



REGULAR BOARD MEETING

JUNE 4, 2026 - 11:30 AM

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



2026 Board Meeting Calendar

January 22, 2026, 11:30 a.m.

February 26, 2026, 11:30 a.m.

March 26, 2026, 11:30 a.m.

April 23, 2026, 11:30 a.m.

May 21, 2026, 11:30 a.m.

June 4, 2026, 11:30 a.m. (Budget)

June 25, 2026, 11:30 a.m. (Optional)

July - Dark

August 20, 2026, 11:30 a.m.

September 24, 2026, 11:30 a.m.

October 22, 2026, 11:30 a.m.

November 19, 2026, 8:30 a.m.
(Annual Board Leadership and Education)

December - Dark

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

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

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

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

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

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

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

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

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

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

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

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

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



AGENDA

Regular Meeting of the Board of Directors

June 4, 2026 – 11:30 a.m.

Camarillo Health Care District

3615 E Las Posas Road, Camarillo, CA 93010

Sequoia Rooms

Board of Directors

Neal Dixon, MD, President

Paula Feinberg, Vice President

Lydia Dixon, PhD, Clerk of the Board

Thomas Doria, MD, Director

Cris Loughridge, Director

Staff

Blair Barker, Chief Executive Officer

Sonia Amezcua, Chief Administrative Officer

Brandie Thomas, Clerk to the Board

General Counsel

Taylor Anderson, Esq.,

Colantuono Highsmith Whatley, PC

1. CALL TO ORDER

2. ROLL CALL

3. PLEDGE OF ALLEGIANCE– Director Doria

4. PUBLIC COMMENT - Ca. GC Section 54954.3

The Board reserves this time to hear from the public. Speakers are requested to complete a Speaker Card and submit to the Clerk to the Board. Your name will be called in order of the agenda item. Comments regarding items not on the agenda can be heard only; items on the agenda can be discussed. Three minutes per speaker; multiple speakers on the same topic/agenda item will be limited to 20 minutes total

5. CONSENT AGENDA

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

A. Meeting Minutes

Recommendation: Approval of Board Meeting of May 21, 2026.

(Section 5-A)

B. Meeting Minutes

Recommendation: Approval of Healthy Camarillo Committee Meeting of May 14, 2026.

(Section 5-B)

Motion to approve Consent Agenda as presented.

Motion _____ Second _____ Pass _____ Fail _____

N. Dixon _____ Feinberg _____ L. Dixon _____ Doria _____ Loughridge _____

AGENDA ITEMS-ACTION

6. A. CLOSED SESSION

1. Public Employee Performance Evaluation (Gov. Code 54957)
Title: Chief Executive Officer
2. Conference with Labor Negotiator (Gov. Code 54957.6)
Unrepresented Employee: Chief Executive Officer

B. RECONVENE AND ANNOUNCEMENT FROM CLOSED SESSION

Pursuant to Government Code 54957.7(b) – The legislative body of any local agency shall publicly report any reportable action taken in closed session and the vote or abstention on that action of every member present.

7. A. Review/ Discussion /Action - Consideration, discussion, and approval of District Resolution 26-09, Signature Authorization and Investment Authorization in the Ventura County Treasury Pool. (Section 7-A)

Motion to approve District Resolution 26-09, Signature Authorization and Investment Authorization in the Ventura County Treasury Pool.

Motion _____ Second _____ Pass _____ Fail _____

N. Dixon _____ Feinberg _____ L. Dixon _____ Doria _____ Loughridge _____

B. Review/ Discussion /Action - Consideration, discussion, and recommendation for approval of the Audit Engagement Letter for fiscal year ending June 30, 2026, from Nigro & Nigro. (Section 7-B)

Motion to approve Audit Engagement Letter for fiscal year ending June 30, 2026, from Nigro & Nigro.

Motion _____ Second _____ Pass _____ Fail _____

N. Dixon _____ Feinberg _____ L. Dixon _____ Doria _____ Loughridge _____

AGENDA ITEMS-DISCUSSION

8. HEALTHY CAMARILLO

- Discussion of Healthy Camarillo initiative.

