

## Organization Information

### Legal Name

Fallbrook Senior Citizens Service Club

### DBA (if Applicable)

Fallbrook Senior Center

### Year Founded - use date of incorporation

1974

## Program Name/Title

Congregate Meal Program 2022

### Brief Program Description

The Congregate Meal Program provides food security for seniors (60+) in the Health District's area. The Program relieves present-day hunger for some of our most vulnerable seniors and that stimulates self-respect, health and a hope they will be able to remain in their homes as long as possible.

### Is this a new (pilot, recently developed) or established program?

Established Program

### Program Information - Type

Ongoing

### Requested Amount

73962

### How much funding was received for this program in the previous 2021.2022 CHC Grant cycle?

47856

### Organization's Mission Statement

The mission of the Fallbrook Senior Center is to promote healthy aging, independence and well-being of active, older adults in the communities we serve. We will provide programs and services which support the dignity and enrichment of life for seniors fifty (50) and above.

### Organization's Vision Statement

The Fallbrook Senior Center will be recognized as a model Center for excellence in the delivery of services to active, older adults and will be committed to meeting the needs of those it serves.

### Agency Capability

The Fallbrook Senior Center started a nutrition program in 1978 and the program has been in continuous operation since that time. The Nutrition Program includes both congregate and home-delivered meals for any senior in our regional communities who is 60 years old and above, without regard to their ability to pay for the meals. At the outbreak of COVID-19, the Fallbrook Senior Center immediately adapted the Congregate Meal program to a Meals-to-Go program that was offered with

curbside pickup to maintain social distancing. Although socialization was curtailed, meals were provided to alleviate food insecurity for seniors in the community. The Meals-to-Go program was in place from March 2020 through November 2021. Recipients of both Nutrition Programs, homebound and congregate meal participants, continued to receive meals throughout the COVID-19 pandemic without missing even one regular day of freshly prepared, hot nutritious meals.

### Agency Collaborations

- a. Collaboration with the County Aging and Independence Services (AIS) for partial funding and regulation of our Nutrition Program. AIS provides strict nutritional guidelines along with a Registered Dietitian to help us develop healthy balanced meal plans. The Senior Center is listed as an approved meal provider in the AIS section of the San Diego Health & Human Services Agency website, under “nutrition services”.
- b. Collaboration with the Palomar Family Counseling Service includes advertising their services in our monthly newsletter as well as distributing their flyers to all of our meal recipients to bring awareness of available services including the treatment of depression and anxiety related to food insecurity. Clients of the Senior Center inquiring about these types of services are referred to Palomar Family Counseling.
- c. Collaboration with students from Cal State San Marcos School of Nursing to create nutrition and health education materials that are presented and distributed to all meal recipients on a quarterly basis. Additionally, nurses and nursing students will conduct clinics at Congregate meals to measure blood pressure and weight.
- d. One of our most valued collaborations is with the Fallbrook Regional Health District. The FRHD has been a vital resource during COVID-19 for information and services as well as supplies to keep our staff and clients safe. Without the FRHD partnership in funding our Nutrition Programs, the Senior Center could not feed the many seniors who depend on us to provide access to food that supports healthy eating on a daily basis.

### Target Population - Age

	Percent of program participants
Children (infants to 12)	
Young Adults (13-17)	
Adults (18-60)	5
Seniors (60+)	95
We do not collect this data (indicate with 100%)*	

### Gender

	Percent of program participants
Female	57
Male	43
Non-binary	
Unknown*	

## Income Level

	Percent of program participants
Extremely Low-Income Limits, ceiling of \$32,100	
Very Low (50%) Income Limits, ceiling of \$53,500	
Low (80%) Income Limits, ceiling of \$85,600	
Higher Than Listed Limits	
We do not collect this data (indicate with 100%)*	100

### \*Target Population - Income Level

Not collected. A portion of the funding for our meal program is obtained from the County of San Diego. They require this information NOT be collected from participants in the program and do not want participants to be discriminated against based on their ability to contribute toward the cost of the meal.

**Projected number of residents that will directly benefit (participant/client) from this program.**

193

## Social Determinants of Health (SDOH)

### Program/Services Description - Social Determinants of Health

Economic Stability (Employment, Food Insecurity, Housing Instability, Poverty)

Neighborhood & Built Environment (Access to Foods that Support Healthy Eating Patterns, Crime and Violence, Environmental Conditions, Quality of Housing)

### Program/Services Description - FRHD Community Needs Assessment

Health (Diabetes - prevention, management)

Health (Cholesterol, High Blood Pressure, Hypertension, Obesity)

Health (Age Related Deficits)

Health (Healthy Food/Nutrition)

Social (Economic Security, Health Literacy, Family/Child Support, Legal/Advocacy)

### Statement of Need/Problem

“Food insecurity is a major problem for older adults in America. In 2018, some 9.8 million adults over 50 were classified as being food-insecure, and the pandemic has only made matters worse – as of March 2021, as many as 1 in 7 older adults reported experiencing food insecurity.”

<https://www.aarp.org/aarp-foundation/our-work/food-security/research/> In 2019 the organization *Feeding San Diego* reported that, “360,530 people in San Diego County are food insecure (11% of total population; 1 in 8 people)”; <https://feedingsandiego.org/about/hunger-research/map-the-meal-gap/> A comparison of the findings of these two studies show that today more older adults are experiencing food insecurity.

The US Census Bureau reports Fallbrook’s population in 2020 at 32,267, of which 17.8% are age 65 or

better. The number of adults age 65+ in Fallbrook, has grown by almost 4% over the 2010 census. If Fallbrook follows the statistics of the AARP study, 820 seniors in our community are food insecure. Isolation can be equally harmful, even deadly, and socialization provided by a congregate meal program must be encouraged. Efforts must be made to increase awareness of available food programs and the benefits of improved health through good nutrition and socialization. Socialization and access to foods that support healthy eating patterns is a real need for the seniors in our District.

### **Statement of Need/Problem - Others**

The Fallbrook Senior Center is the only organization in the Fallbrook area that provides daily hot prepared meal service to seniors at no charge, and does so in an environment encouraging socialization. The *Fallbrook Food Pantry* delivers to their senior clients one box each week containing fresh foods, canned, and dry goods. The *Foundation for Senior Care* offers pick-up and delivery of grocery items to requesting seniors. *Meals on Wheels* delivers hot meals daily or a week of frozen meals to customers for a fee. These other food providers offer a brief wellness check during delivery, but none offer the opportunity for important socialization.

The FSC Congregate Meal Program provides seniors one substantial, nutritious meal daily. The *Fallbrook Food Pantry* offers a good complimentary program for other meals during the day (ie. breakfast) at no cost to their clients.

