are due to pension and other postemployment actuarially determined activities.

CAMARILLO HEALTH CARE DISTRICT
 Management's Discussion and Analysis
 For period ending June 30, 2023

	2023	2022
Operating Revenues		
• Program Revenues	\$218,258	\$215,645
• Operating Grants	514,924	607,232
• Bequest Distribution - Care-A-Van	152,015	148,781
• Other Operating Revenue	12,781	13,062
<i>Total Operating Revenues</i>	<u>\$897,978</u>	<u>\$984,720</u>
Non-Operating Revenues (Expenses)		
• Property Taxes	3,372,749	3,104,554
•		
• Investment Income (Expense)	188,038	(35,794)
• Other Non-Operating Revenue	16,380	119,544
• Gain (Loss) on Sale of Assets	-	(1,005)
• Interest Expense	-	(895)
<i>Total Non-Operating Revenues</i>	<u>\$3,588,809</u>	<u>\$3,186,404</u>
Program Expenses		
• Salaries, wages and benefits	1,669,129	1,328,471
• Professional fees	226,939	146,085
• Depreciation	108,554	93,431
• Other	528,7549	474,637
• <i>Total Program Expenses</i>	<u>2,533,376</u>	<u>2,042,624</u>
•		
• Administration Expenses	<u>763,595</u>	<u>630,144</u>
Change in Net Position	<u><u>\$1,189,816</u></u>	<u><u>\$1,498,356</u></u>

District activities increased net position by \$1,189,816. Major changes in revenues and expenses are as follows:

- **Total Operating Revenues** reflect a decrease of \$86,742, primarily due to receipt in 2022 of one-time-only COVID-19 pandemic funding with an offset of new grants received in 2023 (VCAAA OARR; CDA Cal Grows) and increases in VCAAA in SNP grant and PIC Falls contract.
- **Total Non-Operating Revenues** increased by \$402,405 due primarily to an increase in property tax revenue year over year and increased interest rates on investments.
- **Total Program Expenses** increased by \$490,752 due primarily to successful re-staffing of vacant program positions, grant-related contractors, increase in community outreach and printing costs, and other factors caused by inflation.
- **Administration Expenses** increased by \$133,451, due primarily to generalized costs of operational expenses, such as, vendor services; repairs and maintenance; staffing adjustments, IT services, telephone and utilities, and similar.

CAMARILLO HEALTH CARE DISTRICT
 Management’s Discussion and Analysis
 For period ending June 30, 2023

Actual Results Compared to Budget

Performance to budget is monitored by the Board of Directors throughout the year. Following is a summary of actual results in comparison to budget.

	Actual	Budget
Total Operating Revenue	\$897,978	\$798,069
Less Operating Expenses:		
• Salaries and Benefits	2,087,907	2,536,169
• Depreciation	127,570	122,158
• Other Operating Expenses	1,081,493	1,088,512
<i>Net Operating Loss</i>	(\$2,398,992)	(\$2,948,770)
 Non-Operating Revenues and Expenses:		
• Property Taxes	3,372,748	3,175,793
• Investment Income	188,038	10,500
• Other Non-Operating Revenue	28,022	18,300
• Other Non-Operating Expenses	-	-
<i>Net Non-Operating Revenue</i>	\$3,588,808	\$3,204,593
 Change in Net Position	\$1,189,816	\$255,823

The Good Work of the District

The Camarillo Health Care District budget supports the following programs and services: Adult Day Center, Care-a-Van Transportation Services, Senior Nutrition, Fall Prevention, Health Promotion & Disease Prevention, Care Management, Caregiver Center, Dementia Specialty Services, Senior Support Line, Elder Legal Services, Advocacy, Strengthening, and Education, and similar.

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 CEO, Camarillo Health Care District, 3639 East Las Posas Road, Suite 117, Camarillo, CA 93010.

DRAFT (3-20-2024)

CAMARILLO HEALTH CARE DISTRICT
 STATEMENTS OF NET POSITION
 June 30, 2023 and 2022

ASSETS	<u>NOTES</u>	<u>2023</u>	<u>2022</u>
CURRENT ASSETS			
Cash and cash equivalents	2	\$ 6,518,213	\$ 6,603,755
Restricted cash and cash equivalents	2	7,254	7,624
Receivables:			
Accounts		593	2,391
Property taxes		116,408	78,791
Grants and other reimbursements		147,751	72,969
Interest		2,854	7,625
Prepaid expenses and other current assets		131,971	2,007
Total current assets		<u>6,925,044</u>	<u>6,775,162</u>
NON-CURRENT ASSETS			
Capital assets, net of accumulated depreciation	3	1,133,843	1,115,712
Net other postemployment benefit asset	7	12,151	423,617
Total non-current assets		<u>1,145,994</u>	<u>1,539,329</u>
TOTAL ASSETS		<u>8,071,038</u>	<u>8,314,491</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows of resources related to other postemployment benefits	7	487,135	159,793
Deferred outflows of resources related to pensions	6	1,850,122	437,497
Total deferred outflows of resources		<u>2,337,257</u>	<u>597,290</u>

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CAMARILLO HEALTH CARE DISTRICT
STATEMENTS OF NET POSITION - concluded
June 30, 2023 and 2022

LIABILITIES	NOTES	2023	2022
CURRENT LIABILITIES			
Accounts payable		112,273	36,936
Accrued expenses		147,084	159,859
Deferred revenue		<u>10,892</u>	<u>34,617</u>
Total current liabilities		<u>270,249</u>	<u>231,412</u>
LONG-TERM LIABILITIES -			
Net pension liability	6	<u>2,171,170</u>	<u>884,490</u>
TOTAL LIABILITIES		<u>2,441,419</u>	<u>1,115,902</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources related to other postemployment benefits	7	773,152	1,074,172
Deferred inflows of resources related to pensions	6	<u>161,022</u>	<u>878,821</u>
Total deferred inflows of resources		<u>934,174</u>	<u>1,952,993</u>
NET POSITION			
Net investment in capital assets		1,133,843	1,115,712
Unrestricted net position		<u>5,898,859</u>	<u>4,727,174</u>
TOTAL NET POSITION		<u>\$ 7,032,702</u>	<u>\$ 5,842,886</u>

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

DRAFT (3-20-2024)

CAMARILLO HEALTH CARE DISTRICT
 STATEMENTS OF REVENUES AND EXPENSES AND CHANGES IN NET POSITION
 For the Years Ended June 30, 2023 and 2022

	NOTES	<u>2023</u>	<u>2022</u>
OPERATING REVENUES			
Program fees		\$ 218,258	\$ 215,645
Operating grants and contracts	10	514,924	607,232
Distribution from Ventura County Community Foundation	9	152,015	148,781
Other operating revenues		<u>12,781</u>	<u>13,062</u>
TOTAL OPERATING REVENUES		<u>897,978</u>	<u>984,720</u>
OPERATING EXPENSES			
Program Expenses:			
Salaries, wages and benefits		1,669,129	1,328,471
Professional fees		226,939	146,085
Postage and printing		130,243	94,415
Supplies and activities		82,675	65,628
Dues and subscriptions		13,502	7,745
Continuing education - staff		9,698	7,300
Depreciation		108,554	93,431
Insurance		87,264	85,852
Advertising and promotion		26,767	16,881
Utilities and telephone		118,019	100,638
Repairs and maintenance		41,683	49,687
Other		<u>18,903</u>	<u>46,491</u>
Total program expenses		<u>2,533,376</u>	<u>2,042,624</u>
Administration Expenses:			
Salaries, wages and benefits		418,778	386,888
Professional fees		138,651	78,164
Postage and printing		3,321	350
Supplies and activities		19,001	14,232
Dues and subscriptions		34,071	22,766
Continuing education - staff		11,916	4,879
Depreciation		19,016	27,308
Insurance		10,504	10,858
Advertising and promotion		1,238	699
Board expenses		34,506	30,236
Utilities and telephone		26,695	20,369
Repairs and maintenance		30,237	5,130
Other		<u>15,661</u>	<u>28,265</u>
Total administration expenses		<u>763,595</u>	<u>630,144</u>
TOTAL OPERATING EXPENSES		<u>3,296,971</u>	<u>2,672,768</u>
OPERATING LOSS		<u>(2,398,993)</u>	<u>(1,688,048)</u>

DRAFT (3-20-2024)

CAMARILLO HEALTH CARE DISTRICT
STATEMENTS OF REVENUES AND EXPENSES AND CHANGES IN NET POSITION - concluded
For the Years Ended June 30, 2023 and 2022

	NOTES	<u>2023</u>	<u>2022</u>
NON-OPERATING REVENUES AND EXPENSES			
Property taxes		3,372,749	3,104,554
Donations		11,642	1,510
Investment income (expense)		188,038	(35,794)
Other non-operating revenue		16,380	118,034
Gain (loss) on disposal of capital assets		-	(1,005)
Interest expense		<u>-</u>	<u>(895)</u>
TOTAL NON-OPERATING REVENUES AND EXPENSES		<u>3,588,809</u>	<u>3,186,404</u>
CHANGE IN NET POSITION		1,189,816	1,498,356
NET POSITION - Beginning of year		<u>5,842,886</u>	<u>4,344,530</u>
NET POSITION - End of year		<u>\$ 7,032,702</u>	<u>\$ 5,842,886</u>

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

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CAMARILLO HEALTH CARE DISTRICT
STATEMENTS OF CASH FLOWS
For the Years Ended June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from user charges	\$ 219,687	\$ 215,497
Operating grant revenue received	416,787	630,953
Distribution from Ventura County Community Foundation	152,015	148,781
Other operating receipts	12,781	13,062
Cash payments to employees for services, including benefits	(3,161,322)	(2,023,888)
Cash payments for operating expenses	<u>(1,136,122)</u>	<u>(837,632)</u>
NET CASH USED FOR OPERATING ACTIVITIES	<u>(3,496,174)</u>	<u>(1,853,227)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment income	145,602	11,981
Increase (decrease) in fair value of investments	47,207	(52,081)
Other non-operating income	<u>28,022</u>	<u>119,544</u>
NET CASH PROVIDED BY INVESTING ACTIVITIES	<u>220,831</u>	<u>79,444</u>
CASH FLOWS FROM CAPITAL ACTIVITIES		
Purchase of capital assets	(145,701)	(80,861)
Interest payments on long-term debt	-	(3,580)
Repayment of long-term debt	<u>-</u>	<u>(95,464)</u>
NET CASH USED FOR CAPITAL ACTIVITIES	<u>(145,701)</u>	<u>(179,905)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Property taxes collected	<u>3,335,132</u>	<u>3,113,092</u>
NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES	<u>3,335,132</u>	<u>3,113,092</u>
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	(85,912)	1,159,404
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>6,611,379</u>	<u>5,451,975</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 6,525,467</u>	<u>\$ 6,611,379</u>
CASH AND CASH EQUIVALENTS CONSISTS OF THE FOLLOWING:		
Unrestricted cash and cash equivalents	\$ 6,518,213	\$ 6,603,755
Restricted cash and cash equivalents	<u>7,254</u>	<u>7,624</u>
TOTAL CASH AND CASH EQUIVALENTS	<u>\$ 6,525,467</u>	<u>\$ 6,611,379</u>

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CAMARILLO HEALTH CARE DISTRICT
STATEMENTS OF CASH FLOWS - concluded
For the Years Ended June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Operating loss	\$ (2,398,993)	\$ (1,688,048)
Adjustments to reconcile operating loss to net cash used for operating activities:		
Depreciation	127,570	120,739
Changes in assets, deferred outflows, liabilities, and deferred outflows:		
Accounts receivable	1,798	(1,287)
Grants and other reimbursements	(74,782)	13,869
Prepaid expenses	(129,964)	(38)
Deferred outflows of resources	(1,739,967)	(37,836)
Accounts payable	75,337	(925)
Accrued expenses	(12,775)	5,218
Deferred revenue	(23,725)	10,992
Net other postemployment benefit asset/liability	411,466	(893,513)
Net pension liability	1,286,680	(888,789)
Deferred inflows of resources	<u>(1,018,819)</u>	<u>1,506,391</u>
NET CASH USED FOR OPERATING ACTIVITIES	<u>\$ (3,496,174)</u>	<u>\$ (1,853,227)</u>
SUPPLEMENTAL DISCLOSURE OF NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
None	<u>\$ -</u>	<u>\$ -</u>

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

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CAMARILLO HEALTH CARE DISTRICT

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization – Camarillo Health Care District (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 has five publicly elected representatives serving in four-year alternating terms.

Reporting Entity – The District's reporting entity includes all significant operations and revenue sources which the District Board of Directors exercises oversight responsibility. 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 unit.

Basis of Accounting – The Camarillo Health Care District is accounted for as a proprietary fund in accordance with generally accepted accounting principles as applied to governmental units. Proprietary funds are used to account for operations (a) that are 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) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and net income is appropriate for capital maintenance, public policy, management control, and other purposes. Because the 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. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the Statement of Net Position. Net position is segregated into investment in capital assets and unrestricted.

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.

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

Use of Estimates – The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Significant estimates used in preparing these financial statements include:

- Depreciation expense
- Compensated absences
- Allowance for uncollectible receivables
- Investments
- Accrual of net pension liability
- Accrual of other postemployment benefits

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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, California - approved local government investment pools, collateralized demand and time deposits, certificates of deposit and money market accounts.

Capital Assets – Capital assets that are acquired and/or constructed are capitalized at historical cost. District policy has set the capitalization threshold for reporting capital assets at \$3,000. Depreciation is calculated using the straight-line method 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.

Deferred Outflows of Resources and Deferred Inflows of Resources – Deferred outflows of resources is a consumption of net position by the District that is applicable to a future period and deferred inflows of resources is an acquisition of net position by the District that is applicable to a future reporting period. Both deferred outflows and inflows are reported in the Statements of Net Position, but are not recognized in the financial statements as revenue and expenses until the period(s) to which they relate. Deferred outflows of resources and deferred inflows of resources are related to pensions and other postemployment benefits.

Pensions – For purposes of measuring the net pension liability, deferred outflows of resources and deferred 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) cost-sharing multiple-employer defined benefit plan and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

Postemployment Benefits Other Than Pensions (OPEB) – For purposes of measuring the net OPEB liability (asset), deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Camarillo Health Care District Retiree Benefits Plan (Plan) and the additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

Net Position – Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources on the financial statements. Net position is classified in the following categories:

- Net investment in capital assets – This category includes capital assets, net of accumulated depreciation and reduced by any outstanding debt related to the acquisition, construction or improvement of those assets.
- Restricted – This category consists of net position with legal limitations imposed on their use by external restrictions by other governments, creditors, grantors, contributors, laws or regulations, or through constitutional provision, or enabling legislation. As of June 30, 2023 and 2022, the District did not have restricted net position.
- Unrestricted net position – This category consists of all other net position that does not meet the definition of restricted or invested in capital assets.

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The District's reserve policy provides for the designation of unrestricted net position to fund replacement and major repairs for District physical assets; fund replacement and upgrades of IT performance systems, hardware and software; fund designated projects/programs, or other special uses, requiring additional monetary support; fund capital improvements; and maintain standard operational sustainability in periods of economic uncertainty.

Budgets – The District annually adopts a budget prior to and for the upcoming fiscal year, which includes anticipated expenditures and their means of financing.

Property Taxes – Tax revenues are received by the District pursuant to its status as an Independent Special District as part of a subdivision of the State of California.

Reclassifications – Certain reclassifications have been made to the prior year financial statements in order to conform to the presentation of the current year financial statements for comparative purposes. There is no material effect on the financial statements.

2. DEPOSITS AND INVESTMENTS

The District's carrying value of deposits was \$2,606,470 and \$2,611,388 at June 30, 2023 and 2022, respectively. The corresponding bank balances were \$2,650,422 and \$2,642,905, respectively. Of the bank balances, \$503,695 was covered by Federal deposit insurance. 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.

At June 30, the District had the following investments (all of which are considered cash equivalents):

	<u>2023</u>	<u>2022</u>
State of California Local Agency Investment Fund	\$ 316,412	\$ 3,993,194
California Class Prime Investment Fund	3,595,449	-
Ventura County Treasury Investment Fund	<u>6,002</u>	<u>5,642</u>
Total	<u>\$ 3,917,863</u>	<u>\$ 3,998,836</u>

The District is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code Section 16429 under the oversight of the Treasurer of the State of California. LAIF is managed by the Local Agency Investment Advisory Board, which consists of 5 members, in accordance with State Statute. The State Treasurer's Office audits the fund annually. The fair value of the District's investment in this pool is reported at amounts based upon the District's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio. The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. The share value of the District's investment in LAIF is \$321,286 and \$4,045,275 at June 30, 2023 and 2022, respectively.

The District is a voluntary participant in the California Cooperative Liquid Assets Securities System (California CLASS) Prime Investment Fund. California CLASS is a pooled investment option that was created via a joint exercise of powers agreement by and among California public agencies. The management of California CLASS is under the direction of a Board of Trustees comprised of eligible participants of the program. The Board of Trustees has appointed Public Trust Advisors, LLC to serve as the Investment Advisor and Administrator of the program and has appointed U.S. Bank as the Custodian. An independent audit of the investment fund is performed annually. California Class is rated by S&P Global Ratings, the current rating is 'AAAm'. California Class operates like a money market mutual fund with each share valued at \$1.00.

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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 \$7,254 and \$7,624 as of June 30, 2023 and 2022, respectively, are amounts received that are designated for program scholarship awards.

3. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2023 was as follows:

	<u>Balance</u> <u>June 30, 2022</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> <u>June 30, 2023</u>
Capital assets being depreciated:				
Buildings and building improvements	\$ 3,153,672	\$ 34,429	\$ -	\$ 3,188,101
IS equipment	102,123	-	-	102,123
Equipment and furnishings	257,831	17,316	(13,534)	261,613
Transportation vehicles	<u>214,215</u>	<u>93,956</u>	<u>-</u>	<u>308,171</u>
Total capital assets	3,727,841	145,701	(13,534)	3,860,008
Less accumulated depreciation	<u>(2,612,129)</u>	<u>(127,570)</u>	<u>13,534</u>	<u>(2,726,165)</u>
Total capital assets, net	<u>\$ 1,115,712</u>	<u>\$ 18,131</u>	<u>\$ -</u>	<u>\$ 1,133,843</u>

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

	<u>Balance</u> <u>June 30, 2021</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> <u>June 30, 2022</u>
Capital assets being depreciated:				
Buildings and building improvements	\$ 3,099,106	\$ 61,800	\$ (7,234)	\$ 3,153,672
IS equipment	102,123	-	-	102,123
Equipment and furnishings	238,770	19,061	-	257,831
Transportation vehicles	<u>214,215</u>	<u>-</u>	<u>-</u>	<u>214,215</u>
Total capital assets	3,654,214	80,861	(7,234)	3,727,841
Less accumulated depreciation	<u>(2,497,619)</u>	<u>(120,739)</u>	<u>6,229</u>	<u>(2,612,129)</u>
Total capital assets, net	<u>\$ 1,156,595</u>	<u>\$ (39,878)</u>	<u>\$ (1,005)</u>	<u>\$ 1,115,712</u>

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4. LINE OF CREDIT

The District has a line of credit with a bank secured by inventory, chattel paper, account, equipment and general intangibles. The line of credit has a maximum borrowing amount of \$300,000, bears interest at .9% over the lender's base rate (Bank of the West prime rate), but not less than 4%. The line of credit does not have a maturity date. There were no borrowings on the line of credit during the years ended June 30, 2023 and 2022. There was no interest expense associated with the line of credit during 2023 or 2022.

5. LONG-TERM DEBT

The following is a summary of changes in long-term debt for the year ended June 30, 2022:

	Balance June 30, 2021	Retirement	Balance June 30, 2022	Current	Long-term
Installment Sale Agreement	\$ 95,464	\$ (95,464)	\$ -	\$ -	\$ -

The District entered into an installment sale agreement on September 1, 2014, with the Municipal Finance Corporation, to finance the renovation of the Adult Day Care Center. The District received \$600,000 under the agreement, which was repaid over a seven-year period, including interest at 3.75%. The District's net revenue, as defined by the installment agreement, was pledged for the payment of the installment payment. The installment sale agreement was assigned to Citizens Business Bank on September 26, 2014. The installment sale agreement was paid in full during the year ended June 30, 2022.

6. DEFINED BENEFIT PENSION PLAN

A. General Information about the Pension Plan

Plan Descriptions, Benefits Provided and Employees Covered – All qualified permanent and probationary employees are eligible to participate in the District's Miscellaneous Employee Pension Plan (Plan). The Plan is a cost-sharing multiple-employer defined benefit pension plan administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plan are established by State statute and Local Government resolution. The Plan provides retirement, death and disability benefits to plan members and beneficiaries. The benefit provisions of the plan's employees are established by statute. CalPERS issues publicly available reports that include a full description regarding number of employees covered, benefit provisions, assumptions, and membership information that can be found on the CalPERS website.

The Plan's provisions and benefits in effect at June 30, 2023, are summarized as follows:

	Prior to January 1, 2013	On or after January 1, 2013
Hire date		
Benefit formula	2% @ 60	2% @ 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	monthly for life	monthly for life
Retirement age	60	62
Required employee contribution rates	7.000%	6.750%
Required employer contributions rates	7.470%	9.120%

Contributions – Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers are determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in rate. The Plan's actuarially determined rate is based on the estimated amount necessary to pay the Plan's allocated share of the risk pool's costs of benefits earned by employees during the year. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

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Beginning for the year ended June 30, 2016, CalPERS collected employer contributions towards unfunded liability as a dollar amount instead of the prior method of a contribution rate. The pool's unfunded liability is allocated to each individual plan based on the plan's total liability rather than by plan individual payroll. The District's unfunded liability payment for the year ended June 30, 2023 was \$153,175.

For the year ended June 30, 2023, the contributions recognized by the plan from the employer were as follows:

Contributions – employer	\$129,252
Contributions – employee	\$109,697

During the year ended June 30, 2023, the District made an additional discretionary contribution to the plan of \$750,000.

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

As of June 30, 2023, the District's reported net liability for its proportionate share of the net pension liability was \$2,171,170.

The District's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, 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, 2021 rolled forward to June 30, 2022 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

The District's proportionate share of the net pension liability as of June 30, 2023 and 2022 was as follows:

Proportion - June 30, 2022	0.04658%
Proportion - June 30, 2023	0.04640%
Change - Increase (Decrease)	-0.00018%

For the year ended June 30, 2023, the District recognized pension expense of \$188,683. At June 30, 2023, 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	\$ 1,032,427	\$ -
Net differences between projected and actual earnings on plan investments	397,701	-
Differences between expected and actual experiences	43,601	29,202
Changes in assumptions	222,481	-
Differences between actual contributions and proportionate share of contributions	-	131,820
Change in employer's proportion	<u>153,912</u>	<u>-</u>
Total	<u>\$ 1,850,122</u>	<u>\$ 161,022</u>

The \$1,032,427 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, 2024.

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

Measurement Period Ending June 30:	Deferred Outflows (Inflows) of Resources, Net
2024	\$ 173,185
2025	152,067
2026	88,173
2027	243,248
Total	<u>\$ 656,673</u>

Actuarial Methods and Assumptions - For the measurement period ended June 30, 2022 (the measurement date), the total pension liability was determined by rolling forward the June 30, 2021 total pension liability determined in the June 30, 2021 actuarial accounting valuation. The June 30, 2022 total pension liability was based on the following actuarial methods and assumptions:

<p>Actuarial Cost Method</p> <p>Actuarial Assumptions:</p> <p>Discount Rate</p> <p>Inflation</p> <p>Projected Salary Increases</p> <p>Mortality</p> <p>Post Retirement Benefit Increases</p>	<p>Entry Age Normal</p> <p>6.90%</p> <p>2.30%</p> <p>Varies by Entry Age and Service</p> <p>Derived using CalPERS Membership Data</p> <p>COLA up to 2.30% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.30% thereafter</p>
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The mortality table was developed based on CalPERS-specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP-2020 published by the Society of Actuaries. For more details, please refer to the 2021 experience study report that can be found on the CalPERS website.

Discount Rate – The discount rate used to measure the total pension liability was 6.90%. The discount rate is equal to the long-term expected rate of return of the plan assets and is net of investment expenses but not reduced for administrative expenses. The fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates 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, CalPERS 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 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 the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

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Asset Class	Strategic Allocation	Real Return (1) (2)
Global Equity - Cap-weighted	30.00%	4.54%
Global Equity - Non-Cap-weighted	12.00%	3.84%
Private Equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-backed Securities	5.00%	0.50%
Investment Grade Corporates	10.00%	1.56%
Inflation Assets	0.00%	0.77%
High Yield	5.00%	2.27%
Emerging Market Debt	5.00%	2.48%
Private Debt	5.00%	3.57%
Real Assets	15.00%	3.21%
Leverage	-5.00%	-0.59%

(1) An expected inflation of 2.30% used for this period

(2) Figures are based on the 2021-2022 Asset Liability Management study

Amortization of Deferred Outflows and Deferred Inflows of Resources – Under GASB 68, actuarial gains and losses related to changes in total pension liability and fiduciary net position are recognized in pension expense systematically over time.

