



**Regular Board of Directors Meeting
3615 E Las Posas Road, Suite 161
Camarillo, CA 93010
Tuesday, October 27, 2015
12:00 p.m.**

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Mission

The Camarillo Health Care District

Ensure That Quality Health And

Wellness Services Are Available

To All District Residents.

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2015 Board Meeting Calendar

January

27 Board Meeting – 5:00 p.m.

February

24 Board Meeting - 12:00 p.m.

March

24 Board Meeting – 5:00 p.m.

April

21 Board Meeting – 12:00 p.m. - AMENDED

May

26 Board Meeting – 5:00 p.m.

June

**9 Board Meeting - 12:00 p.m.
(Budget Presentation)**

23 Board Meeting – 12:00 p.m.

July

28 Board Meeting – 5:00 p.m.

August

Dark

September

29 Board Meeting – 5:00 p.m.

October

27 Board Meeting – 12:00 p.m.

November

Dark

December

8 Annual Board Work-study – 8:30 a.m.

Board Meetings in odd numbered months are held at 5:00 p.m.

**Board Meetings in even numbered months are held at 12:00 p.m. except for the
December 8th meeting will be held at 8:30 a.m.**

2016 Regular Board Meeting Calendar

January

- Tuesday, January 26, 2016 – 5:00 p.m.

February

- Tuesday, February 23, 2016 – 12:00 p.m.

March

- Tuesday, March 22, 2016 – 5:00 p.m.

April

- Tuesday, April 26, 2016 – 12:00 p.m.

May

- Tuesday, May 24, 2016 – 5:00 p.m.

June

- Tuesday, June 7, 2016 – 12:00 p.m.
(Budget Presentation)
- Tuesday, June 28, 2016 – 12:00 P.M.

July

- Tuesday, July 26, 2016 – 5:00 p.m.

August

- Dark

September

- Tuesday, September 27, 2016 – 5:00 p.m.

October

- Tuesday, October 25, 2016 – 12:00 p.m.

November

- Dark

December

- Tuesday, December 6, 2016 – 8:30 a.m.
(Annual Board Work Study)

**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.**
- **All persons will identify themselves and state their address.**
- **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
OCTOBER 27, 2015**

OCTOBER 27, 2015

CAMARILLO HEALTH CARE DISTRICT

**Agenda for the Regular Meeting of the Board of Directors to be held on
Tuesday, October 27, 2015 at 12:00 p.m.
3615 E. Las Posas Road, Suites 160 and 161, Camarillo, CA 93010**

1. CALL TO ORDER

2. ROLL CALL

Camarillo Health Care District

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

3. PLEDGE OF ALLEGIANCE

Director Loft

4. AMENDMENTS TO THE AGENDA

This is the time and place to change the order of the agenda, delete, or add any agenda item(s) and to remove any consent agenda items for discussion.

5. PUBLIC COMMENT

The Camarillo Health Care District Board of Directors will hear from the public on any item of interest that is not on the agenda. The Board of Directors cannot take action on any item not scheduled on the agenda. These items may be referred for administrative action or scheduled on a future agenda. You have the opportunity to address the Board at the following times:

- A. AGENDA ITEM during Public Comments or at the time the Board considers the agenda item.**
- B. UNSCHEDULED ITEMS during Public Comments.**
- C. PUBLIC HEARING at the time for public hearings.**

6. **APPROVAL OF MINUTES**

It is the recommendation of the District Administration that the Board of Directors approve the minutes of the Regular Meeting of September 29, 2015.

(Please see Section 6A) **Page 15-19**

MOTION _____ SECOND _____ ABSTAIN _____ PASS _____

Brown _____ Loh _____ Hiepler _____ Loft _____

7. **ACTION ITEM**

A. Consideration, discussion, and approval of Applicant Scott Packham, DDS, to fill the vacancy on the Board of Directors. Following candidate interview sessions held on October 20, 2015, it is the recommendation of the Ad Hoc/Executive Committee that the Board of Directors appoint Scott Packham, DDS, to the vacated position on the Camarillo Health Care District Board of Directors. (Please see Section 7-A)

Page 21-24

MOTION _____ SECOND _____ ABSTAIN _____ PASS _____

Roll Call Vote

Director Brown _____
Director Loh _____
Director Hiepler _____
Director Loft _____

B. Consideration, discussion, and approval of the District’s Financial Audit Report for Fiscal Year 2014/2015, prepared and presented by Mark Poindexter, CPA, Poindexter & Company. (Please see Section 7-B) **Page 25-83**

MOTION _____ SECOND _____ ABSTAIN _____ PASS _____

BROWN _____ LOH _____ HIEPLER _____ LOFT _____

C. Consideration and approval of Resolution 15-10 Honoring Peggy O’Neill, RN, for her nineteen Years of Service as a Director with the Camarillo Health Care District.

(Please see Section 7-C) **Page 85-88**

MOTION _____ SECOND _____ ABSTAIN _____ PASS _____

Roll Call Vote

Director Brown _____
Director Loh _____
Director Hiepler _____
Director Loft _____

D. Consideration, discussion, and approval of recommended revisions to the Camarillo Health Care District Bylaws.

(Please see Section 7-D) Page 89-109

MOTION _____ SECOND _____ ABSTAIN _____ PASS _____

Roll Call Vote

Director Brown _____

Director Loh _____

Director Hiepler _____

Director Loft _____

E. Review and Approval of Professional Fee Agreement with Meyers Nave to assist as General Counsel to the Camarillo Health Care District.

(Please see Section 7-E) Page 111-118

MOTION _____ SECOND _____ ABSTAIN _____ PASS _____

BROWN _____ LOH _____ HIEPLER _____ LOFT _____

8. **CONSENT CALENDAR**

A. Donations: September 2015
(Please see Section 8-A) Page 119-120

B. Approval of the Minutes of the Executive Committee Meeting held on October 20, 2015. (Please see section 8-B) Page 121-123

MOTION _____ SECOND _____ ABSTAIN _____ PASS _____

BROWN _____ LOH _____ HIEPLER _____ LOFT _____

9. **MANAGEMENT REPORTS** Includes financial reports, updates and committee reports. (Please see Section 9)

CHIEF EXECUTIVE OFFICER REPORT Page 127-128

- FINANCIAL REPORT Page 129-137

10. **BOARD PRESIDENT’S REPORT** Page 165

11. **BOARD MEMBERS' INTERESTS AND CONCERNS** Page 167

12. **FUTURE MEETINGS AND EVENTS**

Board of Directors Meetings

November - Dark

Tuesday, December 8, 2015, 8:30 a.m., Annual Board Work Study

Tuesday, January 26, 2016, 5:00 p.m.

Tuesday, February 23, 2016, 12:00 p.m.

Events

Wednesday, October 28, 2015, 7:00 a.m., Fall Panel Meeting

13. **CLOSED SESSION** Page 169

Pursuant to Government Code 54956.9(d)(4) – Based on existing facts and circumstances, the legislative body of the local agency has decided to initiate or is deciding whether to initiate litigation.

14. **RECONVENE FROM CLOSED SESSION** Page 171

15. **ANNOUNCEMENT OF CLOSED SESSION** Page 173

The legislative body must provide an oral or written report on certain actions taken and the vote of every elected member present.

16. **ADJOURNMENT**

Having no further business, this meeting is adjourned at _____p.m. in memory of Mrs. Florence Hiepler.

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

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

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SECTION 6

**APPROVAL OF MINUTES
BOARD MEETING
SEPTEMBER 29, 2015**

SECTION 6

OCTOBER 27, 2015

**REGULAR MEETING
BOARD OF DIRECTORS
September 29, 2015**

CALL TO ORDER

The regular meeting of the Camarillo Health Care District Board of Directors was called to order on Tuesday, September 29, 2015, at 5:04 p.m., at the Camarillo Health Care District, 3615 E. Las Posas Road, Suite 160, Camarillo, California, by Rod Brown, President.

QUORUM:

The following Directors were present:

Rodger Brown, M.B.A., President
Christopher Loh, M.D., Vice President
Mark Hiepler, Esq., Clerk of the Board – *Arrived at 6:20 p.m.*
Richard Loft, M.D., Director
Peggy O’Neill, R.N., Director

Staff:

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

Consultant:

David Mitchell, Certified Public Accountant, Mitchell and Associates, LLP

PLEDGE OF ALLEGIANCE

Director Loh

AMENDMENTS TO THE AGENDA

There were no amendments to the Agenda.

PUBLIC COMMENT

There were no Public Comments.

APPROVAL OF MINUTES

It was **MOVED** by Director O’Neill, **SECONDED** by Director Loh, and **MOTION PASSED** that the Board of Directors approve the minutes of the Regular Meeting of July 28, 2015.

Vote of Minutes

Director Brown:	Aye
Director Loh:	Aye
Director Hiepler:	Absent
Director Loft:	Aye
Director O’Neill:	Aye

MANAGEMENT REPORTS

Chief Executive Officer, Kara Ralston, turned the floor over to President Brown who informed the Board of the “Innovative Program of the Year Award” the District received from the California Special Districts Association (CSDA) at their Annual Meeting and Conference, attended by CEO Ralston and President Brown.

Ms. Ralston discussed the transfer of two District vans to the ARC of Ventura County. The two transferred vans were still obligated under the terms of the Caltrans grant so could not be sold. The District received an immediate cost savings of \$6700, representing a refund of eleven months of prepaid insurance, with additional savings coming from reduced maintenance costs. The ARC of Ventura County was grateful to receive these vans.

CEO Ralston presented the Board with copies of the District’s Annual Report, which features articles by our two representatives in Sacramento, Senator Hannah Beth Jackson, and Assemblymember Jacqui Irwin.

Chief Resource Officer, Sue Tatangelo, updated the Board on the report produced by the Scan Foundation “Case Studies from the First Cohort of Linkage Lab Grantees.” The report provided case studies of the first six Linkage Lab grantees showing progress and challenges faced toward achieving their goals of meaningful partnerships, and lessons learned.

Ms. Tatangelo reported that the District will be sending Wellness and Caregiver Center Director, Martha Shapiro, to Americus, Georgia where she will participate in the Rosalynn Carter Institute for Caregiving, 2015 National Summit and Training Institute. The District is among the top six Caregiver Centers in the country. Ms. Tatangelo also updated the Board on the District’s receipt of a \$5000 transportation grant from the Ventura County Community Foundation (VCCF), and a new two year funding cycle for Fall Prevention.

Chief Human Resource Officer, Sonia Amezcua, discussed CalPERS adopting a “Flexible Glide Path” option for managing risk and volatility of the CalPERS Pension Fund.

David Mitchell C.P.A., Mitchell and Associates LLP, presented the financial report.

CONSENT CALENDAR

It was **MOVED** by Director Loft, **SECONDED** by Director O’Neill, and **MOTION PASSED** that the Board of Directors approve the Consent Calendar.

Vote of Consent Calendar

Director Brown:	Aye
Director Loh:	Aye
Director Hiepler:	Absent
Director Loft:	Aye
Director O’Neill:	Aye

ACTION ITEMS

- A. Consideration and adoption of the 2016 Regular Board Meeting Calendar. Discussion involved the procedures involving in changing a regular meeting versus a scheduled committee meeting. A Regular Board Meeting date must be changed by Resolution.

It was **MOVED** by Director Loh, **SECONDED** by Director Loft, and **MOTION PASSED** that the Board of Directors approve the 2016 Regular Board Meeting Calendar.

Vote of 2016 Regular Board Calendar

Director Brown:	Aye
Director Loh:	Aye
Director Hiepler:	Absent
Director Loft:	Aye
Director O'Neill:	Aye

- B. Consideration and adoption of Attachment B, determining the amount of compensation earnable pursuant to California Code of Regulations (CCR) Title 2, Section 570.5.

It was **MOVED** by Director Loh, **SECONDED** by Director O'Neill, and **MOTION PASSED** to approve Attachment B, determining the amount of compensation earnable pursuant to California Code of Regulations (CCR) Title 2, Section 570.5.

Vote of Compensation Schedule

Director Brown:	Aye
Director Loh:	Aye
Director Hiepler:	Absent
Director Loft:	Aye
Director O'Neill:	Aye

BOARD PRESIDENT'S REPORT

Board President Brown discussed his attendance at the California Special Districts Association (CSDA) Annual Meeting and Conference. President Brown expressed his interest in seeing the full video CSDA produced as part of the District's award. CEO Ralston will see if we can have it for the October Board of Directors Meeting.

FUTURE MEETINGS AND EVENTS

Board of Directors

Tuesday, October 27, 2015, 12:00 p.m.

November - Dark

Tuesday, December 8, 2015, 8:30 a.m., Board Work Study

Tuesday, January 26, 2016, 5:00 p.m.

President Brown called for a recess at 5:46 p.m. The meeting reconvened at 6:23.

Director Hiepler arrived at 6:22 p.m.

CLOSED SESSION – 6:24 P.M.

Pursuant to Government Code 54956.9(d)(4) – Based on existing facts and circumstances, the legislative body of the local agency has decided to initiate or is deciding whether to initiate litigation.

RECONVENE FROM CLOSED SESSION – 7:45 P.M.

ANNOUNCEMENT OF CLOSED SESSION

The Board of Directors of the Camarillo Health Care District continues arbitration with Ralph T. Ferguson of Ferguson Law and Leadership.

ADJOURNMENT

President Rod Brown, adjourned the meeting at 7:46 p.m.

Mark Hiepler
Clerk of the Board

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SECTION 7

ACTION ITEM

SECTION 7A

**CONSIDERATION, DISCUSSION, AND APPROVAL OF APPLICANT SCOTT
PACKHAM, DDS, TO FILL THE VACANCY ON THE BOARD OF DIRECTORS.**

OCTOBER 27, 2015

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Address confirmed by *DL Election Ofc*
Myra Enrriquez
 12:10 pm 10/16

APPLICATION FOR APPOINTMENT

Camarillo Health Care District Board of Directors Vacancy

RECEIVED
 OCT 16 2015
 BY: 8:20 am

Instructions

If you are interested in serving on the Camarillo Health Care District Board of Directors, please complete this application and return it to: Camarillo Health Care District, 3639 E. Las Posas Road, Suite 117, Camarillo, CA 93010, to the attention of Karen Valentine. Please attach a resume if one is available.

Date Due: Friday, October 16, 2015 at 4:00 P.M.

NAME: Scott W. Packham AGE (optional) 51

RESIDENCE ADDRESS: 1767 Calle Rocas Camarillo 93010

BUSINESS OR MAILING ADDRESS: 4027 Mission Oaks Blvd. Camarillo 93012

PHONE (DAYTIME): 805 484 1022 ^{cell} PHONE (EVENING) 805 341 3667

EDUCATION

Institution	Major	Degree	Year
UC Santa Barbara	Biology		1986
UCLA	Dentistry	DDS	1990

WORK/VOLUNTEER EXPERIENCE

Organization	City	Position	From	To
Heart of Hope Ministries	Vancouver WA	Board/Chair	2005	present
Camarillo YMCA	Camarillo	Board/Chair	2002	present
Camarillo Community Church	Camarillo	Board/Chair	2008	present
Camarillo Breakfast Rotary	Camarillo	Member/President	1998	2014
US Navy	San Diego	LCDR/Dentist	1990	1996
Rosewood Dental Group	Camarillo	owner/Dentist	1995	present

STATEMENT OF QUALIFICATIONS:

Please briefly describe your qualifications and why you are interested in serving on the Board of Directors.

For most of my life, Camarillo has been my home. I was raised here, I raised my family here, and I built a dental practice here. I graduated from UCLA Dental School and then served six years in the U.S. Navy as a dental officer. After the Navy assigned me to Point Mugu, I was able to join a dental practice in my hometown. I have led dental relief teams to Romania since 1992, and recently I have started treating patients and teaching at the Lucian Blaga Dental School in Sibiu, Romania.

Health care in Camarillo interests me for many reasons. I am deeply involved in the community. My parents still live here, and my wife and I intend on making this town our home for a long time. I chose a career in health care because I have an interest in the well being of others. I find great satisfaction in helping to heal and relieve pain.

I believe with my experience and insight that I could contribute to the Board of Directors.

CERTIFICATION:

I certify that the information contained in this application is true and correct. I authorize the verification of the information in this application.



Signature

10/13/15

Date

SECTION 7

ACTION ITEM

SECTION 7B

**CONSIDERATION, DISCUSSION, AND APPROVAL OF THE DISTRICT'S
FINANCIAL AUDIT REPORT FOR FISCAL YEAR 2014/2015, PREPARED AND
PRESENTED BY MARK POINDEXTER, CPA, POINDEXTER & COMPANY**

OCTOBER 27, 2015

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POINDEXTER AND COMPANY

Certified Public Accountant

October 15, 2015

Camarillo Health Care District

Enclosed please find the following information relative to the audit of the District's financial statements for the year-ended June 30, 2015.

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

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

- Letter of Representation and Passed Potential Journal Entries
Please read and have the appropriate individuals sign this letter and return to us. Please **do not** record these entries to your general ledger. These entries were determined during the course of our work and are for your information and future reference.
- Legal Representation Letter
Responses from the District's attorneys
- Other
Minutes of board meetings for the period June 10, 2015 to October 26, 2015, and finance/investment committee meetings for the period August 26, 2015 to October 26, 2015, balance sheet and income statement for September 2015, final OPEB actuarial report as of June 30, 2015, State controller's reports as of June 30, 2015,

Post Office Box 4488, Ventura, California 93007 ♦ (805) 659-3600 ♦ FAX (805) 659-1136
Email: mark@poindexterandco.com ♦ Website: www.poindexterandco.com

Audits • Reviews • Compilations • Tax Planning and Preparation • Consulting Services

Poindexter and Company
Certified Public Accountant
Post Office Box 4488
Ventura, California 93007

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

Client # : 4274

Invoice Number : 8274

Invoice Date : Thursday, October 15, 2015

For Professional Services Rendered :

Audit of financial statements for period ended June, 30, 2015, \$12,775.00

Professional services rendered outside the scope of the audit implementing GASB 68,
\$1,650.00

Less amounts previously billed, \$11,625.00

2,800.00

Total Invoice Amount

\$2,800.00

Current	Sep	Aug	Jul	Before Jul	Total Due
2,800.00	0.00	0.00	0.00	0.00	\$2,800.00

Amount due is payable within 15 days upon receipt of the invoice. --- (805) 659-3600 Fax (805) 659-1136

POINDEXTER AND COMPANY

Certified Public Accountant

October 15, 2015

To the Board of Directors
Camarillo Health Care District

I have audited the financial statements of Camarillo Health Care District (District) for the year ended June 30, 2015, and have issued my draft report thereon dated October 27, 2015. Professional standards require that I provide you with the following information regarding my audit.

My Responsibility under Generally Accepted Auditing Standards

As stated in my engagement letter dated October 6, 2012 my responsibility, as described by professional standards, is to plan and perform my audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement and are fairly presented in accordance with accounting principles generally accepted in the United States of America. Because of the concept of reasonable assurance and because I did not perform a detailed examination of all transactions, there is risk that material errors, irregularities, or illegal acts, including fraud and defalcations, may exist and not be detected by me.

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

Significant Accounting Policies

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

Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The significant estimates used in the preparation of the financial statements are outlined in the notes of the financial statements. I evaluated the key factors and assumptions used to develop the allocation bases in determining that it is reasonable in relation to the financial statements taken as a whole.

Significant Audit Adjustments

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

I proposed five significant adjustments: AJE01, AJE02, AJE03, AJE04 and AJE05; see attached.

The following adjustment was provided to me to correct the trial balance originally received for audit: CJE01 and CJE02; see attached.

Disagreements with Management

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

Consultations with Other Independent Accountants

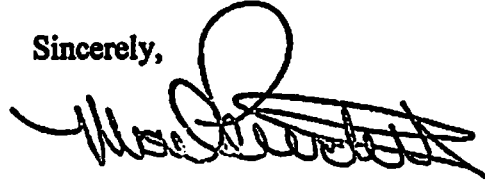
In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the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

Difficulties Encountered in Performing the Audit

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Mark A. Poindexter", with a large, stylized flourish above the name.

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

Camarillo Health Care District
Year End: June 30, 2015
Adjusting Journal Entries
Date: 7/1/2014 To 6/30/2015

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
AJE01	6/30/2015	Deferred Outflows of Resources	19000.000	32.6		117,938.93			
AJE01	6/30/2015	Net Pension Liability	21800.000	32.6			1,311,042.00		
AJE01	6/30/2015	Change in Accounting Principle	30130.000	32.6		1,193,105.07			
Record effect of changes in accounting principle related to GASB 68									
AJE02	6/30/2015	Deferred Outflows of Resources	19000.000	32.6			117,938.93		
AJE02	6/30/2015	Net Pension Liability	21800.000	32.6		117,938.93			
Reclassify 2014 pension contributions									
AJE03	6/30/2015	Deferred Outflows of Resources	19000.000	32.6		112,248.47			
AJE03	6/30/2015	Benefits-PERS-Admin.	60340.010	32.6			24,691.05		
AJE03	6/30/2015	Benefits-PERS-Admin.	60340.010	32.6			13.63		
AJE03	6/30/2015	Benefits-PERS-ADP	60340.020	32.6			14,822.01		
AJE03	6/30/2015	Benefits-PERS-Lifetime/Comm	60340.040	32.6			8,608.89		
AJE03	6/30/2015	Benefits-PERS-Education	60340.050	32.6			13,039.04		
AJE03	6/30/2015	Benefits-PERS-Vol.	60340.080	32.6			8,559.39		
AJE03	6/30/2015	Benefits-PERS-Relations	60340.070	32.6			5,408.00		
AJE03	6/30/2015	Benefits-PERS-Service Contract	60340.080	32.6			16,379.68		
AJE03	6/30/2015	Benefits-PERS-Trans	60340.090	32.6			10,812.17		
AJE03	6/30/2015	Benefits-PERS-Applo Event	60340.110	32.6			12,066.81		
Reclassify 2015 pension contributions									
AJE04	6/30/2015	Deferred Outflows of Resources	19000.000	32.6		647.00			
AJE04	6/30/2015	Deferred Outflows of Resources	19000.000	32.6			170.00		
AJE04	6/30/2015	Net Pension Liability	21800.000	32.6		233,590.07			
AJE04	6/30/2015	Deferred Inflows of Resources	28000.000	32.6			336,361.00		
AJE04	6/30/2015	Deferred Inflows of Resources	28000.000	32.6		90.00			
AJE04	6/30/2015	Benefits-PERS-Admin.	60340.010	32.6		198,708.00			
AJE04	6/30/2015	Benefits-PERS-Admin.	60340.010	32.6			84,504.07		
Changes in net position liability during 2015									
AJE05	6/30/2015	Deferred Outflows of Resources	19000.000	32.6			170.00		
AJE05	6/30/2015	Deferred Inflows of Resources	28000.000	32.6		80,520.00			
AJE05	6/30/2015	Deferred Inflows of Resources	28000.000	32.6		4,971.00			
AJE05	6/30/2015	Deferred Inflows of Resources	28000.000	32.6		90.00			
AJE05	6/30/2015	Benefits-PERS-Admin.	60340.010	32.6			85,411.00		
Changes in deferred outflows and deferred inflows (amortization)									
CJE01	6/30/2015	Accrued Vacation	21800.000	6. A			1,355.41		
CJE01	6/30/2015	Salaries-Admin	60100.010	6. A		1,355.41			
Client post closing entry to adjust administration vacation accrual as of 6/30/15									
CJE02	6/30/2015	Accounts Payable	20100.000	6			4,748.63		
CJE02	6/30/2015	Legal Fees-Admin	82400.010	6		648.38			
CJE02	6/30/2015	Awards & Recognition- Admin	83400.010	6		2,597.75			
CJE02	6/30/2015	Continuing Education-Trustee	63800.010	6		1,502.50			
Client post closing entry to record outstanding liability to Meyers Nave									
						2,063,946.51	2,063,946.51		
			Net Income (Loss)			(1,067,274.04)			

Prepared by	Reviewed by
MAP	
12/26/2014	

CAMARILLO HEALTH CARE DISTRICT

Independent Auditor's Reports, Management's Discussion and Analysis, Financial Statements and Supplementary Information June 30, 2015 and 2014

Prepared by:

POINDEXTER AND COMPANY

Certified Public Accountant

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Ventura, California 93007
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**Tax Planning & Consultation · Tax Return Preparation · Business Consultation
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Camarillo Health Care District
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Camarillo Health Care District
Governing Board of Directors
As of June 30, 2015

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

To the Board of Directors of
Camarillo Health Care District

INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

I have audited the accompanying financial statements of the Camarillo Health Care District, as of and for the years ended June 30, 2015 and June 30, 2014, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

My responsibility is to express opinions on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the State Controller's Minimum Audit Requirements for California Special Districts. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective net position of the Camarillo Health Care District, as of June 30, 2015 and June 30, 2014, and the respective changes in net position and, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America, as well as accounting systems prescribed by the State Controller's Office and state regulations governing special districts.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis on pages five through eight, and the funding status of the pension plan and post employment health insurance benefit plan on pages twenty-nine to thirty-one be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, I have also issued my report dated October 27, 2015 on my consideration of the Camarillo Health Care District's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Camarillo Health Care District's internal control over financial reporting and compliance.

October 27, 2015

To the Board of Directors of
Camarillo Health Care District

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

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States; and the State Controller's Minimum Audit Requirements for California Special Districts, the financial statements of Camarillo Health Care District, as of and for the years ended June 30, 2015 and June 30, 2014, and the related notes to the financial statements, which collectively comprise Camarillo Health Care District's basic financial statements, and have issued my report thereon dated October 27, 2015.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

October 27, 2015

**Camarillo Health Care District
Management Discussion and Analysis
For Years Ended June 30, 2015 and 2014**

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, 2015 and 2014. The Statements of Revenues, Expenses and Changes in Net Position provide the results from operations through the fiscal years ended June 30, 2015 and 2014, and reflect how the operating results for the fiscal years affected the Statements of Net Position.

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

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

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 those net positions from the prior fiscal year.