### **Program/Services Description - Program Entry**

The Foundation for Senior Care and Fallbrook Food Pantry are given flyers describing the meal program and asked to provide these to their clients. After an individual has attended the Congregate Meal Program three times, County AIS requires the completion of an Intake Form that includes a nutritional assessment and the person's level of activities of daily living, forming a "Care Plan" for each client. The County waived the requirement for a Care Plan during the pandemic to encourage participation by individuals who might be reluctant to register for the Program. With the pandemic winding down, the County restrictions are back in place and attendance has declined slightly.

Periodic unscheduled visits are made at least five times each year by the AIS Registered Dietician. During these visits, the kitchen is inspected, and staff and volunteers are observed to determine that County health, safety, and nutrition guidelines are met. In addition, the Dietician will talk with our guests, sometimes as a group, sometimes to specific individuals as a follow up to information from their Care Plan. Client Care Plans for all meal recipients are reviewed and updated at least once each year.

Twice a month, nurses and nursing students from Cal State San Marcos perform wellness checks of meal recipients onsite at the Congregate meal. Blood pressure, temperature, and weight are monitored and clients are encouraged to ask questions about health-related issues. During this time, the nurse will review the materials being provided to encourage compliance with healthy nutrition recommendations.

### **Program/Services Description - Program Activities**

The Fallbrook Senior Center helps to alleviate food insecurity among seniors by offering fresh cooked, hot, nutritious meals each day in a congregate setting (restaurant style), Monday through Friday, at no cost to seniors 60 years and better. Seniors are offered the opportunity to make a voluntary \$5 contribution, although it is not mandatory. For low-income seniors, the no-cost option allows them to allocate budget to other critical needs.

The meals provide seniors access to foods that support healthy eating patterns. A recent report stated, "...healthy nutrition is more important for healthy aging than generally recognized." <https://pubmed.ncbi.nlm.nih.gov/33838032/>. Every meal prepared complies with the nutritional requirements set forth in the Dietary Guidelines for Americans 2005 Act and California Regulations and provides one-third of the Dietary Reference Intakes requirements outlined in the Older Americans Act. Program oversight is conducted by the County of San Diego Aging and Independence Services (AIS) who approve the monthly menus to regulate nutritional compliance and who also conduct onsite inspections at least quarterly to assure meal preparation is done in a safe, sanitary and controlled environment by Certified Food Handlers.

In our Congregate setting, after signing in, our guests select where they want to sit at tables set for up to eight people. The large table size provides an environment to encourage socialization with other seniors and can help to overcome an epidemic of senior isolation. Although some seniors still avoid social gatherings out of fear of COVID-19, for others, resumption of the congregate meal satisfies their nutrition needs and also helps to mitigate the negative social aspects of isolation and loneliness that were brought on by the lockdowns of the COVID-19 pandemic. Many seniors desire to maintain their independence and remain in their homes as they age. However, care must be taken that independence doesn't result in isolation which the health industry has determined can be as deadly as smoking and obesity. "Dubbed a "silent killer", social isolation increases the odds of mortality by 30%." (Holt-Lunstad, 2018). In our Congregate meal setting, social interaction with other seniors from the community is strongly encouraged. Some of our seniors have said this is their only opportunity during the week to get out of the house and be with other people and they cherish this time. Food security and independence for our seniors is possible with the help of the Congregate Meal Program.

Twice a month, students from Cal State San Marcos School of Nursing make an educational presentation to all participants attending the congregate lunch that includes informative material on a topic for each guest to take home. The nutrition education plan will cover a variety of topics such as shopping on a budget, meal planning, and how to exercise at home using a towel for stretching exercises and soup cans as weights for strengthening muscles. The take-home flyers/leaflets prepared by the students provide helpful reminders of the day's presentation.

### **Program Goal #1**

Through the Congregate Meal Program, the Fallbrook Senior Center strives to reach as many adults aged 60 and over as possible to help alleviate food insecurity and isolation. The goal of the Senior Center is to provide meals with high nutritional value in a social setting at no cost for seniors residing in the communities of Fallbrook, Bonsall, Rainbow and De Luz. Initiatives are being developed to create greater awareness of the program and thereby attract more seniors who could benefit from participation in the program. The benefits include healthy aging, improved quality of life, and the ability to remain in their homes as long as is safely possible.

S – The Congregate Meal Program serves approximately 30 – 45 nutritious meals each day, in a socially interactive congregate setting, five days a week, at no cost to seniors 60 and older in the Greater Fallbrook area. Meals provided will be substantial, hot, and meet the strict dietary guidelines established by the County AIS and based on the specific nutritional needs of seniors. By providing access to foods that support healthy eating patterns, seniors may be able to remain in their homes as

M – Providing more meals to more seniors, reduces the number of food insecure seniors in the District's communities. Total meals served in FY 2020-2021 increased by 8% over meals served in FY 2019-2020. In FY 2022-2023, the objective is to exceed the number of meals served in FY 2021-2022 (numbers not yet available.)

A – Initiatives are being developed to create greater awareness of the program and thereby attract more seniors who could benefit from participation in the program. These initiatives include more frequent and targeted social media posts to FaceBook and Instagram. Additionally, a 3-minute outreach video has been created that will be presented to various clubs and organizations in the District. The video focuses heavily on the meal programs offered by the Senior Center and also on available exe

R – In FY 2020-2021, the Congregate Meal Program grew significantly, serving 9,307 meals, almost 700 more meals than the prior year. In FY 2022-2023, the objective of the Congregate Meal Program is to serve 9,400 meals to Health District seniors 60 and above. By creating greater awareness of the availability of the meal program, the attainment of this objective is realistic.

T – In FY 2022-2023, the objective of the Congregate Meal Program is to serve 9,400 meals to Health District seniors 60 and above. In FY 2020-2021, the Congregate Meal Program grew significantly, serving 9,307 meals, almost 700 more meals than the prior year. This increase was due in large part to the curbside pickup of Meals-to-Go that temporarily replaced in-person congregate meals and the County AIS waiving the registration requirement. In FY 2021-2022, as COVID-19 was waning and social di

## **Program Outcomes/Measurables - Goal & Objectives #1**

The Senior Center measures success by the number of seniors participating in the meal program; the more seniors receiving meals means more seniors benefiting from food security. The 2020-2021 meal program served 691 more meals than the previous year, an 8% increase! Food security is not met merely by providing a quantity of food, that food must also be nutritious. Meals provided by the Senior Center meet strict guidelines established by the County AIS and based specifically on the nutritional needs of seniors. The success of the program also includes the food preparation and serving environment that are bound by rigorous requirements to assure the health of our guests (the meal recipients). The kitchen and dining room are subject to unscheduled, on-site inspections by the County to assess cleanliness, safety, proper hygiene during serving of meals and clearing of dishes, as well as the satisfaction of our senior guests. Success is achieved when we pass these inspections with few or no corrective action items. The Senior Center's mission of being a social location for seniors and to promote the dignity and enrichment of life is accomplished with the environment we create for our Congregate Meal Program. While realizing our objectives, success is achieved when more of the senior population are drawn into our program. In 2022-2023, we hope to expand the program by serving more meals than last year.