The first amortized amounts are recognized in pension expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflow and deferred inflows of resources related to pension and are to be recognized in future pension expense.

The amortization period differs depending on the source of the gain or loss:

Net difference between projected and actual earnings on pension plan investments	5 year straight-line amortization
All other amounts	Straight-line amortization over the expected average remaining services lifetime (EARSL) of all members that are provided with pensions (active, inactive, and retired) as of the beginning of the measurement period

The net difference between projected and actual investment earnings on pension plan investments is amortized over a five-year period on a straight-line basis. One-fifth is recognized in pension expense during the measurement period, and the remaining net difference between projected and actual investment earnings on pension plan investments at the measurement date is to be amortized over the remaining four-year period. The net difference between projected and actual investment earnings on pension plan investments in the schedule of collective pension amounts represents the unamortized balance relating to the current measurement period and the prior measurement period on a net basis.

Deferred outflows of resources and deferred inflows of resources relating to differences between expected and actual experience, changes of assumptions and employer-specific amounts should be amortized over EARSL of members provided with pensions through the plan.

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 calculated using the discount rate of 6.90%, 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 (5.90%) or 1 percentage point higher (7.90%) higher than the current year:

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	1% Decrease 5.90%	Current Discount Rate 6.90%	1% Increase 7.90%
District's proportionate share of the net pension liability	\$ 3,384,340	\$ 2,171,170	\$ 1,173,031

Pension Plan Fiduciary Net Position – The plan's fiduciary net position disclosed in the District's GASB 68 accounting valuation report may differ from the plan assets reported in the District's funding actuarial valuation report due to several reasons. For the accounting valuations, CalPERS must keep items such as deficiency reserves, fiduciary self-insurance and OPEB expense included in fiduciary net position. These amounts are excluded for rate setting purposes in the District's funding actuarial valuation. Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

C. Payable to the Pension Plan

At June 30, 2023, the District reported a payable of \$2,772 for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2023.

7. OTHER POST EMPLOYMENT BENEFITS

A. General Information about the OPEB Plan

Plan Description – The District's defined benefit OPEB plan (Plan) provides lifetime post-employment medical insurance to eligible retirees and their spouses through the California Public Employees Retirement System (CalPERS). The Plan is a single-employer defined benefit OPEB plan administered by the CalPERS Board of Administration. The Plan does not issue a publicly available financial report.

Benefits Provided – Employees may retire and receive District-paid contributions towards healthcare upon attainment of age 50 and completion of 5 years of service. Annually, the District establishes a maximum monthly premium that the District will contribute to the cost of current-year health insurance premiums. For calendar year 2021 and 2022, the maximum monthly contribution by the District was \$790 per retiree.

Employees covered by benefit terms – As of the June 30, 2021 actuarial valuation, the following current and former employees were covered by the benefit terms under the Plan:

Inactive employees or beneficiaries currently receiving benefit payments	9
Inactive employees entitled to but not yet receiving benefit payments	9
Active employees	17
Total	35

Contributions - The contribution requirements of the Plan are established by the District's Board of Directors. The District has an OPEB trust account with California Employer's Retiree Benefit Program (CERBT). The District did not make a contribution to the trust for the reporting period ended June 30, 2023.

B. Net OPEB Liability (Asset)

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

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

Discount Rate	6.75%
Inflation	2.50%
Salary Increase	3.00%
Investment Rate of Return	6.75%, net of OPEB plan investment expenses
Healthcare Cost Trend Rate	5.20% for 2021 through 2034; 5.00% for 2035 through 2049; 4.50% for 2050 through 2064; and 4.00% for 2065 and later years

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

The actuarial assumptions used in the June 20, 2021 valuation were based on a review of plan experience during the period June 30, 2019 to June 30, 2021.

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

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

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

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

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

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

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

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

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

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

Changes in the Net OPEB Liability (Asset)

The changes in the net OPEB liability (asset) for the Plan are as follows:

	<u>Total OPEB Liability</u> <u>(a)</u>	<u>Plan Fiduciary Net Position</u> <u>(b)</u>	<u>Net OPEB Liability (Asset)</u> <u>(a) - (b)</u>
Balances at 6/30/2022	<u>\$ 1,716,100</u>	<u>\$ 2,139,717</u>	<u>\$ (423,617)</u>
Changes for the year:			
Service cost	82,980	-	82,980
Interest	118,871	-	118,871
Difference between expected and actual experience	-	-	-
Changes in assumptions	-	-	-
Contributions - employer	-	77,326	(77,326)
Net investment income	-	(286,399)	286,399
Benefit payments	(77,326)	(77,326)	-
Administrative expenses	-	(542)	542
Net changes	<u>124,525</u>	<u>(286,941)</u>	<u>411,466</u>
Balances at 6/30/2023	<u>\$ 1,840,625</u>	<u>\$ 1,852,776</u>	<u>\$ (12,151)</u>

Sensitivity of the net OPEB liability to changes in the discount rate – The following presents the net OPEB liability (asset) of the District, as well as what the District’s net OPEB liability (asset) would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	<u>1% Decrease</u> <u>5.75%</u>	<u>Discount Rate</u> <u>6.75%</u>	<u>1% Increase</u> <u>7.75%</u>
Net OPEB liability (asset)	<u>\$ 202,834</u>	<u>\$ (12,151)</u>	<u>\$ (193,081)</u>

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Sensitivity of the net OPEB liability (asset) to changes in the healthcare cost trend rates – The following presents the net OPEB liability (asset) of the District, as well as what the District's net OPEB liability (asset) would be if it were calculated using healthcare cost trend rates that are one percentage point lower or one percentage point higher than the current rate:

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

OPEB Plan Experience

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

OPEB plan fiduciary net position – CalPERS issues a publicly available CERBT financial report that may be obtained from the CalPERS website at www.calpers.ca.gov.

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

For the year ended June 30, 2023, the District recognized OPEB expense of (\$128,068). For the reporting year ended June 30, 2022, the District recognized deferred outflows of resources and deferred inflows of resources related OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
OPEB contributions subsequent to measurement date	\$ 74,538	\$ -
Difference between expected and actual experience	-	528,602
Change in assumptions or other inputs	62,288	36,379
Differences between projected and actual return on investments	350,311	208,171
Total	\$ 487,137	\$ 773,152

The \$74,538 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized as pension expense as follows:

Measurement Period Ending June 30:	Deferred Outflows (Inflows) of Resources, Net
2024	\$ (194,358)
2025	(88,086)
2026	(89,744)
2027	11,635
Total	\$ (360,553)

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8. RISK MANAGEMENT

The District is exposed to potential losses from claims arising from its business operations including, 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 Beta Risk Management Authority (BETA). BETA is a Joint Powers Authority (JPA) 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.

BETA 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 are 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.

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 per occurrence and \$15,000,000 aggregate of comprehensive liability and \$3,000,000 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.

9. DISTRIBUTION 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 it to modify the donor's stipulations under certain rare circumstances and as it 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 2023 and 2022, were \$152,015 and \$148,781 respectively. The distribution amounts are to be used only for the Care-a-Van service in Camarillo. At June 30, 2023 and 2022, the market value of the fund held by VCCF on behalf of the District was \$2,946,112 and \$2,919,987, respectively.

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10. OPERATING GRANTS AND CONTRACTS

The District is the recipient of grants and contracts from government agencies and the private sector. The grants received for the year ended June 30, 2023 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	\$39,779
Ventura County Area Agency on Aging (VCAAA)	Senior Lunch Program	Senior Meals	113,346
Ventura County Area Agency on Aging (VCAAA)	Senior Lunch Program	Senior Nutrition Vehicle Purchase	42,541
Ventura County Area Agency on Aging (VCAAA)	Wellness & Caregiver Center	Senior Support Line	48,986
Ventura County Area Agency on Aging (VCAAA)	Wellness & Caregiver Center	Elder Legal Services & Education	123,762
City of Camarillo	Senior Nutrition Program	Senior Meals	50,000
City of Camarillo	Transportation Program	3 Month – Free Ride	28,500
PICF	Care Management	Fall Prevention	25,519
Arthur N. Rupe Foundation	Wellness & Caregiver Center	Caregiver Support for Veterans	10,293
California Depart of Aging, CalGrows	Caregiver Training	Dementia Training	16,636
Ventura County Area Agency on Aging (VCAAA)	Caregiver Education	Dementia Training	6,200
The Scan Foundation	Wellness & Caregiver Center	Community of Constituents	<u>9,362</u>
Total Grant and Contract Funds			<u>\$514,924</u>

11. SUBSEQUENT EVENTS

The District has evaluated subsequent events through March 28, 2024, the date which the financial statements were available to be issued.

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REQUIRED SUPPLEMENTARY INFORMATION

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CAMARILLO HEALTH CARE DISTRICT
 REQUIRED SUPPLEMENTARY INFORMATION
 California Public Employees' Retirement System
 Last 10 years *

Schedule of Proportionate Share of the Net Pension Liability

Year Ended *	Proportion of the Net Pension Liability	Proportionate Share (Amount) of Net Pension Liability	Actual Covered Member Payroll	Net Pension Liability as a Percentage of Covered Payroll	Fiduciary Net Position as a Percentage of Total Pension Liability
6/30/15	0.01542%	\$ 959,515	\$ 1,457,087	65.85%	87.79%
6/30/16	0.02995%	\$ 821,635	\$ 1,372,378	59.87%	83.66%
6/30/17	0.03465%	\$ 1,203,554	\$ 1,288,882	93.38%	80.46%
6/30/18	0.03676%	\$ 1,449,033	\$ 1,267,253	114.34%	78.80%
6/30/19	0.03777%	\$ 1,423,420	\$ 1,352,844	105.22%	80.16%
6/30/20	0.03987%	\$ 1,596,760	\$ 1,386,653	115.15%	78.60%
6/30/21	0.04204%	\$ 1,773,279	\$ 1,470,935	120.55%	77.71%
6/30/22	0.04658%	\$ 884,490	\$ 1,276,331	69.30%	89.53%
6/30/23	0.04640%	\$ 2,171,170	\$ 1,304,622	166.42%	75.60%

* The data provided in the schedule is based as of the measurement date of CalPERS net pension liability, which is as of the beginning of the District's fiscal year.

Schedule of Contributions

Year Ending	Statutorily Required Contributions	Actual Employer Contributions	Contribution Excess/ (Deficiency)	Actual Covered Member Payroll	Contributions as a Percentage of Covered Payroll
6/30/14	\$ 122,887	\$ 122,887	\$ -	\$ 1,457,087	8.43%
6/30/15	\$ 122,375	\$ 122,375	\$ -	\$ 1,372,978	8.91%
6/30/16	\$ 82,913	\$ 82,913	\$ -	\$ 1,288,882	6.43%
6/30/17	\$ 92,770	\$ 92,770	\$ -	\$ 1,267,253	7.32%
6/30/18	\$ 96,725	\$ 96,725	\$ -	\$ 1,352,844	7.15%
6/30/19	\$ 105,158	\$ 105,158	\$ -	\$ 1,386,653	7.58%
6/30/20	\$ 114,565	\$ 114,565	\$ -	\$ 1,470,935	7.79%
6/30/21	\$ 108,266	\$ 108,266	\$ -	\$ 1,276,331	8.48%
6/30/22	\$ 108,453	\$ 108,453	\$ -	\$ 1,304,622	8.31%
6/30/23	\$ 129,252	\$ 129,252	\$ -	\$ 1,604,055	8.06%

These schedules are intended to show information for ten years. Additional years will be displayed as they become available.

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**CAMARILLO HEALTH CARE DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
Schedule of Changes in the Net OPEB Liability and Related Ratios
Last Ten Years***

	Measurement Date <u>6/30/22</u>	Measurement Date <u>6/30/21</u>	Measurement Date <u>6/30/20</u>	Measurement Date <u>6/30/19</u>	Measurement Date <u>6/30/18</u>	Measurement Date <u>6/30/17</u>
Total OPEB Liability						
Service cost	\$ 82,980	\$ 83,460	\$ 108,302	\$ 105,148	\$ 112,245	\$ 242,042
Interest	118,871	148,797	137,381	117,886	117,178	161,216
Changes of benefit terms	-	-	-	-	(218,274)	-
Differences between expected and actual experience	-	(703,743)	-	-	(430,717)	-
Changes of assumptions	-	95,956	-	-	-	-
Actuarial adjustment	-	-	-	(183,831)	-	-
Benefit payments	<u>(77,326)</u>	<u>(57,670)</u>	<u>(45,957)</u>	<u>(39,203)</u>	<u>(31,131)</u>	<u>(30,629)</u>
Net change in total OPEB liability	124,525	(433,200)	199,726	-	(450,699)	372,629
Total OPEB liability - beginning	<u>1,716,100</u>	<u>2,149,300</u>	<u>1,949,574</u>	<u>1,949,574</u>	<u>2,400,273</u>	<u>2,027,644</u>
Total OPEB liability - ending	<u>\$ 1,840,625</u>	<u>\$ 1,716,100</u>	<u>\$ 2,149,300</u>	<u>\$ 1,949,574</u>	<u>\$ 1,949,574</u>	<u>\$ 2,400,273</u>
Plan Fiduciary Net Position						
Contribution - employer	\$ 77,326	\$ 57,670	\$ 45,957	\$ 39,203	\$ 531,131	\$ -
Net investment income	(286,399)	460,948	58,003	95,050	39,820	66,832
Benefit payments	(77,326)	(57,670)	(45,957)	(39,203)	(31,131)	(30,629)
Administrative expense	<u>(542)</u>	<u>(635)</u>	<u>(1,396)</u>	<u>(1,303)</u>	<u>(870)</u>	<u>-</u>
Net change in plan fiduciary net position	(286,941)	460,313	56,607	93,747	538,950	36,203
Plan fiduciary net position - beginning	<u>2,139,717</u>	<u>1,679,404</u>	<u>1,622,797</u>	<u>1,529,050</u>	<u>990,100</u>	<u>990,100</u>
Plan fiduciary net position - ending	<u>\$ 1,852,776</u>	<u>\$ 2,139,717</u>	<u>\$ 1,679,404</u>	<u>\$ 1,622,797</u>	<u>\$ 1,529,050</u>	<u>\$ 1,026,303</u>
Net OPEB liability (asset)- ending	<u>\$ (12,151)</u>	<u>\$ (423,617)</u>	<u>\$ 469,896</u>	<u>\$ 326,777</u>	<u>\$ 420,524</u>	<u>\$ 1,373,970</u>
Plan fiduciary net position as a percentage of the total OPEB liability	<u>0.00%</u>	<u>124.68%</u>	<u>78.14%</u>	<u>83.24%</u>	<u>78.43%</u>	<u>42.76%</u>
Covered employee payroll	<u>\$ 1,604,055</u>	<u>\$ 1,304,622</u>	<u>\$ 1,276,331</u>	<u>\$ 1,470,935</u>	<u>\$ 1,386,653</u>	<u>\$ 1,352,844</u>
Net OPEB liability (asset) as a percentage of covered employee payroll	<u>-0.76%</u>	<u>-32.47%</u>	<u>36.82%</u>	<u>22.22%</u>	<u>30.33%</u>	<u>101.56%</u>

Notes to Schedule:
Changes in assumptions: none
Benefit changes - none

* Historical information is required only for measurement period for which GASB 75 is applicable. Future years' information will be displayed up to 10 years as information becomes available. Fiscal year 2017-2018 was the first year of implementation.

DRAFT (3-20-2024)

OTHER REPORT

DRAFT (3-20-2024)

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

To the Board of Directors of
Camarillo Health Care District:

We 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, the financial statements of Camarillo Health Care District as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Camarillo Health Care District's basic financial statements, and have issued our report thereon dated March 28, 2024.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Camarillo Health Care District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion 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, we do not express an opinion on the effectiveness of the 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we 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 of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

DRAFT (3-20-2024)

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or 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
March 28, 2024



SECTION 8

BOARD ACTION ITEM 8-B

**REVIEW/ DISCUSSION /ACTION – CONSIDERATION, DISCUSSION,
AND FINANCE/INVESTMENT COMMITTEE RECOMMENDATION FOR
APPROVAL OF FINANCIAL AUDIT SERVICES REQUEST FOR PROPOSAL**



Camarillo

HEALTH

CARE DISTRICT

PROPOSAL

FOR PROFESSIONAL AUDITING SERVICES

PREPARED FOR
**Camarillo Health
Care District**

PREPARED BY
Brown Armstrong Accountancy Corporation
Neeraj Datta, CPA, CGMA/ Partner
4200 Truxtun Avenue, Suite 300
Bakersfield, California 93309
T: (661) 324-4971 | F: (661) 324-4997 | E: ndatta@ba.cpa

FEBRUARY 16, 2024



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Transmittal Letter

February 16, 2024

Kara Ralston
Camarillo Health Care District
3639 E. Los Posas Road, #117
Camarillo, California 93010

Dear Ms. Ralston:

Brown Armstrong Accountancy Corporation (Brown Armstrong) is pleased to submit this proposal to perform financial statement audits of the Camarillo Health Care District (the District) for the fiscal years ending June 30, 2024, 2025, and 2026. This proposal will demonstrate to you that our firm is uniquely qualified to serve as your auditors.

The efficiencies we've gained through the auditing entities similar to that of the District has allowed us to deliver not only a high-quality audit, but an understanding of the challenges your unique agency faces. The relationship to be built between our firm and the District ensures you have a true partner to discuss complex issues with, while maintaining independence both in fact and in appearance. We feel even more confident and capable to uphold the level of service the District expects from its auditor.

Known as one of the largest regional accounting firms in Central California, Brown Armstrong's mission is "to provide exceptional client service with the utmost professionalism and integrity that contribute to the life-long success of our clients and our people." Our sixty-three (63) employees lead us in achieving this mission by working with our clients individually to overcome any challenges with a special combination of knowledge and experience in governmental audits. We have audited numerous agencies similar to yours for four decades. We are experts in governmental accounting and auditing.

The key differentiator between our firm and other firms is the additional value we deliver to our clients. This value comes from the personal attention we provide, as well as our ongoing communication and quick response to any accounting matter. We take great pride in being our clients' main source and consultants for applying all GAAP and GASB pronouncements. We are open to consultations throughout the year, and not just during the audit period. We provide comprehensive training and CPE opportunities for ourselves, and our clients to gain an understanding and get a jump-start on upcoming audit requirements. We have the expertise and knowledge to help you make informed decisions with respect to any accounting matter.

I certify that the requirements of the project as described in the RFP have been reviewed and I have conducted all necessary due diligence to confirm material facts upon which this proposal is based.

I will be the engagement partner and primary liaison responsible for all services provided to the District. I am entitled to represent the firm, empowered to submit this bid, and authorized to negotiate and sign a contract with the District. I can be contacted at 4200 Truxtun Ave, Suite 300, Bakersfield, CA 93309, Tel (661) 324-4971, Fax (661) 324-4997, or by email at ndatta@ba.cpa.

I, the undersigned, certify that I am duly authorized to represent the above named firm and am empowered to submit this bid. In addition, I certify that I am authorized to contract with the District on behalf of the above named firm. Please contact me if I can clarify or expand on any item contained in this proposal. I am available for an oral presentation, if requested. This proposal is a firm and irrevocable offer for ninety (90) days.

Sincerely,

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION



By: Neeraj Datta, CPA, CGMA
Engagement Partner

California Corporation Number: C0808648

Incorporation Date: February 10, 1977

Registered as:

Brown Armstrong Accountancy Corporation
4200 Truxtun Avenue, Suite 300
Bakersfield, CA 93309

Title of persons signing on behalf of the corporation: Partner

Qualifications and Experience

Company Overview

Established in 1974, Brown Armstrong Accountancy Corporation (Brown Armstrong), is a regional full-service accounting and consulting firm with clientele throughout the state of California. We service clients from San Diego County to Humboldt County. With almost 50 years of experience servicing the public sector, Brown Armstrong has become the premier public accounting firm in the California central valley. Now, with 63 highly skilled employees, Brown Armstrong continues its growth as a regional firm by offering auditing, tax, accounting, consulting, and assurance services to governmental entities, nonprofits, corporations, partnerships and individuals throughout California. In addition to audit and tax services, we offer GASB implementation task forces, State Controller’s report preparation, management advisory and information services, estate planning, estate and trust administration, and payroll and bookkeeping services. Our broad array of services allows us to better serve our clients.

We have crafted expertise in auditing governmental entities since the birth of the company and our professionals have dedicated to gaining knowledge in the public sector industry that have allowed them to become highly skilled with specialized knowledge of the operating and regulatory environments. Our governmental audit staff is made up of forty (40) professionals. Through tireless planning, relationship building, and knowledge of the realm, we are dedicated to serving our clients and exceeding their needs and expectations. We have a strong reputation that we have built over the years that will provide you with the confidence that we can deliver the expertise, service and timeliness that you expect. We have three (3) offices located throughout the state of California. Our main office is located in Bakersfield, California. We have additional offices in Fresno and Stockton, California to better serve our client’s needs. For this engagement, the staff will be employed on a full-time basis from the Bakersfield office.

The firm now employs 63 people as follows:

<i>Our Staff</i>		<i>Governmental Audit Staff</i>	
Partners	9	Partners	7
Managers	11	Managers	7
Seniors	7	Seniors	6
Staff	21	Staff	18
Support Staff	<u>15</u>	Support Staff	<u>2</u>
	<u>63</u>		<u>40</u>

Firm Qualifications and Relevant Experience

Brown Armstrong prides itself in being an industry leader and adviser to not only our clients, but working with other organizations and practitioners as new accounting standards are issued and State legislation is brought into law.

The audit will be done in accordance with generally accepted auditing standards as published by the American Institute of Certified Public Accountants and by the Comptroller General of the United States. Having performed numerous audits of special districts, we are very familiar with all GAAP and GASB pronouncements most relevant to special districts as well as the requirements of the State Controller’s Audit Requirements for California Special Districts. Our financial statement review process is very rigorous going through various levels.

License to Practice

Our firm, the engagement partner, and all assigned key professional staff are properly licensed to practice public accounting in the State of California and are in good standing with all licensing agencies.

Engagement Team

The District requires auditors who can quickly identify and understand the pertinent issues and promptly provide assistance whenever and wherever needed. This cannot be accomplished without a comprehensive knowledge of operations. Brown Armstrong has assembled a key group of professionals that possess a firm grasp of the subject matter, as well as the experience, confidence, and friendliness you deserve. Our staff will be there when you need them, and they will be continually involved in the audit procedures. This will allow you to have access to decision makers and the resources you need at all times.

Resumes for the engagement team can be found at Exhibit I.

CAMARILLO HEALTH CARE DISTRICT TEAM



Neeraj Datta, CPA, CGMA

Engagement Partner

- **13+ years** governmental auditing experience
- Overall responsibility for the audit and delivery of client service
- Approves the overall audit risk assessment and audit procedures
- Communicates with executive management, and members of the District, regarding audit planning, fieldwork and reporting
- Available throughout the year to ensure proactive issue identification and service delivery



Lindsey Zimmerman, CPA

Technical Review Partner

- **10+ years** governmental auditing experience
- Assists in performing the audit risk assessment and design audit procedures
- Assists in audit documentation review in significant areas
- Ensures conformance with GAAP and GFOA requirements
- Advises the audit team regarding technical matters and provides concurring approval of financial statements and audit reports



Sarabeth Prior-Dalmas, CPA

Engagement Manager

- **8+ years** governmental auditing experience
- Reports to the Partners regarding audit and technical matters
- Assists in the coordination of planning, fieldwork, and reporting matters
- Reviews audit documentation for significant audit areas
- Is in constant communication with executive management and members of the District regarding audit planning, fieldwork, and reporting

Supervision and Review

To be effective, the reviews must be conducted as the engagement progresses and as each important step is completed. Our procedure is for the audit manager and partner to review the work at the conclusion of each significant task through the engagement as an integral quality control procedure. The financial statements and report thereon are then reviewed by an audit partner not directly involved in the engagement for concurrence of opinion prior to release of the report to the District.

Continuity of Personnel

We want to provide the most stable staffing available during our partnership. Excessive personnel turnover can complicate engagements and decrease the efficiency of the audit due to "catch-up" time needed. Our mission to provide stable staffing during the engagement is fundamental to our approach. To ensure the District's maximum benefit from their working relationship with Brown Armstrong, we will continue to maintain the highest level of staff continuity throughout the course of the engagement. The engagement partners, managers, other supervisory staff and specialists may be changed if those personnel leave the firm, are promoted, or are assigned to another office. We understand that the District retains the right to approve or reject replacements and engagement partners, managers, or other supervisory staff may be changed only with the express prior written permission of the District. If the District wishes to rotate staff members to enhance independence, we are willing to discuss those terms in the engagement.

Audit Approach

Following is our detailed audit work plan to be followed to perform the services included in your request for proposal.

Assistance Needed from the District

Brown Armstrong will provide an audit information request, "provided by client" list, upon award so that the District's staff can provide the necessary schedules and documents in accordance with our audit schedule timeline.