**See Auditor's Report
The Notes to Financial Statements Are An Integral Part of This Statement
Page 5 of 31**

**Camarillo Health Care District
Management Discussion and Analysis
For Years Ended June 30, 2015 and 2014**

<u>Assets</u>	<u>2015</u>	<u>2014</u>
Current Assets	\$1,938,432	\$1,666,711
Restricted Assets	10,492	10,582
<u>Capital Assets</u>	<u>2,304,261</u>	<u>2,007,726</u>
Total Assets	\$4,253,185	\$3,685,019
 <u>Deferred Outflows of Resources</u>	 <u>112,553</u>	 <u>0</u>
Total Assets and Deferred Outflows of Resources	\$4,365,738	\$3,685,019
 <u>Liabilities</u>		
Current Liabilities	\$ 436,535	\$ 422,202
<u>Long-Term Liabilities</u>	<u>1,482,971</u>	<u>0</u>
Total Liabilities	\$ 1,919,506	\$ 422,202
 Deferred Inflows of Resources	 \$ 250,690	 \$ 0
 <u>Net Position</u>		
Invested in Capital Assets	\$ 2,227,717	\$ 2,007,726
<u>Unrestricted Net Position</u>	<u>(32,175)</u>	<u>1,255,091</u>
Total Net Position	\$ 2,195,542	\$ 3,262,817
 <u>Total Liabilities and Net Position</u>	 <u>\$ 4,365,738</u>	 <u>\$ 3,685,019</u>

The net position of the District decreased 32.7%, as follows:

- Current assets increased by 16.3% from the prior year reflecting less use of funds for operating expenses due to operating efficiencies and the culmination of a program.
- An increase in capital assets of 14.8% reflects the retirement of various assets with corresponding accumulated depreciation and the purchase of additional fixed assets including the improvements to the Adult Daycare Center.
- An increase in current liabilities of 3.4% reflects an increase in accrued operating expenses that were paid subsequent to year end and an increase in accrued liability for unfunded healthcare cost.
- A decrease in unrestricted net assets reflects a change in accounting principle that requires certain future obligations for pension liabilities to be recorded.

See Auditor's Report
The Notes to Financial Statements Are An Integral Part of This Statement
Page 6 of 31

Camarillo Health Care District
Management Discussion and Analysis
For Years Ended June 30, 2015 and 2014

<u>Operating Revenues</u>	<u>2015</u>	<u>2014</u>
Program Revenues	\$ 645,065	\$ 705,907
Operating Grants	205,146	299,316
Bequest Distribution - Care-A-Van	141,199	135,885
<u>Other Operating Revenue</u>	<u>51,328</u>	<u>48,687</u>
Total Operating Revenues	\$1,042,738	\$1,189,795

<u>Non-Operating Revenues/(Expenses)</u>		
Property Taxes	\$2,244,695	\$2,123,180
Investment Income	2,927	1,878
Other Non-Operating Revenue	113,889	47,845
Loss on Sale of Equipment	(10,552)	(5,346)
<u>Interest Expense</u>	<u>(16,875)</u>	<u>0</u>
Total Non-Operating Revenues/ (Expenses)	\$2,334,084	\$2,167,557

<u>Program Expenses</u>		
Salaries, wages and benefits	\$1,674,455	\$1,779,768
Professional fees	263,719	346,277
Depreciation	148,472	139,768
<u>Combined other</u>	<u>453,698</u>	<u>409,044</u>
Total Program Expenses	\$ 2,540,344	\$2,674,857

<u>Administration Expenses</u>	<u>\$ 710,648</u>	<u>\$ 713,952</u>
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Change in Accounting Principle	\$(1,193,105)	\$ 0
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- Total Operating Revenues reflect a decrease of 12.4%, primarily due to a decrease in operating grants and the cessation of a program.
- Total Non-Operating Revenues/(Expenses) have increased by 7.7%, primarily due to an increase in property tax revenue and an increase in contributions.
- Total Program Expenses decreased by 5.0% due primarily to the cessation of a program.
- Administration Expenses have decreased by 0.5%, due operating efficiencies.
- Change in accounting principles represents the requirement of GASB 68 to record accrued unfunded pension liabilities. This change affects the net assets of the organization by the cumulative effect of the unfunded amount.

See Auditor's Report
The Notes to Financial Statements Are An Integral Part of This Statement
Page 7 of 31

**Camarillo Health Care District
Management Discussion and Analysis
For Years Ended June 30, 2015 and 2014**

Actual Results Compared to Budget

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

	<u>Actual</u>	<u>Budget</u>
Total Operating Revenues	\$ 1,042,738	\$ 1,027,956
Less: Expenses		
Salaries and Benefits	(2,131,784)	(2,185,690)
<u>Other Operating Expenses</u>	<u>(928,193)</u>	<u>(963,038)</u>
Net Operating Loss	\$(2,017,239)	\$(2,120,772)
Non-Operating Revenues/(Expenses)		
Property Taxes	\$ 2,244,695	\$ 2,184,183
Investment Income	2,927	1,300
<u>Other Non-Operating Revenue/(Expenses)</u>	<u>86,462</u>	<u>123,956</u>
Total Non-Operating Revenues/ (Expenses)	\$ 2,334,084	\$ 2,309,439
<u>Less Depreciation</u>	<u>\$ (191,015)</u>	<u>\$ (187,109)</u>
<u>Less Change in Accounting Principle</u>	<u>\$(1,193,105)</u>	<u>\$ 0</u>
<u>Change in Net Position and Accounting Principle</u>	<u>\$(1,067,275)</u>	<u>\$ 1,558</u>

Requests for information:

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

Camarillo Health Care District
 Statements of Net Position
 June 30, 2015 and 2014

	2015	2014
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents (Note 2)	\$ 1,826,085	\$ 1,487,903
Accounts receivable	5,628	
Taxes Receivable	49,553	46,687
Other receivables	1,193	652
Grant receivable	22,430	105,869
Interest receivable		637
Prepaid expenses	33,543	24,963
Total Current Assets	1,938,432	1,666,711
Restricted cash and cash equivalents (Note 2)	10,492	10,582
Building and equipment, net of accumulated depreciation (Note 3)	2,304,261	2,007,726
DEFERRED OUTFLOWS OF RESOURCES	112,553	
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable	61,047	104,384
Accrued expenses	113,896	131,233
OPEB payable (Note 8)	156,378	155,379
Accrued Interest Payable	16,875	
Deferred revenue (Note 4)	11,795	31,206
Current Portion of Long Term Debts (Note 6)	76,544	
Total Current Liabilities	436,535	422,202
Net Pension Liability (Note 7)	959,515	
Notes Payable (Note 6)	523,456	
Total Liabilities	1,919,506	422,202
DEFERRED INFLOWS OF RESOURCES	250,690	
NET POSITION		
Invested in capital assets	2,227,717	2,007,726
Unrestricted net position	(32,175)	1,255,091
Total Net Position	\$ 2,195,542	\$ 3,262,817

Camarillo Health Care District
Statements of Revenues, Expenses and Changes in Net Position
For the Years Ended June 30, 2015 and 2014

	2015	2014
OPERATING REVENUES		
Program revenues	\$ 645,065	\$ 705,907
Legacies and bequests (Note 10)	141,199	135,885
Grant income (Note 11)	205,146	299,316
Miscellaneous revenue	51,328	48,687
Total Operating Revenues	1,042,738	1,189,795
OPERATING EXPENSES		
Program Expenses		
Salaries, wages and benefits	1,674,455	1,779,768
Professional fees	263,719	346,277
Postage and printing	106,590	77,110
Supplies and activities	75,781	66,559
Depreciation	148,472	139,768
Insurance	23,888	26,911
Advertising and promotion	26,010	17,411
Utilities and telephone	98,660	94,124
Repairs and maintenance	50,230	44,125
Other program	72,539	82,804
Total Program Expenses	2,540,344	2,674,857
Administration Expenses		
Salaries, wages and benefits	457,329	483,759
Professional fees	32,386	39,651
Postage and printing	733	736
Supplies and activities	27,455	18,613
Depreciation	42,543	45,171
Insurance	21,875	21,033
Advertising and promotion	499	-
Association fees, utilities and telephone	17,985	17,389
Repairs and maintenance	3,544	4,814
Other administration	52,232	39,539
Board	54,067	43,247
Total Administration Expenses	710,648	713,952
Total Operating Expenses	3,250,992	3,388,809
Operating Changes in Net Position	(2,208,254)	(2,199,014)

Camarillo Health Care District
Statements of Revenues, Expenses and Changes in Net Position
For the Years Ended June 30, 2015 and 2014

	<u>2015</u>	<u>2014</u>
NON-OPERATING REVENUES/(EXPENSES)		
Property taxes	2,244,695	2,123,180
Contributions	79,061	17,739
Interest income	2,927	1,764
Unrealized gain/loss on investments		114
Other non-operating revenue	34,828	30,106
Loss on sale of equipment	(10,552)	(5,346)
Interest expense	<u>(16,875)</u>	<u> </u>
 Total Non-Operating Revenues and Expenses	 <u>2,334,084</u>	 <u>2,167,557</u>
 Changes in Net Position	 <u>125,830</u>	 <u>(31,457)</u>
 Net Position at Beginning of Year	 3,262,817	 3,294,274
 Change in Accounting Principle (Note 12)	 <u>(1,193,105)</u>	 <u> </u>
 Net Position at Beginning of Year - Restated	 <u>2,069,712</u>	 <u>3,294,274</u>
 Net Position at End of Year	 <u>\$ 2,195,542</u>	 <u>\$ 3,262,817</u>

Camarillo Health Care District
Statements of Cash Flows
For Years Ended June 30, 2015 and 2014

	2015	2014
Cash Flows From Operating Activities		
Cash receipts from user charges	\$ 619,485	\$ 721,794
Operating grant revenue received	288,585	300,335
Other operating receipts	51,328	48,687
Distribution from Ventura County Community Foundation	141,199	135,885
Cash payments to other suppliers of goods or services and other operating expenses	(980,110)	(892,726)
Cash payments to employees and for employee benefits	(2,243,575)	(2,285,336)
Net Cash Provided/(Used) By Operating Activities	(2,123,088)	(1,971,361)
Cash Flows From Investing Activities		
Interest income	3,564	1,820
Other non-operating income	113,889	47,845
Net Cash Provided/(Used) By Investing Activities	117,453	49,665
Cash Flows From Capital Activities		
Purchase of capital assets	(498,102)	(130,511)
Proceeds from issuance of debt	600,000	
Net Cash Provided/(Used) By Capital Activities	101,898	(130,511)
Cash Flows From Non-capital Financing Activities		
Property taxes collected	2,241,829	2,121,849
Net Cash Provided/(Used) By Non-capital Financing Activities	2,241,829	2,121,849
Net Increase/(Decrease) In Cash And Cash Equivalents	338,092	69,642
Cash And Cash Equivalents At Beginning Of Year	1,498,485	1,428,843
Cash And Cash Equivalents At End Of Year	\$ 1,836,577	\$ 1,498,485
Reconciliation of Operating Income to Net Cash Provided By Operating Activities		
Operating changes in position	\$ (2,208,254)	\$ (2,199,014)
Adjustments to Reconcile Net Income to Net Cash Provided by Operating Activities		
Depreciation	191,015	184,939
(Increase)/Decrease in Assets:		
Accounts receivable	(5,628)	3,110
Grant receivable	83,439	1,019
Other receivables	(541)	(316)
Prepaid expenses	(8,580)	(1,081)
Deferred Outflows of Resources	(112,553)	
Increase/(Decrease) in Liabilities:		
Accounts payable	(43,337)	48,698
Accrued expenses	(17,337)	(22,208)
OPEB payable	999	399
Deferred revenue	(19,411)	13,093
Net Pension Liability	(233,590)	
Deferred Inflows of Resources	250,690	
Net Cash Provided/(Used) By Operating Activities	\$ (2,123,088)	\$ (1,971,361)

Camarillo Health Care District
Notes to Financial Statements
June 30, 2015 and 2014

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of the Entity:

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

Reporting Entity:

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

Basis of Accounting:

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

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

Camarillo Health Care District
Notes to Financial Statements
June 30, 2015 and 2014

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Principles of Presentation:

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

Estimates:

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

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

Cash and Cash Equivalents:

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

Investments:

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

Capital Assets:

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

Compensated Absences:

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

Budgets:

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

Property Taxes:

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

Camarillo Health Care District
Notes to Financial Statements
June 30, 2015 and 2014

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Income Taxes:

The District is exempt from income taxes.

Subsequent Events:

The District has evaluated subsequent events through October 27, 2015, the date which the financial statements were available to be issued.

Pensions:

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

Note 2 - CASH AND CASH EQUIVALENTS, AND INVESTMENTS

The District's carrying value of deposits were \$291,686 and \$255,899 at June 30, 2015 and 2014, respectively. The corresponding bank balances were \$300,588 and \$272,661, respectively. The deposits are insured up to \$250,000 by Federal Deposit insurance. As of June 30, 2015 two accounts went over the insured limit, but as of June 30, 2014, all accounts were within the insured limit. The California Government Code requires all financial institutions to secure a local government agency's deposits by pledging governmental securities as collateral. The market value of pledged securities must equal 110% of an agency's deposits. California law also allows financial institutions to secure an agency's deposits by pledging first trust deed mortgage notes having a value of 150% of an agency's total deposits, and collateral is considered to be held in the name of the District. All cash held by financial institutions is, therefore, entirely insured or collateralized.

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

	<u>Fair Value</u>	<u>Carrying Value</u>
State of California Local Agency Investment Fund	\$ 1,540,102	\$ 1,540,102
County Treasury Investment	3,634	3,634
Total	<u>\$ 1,543,736</u>	<u>\$ 1,543,736</u>

**Camarillo Health Care District
Notes to Financial Statements
June 30, 2015 and 2014**

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

Cash and cash equivalents, and investments consist of the following as of June 30, 2014:

	<u>Fair Value</u>	<u>Carrying Value</u>
State of California Local Agency Investment Fund	\$ 1,237,926	\$ 1,237,926
County Treasury Investment	3,505	3,505
Total	\$ 1,241,431	\$ 1,241,431

The State of California Local Agency Investment Fund (“LAIF”) is an external investment pool. LAIF operates in accordance with appropriate state laws and is an unrated pool. The share value of the District’s investment in LAIF is \$1,539,523.

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 \$10,492 and \$10,582 as of June 30, 2015 and 2014, respectively, are amounts received that are designated for program scholarship awards.

Camarillo Health Care District
Notes to Financial Statements
June 30, 2015 and 2014

Note 3 - CAPITAL ASSETS

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

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

As of June 30, 2014, capital assets were comprised of the following:

<u>Asset Description</u>	<u>Estimated Lives</u>	<u>Cost as of 6/30/13</u>	<u>Additions</u>	<u>Deletions</u>	<u>Cost as of 6/30/14</u>
Building and related improvements	3 to 39 years	\$ 3,145,025		\$ (2,453)	\$ 3,142,572
IS equipment	3 to 8 years	335,617	\$ 29,818	(146,149)	219,286
Equipment and furnishings	2 to 15 years	258,782	6,585	(20,560)	244,807
Transportation vehicles	10 years	349,636			349,636
Construction in progress			94,792		94,792
Total capital assets		4,089,060	131,195	(169,162)	4,051,093
Less accumulated depreciation		<u>(2,021,560)</u>	<u>(184,939)</u>	<u>163,132</u>	<u>(2,043,367)</u>
Net capital assets		<u>\$ 2,067,500</u>	<u>\$ (53,744)</u>	<u>\$ (6,030)</u>	<u>\$ 2,007,726</u>

Note 4 - DEFERRED REVENUE

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

Note 5 - LINE OF CREDIT

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

Camarillo Health Care District
Notes to Financial Statements
June 30, 2015 and 2014

Note 6 - LONG-TERM DEBT

Long-term debt consists of the following debt issues:

	<u>Issuance Date</u>	<u>Security</u>	<u>Interest Rates</u>	<u>Balance 6/30/14</u>	<u>Proceeds/ Retirement</u>	<u>Balance 6/30/15</u>	<u>Current</u>	<u>Long-Term</u>
Municipal Finance Corporation	9/1/04	None	3.75%	\$ 0	\$ 600,000	\$ 600,000	\$ 76,544	\$ 523,456

<u>Fiscal Year Ending June 30,</u>	<u>Municipal Finance Corporation</u>	<u>Total Interest</u>	<u>Total</u>
2016	\$ 76,544	\$ 22,500	\$ 99,044
2017	79,415	19,630	99,045
2018	82,393	16,652	99,045
2019	85,482	13,562	99,044
2020	88,688	10,356	99,044
2021-2022	<u>187,478</u>	<u>10,610</u>	<u>198,088</u>
	<u>\$ 600,000</u>	<u>\$ 93,310</u>	<u>\$ 693,310</u>

Note 7 - DEFINED BENEFIT PENSION PLAN

A. General Information about the Pension Plans

Plan Description:

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

Benefits Provided:

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

The Plans' provisions and benefits in effect at June 30, 2014, are summarized as follows:

	<u>Prior to January 1, 2013</u>	<u>On or after January 1, 2013</u>
Hire date		
Benefit formula	2% @ 60	2% @ 60
Retirement age	60	60
Required employee contribution rates	6.880%	6.308%
Requires employer contribution rates	8.486%	6.250%

Camarillo Health Care District
Notes to Financial Statements
June 30, 2015 and 2014

Note 7 - DEFINED BENEFIT PENSION PLAN (Continued)

Contributions:

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

For the year ended June 30, 2015, the contributions recognized as part of pension expense for the Plan was as follows:

	<u>Miscellaneous</u>
Contributions - employer	<u>\$ 112,246</u>
Contributions - employee	<u>\$ 96,367</u>

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

As of June 30, 2015, the District reported net pension liabilities for its proportionate shares of the net pension liability of the Plan as follows:

	<u>Proportionate Share of Net</u>
	<u>Pension Liability</u>
Miscellaneous	<u>\$ 959,515</u>

The District's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2014, 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, 2013 rolled forward to June 30, 2014 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions for all participating employers, actuarially determined. The District's proportionate share of the net pension liability for the plan as of June 30, 2013 and 2014 was as follows:

	<u>Proportionate Share of Net</u>
	<u>Pension Liability</u>
Proportion - June 30, 2013	\$ 1,311,042
Proportion - June 30, 2014	<u>959,515</u>
Change - Increase/(Decrease)	<u>\$ (351,527)</u>

Camarillo Health Care District
Notes to Financial Statements
June 30, 2015 and 2014

Note 7 - DEFINED BENEFIT PENSION PLAN (Continued)

For the year ended June 30, 2015, the District recognized pension expense of \$16,779. At June 30, 2015, 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	\$ 112,246	
Differences between actual and expected experience		
Changes in assumptions		
Change in employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions	307	\$ (8,949)
Net differences between projected and actual earnings on plan investments		(241,741)
Total	<u>\$ 112,553</u>	<u>\$ (250,690)</u>

\$112,246 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, 2016. Other amounts reported as deferred outflows or resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

<u>Year Ended June 30,</u>	
2016	\$ (85,411)
2017	\$ (84,451)
2018	\$ (80,521)
2019	\$ 0
2020	\$ 0
Thereafter	\$ 0

Camarillo Health Care District
Notes to Financial Statements
June 30, 2015 and 2014

Note 7 - DEFINED BENEFIT PENSION PLAN (Continued)

Actuarial Assumptions:

The total pension liabilities in the June 30, 2013 actuarial valuations were determined using the following actuarial assumptions:

	<u>Miscellaneous</u>
Valuation Date	June 30, 2013
Measurement Date	June 30, 2014
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.50%
Inflation	2.75%
Payroll Growth	3.00%
Projected Salary Increase	(1)
Investment Rate of Return	7.50% (2)
Mortality	(3)

(1) Depending on age and service

(2) Net of pension plan investment expenses, including inflation

(3) Derived using CalPERS' membership data for all funds

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2013 valuation were based on the results of a January 2014 actuarial experience study for the period 1997 to 2011. Further details of the Experience Study can be found on the CalPERS website.

Discount Rate:

The discount rate used to measure the total pension liability was 7.50% for each Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for the plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.50 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.50 percent will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

According to Paragraph 30 of Statement 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. The 7.50 percent investment return assumption used in this accounting valuation is net of administrative expenses. Administrative expenses are assumed to be 15 basis points. An investment return excluding administrative expenses would have been 7.65 percent. Using this lower discount rate has resulted in a slightly higher total pension liability and net pension liability. This difference was deemed immaterial to the Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan. However, employers may determine the impact at the plan level for their own financial reporting purposes. Refer to page 9 of this report, which provides information on the sensitivity of the net pension liability to changes in the discount rate.

Camarillo Health Care District
Notes to Financial Statements
June 30, 2015 and 2014

Note 7 - DEFINED BENEFIT PENSION PLAN (Continued)

CalPERS is scheduled to review all actuarial assumptions as part of its regular Asset Liability Management review cycle that is scheduled to be completed in February 2018. Any changes to the discount rate will require Board action and proper stakeholder outreach. For these reasons, CalPERS expects to continue using a discount rate net of administrative expenses for GASB 67 and 68 calculations through at least the 2017-18 fiscal year. CalPERS will continue to check the materiality of the difference in calculation until such time as we have changed our methodology.

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

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

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

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

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

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

Camarillo Health Care District
Notes to Financial Statements
June 30, 2015 and 2014

Note 7 - DEFINED BENEFIT PENSION PLAN (Continued)

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

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

	<u>Miscellaneous</u>
1 % Decrease Net Pension Liability	6.50% \$ 1,709,559
Current Discount Rate Net Pension Liability	7.50% \$ 959,515
1% Increase Net Pension Liability	8.50% \$ 337,050

Pension Plan Fiduciary Net Position:

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

E. Payable to the Pension Plan

At June 30, 2015, the District reported a payable of \$2,611 for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2015.

Note 8 - OTHER POST EMPLOYMENT BENEFITS

Plan Description:

The District administers a single-employer defined benefit healthcare plan (Plan). The Plan provides lifetime post-employment medical insurance to eligible retirees and their spouses through the California Public Employees Retirement System. Annually, the District establishes a maximum monthly premium that the District will contribute to the cost of current-year medical insurance premiums. For calendar year 2015 and 2014, the maximum monthly contribution by the District was \$790 per retiree.

Funding Policy:

The District's annual other post-employment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. During the year ended June 30, 2011, the District entered into an agreement and elected to prefund OPEB through CalPERS in the California Employer's Retiree Benefit Trust Program (CERBT). During the years ended June 30, 2015 and 2014, the District chose to contribute \$145,000 and \$145,000, respectively, in cash for each of the years to the CERBT. The other post-employment benefits that are due to retirees during the fiscal year are funded and expensed on a pay-as-you-go basis. The District will pay 100% of the cost of the post-employment benefit plan.

Camarillo Health Care District
Notes to Financial Statements
June 30, 2015 and 2014

Note 8 - OTHER POST EMPLOYMENT BENEFITS (Continued)

Annual OPEB Cost and Net OPEB Obligation:

The following table shows the components of the District's annual OPEB expense for the year ended June 30, 2015 and 2014, the amount actually contributed to the Plan, and the changes in the District's net OPEB obligation:

	2015	2014
Annual required contribution (ARC)	\$ 145,399	\$ 145,399
Interest on net OPEB obligation	11,265	11,794
Adjustment to annual required contribution	(10,665)	(11,794)
Annual OPEB cost	145,999	145,399
Contribution made to Plan during fiscal year	(145,000)	(145,000)
Increase in net OPEB obligation	999	399
Net OPEB obligation - beginning of year	155,379	154,980
 Net OPEB obligation - end of year	 \$ 156,378	 \$ 155,379

The District's annual OPEB cost, the percentage of annual cost contributed to the plan, and the net OPEB obligation for the years ended June 30, 2015 and 2014 are shown in the following table. Only six years' information is available since 2010 was the District's initial year of implementation for GASB Statement No. 45.

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

Camarillo Health Care District
Notes to Financial Statements
June 30, 2015 and 2014

Note 8 - OTHER POST EMPLOYMENT BENEFITS (Continued)

Funded Status and Funding Progress:

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

	<u>2015</u>	<u>2014</u>
Actuarial accrued liability	\$ 1,798,158	\$ 1,078,857
Actuarial value of plan assets	<u>670,469</u>	<u>316,585</u>
Unfunded actuarial accrued liability	<u>\$ 1,127,689</u>	<u>\$ 762,272</u>
Funded ratio	<u>37.29%</u>	<u>29.34%</u>
Covered payroll	<u>\$ 1,409,091</u>	<u>\$ 1,457,087</u>
Unfunded actuarial accrued liability as a percentage of covered payroll	<u>80.03%</u>	<u>52.31%</u>

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

Actuarial Methods and Assumptions:

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

Camarillo Health Care District
Notes to Financial Statements
June 30, 2015 and 2014

Note 8 - OTHER POST EMPLOYMENT BENEFITS (Continued)

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

Valuation date	June 30, 2015
Actuarial cost method	Entry age normal cost method
Amortization method	Level percent of payroll amortization
Remaining amortization period	30 Years as of the valuation date
Asset valuation method	5 Year smoothed market

Actuarial assumptions:	
Investment rate of return	7.10%
Projected salary increase	2.75%
Inflation – discount rate	2.75%

Note 9 - RISK MANAGEMENT

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

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

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

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

Camarillo Health Care District
Notes to Financial Statements
June 30, 2015 and 2014

Note 9 - RISK MANAGEMENT (Continued)

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

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

Note 10 - DISTRIBUTIONS FROM VENTURA COUNTY COMMUNITY FOUNDATION

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

Each year, VCCF distributes a portion of the earnings based on its distribution policies, which are subject to change based on VCCF’s investment management performance. The amounts received in 2015 and 2014, were \$141,199 and \$135,885 respectively. The distribution amounts are to be used only for the Care-a-Van service in Camarillo. At June 30, 2015, the market value of the fund held by VCCF on behalf of the District was \$3,128,222. At June 30, 2014, the market value of the fund held by VCCF on behalf of the District was \$3,128,222.

