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WEST SIDE COMMUNITY HEALTHCARE DISTRICT

NEWMAN, CALIFORNIA

BASIC FINANCIAL STATEMENTS

JUNE 30, 2009

R. J. RICCIARDI, INC.  
CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITORS' REPORT

The Board of Directors  
West Side Community Healthcare District  
Newman, California

We have audited the accompanying basic financial statements of the business-type activity and the major fund of West Side Community Healthcare District as of and for the year ended June 30, 2009, as listed in the table of contents. These financial statements are the responsibility of West Side Community Healthcare District's management. Our responsibility is to express an opinion on these financial statements based on our audit. The prior-year summarized comparative information has been derived from West Side Community Healthcare District's 2008 financial statements and, in our report dated July 6, 2009; we expressed an unqualified opinion on those financial statements.

Except as discussed in the following paragraph, we conducted our audit in accordance with U.S. generally accepted auditing standards as well as accounting systems prescribed by the State Controller's office and State regulations governing special districts. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We were unable to obtain from West Side Community Healthcare District's ambulance service billings contractor, a verification of the subsequent collection of net accounts receivable of \$291,401 at June 30, 2009 and were unable to satisfy ourselves about the net accounts receivable through alternative procedures.

In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had we been able to obtain verification from West Side Community Healthcare District's ambulance service billings contractor as discussed in the preceding paragraph, the financial statements referred to in the first paragraph present fairly, in all financial respects, the financial position of the business-type activity and the major fund of West Side Community Healthcare District on June 30, 2009, and the respective changes in financial position and cash flows thereof for the year then ended in conformity with U.S. generally accepted accounting principles as well as accounting systems prescribed by the State Controller's office and State regulations governing special districts.

Management's Discussion and Analysis is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit this information and we express no opinion on it.

Very truly yours,

*R. J. Ricciardi, Inc.*

R.J. Ricciardi, Inc.  
Certified Public Accountants

ATTACHMENTS AVAILABLE  
FROM YOUR CLERK

San Rafael, California  
July 29, 2010