Planning

We will begin the planning of the engagement upon notification of award of the contract. During this phase of the audit, we will:

- Confer with management to coordinate our efforts with the District's efforts in terms of confirmations, schedules to be prepared, and critical dates to be met to ensure a smooth flow of the audit process;
- Prepare a preliminary assessment of the District's internal control structure for key accounting areas;
- Perform planning analytical procedures consisting of: (1) Comparative analytics (current balances versus budget and prior year); and (2) Predictive analysis (revenues/expenses susceptible to such testing based on our expectations);
- Submit questionnaires and requests for information to management;
- Advise management on implementation of current year and upcoming GASB pronouncements;
- Obtain an understanding of general ledger and related reports available for audit; and
- Obtain basic information from management relating to risk assessment, including fraud risks.

Internal Control Evaluation and Audit Risk Assessment

During this phase we will also assess risk factors, including fraud risk relating to significant audit areas and transaction cycles. Procedures will consist of:

- Reviewing questionnaires and documents obtained from management regarding the internal control structure.
- Performing walk-throughs and tests of compliance with policies and procedures.
- Identifying risk factors, including fraud risk, relating to significant audit areas and transaction cycles.
- Interviewing key management personnel to verify or resolve complicated issues.
- Summarizing potential significant deficiencies and opportunities for efficiencies and improvements for discussion with management.

Test of Controls and Compliance

Based on our preliminary assessment of the internal control structure and risk factors, we anticipate performing internal control testing in the following areas:

Area	Sample Size
Disbursements and accounts payable;	40-60
Payroll and related liabilities; and	40-60
Capital assets additions and deletions	

Sample sizes will depend on the extent of reliance placed on the given sample and the volume of transactions involved. Statistical and random sampling will be used to ensure that all samples truly represent the population being tested. Findings will be discussed with management for accuracy and the process of recommendations immediately started.

At this point we make adjustments to our auditing plan to compensate for the significant strengths and weaknesses thus identified and substantiated.

TECHNICAL PROPOSAL

Camarillo Health Care District

Compliance Tests

Concurrent with the substantive testing, we perform the compliance tests which have been designated to meet the objectives stated by the U.S. Comptroller General of the Office of Management and Budget and the State Controller's Office.

Included in this auditing phase are all procedures relating to Federal assisted programs, if the District were to need a single audit. These procedures would include:

- Setting of auditing scope with cognizant agency and obtaining approval of reporting formats (previously noted under the "planning" discussion).
- Review and testing of internal control, practices and policies designed to provide reasonable assurance that the District's controls relating to the management of federal financial assistance programs are functioning and are in compliance with applicable laws and regulations.
- For major federal assistance programs: reviewing cash receipts to ascertain agreement with grant terms; reviewing program funding for matching requirements; testing a representative sample of disbursements for compliance; tracing financial data to submitted reports.
- Summarizing financial data for final reports.

Throughout our field work, we will discuss any proposed adjustments or findings and recommendations with District management, as necessary. Manager and Partner review will occur throughout the engagement. We will also conduct an exit meeting with Management to discuss any potential findings and potential audit adjustments as well as any other audit issues.

Information Technology (IT) within the Financial Statement Audit

Brown Armstrong recognizes the increased risks surrounding IT in both the financial systems and in the business processes. To respond to these recognized risks, Brown Armstrong has developed in house IT programs that address risks within IT. These programs were developed using our risk-based audit approach, and as noted above, recognizing the pervasiveness of IT within business processes and financial transaction cycles. Our approach begins with initially ranking each client in three tiers. Tier 1 being the tier with the most sophistication (high) and Tier 3, low sophistication. High and medium sophistication requires the assistance of a subject matter expert to evaluate and test the IT and related controls. Once we have identified the relevant information systems we will test the IT General Controls surrounding the system to determine that the system can be relied upon. We will then test relevant application controls and integrate that control assessment with our manual control testing and risk assessment process. We also may utilize various Computer Assisted Audit Tools to improve both the efficiency and effectiveness of our substantive procedures.

In addition to the procedures noted above, we will provide recommendations to management on how to improve or streamline internal controls as they relate to your deployed Information Technology.

Final Field Work

In this portion of the examination, we obtain sufficient competent evidential matter through inspection, observation, inquiries and confirmations to afford a reasonable basis for an opinion regarding the financial statements under audit. The extent and timing thereof is determined by the results of our study and evaluation of internal control.

We expect to begin the final stages of the work on an agreed upon date in September and to be completed by the end of September.

During this phase, we will perform both analytical and substantive procedures such as variance analysis between prior year actual balances vs. current year actual balances and between current year actual balances vs. budget balances, predictive testing, confirming account balances, vouching revenues and expenses and reviewing estimates for accruals.

Completion of the Audit

At the completion of all of the above procedures, we will draft the financial statements and provide drafts to District staff, for their review. We will also draft all other reports and management letters. We will then issue drafts of all required reports, and discuss these drafts with appropriate District personnel. Final products will be deleted by October 31st.

TECHNICAL PROPOSAL

Camarillo Health Care District

Schedule

Timing	Phase	Staff	Hours
May/June	Planning and Administration <ul style="list-style-type: none"> • Obtain understanding of the District and its environment • Develop audit programs • Establish critical dates list and provide to management • Provide information request to the District • Obtain confirmations from the District and request responses • Coordinate and assist District staff in the preparation of all appropriate confirmation requests including: <ul style="list-style-type: none"> ○ Bank accounts ○ Investment accounts ○ OPEB ○ Revenue ○ Bond and other debts ○ Attorney letters ○ Insurance ○ Others, as required 	Partner Manager Staff Clerical	4 6 12 4 <u>26</u>
	Internal Control Evaluation and Audit Risk Assessment, Establishment of Audit Plan, and Interim Field Work <ul style="list-style-type: none"> • Obtain and document our understanding of the following key internal control systems through walkthroughs, interviews of staff, and reviews of supporting documentation: <ul style="list-style-type: none"> ○ Budgeting ○ Revenue, accounts receivable and cash collections ○ Capital assets ○ Journal entry and Financial Reporting ○ Payroll ○ OPEB ○ Other significant internal control systems as necessary ○ Investments ○ Purchasing, expenses, accounts payable and cash disbursements ○ Inventory ○ Debt issuance ○ Credit cards ○ Information technology • Perform testing of the internal control system and evaluate the effectiveness of the District's systems. Select random samples of transactions in key operating systems. (Sample size designed to meet assessed / required level of risk.) Review supporting documentation of selected transactions, evaluate transactions, evaluate adequacy of support and approvals and conclude on degree of adherence to accuracy and compliance with the District's policies. • Prepare to the District's Management a memo concerning management letter points and identify issues, if any. • Review minutes of District Board meetings. • Obtain a trial balance for interim analytical procedures. 	Partner Manager Staff Clerical	6 8 40 1 <u>51</u>
August/September			

TECHNICAL PROPOSAL

Camarillo Health Care District

Timing	Phase	Staff	Hours
September	Final Field Work <ul style="list-style-type: none"> Audit the Basic Financial Statements of the District to obtain reasonable assurance that the statements are free from material errors misstatements. Follow-up on all outstanding confirmations. Verify and validate account balances by including invoices, vouchers, resolutions, minutes, and other documentation, as required. Perform analytical review of revenues and expenses. Determine reasons for material differences between budget and actual. Perform a search for unrecorded liabilities by reviewing disbursements subsequent to June 30, testing terms of contractual obligations, and interviewing staff. Perform review of subsequent events by discussions with Management and review of all minutes of the District's Board of Directors. Validate all analytical procedures, assumptions and perform additional testing as necessary. Discuss any proposed adjustments. Hold exit conference with District management. 	Partner Manager Staff Clerical	4 10 60 1 <u>75</u>
October	Completion of the Audit and Financial Reporting <ul style="list-style-type: none"> Draft the District's Financial Statements Express an opinion on the fair presentation of the District's financial statements in conformity with generally-accepted government accounting principles. Perform limited procedures involving management's discussion and analysis and required supplementary information as determined by GASB. Provide the appropriate audit reports on Internal Control over Financial Reporting based upon the audit of the District's financial statements in accordance with <i>Government Auditing Standards</i>. Include appropriate reportable conditions and material weaknesses, and follow up on prior audit findings where required. Provide a separate management letter that includes recommendations for improvements in internal control, accounting procedures and other observations that the Auditors consider non-reportable conditions. Address the reports to the District's Board of Directors, giving the opportunity to review and comment prior to delivery. Provide an immediate written report of any irregularities and illegal acts, or indications thereof that the auditors become aware of in the course of the audit, as appropriate. Draft the report on the auditor's responsibilities, significant accounting policies, management judgments and accounting estimates, significant audit adjustments, and other issues as per Statement on Auditing Standards (SAS) No. 114. Present draft reports to the District. Finalize all Audit Reports by October 31st. Present all final reports to the District's Board of Directors. 	Partner Manager Staff Clerical	10 6 18 14 <u>48</u>
	Total Hours		200

TECHNICAL PROPOSAL

Camarillo Health Care District

Analytical Procedures

We will perform analytical procedures during all phases of our audit (audit planning, field work and audit completion). We will build our expectations based on historical experience and known current year factors and will investigate significant departures at the financial statement level to decide if we can reach our comfort level for certain audit areas. We will also perform substantive analytical procedures, where we use analytical procedures as the principal substantive test of a significant financial statement assertion, based on the auditor's judgment and on the expected effectiveness and efficiency of available procedures.

Internal Control Structure

This is the cornerstone of the engagement. Internal accounting control generally comprises the plan of organization and procedures and records that are concerned with the safeguarding of assets and reliability of financial records.

We will begin by preparing memoranda to fully describe all financial systems. We will then review the documents to isolate the significant strengths and weaknesses that would affect the extent of substantive audit procedures to be employed. Each strength is then tested and the results subjected to evaluation. These evaluations assist us in determining the amount of reliance we can place on those significant strengths we have identified.

Approach to Determine Applicable Laws and Regulations Subject to Audit Test Work

Our experience with various governmental entity audit clients, most with federal or state monies, has created a reservoir of knowledge of many laws and regulations. However, by inquiry and observation, we will determine all major programs participated in by the District. We then consult the actual law, the Federal Register, Catalogue of Federal programs, or the California State Controllers guide to State and Federal Compliance to obtain understanding of the requirements of the law. For major programs, we specifically test those requirements by inspection of documents.

Remote Audits and Information Technology (IT) Capabilities

We offer our clients a completely remote audit. The remote audit consists of documents being transmitted through our secured portal, Citrix Sharefile, which facilitates the transfer of information. This portal is simple to use and safe. It also assists with the organization of the documents provided. The information can only be accessible by those that are determined to be authorized to upload and download information. Our meetings are conducted via Microsoft Teams or Zoom, which facilitates our communication with clients during our audit as well the option to present to the District.

Identification of Anticipated Issues

We currently do not anticipate any audit problems. However, with our history of working with numerous local entities, often the greatest challenge and area that causes the most audit problems for local agencies is the handling and implementation of new GASB standards. We take a proactive approach when new GASB pronouncements are issued. First, our Audit Quality Committee meets to discuss each GASB, the effect, timeline, and assistance needed to provide to our clients. Second, each year, during planning, we identify any new standards that are required to be implemented for each client. We research to determine the potential effect and during our entrance meeting we discuss with our clients to address issues, establish a timeline, and provide assistance on implementation. This has always led to issues being resolved quickly and financial statements being issued on time.

We will use an approach that is based on risk and will be an in-depth review of those areas identified as higher risk. We will develop our procedures to address specific risks and knowledge of the unique characteristics of your operations.

TECHNICAL PROPOSAL

Camarillo Health Care District

Fees

Total Not-To-Exceed Maximum Price

The total not-to-exceed maximum price for the years ending 2024, 2025, and 2026 is \$28,900.

Summary of Annual Fees			
	Hours	Rates	Total
Partners	20	\$290	\$ 5,800
Manager	30	\$230	6,900
Staff	130	\$110	14,300
Clerical	20	\$80	1,600
Subtotal	<u>200</u>		28,600
Out-of-Pocket			300
Not-to-Exceed Maximum Price			\$ 28,900

Rates for Additional Professional Services

We do not anticipate that additional services will be necessary to complete the audit. If it should become necessary for the District to request Brown Armstrong to render any additional services to either supplement the services requested in the Request for Proposal, or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in an amendment to the contract between the District and the Firm. Any such additional work agreed to between the District and the Firm shall be performed at the same rates set forth in the fee proposal. Here is a summary of our rates used as follows:

Manner of Payment

Brown Armstrong agrees to progress payments on the basis of hours of work completed during the course of the engagement and out-of-pocket expenses incurred in accordance with our cost bid proposal. Interim billings shall cover a period of not less than a calendar month. We understand that final payment will be made after completion of the audit and audit report has been issued.

References

Relevant Experience Auditing Other Special District

The following are references of similar engagements and can be used as references.

Client	Scope of Work	Dates	Partner(s)
Buena Vista Water Storage District Marybeth Brooks (661) 324-1101 mbrooks@bvh2o.com	Financial Statement Audit	2014 to Current	Lindsey Zimmerman
Cawelo Water District LeeAnn Giles (661) 393-6072 lgiles@cawelowd.org	Financial Statement Audit	2018 to Current	Neeraj Datta
Goleta Water District Tammy Gerenser (805) 455-7252 tgerenser@goletawater.com	Annual Comprehensive Financial Report	2015 to Current	Neeraj Datta
Heritage California Medical Group Lindra Frandinata (818) 654-3460 LFrandinata@heritagemed.com	Financial Statement Audit	2012 to Current	Eric H. Xin
Port Hueneme Water Agency Lupe Acero (805) 986-6500 LAcero@ci.port-hueneme.ca.us	Financial Statement Audit	2012 to Current	Neeraj Datta
Riverside University Health System David Santhilli (951) 486-5437 DSantilli@ruhealth.org	Financial Statement Audit	2014 to Current	Lindsey Zimmerman

Quality Control and Peer Review Report

Brown Armstrong's objective is to establish and maintain a system of quality control to provide us with reasonable assurance - that is, a high, but not absolute, level of assurance - that the firm and its personnel comply with professional standards and applicable regulatory and legal requirements, and that the firm issues reports that are appropriate in the circumstances. A system of quality control consists of policies designed to achieve these objectives and the procedures necessary to implement and monitor compliance with those policies.

All employees and members of the firm have immediate and constant access to the firm's "System of Quality Control" and are personally responsible for understanding, implementing, and adhering to these policies and procedures. Brown Armstrong understands the importance of obtaining feedback on the system of quality control from its personnel and any firm member is strongly encouraged to communicate their views or concerns on quality control matters to any audit partner or manager.

Please see additional data section for our Peer Review Report and Summary of Recent Governmental Audit Experience.

Desk Reviews and Disciplinary Action

All of our reports are subjected to annual desk reviews by federal and state cognizant agencies. All of our reports for the past three years were accepted by these agencies. We have no disciplinary action taken or pending against the Firm during the past three years with state regulatory bodies or professional organizations.

Insurance

Upon notification of award, Brown Armstrong will furnish proof of Workers' Compensation and Liability Insurance.

Exhibit I
Resumes



Neeraj Datta

Engagement Partner, CPA, CGMA

Background

Neeraj is the engagement partner of the project from our Bakersfield office. He has more than 13 years of governmental auditing experience and 20 years of auditing experience. He has been with the firm since August of 2012, after 8 years of auditing experience that includes Big Four accounting firms, KPMG San Francisco, KPMG New York, Ernst and Young New York, and Deloitte and Touché, Toronto. His primary business focus is governmental entities audit and accounting. His audit specialties include special districts, counties, cities, retirement systems, and investment funds.

Neeraj has always ensured that we provide the highest level of audit and consulting services to all our clients. He currently serves as the firm's Quality Control Partner and chair of the Retirement Committee. He is actively involved in several professional organizations such as the American Institute of Certified Public Accountants and the California Society of Certified Public Accountants.

Roles and Responsibilities

- Overall responsibility for the audit and delivery of client service
- Approves the overall audit risk assessment and audit procedures
- Communicates with executive management, and members of the District, regarding audit planning, fieldwork and reporting
- Available throughout the year to ensure proactive issue identification and service delivery

Contact

- ✉ ndatta@ba.cpa
- ☎ 661-324-4971
- 📍 Bakersfield, California
- 🌐 www.ba.cpa

Education

Dehli University, India
*Bachelor of Commerce Honors Degree
with a Concentration in Accounting*

Experience

Cities

City of Fresno
City of Pasadena
City of Tulare

Counties

County of Fresno
County of Tulare

Special Districts

Cawelo Water District
Carpinteria Valley Water District
Goleta Water District
Mojave Air and Space Port
Pixley Public Utility District
Port Hueneme Water Agency
North of the River Municipal Water District

Nonprofits

California State University, Sonoma Campus
Pasadena Community Access Corporation
Rotary Club of Bakersfield
Rotary Waterman Foundation
National Test Pilot School

Retirements

Fresno County Employees' Retirement Association
Imperial County Employees' Retirement System
Marin County Employees' Retirement Association
San Bernardino County Employees' Retirement Association
San Diego County Employees' Retirement Association
Tulare County Employees' Retirement Association
Ventura County Employees' Retirement Association



Lindsey Zimmerman

Engagement Partner, CPA

Background

Lindsey will be the Technical Review Partner for the engagement. She is a partner who has more than 10 years of governmental auditing experience and 17 years of auditing experience. She has been with the firm since August of 2012, joining the firm after 6 years at KPMG Orange County and 4 years of additional accounting and auditing experience before working at KPMG. Her primary business focus is governmental entities audit and accounting. Her audit specialties include counties, cities, special districts, and retirement systems. She also enjoys presenting classes at SACA and CALAPRS.

Lindsey has always ensured that we have the highest level of audit and consulting services for all of her clients. She is actively involved in a number of professional organizations such as the American Institute of Certified Public Accountants and the California Society of Certified Public Accountants.

Contact

- ✉ lzimmerman@ba.cpa
- ☎ 661-324-4971
- 📍 Bakersfield, California
- 🌐 www.ba.cpa

Education

Azuza Pacific University
*Bachelors of Science Degree
in Accounting*
2006

Experience

Cities

Bakersfield
Fresno
Laguna Woods
Morro Bay
Tulare
Visalia
Paso Robles
St. Helena

Counties

Kern
Merced
Napa
Riverside
San Diego - TTC
Investment Pool
Sana Barbara
Santa Cruz

San Joaquin
San Luis Obispo
Tulare

Non-Profits

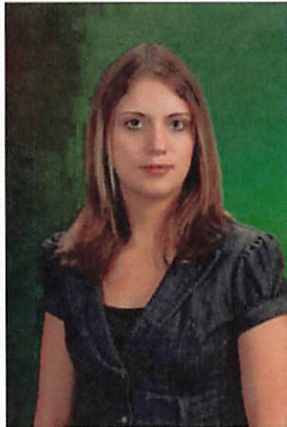
Buck Owens Crystal Palace
Buck Owens Private Foundation
Inspiring Pathways
Rotary Club of Bakersfield
Rotary Club of Wasco

Retirements

Kern County Deferred Compensation Plans
San Francisco Bay Area Rapid Transit - Deferred
Compensation Plan
San Francisco Bay Area Rapid Transit - Money Pension Plan
San Joaquin County Employees' Retirement Association
San Luis Obispo County Pension Trust
Southwest Contractors, Inc. Profit Sharing Plan

Special Districts

Buena Vista Water Storage District
Kern Delta Water District
Kern Fan Authority
Kern County Housing Authority
James Water Bank Authority
Napa County Housing Authority
Napa County Special Districts



Sarabeth Prior - Dalmas

Engagement Manager, CPA

Background

Sarabeth is the engagement manager of the project and located in our Bakersfield office. She has more than 8 years of governmental auditing experience at Brown Armstrong. Her primary business focus is governmental entities audit and accounting. Her audit specialties include special districts, transits, and nonprofits.

Sarabeth will be highly involved in the field work and a face-to-face presence for Brown Armstrong. She and the supervisor accountant will be easily accessible to the District at all times. Her ability to manage an audit has become invaluable for Brown Armstrong. She is actively involved in a number of professional organizations such as the American Institute of Certified Public Accountants and the California Society of Certified Public Accountants.

Roles and Responsibilities

- Reports to the Partners regarding audit and technical matters
- Assists in the coordination of planning, fieldwork, and reporting matters
- Reviews audit documentation for significant audit areas
- Is in constant communication with executive management and members of the District regarding audit planning, fieldwork, and reporting

Contact

✉ sprior-dalmas@ba.cpa

☎ 661-324-4971

📍 Bakersfield, California

🌐 www.ba.cpa

Education

California State University, Bakersfield
Bachelor of Science Degree in Business Administration, Concentration in Accounting

Experience

Cities

Bakersfield
Morro Bay

Counties

Merced
Riverside
San Luis Obispo
Santa Barbara
Santa Cruz
Tulare

Transits

Kern Council of Governments
Tulare County Association of Governments
Stanislaus Council of Governments
Riverside Transit Agency
San Joaquin Council of Governments
San Joaquin Regional Transit District
Tulare County Regional Transit Agency

Special Districts

Bear Mountain Recreation and Park District
Buena Vista Water Storage District
Cawelo Water District
Goleta Water District
Kern Delta Water District
Lamont Public Utility District
Mojave Air and Space Port
Mojave Public Utility District
North Kern Cemetery District
Port Hueneme Water Agency

Non-Profits

Bakersfield ARC, Inc.
Bakersfield Homeless Center
First Assembly of God Church
National Test Pilot School

Retirements

City of Fresno Employees' Retirement System
Ventura County Employees' Retirement System

EXHIBITS

Camarillo Health Care District

Exhibit II

External Quality Control Review Report



6025 SOUTH QUEBEC STREET, SUITE 260
CENTENNIAL, COLORADO 80111
303-792-3020 (o) | 303-792-5153 (f)
WWW.WCRCPA.COM

REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

June 30, 2022

To the Shareholders of
Brown Armstrong Accountancy Corporation
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Brown Armstrong Accountancy Corporation (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended October 31, 2021. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act and an audit of an employee benefit plan.

RANDY WATSON | JEREMY RYAN | TROY COON | KELLY WATSON | JOHNNIE DOWNING

EXHIBITS

Camarillo Health Care District

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Brown Armstrong Accountancy Corporation applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended October 31, 2021, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Brown Armstrong Accountancy Corporation has received a peer review rating of *pass*.

Watson Coon Ryan, LLC

Watson Coon Ryan, LLC

EXHIBITS

Camarillo Health Care District

Exhibit III

Summary of Recent Governmental Audit Experience

CITIES	RETIREMENT PLANS	SPECIAL DISTRICTS
City of Bakersfield	Contra Costa County Employees' Retirement Association	Antelope Valley East Kern Water Agency
City of Fresno	City of Fresno Employees' Retirement Systems	Bear Mountain Recreation and Park District
City of Huron	Fresno County Employees' Retirement Association	Buena Vista Water Storage District
City of Laguna Woods	Imperial County Employees' Retirement System	California Valley Community Services District
City of Morro Bay	Kern County Employees' Retirement Association	Carpinteria Valley Water District
City of Paso Robles	Los Angeles Fire and Police Pension System	Cawelo Water District
City of St. Helena	Los Angeles City Employees' Retirement System	East Bay Regional Park District
City of Tulare	Los Angeles County Employees' Retirement Association	Eastern Kern Air Pollution Control District
City of Turlock	Marin County Employees' Retirement Association	Golden Valley Municipal Water District
	Merced County Employees' Retirement Association	Goleta Water District
FIRST 5s	Mendocino County Employees' Retirement Association	Indian Wells Valley Groundwater Authority
First 5 Kern	Sacramento County Employees' Retirement System	James Water Bank Authority
First 5 Merced	San Bernardino County Employees Retirement Association	Kern Tulare Water District
First 5 Monterey	San Diego City Employees' Retirement System	Kern Water Bank Authority
First 5 Napa	San Diego County Employees' Retirement Association	Lake Isabella Community Services District
First 5 San Mateo	San Francisco Bay Area Rapid Transit District Money	Lamont Public Utility District
First 5 Sonoma	Purchase Plan and Deferred Compensation Plan	Lebec County Water District
First 5 Ventura	San Joaquin County Employees' Retirement Association	Mojave Public Utility District
	San Joaquin Regional Transit District Retirement Plans	North Kern Cemetery District
COUNTIES	San Luis Obispo County Employees' Pension Trust	North Coast Unified Air Quality Management District
County of Fresno	San Mateo County Employees' Retirement Association	Riverside County Habitat Conservation Agency
County of Kern	Santa Barbara County Employees' Retirement System	Pixley Public Utility District
County of Merced	Sonoma County Employees' Retirement Association	Port Hueneme Water Agency
County of Riverside	Stanislaus County Employees Retirement Association	San Joaquin Area Flood Control Agency
County of San Joaquin	Tulare County Employees' Retirement Association	San Joaquin Valley Air Pollution Control District
County of Santa Barbara	Ventura County Employees' Retirement Association	San Luis Obispo County Integrated Waste Management Authority
County of Santa Cruz		Shafter Recreation and Park District
County of Stanislaus		Sonoma County Public Safety Consortium
County of Tulare		South San Joaquin Irrigation District
County of Napa		Visalia Public Cemetery District
	NONPROFITS	West Valley County Water District
	Bakersfield ARC	Westside Mosquito Abatement District
	California Association of County Treasurers and Tax Collectors	
	California Association of Public Authorities for IHSS	
	Civil Justice Association of California	
	Community Action Partnership of Kern	
	Community Action Partnership of San Luis Obispo	
	Community Action Partnership of Madera County	
	Kern County Bar Association	
	Kern County Library Foundation	
	Missionary Church Western Regional	
	Tranquil Waters Guidance Center	
	Valley Consortium for Medical Education	
	Women's Center - High Desert	
HEALTHCARE		
Kern Health Systems		
Kern Medical		
Liberty Health Advantage		
Heritage Provider Network		
Heritage California Medical Group		
Heritage New York Medical Group		
Southwest Health Care District		
Riverside County Health System - Medical Center		
TRANSIT DISTRICTS		
Anaheim Transportation Network	Marin County Transit District	Santa Barbara Metropolitan Transit District
Antelope Valley Transit Authority	Napa Valley Transportation Authority	Santa Cruz Metropolitan Transit District
Central Contra Costa Transit Authority	Peninsula Corridor Joint Powers Board	Solano County Transit
Eastern Contra Costa Transit Authority	Riverside County Transportation Commission	Stanislaus Council of Governments
Fresno County Transportation Authority	Riverside Transit Agency	Stanislaus Regional Transit Authority
Gold Coast Transit District	San Joaquin Council of Governments	Tulare County Association of Governments
Golden Empire Transit District	San Joaquin Regional Transit District	Tulare County Regional Transit Agency
Kern Council of Governments	San Luis Obispo Council of Governments	
Kings County Area Public Transit Agency	San Luis Obispo Regional Transit Agency	

**TECHNICAL PROPOSAL
FOR
PROFESSIONAL AUDITING SERVICES
Camarillo Health Care District**

**For the Fiscal Years Ending
June 30, 2024-2026
(with option for three subsequent years)**



Respectfully Submitted on February 15, 2024 by:

Paul J. Kaymark, CPA
Nigro & Nigro, PC
pkaymark@nncpas.com
Federal Tax ID: 30-0636241
Nncpas.com

Murrieta Office: 25220 Hancock Ave. #400, Murrieta, CA 92562 • P: (951) 698-8783 • F: (951) 699-1064
Walnut Creek: 2121 N. California Blvd. #290, Walnut Creek, CA 94596 • P: (844) 557-3111 • F: (844) 557-3444

Let's Work Together!