Note 11 - GRANTS

The District is the recipient of grants from government agencies and the private sector. The grants received for the year ended June 30, 2015 are:

Funding Source	Program	Purpose	Amount
Ventura County Area Agency on Aging (VCAAA)	Wellness & Caregiver Center	Caregiver Support	\$ 44,355
Ventura County Area Agency on Aging (VCAAA)	Senior Lunch Program	Senior Meals	65,474
Dignity Health	Wellness & Caregiver Center	Care Coordinator	17,500
The Scan Foundation	Care Transitions	IT Infrastructure	5,000
Ventura County Area Agency on Aging (VCAAA)	Wellness & Caregiver Center	Senior Helpline	53,617
The Scan Foundation	Wellness & Caregiver Center	Community of Constituents	<u>19,200</u>
Total Grant Funds			<u>\$ 205,146</u>

Camarillo Health Care District
Notes to Financial Statements
June 30, 2015 and 2014

Note 12 - CHANGE IN ACCOUNTING PRINCIPLE

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

Note 13 - CONTINGENCY

The District has made a claim against one of its vendors for reimbursement of costs totaling \$90,000 to \$150,000. The District has filed an arbitration proceeding to participate in business arbitration, and no estimate can be made of the amount of the reimbursement, if any, that will actually be received.

Camarillo Health Care District
Required Supplementary Information
June 30, 2015 and 2014

Schedule of Proportionate Share of the Net Pension Liability

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

Schedule of Contributions

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

Cost Sharing Defined Benefit Pension Plan
Last 10 Years*

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

	CLASSIC	PEPRA
	2014	2014
Proportion of the net pension liability	.01540%	.00002%%
Proportionate share of the net pension liability	\$ 958,442	\$ 1,073
Covered employee payroll	\$ 1,257,288	\$ 115,690
Proportionate share of the net pension liability as percentage of covered employee payroll	76.23%	.93%
Plan's fiduciary net position	83.03%	83.03%
Plan fiduciary net position as a percentage of the total pension liability	\$ 126,978	\$ 142

Notes to Schedule:

Changes in Assumptions: In 2015, amounts reported as changes in assumptions resulted primarily from adjustments to expected retirement ages of general employees.

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

**Camarillo Health Care District
Required Supplementary Information
June 30, 2015 and 2014**

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

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

Notes to Schedule:

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

Change in Assumptions: None

Methods and assumptions used to determine contribution rates:

Agent Multiple Employers		Entry age
Amortization method		Level percentage of payroll, closed
Remaining amortization period		15 years
Asset valuation method		5 year smoothed market
Inflation		2.75%
Projected salary increases		Variable entry age and service
Investment rate of return	7.50%, net of pension plan investment expense, including inflation	
Retirement age		60 yrs.
Mortality		Derived using CalPERS membership data for all funds

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

**Camarillo Health Care District
Required Supplementary Information
June 30, 2015 and 2014**

Funded Status of the Post Employment Health Insurance Benefit Plan

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

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

Camarillo Health Care District

Year End: June 30, 2015

Trial Balance

Account	Prelim	Adj's	Rep	Annotation	Rep 06/14	Amount Chg	%Chg
10100.000 Bank of The West - General	250,438.23	0.00	250,438.23		158,889.29	91,548.94	58
10150.000 Bank of The West - Payroll	0.00	0.00	0.00		(651.74)	651.74	(100)
10600.000 Petty Cash-Admin	1,000.00	0.00	1,000.00 M		1,000.00	0.00	0
10650.000 Petty Cash-Community Servi	50.00	0.00	50.00 M		50.00	0.00	0
10660.000 Petty Cash-Volunteer Guild	20.00	0.00	20.00 M		20.00	0.00	0
10680.000 Petty Cash-Senior Meals	85.00	0.00	85.00		85.00	0.00	0
10745.000 Rabobank	30,755.80	0.00	30,755.80		87,079.67	(56,323.87)	(65)
10860.000 Guild Cash-Ckng Bank of the	10,492.00	0.00	10,492.00		10,581.59	(89.59)	(1)
10 Cash	292,841.03	0.00	292,841.03		257,053.81	35,787.22	14
10700.000 Cash-LAIF	1,540,102.08	0.00	1,540,102.08		1,237,555.89	302,546.19	24
10701.000 LAIF Contra Account	0.00	0.00	0.00		369.72	(369.72)	(100)
10720.000 Cash-County Treasury Invest	3,633.45	0.00	3,633.45		3,505.39	128.06	4
12 Investments	1,543,735.53	0.00	1,543,735.53		1,241,431.00	302,304.53	24
13150.000 Due From County Property T:	49,552.81	0.00	49,552.81		46,687.20	2,865.61	6
14 Receivables	49,552.81	0.00	49,552.81		46,687.20	2,865.61	6
12000.000 Accounts Receivable	5,628.00	0.00	5,628.00		0.00	5,628.00	0
14. 1 Accounts Receivable-Participat	5,628.00	0.00	5,628.00		0.00	5,628.00	0
12200.000 Accrued Interest Receivable	0.00	0.00	0.00		637.14	(637.14)	(100)
14. 2 Interest Recievable	0.00	0.00	0.00		637.14	(637.14)	(100)
12050.000 Employee Payroll Advance R	0.00	0.00	0.00		651.74	(651.74)	(100)
12100.000 Employee Advance	1,193.34	0.00	1,193.34		0.00	1,193.34	0
12500.000 VCTC-ADA Receivable	0.00	0.00	0.00		26,372.80	(26,372.80)	(100)
12520.000 AAA-Senior Meals Receivabl	11,760.95	0.00	11,760.95		8,610.57	3,150.38	37
12530.000 AAA-Caregiver IIIE Receivabl	1,366.50	0.00	1,366.50		18,146.50	(16,780.00)	(92)
12540.000 AAA-Senior Support IIIB Rec	8,350.31	0.00	8,350.31		8,673.32	(323.01)	(4)
12550.000 AAA-Healthy IDEAS IIID Rec	0.00	0.00	0.00		5,528.62	(5,528.62)	(100)
12600.000 AAA-Care Transitions	0.00	0.00	0.00		38,537.00	(38,537.00)	(100)
12610.000 PICF BS Contract	952.33	0.00	952.33		0.00	952.33	0
14. 5 Other Receivable	23,623.43	0.00	23,623.43		106,520.55	(82,897.12)	(78)
18100.000 Prepaid Insurance	1,306.00	0.00	1,306.00		1,306.00	0.00	0
18150.000 Pre Paid-Workers Comp	25,854.64	0.00	25,854.64		16,603.91	9,250.73	56
18250.000 Prepaid Postage	266.23	0.00	266.23		710.24	(444.01)	(63)
18270.000 Prepaid Other	6,116.00	0.00	6,116.00		6,343.16	(227.16)	(4)
18 Prepaid Expenses	33,542.87	0.00	33,542.87		24,963.31	8,579.56	34
15200.000 Building & Improvements	3,665,822.17	0.00	3,665,822.17		3,142,571.87	523,250.30	17
15350.000 IS equipment	218,116.24	0.00	218,116.24		219,285.99	(1,169.75)	(1)
15500.000 Equipment and furnishings	266,494.37	0.00	266,494.37		244,808.18	21,686.19	9
15550.000 Transportation vehicles	349,635.55	0.00	349,635.55		349,635.55	0.00	0
15600.000 Construction in Progress	0.00	0.00	0.00		94,791.75	(94,791.75)	(100)
16200.000 Accumulated Depreciation-Bt	(1,603,961.75)	0.00	(1,603,961.75)		(1,507,265.99)	(96,695.76)	6
16350.000 Accumulated Depreciation-IS	(188,417.28)	0.00	(188,417.28)		(182,159.40)	(6,257.88)	3
16500.000 Accumulated Depreciation-Ec	(206,933.88)	0.00	(206,933.88)		(192,412.02)	(14,521.86)	8
16550.000 Accumulated Depreciation-Ve	(196,494.00)	0.00	(196,494.00)		(161,530.43)	(34,963.57)	22
24 Property, Plant and Equipment	2,304,261.42	0.00	2,304,261.42		2,007,725.50	296,535.92	15

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Camarillo Health Care District

Year End: June 30, 2015

Trial Balance

Account	Prelim	Adj's	Rep	Annotation	Rep 06/14	Amount	Chg	%Chg
20100.000 Accounts Payable	(56,297.75)	(4,748.63)	(61,046.38)		(104,384.08)	43,337.70	(42)	
30 Accounts Payable	(56,297.75)	(4,748.63)	(61,046.38)		(104,384.08)	43,337.70	(42)	
19000.000 Deferred Outflows of Resourc	0.00	112,553.47	112,553.47		0.00	112,553.47	0	
21200.000 Accrued Payroll	(37,044.93)	0.00	(37,044.93)		(35,983.14)	(1,061.79)	3	
21450.000 PERS Payable-Retirement	(2,611.26)	0.00	(2,611.26)		(2,624.89)	13.63	(1)	
21550.000 Accrued OPEB Liability	(156,378.36)	0.00	(156,378.36)		(155,379.32)	(999.04)	1	
21600.000 Accrued Vacation	(72,884.78)	(1,355.41)	(74,240.19)		(92,625.40)	18,385.21	(20)	
21800.000 Net Pension Liability	0.00	(959,515.00)	(959,515.00)		0.00	(959,515.00)	0	
28000.000 Deferred Inflows of Resource	0.00	(250,690.00)	(250,690.00)		0.00	(250,690.00)	0	
32 Accrued Salaries & Related Items	(268,919.33)	(1,099,006.94)	(1,367,926.27)		(286,612.75)	(1,081,313.52)	377	
24200.000 Scholarships-Volunteer Expei	(3,692.20)	0.00	(3,692.20)		(6,315.79)	2,623.59	(42)	
24300.000 Scholarships-Senior Services	(2,856.80)	0.00	(2,856.80)		(3,906.80)	1,050.00	(27)	
24500.000 Scholarships-Transportation	(409.00)	0.00	(409.00)		(359.00)	(50.00)	14	
24550.000 Scholarshiips-W.I.C.	(3,534.00)	0.00	(3,534.00)		0.00	(3,534.00)	0	
25100.000 Deferred Revenue	0.00	0.00	0.00		(17,500.00)	17,500.00	(100)	
25200.000 Deferred Lease	(1,303.00)	0.00	(1,303.00)		(2,103.00)	800.00	(38)	
27000.000 Deferred Revenue	0.00	0.00	0.00		(1,022.00)	1,022.00	(100)	
38 Unearned Revenue	(11,795.00)	0.00	(11,795.00)		(31,206.59)	19,411.59	(62)	
22100.000 Accrued Interest	(16,875.00)	0.00	(16,875.00)		0.00	(16,875.00)	0	
25000.000 Construction Loan 2015	(76,544.22)	0.00	(76,544.22)		0.00	(76,544.22)	0	
26000.000 Construction Loan 2021	(523,455.78)	0.00	(523,455.78)		0.00	(523,455.78)	0	
40 Long Term Debt	(616,875.00)	0.00	(616,875.00)		0.00	(616,875.00)	0	
30200.000 Fund Balance	(3,262,816.48)	0.00	(3,262,816.48)		(3,294,273.81)	31,457.33	(1)	
50 Equity	(3,262,816.48)	0.00	(3,262,816.48)		(3,294,273.81)	31,457.33	(1)	
40100.010 Tax Revenue	(582,852.08)	0.00	(582,852.08)		(2,123,179.82)	1,540,327.74	(73)	
40100.020 Tax Revenue	(304,699.10)	0.00	(304,699.10)		0.00	(304,699.10)	0	
40100.040 Tax Revenue	(77,450.19)	0.00	(77,450.19)		0.00	(77,450.19)	0	
40100.050 Tax Revenue	(513,701.97)	0.00	(513,701.97)		0.00	(513,701.97)	0	
40100.060 Tax Revenue	(139,077.95)	0.00	(139,077.95)		0.00	(139,077.95)	0	
40100.080 Tax Revenue	(443,820.03)	0.00	(443,820.03)		0.00	(443,820.03)	0	
40100.090 Tax Revenue	(183,093.52)	0.00	(183,093.52)		0.00	(183,093.52)	0	
40150.050 Community Education Fees	(41,056.50)	0.00	(41,056.50)		(50,144.75)	9,088.25	(18)	
40150.080 Community Education Fees	(1,324.00)	0.00	(1,324.00)		(120.00)	(1,204.00)	003	
40170.090 Transportation Fees	(29,370.00)	0.00	(29,370.00)		(28,014.00)	(1,356.00)	5	
40190.090 ADP Transport Fees	(20,358.00)	0.00	(20,358.00)		(24,794.50)	4,436.50	(18)	
40195.090 ADA Transport Fees	0.00	0.00	0.00		(2,080.00)	2,080.00	(100)	
40220.050 Wellness Fees	(634.00)	0.00	(634.00)		(419.00)	(215.00)	51	
40230.050 Facility Use - Counsel	(590.00)	0.00	(590.00)		(2,360.00)	1,770.00	(75)	
40230.080 Facility Use Counsel Wellnes	(550.00)	0.00	(550.00)		0.00	(550.00)	0	
40242.040 PLL Fees	(88,440.00)	0.00	(88,440.00)		(78,936.00)	(9,504.00)	12	
40245.060 Sr Lunch Home Recipients	(20,012.90)	0.00	(20,012.90)		(17,318.50)	(2,694.40)	16	
40252.060 Sr. Lunch Mealsite Recipients	(1,836.05)	0.00	(1,836.05)		(1,344.66)	(491.39)	37	
40262.110 Demonstration Revenue	(193,984.00)	0.00	(193,984.00)		(296,172.00)	102,188.00	(35)	
40263.110 PICF BS Contract	(2,823.66)	0.00	(2,823.66)		0.00	(2,823.66)	0	
40270.020 ADP Fees	(201,466.00)	0.00	(201,466.00)		(165,244.50)	(36,221.50)	22	

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Camarillo Health Care District

Year End: June 30, 2015

Trial Balance

Account	Prelim	Adj's	Rep	Annotation	Rep 06/14	Amount Chg	%Chg
40288.080 Grant AAA-Caregiver Resour	(44,355.00)	0.00	(44,355.00)		(41,458.00)	(2,897.00)	7
40300.020 Scholarship Revenue-ADP	(310.00)	0.00	(310.00)		(1,344.00)	1,034.00	(77)
40330.090 VCTC-ADA	0.00	0.00	0.00		(26,372.80)	26,372.80	(100)
40355.060 Sr. Meals Community Sponsc	(2,950.00)	0.00	(2,950.00)		(975.00)	(1,975.00)	203
40360.050 Healthy Attitude Sponsorship	(3,500.00)	0.00	(3,500.00)		(2,000.00)	(1,500.00)	75
40400.010 Interest Income	(2,926.81)	0.00	(2,926.81)		(1,763.63)	(1,163.18)	66
40450.010 Unrealized Gain(Loss) on Inv	0.00	0.00	0.00		(113.95)	113.95	(100)
40550.050 Facility Use-Education	(19,242.50)	0.00	(19,242.50)		(17,040.00)	(2,202.50)	13
40550.080 Facility Use-Resource Center	(5,827.92)	0.00	(5,827.92)		(5,753.88)	(74.04)	1
40600.050 Facility Use-Lease	(25,118.00)	0.00	(25,118.00)		(23,533.00)	(1,585.00)	7
40720.010 Donations-Unrestricted-Admi	0.00	0.00	0.00		(613.76)	613.76	(100)
40720.060 Donations-Unrestricted-Volun	(668.36)	0.00	(668.36)		(74.00)	(594.36)	803
40720.080 Donations-Unrestricted-	(549.50)	0.00	(549.50)		(210.00)	(339.50)	162
40740.090 Legacies & Bequests	(141,199.00)	0.00	(141,199.00)		(135,885.00)	(5,314.00)	4
40810.060 AAA Senior Meals Grant	(65,474.00)	0.00	(65,474.00)		(52,572.00)	(12,902.00)	25
40815.080 Grant-Dignity Health	(17,500.00)	0.00	(17,500.00)		(17,500.00)	0.00	0
40820.060 City of Camarillo Designation	(37,000.00)	0.00	(37,000.00)		(37,000.00)	0.00	0
40825.110 Grant-SCAN	(5,000.00)	0.00	(5,000.00)		(62,500.00)	57,500.00	(92)
40850.080 Grant-AAA Senior Helpline III	(53,617.00)	0.00	(53,617.00)		(51,279.00)	(2,338.00)	5
40860.080 Grant-AAA Healthy IDEAS III	0.00	0.00	0.00		(33,234.00)	33,234.00	(100)
40865.080 Grant-SCAN Community	0.00	0.00	0.00		(14,400.00)	14,400.00	(100)
40865.110 SCAN Comm Grant	(19,200.00)	0.00	(19,200.00)		0.00	(19,200.00)	0
40910.010 Other Income	(34,227.60)	0.00	(34,227.60)		(29,519.83)	(4,707.77)	16
40910.020 Other Income-ADP	(77,842.85)	0.00	(77,842.85)		(16,840.90)	(61,001.95)	362
40910.040 Other Income-Lifeline	0.00	0.00	0.00		(336.00)	336.00	(100)
40910.050 Other Income-Education	(600.00)	0.00	(600.00)		(50.00)	(550.00)	100
40910.110 Other Income-Care Transiti	0.00	0.00	0.00		(200.00)	200.00	(100)
70200.010 Gain/(Loss) Asset Disposal	0.00	0.00	0.00		4,915.23	(4,915.23)	(100)
70200.020 Gain/(Loss) Asset Disposal	10,552.36	0.00	10,552.36		0.00	10,552.36	0
70200.050 Gain/(Loss) Asset Disposal	0.00	0.00	0.00		663.31	(663.31)	(100)
70200.080 Gain/(Loss) Asset Disposal	0.00	0.00	0.00		261.49	(261.49)	(100)
70200.090 Gain/(Loss) Asset Disposal	0.00	0.00	0.00		(23.00)	23.00	(100)
70200.110 Gain/(Loss) Asset Disposal	0.00	0.00	0.00		(470.90)	470.90	(100)
60 Revenue	(3,393,696.13)	0.00	(3,393,696.13)		(3,357,350.35)	(36,345.78)	1
30130.000 Change in Accounting Princip	0.00	1,193,105.07	1,193,105.07		0.00	1,193,105.07	0
40840.070 Internal Service-Comm Relati	(168,868.42)	0.00	(168,868.42)		(117,663.47)	(51,204.95)	44
60200.010 Payroll Taxes-Admin.	19,904.26	0.00	19,904.26		19,376.94	527.32	3
60200.020 Payroll Taxes-ADP	22,092.96	0.00	22,092.96		20,609.68	1,483.28	7
60200.030 Payroll Taxes-Wellness	0.00	0.00	0.00		24.61	(24.61)	(100)
60200.040 Payroll Taxes-Lifeline/Comm	5,790.75	0.00	5,790.75		5,654.13	136.62	2
60200.050 Payroll Taxes-Education	16,193.30	0.00	16,193.30		12,121.77	4,071.53	34
60200.060 Payroll Taxes-Senior Lunch	10,651.72	0.00	10,651.72		16,593.09	(5,941.37)	(36)
60200.070 Payroll Taxes-Rel.	5,331.75	0.00	5,331.75		0.00	5,331.75	0
60200.080 Payroll Taxes-Wellness Cent	20,385.07	0.00	20,385.07		20,068.09	316.98	2
60200.090 Payroll Taxes-Trans.	10,685.74	0.00	10,685.74		14,054.25	(3,368.51)	(24)
60200.110 P/R Taxes - Apple	13,510.54	0.00	13,510.54		21,004.37	(7,493.83)	(36)
62100.010 Audit Fees	12,185.00	0.00	12,185.00		12,345.00	(160.00)	(1)
62300.080 Community Paternership Initi.	0.00	0.00	0.00		6,517.40	(6,517.40)	(100)
62350.080 Community Support	0.00	0.00	0.00		500.00	(500.00)	(100)
62400.010 Legal Fees-Admin	8,894.10	648.38	9,542.48		21,072.00	(11,529.52)	(55)

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Camarillo Health Care District

Year End: June 30, 2015

Trial Balance

Account	Prelim	Adj's	Rep	Annotation	Rep 06/14	Amount	Chg	%Chg
62400.020 Legal Fees-ADP	1,629.60	0.00	1,629.60		819.00	810.60	99	
62400.040 Legal Fees-Lifeline	0.00	0.00	0.00		2,460.00	(2,460.00)	(100)	
62400.060 Legal Fees-SLP	0.00	0.00	0.00		2,190.00	(2,190.00)	(100)	
62400.080 Legal Fees-Wellness & Cargi	1,687.80	0.00	1,687.80		0.00	1,687.80	0	
62400.090 Legal Fees-Transportation	0.00	0.00	0.00		11,715.00	(11,715.00)	(100)	
62400.110 Legal Fees	21,731.70	0.00	21,731.70		23,931.70	(2,200.00)	(9)	
62500.010 Outside Contractors-Admin	10,658.32	0.00	10,658.32		6,233.74	4,424.58	71	
62500.020 Outside Contractors-ADP	14,839.90	0.00	14,839.90		6,879.00	7,960.90	116	
62500.040 Outside Contractors-Lifeline/C	3,479.93	0.00	3,479.93		777.30	2,702.63	348	
62500.050 Outside Contractors-Educatic	25,713.76	0.00	25,713.76		35,893.40	(10,179.64)	(28)	
62500.060 Outside Contractors-Vol.	1,914.76	0.00	1,914.76		1,850.97	63.79	3	
62500.070 Outside Contractors-Relation	72,535.96	0.00	72,535.96		104,318.36	(31,782.40)	(30)	
62500.080 Outside Contractors-Service	49,087.02	0.00	49,087.02		47,040.13	2,046.89	4	
62500.090 Outside Contractors-Trans.	1,571.42	0.00	1,571.42		2,401.02	(829.60)	(35)	
62500.110 Outside Contractors - Apple	45,405.55	0.00	45,405.55		67,361.30	(21,955.75)	(33)	
62550.010 Int Service-Info/Comm Rel-Ac	22,026.68	0.00	22,026.68		15,347.60	6,679.08	44	
62550.020 Int Service-Info/Comm Rel-Al	36,710.32	0.00	36,710.32		25,578.98	11,131.34	44	
62550.040 Int Service-Info/Comm Rel-Li	3,671.19	0.00	3,671.19		2,558.37	1,112.82	43	
62550.050 Int Service-Info/Comm Rel-Et	55,619.21	0.00	55,619.21		40,926.27	14,692.94	36	
62550.060 Int Service-Info/Comm Rel-Vt	6,787.38	0.00	6,787.38		2,557.87	4,229.51	165	
62550.080 Int Service-Info/Comm Rel-St	22,026.52	0.00	22,026.52		15,347.44	6,679.08	44	
62550.090 Int Service-Info/Comm Rel-Tr	7,342.36	0.00	7,342.36		5,115.79	2,226.57	44	
62550.110 Int Service-Info/Comm Rel	14,684.76	0.00	14,684.76		10,231.15	4,453.61	44	
62650.050 Educators Costs	24,122.00	0.00	24,122.00		31,621.97	(7,499.97)	(24)	
63010.010 Community/Staff Rel-Admin	15,295.97	0.00	15,295.97		7,634.22	7,661.75	100	
63010.020 Community/Staff Rel-ADP	1,284.42	0.00	1,284.42		140.71	1,143.71	813	
63010.040 Community/Staff Rel-Lifeline/	328.00	0.00	328.00		157.52	170.48	108	
63010.050 Community/Staff Rel-Educati	0.00	0.00	0.00		131.06	(131.06)	(100)	
63010.060 Community/Staff Rel-Vol.	407.01	0.00	407.01		762.52	(355.51)	(47)	
63010.070 Community/Staff Rel-Relator	887.93	0.00	887.93		116.84	771.09	660	
63010.080 Community/Staff Rel-Svc Cor	1,512.31	0.00	1,512.31		61.35	1,450.96	2365	
63010.090 Community/Staff Re.-Trans.	0.00	0.00	0.00		34.52	(34.52)	(100)	
63010.110 Community/Staff Rel.	235.22	0.00	235.22		603.07	(367.85)	(61)	
63400.010 Awards & Recognition- Admir	0.00	2,597.75	2,597.75		0.00	2,597.75	0	
63500.010 Dues/Subsription-Admin.	5,365.00	0.00	5,365.00		7,449.38	(2,084.38)	(28)	
63500.020 Dues/Subsription-ADP	1,553.43	0.00	1,553.43		1,458.48	94.95	7	
63500.040 Dues/Subscriptions-Lifeline/C	748.88	0.00	748.88		552.46	196.42	36	
63500.050 Dues/Subscriptions-Education	1,177.59	0.00	1,177.59		695.22	482.37	69	
63500.060 Dues/Subscriptions-Vol.	142.72	0.00	142.72		215.46	(72.74)	(34)	
63500.070 Dues/Subscriptions-Relations	430.00	0.00	430.00		475.50	(45.50)	(10)	
63500.080 Dues/Subscriptions-Svc Cont	1,492.03	0.00	1,492.03		635.71	856.32	135	
63500.090 Dues/Subscriptions-Trans.	241.72	0.00	241.72		215.90	25.82	12	
63500.110 Dues/Subscriptions-Care Trai	944.30	0.00	944.30		173.80	770.50	443	
63600.010 Continuing Education-Trustee	47,364.99	1,502.50	48,867.49		37,746.74	11,120.75	29	
63650.010 Continuing Ed-Staff/Admin	21,686.58	0.00	21,686.58		23,807.61	(2,121.03)	(9)	
63650.020 Continuing Ed-Staff/ADP	2,792.64	0.00	2,792.64		4,283.96	(1,491.32)	(35)	
63650.040 Continuing Ed-Staff/Lifeline	567.99	0.00	567.99		1,330.17	(762.18)	(57)	
63650.050 Continuing Ed-Staff/Education	348.99	0.00	348.99		0.00	348.99	0	
63650.060 Continuing Ed-Staff/Voluntee	59.95	0.00	59.95		122.00	(62.05)	(51)	
63650.070 Continuing Ed-Staff/Comm R	12.00	0.00	12.00		0.00	12.00	0	
63650.080 Continuing Ed-Staff/Svc Cont	13,047.91	0.00	13,047.91		3,728.56	9,319.35	250	