## **Anticipated Acknowledgment**

## **Anticipated Acknowledgment**

Social Media Postings

Print Materials to Service Recipients

Website Display

Other

## **Anticipated Acknowledgment**

Acknowledgement of the funding received from the Fallbrook Regional Health District will be in our monthly newsletter, on our website, monthly meal menus will feature the Fallbrook Regional Health District logo, and social media posts throughout the year (Facebook and Instagram).



## FRHD CHC GRANT BUDGET INSTRUCTIONS

This file has a number of pre-formatted pages. Those sections for auto calculations and set formats are shaded in grey and should not be altered. Please keep a copy of this document as it will be used as part of the grant reporting process

There are five tabs to this file:

- 1 Instructions
- 2 Program Budget Form
- 3 Revenue Sources
- 4 Budget Narrative
- 5 Budget Reporting Form

### **1 Instructions:**

- > All Yellow sections are to be filled out by the applicant. Grey sections will auto calculate and should not be edited by the applicant. All pages are formatted to print portrait, on 1 page.

### **2 Program Budget Form:**

- > PROGRAM COST: This section should reflect the true and total costs of the program.

- > APPLYING ORGANIZATION: This is the applicant agency's investment in their program. This is the value of the resources the agency will contribute to the program's cost. These may include funds from fundraising events, private donors, in-kind goods and services, and volunteer efforts.

- > OTHER FUNDERS: These are funds or resources provided from contracts, grants and partnerships that are used to support the program's operations.

- > REQUESTED FROM FRHD: This is the funding request you are putting forward to the District.

- > The line item names may not fully align with your budget. Please edit those items to align with your budget. Explain those items on your Budget Narrative Form as necessary.

#### **A INDIRECT EXPENSES:**

This section is for expenses that are part of indirect operations of the program, necessary which may not be part of the direct service provision expenses (Administration, facility expenses, general liability ins., etc.). Please refer back to the training materials for clarification of these expenses. The District will not consider funding more than 25% of these expenses

#### **B PERSONNEL EXPENSES - PROGRAM SPECIFIC:**

As stated, this section is for staffing expenses that are directly related to the provision of the services/program. Please list each position title separately, unless there are multiple of the same title then use (x3) as an indicator. For example, if funding salaries for four separate Drivers, you would indicate as, Driver (x4) and the expense amount would be the cost of all four Drivers. Please include a single line items for general staffing expenses such as personnel expenses (Payroll taxes, WC, etc). Benefits (health, retirement, etc) should be listed on a separate line.

**C DIRECT PROGRAM EXPENSES:**

This section is for supplies, items and or specific expenses related to the provision of the services/program. This may include phone, rent, prining, program related insurance (e.g., vehicle), trainings and cetifications.

**3 Revenue Sources**

Please list all sources of revenue the agency recieves by category. This Form has two

- > sections, one for Agency Funding and one for Project Funding. Please fill out both sides of the table. Amounts do not need to be exact; however, we ask for best estimates.

**4 Budget Narrative**

There are headers that align with the Budget Form. These items should be explained (narrative) if they are unusual or have a specific project impact. Explanations regarding

- > utility expenses are generally understood, but expenses relating to training or for a specialty insurance could be expressed here.

**5 Budget Reporting Form**

This form will be used for those grantees who are awarded contracts. This form would be

- > submitted with the quarterly Impact Report and should demonstrate that funds were allocated according to the submitted proposal budget.



**FRHD CHC GRANT BUDGET FORM**

Agency Name:	<b>Fallbrook Senior Citizens Service</b>	PROGRAM NAME:	<b>Congregate Meal Program</b>
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Not all line items will correspond with your program budget. If the item does not fully align either leave it blank or group it in the best category possible. However, be sure your program budget is fully itemized.

1) A	INDIRECT EXPENSES:	PROGRAM COST	APPLYING ORGANIZATION	OTHER FUNDERS	REQUESTED FROM FRHD
A1	Administrative Support	23,104	9,185	8,605	5,314
A2	General Insurance (not program specific )	815	332	296	187
A3	Accounting & audit expenses	7,200	2,933	2,611	1,656
A4	Consultant/Contractor Fees		-	-	-
A5	Physical Assets (Rent, Facility Costs)	945	385	343	217
A6	Utilities	1,682	685	610	387
A7	IT & Internet	300	122	109	69
A8	Marketing & Communications	710	289	257	163
A9	Office Supplies	1,324	539	480	305
A10	Training & Education				
A11	Other: specify				
TOTAL INDIRECT EXPENSE		<b>36,080</b>	<b>14,471</b>	<b>13,311</b>	<b>8,298</b>

B	PERSONNEL EXPENSES - PROGRAM SPECIFIC	PROGRAM COST	APPLYING ORGANIZATION	OTHER FUNDERS	REQUESTED FROM FRHD
B1	Salary-Chef	14,820	2,480	5,375	6,965
B2	Salary-Chef Assistant	7,738	1,295	2,806	3,637
B3	Salary-Kitchen Assistant	1,934	324	701	909
B4	Salary-Nutrition Mgr/Administrator	17,000	2,845	6,165	7,990
B5	Salary-Meal Delivery Driver		-	-	-
B6	Salary-Lead Server	5,460	914	1,980	2,566
B7	Salary-Server	10,920	1,827	3,960	5,132
B8	Payroll Expenses (WC, taxes)	8,904	1,289	3,430	4,185
B9	Benefits (PTO)	2,865	278	1,240	1,347
B10	Other: Volunteers	10,000	7,000	3,000	
TOTAL PERSONNEL EXPENSE		<b>79,641</b>	<b>18,252</b>	<b>28,658</b>	<b>32,731</b>