*By applying our financial expertise,
we partner with our clients to build
valuable relationships that inspire success.*

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February 15, 2024

Ms. Kara Ralston, CEO
Camarillo Health Care District
3639 E. Las Posas Rd, #117
Camarillo, CA 93010

Dear Ms. Ralston:

Thank you for the opportunity to submit this proposal to provide audit services for the Camarillo Health Care District (District). Our understanding of the work to be done is: the annual audit of the District's financial statements and preparation of the State Controller's Report for the fiscal years ending June 30, 2024-2026, with an option to extend for three additional years, as well as other reporting requirements as noted in the RFP. Based on our history with special districts, especially fire protection districts, we believe our firm would be a great fit, and we would develop a great working relationship. Our staff works hard to help ensure our audits are completed with the highest level of service and meet all deadlines.

Currently, we audit the following Health Care Districts:

Health Care Districts: East Kern, Fallbrook and Grossmont

Although many people think that all special districts function in the same manner, we know that's not the case. The audit leadership team we've assigned to your District, including myself, will take the time to learn the intricacies of your organization. We find that by delving deep into our client's structure and operations we are able to make recommendations that are not only useful, but also practical to implement.

At Nigro & Nigro, PC, our greatest strengths correspond to your most critical needs; we possess the full spectrum of resources needed to most effectively help the District's management team and Board members meet their goals – all at a very competitive rate. We believe we are your best choice.

- **Credibility, Reputation, and Resources of a Large Firm** without sacrificing the small-firm touch. Our CPAs and consultants can help you analyze and address financial, operational, and regulatory issues so you can focus attention on serving your citizens. We were originally formed in 1999, and now perform annual audits for approximately 100+ public agencies annually.
- **State-Wide Reach with Local Presence.** At Nigro & Nigro, we have the benefit of having the resources of a state-wide firm while serving you from our **Murrieta (Headquarters) office**. We also have an office in Walnut Creek for additional resources.
- **Efficiency.** Our use of portal software allows you to upload audit documentation at any time, which will minimize disruption to your staff and enable timely completion of all deliverables.

- **An Efficient and Effective Work Plan.** We currently serve over 100+ governmental entities statewide, which enables our staff to understand the scope of the audit. We also understand the District's complexities, not just from a compliance standpoint but also from an operational point of view. We have developed an effective work plan that takes into consideration your needs for high quality audit services, as well as timely deliverables. As a result of our efficient work plan, we commit to meeting your deadlines to complete our auditing services within the time-period you have specified.
- **Thought Leadership.** Members of our firm have been actively involved as presenters in numerous industry conferences and programs, including the GFOA, CSDA, and CSMFO. We have incorporated our experience with these committees into our audit framework.
- **Engagement Team.** We know that quality people drive quality results, which is why our commitment to you starts with the engagement team members who are selected based on their experience, focus on serving local government agencies, and who are the best fit for you. Each of the District's engagement team members have completed and exceeded the mandatory requirement for continuing professional education hours as requested in the RFP. Paul Kaymark, Partner, will be the main contact for the District regarding this project.
- **A Focus on Providing Consistent, Dependable Service to Government Entities.** Nigro & Nigro is organized by industry, affording our clients with industry-specific expertise supplemented by valuable local service and insight. Therefore, the District will enjoy the service of members of our Governmental Audit Services Team who have experience with similar governmental entities and understand the issues and environment critical to you. You will not have to train our auditors.

You may have many options in selecting a professional audit firm. By choosing Nigro & Nigro, you will gain value-added accounting and operational insights. We are the right fit for the District, as we have the expertise and depth of resources within our firm to offer you exceptional service while maintaining a sincere and honest relationship. We understand the work, we are committed to meeting your deadlines, and we would like the opportunity to continue to be your auditors. We also commit to meeting or exceeding your expectations.

Thank you once again for the opportunity to present our qualifications. If you have any questions about our offerings, please do not hesitate to contact me.

Sincerely,



Paul J. Kaymark, CPA
Audit Services Partner



LICENSE TO PRACTICE IN CALIFORNIA

The Firm and its entire CPA staff hold licenses to practice in the State of California. The Firm's CPA's are all members in good standing with the California Society of CPA's and the AICPA. We will assign a California licensed CPA as the auditor in charge of the audit.

PROFILE OF THE FIRM

Statement of Independence

Our standards require that we be without bias with respect to your operations. The Firm is independent of all entities listed in the RFP, as defined by auditing standards generally accepted in the United States of America and the U.S. General Accounting Office's "Governmental Auditing Standards". In addition, the Firm shall give the District written notice of any relevant professional relationships entered into during the period of this agreement.

Experience

Nigro & Nigro team members are highly trained in governmental accounting and auditing, which sets us apart as being able to add value beyond the basic attest engagement. We are comfortable working with clients of various sizes. Within the past five years, we have worked with numerous governmental clients with revenues ranging from \$200,000 to over \$300 million.

Prior to any audit engagement, our engagement team leader will meet with the Board, Audit Committee and Management to gain a full understanding of the philosophy, objectives and policies for operating the organization, as well as to discuss significant business, regulatory and accounting matters that will affect the audit. At the conclusion of the audit, we will communicate the results of the audit with the Board, Audit Committee and Management.

Areas of specialization include:

- Audit and Review Services
- Government Auditing Standards & Single Audits
- Annual Report of Financial Transactions
- Agreed Upon Procedures Engagements
- Annual Comprehensive Financial Report (ACFR) development

PROFILE OF THE FIRM (CONTINUED)

Size of Our Firm

Firm-wide, we have the following staffing for our governmental audit services:

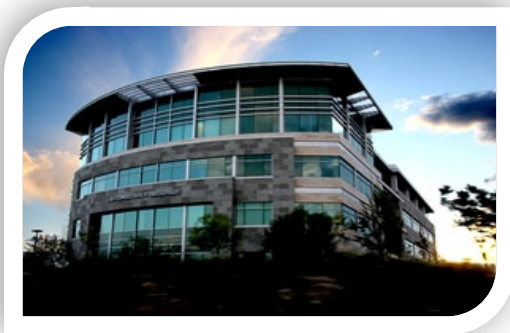
Position	Number of Employees	Number of Licensed CPA's
Partner*	7	7
Senior Manager	1	1
Manager	3	1
Supervisor	1	-
Senior	8	1
Associates	13	-
Support Staff	3	-
Total	36	10

**Although the term "partner" is used throughout this proposal to avoid confusion, the firm is organized as a Professional Corporation, and the firm's owners are "shareholders."*

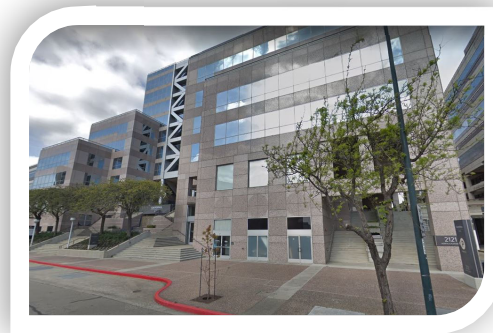
Size and Location of Offices

The firm was originally established in 1999. In 2013, we opened our second office in Northern California in order to better serve our growing client base of agencies in the San Francisco Bay Area. The Firm now has five partners and a professional staff of 18 accountants and expects to add more in the coming years as we continue to grow. We are a full service firm, providing audit and review, tax, consulting, and accounting services to local government, non-profit organizations, charter schools, commercial businesses and homeowners' associations. The office serves clients of all sizes and industries, however, we focus on government agencies, just like yours.

We are prepared to do what it takes to provide the extra level of service required to maintain a long-term business relationship.



MURRIETA OFFICE



WALNUT CREEK OFFICE

Range of Activities Performed

- Consulting and other services for numerous other agencies and not-for-profits
- Tax services for individuals, corporations, and non-profit organizations

PROFILE OF THE FIRM (CONTINUED)

Peer Review

Our firm's most recently issued peer review report can be found under the "Additional Documents" section of the proposal. A firm can receive a "Fail", "Pass with Deficiencies", or a "Pass" rating. The firm's most recent peer review report rating was a Pass. This rating indicates that the firm's system of quality control has been suitably designed and complied with to provide the audit organization with reasonable assurance of performing and reporting in conformity with professional standards and applicable legal and regulatory requirements in all material respects. As required by our membership in the Government Audit Quality Center (GAQC), the peer review included a selection of a sample of governmental audit engagements.

Meet Your Audit Leadership Team

Listed on the following pages are the resumes of the management team that will be assigned to your audit. As mentioned previously, our staff members have considerable governmental audit experience. This gives us a pool to draw on in addition to the group listed.

Name	Role	Years of Experience in Audits
Paul J. Kaymark, CPA	Lead Audit Partner	30
Peter Glenn, CPA	Review Partner	15
Jared Solmons, CPA	Audit Senior Manager	5
Stacy Macias, CPA	Audit Manager	5
Anabel Cruz, CPA	Audit Manager	4
Tyler Cook	Audit Supervisor	3
Angelina Paunkov	Audit Senior	2

Paul J. Kaymark, CPA

Lead Audit Partner

Paul joined the firm in 2019 and has more than 30 years of public accounting and auditing governmental entities experience. Paul is our choice for new governmental audit clients, having extensive experience in the areas of governmental entities. His main responsibilities include assistance in the preliminary planning of audit work, review of assistants' work, and performing audit procedures in more complex audit areas.

Audit Services:

Mr. Kaymark has been working on audit engagements of governmental agencies, not-for-profit organizations, as well as for-profit corporations and companies. His previous experience includes audit and consulting work for large and small businesses with a focus on client service. Paul strives to build strong relationships with his clients by assisting them with any emerging issues and being available as a resource.

Consulting Services:

Mr. Kaymark has experience in a variety of governmental issues, garnered from his auditing experience over the years. He regularly consults with clients in areas of:

Special District Accounting:

- Internal controls
- Financial reporting
- Annual report of financial transactions

Financial Reporting:

- Year-end closing procedures
- Cash flows
- Budget development and projections
- Multi-Year projections
- Pension and OPEB accounting

Some Agencies Served:

- Metropolitan Water District of So Cal
- Palmdale Water District
- Mojave Water Agency
- Western Municipal Water District
- El Toro Water District
- East Orange County Water District
- Trabuco Canyon Water District



California Special Districts Association
Disticts Stronger Together

CSDA Workshop Speaker



Education:

Bachelor of Science, Business Administration, Accountancy
California State University, Long Beach
1994

Licenses and Certifications:

- Certified Public Accountant, California
- GFOA Certificate for Excellence in Financial Reporting - Reviewer

Professional Affiliations:

- Government Finance Officers Association (GFOA)
- California Society of Municipal Finance Officers (CSMFO)
- California Special District Association (CSDA)

Continuing Education:

Various municipal accounting courses offered by the AICPA, CalCPA Education Foundation including:

- Governmental and Nonprofit Annual Update
- GASB Basic Financial Statements for State and Local Governments
- Single Audits: Uniform Grant Guidance (formerly OMB Circular A-133)
- Financial Accounting Standards Board Annual Updates



Water and Wastewater Clients Audited and/or Consulted With Over My Career
--

Water and Wastewater

Metropolitan Water District of Southern California
 Los Angeles County Sanitation District
 Long Beach Water Department
 Glendale Water and Power
 Colton Public Utilities
 Baldy Mesa Water District
 Bear Valley Community Services District
 Beaumont-Cherry Valley Water District
 Big Bear City Community Services District
 Cabazon Water District
 California Domestic Water Company
 Casitas Municipal Water District
 Castaic Lake Water Agency
 Chino Basin Water Conservation District
 Chino Basin Watermaster
 Coachella Valley Water District
 Diablo Water District
 East Orange County Water District
 El Toro Water District
 Farm Mutual Water Company
 Golden Hills Community Services District
 Goleta Water District
 Hi-Desert Water District
 Inverness Public Utilities District
 Irvine Ranch Water District
 Joshua Basin Water District
 Jurupa Community Services District
 Leucadia Wastewater District
 Mesa Consolidated Water District
 Mojave Water Agency
 Monte Vista Water District
 Montecito Water District
 North Coast County Water District
 North Marin Water District
 Novato Sanitary District
 Palmdale Water District

Water and Wastewater, continued

Phelan Pinon Hills Community Services District
 Pomona Valley Protective Agency
 Purissima Hills Water District
 Rincon del Diablo Water District
 Rosamond Community Services District
 Rossmoor Los Alamitos Area Sewer District
 Sacramento Suburban Water District
 San Bernardino Valley Water Conservation District
 San Gabriel Valley Municipal Water District
 San Lorenzo Valley Water District
 Santa Ana Watershed Project Authority
 Santa Margarita Water District
 Saticoy Sanitary District
 Solano County Water Agency
 Soquel Creek Water District
 Stallion Springs Community Services District
 Summerland Sanitary District
 Trabuco Canyon Water District
 Tres Pinos Water District
 Triunfo Sanitation District
 Twentynine Palms Water District
 Vallecitos Water District
 Valley County Water District
 Ventura Regional Sanitation District
 Victor Valley Water District
 Victor Valley Wastewater Reclamation Authority
 Victorville Water District
 Water Facilities Authority - Joint Power Agency
 Water Replenishment District
 West County Agency
 West County Wastewater District
 West Valley Water District
 Westborough Water District
 Western Municipal Water District
 Western Riverside County Regional Wastewater
 Yorba Linda Water District

Peter Glenn, CPA

Audit Review Partner

Peter joined the firm in 2011 after nearly three years of previous public accounting and auditing experience. Peter will work under the general direction of the partner. Peter is our choice for new governmental audit clients, having successfully worked on each of the Firm's clients since beginning with the Firm. His main responsibilities include assistance in the preliminary planning of audit work, review of assistants' work, and performing audit procedures in more complex audit areas.

Audit Services:

Peter Glenn began his auditing career with Nigro & Nigro in 2011, participating in audits of special districts, LEAs, other governmental audits, and agreed-upon procedure engagements. Prior to joining the firm, he worked for three years at another public accounting firm, developing his auditing skills. He has previously been the in-charge accountant for some of the firm's largest clients.

Consulting Services:

Mr. Glenn has experience in a variety of governmental accounting issues, derived from his auditing experience at the firm. He regularly consults with clients in areas of:

Special District Accounting:

- Internal controls
- Financial reporting & GASB 34
- Annual report of financial transactions

Financial Reporting:

- Uniform Guidance
- Performance Audits
- Year-end closing procedures
- Cash flows
- Budget development and projections
- Multi-Year projections

Other Agencies Served:

- Calleguas Municipal Water District
- Costa Mesa Sanitary District
- East Orange County Water District
- Hi-Desert Water District
- Las Galinas Valley Sanitary District
- Montecito Water District
- North Coast County Water District
- Palmdale Water District
- San Geronio Pass Water Agency



Education:

Bachelor of Science, Business Administration, Accounting
California State University,
San Marcos, 2008, Magna Cum Laude

Licenses and Certifications:

- Certified Public Accountant, California

Continuing Education:

- CASBO Annual Conference
- SSC Finance & Management Conferences
- Government Accounting & Auditing Conference
- In-house training for audit staff (presenter)



Jared Solmosen, CPA

Audit Senior Manager

After completing his degree, Jared went to work for a midsize construction company where he worked as an estimator and project manager before transitioning into more of an accounting and finance role. It was working in this role that led him to the decision to pursue the goal of becoming a Certified Public Accountant. He continues to hone his skills and expand his knowledge as he branches out into different areas of accounting services and working with various governmental agencies and not-for-profit organizations. Jared will work with the audit partner and oversee staff as they work together through different audit areas.

Audit Services:

Jared began his career with Nigro & Nigro in 2019 focusing on special districts and not-for-profit organizations. He has a customer-oriented approach to auditing, striving to build strong relationships by working with clients to help them navigate the ever-changing world of accounting rules and standards.

Consulting Services:

Jared has experience with a variety of governmental and not-for-profit accounting issues, as well as other tax and audit concerns, derived from his audit and consulting experience at the firm.

Special District Accounting:

- Internal control policies, procedures, and best practices
- Year-end closing procedures
- Capital asset and depreciation schedule

Financial Reporting:

- Federal and state compliance
- Single audits
- Revenue and expense tracking by program/grant
- Statement of functional expense
- Compiling financial statements
- Disclosure requirements
- GASB 68 Pensions
- GASB 75 OPEB
- GASB 87 Leases
- GASB 96 SBITAs

Other Agencies Served:

- Calleguas Municipal Water District
- Costa Mesa Sanitary District
- East Orange County Water District
- Hi-Desert Water District
- Las Galinas Valley Sanitary District
- Montecito Water District
- North Coast County Water District
- Palmdale Water District
- San Geronio Pass Water Agency



Education:

Bachelor of Science, Business Administration, Finance
California State University,
San Marcos, 2013

Licenses and Certifications:

- Certified Public Accountant, California

Continuing Education:

- Government Accounting & Auditing Conference
- Not-For-Profit Organizations Conference
- In-house training for audit staff
- Spidell Tax Seminar
- Western CPE Tax update webinars
- In-house training for audit staff (presenter)

Additional Areas:

- Tax preparation
- QuickBooks knowledge

Stacy Macias, CPA

Audit Manager

Stacy joined the firm in 2018 as a staff accountant after completing her degree at California State University, Chico and has worked her way up to Audit Manager. Stacy continues to expand her knowledge as she branches out into different areas of accounting services and working with varying governmental and not-for profit clients. Stacy will work under the general direction of the audit partner and oversee staff as they work together through different audit areas.

Audit Services:

Stacy began her auditing career on audit engagements of governmental agencies, and non-for-profit organizations. Stacy enjoys auditing governmental agencies and non-for-profit due to their varying structures and sizes. Stacy truly values customer service and building client relationships. Her friendly demeanor makes clients comfortable in reaching out to her during the audit process or throughout the year.

Consulting Services:

Stacy has experience in a variety of governmental and not-for-profit accounting, tax, and audit concerns, derived from her audit and consulting experience with those industries.

Financial Reporting:

- Year-end closing procedures
- Internal control policies and procedures and best practices
- Compiling Financial Statements
- Revenue and Expense tracking by program/grant
- Statement of Functional Expenses
- Capital assets and depreciation schedules
- Disclosure requirements
- Federal and State compliance
- GASB 68 Pensions
- GASB 75 OPEB
- GASB 87 Leases
- GASB 96 SBITAs

Additional Areas:

- Tax preparation
- QuickBooks knowledge

Other Agencies Served:

- Calleguas Municipal Water District
- Costa Mesa Sanitary District
- East Orange County Water District
- Hi-Desert Water District
- Las Galinas Valley Sanitary District
- Montecito Water District
- North Coast County Water District
- Palmdale Water District
- San Geronio Pass Water Agency



Education:

Bachelor of Science, Business Administration, Accounting
California State University,
Chico, 2018

Licenses and Certifications:

- Certified Public Accountant, California

Continuing Education:

- Government Accounting & Auditing Conference
- Not-For-Profit Organizations Conference
- In-house training for audit staff
- Spidell Tax Seminar
- Western CPE Tax update webinars
- In-house training for audit staff (presenter)

Anabel Cruz, CPA

Audit Manager

Anabel began her career in public accounting in 2019 with Nigro & Nigro, PC. Previous to joining the firm, she worked as an Accountant at private sector companies. Her audit experience includes audits of governmental and not-for-profit organizations, Anabel values building quality relationships with clients while providing timely and reliable services. Anabel will work under the general direction of the audit partner and oversee staff as they work together through different audit areas.

Audit Services:

Anabel enjoys auditing governmental agencies and non-for-profits due to their varying structures and sizes.

Consulting Services:

Anabel has experience in a variety of governmental and not-for-profit accounting and audit concerns, derived from her audit and consulting experience with those industries.

Financial Reporting:

- Year-end closing procedures
- Agreed upon procedures
- Internal control policies and procedures and best practices
- Capital assets and depreciation schedules
- GASB 68 Pensions
- GASB 75 OPEB
- GASB 87 Leases
- GASB 96 SBITAs

Other Agencies Served:

- Calleguas Municipal Water District
- Costa Mesa Sanitary District
- East Orange County Water District
- Hi-Desert Water District
- Las Galinas Valley Sanitary District
- Montecito Water District
- North Coast County Water District
- Palmdale Water District
- San Geronio Pass Water Agency



Education:

Bachelor of Science, Finance and Accountancy
California State University, Northridge,
2014

Licenses and Certifications:

- Certified Public Accountant, California

Continuing Education:

- Government Accounting & Auditing Conference
- Not-For-Profit Organizations Conference
- In-house training for audit staff
- Spidell Tax Seminar
- Western CPE Tax update webinars
- In-house training for audit staff (presenter)

Tyler Cook

Audit Supervisor

Tyler began his career in public accounting in 2022 with Nigro & Nigro, PC. Tyler's audit experience includes audits of governmental and not-for-profit organizations such as cemeteries, resource conservation districts, water districts, fire protection districts and community service districts. Tyler values building quality relationships with clients while providing timely and reliable services. Tyler is working under the general direction of the Audit Manager.

Audit Services:

Tyler enjoys auditing governmental agencies and non-for-profits due to their varying structures and sizes.

Consulting Services:

Tyler has experience in a variety of governmental and not-for-profit accounting and audit concerns, derived from his audit and consulting experience with those industries.

Financial Reporting:

- Year-end closing procedures
- Agreed upon procedures
- Internal control policies and procedures and best practices
- Capital assets and depreciation schedules
- GASB 68 Pensions
- GASB 75 OPEB
- GASB 87 Leases
- GASB 96 SBITAs

Other Agencies Served:

- Calleguas Municipal Water District
- Costa Mesa Sanitary District
- East Orange County Water District
- Hi-Desert Water District
- Las Galinas Valley Sanitary District
- Montecito Water District
- North Coast County Water District
- Palmdale Water District
- San Geronio Pass Water Agency



Education:

Bachelor of Science, Accountancy
BYU Hawaii – 2022
Master's in Accountancy
San Diego State University – 2023

Licenses and Certifications:

- CPA License Candidate

Continuing Education:

- Government Accounting & Auditing Conference
- Not-For-Profit Organizations Conference
- In-house training for audit staff

Angelina Paunkov

Audit Senior

Angelina began her career in public accounting in 2023 with Nigro & Nigro, PC. Angelina’s audit experience includes audits of governmental and not-for-profit organizations such as cemeteries, resource conservation districts, water districts, fire protection districts and community service districts. Angelina values building quality relationships with clients while providing timely and reliable services. Angelina is working under the general direction of the Audit Supervisor.



Audit Services:

Angelina enjoys auditing governmental agencies and non-for-profits due to their varying structures and sizes.

Consulting Services:

Angelina has experience in a variety of governmental and not-for-profit accounting and audit concerns, derived from her audit and consulting experience with those industries.