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63650.110 Continuing Ed-Staff/	2,070.35	0.00	2,070.35		7,491.06	(5,420.71)	(72)	
63700.010 Trustee Stipends/Developme	5,200.00	0.00	5,200.00		5,500.00	(300.00)	(5)	
63730.010 Election Costs	15,598.19	0.00	15,598.19		0.00	15,598.19	0	
63770.010 LAFCO Participation	2,217.00	0.00	2,217.00		2,610.00	(393.00)	(15)	
63800.010 Mileage-Admin	2,180.82	0.00	2,180.82		1,712.47	468.35	27	
63800.020 Mileage- ADP	1,980.10	0.00	1,980.10		1,970.32	9.78	0	
63800.040 Mileage-Lifeline/Comm	1,999.63	0.00	1,999.63		2,353.15	(353.52)	(15)	
63800.050 Mileage - Education	454.47	0.00	454.47		409.56	44.91	11	
63800.060 Mileage - Vol.	3,030.00	0.00	3,030.00		3,201.36	(171.36)	(5)	
63800.070 Mileage - Comm Rel	404.60	0.00	404.60		0.00	404.60	0	
63800.080 Mileage - Service Contracts	2,534.02	0.00	2,534.02		3,021.72	(487.70)	(16)	
63800.090 Mileage - Trans	409.56	0.00	409.56		409.56	0.00	0	
63800.110 Mileage - Apple Event	3,520.06	0.00	3,520.06		11,222.56	(7,702.50)	(69)	
65000.020 Program Activities-ADP	13,808.81	0.00	13,808.81		11,528.42	2,280.39	20	
65000.050 Program Activities-Education	476.45	0.00	476.45		1,055.01	(578.56)	(55)	
65000.060 Program Activities-Vol.	4,986.17	0.00	4,986.17		4,481.38	504.79	11	
65000.080 Program Activities-Serv Cont	2,331.76	0.00	2,331.76		890.58	1,441.18	162	
65000.110 Program Materials & Activitie:	951.67	0.00	951.67		1,803.25	(851.58)	(47)	
65100.090 Gas & Oil	13,078.61	0.00	13,078.61		20,668.14	(7,589.53)	(37)	
65150.090 Fleet Maintenance	21,828.98	0.00	21,828.98		14,548.08	7,280.90	50	
65200.010 Minor Equipment-Admin.	1,835.49	0.00	1,835.49		2,510.89	(675.40)	(27)	
65200.020 Minor Equipment-ADP	13,039.06	0.00	13,039.06		1,065.15	11,973.91	1124	
65200.040 Minor Equipment-Lifeline/Cor	240.95	0.00	240.95		13.55	227.40	1678	
65200.050 Minor Equipment-Education	1,365.94	0.00	1,365.94		1,841.04	(475.10)	(26)	
65200.060 Minor Equipment-Vol	3,798.37	0.00	3,798.37		788.77	3,009.60	382	
65200.070 Minor Equipment-Relations	49.18	0.00	49.18		273.94	(224.76)	(82)	
65200.080 Minor Equipment-Svc Contra	177.55	0.00	177.55		2,061.55	(1,884.00)	(91)	
65200.090 Minor Equipment-Trans.	10.94	0.00	10.94		85.51	(74.57)	(87)	
65200.110 Minor Equipment-	983.06	0.00	983.06		4,980.38	(3,997.32)	(80)	
65300.010 Office Expense-Admin.	7,725.83	0.00	7,725.83		8,467.96	(742.13)	(9)	
65300.020 Office Expense-ADC	5,391.67	0.00	5,391.67		3,262.07	2,129.60	65	
65300.040 Office Expense-Lifeline/Comr	129.92	0.00	129.92		162.39	(32.47)	(20)	
65300.050 Office Expense-Education	3,912.75	0.00	3,912.75		2,924.57	988.18	34	
65300.060 Office Expense - Vol.	908.71	0.00	908.71		1,034.36	(125.65)	(12)	
65300.070 Office Expense-Relations	17.11	0.00	17.11		32.00	(14.89)	(47)	
65300.080 Office Expense- SVC CONT	3,263.88	0.00	3,263.88		2,420.74	843.14	35	
65300.090 Office Expense-Trans.	492.70	0.00	492.70		657.95	(165.25)	(25)	
65300.110 Office Expense-	1,710.63	0.00	1,710.63		2,521.07	(810.44)	(32)	
65500.010 Postage-Admin	336.11	0.00	336.11		224.52	111.59	50	
65500.020 Postage-ADP	0.00	0.00	0.00		2,579.50	(2,579.50)	(100)	
65500.030 Postage-Wellness	5,030.45	0.00	5,030.45		0.00	5,030.45	0	
65500.040 Postage-Lifeline/Comm	2,856.06	0.00	2,856.06		2,334.64	521.42	22	
65500.050 Postage-Education	13,736.75	0.00	13,736.75		11,199.70	2,537.05	23	
65500.060 Postage-Vol	2,902.55	0.00	2,902.55		2,490.17	412.38	17	
65500.070 Postage-Relations	155.58	0.00	155.58		111.97	43.61	39	
65500.080 Postage-Service Contracts	2,977.45	0.00	2,977.45		2,423.64	553.81	23	
65500.090 Postage-Trans.	2,855.88	0.00	2,855.88		2,378.13	477.75	20	
65500.110 Postage - Apple	2,849.12	0.00	2,849.12		2,337.71	511.41	22	
66100.010 Advertising & Promotion-Adrr	499.00	0.00	499.00		0.00	499.00	0	
66100.020 Advertising & Promotion-ADF	5,050.00	0.00	5,050.00		1,371.75	3,678.25	268	
66100.040 Advertising & Promotion-Lifel	2,504.57	0.00	2,504.57		815.72	1,688.85	207	

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66100.060 Advertising & Promotion-Vol.	2,190.72	0.00	2,190.72		1,057.03	1,133.69	107
66100.070 Advertising & Promotion-Rel.	8,500.00	0.00	8,500.00		150.00	8,350.00	567
66100.080 Advertising & Promotion-Svc	7,610.00	0.00	7,610.00		6,550.00	1,060.00	16
66100.090 Advertising & Promotion	115.00	0.00	115.00		1,516.63	(1,401.63)	(92)
66100.110 Advertising & Promotion-	39.72	0.00	39.72		5,949.50	(5,909.78)	(99)
66350.020 Refunds-ADP	1,012.00	0.00	1,012.00		329.00	683.00	208
66350.040 Refunds- Lifetime / Comm	0.00	0.00	0.00		(46.00)	46.00	(100)
66350.050 Refunds-Education	1,198.20	0.00	1,198.20		1,274.00	(75.80)	(6)
66350.060 Refunds-Special Projects	0.00	0.00	0.00		2,746.41	(2,746.41)	(100)
66350.090 Refund - Trans	140.00	0.00	140.00		6.00	134.00	2233
66350.110 Refunds-Care Transitions	0.00	0.00	0.00		5,629.00	(5,629.00)	(100)
66400.010 Printing-Admin.	396.57	0.00	396.57		511.61	(115.04)	(22)
66400.020 Printing-ADP	12,627.15	0.00	12,627.15		4,828.43	7,798.72	162
66400.040 Printing-Lifeline/Comm	5,508.98	0.00	5,508.98		4,347.45	1,161.53	27
66400.050 Printing-Education	27,886.49	0.00	27,886.49		21,367.41	6,519.08	31
66400.060 Printing	6,191.29	0.00	6,191.29		4,931.26	1,260.03	26
66400.070 Printing-Relations	43.13	0.00	43.13		20.00	23.13	116
66400.080 Printing	6,400.98	0.00	6,400.98		5,850.15	550.83	9
66400.090 Printing	5,556.42	0.00	5,556.42		4,298.02	1,258.40	29
66400.110 Printing-Apple	9,011.22	0.00	9,011.22		5,611.32	3,399.90	61
66500.010 Repairs & Maintenance-Admi	3,544.17	0.00	3,544.17		4,814.22	(1,270.05)	(26)
66500.020 Repair & Maintenance-ADP	7,067.29	0.00	7,067.29		6,541.34	525.95	8
66500.040 Repair & Maintenance-Lifelin	557.64	0.00	557.64		548.42	9.22	2
66500.050 Repair & Maintenance-Educa	11,998.99	0.00	11,998.99		10,832.16	1,166.83	11
66500.060 Repair & Maintenance-Vol.	1,493.18	0.00	1,493.18		1,521.90	(28.72)	(2)
66500.080 Repair & Maintenance-Svc C	3,466.88	0.00	3,466.88		5,240.38	(1,773.50)	(34)
66500.090 Repair & Maintenance-Trans.	1,023.14	0.00	1,023.14		1,219.80	(196.66)	(16)
66500.110 Repair & Maintenance-Transi	2,793.43	0.00	2,793.43		3,673.10	(879.67)	(24)
67100.010 Association Fees-Admin.	6,088.93	0.00	6,088.93		5,726.26	362.67	6
67100.020 Association Fees-ADP	11,293.17	0.00	11,293.17		10,620.89	672.28	6
67100.040 Association Fees-Lifeline/Cor	1,144.90	0.00	1,144.90		1,076.77	68.13	6
67100.050 Association Fees-Education	21,848.67	0.00	21,848.67		20,564.25	1,284.42	6
67100.060 Association Fees-Vol.	1,873.56	0.00	1,873.56		1,762.02	111.54	6
67100.080 Association Fees-Svc Contra	6,765.47	0.00	6,765.47		6,362.74	402.73	6
67100.090 Association Fees-Trans.	1,873.56	0.00	1,873.56		1,762.02	111.54	6
67100.110 Association Fees-Transition	4,891.84	0.00	4,891.84		4,600.65	291.19	6
67200.010 Insurance-Admin.	2,654.93	0.00	2,654.93		2,868.25	(213.32)	(7)
67200.020 Insurance-ADP	4,925.88	0.00	4,925.88		4,780.32	145.56	3
67200.040 Insurance-Lifeline/Comm	498.00	0.00	498.00		478.08	19.92	4
67200.050 Insurance-Education	7,894.32	0.00	7,894.32		7,648.20	246.12	3
67200.060 Insurance-Vol	816.84	0.00	816.84		478.08	338.76	71
67200.080 Insurance-Svc Contracts	2,951.88	0.00	2,951.88		2,868.24	83.64	3
67200.090 Insurance-Trans.	23,887.84	0.00	23,887.84		26,911.06	(3,023.22)	(11)
67200.110 Insurance-Transitions	2,133.12	0.00	2,133.12		1,911.96	221.16	12
67300.010 Rental/Lease Expense-Admir	3,372.58	0.00	3,372.58		3,406.44	(33.86)	(1)
67300.020 Rental/Lease Expense-ADP	6,249.46	0.00	6,249.46		5,725.40	524.06	9
67300.040 Rental/Lease Expense-Lifelin	633.54	0.00	633.54		573.15	60.39	11
67300.050 Rental/Lease Expense-Educa	10,022.03	0.00	10,022.03		9,162.40	859.63	9
67300.060 Rental/Lease Expense-Vol.	1,033.61	0.00	1,033.61		603.93	429.68	71
67300.080 Rental/Lease Expense-Serv (3,743.95	0.00	3,743.95		4,302.39	(558.44)	(13)
67300.090 Rental/Lease Expense-Trans	1,038.50	0.00	1,038.50		2,261.12	(1,222.62)	(54)

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67300.110 Rental/Lease Expense-Trans	2,705.31	0.00	2,705.31		2,306.01	399.30	17	
67400.010 Telephone-Admin	8,132.96	0.00	8,132.96		7,986.57	146.39	2	
67400.020 Telephone-ADP	1,789.00	0.00	1,789.00		1,748.16	40.84	2	
67400.040 Telephone-Lifeline/Comm	1,035.22	0.00	1,035.22		2,163.11	(1,127.89)	(52)	
67400.050 Telephone-Education	2,783.91	0.00	2,783.91		3,164.18	(380.27)	(12)	
67400.060 Telephone-Vol.	2,120.25	0.00	2,120.25		1,705.39	414.86	24	
67400.070 Telephone-Relations	956.57	0.00	956.57		5,234.01	(4,277.44)	(82)	
67400.080 Telephone-Svc Contract	5,785.17	0.00	5,785.17		0.00	5,785.17	0	
67400.090 Telephone-Trans.	1,163.08	0.00	1,163.08		3,068.07	(1,904.99)	(62)	
67400.110 Telephone-Transitions	4,937.27	0.00	4,937.27		5,550.10	(612.83)	(11)	
67500.010 Utilities-Admin	3,762.89	0.00	3,762.89		3,676.33	86.56	2	
67500.020 Utilities-ADP	6,979.06	0.00	6,979.06		6,176.96	802.10	13	
67500.040 Utilities-Lifeline/Comm	707.56	0.00	707.56		618.37	89.19	14	
67500.050 Utilities-Education	11,192.20	0.00	11,192.20		9,884.91	1,307.29	13	
67500.060 Utilities-Vol.	1,157.82	0.00	1,157.82		650.05	507.77	78	
67500.080 Utilities-Svc Contract	4,181.00	0.00	4,181.00		3,705.75	475.25	13	
67500.090 Utilities-Trans.	1,157.82	0.00	1,157.82		1,218.64	(60.82)	(5)	
67500.110 Utilities-Transitions	3,023.17	0.00	3,023.17		2,487.02	536.15	22	
67530.010 Tax & Licenses - Admin	352.84	0.00	352.84		348.82	4.02	1	
67530.020 Tax & Licenses - ADP	303.00	0.00	303.00		275.00	28.00	10	
67530.060 Tax & Licenses - Volunteers	506.00	0.00	506.00		0.00	506.00	0	
67530.090 Tax & Licenses - Transp	3.00	0.00	3.00		3.00	0.00	0	
67530.110 Tax & Licenses - Transitions	600.00	0.00	600.00		0.00	600.00	0	
68100.010 Depreciation-Admin	42,542.51	0.00	42,542.51		45,171.40	(2,628.89)	(6)	
68100.020 Depreciation-ADP	24,237.66	0.00	24,237.66		5,716.25	18,521.41	324	
68100.040 Depreciation-Lifeline/Comm	140.65	0.00	140.65		210.96	(70.31)	(33)	
68100.050 Depreciation-Education	60,082.34	0.00	60,082.34		62,852.62	(2,770.28)	(4)	
68100.060 Depreciation-Vol.	801.31	0.00	801.31		871.58	(70.27)	(8)	
68100.070 Depreciation Expense - Comm	5,432.39	0.00	5,432.39		12,164.86	(6,732.47)	(55)	
68100.080 Depreciation-Svc Contract	9,718.94	0.00	9,718.94		9,701.33	17.61	0	
68100.090 Depreciation-Trans	42,348.66	0.00	42,348.66		42,368.63	(19.97)	0	
68100.110 Depreciation-Transitions	5,710.15	0.00	5,710.15		5,881.58	(171.43)	(3)	
69100.010 Bank Service Charge	1,457.46	0.00	1,457.46		204.15	1,253.31	614	
69100.020 Bank Charges - ADP	18,665.67	0.00	18,665.67		1,762.74	16,902.93	959	
69100.040 Bank Charges - Lifeline	0.00	0.00	0.00		3.35	(3.35)	(100)	
69100.050 Bank Charges - Comm Ed	1,519.97	0.00	1,519.97		1,802.91	(282.94)	(16)	
69100.060 Bank Service - Sr Lunch	1.31	0.00	1.31		33.88	(32.57)	(96)	
69100.080 Bank Charges - Svc Contract	23.94	0.00	23.94		0.00	23.94	0	
69100.090 Banking Fees	51.82	0.00	51.82		84.04	(32.22)	(38)	
70 Expenses	1,255,878.05	1,197,853.70	2,453,731.75		1,254,788.83	1,198,942.92	96	
60100.010 Salaries-Admin	319,798.72	1,355.41	321,154.13		307,013.18	14,140.95	5	
60100.020 Salaries-ADP	246,290.35	0.00	246,290.35		223,536.60	22,753.75	10	
60100.040 Salaries-Lifeline/Comm.	80,078.45	0.00	80,078.45		76,557.91	3,520.54	5	
60100.050 Salaries-Education	192,294.00	0.00	192,294.00		138,341.49	53,952.51	39	
60100.060 Salaries-Senior Lunch	121,740.72	0.00	121,740.72		199,771.41	(78,030.69)	(39)	
60100.070 Salaries-Relations	64,938.60	0.00	64,938.60		0.00	64,938.60	0	
60100.080 Salaries-Wellness Center	248,798.31	0.00	248,798.31		234,010.35	14,787.96	6	
60100.090 Salaries-Transportation	129,012.67	0.00	129,012.67		168,093.20	(39,080.53)	(23)	
60100.110 Salaries-Appl	165,192.79	0.00	165,192.79		248,144.22	(82,951.43)	(33)	
70.1 Salaries and Wages	1,568,144.61	1,355.41	1,569,500.02		1,595,468.36	(25,968.34)	(2)	

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Camarillo Health Care District

Year End: June 30, 2015

Trial Balance

Account	Prelim	Adj's	Rep	Annotation	Rep 06/14	Amount Chg	%Chg
60310.010 Benefits-Health-Admin.	23,823.01	0.00	23,823.01		27,193.95	(3,370.94)	(12)
60310.020 Benefits-Health-ADC	13,557.90	0.00	13,557.90		9,291.45	4,266.45	46
60310.040 Benefits-Health-Lifeline/Comr	12,534.08	0.00	12,534.08		11,824.87	709.21	6
60310.050 Benefits-Health-Education	21,390.73	0.00	21,390.73		15,580.76	5,809.97	37
60310.060 Benefits-Health-Vol.	17,388.13	0.00	17,388.13		20,193.07	(2,804.94)	(14)
60310.070 Benefits-Health-Relations	2,400.00	0.00	2,400.00		0.00	2,400.00	0
60310.080 Benefits-Health-Service Cont	24,582.35	0.00	24,582.35		22,573.00	2,009.35	9
60310.090 Benefits-Health-Trans.	22,067.43	0.00	22,067.43		28,625.46	(6,558.03)	(23)
60310.110 Benefits-Health-Apple Event	16,751.78	0.00	16,751.78		26,030.86	(9,279.08)	(36)
60340.010 Benefits-PERS-Admin.	24,891.05	(21,168.73)	3,722.32		24,861.75	(21,139.43)	(85)
60340.020 Benefits-PERS-ADP	14,622.01	(12,435.96)	2,186.05		14,170.98	(11,984.93)	(85)
60340.040 Benefits-PERS-Lifeline/Comrn	6,606.89	(5,619.13)	987.76		6,484.58	(5,496.82)	(85)
60340.050 Benefits-PERS-Education	13,089.04	(11,132.17)	1,956.87		9,076.45	(7,119.58)	(78)
60340.060 Benefits-PERS-Vol.	8,559.39	(7,279.72)	1,279.67		19,728.64	(18,448.97)	(94)
60340.070 Benefits-PERS-Relations	5,406.00	(4,597.78)	808.22		0.00	808.22	0
60340.080 Benefits-PERS-Service Contr	16,379.68	(13,930.85)	2,448.83		17,145.71	(14,696.88)	(86)
60340.090 Benefits-PERS-Trans	10,612.17	(9,026.60)	1,585.57		13,947.98	(12,362.41)	(89)
60340.110 Benefits-PERS-Apple Event	12,066.61	(10,262.60)	1,804.01		17,470.88	(15,666.87)	(90)
60350.010 Benefits-Worker's Comp.-Adr	5,436.74	0.00	5,436.74		3,048.67	2,388.07	78
60350.020 Benefits-Worker's Comp-ADF	24,894.24	0.00	24,894.24		21,520.45	3,373.79	16
60350.030 Benefits-Worker's Comp-VWel	0.00	0.00	0.00		28.12	(28.12)	(100)
60350.040 Benefits-Worker's Comp-Lifel	676.00	0.00	676.00		672.01	3.99	1
60350.050 Benefits-Worker's Comp-Edu	1,649.26	0.00	1,649.26		1,313.46	335.80	26
60350.060 Benefits-Worker's Comp-Vol.	3,481.44	0.00	3,481.44		3,935.37	(453.93)	(12)
60350.070 Benefits-Worker's Comp-Rel.	615.52	0.00	615.52		0.00	615.52	0
60350.080 Benefits-Worker's Comp-Sen	2,603.56	0.00	2,603.56		2,478.17	125.39	5
60350.090 Benefits-Worker's Comp-Trar	9,860.56	0.00	9,860.56		15,878.65	(6,018.09)	(38)
60350.110 Benefits-Worker's Comp-App	1,828.95	0.00	1,828.95		2,580.93	(751.98)	(29)
60360.010 Benefits-Life/ADD-Admin.	24,255.56	0.00	24,255.56		24,547.78	(292.22)	(1)
60360.020 Benefits-Life/ADD-ADP	1,748.76	0.00	1,748.76		1,642.74	106.02	6
60360.040 Benefits-Life/ADD-Lifeline/Co	824.88	0.00	824.88		794.70	30.18	4
60360.050 Benefits-Life/ADD-Education	1,713.24	0.00	1,713.24		689.41	1,023.83	149
60360.060 Benefits-Life/ADD-Vol.	906.46	0.00	906.46		1,792.92	(886.46)	(49)
60360.070 Benefits-Life/ADD-Relations	752.10	0.00	752.10		0.00	752.10	0
60360.080 Benefits-Life/ADD-Service	2,148.24	0.00	2,148.24		2,478.41	(330.17)	(13)
60360.090 Benefits-Life/ADD-Trans	1,086.72	0.00	1,086.72		1,583.88	(497.16)	(31)
60360.110 Benefits-Life/ADD-Apple Ever	2,083.86	0.00	2,083.86		2,220.16	(136.30)	(6)
60370.010 Benefits-Retiree OPEB	59,033.35	0.00	59,033.35		77,716.46	(18,683.11)	(24)
60370.020 Benefits-Retiree OPEB	0.00	0.00	0.00		9,203.76	(9,203.76)	(100)
60370.040 Benefits-Retiree OPEB	15,196.69	0.00	15,196.69		8,537.81	6,658.88	78
60370.050 Benefits-Retiree OPEB	37,894.63	0.00	37,894.63		21,466.78	16,427.85	77
60370.060 Benefits-Retiree OPEB	7,906.86	0.00	7,906.86		9,203.76	(1,296.90)	(14)
60370.080 Benefits-Retiree OPEB	20,331.95	0.00	20,331.95		12,082.67	8,249.28	68
60370.090 Benefits-Retiree OPEB	15,813.66	0.00	15,813.66		12,286.22	3,527.44	29
60370.110 Benefits-Retiree OPEB	23,720.46	0.00	23,720.46		16,648.20	7,072.26	42
70. 2 Employee Benefits and Related	533,191.94	(95,453.54)	437,738.40		538,551.88	(100,813.48)	(19)
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>	<u>0.00</u>	<u>0</u>
Net Income (Loss)	36,481.53		(1,067,274.04)		(31,458.72)	(1,035,815.32)	293

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Camarillo Health Care District
Year End: June 30, 2015
Trial Balance

Account	Prelim	Adj's	Rep	Annotation	Rep 06/14	Amount Chg %Chg
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Note: Balances and amounts were traced to the general ledger, noting agreement.

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Prepared by	Reviewed by
MAP 8/1/2015	

Camarillo Health Care District
Year End: June 30, 2015
Adjusting Journal Entries
Date: 7/1/2014 To 6/30/2015

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
AJE01	6/30/2015	Deferred Outflows of Resources	19000.000	32.6		117,936.93			
AJE01	6/30/2015	Net Pension Liability	21800.000	32.6			1,311,042.00		
AJE01	6/30/2015	Change in Accounting Principle	30130.000	32.6		1,193,105.07			
Record effect of changes in accounting principle related to GASB 68									
AJE02	6/30/2015	Deferred Outflows of Resources	19000.000	32.6			117,936.93		
AJE02	6/30/2015	Net Pension Liability	21800.000	32.6		117,936.93			
Reclassify 2014 pension contributions									
AJE03	6/30/2015	Deferred Outflows of Resources	19000.000	32.6		112,246.47			
AJE03	6/30/2015	Benefits-PERS-Admin.	60340.010	32.6			24,891.05		
AJE03	6/30/2015	Benefits-PERS-Admin.	60340.010	32.6			13.63		
AJE03	6/30/2015	Benefits-PERS-ADP	60340.020	32.6			14,622.01		
AJE03	6/30/2015	Benefits-PERS-Lifetime/Comm	60340.040	32.6			6,606.69		
AJE03	6/30/2015	Benefits-PERS-Education	60340.050	32.6			13,089.04		
AJE03	6/30/2015	Benefits-PERS-Vol.	60340.060	32.6			8,559.39		
AJE03	6/30/2015	Benefits-PERS-Relations	60340.070	32.6			5,406.00		
AJE03	6/30/2015	Benefits-PERS-Service Contract	60340.080	32.6			16,379.68		
AJE03	6/30/2015	Benefits-PERS-Trans	60340.090	32.6			10,612.17		
AJE03	6/30/2015	Benefits-PERS-Apple Event	60340.110	32.6			12,068.61		
Reclassify 2015 pension contributions									
AJE04	6/30/2015	Deferred Outflows of Resources	19000.000	32.6		647.00			
AJE04	6/30/2015	Deferred Outflows of Resources	19000.000	32.6			170.00		
AJE04	6/30/2015	Net Pension Liability	21800.000	32.6		233,590.07			
AJE04	6/30/2015	Deferred Inflows of Resources	28000.000	32.6			336,361.00		
AJE04	6/30/2015	Deferred Inflows of Resources	28000.000	32.6		90.00			
AJE04	6/30/2015	Benefits-PERS-Admin.	60340.010	32.6		196,708.00			
AJE04	6/30/2015	Benefits-PERS-Admin.	60340.010	32.6			94,504.07		
Changes in net position liability during 2015									
AJE05	6/30/2015	Deferred Outflows of Resources	19000.000	32.6			170.00		
AJE05	6/30/2015	Deferred Inflows of Resources	28000.000	32.6		80,520.00			
AJE05	6/30/2015	Deferred Inflows of Resources	28000.000	32.6		4,971.00			
AJE05	6/30/2015	Deferred Inflows of Resources	28000.000	32.6		90.00			
AJE05	6/30/2015	Benefits-PERS-Admin.	60340.010	32.6			85,411.00		
Changes in deferred outflows and deferred inflows (amortization)									
CJE01	6/30/2015	Accrued Vacation	21600.000	6. A			1,355.41		
CJE01	6/30/2015	Salaries-Admin	80100.010	6. A		1,355.41			
Client post closing entry to adjust administration vacation accrual as of 6/30/15									
CJE02	6/30/2015	Accounts Payable	20100.000	6			4,748.63		
CJE02	6/30/2015	Legal Fees-Admin	62400.010	6		648.38			
CJE02	6/30/2015	Awards & Recognition- Admin	63400.010	6		2,597.75			
CJE02	6/30/2015	Continuing Education-Trustee	63600.010	6		1,502.50			
Client post closing entry to record outstanding liability to Meyers Nava									
						2,063,945.51	2,063,945.51		
			Not Income (Loss)			(1,067,274.04)			

Camarillo Health Care District

Year End: June 30, 2015

Reclassifying Journal Entries

Date: 7/1/2014 To 6/30/2015

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
RJE01	6/30/2015	Benefits-PERS-Admin.	60340.010	70			13,056.98		
RJE01	6/30/2015	Benefits-PERS-ADP	60340.020	70		2,186.05			
RJE01	6/30/2015	Benefits-PERS-Lifetime/Comm	60340.040	70		987.76			
RJE01	6/30/2015	Benefits-PERS-Education	60340.050	70		1,956.87			
RJE01	6/30/2015	Benefits-PERS-Vol.	60340.060	70		1,279.67			
RJE01	6/30/2015	Benefits-PERS-Relations	60340.070	70		808.22			
RJE01	6/30/2015	Benefits-PERS-Service Contract	60340.080	70		2,448.83			
RJE01	6/30/2015	Benefits-PERS-Trans	60340.090	70		1,585.57			
RJE01	6/30/2015	Benefits-PERS-Apple Event	60340.110	70		1,804.01			
		Reclassify pension expense to departments							
						13,056.98	13,056.98		

Net Income (Loss) (1,067,274.04)

Prepared by	Reviewed by
HAP 12/26/2014	

October 27, 2015

Poindexter and Company
Post Office Box 4488
Ventura, California 93007

This representation letter is provided in connection with your audits of the financial statements of Camarillo Health Care District, which comprise the respective financial position of the business-type activities as of June 30, 2015 and 2014, and the respective changes in financial position and, cash flows for the years then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

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

We confirm, to the best of our knowledge and belief, as of October 27, 2015, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated October 6, 2012, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.