C	DIRECT PROGRAM EXPENSES	PROGRAM COST	APPLYING ORGANIZATION	OTHER FUNDERS	REQUESTED FROM FRHD
C1	Equipment				
C2	Program/Kitchen Supplies	11,600	1,825	4,207	5,568
C3	Printing/Duplicating	810	127	294	389
C4	Travel/Mileage		-	-	-
C5	Program Specific Insurance (Bus Liab)	3,000	472	1,088	1,440
C6	Food	48,000	7,552	17,408	23,040
C7	Kitchen Rental	4,320	680	1,567	2,074
C8	Telephone	730	115	265	350
C9	Maintenance and Repairs	150	24	54	72
C10					
C11					
TOTAL OTHER EXPENSES		<b>68,610</b>	<b>10,795</b>	<b>24,882</b>	<b>32,933</b>

D	TOTAL ALL EXPENSES	PROGRAM COST	% REQUESTED FROM FRHD
		<b>\$ 184,331.00</b>	<b>40%</b>

**2) FUNDING SOURCES**

E	FUNDS FOR PROGRAM		
E1	APPLYING ORGANIZATION	<b>X</b>	43,518 24%
E2	OTHER FUNDERS	<b>Y</b>	66,851 36%
E3	REQUESTED FROM FRHD	<b>Z</b>	73,962 40%
TOTAL FUNDING SOURCES			<b>184,331</b>

NOTE: THIS AMOUNT SHOULD BE EQUAL TO YOUR PROJECT COST.

**3) % OF AGENCY BUDGET**

F	CALCULATE % of Total Agency budget that this Program represents.	623,393	\$ 184,331	30%
		AGENCY BUDGET**	PROGRAM COST	% of AGENCY BUDGET

\*\* Agency budget is your agency's entire budget for the year. Fill in the amount.

**Agency Name:** **Fallbrook Senior Citizens Service Club Inc.**

**Program Name:** **Congregate Meal Program**

**Total Organization Budget (Current Fiscal Year)** **\$ 623,393.00**

**Total Project Budget (Current Fiscal Year)** **\$ 184,331.00**

**Organization Sources of Revenue**

*(Total Organization Budget)*

**Sources of Funding**

*(This Project Request)*

Source of funds	\$ Amount	Percent of Total	One-time funding? (Yes/No)	\$ Amount	Percent of Total	One-time funding? (Yes/No)
Federal						
State						
City/County*	\$ 176,288	28%	No	\$ 56,851	31%	No
Other Govt.						
Proposed FRHD	\$ 184,021	30%	No	\$ 73,962	40%	No
Fees for Service						
Grants (non-gov't)	\$ 24,000	4%	No	\$ 10,000	5%	No
General Donations	\$ 130,000	21%	No	\$ 43,518	24%	No
Other Internal						
Organizational Fundraising	\$ 8,400	1%	No			
Other (list):						
Thrift Shop Sales	\$ 90,000	14%	No			
Membership Fees	\$ 7,000	1%	No			
Miscellaneous	\$ 3,684	1%	No			
<b>Total</b>	<b>\$ 623,393</b>	<b>100%</b>		<b>\$ 184,331</b>	<b>100%</b>	

\* City/County

If the organization currently receives funding from any Cities or Counties, please list the jurisdiction and contract amount below.

- \$40,000 from County of San Diego Neighborhood Reinvestment Grant for capital improvements.
- \$136,288 from County of San Diego Aging and Independence Services (AIS): Total annual contract amount is \$79,437 for our Home Delivered Meal Program and \$59,000 for our Congregate Meal Program. This is a reimbursing contract, and thus, only meals served are reimbursed to the Senior Center at a fixed price per meal. The allotted number of meals in our contract for this program is 10,000/year. We anticipate serving 9,400 meals in 2022-23. AIS will not allow a transfer of funds from one meal program to the other. The AIS contract will expire in June 2023 and is expected to be renewed or extended.

**Agency Name:** **Fallbrook Senior Citizens Service Club Inc.**  
**Program Name:** **Congregate Meal Program**

**INSTRUCTIONS:**

- 1 List items from your PROJECT BUDGET FORM (Sections A and B) where an expense is indicated, that you are seeking FRHD support.
- 2 Provide a brief narrative description of each budget line item to be funded by the proposed grant.
- 3 Your narrative should explain why this expense is necessary to the project and why or how FRHD funding would make an impact.

**A. INDIRECT EXPENSES:** Please indicate by the Line Number and Item Name

#	Name	Narrative:
A1	<i>Administrative Support</i>	Funding needed to pay staff that prepare FRHD grant reports, collaborate with San Marcos College nursing students to provide quarterly nutrition and health related in-person training for meal recipients, perform telephone or in-person interview with meal recipients to establish or update a Care Plan, enter meal recipient's data into County database, perform annual assessment of every Care Plan in the County system, count money contributed by meal recipients, provide audit info for County inspections, responsible for renewal of AIS funding contracts, responsible for obtaining program grant funding from sources including FRHD.
A2	<i>General Insurance (not program specific )</i>	Funding needed to pay premiums for Employment Practices and D&O insurance.
A3	<i>Accounting &amp; audit expenses</i>	Funding to pay 30% of the cost of outside accounting services and the annual audit and tax prep. The audit and Form 990 are required by FRHD for grant application/funding.
A5	<i>Physical Assets (Rent, Facility Costs)</i>	20% of land lease commitment to the County, and monthly pest control services to maintain clean environment for administrative staff.
A6	<i>Utilities</i>	Funding provides basic utilities for administrative staff, including 30% of FPUD and trash pickup expense.
A7	<i>IT &amp; Internet</i>	Basic internet service to communicate with FRHD, County, and the community
A8	<i>Marketing &amp; Communications</i>	20% of costs to advertise the meal program to raise awareness in the community
A9	<i>Office Supplies</i>	15% of office supplies and postage for administrative support of the meal program

**B. PERSONNEL EXPENSES -PROGRAM SPECIFIC**

#	Name	Narrative:
B1	<i>Salary-Chef</i>	Chef assists in menu planning to offer variety and insure nutritional guidelines are met, must maintain food handlers certification, prepares meals insuring proper temperatures are maintained for cold and hot foods, sets up tables and chairs, prepares coffee, plates food in readiness for servers, assists in maintaining a clean environment for proper food handling, and always has a smile to greet our guests. This FTE spends 40% of his time on this program. The 'Program Specific Cost' listed on the Budget Form represents 40% of his salary of which FRHD is requested to fund 47%.
B2	<i>Salary-Chef Assistant</i>	Chef Assistant must maintain a food handler's certification, assists in meal planning to offer variety and insure nutritional guidelines are met, orders food weekly to satisfy the menu selections, accepts food deliveries and verifies accuracy of order, assists chef in preparing meals to insure proper temperatures are maintained for cold and hot foods, assists in loading dishwasher, assists in maintaining a clean environment for proper food handling. This PTE spends 40% of her time on this program. The 'Program Specific Cost' listed on the Budget Form represents 40% of her salary of which FRHD is requested to fund 47%.
B3	<i>Salary-Kitchen Assistant</i>	Kitchen Assistant must maintain a food handler's certification, assists in accepting food deliveries and proper storing and security of food, assists in food preparation, loads dishwasher, and assists in maintaining a clean environment for proper food handling. This PTE spends 40% of his time on this program. The 'Program Specific Cost' listed on the Budget Form represents 40% of his salary of which FRHD is requested to fund 47%.