Financial Reporting:

- Year-end closing procedures
- Agreed upon procedures
- Internal control policies and procedures and best practices
- Capital assets and depreciation schedules
- GASB 68 Pensions
- GASB 75 OPEB
- GASB 87 Leases
- GASB 96 SBITAs

Other Agencies Served:

- Calleguas Municipal Water District
- Costa Mesa Sanitary District
- East Orange County Water District
- Hi-Desert Water District
- Las Galinas Valley Sanitary District
- Montecito Water District
- North Coast County Water District
- Palmdale Water District
- San Geronio Pass Water Agency

Education:

Bachelor of Science, Accountancy
California State University, San Marcos,
2023

Licenses and Certifications:

- Certified Public Accountant, California

Continuing Education:

- Government Accounting & Auditing Conference
- Not-For-Profit Organizations Conference
- In-house training for audit staff

PROFILE OF THE FIRM (CONTINUED)

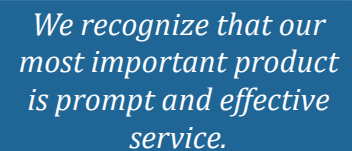
Training & Resources

The Firm is committed to a continuing professional education program, which emphasizes the areas of expertise of each member of our professional staff. The Firm is required to comply with the *Government Auditing Standards* for each professional practicing in the area of governmental accounting and auditing. We are committed to follow those standards, which result in quality audit services, including continuing education for all staff of 60-80 hours each year, specifically in school districts and governmental auditing. As required by *Government Auditing Standards*, all governmental audit staff receives the required continuing education in the area of governmental auditing and accounting. These policies are monitored internally, reviewed annually and certified periodically by independent peer review.

Library facilities are maintained which include current professional literature and specific information for the industries that we serve. The Firm library is also reviewed as part of the external quality review program. The Firm has in-house training programs specific to our school district clients. We also perform auditing and accounting updates for our clients that are organized by our staff. These practices ensure the quality of our staff over the term of the engagement.

Our staff participates in activities relating to government accounting and reporting issues through our membership and involvement with the following organizations:

- a. American Institute of CPA's Governmental Audit Quality Center
- b. California Society of CPAs
- c. Government Finance Officers Association (GFOA)
- d. California Special Districts Association (CSDA)
- e. Government Accounting Standards Board (GASB)
- f. Association of Certified Fraud Examiners (ACFE)



We recognize that our most important product is prompt and effective service.

Through our participation in these organizations and continuing education provided by them, the Firm continues to stay abreast of all current governmental accounting and reporting issues. Some of the professional education our audit team members have either presented at or attended in the last two years include:

- SSC Annual Finance and Management Conference
- SSC Governor's Budget Workshop
- CSDA Annual Conference
- CSMFO Conference
- GFOA Annual Conference
- Various other governmental workshops

We recognize that our most important product is prompt and effective service. We believe the District should work with its CPA firm throughout the entire year. We are available at any time throughout the year to provide any assistance you may need.

PROFILE OF THE FIRM (CONTINUED)

Similar Engagements with Other Special Districts

We currently conduct over 100+ government audits each year and have well rounded experience with local governmental agencies. We are excited for the opportunity to devote our attention to you and your specific needs. Below is a partial list of some similar governmental clients we are currently auditing.

Please contact our clients for a Reference of our services!

Let's start with our Health Care District clients:

Fallbrook Health Care District – Rachel Mason, CEO – 760-731-9187

Grossmont Health Care District – Tom Scaglione, CAO – 619-825-5050

East Kern Health Care District – Karen Macedonio, CEO 760-338-3231

ACFR Preparation Clients:

Costa Mesa Sanitary District – Kaitlin Tran, FM (949) 645-8400

Hi-Desert Water District – Tanya Gruwell, CFO (760) 228-6271

Las Gallinas Valley Sanitary District – Dale McDonald, ASM (415) 526-1519

Scotts Valley Water District – Nicolas Kuns, FM (831) 600-1904

Trabuco Canyon Water District – Michael Perea, AGM (949) 858-0277

Other Large Special District Clients:

Calleguas Municipal Water District – Dan Smith, MAS – (805) 579-7132

Montecito Water District – Olivia Rojas, BM (805) 969-2271

Rowland Water District – Myra Malner, DF (562) 697-1726

*** Please check the websites of these above noted clients to review the Financials prepared by our Firm.**

SCOPE OF THE AUDIT

We will audit the basic financial statements of the District for the fiscal year ended June 30, 2023-2025 in accordance with the following standards:

- Auditing Standards Generally Accepted in the United States of America
- *Government Auditing Standards*, issued by the Comptroller General of the United States
- Minimum Audit Requirements and Reporting Guidelines for Special Districts

Our audit will be for the purpose of expressing an opinion on the basic financial statements, and will include such auditing procedures as considered necessary to accomplish this purpose. We will also provide an "in-relation-to" opinion on any other supplemental information and statistical schedules. We anticipate issuing the following reports:

- Independent Auditors' Report on the basic financial statements.
- Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.

In addition, we will provide the District with a management letter that will give written appraisals of its accounting and related systems. This letter will identify any control deficiencies, significant control deficiencies or material weaknesses that are identified during the audit. We will work with management before audit fieldwork and during the course of the audit to assess internal controls and review mitigating controls in place in an effort to reduce the control deficiencies, significant control deficiencies and material weaknesses that need to be reported to management in writing, assuming there are mitigating controls in place. The letter will also offer recommendations for the elimination of weaknesses that we identify, and we will suggest any methods we discover to help improve efficiency and effectiveness.

We will schedule an appearance with the Board and the Audit Committee that allows an opportunity for us to present the audit and management letter. This is an excellent time for the District to resolve any questions it has regarding our audit or management letter. As mentioned earlier, the value in hiring our Firm comes from not only the audit, but from our experience and the education, we can provide. We hope that as questions or concerns arise throughout the year, the District staff will contact us and draw on our knowledge and experience.

Non-significant deficiencies discovered during the audit process shall be reported in a separate letter to management, the Board and the Audit Committee, which shall be referred to in the report(s) on internal controls. This separate letter also informs the Board and the Audit Committee of the following:

- 1) The auditor's responsibility under auditing standards generally accepted in the United States of America.
- 2) Significant accounting policies.
- 3) Management judgments and accounting estimates.
- 4) Significant audit adjustments.
- 5) Other information in documents containing audited financial statements.
- 6) Disagreements with management.
- 7) Management consultation with other accountants.
- 8) Major issues discussed with management prior to retention.
- 9) Difficulties encountered in performing the audit.

All working papers and reports will be retained at the Firm's expense for a minimum of seven (7) years, unless the Firm is notified in writing by the District of the need to extend the retention period.

SCOPE OF THE AUDIT(CONTINUED)

Segmentation of Engagement

STEP 1: Planning

Our goal in preliminary fieldwork is to gain a thorough understanding of your internal controls, processes and procedures. Our goal is to accomplish as much interim fieldwork as possible so that our stay during final fieldwork is kept to a minimum. Our preliminary work focuses on planning and internal control documentation.

STEP 2: Interim Field Work

Internal Control Documentation

Our internal control documentation usually occurs during interim fieldwork. Our documentation process will be as follows:

- 1) Gather or update documentation for significant processes defined in our preliminary fieldwork.
- 2) Perform a "walk-through" of these significant processes.
- 3) Ask "what can go wrong" questions.
- 4) Identify controls in place. This will include both preventative and detective controls.
- 5) Evaluate the design of internal controls.
- 6) Decide whether to test and rely on controls.
- 7) Summarize preliminary fieldwork and submit management letter of all areas of concern.

STEP 3: Final Fieldwork

We assess risks, design procedures and obtain evidence to support financial statement amounts and disclosures during final fieldwork. Our Firm utilizes a methodology designed specifically for special districts. Our process emphasizes continuous communication with our staff.

Assess Risks and Design Procedures

As outlined in the risk based statements of audit standards (SAS 104 to 111), our Firm uses a risk-based approach to the audit. Our procedures to assess risks and design procedures are as follows:

- 1) Assess risk of material misstatement from errors or fraud based on internal controls combined with inherent risk of significant accounts.
- 2) Design procedures to test controls if considered necessary.
- 3) Design procedures to test details of account balances and classes of transactions based on risk.

Interim and Year End Testing

- 1) Perform tests of controls if considered necessary.
- 2) Perform tests of details of account balances and classes of transactions.
- 3) Evaluate quality and sufficiency of audit evidence.
- 4) Evaluate misstatements.

STEP 4: Audit Completion

Preparation of Audit Report and Management Letter

After reviewing the financial statements, notes and required supplementary schedules, we will agree the data to our working papers and provide a thorough review of all information by using written Firm standards and checklists. We will also review and incorporate any statistical data. This will verify appropriate presentation and disclosure. We will also at this time prepare our management letter that identifies financial trends and recommendations for improvement, reports required communications to the governing board, and discusses change in the environment in which the District operates.

SCOPE OF THE AUDIT (CONTINUED)

Proposed Schedule/Level of Staff & Number of Hours Assigned to Each Segment

We will provide a detailed audit plan and prepare a list of schedules upon proposal acceptance. The following table summarizes our proposed segmentation of the engagement by date, segment, and level of staff as we have estimated based on the RFP timeline:

Date/Segment	Total Hours			Total
	Partner/Manager	Supervisor	Staff/Admin	
April/May				
Preliminary planning and fieldwork	2	4	7	13
May/June				
Interim fieldwork	10	12	20	42
August/September				
Final fieldwork, report preparation, review, finalization, and presentation	30	8	20	58
Total hours	42	24	47	113
Preliminary planning and fieldwork	2	4	7	13
Control	10	12	20	42
Substantive	20	8	20	48
Reporting	10	0	0	10
	42	24	47	113

Sample Size and the Extent to Which Statistical Sampling is to be Used

We perform sampling techniques and determine sample size after assessing the risk associated with specific transaction classes. No single “cookie-cutter” approach will be followed in regards to sampling techniques, but the District can be assured that an appropriate sampling methodology will be utilized. We use the following methods of sampling during our audits: statistical, haphazard, and judgmental. For statistical sampling we use guidance provided by the AICPA and by federal guidelines in accordance with industry standards, which typically recommends sample sizes between 40 to 60 items.

Type and Extent of Analytical Procedures to be Used

We will perform analytical procedures throughout the course of our audit. Professional standards require that analytical procedures be performed in the planning and wrap-up stages of the audit. Analytical review will be used during our expenditure, revenue, budget information as well as many other areas.

These procedures typically entail a review of interim reports, budgets, and comparisons to prior year data. We also use financial statement amounts to calculate certain ratios to determine whether any unusual or unexpected relationships exist in the financial data.

These procedures are then followed by inquiry of key District personnel to corroborate the auditors' expectations based on the data.

SPECIFIC AUDIT APPROACH (CONTINUED)

Approach to be Taken to Gain and Document an Understanding of Internal Control Structure(s)

Our audit approach will entail interviews with key personnel in the District involved in the design and implementation of internal controls. In conjunction with the interviews, we will perform tests and observations of how well the controls function. Key areas of internal control generally include: cash receiving, accounts payable/purchasing, payroll/personnel, technology, facilities, and maintenance and operations.

Approach to be Taken in Determining Laws and Regulations That Will be Subject to Audit Test Work

We are required to obtain an understanding of the possible financial statement effect of laws and regulations that have a direct and material effect on the determination of financial statement amounts. The determination of laws and regulations is addressed in the planning stage through reading available grant documentation, inquiry of the client, a preliminary review of finance system accounts and search of the Board minutes. We also have working knowledge of the types of laws and regulations under which California special districts operate. We also obtain further information about federal laws and regulations through the Catalog of Federal Domestic Assistance (CFDA) and the Uniform Guidance.

Approach to be Taken in Drawing Audit Samples

Since each program or grant agreement is different, we use many different approaches to sampling in our tests of compliance. The size of the sample considers many factors; size and risk of the program, program maturity, complexity, level of oversight and prior audit findings. AICPA Guidelines generally recommend sample sizes of 25, 40, or 60 items when the population is greater than 250. Ultimately, our professional judgment determines that a representative number of transactions have been selected. You can be confident in our judgment because our peer reviews and an outside review by the U.S. Department of Education have all accepted our audit sampling techniques and procedures.

Use of Technology/Remote Proficiency

In order to facilitate the exchange of data between us and our clients in a secured manner throughout the course of the audit, we employ the use of an online secured portal. Our clients have appreciated this unique and forward-thinking platform which helps minimize duplicate requests and unnecessary email and phone exchanges to request and receive audit documentation. The software is very user-friendly and easy to understand. This also allows us to perform much of the audit remotely without being onsite to reduce our carbon footprint.

Proposing Firm Warranties

1. The firm is willing and able to obtain an Errors and Omissions Insurance Policy providing a prudent amount of coverage for the willful or negligent acts or omissions of any officers, employees, or agents thereof.
2. The firm will not delegate or subcontract its responsibilities under an agreement without the express prior written permission of the District.
3. All information provided by the firm in connection with this proposal is true and correct.
4. The firm will acknowledge and agree with all terms and conditions stated in this Request for Proposal.



Paul J. Kaymark, CPA
Audit Services Partner

**COST PROPOSAL
FOR
PROFESSIONAL AUDITING SERVICES
Camarillo Health Care District**

**For the Fiscal Years Ending
June 30, 2024-2026
(with option for two subsequent years)**



Respectfully Submitted on February 15, 2024 by:

Paul J. Kaymark, CPA
Nigro & Nigro, PC
pkaymark@nncpas.com
Federal Tax ID: 30-0636241
Nncpas.com

Murrieta Office: 25220 Hancock Ave. #400, Murrieta, CA 92562 • P: (951) 698-8783 • F: (951) 699-1064
Walnut Creek: 2121 N. California Blvd. #290, Walnut Creek, CA 94596 • P: (844) 557-3111 • F: (844) 557-3444

COST PROPOSAL

Proposed Pricing Per Professional Staff Member

Professional	Hours	Rates		Total
		Standard	Quoted	
Partner	14.00	\$ 250.00	\$ 225.00	\$ 3,150.00
Managers	28.00	225.00	200.00	5,600.00
Seniors	24.00	200.00	175.00	4,200.00
Staff Members	47.00	175.00	150.00	7,050.00
Admin	-	125.00	100.00	-
Subtotal	<u>113.00</u>			<u>20,000.00</u>
Out-of-Pocket - Included in Rates (We Are Local) Riverside County				-
Total Max				<u>\$ 20,000.00</u>

Fiscal Year	FY 2024	FY 2025	FY 2026	Total
District Financials	\$ 19,500	\$ 19,500	\$ 19,500	\$ 58,500
State Controller's Report	500	500	500	1,500
Total	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 60,000</u>

Same Price for FY 2027 and FY 2029

ADDITIONAL INFORMATION

Testimonial

"Few people have the opportunity to work with someone who was a coach and a mentor-but I did when I worked with Paul. I had the pleasure working directly under Paul's supervision and I was particularly impressed by his ability to handle even the toughest clients - and effortlessly. That skill often takes years to develop, but it seemed to come perfectly natural to him. Paul was one of those rare partners who also naturally serve as an inspiring mentor for the whole staff and I was grateful to learn a lot from him."

*Deana Miller
Accounting Manager
PolyCera, Inc.*

Fraud Hotline



Throughout the audit process, we will make available our fraud hotline reporting service at no additional charge over the period of the contract to ensure the District has an effective anti-fraud program.



ADDITIONAL DOCUMENTS



Report on the Firm's System of Quality Control

To Nigro & Nigro, PC
and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Nigro & Nigro, PC (the firm) in effect for the year ended August 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Nigro & Nigro, PC in effect for the year ended August 31, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency (ies)*, or *fail*. Nigro & Nigro, PC has received a peer review rating of *pass*.

June 11, 2021



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

8/1/2023

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER RANCHO CAL INSURANCE SERVICES 29930 Hunter Rd Ste 106 Murrieta, CA 92563	CONTACT NAME: James Mitchell PHONE (A/C, No, Ext): (951)260-0190 E-MAIL ADDRESS: jim@ranchoins.com	FAX (A/C, No): (951)260-0189
	INSURER(S) AFFORDING COVERAGE	
INSURED Nigro & Nigro, PC PO Box 1247 Murrieta, CA 92564	INSURER A: Ohio Security Insurance Company	NAIC # 24082
	INSURER B: Amarian Fire and Casualty Company	24066
	INSURER C: Sequoia Insurance Company	22985
	INSURER D: Swiss Re Corporate Solutions	29874
	INSURER E:	
	INSURER F:	

COVERAGES**CERTIFICATE NUMBER:****REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:	X	X	BZS64971750	8/15/2023	8/15/2024	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 500,000 MED EXP (Any one person) \$ 15,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY	X	X	BAS64971750	8/15/2023	8/15/2024	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
B	<input checked="" type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> EXCESS LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$			ESA64971750	8/15/2023	8/15/2024	EACH OCCURRENCE \$ 3,000,000 AGGREGATE \$ 3,000,000
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A	QWC1302193	8/15/2023	8/15/2024	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
D	Cyber Insurance			C-4MQ8-065674-CYBER-2023	8/24/2023	8/24/2024	\$1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER**CANCELLATION**

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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SECTION 8

BOARD ACTION ITEM 8-C

**REVIEW/ DISCUSSION /ACTION – CONSIDERATION, DISCUSSION,
AND RECOMMENDATION FOR APPROVAL OF
DISTRICT RESOLUTION 24-04, AMENDING DISTRICT BYLAWS,
MISSION, VISION, AND CORE VALUES**



RESOLUTION NO. 24-04

RESOLUTION TO AMEND DISTRICT BY-LAWS **MISSION, VISION, AND CORE VALUES**

Resolution of the Board of Directors
Camarillo Health Care District
Camarillo, California

WHEREAS, the Camarillo Health Care District (District) was formed pursuant to the terms of the Local Health Care District Law of the State of California (1945, Chapter 932: Health and Safety Code, Division 23, Sections 32000-32492, of the State of California), to promote public health and general welfare; and

WHEREAS, 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 adopting resolutions establishing policies or rules for the operation of the District and any of its facilities; and

WHEREAS, the District By-laws may be amended, by resolution, at any regular meeting of the Board of Directors upon the affirmative vote of a majority of the full membership of the Board as defined by California law; and

WHEREAS, Mission, Vision, and Core Values, will now read:

MISSION, VISION, AND CORE VALUES

Mission Statement:

To promote community health through service, education and empowerment.

Vision Statement:

To transform lives through innovation and inspiration.

Core Values:

Maintain public trust through integrity, transparency, and accountable stewardship.

Build community health and engagement through education, service, and partnership, in order to preserve function, independence and dignity.

Provide excellent services by recruiting, training, and retaining professional staff and leadership.

THEREFORE BE IT RESOLVED, that the Board of Directors of the Camarillo Health Care District does, hereby, adopt District By-laws as amended and attached hereto and considered part of this Resolution, as the official District By-laws of Camarillo Health Care District.

ADOPTED, SIGNED AND APPROVED this 28th day of March 2024.

Thomas Doria, MD, President
Board of Directors
Camarillo Health Care District

Attest: _____
Paula Feinberg, Clerk of the Board
Board of Directors
Camarillo Health Care District

STATE OF CALIFORNIA)

COUNTY OF VENTURA) ss

I, Paula Feinberg, Clerk of the Board of Directors of the Camarillo Health Care District

DO HEREBY CERTIFY that the foregoing Resolution 24-04 was duly adopted by the Board of Directors of said District at a Regular Meeting held on the 28th day of March 2024 and it was adopted by the following vote:

AYES: _____

NAYS: _____

ABSENT: _____

ABSTAIN: _____

Paula Feinberg, Clerk of the Board
Board of Directors
Camarillo Health Care District



SECTION 10

REPORTS

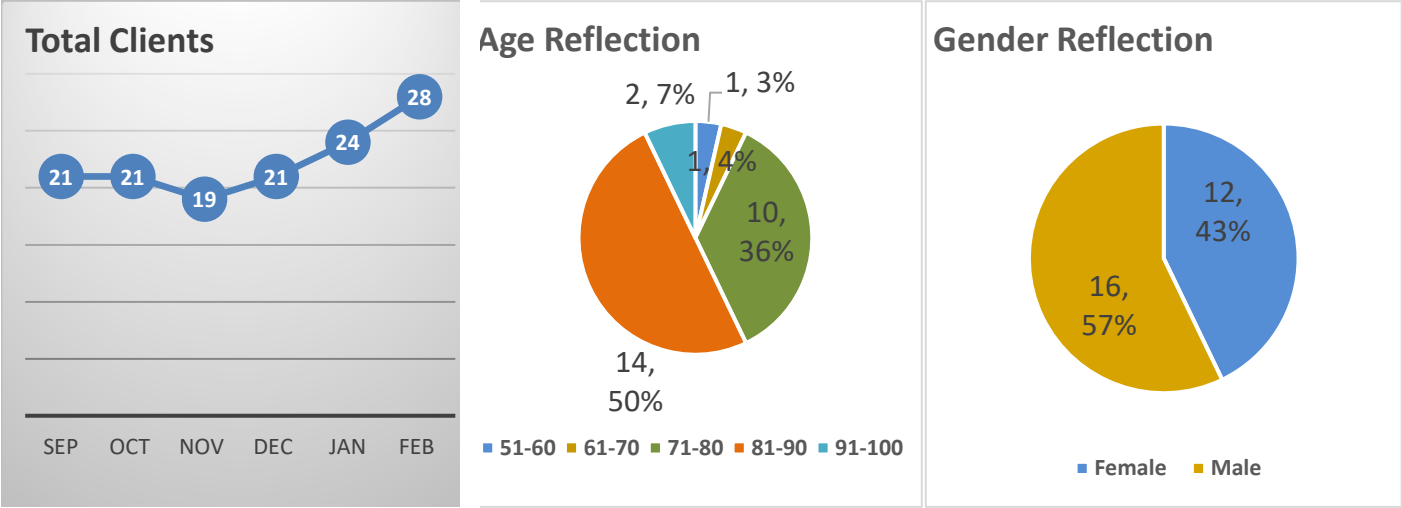
MEMORANDUM

DATE: February 29, 2024
TO: Kara Ralston, Chief Executive Officer
FROM: Mary Ann Ratto, Adult Day Center Director
SUBJECT: *February 2024 Monthly Report*

PROGRAM DESCRIPTION

Since 1983, Camarillo Health Care District has operated a state-licensed Adult Day Center for adults (age 18 and over) with cognitive impairment and other special needs. With intentional thoughts, the Adult Day Center provides a compassionate and dynamic environment where persons with functional and cognitive disabilities can participate in meaningful activities, allowing them to remain as independent as possible with dignity, respect, and honor. Participants enjoy a variety of scheduled activities modified and designed to promote self-esteem, endurance, and engagement. Customized schedules are available full day, half day, multiple or single days in a week, with transportation options.