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

Information Provided

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

Government—specific

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

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

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

Signature: _____ Signature: _____

Title: _____ Title: _____

Camarillo Health Care District
Year End: June 30, 2015
Passed Potential Journal Entries
Date: 7/1/2014 To 6/30/2015

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
PJE01	6/30/2015	Outside Contractors-Relations	62500.070	70.4H			1,226.58		
PJE01	6/30/2015	Outside Contractors - Apple	62500.110	70.4H		1,226.58			
Reclassify invoice #30306-A from Delta-T									
PJE02	6/30/2015	Accrued Interest Receivable	12200.000	12.1		1,104.24			
PJE02	6/30/2015	Accrued Interest Receivable	12200.000	12.1		89.10			
PJE02	6/30/2015	Interest Income	40400.010	12.1			1,193.34		
Accrued interest earned on LAIF account for the period 4/1/15 to 6/30/15									
PJE03	6/30/2015	Equipment and furnishings	15500.000	24.2A			6,173.08		
PJE03	6/30/2015	Equipment and furnishings	15500.000	24.2A			14,581.46		
PJE03	6/30/2015	Repair & Maintenance-ADP	66500.020	24.2A		6,173.60			
PJE03	6/30/2015	Repair & Maintenance-ADP	66500.020	24.2A		14,660.74			
Remove items that should not have been capitalized as the costs did not meet the capitalization policy for the 7 ADP tables and 63 ADP arm chairs									
PJE06	6/30/2015	Lifeware Receivable	12250.000	14.3		6,496.00			
PJE06	6/30/2015	PLL Fees	40242.040	14.3			6,496.00		
Accrue receivable for 6/15 PLL fees									
						29,860.44	29,860.44		
Net Income (Loss)			(1,063,616.24)						

Camarillo Health Care District
Year End: June 30, 2015
Passed Potential Journal Entries
Date: 7/1/2014 To 6/30/2015

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
PJE04	6/30/2015	Building & Improvements	15200.000	24.2B			8,025.00		
PJE04	6/30/2015	Construction in Progress	16600.000	24.2B		8,025.00			
Remove from capitalized assets the portion of the Think Integrate invoices for items that have not been completed by 6/30/15									
PJE05	6/30/2015	Accounts Payable	20100.000	30.2			7,103.45		
PJE05	6/30/2015	Benefits-Life/AOD-Admin.	60360.010	30.2		2,407.34			
PJE05	6/30/2015	Outside Contractors-Relations	62500.070	30.2		2,600.00			
PJE05	6/30/2015	Dues/Subscriptions-Relations	63500.070	30.2		40.00			
PJE05	6/30/2015	Continuing Ed-Staff/Admin	63650.010	30.2		63.81			
PJE05	6/30/2015	Program Activities-ADP	65000.020	30.2		311.28			
PJE05	6/30/2015	Utilities-Education	67500.050	30.2		1,481.02			
Unrecorded liabilities at 6/30/15									
						16,128.45	16,128.45		

Net Income (Loss) (1,074,377.69)

Prepared by	Reviewed by
MAD 12/26/2014	

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SECTION 7

ACTION ITEM

SECTION 7C

**CONSIDERATION AND APPROVAL OF RESOLUTION 15-10 HONORING
PEGGY O'NEILL, RN, FOR HER NINETEEN YEARS OF SERVICE AS A
DIRECTOR WITH THE CAMARILLO HEALTH CARE DISTRICT**

OCTOBER 27, 2015

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**CAMARILLO HEALTH CARE DISTRICT
RESOLUTION OF THE BOARD OF DIRECTORS
VENTURA COUNTY, CALIFORNIA
COMMENDING
PEGGY O'NEILL, R.N.**

WHEREAS, in November of 1996, Peggy O'Neill, RN, was elected to the Board of Directors of the Camarillo Health Care District, and

WHEREAS, during Ms. O'Neill's nearly two decades of services, the District initiated a multitude of responsive and effective health and wellness services, and innovative, award-winning programs and services, and

WHEREAS, Ms. O'Neill's skill and leadership has been instrumental in shaping the Camarillo Health Care District into the comprehensive, dynamic public service agency that it is today; and

WHEREAS, while serving as a member of the Board of Directors, the District has significantly expanded the scope of its programs, currently serving over thirty thousand individuals, through more than one thousand programs, and

WHEREAS, her dedication has been a guiding force in directing the programs and services of the Camarillo Health Care District to a new level of health and wellness, and

WHEREAS, Ms. O'Neill's nursing expertise was instrumental in appropriately layering and developing the District's Transitional Care Services, assisting residents with life transitions, health transitions, hospital to home transitions, and overall care management, and

WHEREAS, Ms. O'Neill served as President of the Board of Directors during the Grand Opening of the award-winning Building Hope Adult Day Center, and

WHEREAS, Ms. O'Neill's shared vision helped raise the bar for special districts statewide, resulting in the District being recognized as a model of leading edge, innovative wellness programs that improve community health and well-being, and offer value to the community, and

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors, on behalf of the Camarillo Health Care District and the residents it serves, does hereby recognize, commend, and pay tribute to Peggy O'Neill, RN, for her outstanding dedication and leadership.

ADOPTED, SIGNED AND APPROVED this 27th day of October 2015.

Rod Brown, President
Board of Directors
Camarillo Health Care District

Attest: _____
Mark Hiepler, Clerk of the Board
Board of Directors
Camarillo Health Care District

STATE OF CALIFORNIA)

COUNTY OF VENTURA) ss

I, Mark Hiepler, Clerk of the Board of Directors of the Camarillo Health Care District

DO HEREBY CERTIFY that the foregoing Resolution 15-10 was duly adopted by the Board of Directors of said District at a Regular Meeting held on the 27th day of October 2015, and it was adopted by the following vote:

AYES: _____

NAYS: _____

ABSENT: _____

Mark Hiepler, Clerk of the Board
Board of Directors
Camarillo Health Care District

SECTION 7

ACTION ITEM

**SECTION 7D
CONSIDERATION, DISCUSSION, AND APPROVAL OF RECOMMENDED
REVISIONS TO THE CAMARILLO HEALTH CARE DISTRICT BYLAWS.**

OCTOBER 27, 2015

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CAMARILLO HEALTH CARE DISTRICT

DISTRICT BY-LAWS~~DISTRICT BY-LAWS~~

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- Adopted and Approved, October 1984
- Amended, March, 1990
- Amended, October, 1990
- Amended, June, 1991
- Amended, December, 1991
- Amended, December, 1992
- Amended, February 27, 1996
- Amended, March 24, 1998
- Amended, April 27, 1999
- Amended, August 22, 2000
- Reviewed, July 24, 2001
- Reviewed, June 24, 2003
- Reviewed, January 27, 2004
- Revised, June 22, 2004
- Amended, June 28, 2005
- Reviewed, August 22, 2006
- Reviewed, -August -22, 2007
- Amended, July 22, 2008
- Reviewed, September 15, 2009
- Amended, January 26, 2010
- Reviewed, June 12, 2012
- Reviewed, May 28, 2013
- Reviewed/ Amended, August 13, 2013
- Reviewed, May 27, 2014
- Reviewed/Amended, January 27, 2015
- ~~Reviewed/Amended, _____~~ October 27, 2015

Camarillo Health Care District
3639 E. Las Posas Road, Camarillo
CA 93010

CAMARILLO HEALTH CARE DISTRICT BY-LAWS
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MISSION

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**THE CAMARILLO HEALTH CARE DISTRICT
ENSURES THAT QUALITY HEALTH AND
WELLNESS SERVICES ARE AVAILABLE TO ALL DISTRICT RESIDENTS.**

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CAMARILLO HEALTH CARE DISTRICT BY-LAWS

PREAMBLE

SECTION 1. NAME

The name of this organization shall be the Camarillo Health Care District (hereinafter “the District”), organized as the Pleasant Valley Hospital District in November 1969, pursuant to the terms of the Local Health Care District Law of the State of California (Statutes 1945, Chapter 932; Health and Safety Code, Division 23, Sections 32000-32492, of the State of California), to promote the public health and general welfare. This organization shall be fully empowered to receive and administer funds for the attainment of these objectives, in accordance with the purposes and powers set forth in the Local Health Care District Law of the State of California.

ARTICLE I

OFFICES

SECTION 1. OFFICES

The principal office for the transaction of business of the District is hereby fixed at 3639 East Las Posas Road, Suite 117, Camarillo, Ventura County, California 93010. Branch offices may at any time be established by the Board of Directors at any place or places within the geographical boundaries of the District, when necessary to conduct the business of the District.

SECTION 2. TITLE TO PROPERTY

The title to all property of the District shall be vested in the District, and the signatures of the President and Clerk of the Board, or ~~their other person specifically Designee~~ authorized at any meeting of the Directors, shall constitute the proper authority for the purchase or sale of property, or for the investment or other disposal of trust funds which are subject to the control of the District.

ARTICLE II

PURPOSES AND SCOPE

SECTION 1. SCOPE OF BY-LAWS

These By-laws shall be known as the “District By-laws” and shall govern the District, its Board of Directors, and any affiliated and subordinate organizations, groups, or legislative bodies.

The Board of Directors may in accordance with law delegate certain powers to affiliated and subordinate organizations, groups or legislative bodies, such powers to be exercised in accordance with the respective by-laws of such entities. The by-laws of such subordinate organizations, groups or legislative bodies shall not conflict with these District By-laws or any statute of the State of California. All powers and functions not expressly delegated to such entities are to be considered residual powers vested in the Board of Directors of this District.

In the event the District By-laws are in conflict with any statute of the State of California governing this District, such statute shall prevail.

SECTION 2. PURPOSES

The purposes of this District shall include, but not necessarily be limited to the following:

- (a) To ensure for the provision of quality health and wellness related services to meet the needs of District residents, in accordance with the Mission Statement contained at the beginning of these District By-laws and regardless of race, religion, national origin, disability and gender.
- (b) To exercise ~~th~~ese powers and duties granted ~~to~~ local health care districts, by the State of California Health & Safety Code Sections ~~3~~2000-32492, and other applicable provisions of law, which include:
 - (1) To establish, maintain and operate, or provide assistance in the operation of, free clinics, diagnostic and testing centers, health education programs, wellness and preventive programs, and rehabilitation, necessary for the maintenance of good physical and mental health in the communities served by the District;
 - (2) To carry out activities through one or more corporations, joint ventures, or partnerships for the benefit of the health care district;

- (3) To establish, maintain and operate, or provide assistance in the operation of, one or more health facilities or health services including, but not limited to, outpatient programs, services and facilities, retirement programs, services and facilities, chemical dependency programs, services and facilities, or health care programs, services and facilities, and activities at any location within or outside of the District for the benefit of the District and the people served by the District; and
- (4) To exercise those powers and duties of a local health care district pursuant to the Local Health Care District Law.

SECTION 3. DISPOSITION OF SURPLUS

Should the operation of the District result in a surplus of revenue over expenses during any particular period, the use of such surplus shall be determined by the Board of Directors for ~~the a~~ public purpose ~~and to be~~ consistent with Local Health Care District Laws, ~~other~~ State laws, and these District By-laws.

ARTICLE III

DIRECTORS

SECTION 1. NUMBER, QUALIFICATIONS, AND TERMS OF OFFICE

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

SECTION 2. POWERS AND DUTIES

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

- (a) To attend all regular Board meetings, as well as special meetings as required.
- (b) To participate on committee(s), as assigned.

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

SECTION 3. COMPENSATION

Commented [NN1]: See note in e-mail.

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

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

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

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SECTION 4. PROFESSIONAL AND COMMUNITY ORGANIZATIONS

Commented [NN2]: See note in e-mail.

~~The District is a member of the Ventura County Special Districts Association and the Dos Caminos Plaza Association. The Board may decide the organizations to which the District will belong, the Director(s) which may represent the District in such organizations, and the events or activities in which the District will participate.~~

ARTICLE IV

MEETINGS OF DIRECTORS

SECTION 1. REGULAR BOARD MEETINGS

A minimum of ten (10) regular Board meetings per year shall be held at a time and place to be fixed by resolution. The Board may, from time to time, by resolution, change the time and place of such meetings.

SECTION 2. SPECIAL BOARD MEETINGS

Special Board meetings may be called by the President or three (3) Directors, and notice of the holding of such meetings shall be ~~given to~~received by each member of the Board of Directors at least twenty-four (24) hours before the meeting in the manner ~~as~~ required by law.

Commented [NN3]: Changed pursuant to Government Code Section 54956(a).

SECTION 3. BOARD STANDING COMMITTEE MEETINGS

Standing Committees of the Board are established by the Board, and committee members shall be appointed by the President of the Board of Directors. Meetings are called on an as needed basis, by the Committee Chairperson, Chief Executive Officer, or a majority of the Committee. Each committee shall consist of at least two (2) Board members and other members, as deemed necessary. For more information on Committees, refer to Article VI, Committees, of these District By-laws.

SECTION 4. QUORUM

A majority of a legislative ~~board body~~ (Board or Standing Committee) shall constitute a quorum for the transaction of any business of the District.

SECTION 5. ADJOURNMENT OF MEETINGS

The legislative body of the District may adjourn any regular, adjourned regular, special or adjourned special meeting to a time and place specified in the order of adjournment. Less than a quorum may so adjourn from time to time. If all members are absent from any regular or adjourned regular meeting, the Clerk ~~of to~~ the Board may declare the meeting adjourned to a stated time and place and he/she shall cause written notice of the adjournment to be given in the same manner as provided in Government Code Section 54956 for special meetings,

unless such notice is waived as provided for special meetings. A copy of the order or notice of the adjournment shall be conspicuously posted on or near the door of the place where the regular, adjourned regular, special or adjourned special was held within 24 hours after the time of adjournment. When a regular or adjourned regular meeting is adjourned as provided in this section, the resulting adjourned regular meeting is a regular meeting for all purposes. When an order of adjournment of any meeting fails to state the hour at which the adjourned meeting is to be held, it shall be held at the hour specified for regular meeting by ordinance, resolution, by-law or other rule.

SECTION 6. PUBLIC MEETINGS

All meetings of the Board of Directors, whether regular, special, Standing Committee or adjourned, shall be open to the public. However, the foregoing shall not be construed to prevent the Board from holding closed sessions to consider the appointment, employment, performance evaluation, discipline or dismissal of a public employee, or to hear complaints or charges brought against such officer or employee, to consult with legal counsel concerning litigation to which the District is, or may be, a party ~~to~~, or as otherwise authorized by law.

SECTION 7. ATTENDANCE AT MEETINGS

Commented [NN4]: See note in e-mail.

Notwithstanding any other provisions herein, the ~~officeterm~~ of any Director shall become vacant ~~expire~~ if he or she is ceases to discharge the duties of Director for a period of three (3) consecutive months, except when prevented by sickness or when absent from the state with the permission required by law. A Director's unexcused absence from three (3) consecutive regular meetings shall be prima facie evidence that the Director has abandoned his or her office, or from three (3) of any five (5) consecutive meetings of the Board, and the Board, by resolution, declares that a vacancy exists on the Board.

SECTION 8. GOVERNING LAW

All meetings of the Board and any legislative bodies of the District shall be governed by the provisions of the Ralph M. Brown Act, Government Code Section 54950 et seq., and applicable provisions of the Local Health Care District Law.

ARTICLE V

OFFICERS

SECTION 1. OFFICERS

The officers of the Board of Directors shall be a President, Vice President, Clerk of the Board, and any other officer the Board may appoint.

SECTION 2. ELECTION OF OFFICERS

The officers of the Board of Directors may serve terms of one (1) year and may be elected for additional terms. Reorganization of the Board should take place at the last meeting of the calendar year.

SECTION 3. PRESIDENT

The President, or member of the Board acting as such:

- (a) Shall preside over all meetings of the Board of Directors.
- (b) Shall sign, ~~or delegate the authority to sign to the Chief Executive Officer of the District or to other persons,~~ all contracts and conveyances and all other instruments ~~in writing,~~ which have been authorized by the Board of Directors, except where the Board has specifically authorized another person to sign such contracts, conveyances or other instruments.
- (c) Shall have the same rights as the other members of the Board in voting, introducing motions, resolutions and ordinances, and any discussion of questions that follow said actions.

SECTION 4. VICE PRESIDENT

If, at any time, the President shall be unable to act, the Vice President shall take the President's place and perform the President's duties. If the Vice President shall also be unable to act, the Board may appoint some other member of the Board to do so, and such person shall be vested with all the functions and duties of President until such time as the President or Vice President shall be able to assume such functions and duties.

=====

SECTION 5. CLERK OF THE BOARD

Clerk of the Board shall keep, or cause to be kept, accurate and complete minutes of all meetings, and perform such other duties as ordinarily pertain to this office.

ARTICLE VI

COMMITTEES

SECTION 1. GENERAL PROVISIONS

Committees of the Board shall be as specified in Article VI, Section 2. Appointment of committee members shall be the responsibility of the President with the concurrence of the Board. Appointment of non-board members to committees shall be permitted at the discretion of the Board.

All non-board members appointed to committees shall serve thereon without voting rights unless otherwise provided herein. Committee activity shall only be advisory to the Board. No committee of the Board shall have the power or authority to commit the Board or the District in any manner. Committee members shall serve until replaced.

Notwithstanding any other provisions herein, if a committee member is absent from three (3) consecutive meetings of the committee, the President may declare that a vacancy exists on the committee. Each committee meeting shall have an agenda and shall submit minutes of its meetings to the Board. The President may appoint a chairperson to each committee. All committees shall meet at the call of their chairperson or the Chief Executive Officer, and shall comply with all applicable provisions of the Ralph M. Brown Act.

SECTION 2. STANDING COMMITTEES OF THE BOARD

Standing Committees of the Board shall be appointed, as set forth below, and such committees shall continue in existence until discharged by specific action by the Board of Directors. ~~Standing Committees -and shall meet on an as needed basis and may be called by the Committee Chairperson, Chief Executive Officer, or a majority of the Committees as the committee members deem to be appropriate.~~ The Board President shall appoint and publicly announce the members of the Standing Ceommittees for the ensuing year; this shall be done no later than at the Board's regular meeting in January.

- (a) Executive Committee, shall consist of the following two (2) members of the Board of Directors: the President, Vice President, or their designee.

The function of this committee is to review policies and procedures, serve as the personnel committee, and make recommendations to the Board of Directors.

- (b) Finance/Investment Committee, shall consist of two (2) members of the Board of Directors.

The function of this committee is to review the financial operations and policies of the District in an effort to maintain financial stability for the Camarillo Health Care District. The committee shall review any policy changes suggested by the Chief Executive Officer, who will develop with staff any deletions, amendments and/or changes in financial practices. The committee reviews and determines a course of action regarding investment decisions (per the District's Investment Policy).

~~(c) Ventura County Special Districts Association (VCSDA). Committee shall consist of all members of the Board of Directors. However, no more than two (2) members shall attend any regularly scheduled VCSDA meeting, as an official voting member.~~

~~The purpose of this committee is to represent the District at all Ventura County Special Districts Association meetings.~~

~~(d) Dos Caminos Plaza Association Committee shall consist of one (1) member of the Board of Directors, who is elected/appointed by the Dos Caminos Plaza Association, to serve on its Board, and shall attend regularly scheduled meetings, as an official voting member.~~

SECTION 3. AD HOC COMMITTEES OF THE BOARD

The President, with the concurrence of the Board, may appoint Ad Hoc committees for the investigation, study and review of specific matters for reports and recommendations to the Board. Ad Hoc committees stand discharged upon completion of the assigned task.

ARTICLE VII

CHIEF EXECUTIVE OFFICER

SECTION 1. RESPONSIBILITIES OF CHIEF EXECUTIVE OFFICER

The Board shall select and appoint a Chief Executive Officer who shall be its representative in the management of the District. The Chief Executive Officer shall be given the authority and responsibility to operate the District in all its activities and departments, subject to policies as may be issued by the Board and applicable law. The Chief Executive Officer shall act as the duly authorized representative of the Board in all matters in which the Board has not formally designated some other person to so act.

SECTION 2. POWERS AND DUTIES

The authority and responsibility of the Chief Executive Officer shall include:

- (a) Carrying out all policies established by the Board and advising the Board with respect to formation of these policies;
- (b) Preparing an annual budget showing the expected revenue and expenditures;
- (c) Selecting, employing, managing and discharging employees and developing and maintaining personnel policies and practices for the District;
- (d) Maintaining physical properties in good and safe state of repair and operating condition.
- (e) Supervising business affairs to ensure that funds are collected and expended to the best possible advantage. The CEO shall have purchasing powers, for any unbudgeted items, not to exceed ~~an~~ aggregate ~~1~~ 1% of the annual budget;
- (f) Attending all meetings of the Board and serving on committees thereof. In the absence of the Chief Executive Officer, a designated staff member will attend. The Chief Executive Officer (or his/her designee) shall be ~~an ex-officio non-~~ ~~voting~~ member of all committees of the Board;
- (g) Serving as the liaison and channel of communications with the Board;

- (h) Representing the District in its relationships with other health and community organizations;
- (i) Positioning the District to effectively and appropriately manage crisis situations, including closure of the District following any federal, state, county, municipal, local or District incident involving or including a natural disaster, facilities disaster, an information crisis, a human tragedy, a human resource issue, or days of mourning, celebration, and/or recognition; and
- (j) Performing other duties that may be necessary.

ARTICLE VIII

EX-OFFICIO

Persons serving under these District By-laws as ex-officio members of a committee shall not be counted in determining the existence of a quorum and shall have no voting privileges.

ARTICLE IX

INDEMNIFICATION OF OFFICERS,
DIRECTORS AND EMPLOYEES

To the fullest extent permitted by law, the District shall indemnify and hold harmless its Directors, officers, and employees with respect to acts or omissions made by them in the course of their official duties or employment by the District against all expenses, judgments, fines, settlements and other amounts, including, but not limited to attorney's fees, actually and reasonably incurred in any proceeding to which such persons shall be parties or shall be threatened to be made parties. Notwithstanding the foregoing, and except as may otherwise be required by law, the District shall have no obligation to indemnify or hold harmless any officer, Director or employee of the District unless at the time of such claim there shall be in force a policy of insurance providing the District with reimbursement with respect to such claim.

ARTICLE X

AMENDMENT

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

ARTICLE XI

SEAL

The Board shall have the power to adopt a formal seal and to alter it.

=====

ADOPTED, SIGNED AND APPROVED this ~~27th~~ 27th day of ~~January~~ October, 2015 at Camarillo, California.

Rod Brown
President, Board of Directors
Camarillo Health Care District

Attest

Mark Hiepler
Clerk of the Board, Board of Directors
Camarillo Health Care District

Dated: _____

Original, October, 1984
Reviewed/Amended, August, 1987, Resolution 87-10
Reviewed/Amended, March, 1990
Reviewed/Amended, October, 1990, Resolution 90-9
Reviewed/Amended, June, 1991
Reviewed/Amended, December, 1991, Resolution 91-6
Reviewed/Amended, December, 1992
Reviewed/Amended, February 27, 1996, Resolution 96-2
Reviewed/Amended, March 24, 1998, Resolution 98-5
Reviewed/Amended, April 27, 1999, Resolution 99-3
Reviewed/Amended, August 22, 2000, Resolution 00-7
Reviewed, July 24, 2001
Reviewed, June 24, 2003
Reviewed/Amended, January 27, 2004
Revised, June 22, 2004
Reviewed/Amended, June 28, 2005, Resolution 05-02
Reviewed, August 22, 2006
Reviewed, August 28, 2007
Reviewed/Amended, July 22, 2008
Reviewed, September 15, 2009
Amended, January 26, 2010
Reviewed, June 12, 2012
Reviewed, May 28, 2013
Reviewed/Amended, August 13, 2013
Reviewed, May 27, 2014
Reviewed/Amended January 27, 2015
Reviewed/Amended, _____October 27, 2015

CERTIFICATE OF PRESIDENT OF
CAMARILLO HEALTH CARE DISTRICT

I, Rod Brown, do certify as follows:

1. That I am duly elected and acting as President of the Camarillo Health Care District, a California Healthcare District.
2. That the by-laws to which this Certificate is attached comprising pages 1 to 154, inclusive, constitutes the By-laws of the Camarillo Health Care District as duly adopted and as amended from time to time.