**FRHD CHC GRANT BUDGET REPORTING FORM**

Agency Name: **Fallbrook Senior Citizens Service Club Inc.** PROGRAM NAME: **Congregate Meal Program**

Not all line items will correspond with your program budget. If the item does not fully align either leave it blank or group it in the best category possible. However, be sure your program budget is fully itemized.

1)	<b>A</b>	<b>INDIRECT EXPENSES:</b>	<b>PROGRAM COST</b>	<b>REQUESTED FROM FRHD</b>	<b>AMOUNT USED Q1</b>	<b>AMOUNT USED Q2</b>	<b>AMOUNT USED Q3</b>	<b>AMOUNT USED Q4</b>
	A1	Administrative Support	\$ 23,104.00	\$ 5,313.92				
	A2	General Insurance (not program specific )	\$ 815.00	\$ 187.45				
	A3	Accounting & audit expenses	\$ 7,200.00	\$ 1,656.00				
	A4	Consultant/Contractor Fees	\$ -	\$ -				
	A5	Physical Assets (Rent, Facility Costs)	\$ 945.00	\$ 217.35				
	A6	Utilities	\$ 1,682.00	\$ 386.86				
	A7	IT & Internet	\$ 300.00	\$ 69.00				
	A8	Marketing & Communications	\$ 710.00	\$ 163.30				
	A9	Office Supplies	\$ 1,324.00	\$ 304.52				
	A10	Training & Education	\$ -	\$ -				
	A11	Other: specify	\$ -	\$ -				
		<b>TOTAL INDIRECT EXPENSE</b>	<b>\$36,080.00</b>	<b>\$8,298.40</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
	<b>B</b>	<b>PERSONNEL EXPENSES - PROGRAM SPECIFIC</b>	<b>PROGRAM COST</b>	<b>REQUESTED FROM FRHD</b>	<b>AMOUNT USED Q1</b>	<b>AMOUNT USED Q2</b>	<b>AMOUNT USED Q3</b>	<b>AMOUNT USED Q4</b>
	B1	Salary-Chef	\$ 14,820.00	\$ 6,965.40				
	B2	Salary-Server	\$ 10,920.00	\$ 5,132.40				
	B3	#REF!	#REF!	#REF!				
	B4	#REF!	#REF!	#REF!				
	B5	Payroll Expenses (WC, taxes)	\$ 8,904.00	\$ 4,184.88				
	B6	Benefits (PTO)	\$ 2,865.00	\$ 1,346.55				
	B7	Other: Volunteers	\$ 10,000.00	\$ -				
		<b>TOTAL PERSONNEL EXPENSE</b>	<b>#REF!</b>	<b>#REF!</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
	<b>C</b>	<b>DIRECT PROGRAM EXPENSES</b>	<b>PROGRAM COST</b>	<b>REQUESTED FROM FRHD</b>	<b>AMOUNT USED Q1</b>	<b>AMOUNT USED Q2</b>	<b>AMOUNT USED Q3</b>	<b>AMOUNT USED Q4</b>
	C1	Equipment	\$ -	\$ -				
	C2	Program/Kitchen Supplies	\$ 11,600.00	\$ 5,568.00				
	C3	Printing/Duplicating	\$ 810.00	\$ 388.80				
	C4	Travel/Mileage	\$ -	\$ -				
	C5	Program Specific Insurance (Bus Liab)	\$ 3,000.00	\$ 1,440.00				
	C6	Food	\$ 48,000.00	\$ 23,040.00				
	C7	Kitchen Rental	\$ 4,320.00	\$ 2,073.60				
	C8	Telephone	\$ 730.00	\$ 350.40				
	C9	Maintenance and Repairs	\$ 150.00	\$ 72.00				
	C10	0	\$ -	\$ -				
	C11	#REF!	#REF!	#REF!				
	C12	#REF!	#REF!	#REF!				
	C13	#REF!	#REF!	#REF!				
	C14	#REF!	#REF!	#REF!				
	C15	0	\$ -	\$ -				
		<b>TOTAL OTHER EXPENSES</b>	<b>#REF!</b>	<b>#REF!</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
			<b>W</b>	<b>Z</b>				
<b>D</b>	<b>TOTALS</b>	<b>PROGRAM COST</b>	<b>FRHD Funds Expended</b>					
		<b>\$184,331.00</b>	<b>\$0.00</b>					



**Fallbrook Senior Center**  
**Congregate Meal Program 2021-2022**

*Funding History - List other grant funders that have been approached by your organization for this program in the past year, do not include FRHD. Include Name, Date, Amount Requested, Awarded, Declined or Pending - upload only*

1. Legacy Endowment Community Foundation: 07/30/21, \$12,000 requested, \$10,000 awarded

**2022 Board of Directors: Full Name, Board Position, Professional Affiliation/Industry, email**

1. Nicole Williams, President, Association of Surgical Technologists, healthcare industry  
a. techchick@gmail.com
2. Ronald Spencer, First Vice President, Manager (retired), nuclear power plant (San Onofre), energy industry  
a. Spencer-ronald@sbcglobal.net
3. Joan Spencer, Treasurer, Accountant (retired), non-profit ministries  
a. joantaylor@yahoo.com
4. John A. Schirner, Secretary, Certified Internal Auditor (retired), finance industry  
a. gnpajack@gmail.com
5. Matthew Obermueller, Director, Business owner (Seniors Helping Seniors), service industry  
a. matthewobermueller@hotmail.com
6. Richard West, Director, U.S. Dept of Defense (retired), electronics industry  
a. westrichard492@gmail.com
7. Carmen Cervantes, Director, Founding Administrative Assistant (retired) Fallbrook Senior Center  
a. [Alvarez1945one@gmail.com](mailto:Alvarez1945one@gmail.com)
8. David Schwartz, Director, attorney practicing at Elder Law and Advocacy, legal services for seniors  
a. [avilayoq@gmail.com](mailto:avilayoq@gmail.com)
9. Vacant