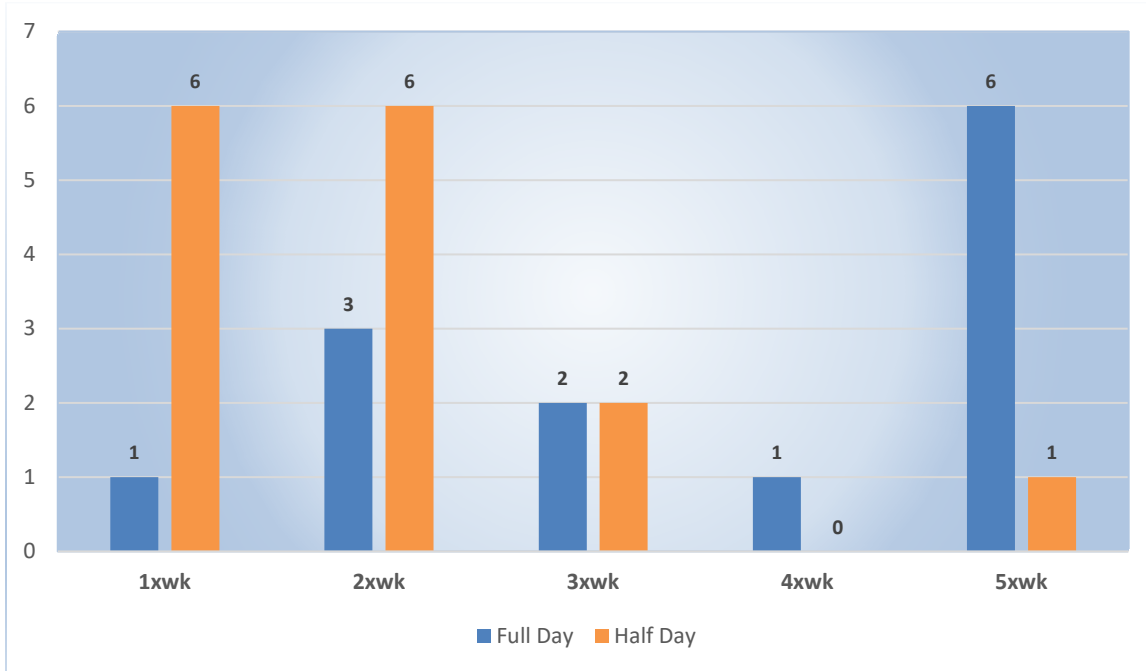
PROGRAM QUICK VIEW



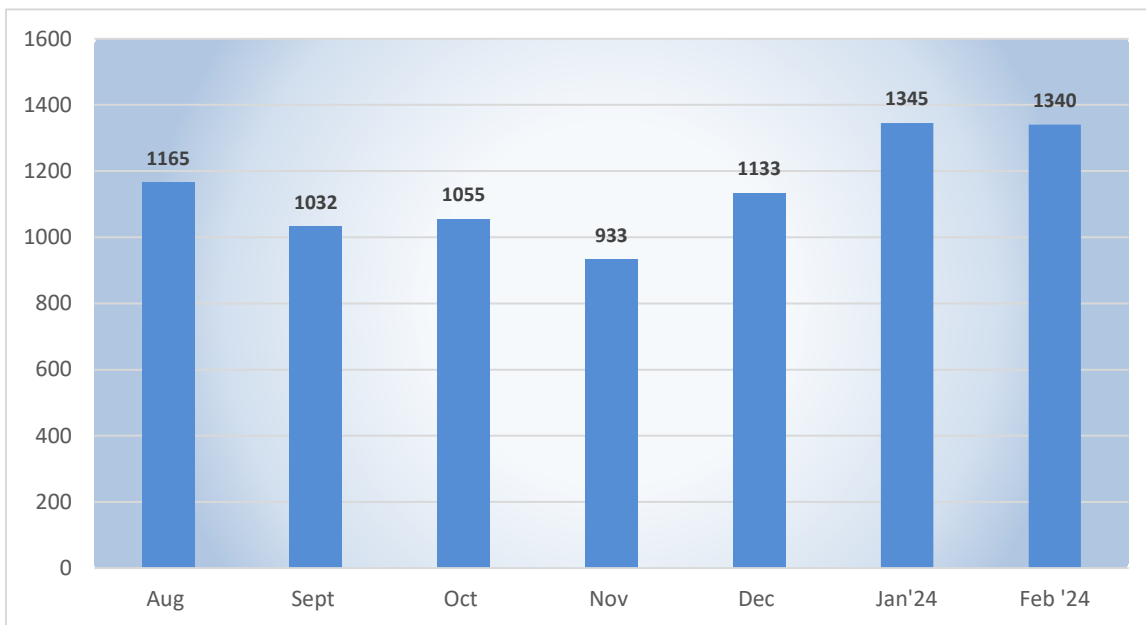
Total Clients:	28
Current average age:	81
Current oldest:	92 (fe & ma)
Current youngest:	60 (fe)

	AUG	SEPT	OCT	NOV	DEC	JAN'24	FEB'24
Female	8	7	8	7	9	10	12
Male	14	14	13	12	12	14	16

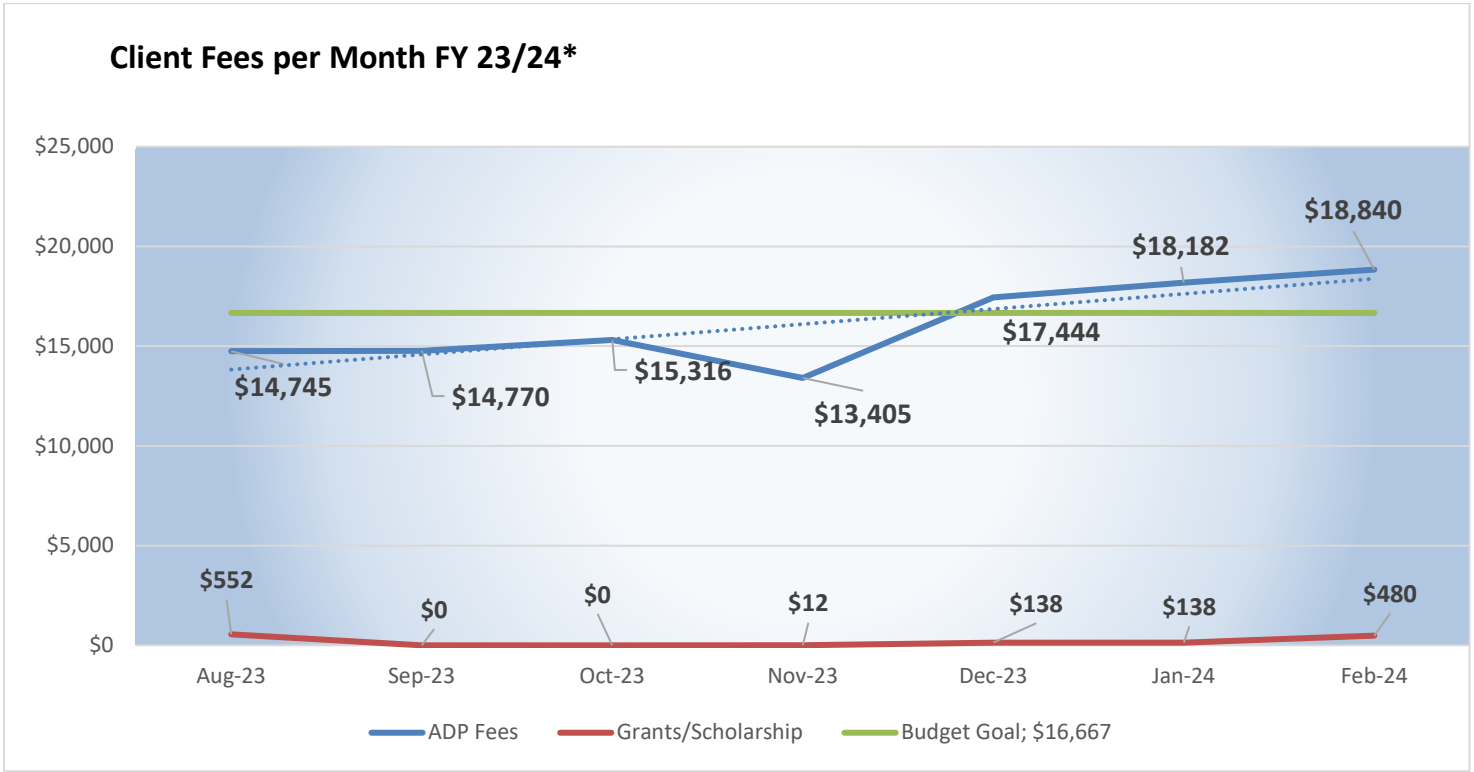
ATTENDANCE BY # OF DAYS PER WEEK



of service hours per week



Client Fees per Month FY 23/24*



*debit/credit margins for refunds; does not include property tax allocation

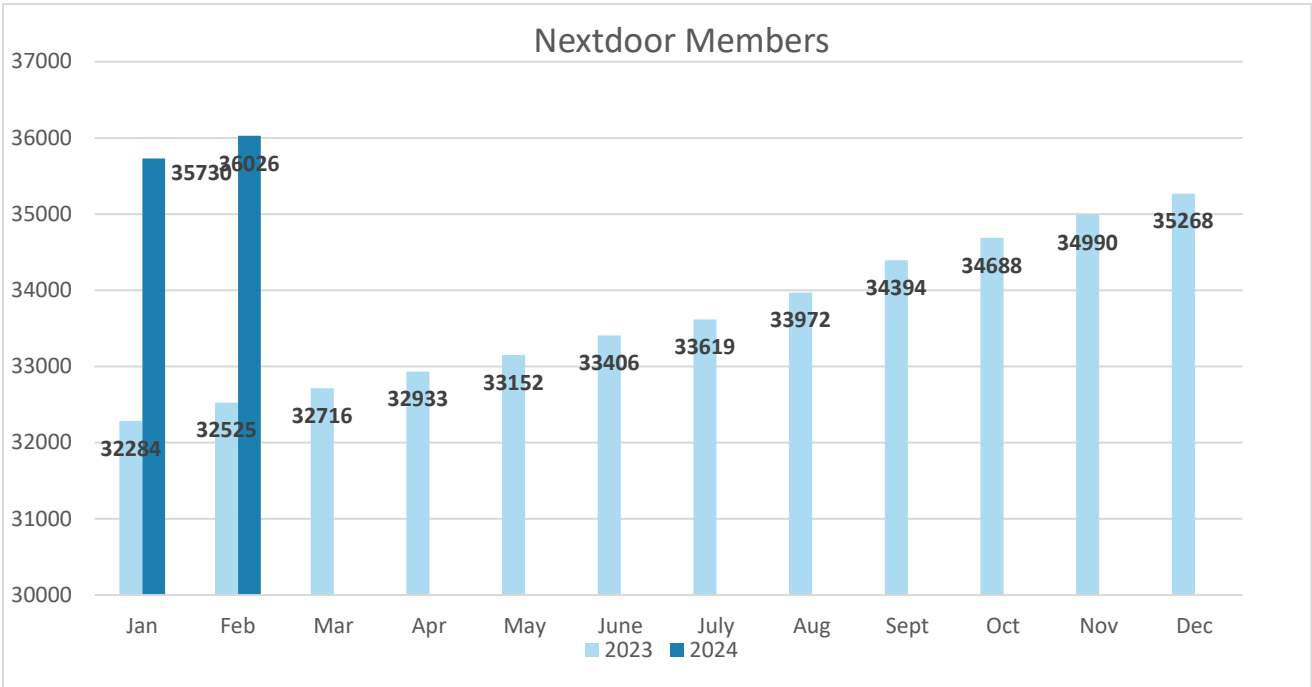
MEMORANDUM

DATE: March 7, 2024
TO: Kara Ralston, CEO
FROM: Michelle Rogers, Community Education & Outreach Manager
SUBJECT: *Monthly Program Report: February 2024*

PROGRAM DESCRIPTION – Social Media

Community Education & Outreach focuses on developing, producing and facilitating the various educational and outreach platforms of Camarillo Health Care District, including:

- highlight classes, services, programs and departments, and posting consistently
- boost brand awareness by creating original content
- share timely and varied posts to create a dynamic social media portfolio
- curate, like and comment on content that aligns with mission; follow/like local agencies
- maintain a pulse on community conversations to help expand audience
- increase community engagement by asking and answering questions, hosting polls, and sharing our own thought leadership pieces that initiate and inform conversations.



NEXTDOOR

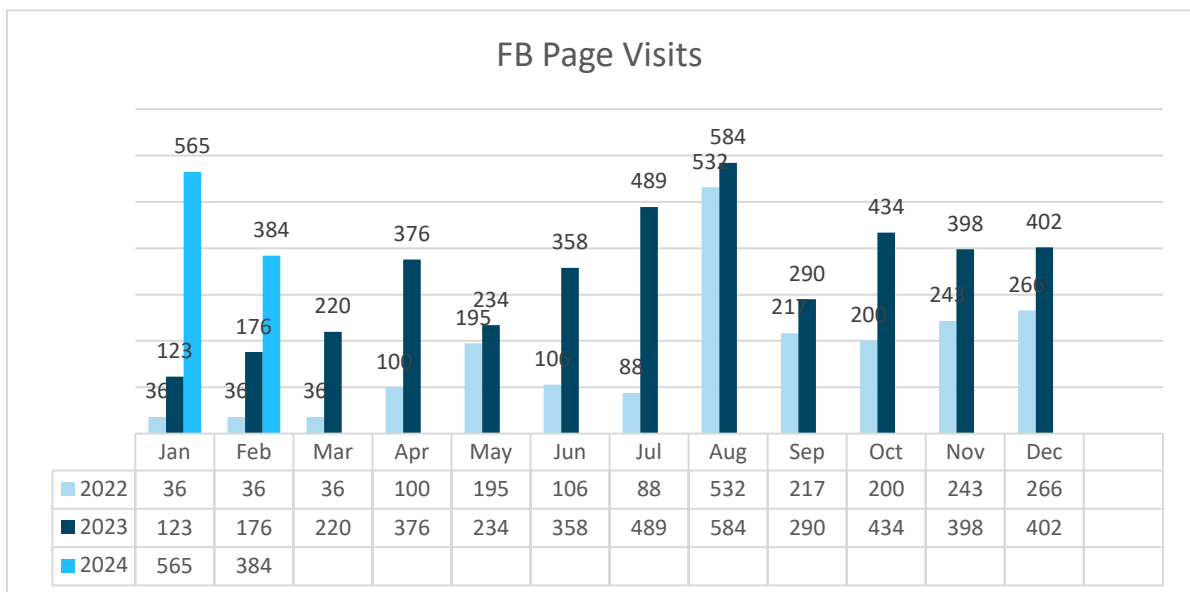
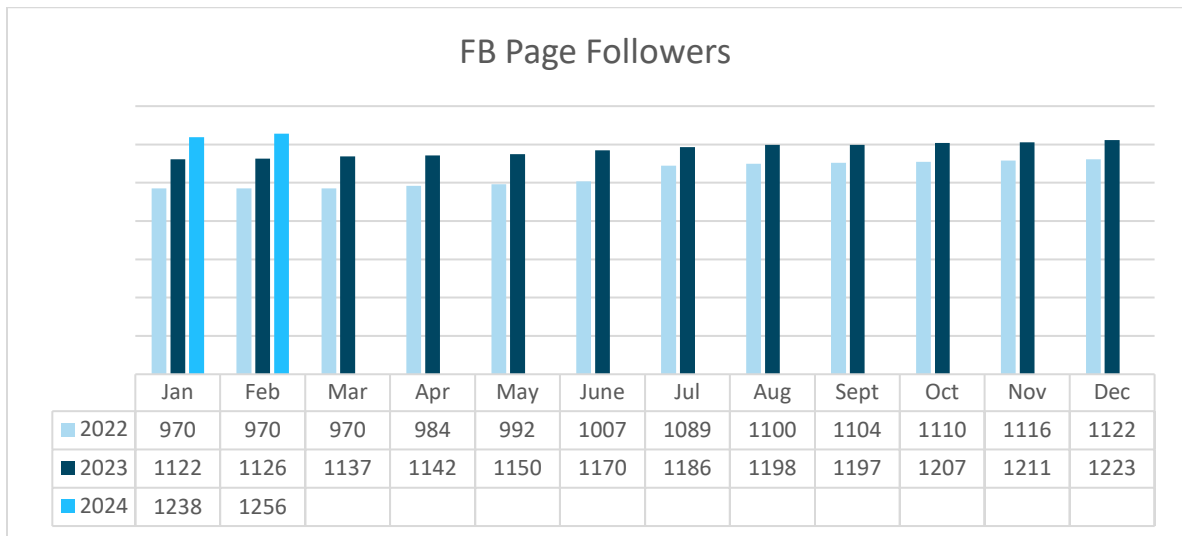
- There are 36,026 members in the geographic area we reach in Camarillo and Somis.
- 52,110 total impressions for February.
- 157 total interactions.
 - **Impressions** are the number of times a post is seen (may include multiple views by the same people); **Interactions** include likes and comments.
- MOST POPULAR: Walking Group; 3,129 impressions and 19 interactions

- 2nd MOST POPULAR: BALANCEfit, POWERfit and SMARTfit programs; 2,609 impressions and 9 interactions.

FACEBOOK

40% (473) of FB audience lives in Camarillo; 87% are women age 35-65+.

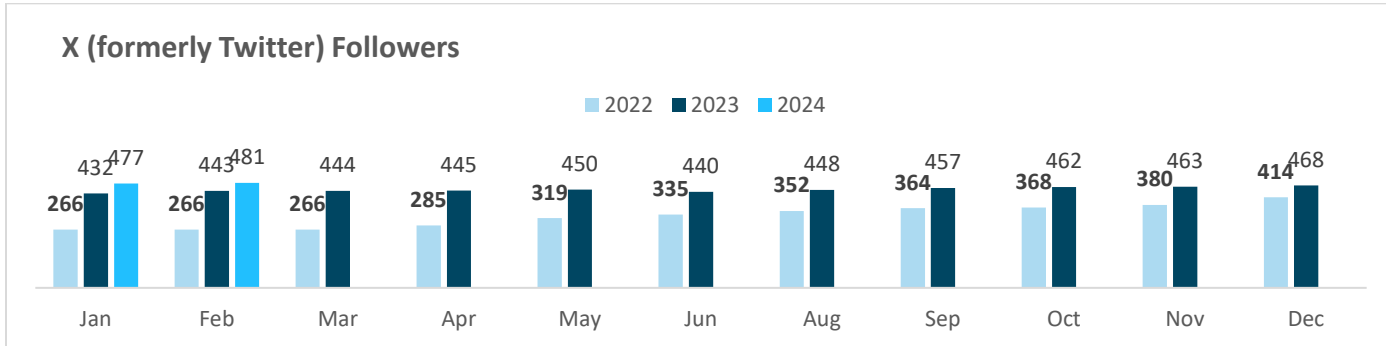
- PAGE VISITS: last 30 days, 384 visits; last 90 days, 1,300.
- HIGHEST REACH: VR class “For Thrill Seekers”; 612 reaches.
 - **Reach** is the number of people who saw any post at least once.
 - **Impressions** are the number of times a post is seen and may include multiple views of the post by the same people.
- HIGHEST REACTIONS: Caregiver Center; 6 reactions.
- HIGHEST ENGAGEMENT: Rosalynn Carter quote: 19 engagements.
 - **Engagements** are a combination of reactions, likes, comments and shares.



X (formerly called Twitter)

There were 30 retweets for the month.

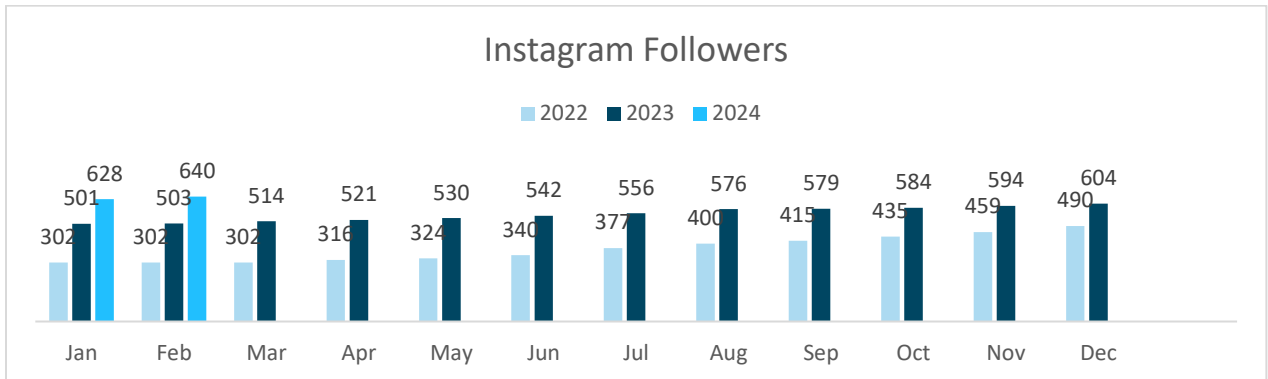
- **Engagements** are clicks, retweets, replies, follows and likes; **Impressions** are the number of times a user saw the tweet; **Engagement rate** is the number of engagements divided by the total number of impressions.
- TOP TWEET: Fraud Intervention Coaching, 5 engagements and engagement rate of 10.9%.
- HIGHEST ENGAGEMENT: Digital Bridge program, with an engagement rate of 13.3%.



INSTAGRAM

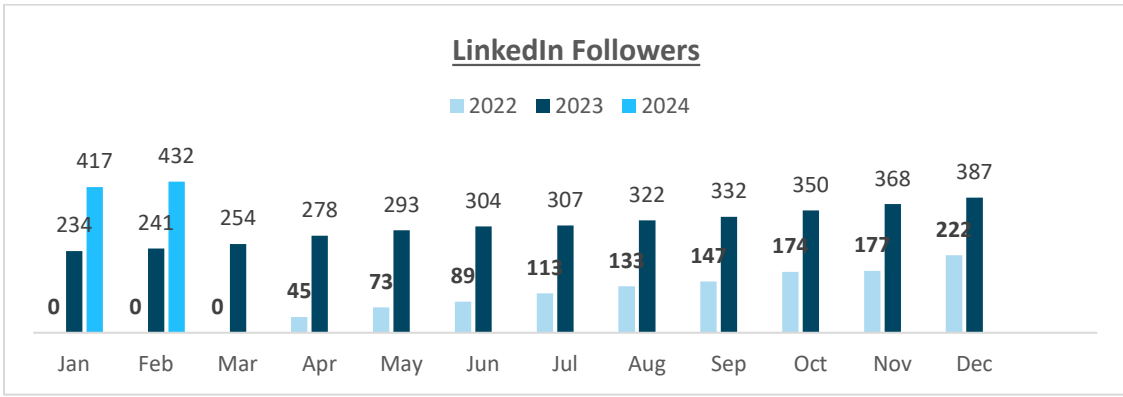
Instagram 90-day reach, 2,200; monthly, 719.

- HIGHEST REACH: Autism Society office hours; 155 people.
- HIGHEST LIKES ON A POST: Hiring a part-time activity leader, 6 likes.
- PROFILE VISITS: 51



LINKEDIN

- 1,369 post impressions
- MOST IMPRESSIONS: VR classes; 73 impressions.
- HIGHEST VIEWS: Fraud Intervention Coaching; 41 views.
- MOST REACTIONS: Senior Support Line and VR classes; 5 reactions each.
- Search appearance was down 36.5%, post impressions down 30% and unique visitors up 6.5%.



YOUTUBE (6/2022)

- Posted 37 videos since inception.
- 78,775 views total; 1,275 in the last month
- MOST VIEWED VIDEO: Care-A-Van Transportation Services; 70,391 views.
- SECOND MOST VIEWED VIDEO: Virtual tour of Adult Day Center; 1,507 views.
- LATEST VIDEO: “Elder Legal Answers Your Questions on Conservatorship?” 5 views

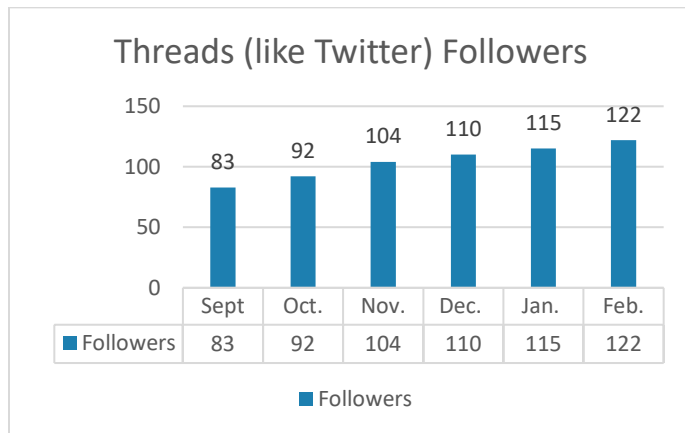
SOUNDCLOUD (podcast)

(SoundCloud is the platform used for the District’s podcast which shares health and caregiver journeys, and true, first-person stories about life, love and learning.)

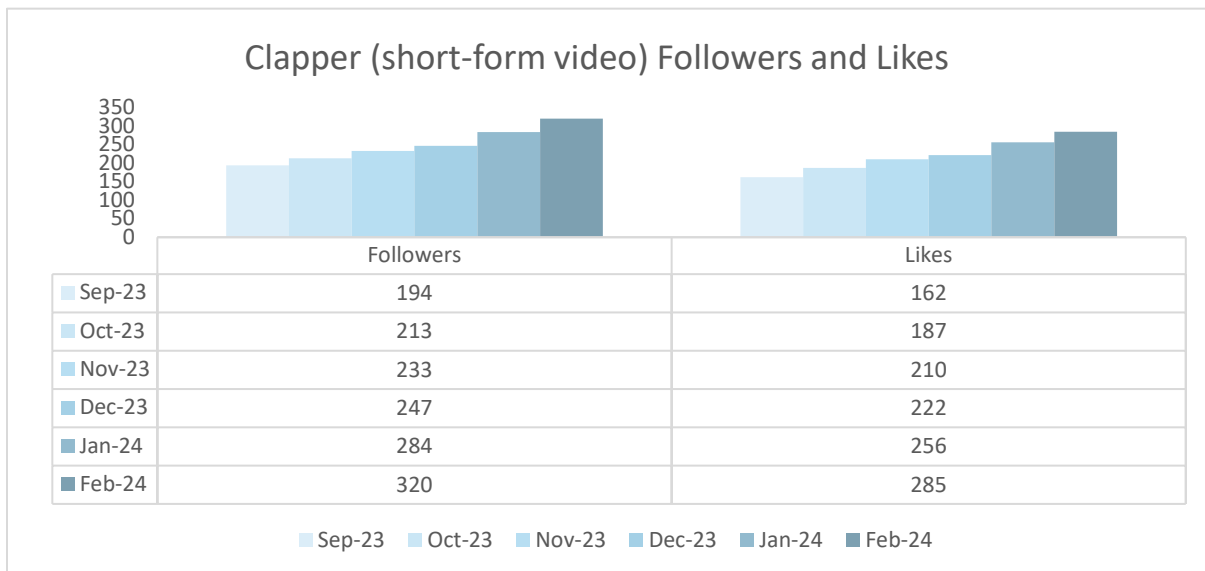
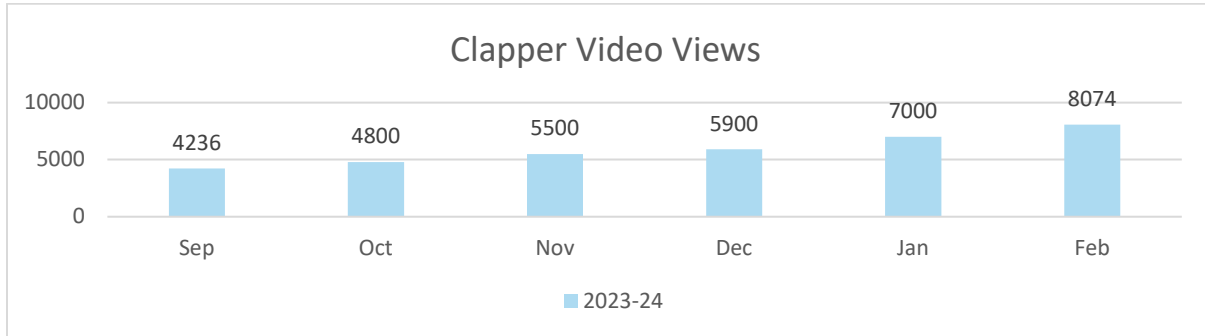
- 9 “Stories from the Heart” podcasts.
- 638 all-time “listens.”