IN WITNESS WHEREOF, I have hereunto subscribed my name this ~~27th~~ 27th day of ~~January~~ October 2015.

Rod Brown
President, Board of Directors
Camarillo Health Care District

Attest:

Mark Hiepler
Clerk of the Board of Directors
Camarillo Health Care District

Dated: _____

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SECTION 7

ACTION ITEM

**SECTION 7E
REVIEW AND APPROVAL OF PROFESSIONAL FEE AGREEMENT WITH
MEYERS NAVE TO ASSIST AS GENERAL COUNSEL TO
THE CAMARILLO HEALTH CARE DISTRICT.**

OCTOBER 27, 2015

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Sacramento, California 95814
tel (916) 556-1531
fax (916) 556-1516
www.meyersnave.com

Ruthann G. Ziegler
Attorney at Law
rziegler@meyersnave.com

RECEIVED
APR 06 2015

BY: _____

April 3, 2015

Jane Rozanski
Chief Executive Officer
Camarillo Health Care District
3639 E. Las Posas Road, Suite 117
Camarillo, CA 93010

Re: Engagement of Legal Services

Dear Ms. Rozanski:

Thank you for your interest in retaining Meyers, Nave, Riback, Silver & Wilson ("Meyers Nave") to assist as General Counsel to the Camarillo Health Care District ("District"). I and Meyers Nave appreciate the opportunity to work with you.

This letter sets forth our agreement concerning the legal services we will provide and our fee arrangements for those services. Please read this entire agreement before signing and returning it to us.

1. **Scope of Engagement.** We will provide the legal services reasonably required to represent and advise you and the District on the current legal issues relating to the Public Records Act request and personnel handbook, and such other matters on which you may request our legal advice on behalf of the District.
2. **Fees and Personnel.** My rate for legal counsel services to the District would be \$325/per hour. Depending on the nature of the issue, I may use other attorneys to assist me so as to provide the District legal services at a lower rates and/or with attorneys with experience in specialized areas. The rates for these services would range from \$225-\$275/per hour.
3. **Disbursements and Expenses.** In addition to hourly fees, we may incur out-of-pocket expenses related to your representation. Our Statement of Fee and Billing Information, which sets forth the details of our disbursement and expense policy, is attached as Attachment 1.
4. **Billing and Payment Responsibilities.** We will send monthly statements which are due within 30 days of receipt. If you have any questions about an invoice, please

Jane Rozanski
April 3, 2015
Page 2

promptly telephone or write me so that we may discuss these matters. Our Statement of Fee and Billing Information sets forth the details of our fee and billing policy.

5. Termination of Services. You may terminate our services at any time by providing fifteen (15) days written notice. After receiving such notice, we will cease providing services unless you request that we continue to provide services during the notice period. We will cooperate with you in the orderly transfer of all related files and records to your new counsel.

We may terminate our services at any time with your consent or for good cause. Good cause exists if (a) any statement is not paid within 60 days of its date; (b) you fail to meet any other obligation under this agreement and continue in that failure for 15 days after we send written notice to you; (c) you have misrepresented or failed to disclose material facts to us, refused to cooperate with us, or refused to follow our advice on a material matter; or (d) any other circumstance exists in which ethical rules of the legal profession mandate or permit termination, including situations where a conflict of interest arises. If we terminate our services, you agree to execute a substitution of attorneys promptly and otherwise cooperate in effecting that termination.

Termination of our services, whether by you or by us, will not relieve the obligation to pay for services rendered and costs incurred before our services formally ceased.

6. Insurance. During the term of this engagement, this law firm shall take out and maintain general liability and property damage insurance in amounts not less than \$1,000,000; professional errors and omissions insurance, in amounts not less than \$2,000,000 per occurrence; and \$4,000,000 aggregate, which insurance may not be canceled or reduced in required limits of liability unless at least ten days advance written notice be given to you.

7. No Guarantee of Outcome. Any comments made by us about the potential outcome of this matter are expressions of opinion only and are not guarantees or promises about any outcome or results.

8. Dispute Resolution. In the event you become dissatisfied with any aspect of our relationship, we encourage you to bring such concerns to our attention immediately. If we are unable to resolve any dispute, either arising out of or in connection with this Agreement or relating to the services performed by our firm or any of its attorneys, to our mutual satisfaction, our firm will first comply with any mandatory dispute resolution procedures that may apply to any such dispute.

If we are unable to resolve any dispute, and after mandatory dispute resolution procedures have been waived or exhausted, the parties shall submit such dispute to final and binding arbitration in Ventura County, California before an arbitrator with the American Arbitration

Jane Rozanski
April 3, 2015
Page 3

Association, pursuant to its then prevailing rules, unless the parties agree in writing to a different arbitration method or forum.

By signing this agreement, you acknowledge and agree that you have read and understand this arbitration provision. You understand that by agreeing to arbitration we each give up the right to present our claims or defenses for trial by a judge or jury, and we also give up the right to an appeal. The initial resort to the courts by either party shall not be considered a waiver of that party's right to compel binding arbitration under this provision. This agreement shall be governed by and construed in accordance with the laws of the State of California without regard to principles of conflicts of laws.

9. Entire Agreement; Full Understanding; Modifications in Writing. This letter contains our entire agreement about our representation. Any modifications or additions to this letter agreement must be made in writing.

10. Joint Representation. Our firm maintains "of counsel" agreements with certain attorneys. Because these individuals are deemed independent contractors under the applicable provisions of the tax laws and not employees of our firm, it is necessary that you consent to dual representation by our firm and that of counsel attorney in the event the matter which you have engaged us to handle requires the use of that attorney. This arrangement has no effect whatsoever on the cost of your legal services, rather it is an ethical requirement that we disclose this fact and that you consent. You are consenting by signing this letter.

11. Conflicts. Our firm represents many public agencies in California, Nevada and Arizona. Since 1986, we have represented over seven hundred public clients, including numerous cities, redevelopment agencies, special districts, counties and other public entities, and we are accepting new engagements all the time. It is virtually inevitable that we will work on projects from other clients having different governmental or political objectives, beliefs or views from the District.

In view of the fact that the District is a public entity, this letter confirms that the services which we are rendering to you are limited in scope and for the benefit of the District only. Meyers Nave performs a variety of professional services for its clients and it is possible that we will represent public agency clients which are adverse to you on other matters. To avoid potential problems, you agree that you expressly waive any actual or potential conflicts that might arise from such representation, that you will not attempt to disqualify Meyers Nave on such matters, and that our firm is free to represent its clients on such matters.

By signing this letter and returning it to us, you acknowledge that we have discussed these matters and you confirm that District does not object to our representation of clients on matters where their legal, governmental or political objectives and/or positions may be different from or adverse to those of District, and that District waives any conflict of

Jane Rozanski
April 3, 2015
Page 4

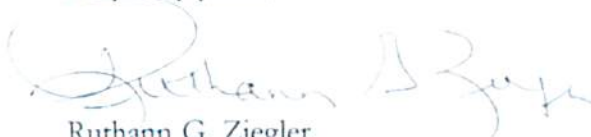
interests with respect to our representation of such clients with differing legal, governmental or political interests. You further confirm that District will not assert any conflict of interest concerning such representation or attempt to disqualify this firm from representing such clients notwithstanding such adversity. While you would certainly be free to terminate our relationship, you agree that this firm nonetheless would be free to represent such clients even on those matters which you consider adverse, and that you waive any conflict of interest in connection therewith.

Needless to say, these acknowledgments do not permit our firm to represent another client in opposing the specific project for which you engage us without your specific written consent.

You may wish, and we encourage you, to consult legal counsel regarding the effect of this conflict waiver.

We would request that you review this letter carefully and, if it is consistent with your understanding of our respective responsibilities, please so indicate by returning a signed copy of this letter to me at your earliest convenience. Enclosed is an additional copy of this letter which you should retain for your records. Again, we thank you for allowing us the opportunity to serve as your lawyers.

Very truly yours,



Ruthann G. Ziegler
Attorney at Law

RGZ:MLN

These terms are accepted and agreed to as of the date of this letter.

CAMARILLO HEALTH CARE DISTRICT



Jane Rozanski, Chief Executive Officer

ATTACHMENT 1

MEYERS, NAVE, RIBACK, SILVER & WILSON STATEMENT OF FEE AND BILLING INFORMATION

The following is a general description of our fee and billing policies. These general policies may be modified by the specific engagement letter or agreement to which this summary is attached.

Professional Fees. Our fees for professional services are based on the fair value of the services rendered. To help us determine the value of our services, our attorneys and paralegals maintain time records for each client and matter. Our attorneys and paralegals are assigned hourly rates which are based on years of experience, specialization, training and level of professional attainment. We adjust our rates periodically (usually at the beginning of each year) to take into account inflation and the increased experience of our professional personnel.

To keep professional fees at a minimum, legal work that does not require more experienced attorneys will be performed, where feasible, by attorneys with lower billing rates. Of course, the quality of the work is paramount, and we do not sacrifice quality to economy.

Before undertaking a particular assignment, we will, if requested, provide you with a fee estimate to the extent possible. Estimates are not possible for some matters, however, and cannot be relied on in many others because the scope of our work will not be clear at the outset. When a fee estimate is given, it is only an estimate; it is not a maximum or minimum fee quotation. The actual fee may be more or less than the quoted estimate.

Retainer. Our normal practice is to require a retainer to cover a portion of the anticipated attorneys' fees and costs. Any retainer will be placed in the firm's trust account. At the conclusion of our services, we will return to our client any unapplied retainer, after deducting payment for charges billed or to-be-billed for services and any remaining out-of-pocket expenses.

Billing And Payment Procedures. Unless other arrangements are made at the time of the engagement, invoices will be sent monthly. Invoices for outside services exceeding \$100 may be billed separately. Occasionally, however, we may defer billing for a given month or months if the accrued fees and costs do not warrant current billing or if other circumstances would make it appropriate to defer billing.

Our invoices contain a brief narrative description of the work performed; if requested, the initials of the attorney who performed the work will appear on the statement. The invoice will include a line item reflecting in-house administrative costs. The firm's in-house administrative costs include, but are not limited to, duplicating, facsimile charges, telephone charges, E-mail, postage, mileage and other administrative expenses. We have determined

that the most effective method of accounting for these administrative costs is to charge a flat 5% of the professional fees incurred.

The firm will be reimbursed for all outside services incurred in the course of providing legal services to our client(s). Outside services will include, but are not limited to, all third-party expenses, delivery charges, travel expenses associated with General Counsel or Litigation Services only, outside research services, filing fees, expert witness and expert consultant fees. To defray the firm's costs for administering these services, there will be an additional cost advance charge of 2% for all outside services of \$100 or more.

If you have any questions regarding an invoice, the Finance Director or Executive Director is available to answer your questions. For any unresolved matters, the Bar Association has an arbitration mechanism that can be used to resolve such matters.

Late Payments. Statements for services are payable upon presentation and, in all events, within thirty (30) days after receipt. Occasionally a client has difficulty in making timely payments. To avoid burdening those clients who pay their statements promptly with the added costs we incur as a result of late payments, a late charge will be assessed on statements not paid within thirty (30) days. The maximum monthly late payment charge will be 1.5% per month. In the unlikely event we are required to institute legal proceedings to collect fees and costs, the prevailing party will be entitled to reasonable attorneys' fees and other costs of collection.

2421668.1

SECTION 8

**SECTION 8-A
CONSENT CALENDAR
SEPTEMBER 2015
DONATION**

OCTOBER 27, 2015

DONATION: SEPTEMBER 2015

Name	Campaign	Cause/Relationship	In Memory Of	In Honor Of
Day, Claire T.	SUMR15	Adult Day Services	Charles Day	
Dignity Health	SUMR15	Adult Day Services		
Enns, Kristi	SUMR15	Adult Day Services	Mary Jo Carter	
Good, Joan	SUMR15	Adult Day Program		
Harter, Stella	SUMR15	Adult Day Program		
Jordan, Christian	GEN	Resource Services		
Ng, Lily	SUMR15	Adult Day Services		
Ourmazdi, Behzad	ADP14	Adult Day Program		
Siela, Linda	SUMR15	Adult Day Program		
Ventura County Credit Union	CAP12	Adult Day Services		

SUMR15=	\$1,690.00
ADP14=	\$6,000.00
GEN=	\$46.49
TOTAL=	<u>\$7,736.49</u>

SUMR15: Summer Solicitation 2015

ADP14: Adult Day Program 2014

SECTION 8

**SECTION 8-B
APPROVAL OF THE MINUTES
OF THE EXECUTIVE COMMITTEE MEETING
HELD ON OCTOBER 20, 2015**

OCTOBER 27, 2015

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**Camarillo Health Care District
Board of Directors
Executive/Planning Committee**

Date October 20, 2015

Directors

The following Directors were present:

Rod Brown, President

Christopher Loh, Vice President – *Director Loh left the meeting at 12:58 p.m.*

Staff

The following staff members were present:

Kara Ralston, Chief Executive Officer

Karen Valentine, Clerk to the Board

Call to Order

On Tuesday, October 20, 2015, at 12:01 p.m., the Executive Committee meeting was called to order by President Rod Brown, at the Camarillo Health Care District, 3615 E. Las Posas Road, Suite 153, Camarillo, CA 93010.

1. President Brown requested that Agenda Item #4, be moved to the first Item discussed.
2. The Ad Hoc/Executive Committee, consisting of Directors Brown and Loh, met with Applicant Scott Packham, DDS, to discuss his interest and qualifications in serving on the Board of Directors of the Camarillo Health Care District. The Ad Hoc Committee met with Dr. Packham from 12:01 p.m. until 12:25 p.m. The Committee then met with Alvin (Bernie) Barnes, to discuss his interest and qualifications in serving on the Board of Directors of the Camarillo Health Care District. The Committee met with Mr. Barnes from 12:30 p.m. until 12:50 p.m. Committee members then discussed both candidates' qualifications and came to a unanimous decision to recommend the appointment of Scott Packham, DDS, to the Board of Directors at the next regularly scheduled meeting.
3. Reviewed the Minutes of the regular Board Meeting of September 29, 2015.
4. Reviewed the Agenda for the regularly scheduled meeting of October 27, 2015.
5. Reviewed Action Items 9B through 9E.
6. Reviewed the Donations received for September, 2015.
7. Set the date for the next Executive Committee Meeting for Tuesday, December 1, 2015, at 12:00 p.m.

Meeting adjourned at 1:35 p.m.

Rod Brown
President

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SECTION 9

CHIEF EXECUTIVE OFFICER REPORT

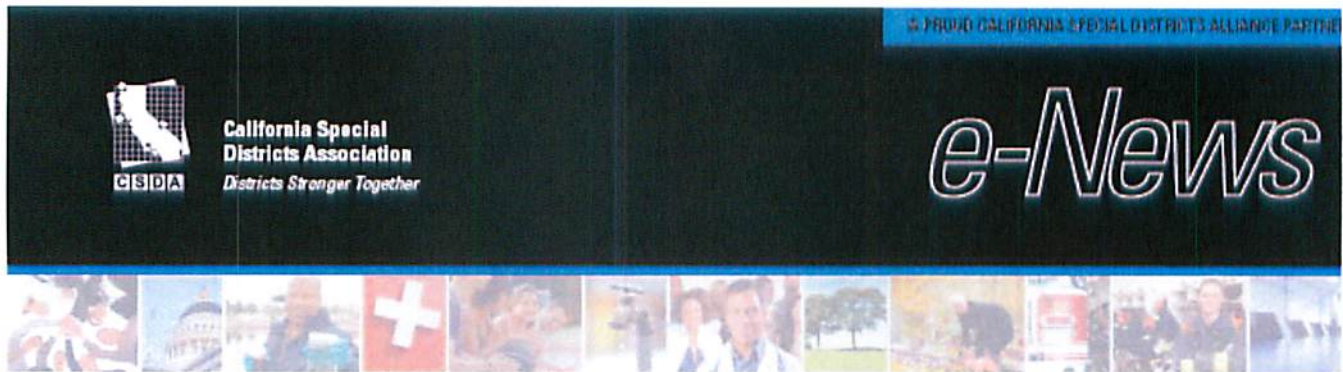
OCTOBER 27, 2015

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Camarillo Health Care District
Monthly Overview
October 27, 2015

CHIEF EXECUTIVE OFFICER – KARA RALSTON

- **Ventura County Special Districts Association (VCSDA) Bi-Monthly Meeting – Seabee Museum, Port Hueneme, CA.**
- **California Special Districts Association (CSDA) Video of our Adult Day Program.**
- **Alpha Fund distribution of surplus reserves.**
- **Community Memorial Health System (CMH) District Tour.**
- **Orville Hiepler shared his book and memoirs with Adult Day Program clients.**



Congratulations to the 2015 CSDA Award Winners

A big congratulations to all of this year's CSDA Annual Awards winners. Individuals and districts both received awards acknowledging their achievements in various areas, including exceptional public outreach, leadership, and innovations. The awards were presented at this year's Annual Conference & Exhibitor Showcase held September 21 - 24 in Monterey. Winning submissions in each category are as follows:

Exceptional Public Outreach (Large District Category): Upper San Gabriel Municipal Water District, "Water Smart City"

Exceptional Public Outreach (Small District Category): Los Medanos Community Healthcare District, "Impact Project"

Exceptional Public Outreach (Individual Category): Mary Zauner, Sanitation Districts of Los Angeles County

Innovative Program/Project of the Year (Large District Category): Union Sanitary District, "Leadership School Program"

Innovative Program/Project of the Year (Small District Category): Camarillo Health Care District, "Building Hope Adult Day Center"

Staff Member of the Year: Cynthia Allen, Vandenberg Village Community Services District

Board President of the Year: James Morales, Jr., East Valley Water District

General Manager of the Year: Dennis Lamb, Vallecitos Water District

Chapter of the Year: Independent Special Districts of Orange County

Hollingsworth Award of Excellence: Jeff Stava

[California Special Districts Association](http://www.csdainformz.net) | 1112 I Street | Suite 200 | Sacramento, CA 95814 | 877.924.CSDA (2732)



A Proud California Special Districts Alliance Partner

SECTION 9

**MITCHELL & ASSOCIATES
FINANCIAL REPORT**

OCTOBER 27, 2015

Camarillo Health Care District
Statements of Net Assets
Three Months Ending September 30, 2015

ASSETS	<u>Sep 15</u>	<u>July 2015</u>	<u>Variance</u>
<u>Current Assets:</u>			
Cash and Checking Accounts	\$ 366,753	\$262,085	\$ 104,668
Investment Accounts	1,081,817	1,574,491	(492,675)
Accounts and Grants Receivable	618,515	78,804	539,711
Total Current Assets	<u>2,067,085</u>	<u>\$1,915,380</u>	<u>151,705</u>
<u>Noncurrent Assets:</u>			
Property, plant and equipment - net	1,973,733	2,121,422	(147,689)
IS equipment - net	27,095	29,699	(2,604)
Transportation vehicles - net	115,500	153,142	(37,642)
Prepays	56,905	33,543	23,362
Total Noncurrent Assets	<u>2,173,233</u>	<u>2,337,805</u>	<u>(164,572)</u>
Deferred Outflows of Resources	112,553	112,553	(0)
Total Assets	<u>\$ 4,352,871</u>	<u>\$4,365,739</u>	<u>\$ (12,868)</u>
 LIABILITIES AND NET ASSETS			
<u>Current Liabilities:</u>			
Accounts Payable	\$ 52,491	\$ 61,046	\$ (8,555)
Construction Loan 2015	-	76,544	(76,544)
Employment costs	149,550	130,771	18,778
Accrued OPEB liability	206,830	156,378	50,452
Scholarships	13,001	10,492	2,509
Deferred Revenue	1,303	1,303	-
Total Current Liabilities	<u>423,175</u>	<u>436,535</u>	<u>(13,360)</u>
<u>Noncurrent Liabilities</u>			
Construction Loan to 2021	523,456	523,456	-
Net Pension Liability	959,515	959,515	-
Deferred Inflows of Resources	250,690	250,690	-
Total Noncurrent Liabilities	<u>1,733,661</u>	<u>1,733,661</u>	<u>-</u>
<u>Net Assets:</u>			
Unrestricted - prior	2,195,543	3,262,816	(1,067,274)
Unrestricted - current	493	(1,067,274)	1,067,767
Total Net Assets	<u>2,196,036</u>	<u>2,195,542</u>	<u>493</u>
Total Liabilities and Net Assets	<u>\$ 4,352,872</u>	<u>\$ 4,365,739</u>	<u>\$ (12,867)</u>

**Camarillo Health Care District
Statements of Activities
Comparison to Budget for the
Three Months Ending September 30, 2015**

	Current Year		
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Fav/(Unfav)</u>
REVENUES			
Tax revenue	\$ 569,182	\$ 569,182	\$ (0)
Program and facilities revenue	109,014	132,503	(23,489)
Grants and agency funding	53,279	59,340	(6,061)
Donations and sponsorship	1,003	2,946	(1,942)
Investment and interest income	1,091	375	716
Other income	29,209	16,290	12,918
Total Revenues	<u>\$ 762,777</u>	<u>\$ 780,636</u>	<u>\$ (17,859)</u>
EXPENSES			
Personnel cost			
Wages and salaries	336,716	371,814	35,098
Payroll taxes	29,029	28,444	(585)
Benefits	69,194	74,300	5,106
OPEB	59,078	37,349	(21,729)
Total personnel cost	<u>494,017</u>	<u>511,907</u>	<u>17,890</u>
Other expenses			
Contractors and professional fees	75,134	83,349	8,215
Facilities and related	58,578	64,932	6,354
Depreciation	47,739	46,509	(1,230)
Program related expense	31,605	28,892	(2,713)
Advertising and promotion	5,310	26,144	20,834
Supplies and office expense	15,701	17,700	1,999
Board and staff	26,674	30,278	3,604
Community partnerships	250	2,625	2,375
Combined other expenses	7,277	7,443	167
Total other expenses	<u>268,267</u>	<u>307,872</u>	<u>39,605</u>
Change in Acctg Principles	-	-	-
Total expenses	<u>762,284</u>	<u>819,779</u>	<u>57,495</u>
Net position	<u>\$ 493</u>	<u>\$ (39,143)</u>	<u>\$ 39,636</u>



Camarillo Health Care District

Financial Report
For Three Months Ending
SEPTEMBER 30, 2015

Current Assets

<u>Statements of Net Assets</u>	SEPTEMBER 2015	JULY 2015	CHANGE
Cash & Checking Accounts	\$366,753	\$262,085	\$104,668
Investment Accounts	1,081,817	1,574,491	(492,675)
Accounts & Grants Receivables	618,515	78,804	539,711
TOTAL CURRENT ASSETS	\$2,067,085	\$1,915,380	\$151,705

Non-Current & Total Assets

<u>Statements of Net Assets</u>	SEPTEMBER 2015	JULY 2015	CHANGE
Property, plant and equipment – net	\$1,973,733	\$2,121,422	\$(147,689)
IS equipment – net	27,095	29,699	(2,604)
Transportation vehicles – net	115,500	153,142	(37,642)
Prepaid Expenses	56,905	33,543	23,362
Deferred Outflows of Resources	112,553	112,553	0
TOTAL ASSETS	\$4,352,871	\$4,365,739	\$(12,868)

Liabilities

<u>Statements of Net Assets</u>	SEPTEMBER 2015	JULY 2015	CHANGE
Accounts payable	\$52,491	\$61,046	\$(8,555)
Construction Loan 2015	0	76,544	(76,544)
Employment costs	149,550	130,771	18,778
Accrued OPEB liability	206,830	156,378	50,452
Scholarships	13,001	10,492	2,509
Deferred Revenue	1,303	1,303	0
TOTAL CURRENT LIABILITIES	\$423,175	\$436,535	\$(13,360)

Liabilities

<u>Statements of Net Assets</u>	SEPTEMBER 2015	JULY 2015	CHANGE
Construction Loan to 2021	\$523,456	\$523,456	\$0
Net Pension Liability	959,515	959,515	0
Deferred Inflows of Resources	250,690	\$250,690	0
TOTAL NONCURRENT LIABILITIES	\$1,733,661	\$1,733,661	\$0

Net Assets & Total Liabilities

<u>Statements of Net Assets</u>	SEPTEMBER 2015	JULY 2015	CHANGE
Unrestricted – prior	\$2,195,543	\$3,262,816	\$(1,067,274)
Unrestricted – current	493	\$(1,067,274)	1,067,767
TOTAL NET ASSETS	\$2,196,036	\$2,195,542	\$493
TOTAL LIABILITIES AND NET ASSETS	\$4,352,872	\$4,365,739	\$(12,867)

Revenues

<u>Statements of Activities</u>	SEPTEMBER 2015	BUDGET	VARIANCE Fav/(Unfav)
Tax revenue	\$569,182	\$569,182	0
Program and Facilities	109,014	132,503	(23,489)
Grants and agency funding	53,279	59,340	(6,061)
Donations and sponsorship	1,003	2,946	(1,942)
Investment and interest	1,091	375	716
Other income	29,209	16,290	12,918
TOTAL REVENUES	\$762,777	\$780,636	\$(17,859)

Expenditures

(Page 1 of 2)

<u>Statements of Activities</u>	Sep-15	BUDGET	VARIANCE Fav/(Unfav)
Wages and salaries	\$336,716	\$371,814	\$35,098
Payroll taxes	29,029	28,444	(585)
Benefits	69,194	74,300	5,106
OPEB	59,078	37,349	(\$21,729)
Contractors and Professional fees	75,134	83,349	8,215
Facilities and related	58,578	64,932	6,354
Depreciation	47,739	46,509	(1,230)
Program related expense	31,605	28,892	(2,713)

Expenditures

(Page 2 of 2)

<u>Statements of Activities</u>	SEPTEMBER 2015	BUDGET	VARIANCE Fav/(Unfav)
Advertising and promotion	5,310	26,144	20,834
Supplies and office expense	15,701	17,700	1,999
Board and staff	26,674	30,278	3,604
Community partnerships	250	2,625	2,375
Combined other expenses	7,277	7,443	167
Change in Accounting	0	0	0
TOTAL EXPENDITURES	\$762,284	\$819,779	\$57,495

Recap of Activities:

Three Months Ended

<u>Statements of Activities</u>	SEPTEMBER 2015	BUDGET	VARIANCE Fav/(Unfav)
Total Revenue	\$762,777	\$780,636	\$(17,859)
Total Expenditures	\$762,284	\$819,779	\$57,495
NET POSITION	\$493	\$(39,143)	\$39,636

MEMORANDUM

Date: October 27, 2015
To: Kara Ralston
From: Renee Murphy
Re: Board Financials as of September 30, 2015

Following are the variance explanations

Statement of Net Assets – Comparative September 2015 to July 1, 2015

Assets

- **Total current Assets:** The \$151,705 increase over the beginning of this year is principally due to \$337,560 more in Accounts and Grants receivable due to the tax receivable increase from July 1.
- **Noncurrent Assets:** Fixed assets have decreased over the beginning of the year by \$165k due to the sale of C210 and the transfer of 2 CareAVans.
- **Total Assets:** Show a \$13k decrease over the beginning of the year.