# TAXPAYER COPY



## Sonnenberg & Company, CPAs

A Professional Corporation

5190 Governor Drive, Suite 201, San Diego, California 92122

Phone: (858) 457-5252 • (800) 464-4HOA • Fax: (858) 457-2211 • (800) 303-4FAX



September 13, 2021

Leonard C. Sonnenberg, CPA

**Fallbrook Senior Citizen's Service Club**  
399 Heald Lane  
Fallbrook CA 92028

Tax Returns: Year Ended 2021

### INSTRUCTIONS FOR FILING INCOME TAX RETURNS (on extension):

#### **Form 990 - Return of Organization Exempt from Tax**

We will e-file for you. Please sign and return IRS Form 8453-EO

#### **Form 199 - California Exempt Organization Annual Information Return**

We will e-file for you. Please sign and return FTB Form 8453-EO

#### **Form RRF-1 – Registration Renewal Fee Report**

Submit returns and payment online: <https://oag.ca.gov/charities/contacts/online-renewals>

Or mail with payment to: Registry of Charitable Trusts, P.O. Box 903447, Sacramento, CA 94203-4470

Sign page 1 and Sign attached Form 990 page

Attach \$75 check payable to "Attorney General Registry of Charitable Trusts"

Mail to Attorney General in envelope provided

### **PUBLIC INSPECTION**

As explained on page 6 of the 990, Form 990 is available for public inspection. The donor information on Schedule B is not for public inspection, donor names & addresses should be blocked out on public copies.

Three methods meet IRS public inspection requirements:

1. Most 501(c)(3) Form 990s are sent from the IRS to [www.guidestar.org](http://www.guidestar.org), usually within 60 days of filing. A digital copy of each return can be viewed and printed from the Guidestar website.
2. If requested, a nonprofit entity should provide a copy of the tax return to any individual requesting a copy. A nominal copy charge and/or mailing charge is allowed under IRS guidelines.
3. A nonprofit may prepare a PDF copy of the return and email to the requestor.

# Return of Organization Exempt From Income Tax

## 2020

Open to Public Inspection

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Department of the Treasury  
Internal Revenue Service

**A** For the 2020 calendar year, or tax year beginning 7/1/2020, and ending 6/30/2021

**B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Final return/terminated  
 Amended return  
 Application pending

**C** Name of organization Fallbrook Senior Citizens Service Club  
 Doing business as \_\_\_\_\_  
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite  
399 Heald Lane  
 City or town State ZIP code  
Fallbrook CA 92028  
 Foreign country name Foreign province/state/county Foreign postal code

**D** Employer identification number  
95-2892632

**E** Telephone number  
(760) 728-4498

**F** Name and address of principal officer:  
Jack Schirmer 399 Heald Lane, Fallbrook, CA 92028

**G** Gross receipts \$ 545,459

**H(a)** Is this a group return for subordinates?  Yes  No  
**H(b)** Are all subordinates included?  Yes  No  
 If "No," attach a list. See instructions

**I** Tax-exempt status:  501(c)(3)  501(c) ( ) (insert no.)  4947(a)(1) or  527

**J** Website: www.fallbrookseniorcenter.com

**K** Form of organization:  Corporation  Trust  Association  Other

**L** Year of formation 1974 **M** State of legal domicile: CA

**H(c)** Group exemption number

### Part I Summary

Activities & Governance	<b>1</b> Briefly describe the organization's mission or most significant activities: <u>Social and recreational activities, program services, and low cost meals for senior citizens.</u>		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<u>3</u>	<u>10</u>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<u>4</u>	<u>9</u>
	<b>5</b> Total number of individuals employed in calendar year 2020 (Part V, line 2a)	<u>5</u>	<u>14</u>
	<b>6</b> Total number of volunteers (estimate if necessary)	<u>6</u>	<u>23</u>
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<u>7a</u>	<u>0</u>
<b>b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11	<u>7b</u>	<u>0</u>	
Revenue	<b>8</b> Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	<b>9</b> Program service revenue (Part VIII, line 2g)	<u>340,333</u>	<u>411,100</u>
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<u>58,755</u>	<u>59,066</u>
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6, 8c, 9, 10c, and 11e)	<u>26,231</u>	<u>25,239</u>
	<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<u>478,638</u>	<u>545,459</u>
	Expenses	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<u>0</u>
<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)		<u>0</u>	<u>0</u>
<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		<u>259,185</u>	<u>266,983</u>
<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)		<u>0</u>	<u>0</u>
<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) <u>29,466</u>			
<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		<u>273,993</u>	<u>250,531</u>
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<u>533,178</u>	<u>517,514</u>	
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	<u>-54,540</u>	<u>27,945</u>	
Net Assets or Fund Balances	<b>20</b> Total assets (Part X, line 26)	Beginning of Current Year	End of Year
	<b>21</b> Total liabilities (Part X, line 26)	<u>1,198,917</u>	<u>1,409,069</u>
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	<u>41,532</u>	<u>19,274</u>
		<u>1,157,385</u>	<u>1,389,795</u>

### Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

**Sign Here**

Signature of officer \_\_\_\_\_ Date \_\_\_\_\_

Type or print name and title \_\_\_\_\_

**Paid Preparer Use Only**

Print/Type preparer's name Preparer's signature Date Check  if self-employed PTIN

Leonard C Sonnenberg Leonard C Sonnenberg 9/13/2021  P00287581

Firm's name Sonnenberg & Co. CPAs Firm's EIN 95-3749711

Firm's address 5190 Governor Dr, #201, San Diego, CA 92122 Phone no. 858-457-5252

May the IRS discuss this return with the preparer shown above? See instructions.  Yes  No

Part III

Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission: Social and recreational activities, program services, and low cost meals for senior citizens.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ 376,743 including grants of \$ ) (Revenue \$ 59,066 ) The Fallbrook Senior Center provides a place for seniors to gather with activities and services including congregate meals served Monday - Friday at the Fallbrook Community Center, home delivered meals, health education and exercise classes, legal and financial services, educational and cultural programs, and recreational and social activities. In May 2021, the Fallbrook Senior Center responded to the State's plan for moving "Beyond the Blueprint" and resumed Congregate in-person dining service on June 15, 2021. The indoor activities reopened gradually one activity at a time beginning June 1, 2021 and all indoor activities were fully reopened by July 1, 2021. In 2020-2021, the Fallbrook Senior Center served 9,082 Meals-to-go, 225 congregate meals, and 14,282 home delivered meals. As of June 30, 2021, the Fallbrook Senior Center membership total was 452. The monthly newsletter called "The Chronicle" is either mailed or emailed to the membership.