EMERGING SOCIAL MEDIA

The social media landscape is always evolving and we watch trends to ensure we have a presence where our audience is on their preferred platforms. Some may be on Facebook or prefer Instagram, or use both. Others may have left X (formerly Twitter) for Threads, or joined Clapper as an alternative to TikTok. We now have a presence on both new platforms (Threads and Clapper), so we don’t miss anyone on social media with our messaging.

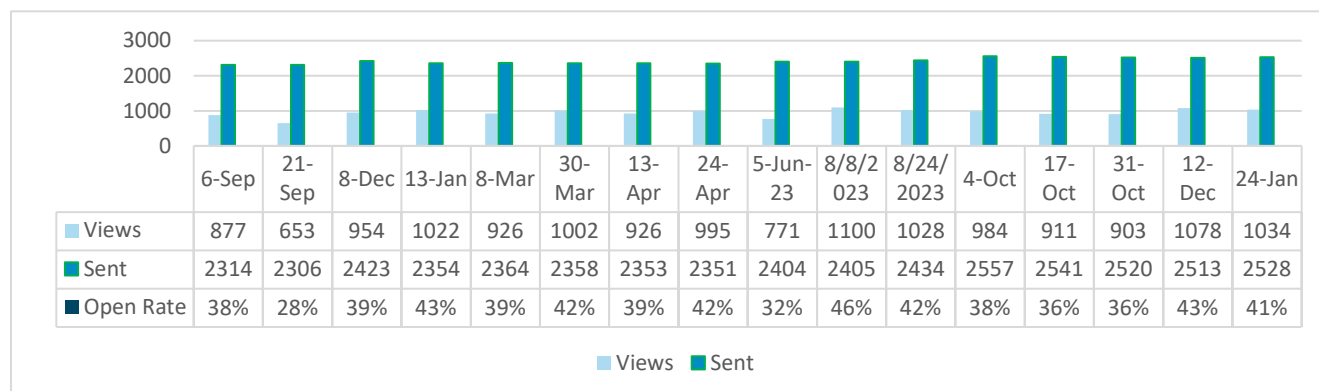


- **THREADS** (7/2023): a Meta (Facebook/Instagram) product offered as an alternative to X, formerly Twitter, with the same functions: post words, photos, videos and links. Debuted in July 2023. Currently, there is no analytics tool.
 - We have shared 24 posts for the month.
 - Nineteen posts had one or more likes.



- **CLAPPER** (3/2023): an American-owned alternative to TikTok, sharing short videos to communicate messages. It has many of TikTok’s features, including filters, effects and music options.
 - We have shared four videos since inception in March 2023 featuring our Adventures in VR classes, Digital Bridge appointments , Adult Day Center craft activity and Dogs on a Leash, and these videos have 8,074 views and 285 likes in total.

E-Newsletter (launched June 2, 2022)



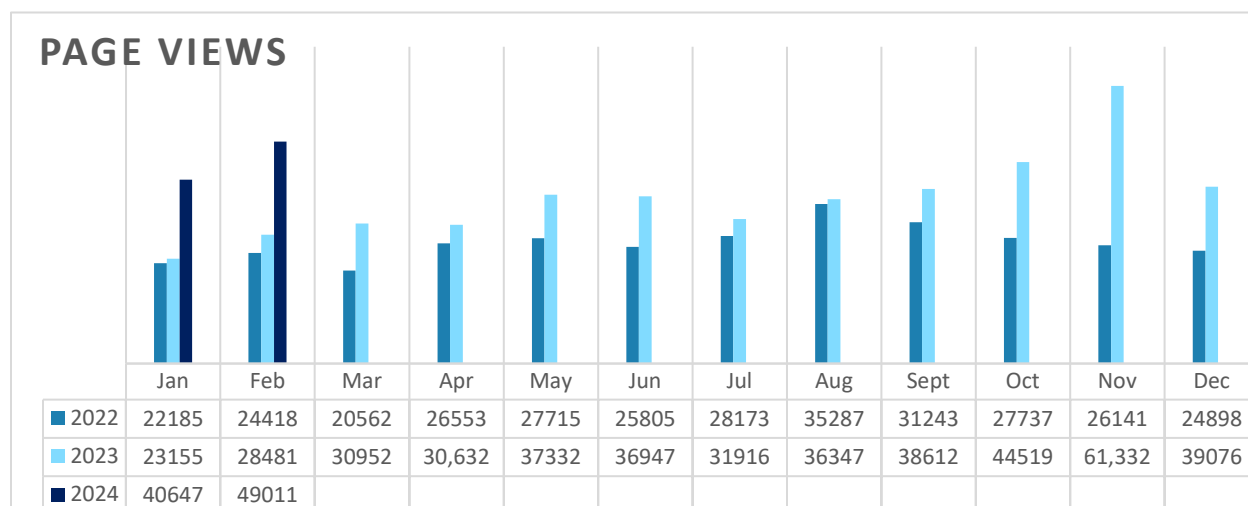
Since the launch of the e-newsletter in June 2022, a total of 24 newsletters have been sent. The open rate has been averaging 38%, which is considered a “top-tier score”; marketing experts say average open rate should be 15-25%. There were no newsletters in February.

- **Newsletter Jan. 24, 2024**
 - Focused on new Scam/Fraud Intervention Coaching by retired FBI victim specialist Debbie Deem.
 - 2,528 people received the e-newsletter
 - 1,034 opened and viewed it
 - 41% open rate (average open rate is 15-25%)

Website

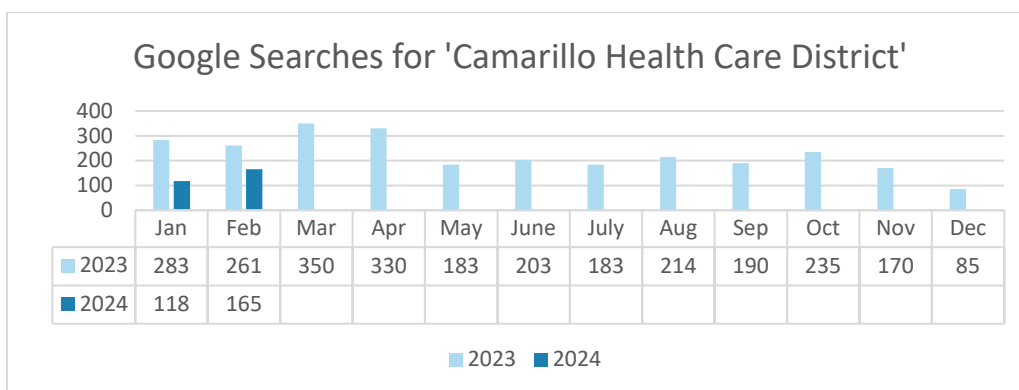
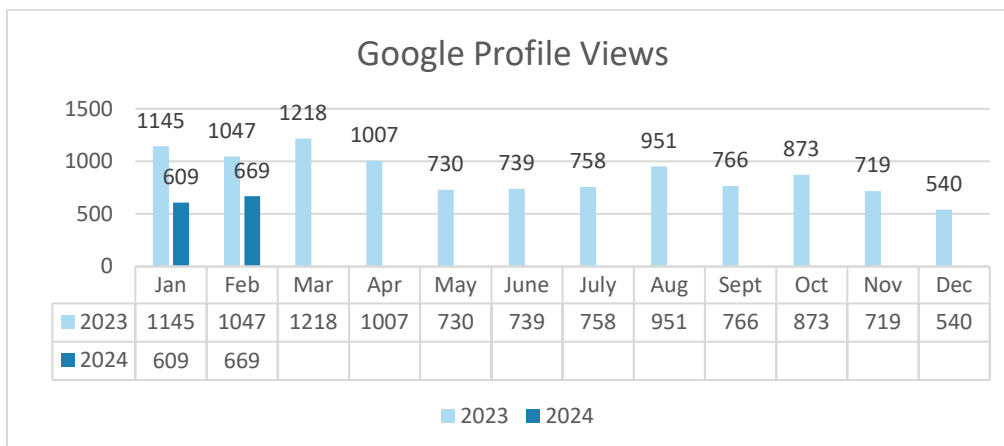
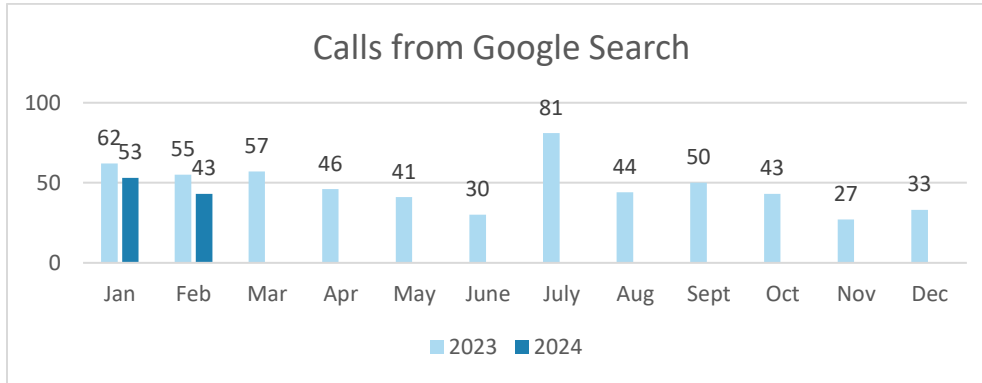
February: 49,011 views; Average 37,000 views/month.

YOY growth: February 2024 shows 20,530 more views than February 2023.



Google Business Profile Report

Forty-seven people sought directions to our campus via Google and 96 people visited our website from a Google search. We've had 186 business profile interactions, including calling or seeking directions from Google.



CURRENT SOCIAL MEDIA AUDIENCE

- Facebook
 - 87% female
 - Most age 35-65+
 - 40% from Camarillo, 7.7% Oxnard, 6.1% Ventura, 5.7% Thousand Oaks.
- Instagram
 - 72% are female
 - Most age 35-65+
 - 23% from Camarillo, 13% from Oxnard, 9% from Ventura, 7% from Thousand Oaks.
- Twitter
 - Doesn't record audience profile data.
- LinkedIn
 - 80% are from the greater LA area
 - 11.4% work in legislative offices, 6.3% in government administration, 6.3% in higher education, 5.5% in nonprofit organizations, 4.3% in wellness and fitness services, 3.1% in civic and social organizations, 2.8% in philanthropic fundraising services, 2.8% in mental health care, 2.8% in hospitals and healthcare and 2% in education and admin programs.

February 2024 Report

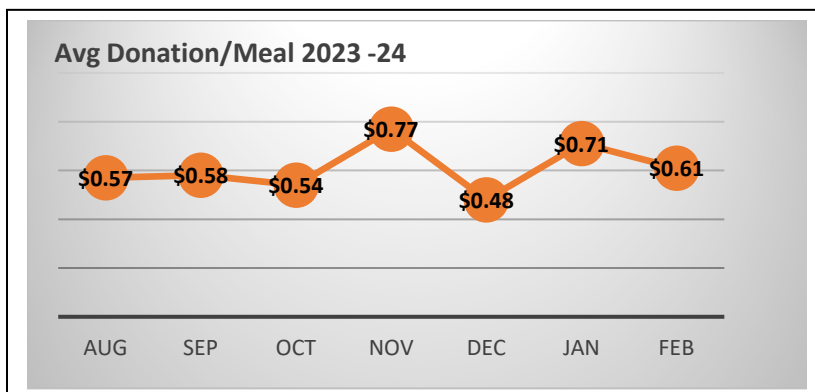
Date: March 14, 2024
To: Kara Ralston, CEO
From: Blair Barker, Program Officer
 April Colbert, Senior Nutrition Coordinator
 Monthly Program Report: **February 2024**

The Senior Nutrition Program (SNP) provides supplemental nutrition for Camarillo area residents aged 60 and over through the Ventura County Area Agency on Aging’s (VCAAA) nutrition grant program, in efforts to enhance physical, mental and emotional well-being. Home Delivered Meals (HDM) are delivered to homebound seniors who are unable to procure or prepare their own meals, and include fresh fruit, dairy and grain products as supervised by VCAAA registered dietician. Up to 5 meals/week are delivered in a bundle once each week.

The District began administrating the operational arm of the Senior Nutrition Program in April 2005, under grant funding from the Ventura County Area Agency on Aging (VCAAA). In FY 2006/07, the City of Camarillo approved funding support for the Home Delivered portion of the Senior Nutrition. VCAAA manages the food procurement part of the program, while the District provides the operational and logistical support of implementation. Since the District’s participation in this program, more than 590,000 meals have been delivered.

	Feb 2024	Unduplicated Clients FYTD
New clients	+10	387 *
Disenrolled Clients	-11	
Net Gain	-1	

*May include clients currently on hold



There is no charge per funding agreement but a \$3.00 per meal donation is suggested by VCAAA.

TOTAL MEALS DELIVERED (cumulative)		VCAAA Funding	VCAAA meals granted	% program split	City Funding (HDM only)	City CBDG CV3 Funding (HDM only)
Program began April 1, 2005		\$27,602				
Total meals served FY 2005-2006	34,382	\$52,099				
Total meals served FY 2006-2007	28,234	\$84,468			\$32,000	
Total meals served FY 2007-2008	27,332	\$79,978			\$32,000	
Total meals served FY 2008-2009	26,168	\$82,424			\$35,000	
Total meals served FY 2009-2010	27,132	\$82,259			\$37,000	
Total meals served FY 2010-2011	22,598	\$84,166	25,700	62% HDM 38% Cong	\$37,000	
Total meals served FY 2011-2012	15,936	\$69,536	23,710	62% HDM 38% Cong	\$37,000	
Total meals served FY 2012-2013	12,941	\$60,800	20,075	96% HDM 4% Cong	\$37,000	
Total meals served FY 2013-2014	19,452	\$52,572	18,600	97% HDM 3% Cong	\$37,000	
Total meals served FY 2014-2015- (HDM+C)	23,036	\$52,572	20,460	97% HDM 3% Cong	\$37,000	
Total meals served FY 2015-2016 (HDM+C)	22,799	\$55,942	20,460	97% HDM 3% Cong	\$37,000	
Total meals served FY 2016-2017 (HDM+C+ ARCH)	23,148	\$69,660	22,320	93%HDM 7% Cong	\$37,000	
Total meals served FY 2017-2018 (HDM+C+ARCH)	25,396	\$69,375	22,500	97%HDM 3% Cong	\$37,000	
Total meals served FY 2018-2019 (HDM+C)	29,883	\$73,750	24,000	98% HDM 2% Cong	\$37,000	
Total meals served FY 2019-2020 (HDM+C)	39,719	\$84,375	27,500	96%HDM 4% Cong	\$37,000 + \$7500	
Total meals served July 2020- June 2021 (HDM + Cong.)	77,228	\$96,058	30,250	96%HDM 4% Cong	\$37,000	
FYTD Total meals served July 2021 - June 2022 (HDM + Cong.)	49,689	\$96,058	30,250	96% HDM 4% Cong	-	\$50,000
FYTD Total meals served July 2022 – June 2023 (HDM + Cong.)	52,766	\$96,058	30,250	96% HDM 4% Cong	-	\$50,000
FYTD Total meals served July 2023 – June 2024 (HDM)	36,751	\$186,660	51,000	100% HDM	-	\$50,000
TOTAL cumulative meals	590,837					

NEW CLIENTS

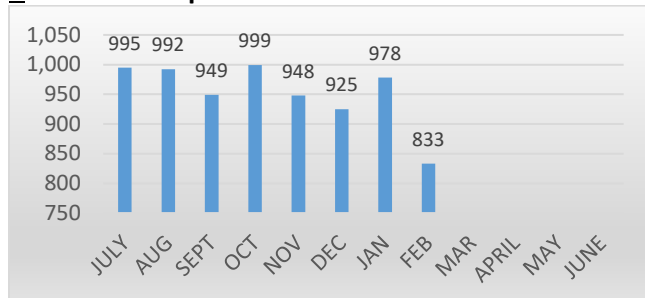
Referral Source	# of clients
Friend/Neighbor/Family	4*
Acorn	-
Former Congregate Client	-
Website/ Social Media	1
Healthy Attitudes magazine	1
Health Care Provider: APS/Hospital/Doctor/SWrkr	1
VCAAA	-
Previous Client	2
Internal District referral	-
Walk-in	-
Hospice	-
OASIS Catholic charities	1
Project HOPE	-
TOTAL	10

**One board member referral*

CANCELLATIONS

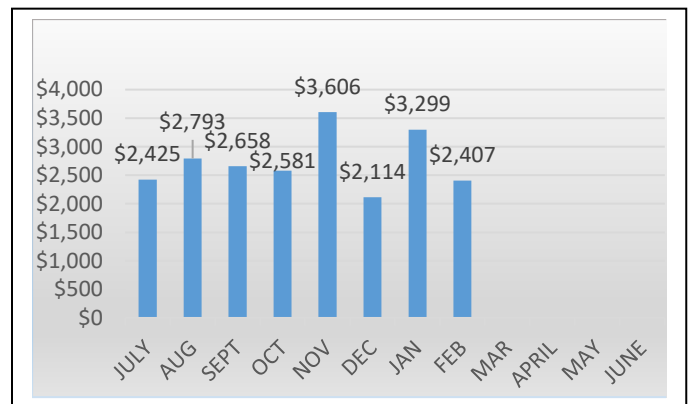
Reason Given	# of clients
No longer requires services	3
Family/Caregiver now providing meals	-
Moved in with family	-
Moved into care facility	-
Moved to alternate program	-
No longer meets criteria	-
Health improved: able to cook	-
Dietary restrictions	1
Relocation out of service area	-
Deceased	4
On hold for extended time	3
TOTAL	11

Clients Served per Month 2023-24

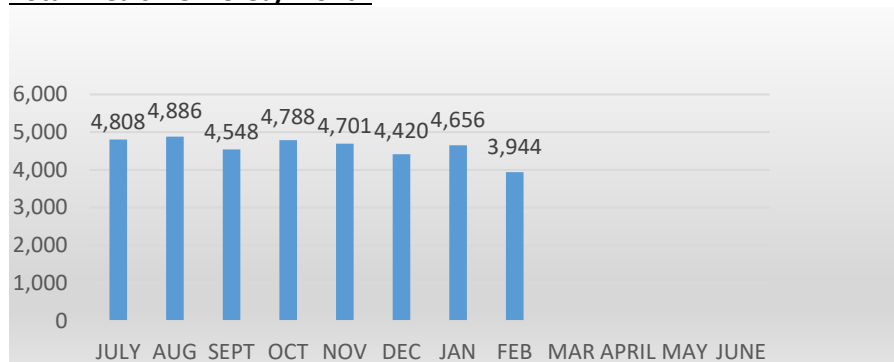


*client count is duplicated count as clients receive meals each week
 ** Meals served per month change if clients are on hold or meals are returned.

Donations Rec'd per Month 2023-24

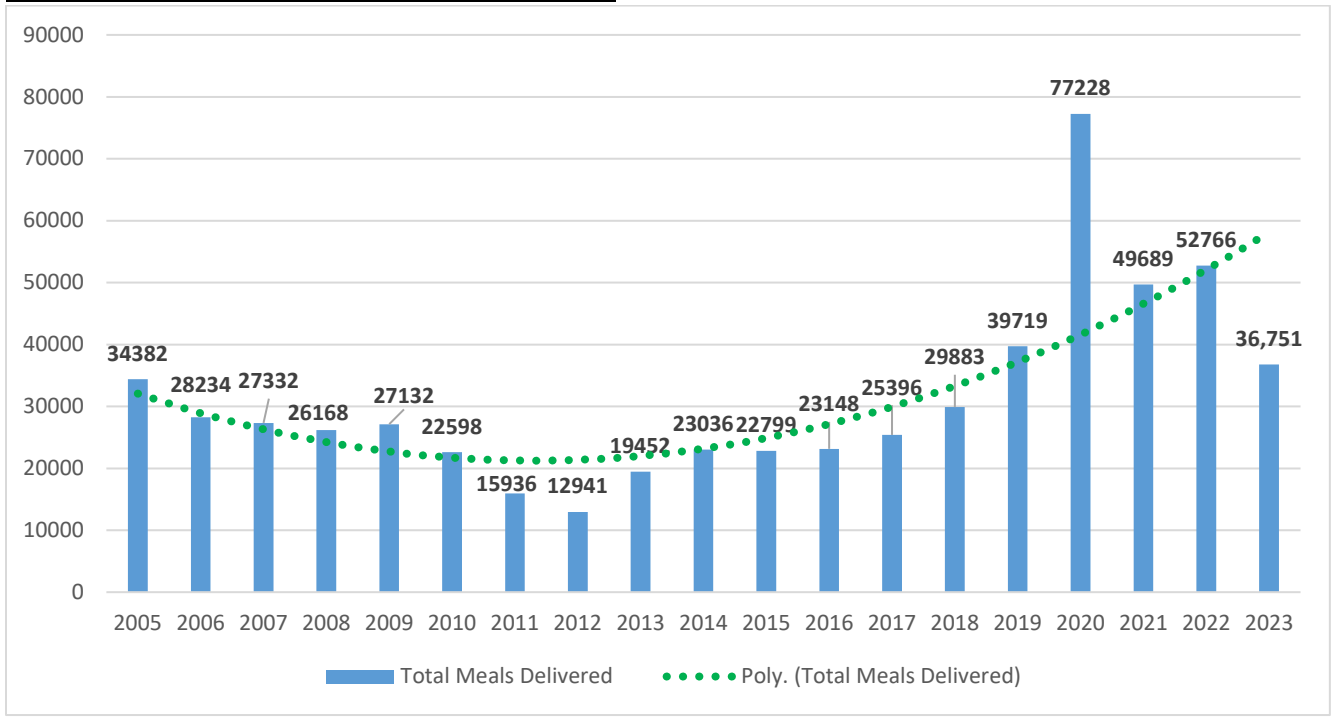


Total Meals Delivered/Month



*monthly average 4,594

Total Meals Delivered: Multi-Year View



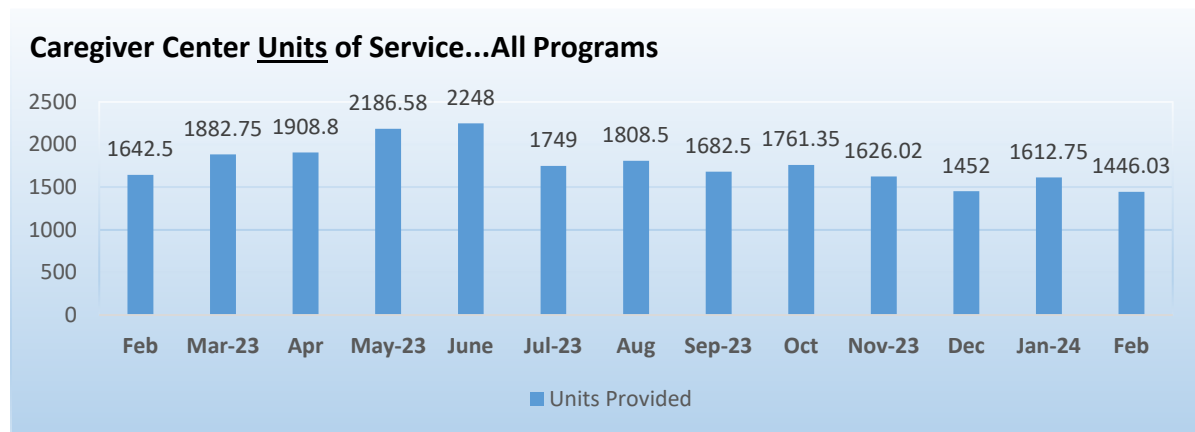
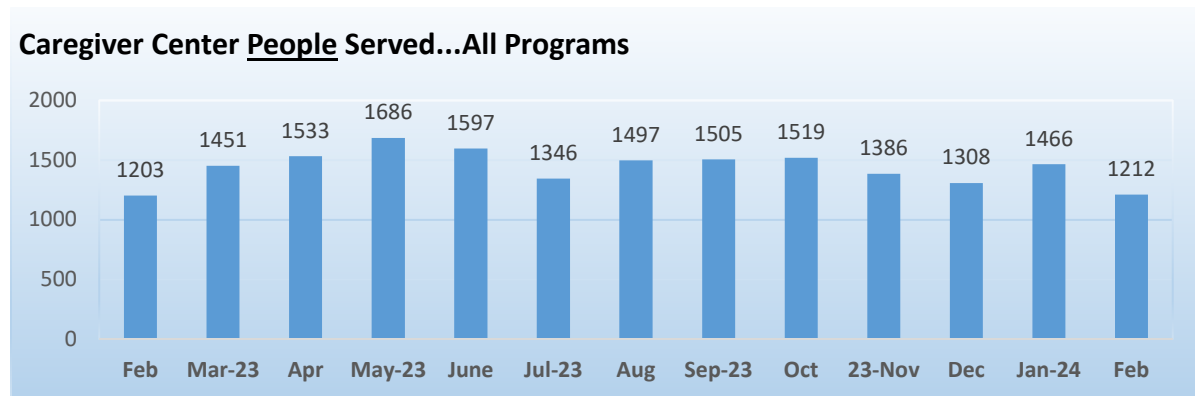
MEMORANDUM

DATE: March 18, 2024
TO: Kara Ralston, CEO
FROM: Blair Barker, MPH, Care Services Director
Caregiver Center of Ventura County
RE: February 2024 Monthly Report

PROGRAM DESCRIPTION

The goal of the Caregiver Center is to decrease the impact of caregiver burden and empower people to better health. This is accomplished through strategic partnerships with medical and community-based providers for the delivery of caregiver education and training, access to resources, and increased quality of life outcomes. The Caregiver Center has a comprehensive array of programs and services including Powerful Tools for Caregivers, Personalized Care Consultations, Senior Support Line, Caregiver Skill-building, Respite Services, Home Modification Services, Dementia Education Classes, Support Groups, Walk-in Inquiry, and Caregiver Reminder Contacts.