Liabilities & Net Assets

- **Current Liabilities:** Show a decrease of \$13k principally due to the decreased liability of the loan payment accrual since being paid in September, and an increase Employment Costs and OPEB accrual.
- **Noncurrent Liabilities:** ADP Loan to 2021 and GASB 68 disclosures.
- **Total Liabilities and Net Assets :** Show a \$13k increase over the beginning of the year.

Statement of Activities – Comparative Actual YTD August 2015 to Budget YTD FY 2015-16

- **Income:** Total Income is \$18k under budgeted, due principally to decreased Program Revenues (ADP - \$16k).
- **Expense:** Personnel Costs are under, Contractors is under mostly due to the Tech platform not being spent yet and Advertising has not been spent yet. Total Expenses are under budget by \$57k.
- **Change in Accounting Principles:** is at zero due to the direction needed for 2015-16 Pension Liability accrual.
- **Net Position:** The net position is \$493, \$40k beyond the budgeted estimate.

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SECTION 9

**COORDINATOR REPORTS
SEPTEMBER**

OCTOBER 27, 2015

MEMORANDUM

DATE: September 30, 2015
 TO: Kara Ralston, Chief Executive Officer
 FROM: Mary Ann Ratto, Adult Day Center Director *SR*
 SUBJECT: *September 2015 Monthly Report*

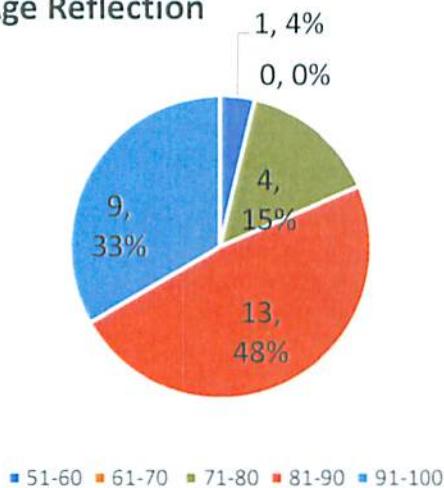
PROGRAM DESCRIPTION

Since 1983, the District has operated a state-licensed adult day care program for adults with special needs. The District's Building Hope Adult Day Center provides a compassionate and dynamic environment where persons with functional and cognitive disabilities can participate in meaningful activities, thereby 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.

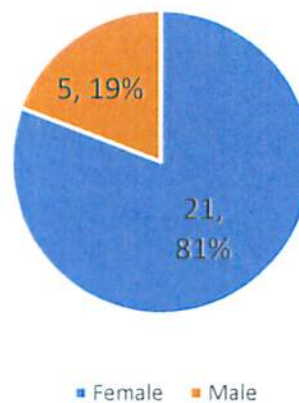
PROGRAM REVIEW

Total Clients: 26
 Current average age: 85
 Current oldest: 98 (fe)
 Current youngest: 51 (fe)

Age Reflection



Gender Reflection



	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT
Female	17	15	18	15	20	23	21	21	21	23	20	21
Male	11	10	9	9	9	8	7	7	6	6	5	5

Revenue by Month



CLIENT ATTENDANCE BY DAY



Service Hours by Month



CLIENT REASON FOR NON-ATTENDANCE

Client Variance	Oct	Nov	Dec	Jan	Feb	Mar ch	April	May	June	July	Aug	Sept
Leave of Absence	1	3	3	5	3	2	4	2	3	2	4	2
Medical illness	1	1	1	1	1		1	1	1	1	2	
Hip Fracture												
Family proving care in home		2	2	3	2	1	1		1		1	1
Traveling				1			1	1	1	1	1	1
Temporary placement						1	1					
Doesn't want to attend												
Left Program	2	2	2	1	1	1	2	0	0	0	3	2
Declining Health			1	1							1	1
Past away		1	1								1	1
Attending another program												
Relocated												
Care provided in the home							1					
Placement	2	1			1	1	1				1	

PROGRAM HIGHLIGHTS

ADC Volunteers: 18

ADP Volunteer Hours per week: 59

Who's volunteering in ADP?

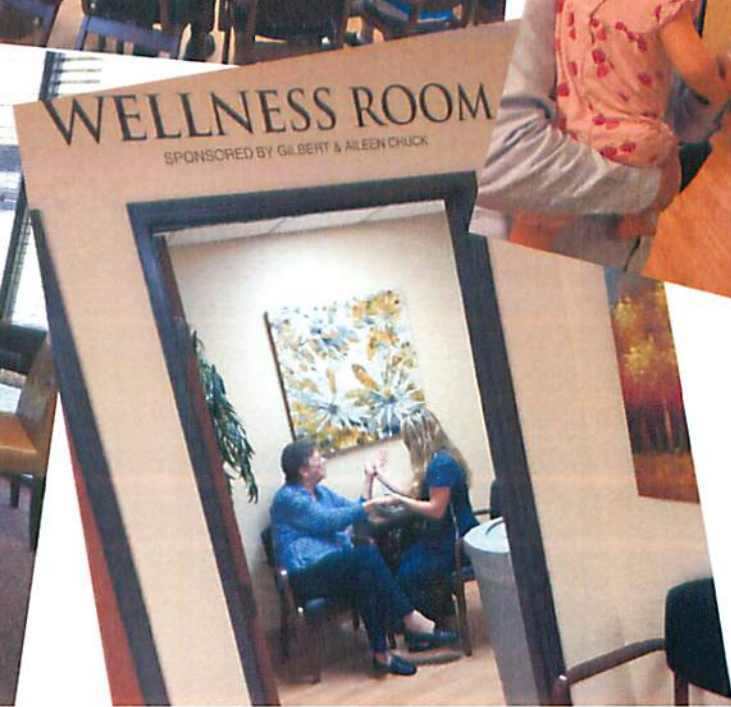
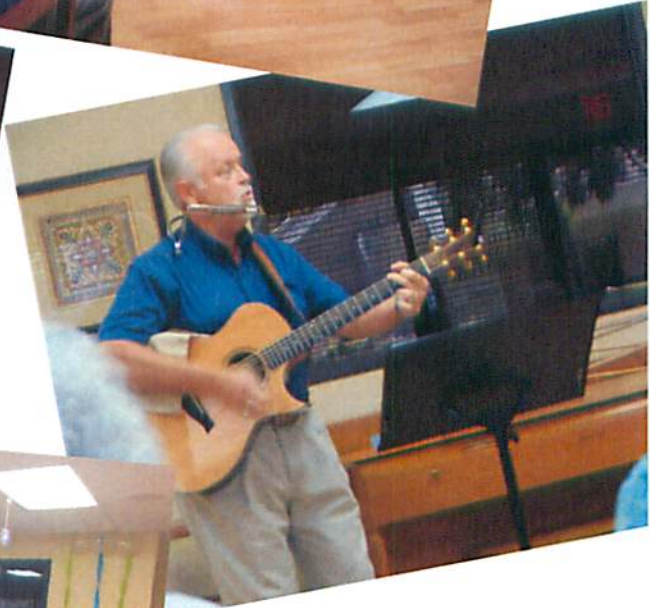
RN's, Nursing Students, Retired Teacher, Retired Lawyer, Military Veterans, Dog Lovers, Professional Caregiver, Retired RN and College and High School Students.

- ADP Manager elected to Executive Board of Directors of CAADS
- Extended Hours established
- Family/Caregiver support group held 3 meetings
- Community Partnerships for client benefit: Art, Music and exercise Therapies.
- Community Partnership for client benefit: Ventura County Animal Shelter
- Community Partnership with Alma Via, Assisted Home Health, ResCare and Apple-A-Day Café: Chef Du Jour
- Community Partnership: Student volunteers from CSUCI, Generation US
- Community Partnership with Toshi Hair Design: Haircuts and style.
- Blood Pressure readings monthly

Building Hope Adult Day Center A Month in Review:

SEPTEMBER 2015

Animal, Art & Music Therapy, Dancing, Outdoor Walks and Activities, Birthday Celebrations, Generation Us, Dakim Brain Fitness, Nintendo Wii, New County Music Performance, Ice Cream Social with participants and family caregivers sponsored by Buena Vista Palliative Care Chef Du Jour, Zumba Gold, Nail Art, Chair Yoga, Exercise programs, Card Games in the Lion's Den, Musical Performances...



MEMORANDUM

DATE: October 13, 2015
TO: Kara Ralston, CEO *kr*
FROM: Patty Bolland, Community Services Manager
RE: September 2015 Monthly Report

Community Services Program Description

The Community Services Department is three fold:

- Community Education manages the placement of meeting and class sessions scheduled by the Community Education Manager, the reservations and data collection for participants in each class or session and the collection of fees associated with each reservation.
- Facilities manages the District campus, ensuring optimum maintenance of the buildings and equipment housed within each site, oversees suite/room assignments to ensure suitability for occupants and topic, implements set-up and tear down of room furniture and equipment for each session, and solicits and manages facility rental space.
- Senior Nutrition manages all aspects of the operations of the CHCD Sr. Nutrition Program, as reported in the Sr. Nutrition monthly board report.

Program Highlights

- The District hosted the Ventura County Home Care Association Symposium and Health Fair on Friday, September 25, with 105 community members participating in the three seminars offered by regional experts and numerous participants visiting the 40+vendors at the Health Fair.
- The CHCD Guild hosted the annual Safety Workers' luncheon on Wednesday, September 16th, with approximately 40 hungry first responders enjoying a buffet of enchiladas, tacos, beans, rice and tapas, supplied by Money Pancho's Restaurant.
- A local Dermatology office rented a suite for 2 days of staff computer system training. They were very pleased with the room and accommodations and the customer service received
- Skin Cancer Screening, provided by Coastal Dermatology's Dr. April Farrell, was a huge success, with all appointments filled.
- Classes specifically targeted to seniors, "Social Security – Think It Doesn't Matter", What Happens If I Don't Die? And "Coming to Grips with Memory loss" were popular this month.

Goals for October 2015

- Work with Marketing to create flyers and to submit press releases to local media publications and Constant Contact emails in order to generate increased attendance and income for the exciting Fall classes
- Pursue and follow-up on rental opportunities for our building suites and sponsorship prospects for local business exposure and supplementary income for the District.
- Continue to maintain the District buildings to their optimum condition in order to serve the community and the staff well in efficiency and comfort.

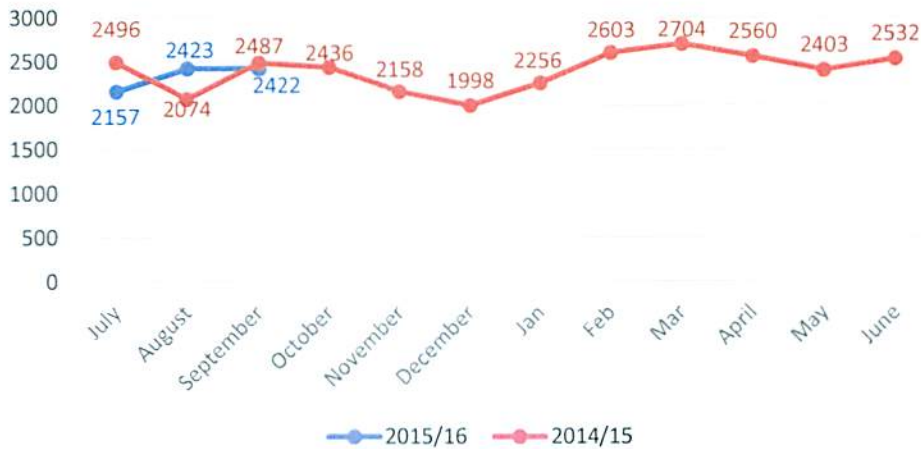
PROGRAM OVERVIEW

(September 2015)

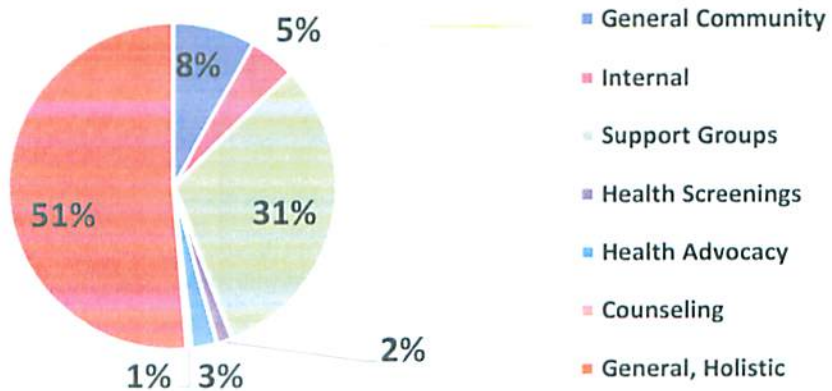
Program Overview	Year to Year Comparison			Month to Month Comparison	
	Sept. '15	Sept. '14	Yearly Variance	August '15	Monthly Variance
HICAP – Health Advocacy	15	14	+1	19	-4
Health Screenings	16	47	-31	14	+2
General Community and Internal Use	701	591	+110	600	+101
Counseling	2	0	+2	2	0
Support Groups	688	666	+22	636	+52
Classes: General, Safety, and Holistic	1000	1169	-169	1152	-152
Total	2422	2487	-65	2423	-1

Facilities Usage Summary

**Cumulative Clients
2014/15 - 2015/16**



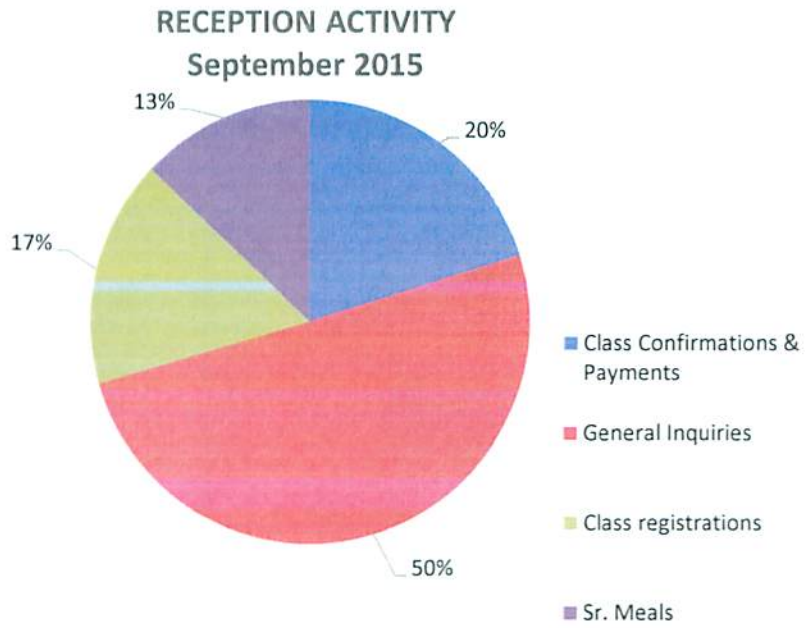
**Facility Use By Category
September 2015**



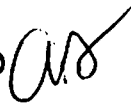
FACILITY INCOME Fiscal Year Comparisons



Reception Desk Call Management



MEMORANDUM

Date: October 12, 2015
To: Kara Ralston, CEO 
From: Lynn Jones, Community Outreach Manager (COM)
Subject: September 2015 Board Report

Program Description

Lifeline is an easy-to-use, in-home personal response service to ensure rapid response and assistance whenever needed...24 hours a day, 365 days a year.

Program Overview

- 14 units were installed
- 28 units were removed
- 821 total Lifeline subscribers

Description	Sept 2015	Aug 2015	Monthly Variance	Sept 2014	Yearly Variance	Fiscal YTD
Total Subscribers	821	839	-18	886	-65	821
Total Units Removed with extra buttons	28	21	+7	17	-11	69
Total Number of Installations with extra buttons	14	19	-5	27	-13	47
Net Installations	-18	-2	-16	10	-28	-22
In District/ Out of District	3/11	4/15	-1/-4	7/20	-4/-9	14/33

Deactivations for September totaling 28 Clients

- Average length of stay for the 28 clients was 4 years. The leading overall cause of deactivation is clients who have passed away at 24%. The second reason for deactivation is clients have decided they don't need/want Lifeline any longer which make up 16% of all deactivations over the last 12 months. About 4% of our deactivated clients who are no longer able to pay for Lifeline services have transferred into Philips Lifeline government program. In California, Medicaid has some programs available. The client must discuss the issue with their Medicaid caseworker and secure the necessary paperwork to Philips Lifeline government services.

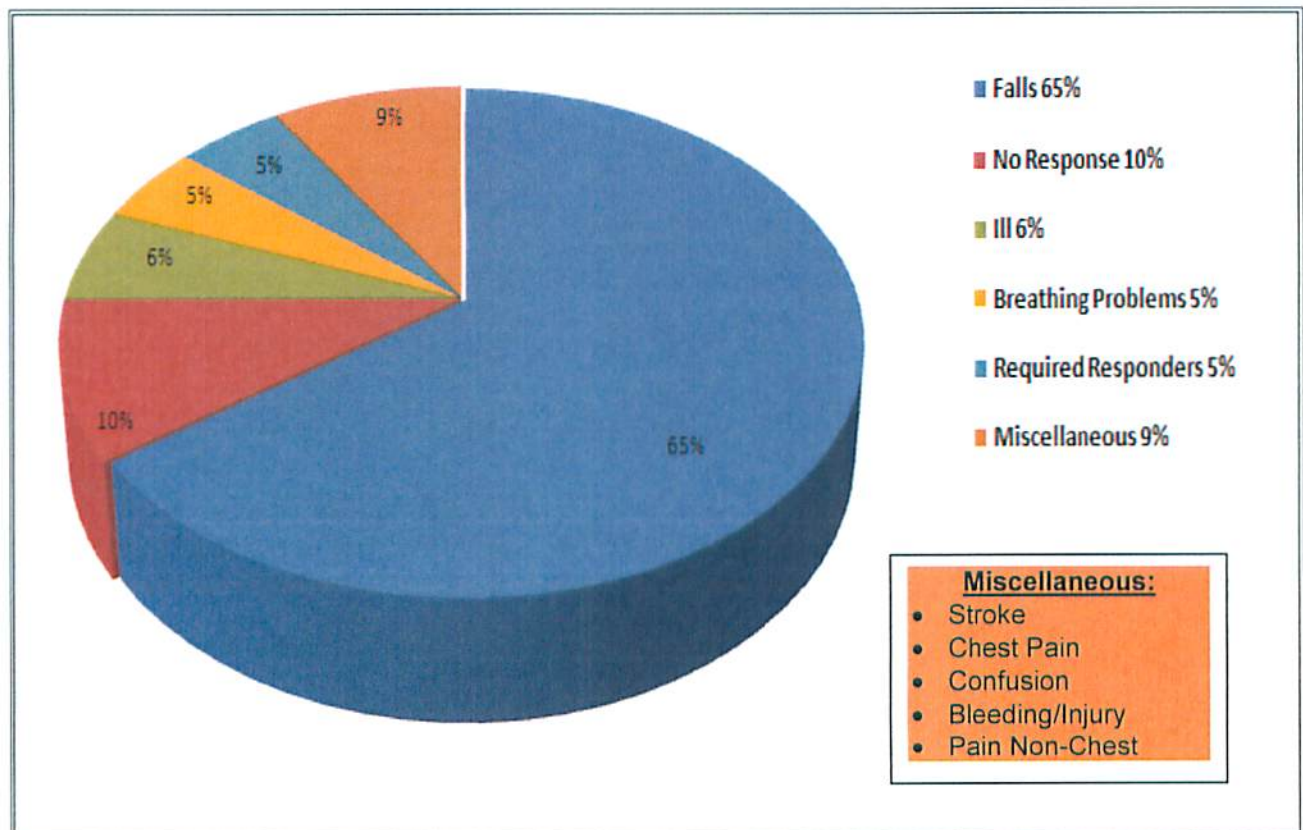
REASON FOR CLIENT DEACTIVATION	OCT 14	NOV 14	DEC 14	JAN 15	FEB 15	MAR 15	APR 15	MAY 15	JUN 15	JUL 15	AUG 15	SEPT 15	TOTAL
Moved	0	0	0	0	0	0	0	0	0	0	0	0	0
Started Hospice	3	0	0	0	0	2	1	0	3	1	0	2	12
Financial issues	1	0	0	0	1	1	1	0	2	1	0	0	7
Moved to a Senior Living Community	2	1	6	1	4	1	5	3	1	2	2	5	33
Transferred out to Medi-Aid program	1	0	0	0	0	0	4	2	0	2	0	0	9
Recovered	0	1	0	0	0	1	2	0	0	0	0	0	4
Didn't want or need anymore	5	3	2	3	7	2	8	2	2	2	6	5	47
Passed Away	7	7	6	3	4	13	8	6	7	2	1	4	68
Nursing Home	3	2	1	3	7	4	3	7	3	4	3	5	45
In Home Care by family member	2	3	3	0	6	2	4	4	3	2	4	2	35
No reason given	2	1	1	2	0	0	1	2	4	4	5	5	27
Total	26	18	19	12	29	26	37	26	25	20	21	28	287

Lifeline Operational Calls

In total, including other miscellaneous activity, Lifeline Central answered or responded to 919 calls from District subscribers in September.

	Sept 2015	August 2015	Monthly Variance	Sept 2014	Yearly Variance	Fiscal YTD
Accidental Button Pushes (No EMS called)	159	162	-3	168	-9	495
Check In Button Pushes	6	9	-3	9	-3	20
Client Tests Performed	389	419	-30	576	-187	1229
Incidents	62	52	+10	62	0	178
Service Calls	290	252	+38	70	+220	720
Welcome/Information Calls	13	18	-5	35	-22	44
Total	919	912	-7	920	-1	2686

Detailed Incident Report: In September 2015, Lifeline reported 62 calls for help from CHCD subscribers. Out of the other 62 people helped, 7 were transported to local hospitals for the month of September representing 11% of button-help calls. Below is a list of why the users have used their buttons:



District Web Site:

- The District website offers a powerful and an effective vehicle for marketing the Lifeline service. Philip's research indicates a 10% increase in people using the internet to access product information.

Events:

- COM attended the State of the City Address. (Spanish Hills Country Club, Sept 10th) There were over 200 professionals present including elected officials. Mayor Bill Little described some of the future plans of Camarillo.
- COM participated at the "Trends in Aging Symposium" with Ventura County Homecare Association. (District, Sept 25th) There were over 40 vendors on the District campus along with a 100 community guests. Speakers included Ishara Bailis, LCSW, MA, gerontologist with UCLA, who presented "10 Habits to Add Vitality to your Life, Dr. Barbara Thayer, a neuroscientist and lecturer from the Psychology Department at California State University, Channel Islands, who presented "The Half Full Glass: Positive Psychology and The Effects on Aging," and Executive Chef Brian Scalfaro, a graduate of the California Culinary Academy/Le Cordon Bleu of San Francisco presented "Cooking with Ancient Grains."
- COM participated at the Ground Breaking Ceremony at St. John's Pleasant Valley hospital (Sept 24th) with Sonia Guzman, Sue Tatangelo and Ann Springer. There several elected officials present along with close to 150 community partners to celebrate with the hospital.
- COM participated at the Ventura County Fall Forum (Camarillo Community Center, Sept 18th) There were approximately 200 guest and several vendors. COM and Blair Craddock had a District table. Blair demonstrated some of our Matter of Balance exercises and discussed evidence based classes.

Community Alliances:

- COM participated at the Ventura County Fall Forum planning committee. (SCAN, Sept 11th) The planning meeting was the last one before the September 18th forum at the Camarillo Community Center.
- COM participated at Ventura County Adult Abuse Prevention Council meeting. (AlmaVia, Sept 15th) The guest speaker was Lisa Weaver M.S., R.D. The topic was on "Senior Nutrition: Assessment & Resources." Lisa discussed the special nutritional needs of older adults and the unique challenges that seniors face to receive good nutrition. There were 30 professionals in attendance.
- COM participated in a Ventura County Adult Abuse Prevention Council VCAAPC Board meeting. (Sept 25th) There were approximately 9 professionals in attendance. It was a planning meeting for VCAAPC's Senior Scams Stoppers event that is set for Oct 20th. Senior Scam Stoppers is an acting group of seniors

Network Meetings:

- COM participated at the Ventura County Network meeting. (St. John's Regional Hospital, Sept 8th) There were 18 community partners present.
- COM participated at the Senior Community Outreach Professionals for the Elderly (SCOPE) meeting. (Thousand Oaks Health Care Center, Sept 10th) Sheila Cluff, presented "Living Your Dream" a personal biography. There were approximately 35 professionals in attendance.