4b (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4c (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4d Other program services (Describe on Schedule O.) (Expenses \$ 0 including grants of \$ 0 ) (Revenue \$ 0 )

4e Total program service expenses 376,743

**Part IV Checklist of Required Schedules**

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A . . . . .	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors See instructions? . . . . .	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I . . . . .		X
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II . . . . .		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III . . . . .		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I . . . . .		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II . . . . .		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III . . . . .		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV . . . . .		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? If "Yes," complete Schedule D, Part V . . . . .		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI . . . . .	X	
b Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII . . . . .	X	
c Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII . . . . .		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX . . . . .		X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X . . . . .		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X . . . . .		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII . . . . .	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional . . . . .		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .		X
14a Did the organization maintain an office, employees, or agents outside of the United States? . . . . .		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV . . . . .		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV . . . . .		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV . . . . .		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I See instructions. . . . .		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II . . . . .		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III . . . . .		X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H . . . . .		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? . . . . .		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II . . . . .		X

**Part IV Checklist of Required Schedules (continued)**

		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III . . . . .		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J . . . . .		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a . . . . .		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .		X
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .		X
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .		X
25a	<b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I . . . . .		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I . . . . .		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II . . . . .		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III . . . . .		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV . . . . .		X
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV . . . . .		X
c	A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? If "Yes," complete Schedule L, Part IV . . . . .		X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M . . . . .		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M . . . . .		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I . . . . .		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II . . . . .		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I . . . . .		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1 . . . . .		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 . . . . .		
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2 . . . . .		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI . . . . .		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note:</b> All Form 990 filers are required to complete Schedule O . . . . .	X	

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response or note to any line in this Part V . . . . .

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable . . . . .		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable . . . . .		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . . . .	X	

**Part V** Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return . . . . .		
	<b>2a</b> 14		
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? . . . . .	X	
	<b>2b</b>		
	<i>Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. (see instructions)</i>		
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year? . . . . .		X
	<b>3a</b>		
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O . . . . .		
	<b>3b</b>		
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
	<b>4a</b>		
<b>b</b>	If "Yes," enter the name of the foreign country ▶ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
	<b>5a</b>		
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
	<b>5b</b>		
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
	<b>5c</b>		
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
	<b>6a</b>		
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
	<b>6b</b>		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? . . . . .		X
	<b>7a</b>		
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided? . . . . .		
	<b>7b</b>		
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . .		X
	<b>7c</b>		
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year . . . . .		
	<b>7d</b>		
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . . .		X
	<b>7e</b>		
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . .		X
	<b>7f</b>		
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . . . .		
	<b>7g</b>		
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . . . .		
	<b>7h</b>		
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? . . . . .		
	<b>8</b>		
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966? . . . . .		
	<b>9a</b>		
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? . . . . .		
	<b>9b</b>		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12 . . . . .	<b>10a</b>	
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities . . . . .	<b>10b</b>	
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>a</b>	Gross income from members or shareholders . . . . .	<b>11a</b>	
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) . . . . .	<b>11b</b>	
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? . . . . .	<b>12a</b>	
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year . . . . .	<b>12b</b>	
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? . . . . .	<b>13a</b>	
	<i>Note: See the instructions for additional information the organization must report on Schedule O.</i>		
<b>b</b>	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans . . . . .	<b>13b</b>	
<b>c</b>	Enter the amount of reserves on hand . . . . .	<b>13c</b>	
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year? . . . . .	<b>14a</b>	X
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O . . . . .	<b>14b</b>	
<b>15</b>	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year . . . . .	<b>15</b>	X
	If "Yes," see instructions and file Form 4720, Schedule N.		
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? . . . . .	<b>16</b>	X
	If "Yes," complete Form 4720, Schedule O.		



Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI. [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year... 1b Enter the number of voting members included on line 1a, above, who are independent... 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?... 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?... 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?... 5 Did the organization become aware during the year of a significant diversion of the organization's assets?... 6 Did the organization have members or stockholders?... 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?... 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?... 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? b Each committee with authority to act on behalf of the governing body?... 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O.

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? b Describe in Schedule O the process, if any, used by the organization to review this Form 990. 12a Did the organization have a written conflict of interest policy? If "No," go to line 13. b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done. 13 Did the organization have a written whistleblower policy? 14 Did the organization have a written document retention and destruction policy? 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? a The organization's CEO, Executive Director, or top management official. b Other officers or key employees of the organization. If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions). 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed CA
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. [ ] Own website [ ] Another's website [X] Upon request [ ] Other (explain on Schedule O)
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records Renae Rasmussen (760) 728-4498 399 Heald Lane, Fallbrook, CA 92028

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Renae Rasmussen Executive Director	40.00 0.00	X		X			55,492			
(2) Nickie Williams Acting President	0.00 0.00	X		X						
(3) Joan Spencer Treasurer	0.00 0.00	X		X						
(4) Matthew Obermueller Board Member	2.00 0.00	X								
(5) Irma Ciotti Board Member	2.00 0.00	X								
(6) Ron Spencer Vice President	10.00 0.00	X		X						
(7) David Schwartz Board Member	2.00 0.00	X								
(8) Jack Schirner Secretary	10.00 0.00	X		X						
(9) Richard West Board Member	2.00 0.00	X								
(10) Carmen Cervantes Board Member	2.00 0.00	X								
(11)										
(12)										
(13)										
(14)										

**Part VII**

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
<b>1b Subtotal</b>							55,492	0	0	
<b>c Total from continuation sheets to Part VII, Section A</b>							0	0	0	
<b>d Total (add lines 1b and 1c)</b>							55,492	0	0	

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 0

	Yes	No
<b>3</b> Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual.		X
<b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual.		X
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person.		X