9. REPORTS

- Board President Comments
- Board Committee Report(s)
 - Finance/Investment Committee: *Doria, Loughridge*
 - Program & Opportunity Committee: *Doria, Loughridge*
 - Healthy Camarillo Committee: *L. Dixon, N. Dixon*
- Board Member Comments
- Chief Executive Officer Report

10. FUTURE MEETING AND EVENTS

BOARD OF DIRECTORS MEETINGS

Regular Full Board	July 2026 - DARK
Executive Committee: N. Dixon/Feinberg	August 10, 2026 – 12:30 p.m.
Finance Committee: Doria/Loughridge	August 20, 2026 – 10:00 a.m.
Regular Full Board	August 20, 2026 – 11:30 a.m.
Executive Committee: N. Dixon/Feinberg	September 14, 2026 – 12:30 p.m.
Regular Full Board	September 24, 2026 – 11:30 a.m.

11. ADJOURNMENT - This meeting of the Camarillo Health Care District Board of Directors is adjourned at _____ p.m.

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

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

Note: This agenda was posted on www.camhealth.com and the Camarillo Health Care District Administration Office, on or before, June 1, 2026, at 11:30 a.m.



SECTION 5

CONSENT AGENDA 5-A

**REGULAR BOARD MEETING
MINUTES OF MAY 21, 2026**



MINUTES

May 21, 2026

Regular Meeting of the Board of Directors

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

Board of Directors - Present

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

Staff - Present

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

Participants

Samantha Prall, *Platinum Strategies, Inc.*

General Counsel

Taylor Anderson, Esq.,
Colantuono Highsmith Whatley, PC

1. **Call to Order and Roll Call** - The Regular Meeting of the Camarillo Health Care District Board of Directors was called to order on Thursday, May 21, 2026, at 11:32 a.m., by Neal Dixon, President.

2. **Pledge of Allegiance** – Director L. Dixon

3. **Public Comment** – None

4. **Consent Agenda**

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

ROLL CALL VOTE: Ayes: N. Dixon, Feinberg, L. Dixon, Doria, Loughridge **Nays:** **Absent:**

5. **Action Items**

6-A. Review/ Discussion /Action: - Consideration, discussion, and recommendation from the Finance/Investment Committee amending District Finance Policy, Capital Expenditure, Section 9.

It was **MOVED** by Director Doria, **SECONDED** by Director Loughridge, and **MOTION PASSED** that the Board of Directors approves District Finance Policy, Capital Expenditure, Section 9.

ROLL CALL VOTE: Ayes: N. Dixon, Feinberg, L. Dixon, Doria, Loughridge **Nays:** **Absent:**

6-B. Review/ Discussion /Action: Consideration, discussion, and recommendation for approval of District Resolution 26-08, Requesting Consolidation of The Camarillo Health Care District General District Election with The Statewide General Election.

It was **MOVED** by Director L. Dixon, **SECONDED** by Director Feinberg, and **MOTION PASSED** that the Board of Directors approves District Resolution 26-08, Requesting Consolidation of The Camarillo Health Care District General District Election with The Statewide General Election.
ROLL CALL VOTE: Ayes: N. Dixon, Feinberg, L. Dixon, Doria, Loughridge **Nays: Absent:**

6-C. Review/ Discussion /Action: Consideration, discussion, and staff recommendation that the Board of Directors approve the Fiscal Year 2026/2027 Operating Budget.

It was **MOVED** by Director Loughridge, **SECONDED** by Director Feinberg, and **MOTION PASSED** that the Board of Directors approves the Fiscal Year 2026/2027 Operating Budget.
ROLL CALL VOTE: Ayes: N. Dixon, Feinberg, L. Dixon, Doria, Loughridge **Nays: Absent:**

6-D. Review/ Discussion /Action: - It is the recommendation of staff that the June 25, 2026, Board of Directors meeting be waived if the Operating Budget for fiscal year 2026/2027 is approved on the first reading, May 21, 2026.

It was **MOVED** by Director L. Dixon, **SECONDED** by Director Loughridge, and **MOTION PASSED** that the Board of Directors waive the June 25, 2026, Board of Directors Meeting.
ROLL CALL VOTE: Ayes: N. Dixon, Feinberg, L. Dixon, Doria, Loughridge **Nays: Absent:**

6. A. Closed Session – *The Board entered closed session at 12:26 p.m.*

1. Public Employee Performance Evaluation (Gov. Code 54957)
Title: Chief Executive Officer
2. Conference with Labor Negotiator (Gov. Code 54957.6)
Unrepresented Employee: Chief Executive Officer

B. Reconvene and Announcement from Closed Session – *The Board reconvened at 2:05 p.m. No reportable action.*

Pursuant to Government Code 54957.7(b) – The legislative body of any local agency shall publicly report any reportable action taken in closed session and the vote or abstention on that action of every member present.