District Marketing:

- COM greeted Adult Day Center guests as they arrived (Sept 11th)
- COM greeted Adult Day Center guests as they arrived. (Sept 14th)
- COM thanked First Responders at the Safety Worker's Luncheon. (Sept 16th)
- COM greeted Adult Day Center guests as they arrived. (Sept 21st)

- COM attended a planning meeting (Sept 8th) with Blair Craddock, Special Projects Manager to discuss a Balance Forum entitled, “*Cruising to Balance Island*” to be held at Leisure Village on October 19th.

In-Services:

- COM participated in facilitating an In-Service about “Keeping You On Your Toes” with Blair Craddock, Special Projects Manager, and Jonathan Monroy of Camarillo Healthcare Center. (District, Sept 22nd) There were 7 people in attendance including facilitators.

Evidence Based Series:

- COM facilitated a Matter of Balance (MOB) with Jim Kastner, Volunteer (Leisure Village, September 2nd, 11th, 16th, 23rd) There are 15 participants in the class.

Manager Outreach Visits:

- Molly Buck, Los Robles Home Health
- Jason Wright, ResCare Homecare
- Nancy Knutson, Buena Vista Palliative Care and Home Health
- Barbara Colella, Healthwise
- Adam Josephson, Maxim Healthcare Services
- Kim O’Brine, Assisted Hospice
- Veronica Rosatti, Option Care
- Cheri Andrews, St. John’s Regional Medical Center Rehabilitation Case Management,
- Megan O’Neil, Community Memorial Health System
- Kathleen Ahern, Liv-Ability
- Belinda Reitzen, Continuity Care
- Brent Rosenbaum, Mediator
- Shelia Kruger, Simi Welcome Wagon
- Jonathan Mulford, Personal Parent Care
- John Franchi, Camarillo Police Department
- Monique Nowlin, Area Agency on Aging
- Lori Harasta, Livingston
- Barrie Gilster, Livingston
- Bonnie Olson, Buena Vista Hospice
- Marcy Nunn, Long-Term Care
- Judy Jones, Vitas
- Marianne Knight, California Senior Living
- Tami Podell, Assisted Living Connections
- Teri Helton, Livingston
- Elena Gutierrez, VCMC
- Dr. Thomas Duncan, VCMC Trauma Dept.
- Cecille Torgeson, T’ai Chi Instructor
- Cecille Luna, Assisted Home Health
- Lisa Wright, AlmaVia
- David Mack, Vitas
- Christopher Young, Attorney
- Katherine Wertheim, Fundraiser
- Dina Ontiveras, Area Agency on Aging
- Lynn Ryder, Estate Attorney
- Adriana Gonzalez, Area Agency on Aging
- Steve Lehman, SCAN
- Jill Waters, AlmaVia

Direct Marketing –via Philips mailings to referral sources:

- Currently we have a large number of referral sources and potential referral sources. The referral sources are comprised of a wide range of senior advocates including, but not

limited to: doctors, discharge planners, social workers, home health agencies, hospitals and hospices. Lifeline mails our referral sources educational pieces and coupons. Lifeline sent referral sources a mailing with 6 Lifeline brochures with free activation coupons, a business reply card to receive an offer for Proven Falls Prevention Interventions Guides.

TV Advertising:

- Lifeline is airing two TV commercials "Go Safe" and "Home Safe" that introduces Lifeline as a senior solution for different needs. Included is the Auto Alert claim of detecting over 300,000 falls since its conception. It is aired on TV stations and TV show mixes on more than 16 stations including USA network, TV Land and more.

LIFELINE GOALS FOR OCTOBER:

1. **Community Alliances:** COM will distribute information to participants at the Adults at Risk event. (District, Oct 15th)
2. **Events:** COM will participate with Ventura County Adult Abuse Prevention Council as they host "SENIOR SCAM STOPPERS acting program." The group will perform at two locations at Leisure Village and at Bonaventure. Fall Forum (Camarillo Community Center, Sept 18th); COM will also participate with Blair Craddock, Special Project Manager and Jonathan Monroy, marketing director from Camarillo Healthcare Center to present "Cruising to Balance Island." (Leisure Village, Oct 19th)
3. **Network Groups:** Ventura County Network meeting (St. John's Regional Hospital, Oct 13th), Moving Seniors Forward (Belmont Village, Thousand Oaks, Oct 22nd)
4. **Evidence Based Programs:** COM will facilitate Matter of Balance Class (MOB) at Leisure Village with Jim Kastner, Volunteer (Oct 14th, 21th) COM will substitute facilitate MOB for Carmen Cabera, Senior Lunch Coordinator (Oct 13th)
5. **In-Service:** COM will share about the wide range of services the District provides. (United Methodist Church, Oct 24th)
6. **Community Outreach:** COM will deliver referral sources Lifeline and the latest Healthy Attitude Magazine. COM will also host District Tours, greet in the mornings at the Adult Day Center and assist with Produce Day.
7. **District Meetings:** COM will attend a planning meeting (October 12th and 15th) with Blair Craddock, Special Projects Manager and Ann Springer to discuss a Balance Forum entitled, "Cruising to Balance Island" to be held at Leisure Village on October 19th.

September 2015 REPORT

Date: October 13, 2015
To: Kara Ralston, CEO
From: Patty Bolland, Community Services Manager
Carmen Cabrera, Sr. Nutrition Coordinator

Monthly Program Report: September 2015

PROGRAM DESCRIPTION

The Senior Lunch Program provides supplemental nutrition, either at the congregate meal site or by home delivery, for residents age 60 and over, to enhance the physical, mental and emotional well-being of senior citizens.

- Home Delivered Meals - Frozen meals are delivered to homebound seniors who are unable to procure or prepare their own meals
 - Meals are provided 3 times/week on Mondays, Wednesdays and Fridays
 - Holiday meals are delivered the workday preceding the holiday
- Apple-A-Day Café - Hot meals are served at the CHCD congregate site, for ambulatory residents age 60 and over, on the third Thursday of each month (excluding holidays)

The Senior Lunch Program is partially funded by the Older Americans Act, Title III. As required by the Ventura County Area Agency on Aging, a \$3.00 per meal donation is suggested.

The monthly Produce Day, under the supervision of the Community Services Manager. Monica Teverbaugh is the logistical coordinator of that event, with ongoing support from the Sr. Nutrition staff and awesome volunteers.

PROGRAM HIGHLIGHTS

- The Sr. Nutrition team successfully and joyfully prepared and served lunch to 57 Congregate clients, as well as our own Adult Day Center clients, on September 17th. A highlight of each month, the Congregate luncheon brings community seniors together to socialize, become informed of District happenings, and be served a delicious lunch prepared in our very own kitchen. The Sr. Nutrition staff and volunteers prepared and served a delicious meal of beef with broccoli, nutritious brown rice, green salad and dessert.
- Since taking on the task of preparing the Congregate meal in house this fiscal year, the cost per meal has continually decreased each month from the \$6.95 paid to DJs Catering in fiscal year 2014/2015, to \$3.03 per meal in July, \$2.74 in August and \$2.48 in September.
- Produce Day, held on September 10th served 300 community members. Food Share provided seasonal Howling tomatoes, potatoes and bosc pears. Donations to support the various endeavors of the District amounted to \$36.50. The seasonal fruit not collected by community members were distributed to our Home Delivered Meals clients.
- The Produce Day volunteers work tirelessly throughout the event, from early morning sorting the produce and stacking the tables to greeting and assisting participants with their choices to assisting with the tear down of the room and storing of the leftover fruits and vegetable.. The event could not be possible without their dedication to this strenuous, yet rewarding task.
- With the keen awareness of our HDM volunteer drivers, we were able to refer several clients to the District resource specialists of the Sr. Support Line and Wellness Center, who assisted them with various needed assistance, such as personal care and home health.

GOALS FOR October

- Work to bring CHCD meal count in line with the Grant proposed numbers. Due to the “weekend bundles”, CHCD percentage of meal distribution was 120% of Grant contract. Previous approval to continue the 2 extra meal (“weekend bundle”) distribution was eliminated mid-August, due to VCAAA anticipated funding shortfall. By eliminating the “weekend bundles”, CHCD will serve less meals, much to the disappointment of our neediest clients, thereby gradually bringing our meal distribution numbers in line with contract.
- Continue to plan and serve deliciously prepared meals to our Congregate clients.

SR. NUTRITION DATA

TOTAL MEALS SERVED (cumulative)		Base grant amount	Contracted # of meals	% split	City donation HDM only
Total meals served since program inception, (HDM +C) April 2005-present	249,955	\$27,602			
Total meals served during FY 2005-2006	34,382	\$52,099			
Total meals served during FY 2006-2007	28,234	\$84,468			32,000
Total meals served during FY 2007-2008	27,332	\$79,978			32,000
Total meals served during FY 2008-2009	26,168	\$82,424			35,000
Total meals served during FY 2009-2010	27,132	\$82,259			37,000
Total meals served during FY 2010-2011	22,598	\$84,166	25,700	62% HDM 38% Cong	37,000
Total meals served during FY 2011-2012	15,936	\$69,536	23,710	62% HDM 38% Cong	37,000
Total meals served during FY 2012-2013	12,941	\$60,800	20,075	96% HDM 4% Cong	37,000
Total meals served during FYTD 2013-2014	19,452	\$52,572	18,600	97% HDM 3% Cong	37,000
Total meals served during FYTD 2014-2015-(HDM+C)	21,107	\$52,572	20,460	97% HDM 3% Cong	37,000
Total meals served during FYTD 2015-2016 (HDM+C)	5,936	\$55,942	20,460	97% HDM 3% Cong	\$37,000

New Unduplicated Clients	Total
Total Unduplicated Clients since program inception HDM	2,545
New Unduplicated Clients FYTD 2015-2016	
Home Delivered Meal Clients	143
Congregate Clients	85
New Unduplicated Clients September 2015	
Home Delivered Meal Clients	16
Congregate Clients	13
Total	29
Discontinued Home Delivered Meal Clients September 2015	13
Net HDM Churn Rate September 2015	+3

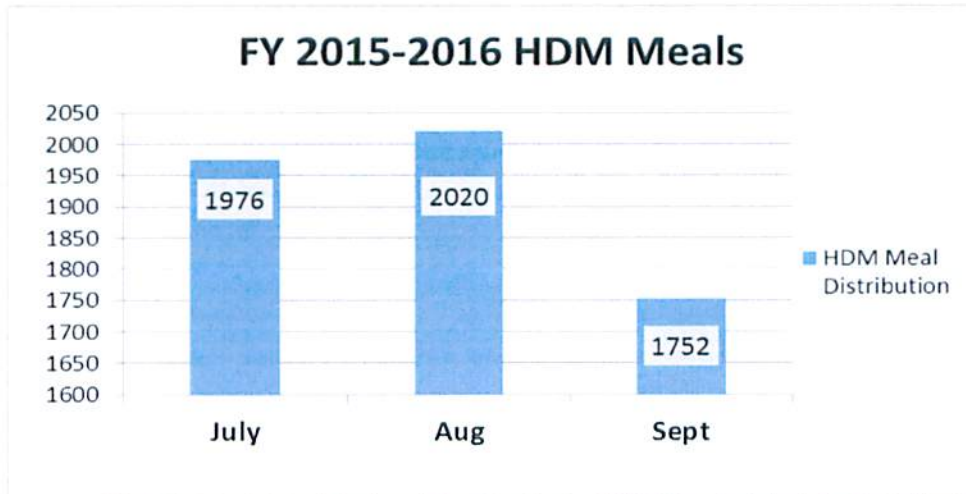
New Client Referral Sources: September 2015	
Home Delivered Meal Clients	
Friends/Neighbor/Family	5
St. Johns Hospital Oxnard	2
Home Health Agency	0
VCAAA	1
Online	3
Social Worker/Case Management	2
Mira Vista Apartments	1
CHCD	2
Total HDM Clients	16
Congregate Clients	
Walk in	0
CHCD/Produce Day	1
Friend/Family	3
Mom's Place	0
Previous Client	8
Unknown	1
Total Congregate Clients	13

HOME DELIVERED MEAL PROGRAM OVERVIEW

Home Delivered Meal clients received an average of 4 meals per week for the month of September 2015.

Total home delivered meals served FYTD: **5,748**

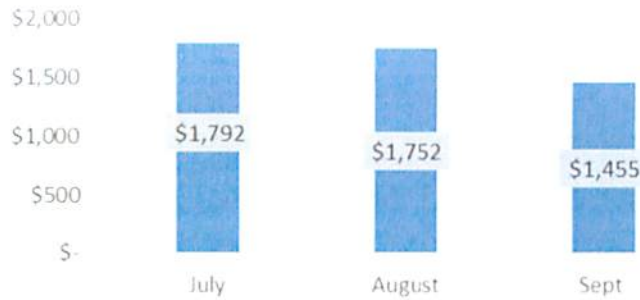
Average number of HDM served per month this FYTD: **1,916**



*Total Meals include both Senior and Caregiver Meals. VCAAA Report only includes Senior Meals

Meals distributed in **September decreased because we are no longer permitted to distribute "weekend bundles" consisting of 2 extra meals to our neediest of seniors.

Home Delivered Meal Donations



The following reflects monthly HDM discontinuation reasons for the fiscal year:

REASON FOR CLIENT NON-DELIVERY	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
Dislikes the food	7	2	3										12
Family/Caregiver now providing meals	3	1											4
Moved in with Family			2										2
Moved into Care Facility	1	1	1										3
Did not desire services			2										2
No longer meets criteria													
No Longer Needs Service	5	5	2										12
Dietary restrictions													
Refused to give reason													
Relocation	1												1
Deceased	1	1	2										4
Client did not follow program			1										1
TOTAL	18	10	13										41

CONGREGATE MEAL PROGRAM OVERVIEW

Congregate Meal Program clients received an average of 1 meal per month. The congregate site has an average attendance of 61 clients for the current fiscal year. We are able to accommodate more clients by adding additional chairs and providing more "to-go" meals. The District can serve multiple meals to the same individual onsite or in provided take-home containers. This number counts towards the total number of meals served.

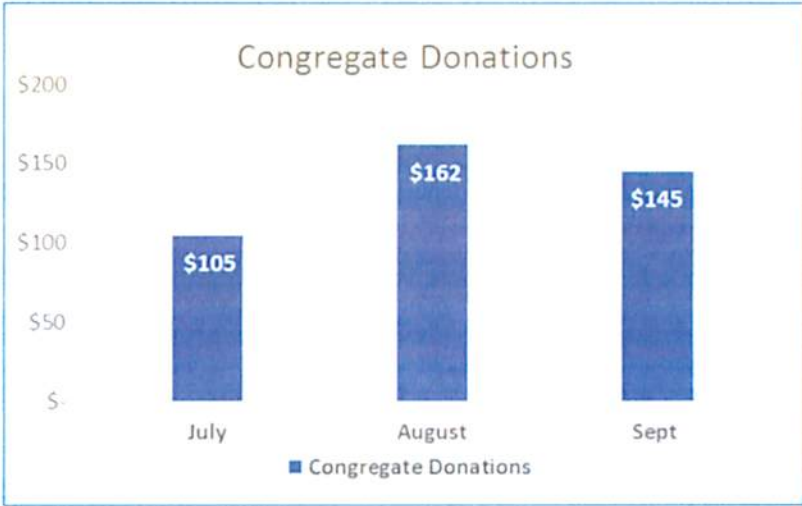
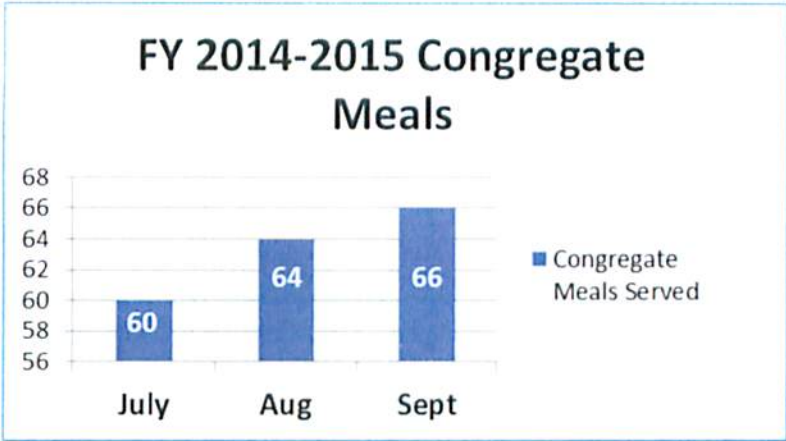
Total number of congregate meals served for the 2015-2016 FYTD: **190**

Total number of congregate clients/volunteers/caregivers who received a meal this month: **57**

Average donation per meal from meal recipients this month: **\$2.54**

Average number of congregate meals served for the 2015-2016 FYTD: **63**

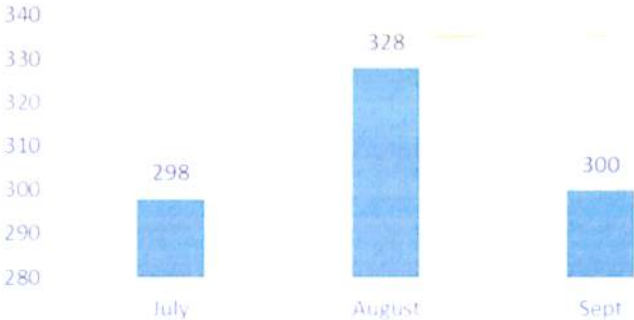
FOOD SHARE DISTRIBUTION: Beginning in July 2015, due to the date change of the Congregate Apple-A-Day Café luncheon, the Sr. Nutrition staff partnered again with FOOD Share to pick up produce specifically for these clients. A volunteer drives to the FOOD share location in Oxnard to choose a variety of fruits and vegetables for distribution to Apple-A-Day Café attendees. This extra take-away is very much appreciated by all the attendees.



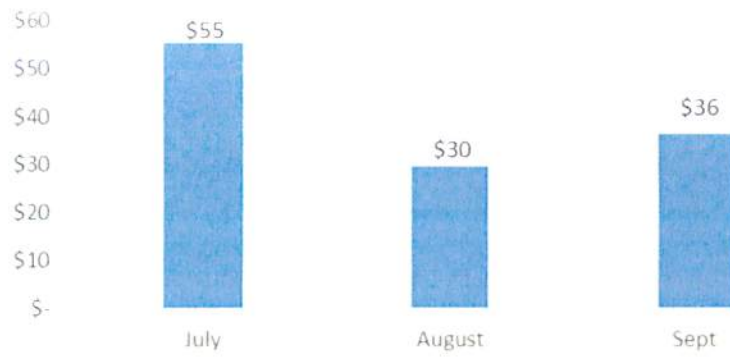
MONTHLY PRODUCE DAY OVERVIEW

CHCD Produce Day is a partnership of the District with FOOD Share of Ventura County. As a qualified organization, CHCD is a community site for FOOD Share produce distribution. FOOD Share delivers about 3 pallets of fruits and vegetables (+/- 1/2 ton), with the variety dependent upon local growers donation of excess to the community FOOD Share pantry. Produce Day occurs on the CHCD campus each month on the 2nd Thursday from 11:00 AM - 1:00 PM. The success of the program depends heavily on community volunteers, recruited by the District Volunteer coordinator, Monica Teverbaugh, whose passion for the event is extended to the hardworking, tireless volunteers.

FY 2015-2016 Produce Day Distribution



Produce Day Donations



MEMORANDUM

DATE: October 12, 2015
 TO: Kara Ralston, CEO
 FROM: Martha Shapiro, Director, Wellness and Caregiver Center of Ventura County
 Resource Services - Wellness and Caregiver Center of Ventura County
 SUBJECT: **September 2015** Monthly Report



PROGRAM DESCRIPTION

The goal of the Wellness and Caregiver Center of Ventura County is to decrease the impact of chronic disease, reduce caregiver burden, and empower people to better health. The key objectives of the Center are to partner and co-locate medical and social service providers to provide personalized support services that improve coordination of care, access to community resources, and increase quality of life outcomes.

Caregiver Overview

Category	Elderly Units	Monthly Total	YTD Total
Caregiver Assessments	1	1	132
Caregiver Case Mgmt	1	1	74
Caregiver Support Groups	26	26	596
Caregiver Training	43	43	70
Caregiver Adaptations	1	1	71
Assistive Devices	0	0	3
TOTAL CONTACTS		72	946

Category	Elderly Contacts	Total Monthly Contacts	YTD Contacts
Info & Referral	135	135	1838
Caregiver Outreach	652	652	41190
TOTAL CONTACTS		787	43,028

Category	Elderly Hours	Monthly Total Hours	YTD Hours
In-Home Respite (hours)	47	47	1248
Adult Day Center Respite (hours)	29	29	2310.5
TOTAL HOURS		76 Hours	3558.5 Hours

Category	Elderly Activity Contact	Monthly Total Activity Contacts	YTD Activities
Public Information	16	16	210 hours
Community Education	301	301	2772 people
TOTAL ACTIVITIES:		317	210 hours 2772 people

Wellness Coordination Overview

Category	Contacts	Service Units Year-to-Date
Support Group - Stroke	7	114
Support Group - Pain Management	8	90

Senior Support Overview

|-----2014-----|

Senior Support Line		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
PEER COUNSELING	HRS	46	50	47	55	48	49	38	60	57	52	44	33
	Served	58	35	25	24	15	46	44	33	41	32	28	24
TELEPHONE REASSURANCE	Contacts	171	200	160	186	191	239	169	250	270	264	237	215
	Served	57	34	25	24	15	46	44	33	41	32	28	24

|-----2015-----|

Senior Support Line		Jul	Aug	Sept	Oct	Nov	Dec
PEER COUNSELING	HRS	41	24	36			
	Served	52	38	36			
TELEPHONE REASSURANCE	Contacts	190	183	196			
	Served	52	24	36			

Evidence-Based Programs Overview

Category	# of Workshops during this month	Clients In Attendance this month	Clients Graduated this month	Total Graduates YTD
Chronic Disease Self-Management Program	1	7	0	19
A Matter of Balance	1	11	0	30
UCLA Memory Training	0	0	0	28
Arthritis Foundation: Walk with Ease	0	0	0	10
Tools for Caregiving	4	43	0	41

PROGRAM DEFINITIONS – Caregiver

*(definitions marked with an * are also services provided for grandparents raising grandchildren)*

Caregiver Assessment* To collect information about a client with multiple needs (social, environmental, physical, or mental) and determine the necessary supportive or other appropriate services to meet those needs. (Measurement: 1 hour).

Caregiver Case Management* – coordinate and monitor the provisions of formal caregiver-related services in circumstance where caregivers are experiencing diminished capacity due to caregiving responsibilities. (Measurement: 1 hour)

Caregiver Support Groups* – provided to a group of 3 – 12 caregivers for the purpose of sharing experiences and ideas to ease the stress of caregiving, and to improve decision-making and problem-solving skills related to caregiving responsibilities. (Measurement: 1 hour)

Respite: In home – provides in-home care and/or friendly visiting for care receiver by an appropriately skilled provider that allows time for a family caregiver to refresh, while keeping the care recipient safe. (Measurement: 1 hour)

Respite: Day Care - the care receiver attends a supervised/protective, congregate setting during some portion of a day, and includes access to social and recreational activities and allows time for a family caregiver to refresh. (Measurement: 1 hour)

Caregiver Adaptations – supplemental service that makes any minor or major physical change to the home in order to fulfill caregiving responsibilities. (Measurement: 1 modification)

Caregiver Devices - supplemental services that involve the purchase, rental and/or service fee, of any equipment or product system in order to facilitate and fulfill caregiving responsibilities. (Measurement: 1 device)

Caregiver Training* – support service consisting of workshops or one-on-one individually tailored sessions to assist caregivers in developing the skills and gaining the knowledge necessary to fulfill their caregiving responsibilities, and address the areas of health, nutrition, and financial literacy. (Measurement: 1 hour)

Caregiver Outreach* – interventions for the purpose of identifying caregivers and encouraging their use of existing caregiver support services. (Measurement: 1 contact)

Caregiver Information and Assistance* – provides caregivers with information on available service, including caregiving information related to assistive technology and caring for older individuals at risk of institutional placement; links caregivers to the services and opportunities that are available. (Measurement: 1 contact)

Public Information on Caregiving – information service designed to provide information about the Center and other caregiver support resources by disseminating publications, conducting media campaigns, and maintaining electronic information systems. (Measurement: 1 activity)

Community Education – information services designed to educate groups of current or potential caregivers on and those who may provide them with assistance about the Center and other caregiver support resources. (Measurement: 1 activity)

PROGRAM DEFINITIONS – Wellness

Wellness Coordinator Screenings – Provide blood pressure, glucose, and cholesterol screenings for early detection of health issue.

Health Coaching – One-on-one assistance provided to an individual with an on-going health condition for encouragement and health empowerment to set and reach attainable goals.

Healthier Living Program – Stanford University's model of Chronic Disease Self-Management Workshop

Health Information & Assistance - Provides individuals with ongoing health conditions information on available services and links individuals to services and opportunities to mitigate health condition. (Measurement: 1 contact)

PROGRAM DEFINITIONS – Senior Support

Health Promotion Contact – Provide screening for the prevention of depression and coordination of other mental health services.

Peer Counseling - Use the skills and/or life experiences of trained volunteers under qualified supervision, to provide advice, guidance, and support in a self-help approach in order to enhance well-being and enable clients to make informed choices.

Telephone Reassurance – Telephone a client to provide contact and safety checks to reassure and support older individuals.

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SECTION 10

**BOARD PRESIDENT'S REPORT
SECTION 10**

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SECTION 11

**BOARD MEMBERS' INTEREST
AND CONCERNS**

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SECTION 13

CLOSED SESSION

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SECTION 14

RECONVENE FROM CLOSED SESSION

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SECTION 15

ANNOUNCEMENT OF CLOSED SESSION

OCTOBER 27, 2015