Overview of Units of Service Provided



Program	February - Units	February - People
Dealing with Dementia: class	24	12
Dementia Live: class	26	26
Powerful Tools for Caregivers: Virtual Class	7.5	5
Care Consultation: in-person	3.75	4
Care Consultation: phone	11	15
Caregiver Support Group	19.5	10
Respite: In Home Hours	48	3
Respite: ADP Hours	24	1
Home Modifications: Units Installed	1	1
Assistive Devices: Units installed	0	0
Senior Support Line: Peer Counseling	62	49
Senior Support Line: Telephone Reassurance	92.28	61
Caregiver Wellness Screening (Zarit Burden)	0	0
Depression Screening (PHQ-9)	0	0
Client follow-up (<i>in-person, phone call, email, similar</i>)	280	222
Client Walk-ins	7	7
Resource & Education Request	292	279
Inquiry response: Email/phone reply	248	217
Caregiver Email Outreach	300	300
TOTAL	1,446.03	1,212

Caregiver Education: Powerful Tools for Caregivers & Dealing with Dementia Programs

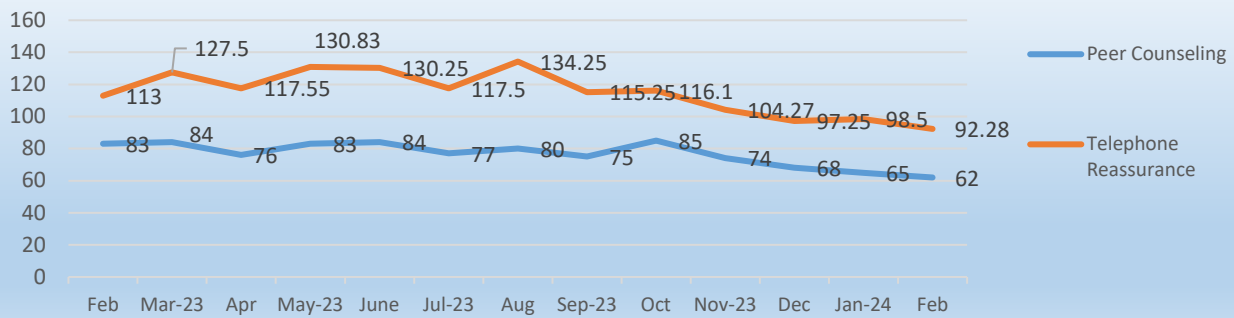
Caregiver Education	February	FYTD	Annual Contract Goal*	Target % of Contract Goal
Total Client Units*	16	66	113	58%
Clients served	8	18	N/A	N/A
TOTAL	24	84	N/A	N/A

**This number includes the VCAAA Caregiver Education grant funded programs (partially funded through Older Americans Act, Title III(E) Powerful Tools for Caregivers class sessions (virtual and in-person class series) and Dealing with Dementia. This chart represents counts of clients served as well as the hours provided by the Center through these two programs, as reported to VCAAA (which may differ from what is reported in larger chart above).*

Senior Support Line

This chart represents measures of Senior Support Line (SSL) activities, either peer counseling or telephonic reassurance. Partially Funded Program through Older Americans Act federal funding, SSL is a toll-free reassurance and socialization program for Ventura County residents aged 60 and older, providing emotional and social support to reduce risks of isolation, socialization, wellness and safety checks, and connections to community resources.

2023-2024 Senior Support Line Hours



Senior Support Line (Title IIIB)	February	FYTD	Annual Contract Goal	Target % of Contract Goal
Peer Counseling: Hours	62	586	616	51%
Peer Counseling: Persons Served (unduplicated monthly)	49	408	375	57%
Telephone Reassurance: Hours *	92.28	875.4	N/A	N/A
Telephone Reassurance: Contacts	274	2,495	2,236	61%
Telephone Reassurance: Persons Served (unduplicated monthly)	61	545	278	103%
TOTAL	538.28	4,909.4	N/A	N/A

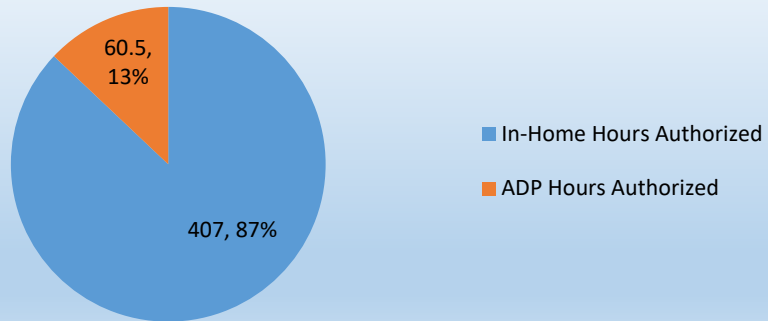
Respite Hours

This chart and table represent measures of Respite hours and clients served by those hours, either in-home and/or at the Adult Day Center. The District periodically receives funding for in-home respite and adult day center respite through Older Americans Act, Title III E funding awarded by the VCAAA.

Respite hours in the Adult Day Center grew in June 2023 (once emergency orders were lifted) and will continue to increase over the course of this fiscal year (23-24). Many families that received respite in the District's Adult Day Center, shared positive remarks in previous months and noted the difference it made in their loved one's life, including:

- “The scholarship was a huge help to me financially and I’m very grateful that you were able to offer it to us. Roy really looks forward to his Fridays at the Center. It’s nice to see him have a good reason to “clean up” because he has a place to go. Having a place that I feel good about sending Roy to is a great relief to me. It gives me a few hours in my week when I do not have to worry or think about what he is doing. Those few hours help me to relax and make it easier for me to handle this situation. Everyone there is wonderful and very helpful to Roy. I feel very fortunate that I live in Camarillo where they have such wonderful programs. Thank you again for all you do for us.”*

2023-2024 Caregiver Center - Respite Hours Authorized



Respite (Older Americans Act Title III E)	February	FYTD	Annual Contract Goal*	Target % of Contract Goal
Respite: In-home (hours)	48	407	406	88%
Respite: In-home (people)	3	33	N/A	N/A
Respite: ADP (hours)	24	60.5	489	5%
Respite: ADP (persons served)	1	28	N/A	N/A
TOTAL	76	528.5	N/A	

Home Modifications and Assistive Devices

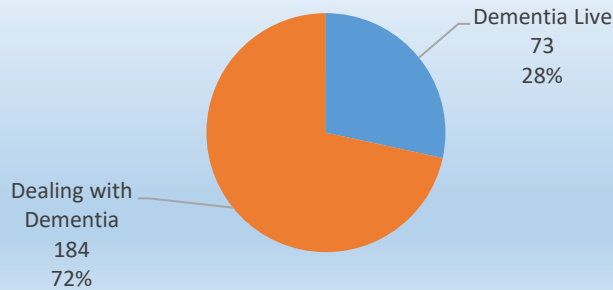
This table reflects the number of home modifications (anything that requires a bolt, screw, etc.) and assistive devices (no installation required) that have been authorized. The District periodically receives funding for Home Modifications and Assistive Devices through Older Americans Act, Title III E funding awarded by the VCAAA.

Home Modifications (Title III E)	February	FYTD	Annual Contract Goal	Target % of Contract Goal
Home Modifications: Units installed	1	6	66	9%
Home Modifications: Persons served	1	4	N/A	N/A
Assistive Devices: Units provided	0	1	3	33%
Assistive Devices: Persons served	0	1	N/A	N/A
TOTAL	2	12	N/A	

Dementia Friendly Caregiver Engagement Project

Below is a chart that represents monthly and FYTD counts of clients and organizations served by the Center's dementia education programs. Grant funding was previously provided by the Arthur N. Rupe Foundation to expand dementia specialty programs and services to family and professional caregivers. Currently these classes being partially funded by VCAAA caregiver training and California Department of Aging grant related to the Master Plan for Aging – bold goal # 4 (Caregiving that Works) for a grant called CalGrows.

Dementia Friendly Caregiver Training Hours

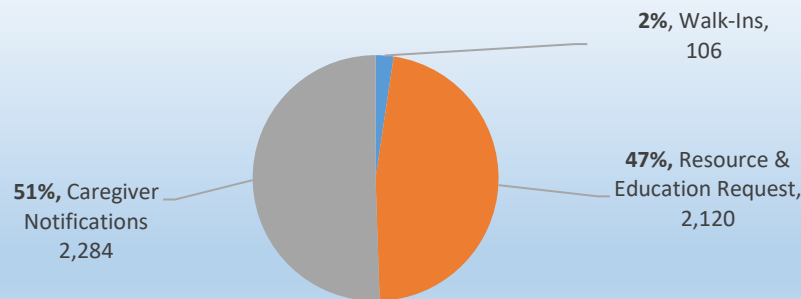


Dementia Friendly Caregiver Trainings	February	FYTD
Dementia Live: Hours	26	73
Dementia Live: Persons Trained	26	73
Dealing with Dementia: Hours	24	184
Dealing with Dementia: Persons Trained	12	51
TOTAL		

Caregiver Center Resource Activity

This chart represents Resource Specialist activity for the fiscal year, with February, 2024 shown in the data table below.

Caregiver Center Resource Activity



Caregiver Center Resource Activity	February	FYTD
Client walk-ins	16	106
Resource & Education Request	339	2,120
Caregiver Notification	367	2,284
TOTAL	722	4,510

The innovative dementia-specialty work accomplished in the Caregiver Center positions the District as a preferred provider to secure contracts and grant awards. The Center's work contributes to the District's strategic plan initiatives by providing evidence-based dementia training to caregivers to increase skillsets and education needed to provide quality care for their care partner and protect their own health.

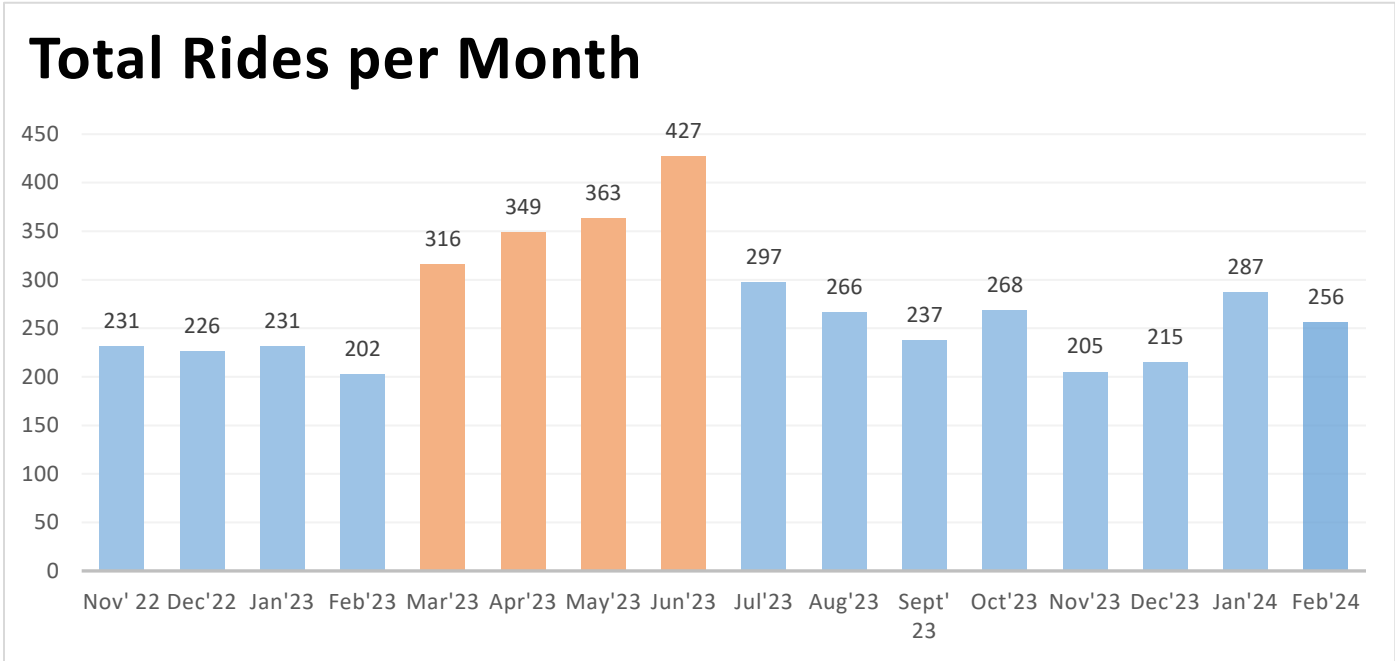
MEMORANDUM


DATE: February 29, 2024
TO: Kara Ralston, Chief Executive Officer
FROM: Mary Ann Ratto, Director Adult Day Center
SUBJECT: *February Monthly Report*

PROGRAM DESCRIPTION

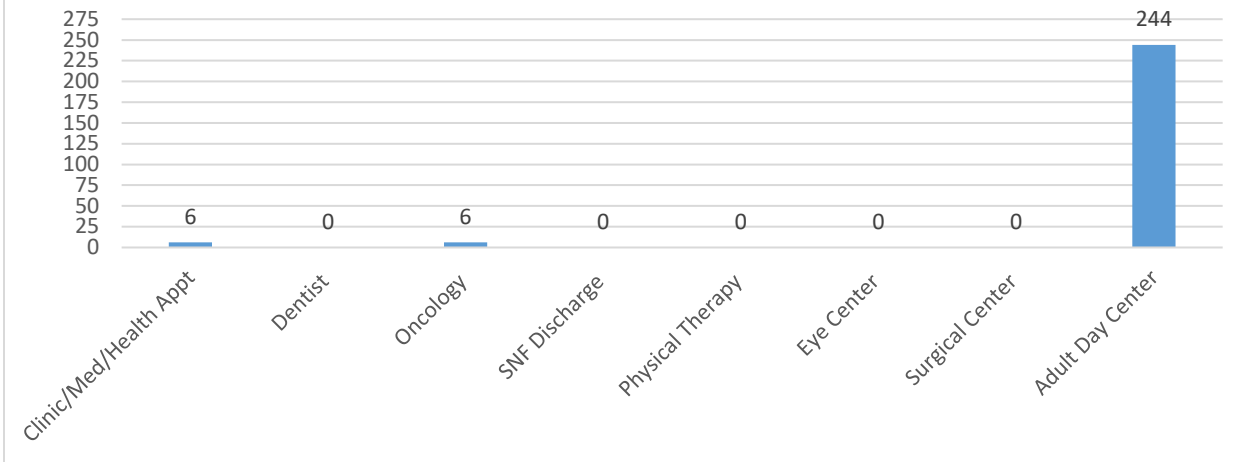
Camarillo Health Care District provides door-through-door transportation for non-emergency medical appointments and other activities of daily living, including to and from District programs, throughout Ventura County. Drivers are trained in CPR and First Aid, and have additional sensitivity training in transporting frail, elderly cognitively challenged and mobility-challenged riders. Vehicles are equipped with hydraulic lifts to accommodate wheelchair clients, oxygen canisters, and other assistive mobility devices.

Rides originate in the service area and can be provided to destinations throughout Ventura County, and to Kaiser in Woodland Hills. Transportation services remain available with proper capacity, safety and spread mitigation limits.

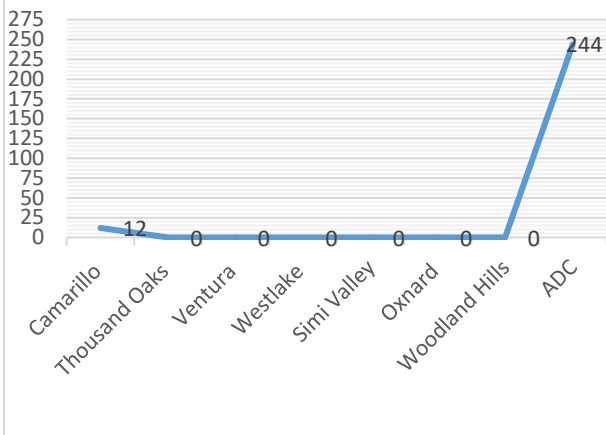


 *In partnership with the City of Camarillo, Care-A-Van transportation services provided free rides to Camarillo residents.*

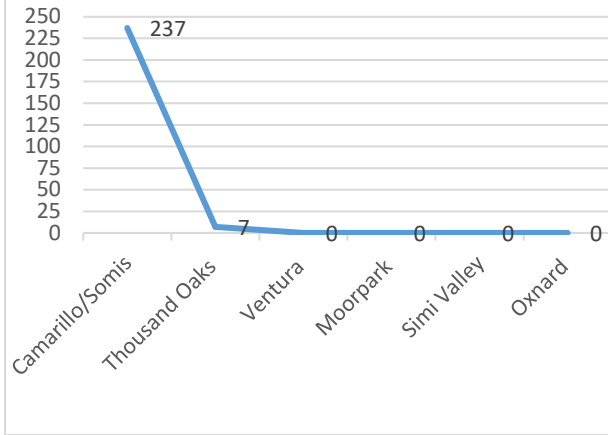
Cause or Reason for Ride



Ride Destinations



Adult Day Ride Destinations



Highlights

March 2024

Community Comments/Social Media Shoutouts



Posted to: Subscribers of Camarillo Health Care District
2 Likes 2 Comments

Share post



Neenie N. · Dara · 27m
CONGRATULATIONS Camarillo Health Care District For Winning "Innovative Program of The Year". Well Deserved Indeed!!!
Thank Reply Share

Tobey W. · University Glen · Edited 1m
CONGRATULATIONS! 🎉
Best run place, best people, best location, best clients! The Team Has It All! Thank you! (edited)

See insights and ads

Create ad

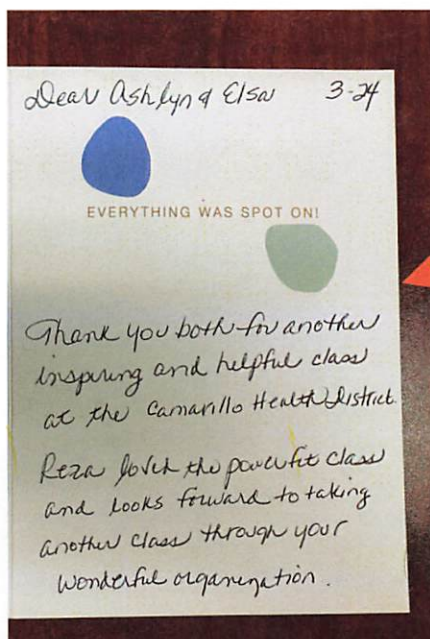
Like Comment Send Share

California Special Districts Association

Most relevant

California Special Districts Association
This program is amazing! A well deserved award to [Camarillo Health Care District](#).

Write a comment...



We love receiving notes of the great service given by our dedicated team!

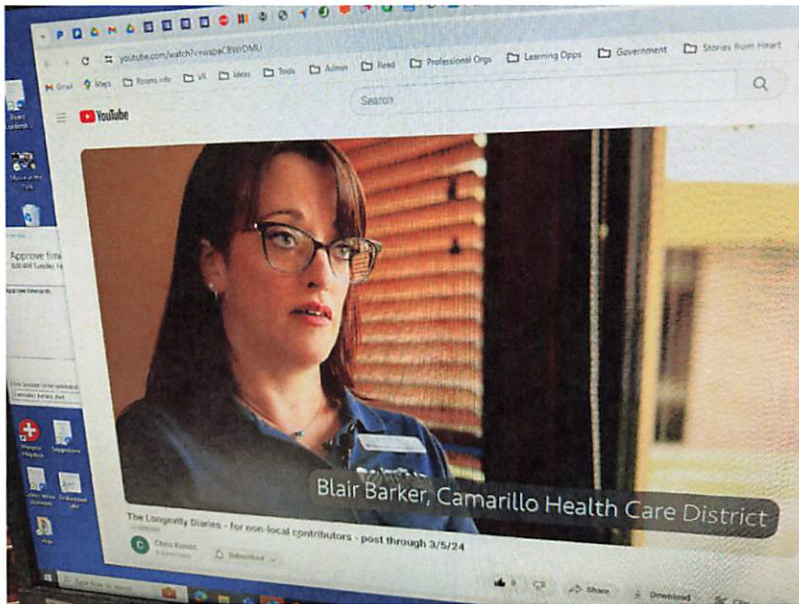
Way to go, Ashlyn and Elsa!

(Fall Prevention Program)

Highlights

March 2024

Community Comments/Social Media Shoutouts



Program Officer Blair participates in a film by chris kondo re longevity.....

Dear, Camarillo Health Care District

Debbie Deem's Fraud Victim presentation was most informative and needed. Wonderful services to the community. Most appreciated!

Fraud/Scam programming is appreciated!

FIRST AND LAST NAME: Me! Dick

TELEPHONE NUMBER: [REDACTED]

CITY OF RESIDENCE: Camarillo

Highlights

March 2024

Love On A Leash group offers love
in the Adult Day Center !



Sam the Pug

Highlights

February 2024

Agency Resources



Camarillo Health Care District (CHCD) offers a variety of educational opportunities to meet the needs of the community. Some of the programs offered are:

- **Fall Prevention Programming** - programs and classes to help reduce the risk of falling: SMARTfit, BALANCEfit, POWERfit, Walking Group, Bingocize, Matter of Balance and Tai Chi for Arthritis
- **Digital Literacy Classes** - looking to improve your digital literacy? Consider one of these classes being offered in May and June: Social Media Basics, Google Slides and Digital Scrapbooking
- **Dementia Live Simulation** - a high-impact, dementia simulation experience immerses participants into a life with dementia, allowing for a deeper understanding of what it's like to live with cognitive impairment and sensory change.
- **Virtual Reality Classes** - experience visiting many different places, without having to travel. VR has proven to help improve quality of life and a sense of well-being by reducing loneliness, addressing depression, and reducing barriers to socialization through common experiences.



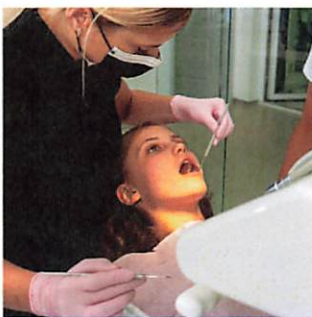
[Click to Learn More at CHCD](#)

Resource listing
on City of
Camarillo
website

St. Paddy's Day pugs in
Adult Day Center

4:47

myemail.constantco...



Free Dental Check-up Screenings

Camarillo Health Care District and Clove Dental are offering [free 15-minute dental check-up screenings](#) on **Wednesday, March 20, between 2-3 p.m.** in Camarillo.

Call 805-388-1952 now to register for an appointment. All ages are welcome and space is limited.

[Visit the Camarillo Health Care District website](#) for more details.

Mention from VCAA
Newsletter



Camarillo Health Care District

Published by [Ida Bauss](#) · 1d ·

Happy St. Patrick's Day!



Happy St. Patrick's Day!



SECTION 11

FUTURE MEETINGS AND EVENTS

<u>Board of Directors Meetings</u>	
Executive Committee: Doria/Dixon	April 15, 2024 – 12:30 p.m.
Finance Committee: Loh/Feinberg	April 25, 2024 – 10:00 a.m.
Regular Full Board	April 25, 2024 – 11:30 a.m.
Executive Committee: Doria/Dixon	May 13, 2024 – 12:30 p.m.
Regular Full Board	May 23, 2024 – 11:30 a.m.
Regular Full Board	June 6, 2024 – 11:30 a.m.
	Budget Presentation
Executive Committee: Doria/Dixon	June 17, 2024 – 12:30 p.m.
	Cancelled if budget approved on first reading
Regular Full Board	June 27, 2024 – 11:30 a.m.
	Budget Presentation – Second Reading
	Cancelled if approved on first reading