7. Acknowledgement

- *Certificate of Recognition honoring Rick Wood, CSDA Financial Services consultant, for providing over ten years of dedicated services for the Camarillo Health Care District.*

8. Having no further business this meeting was adjourned at 2:08 p.m.

Neal Dixon, MD
President



SECTION 5

CONSENT AGENDA 5-B

**HEALTHY CAMARILLO COMMITTEE MEETING
MINUTES OF MAY 14, 2026**



MINUTES

May 14, 2026

Healthy Camarillo Committee Meeting

Camarillo Health Care District
3615 E Las Posas Road, Camarillo, CA 93010
Oak Room

Board of Directors - Present

Lydia Dixon, PhD, Clerk of the Board

Staff - Present

Blair Barker, Chief Executive Officer
Brandie Thomas, Clerk to the Board

-
1. **Call to Order** – The Healthy Camarillo Committee Meeting was called to order by Director Dixon, at 8:07 a.m.
 2. **Public Comment** – None
 3. The committee reviewed the Healthy Camarillo/Chapman Consulting agenda for the upcoming meeting scheduled for June 9th.
 4. Meeting adjourned at 9:11 a.m.

Lydia Dixon, PhD
Clerk of the Board



SECTION 7

BOARD ACTION ITEM 7-A

RESOLUTION 26-09

**SIGNATURE AUTHORIZATION AND INVESTMENT AUTHORIZATION
IN THE VENTURA COUNTY TREASURY POOL**



RESOLUTION NO. 26-09

SIGNATURE AUTHORIZATION AND INVESTMENT AUTHORIZATION IN THE VENTURA COUNTY TREASURY POOL

*Resolution of the Board of Directors
Camarillo Health Care District
Ventura County, California*

WHEREAS, the Investment Policy of the Camarillo Health Care District (District), revised February 19, 2026, state that temporarily unexpended funds shall only be invested in accordance with principles of sound treasury management, in the order of safety, liquidity and yield; and

WHEREAS, the Investment Policy of the District, revised February 19, 2026, state that any such investment shall be in accordance with the provisions of California Government Code Sections §53600 et seq., the Health and Safety Code §32000 et seq.; and

WHEREAS, California Government Code §53684 allows the District, with the consent of the County Treasurer-Tax Collector, to deposit excess funds in the County Treasury for the purpose of investment by the County Treasurer-Tax Collector, pursuant to Section §53601 or §53635; and

WHEREAS, the District has determined that the deposit of temporarily unexpended funds into the Ventura County Treasury Pool in accordance with §53684 of the California Government code, is in the best interest of the Camarillo Health Care District.

NOW, THEREFORE, BE IT RESOLVED, by the Camarillo Health Care District as follows:

Section 1. The deposit and withdrawal of temporarily unexpended District funds in the Ventura County Treasury Pool is authorized and will be made in accordance with §53684 of the California Government Code for the purpose stated herein.

Section 2. The following members of the Camarillo Health Care District Board of Directors, Chief Executive, or their successors, shall be authorized to order the deposit or withdrawal of temporarily unexpended funds in the Ventura County Treasury Pool:

Neal Dixon	President of the Board of Directors
Paula Feinberg	Vice President of the Board of Directors
Lydia Dixon	Clerk of the Board of Directors
Thomas Doria	Director
Cristina Loughridge	Director
Blair Barker	Chief Executive Officer
Sonia Amezcua	Chief Administrative Officer

ADOPTED, SIGNED, AND APPROVED this 4th day of June 2026.

Neal Dixon, MD, President
Board of Directors
Camarillo Health Care District

Attest: _____
Lydia Dixon, PhD, Clerk of the Board
Board of Directors
Camarillo Health Care District

STATE OF CALIFORNIA)

COUNTY OF VENTURA) ss

I, Lydia Dixon, Clerk of the Board of Directors of the Camarillo Health Care District

DO HEREBY CERTIFY that the foregoing Resolution 26-09 was duly adopted by the Board of Directors of said District at a Regular Meeting held on the 4th day of June 2026 and it was adopted by the following vote:

AYES: _____

NAYS: _____

ABSENT: _____

ABSTAIN: _____

Lydia Dixon, PhD, Clerk of the Board
Board of Directors
Camarillo Health Care District

COUNTY OF VENTURA
AUDITOR-CONTROLLER
SIGNATURE AUTHORIZATION
LOCAL AGENCIES

TO: JEFFERY S. BURGH, Auditor-Controller

Date: 06/04/2026

FROM: Camarillo Health Care District
Special District Name

Blair Barker, CEO
Manager Name

VCFMS Fund & Department

Address

SUBJECT: AUTHORIZED SIGNATURES FOR FISCAL YEAR: _____

Check if Address Change:

I. The following individuals are authorized to sign for specified documents for our department. (Circle letters for document, see *key below)

1.	_____ Signature	_____ Name and Title	A	B	C	D	E	F
2.	_____ Signature	_____ Name and Title	A	B	C	D	E	F
3.	_____ Signature	_____ Name and Title	A	B	C	D	E	F
4.	_____ Signature	_____ Name and Title	A	B	C	D	E	F
5.	_____ Signature	_____ Name and Title	A	B	C	D	E	F

* Key: A - To receive blank checks B - To receive approved checks C - Cash Receipts and deposit approvals
D - Journal Vouchers approvals E - To sign checks (also see II below) F - To approve issuance of check from Fund

II. Specify number of signatures required on local agency signed checks:

- One - Two

Special, please explain: _____

III. Monthly reports should be distributed to the following email addresses:

bbarker@camhealth.com

accounting@camhealth.com

APPROVAL:

Signature authorized by the Board

Date

Name

805-482-9382
Telephone No.

Return to:
Jeffery S. Burgh, Auditor-Controller
800 South Victoria Avenue
Ventura, CA 93009-1540
Attn: Financial Planning

Supersedes existing lists

In addition, to existing lists.

**COUNTY OF VENTURA
AUDITOR-CONTROLLER
AUTHORIZED SIGNATURES FOR WIRE TRANSFERS (ASWT)**

Department Camarillo Health Care District

Fund(s) ██████████

Authorized Individuals/Signatures	Initials	Purpose (Bail, Bond Pmt, etc.)	Receiving Bank Name and Account No.	\$ Amount (Limit)
Printed Name/Title: <u>Neal Dixon / President</u> Signature:		Transfer of Funds	Five Star Bank ██████████	No Limit
Printed Name/Title: <u>Paula Feinberg / Vice President</u> Signature:		Transfer of Funds	Five Star Bank ██████████	No Limit
Printed Name/Title: <u>Lydia Dixon / Clerk of the Board</u> Signature:		Transfer of Funds	Five Star Bank ██████████	No Limit
Printed Name/Title: <u>Thomas Doria / Director</u> Signature:		Transfer of Funds	Five Star Bank ██████████	No Limit
Printed Name/Title: <u>Cris Loughridge / Director</u> Signature:		Transfer of Funds	Five Star Bank ██████████	No Limit

Period: 07/01/2026 to 06/30/2027

of Signatures Required: 2

- Note:**
1. Number of signatures required **MUST** be entered or forms will be returned.
 2. Entity or Special District: Attach support of approval as required by entity – board letter, agency head letter, etc.
 3. When bank names and account numbers are too numerous to list, please indicate so. However, wire transfer requests to bank accounts not listed on the originating department's ASWT require two authorized signatures.
 4. The approving department/entity head generally should not be listed as an authorized signatory on the ASWT. If the department/entity head is the authorized signatory, an additional authorized signature is required on the *Wire Transfer Request* form.

Signature of Agency/Department Head _____
Date 06/04/2026

Blair Barker, Chief Executive Officer
Printed Name/Title
Camarillo Health Care District
Department
805-482-9382
Telephone Number

- Supersedes existing lists.
 In addition to existing lists.

COUNTY OF VENTURA
AUDITOR-CONTROLLER
AUTHORIZED SIGNATURES FOR WIRE TRANSFERS (ASWT)

Department Camarillo Health Care District

Fund(s) [REDACTED]

Authorized Individuals/Signatures	Initials	Purpose (Bail, Bond Pmt, etc.)	Receiving Bank Name and Account No.	\$ Amount (Limit)
Printed Name/Title: <u>Blair Barker / Chief Executive Officer</u> Signature:		Transfer of Funds	Five Star Bank [REDACTED]	No Limit
Printed Name/Title: <u>Sonia Amezcua / Chief Administrative Officer</u> Signature:		Transfer of Funds	Five Star Bank [REDACTED]	No Limit
Printed Name/Title: _____ Signature:				
Printed Name/Title: _____ Signature:				
Printed Name/Title: _____ Signature:				

Period: 07/01/2026 to 06/30/2027

of Signatures Required: 2

Note:
1. Number of signatures required **MUST** be entered or forms will be returned.
2. Entity or Special District: Attach support of approval as required by entity – board letter, agency head letter, etc.
3. When bank names and account numbers are too numerous to list, please indicate so. However, wire transfer requests to bank accounts not listed on the originating department's ASWT require two authorized signatures.
4. The approving department/entity head generally should not be listed as an authorized signatory on the ASWT. If the department/entity head is the authorized signatory, an additional authorized signature is required on the *Wire Transfer Request* form.

Signature of Agency/Department Head
06/04/2026
Date

Blair Barker, Chief Executive Officer
Printed Name/Title
Camarillo Health Care District
Department
805-482-9382
Telephone Number

- Supersedes existing lists.
- In addition to existing lists.



SECTION 7

BOARD ACTION ITEM 7-B

**AUDIT ENGAGEMENT LETTER
NIGRO & NIGRO**



April 1, 2026

Board of Directors and Ms. Blair Barker, CEO
Camarillo Health Care District
3639 E Las Posas Rd, #117
Camarillo, CA 93010

We are pleased to confirm our understanding of the services we are to provide the Camarillo Health Care District (District) as of and for the fiscal year ended June 30, 2026.

Audit Scope and Objectives

We will audit the governmental activities and each major fund of the District, as of June 30, 2026, and for the year then ended and the related notes, which collectively comprise the District's basic financial statements as listed in the table of contents of the financial statements.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) and, if applicable, in accordance with *Government Auditing Standards*, and/or any state or regulatory audit requirements will always detect a material misstatement when it exists.

Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Accounting principles generally accepted in the United States of America, (U.S. GAAP,) as promulgated by the Governmental Accounting Standards Board (GASB) require that certain required supplementary information (RSI) such as management's discussion and analysis be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, 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.

As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America, (U.S. GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP. This RSI will be subjected to certain limited procedures but will not be audited:

1. Management's Discussion and Analysis
2. Budgetary Comparison Schedule – General Fund
3. Schedule of Proportionate Share of the Net Pension Liability
4. Schedule of Pension Contributions
5. Schedule of Changes in the Net OPEB Liability and Related Ratios
6. Schedule of OPEB Contributions

Jeff Nigro, CPA, CFE | Elizabeth Nigro, CPA | Shannon Bishop, CPA | Peter Glenn, CPA, CFE | Paul J. Kaymark, CPA
Jessica Miller, CPA | Angelika Vartikyan, CPA | Jared Solmosen, CPA | Oscar Gonzalez, CFE

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WALNUT CREEK OFFICE 2121 N. California Blvd. Suite 290, Walnut Creek, CA 94596 • P: (844) 557-3111 • F: (844) 557-3444

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We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of 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 on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Auditor Responsibilities

We will conduct our audit in accordance with GAAS and in accordance with *Government Auditing Standards*. As part of an audit in accordance with GAAS and in accordance with *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
4. Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and in accordance with *Government Auditing Standards*.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

Compliance with Laws and Regulations

As previously discussed, as part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Management Responsibilities

Our audit will be conducted on the basis that management acknowledge and understand that they have responsibility:

- a) For the preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America;
- b) For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and
- c) To provide us with:
 - i. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the basic financial statements such as records, documentation, and other matters;
 - ii. Additional information that we may request from management for the purpose of the audit;
 - iii. Unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence.
 - iv. A written acknowledgement of all the documents that management expects to issue that will be included in the annual report and the planned timing and method of issuance of that annual report; and
 - v. A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report.
- d) For including the auditor's report in any document containing basic financial statements that indicates that such basic financial statements have been audited by us;
- e) For identifying and ensuring that the District complies with the laws and regulations applicable to its activities;
- f) For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole; and
- g) For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
- h) For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
- i) For informing us of any known or suspected fraud affecting the District involving management, employees with significant role in internal control and others where fraud could have a material effect on the financials; and
- j) For the accuracy and completeness of all information provided.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility:

- a) for the preparation of the supplementary information in accordance with the applicable criteria;
- b) to provide us with the appropriate written representations regarding supplementary information;
- c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information; and
- d) to present the supplementary information with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management, written confirmation concerning representations made to us in connection with the audit.

Nonattest Services

With respect to any nonattest services we perform,

At the end of the year, we agree to perform the following:

- a) Propose adjusting or correcting journal entries detected during the audit, if applicable, to be reviewed and approved by the District's management.
- b) Word process the financial statements using information provided by management.

We will not assume management responsibilities on behalf of the District. However, we will provide advice and recommendations to assist management of the District in performing its responsibilities.

The District's management is responsible for:

- a) making all management decisions and performing all management functions;
- b) assigning a competent individual to oversee the services;
- c) evaluating the adequacy of the services performed;
- d) evaluating and accepting responsibility for the results of the services performed; and
- e) establishing and maintaining internal controls, including monitoring ongoing activities.

Our responsibilities and limitations of the nonattest services are as follows:

- a) We will perform the services in accordance with applicable professional standards
- b) The nonattest services are limited to the services previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries. Our firm will advise the District with regard to tax positions taken in the preparation of the tax return, but the District must make all decisions with regard to those matters.

Reporting

We will issue a written report upon completion of our audit of the District's basic financial statements. Our report will be addressed to the Board of Directors of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

In accordance with the requirements of Government Auditing Standards, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance will not be an objective of the audit and, therefore, no such opinion will be expressed.

Preparation of State Controller Report

Our Responsibilities

The objective of our engagement is to prepare the annual Financial Transactions Report (FTR) in accordance with the California State Controller's Office Instructions based on information provided by you. We will conduct our engagement in accordance with Statements on Standards for Accounting and Review Services (SSARs) promulgated by the Accounting and Review Services Committee of the AICPA and comply with the AICPA's

Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion or a conclusion or provide any assurance on the FTR.

Our engagement cannot be relied upon to identify or disclose any FTR misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the District or noncompliance with laws and regulations.

Management Responsibilities

The engagement to be performed is conducted on the basis that management acknowledges and understands that our role is to prepare the FTR in accordance with the State Controller's Office Instructions. Management has the following overall responsibilities that are fundamental to our undertaking the engagement to prepare your FTR in accordance with SSARs:

- a) The selection of accounting principles generally accepted in the United States of America as the financial reporting framework to be applied in the preparation of the financial statements
- b) 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
- c) The prevention and detection of fraud
- d) To ensure that the District complies with the laws and regulations applicable to its activities
- e) The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement to prepare financial statements
- f) To provide us with:
 - i. Documentation, and other related information that is relevant to the preparation and presentation of the financial statements,
 - ii. Additional information that may be requested for the purpose of the preparation of the financial statements, and
 - iii. Unrestricted access to persons of whom we determine necessary to communicate.

As part of our engagement, we will issue a disclaimer that will state that the FTR were not subjected to an audit, review, or compilation engagement by us and, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on them.

Engagement Fees

Our fixed fees for the services previously outlined will be as follows:

Financial Statements and Auditor Reports	\$19,500
Preparation of the State Controller's Report	500
Total	\$20,000

If significant changes occur in the District's audit requirements with the implementation of new Governmental Accounting Standards Board (GASB) Standards, *Government Auditing Standards* or the Audit and Accounting Guide for State and Local Governments issued by the AICPA for attest and/or nonattest services, this may render additional services needed which may increase the above noted fixed fee.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if the District's account becomes 60 days or more overdue and may not be resumed until the District's account is paid in full. If we elect to terminate our services

for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. The District will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from District personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with management and arrive at a new fee estimate before we incur the additional costs.

Additionally, our fees are dependent on the availability, quality, and completeness of the District's records and, where applicable, upon the District's personnel providing the level of assistance identified in the "prepared by client" request list distributed at the end of our planning work (e.g., District employees preparing confirmations and schedules we request, locating documents selected by us for testing, etc.).

We will schedule the engagement based in part on deadlines, working conditions, and the availability of District key personnel. We will plan the engagement based on the assumption that District personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, District personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

If circumstances occur related to the condition of District records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

Should our assumptions with respect to these matters be incorrect, or should the condition of the records, degree of cooperation, or other matters beyond our reasonable control require additional commitments by us beyond those upon which our estimated fees are based, we may adjust our fees and planned completion dates. If significant additional time is necessary, we will discuss it with management and arrive at a new fee estimate as soon as reasonably practicable.

Scheduling

Scheduling of the Audit Final-Fieldwork Dates will be based on an agreeable timetable with the District. We ask that the District prepare a completed and finalized Trial Balance and General Ledger in Excel form as of the June 30, 2026, date with all Balance Sheet accounts properly reconciled in Excel or PDF form and uploaded into the Suralink Portal System by the date scheduled. Failure to complete all the above noted items by the date scheduled will result in a \$1,000 extra fee charge and postponement of the audit to a later date. A 30-day notice before the initial scheduled Audit Final-Fieldwork date is required to change the date and avoid the extra \$1,000 fee. However, if a December or January date is chosen for the re-scheduled Audit Final-Fieldwork date, the \$1,000 fee will still apply to cover Overtime costs incurred during those months and will only guarantee the audit will be completed by January 31, 2027.

Other Engagement Matters

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

Government Auditing Standards require that we document an assessment of the skills, knowledge, and experience of management, should we participate in any form of preparation of the basic financial statements and related schedules or disclosures as these actions are deemed a non-audit service.

Paul J Kaymark, CPA is the engagement partner responsible for supervising the engagement and signing the report.

During the course of the audit we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

You agree to inform us of facts that may affect the basic financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

We agree to retain our audit documentation or work papers for a period of at least seven years from the date of our report.

The audit documentation for this engagement is the property of Nigro & Nigro, PC and constitutes confidential information. However, we may be requested to make certain audit documentation available to regulatory agencies pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Nigro & Nigro, PC's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to regulatory agencies. The regulatory agencies may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies. We will notify the District of any such request.

Conflict Resolution

Should any litigation or adverse action (such as audits by outside governmental agencies and/or threatened litigation, etc.), by third parties arise against the District or the board of directors subsequent to this engagement, which results in the subpoena of documents from Nigro & Nigro, PC and/or requires additional assistance from us to provide information, depositions or testimony, the District hereby agrees to compensate Nigro & Nigro, PC (at our standard hourly rates) for additional time charges and other costs (copies, travel, etc.), and to indemnify us for any attorney's fees to represent Nigro & Nigro, PC.

If any dispute arises among the parties hereto, the parties agree to first try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its applicable rules for resolving professional accounting and related services disputes before resorting to litigation. The costs of any mediation proceeding shall be shared equally by all parties.

The District and Nigro & Nigro, PC both agree that any dispute over fees charged by the auditor to the District will be submitted for resolution by arbitration in accordance with the applicable rules for resolving professional accounting and related services disputes of the American Arbitration Association, except that under all circumstances the arbitrator must follow the laws of California. Such arbitration shall be binding and final. **IN AGREEING TO ARBITRATION, WE BOTH ACKNOWLEDGE THAT IN THE EVENT OF A DISPUTE OVER FEES CHARGED BY THE ACCOUNTANT, EACH OF US IS GIVING UP THE RIGHT TO HAVE THE DISPUTE DECIDED IN A COURT OF LAW BEFORE A JUDGE OR JURY AND INSTEAD WE ARE ACCEPTING THE USE OF ARBITRATION FOR RESOLUTION.** The prevailing party shall be entitled to an award of reasonable attorneys' fees and costs incurred in connection with the arbitration of the dispute in an amount to be determined by the arbitrator.

Conclusion

At the conclusion of our audit engagement, we will communicate to the Board of Directors the following significant findings from the audit:

- a) Our view about the qualitative aspects of the District's significant accounting practices;
- b) Significant difficulties, if any, encountered during the audit;
- c) Uncorrected misstatements, other than those we believe are trivial, if any;
- d) Disagreements with management, if any;
- e) Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- f) Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- g) Representations we requested from management;
- h) Management's consultations with other accountants, if any; and
- i) Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the basic financial statements including our respective responsibilities.

Enclosed, as required by *Government Auditing Standards*, is a copy of the report on the most recent peer review of our firm.

We appreciate the opportunity to provide these services and believe this letter accurately summarizes the significant terms of our engagement.

Very truly yours,

Nigro & Nigro, PC

The services and arrangements described in this letter are in accordance with our understanding and are acceptable to us.

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____



Report on the Firm's System of Quality Control

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

We have reviewed the system of quality control for the accounting and auditing practice of Nigro & Nigro, PC, (the firm) in effect for the year ended August 31, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selection and Considerations

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

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Nigro & Nigro, PC in effect for the year ended August 31, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency (ies)* or *fail*. Nigro & Nigro, PC has received a peer review rating of *pass*.

Spafford & Hardy, Inc.

May 1, 2024



April 1, 2026

Governance Board and Management:

This letter is provided in connection with our engagement to audit the financial statements of the entity as of and for the year ended June 30, 2026. Professional standards require that we communicate with you certain items including our responsibilities with regard to the financial statement audit and the planned scope and timing of our audit, including significant risks we have identified.

Our Responsibilities

As stated in our engagement letter dated April 1, 2026, we are responsible for conducting our audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* for the purpose of forming and expressing an opinion about whether the financial statements that have been prepared by management, with your oversight, are prepared, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit does not relieve you or management of your respective responsibilities.

Our responsibility relating to other information, whether financial or nonfinancial information (other than financial statements and the auditor's report thereon), included in the entity's annual report includes only the information identified in our report. We have no responsibility for determining whether the introductory information is properly stated. We require that we receive the final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report, or if that is not possible, as soon as practicable and, in any case, prior to the entity's issuance of such information.

Planned Scope of the Audit

Our audit will include examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. Our audit is designed to provide reasonable, but not absolute, assurance about whether the financial statements as a whole are free of material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations. Because of this concept of reasonable assurance and because we will not examine all transactions, there is a risk that material misstatements may exist and not be detected by us.

Our audit will include obtaining an understanding of the entity and its environment, including its internal control, sufficient to assess the risks of material misstatement of the financial statements and as a basis for designing the nature, timing, and extent of further audit procedures, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting.

However, we will communicate to you at the conclusion of our audit any material weaknesses or significant deficiencies identified. We will also communicate to you:

- Any violation of laws or regulations that come to our attention;
- Our views relating to qualitative aspects of the entity's significant accounting practices, including accounting policies, accounting estimates, and financial statement disclosures;
- Significant difficulties, if any, encountered during the audit;
- Disagreements with management, if any, encountered during the audit;
- Significant unusual transactions, if any;
- The potential effects of uncorrected misstatements on future-period financial statements; and
- Other significant matters that are relevant to your responsibilities in overseeing the financial reporting process.

Certain significant risks are presumptive in most audits and merit attention by the auditors due to the direct impact over financial reporting and internal control processes. Although we are currently in the planning stage of our audit, the following presumptive significant risks are applicable to our audit and require special audit considerations:

- *Management's override of internal controls over financial reporting:* Auditors must consider and respond to the risk of management override of internal controls, which is the intervention by management in handling financial information and making decisions contrary to internal control policy.
- *Revenue recognition:* Auditors must consider and respond to the risk of management subversion of generally accepted accounting principles in determining how and when revenue is recognized.
- *Significant estimates:* Auditors must consider and respond to the risk of management bias in significant accounting estimates. Financial statement areas containing significant estimates can include, but are not limited to, net pension liability and related deferred inflows/outflows, net OPEB liability and related deferred inflows/outflows, leases receivable and related deferred inflows of resources, lease and subscription liabilities, right-to-use assets, depreciation and amortization expense, fair value measurements and compensated absence liabilities.

We expect to begin our audit in approximately May 2026. Paul J. Kaymark, CPA and Jared Solmosen, CPA will serve as the engagement and technical review partners and are responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

This information is intended solely for the information and use of the governance board and management of the entity and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully,

A handwritten signature in blue ink that reads "Nigro & Nigro, PC". The signature is written in a cursive, flowing style.

Nigro & Nigro, PC



SECTION 10

FUTURE MEETINGS AND EVENTS

BOARD OF DIRECTORS MEETINGS

Regular Full Board	July 2026 - DARK
Executive Committee: N. Dixon/Feinberg	August 10, 2026 – 12:30 p.m.
Finance Committee: Doria/Loughridge	August 20, 2026 – 10:00 a.m.
Regular Full Board	August 20, 2026 – 11:30 a.m.
Executive Committee: N. Dixon/Feinberg	September 14, 2026 – 12:30 p.m.
Regular Full Board	September 24, 2026 – 11:30 a.m.