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
		0
		0
		0
		0
		0

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 0

**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII.

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	1a	Federated campaigns . . . . .	1a	0			
	b	Membership dues . . . . .	1b	990			
	c	Fundraising events . . . . .	1c	0			
	d	Related organizations . . . . .	1d	343,196			
	e	Government grants (contributions) . . . . .	1e	0			
	f	All other contributions, gifts, grants, and similar amounts not included above . . . . .	1f	66,914			
	g	Noncash contributions included in lines 1a-1f . . . . .	1g	\$ 344			
	h	<b>Total.</b> Add lines 1a-1f . . . . . ▶		411,100			
	<b>Program Service Revenue</b>	Business Code					
2a		Meals . . . . .	624210	59,066	59,066		
b		-----		0			
c		-----		0			
d		-----		0			
e		-----		0			
f		All other program service revenue . . . . .		0			
g	<b>Total.</b> Add lines 2a-2f . . . . . ▶		59,066				
<b>Other Revenue</b>	3	Investment income (including dividends, interest, and other similar amounts) . . . . .		25,239		25,239	
	4	Income from investment of tax-exempt bond proceeds . . . . .		0			
	5	Royalties . . . . .		0			
	6a	Gross rents . . . . .	(i) Real				
			(ii) Personal				
			6c	0	0		
	d	Net rental income or (loss) . . . . . ▶		0			
	7a	Gross amount from sales of assets other than inventory . . . . .	(i) Securities				
			(ii) Other				
			7a	0	0		
	b	Less: cost or other basis and sales expenses . . . . .	7b	0	0		
	c	Gain or (loss) . . . . .	7c	0	0		
	d	Net gain or (loss) . . . . . ▶		0			
	8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18 . . . . .	8a	0			
	b	Less: direct expenses . . . . .	8b	0			
c	Net income or (loss) from fundraising events . . . . . ▶		0				
9a	Gross income from gaming activities. See Part IV, line 19 . . . . .	9a	0				
b	Less: direct expenses . . . . .	9b	0				
c	Net income or (loss) from gaming activities . . . . . ▶		0				
10a	Gross sales of inventory, less returns and allowances . . . . .	10a	43,890				
b	Less: cost of goods sold . . . . .	10b	0				
c	Net income or (loss) from sales of inventory . . . . . ▶		43,890				
<b>Miscellaneous Revenue</b>	Business Code						
	11a	Miscellaneous Income . . . . .	900099	6,164	6,164		
	b	-----		0			
	c	-----		0			
	d	All other revenue . . . . .		0			
e	<b>Total.</b> Add lines 11a-11d . . . . . ▶		6,164				
12	<b>Total revenue.</b> See instructions . . . . . ▶		545,459	65,230	0	25,239	

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations domestic governments. See Part IV, line 21 . . . . .	0			
2	Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .	0			
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 . . . . .	0			
4	Benefits paid to or for members . . . . .	0			
5	Compensation of current officers, directors, trustees, and key employees . . . . .	55,492	36,758	13,127	5,626
6	Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .	0			
7	Other salaries and wages . . . . .	188,304	124,687	44,546	19,091
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . .	0			
9	Other employee benefits . . . . .	0			
10	Payroll taxes . . . . .	23,187	15,071	5,681	2,435
11	Fees for services (nonemployees):				
a	Management . . . . .	0			
b	Legal . . . . .	0			
c	Accounting . . . . .	19,791	9,573	10,218	
d	Lobbying . . . . .	0			
e	Professional fundraising services. See Part IV, line 17 . . . . .	0			
f	Investment management fees . . . . .	7,843		7,843	
g	Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) . . . . .	902	180	722	
12	Advertising and promotion . . . . .	1,450	400	1,050	
13	Office expenses . . . . .	12,473	2,357	10,116	
14	Information technology . . . . .	0			
15	Royalties . . . . .	0			
16	Occupancy . . . . .	19,680	17,101	2,579	
17	Travel . . . . .	0			
18	Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .	0			
19	Conferences, conventions, and meetings . . . . .	0			
20	Interest . . . . .	0			
21	Payments to affiliates . . . . .	0			
22	Depreciation, depletion, and amortization . . . . .	23,143	18,515	2,314	2,314
23	Insurance . . . . .	15,698	13,073	2,625	
24	Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a	Food Costs	97,973	97,973		
b	Kitchen & Dining Room Supplies	23,531	23,531		
c	Repairs & Maintenance	11,586	7,228	4,358	
d	Auto & Travel	9,871	9,670	201	
e	All other expenses	6,590	665	5,925	
25	<b>Total functional expenses.</b> Add lines 1 through 24e . . . . .	517,514	376,743	111,305	29,466
26	<b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) . . . . .				

**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year	
<b>Assets</b>	1	Cash—non-interest-bearing . . . . .	36,596	1	48,410
	2	Savings and temporary cash investments . . . . .	34,431	2	33,144
	3	Pledges and grants receivable, net . . . . .	38,680	3	41,424
	4	Accounts receivable, net . . . . .	0	4	0
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons . . . . .	0	5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) . . . . .	0	6	
	7	Notes and loans receivable, net . . . . .	0	7	0
	8	Inventories for sale or use . . . . .	0	8	3,657
	9	Prepaid expenses and deferred charges . . . . .	3,396	9	2,360
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	683,785		
		10a			
	b	Less: accumulated depreciation . . . . .	548,192		
		10b			
			165,474	10c	135,593
	11	Investments—publicly traded securities . . . . .	920,340	11	1,144,481
	12	Investments—other securities. See Part IV, line 11 . . . . .	0	12	0
13	Investments—program-related. See Part IV, line 11 . . . . .	0	13	0	
14	Intangible assets . . . . .	0	14	0	
15	Other assets. See Part IV, line 11 . . . . .	0	15	0	
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 33) . . . . .	1,198,917	16	1,409,069	
<b>Liabilities</b>	17	Accounts payable and accrued expenses . . . . .	41,532	17	19,274
	18	Grants payable . . . . .	0	18	
	19	Deferred revenue . . . . .	0	19	
	20	Tax-exempt bond liabilities . . . . .	0	20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .	0	21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons . . . . .	0	22	
	23	Secured mortgages and notes payable to unrelated third parties . . . . .	0	23	0
	24	Unsecured notes and loans payable to unrelated third parties . . . . .	0	24	0
	25	Other liabilities (including federal income tax payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D . . . . .	0	25	0
	26	<b>Total liabilities.</b> Add lines 17 through 25 . . . . .	41,532	26	19,274
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>				
	27	Net assets without donor restrictions . . . . .	1,120,298	27	1,342,742
	28	Net assets with donor restrictions . . . . .	37,087	28	47,053
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>				
	29	Capital stock or trust principal, or current funds . . . . .	0	29	
	30	Paid-in or capital surplus, or land, building, or equipment fund . . . . .	0	30	
	31	Retained earnings, endowment, accumulated income, or other funds . . . . .	0	31	
	32	<b>Total net assets or fund balances . . . . .</b>	1,157,385	32	1,389,795
33	<b>Total liabilities and net assets/fund balances . . . . .</b>	1,198,917	33	1,409,069	

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	545,459
2	Total expenses (must equal Part IX, column (A), line 25)	2	517,514
3	Revenue less expenses. Subtract line 2 from line 1	3	27,945
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,157,385
5	Net unrealized gains (losses) on investments	5	215,458
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	-10,993
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	1,389,795

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits.		

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

**Public Charity Status and Public Support**

OMB No. 1545-0047

**2020**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Name of the organization

Fallbrook Senior Citizens Service Club

Employer identification number

95-2892632

**Part I Reason for Public Charity Status.** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ).)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9  An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: \_\_\_\_\_
- 10  An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
  - f Enter the number of supported organizations 0
  - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
<b>Total</b>					0	0



**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**  
 (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	253,477	529,083	357,457	340,333	411,100	1,891,450
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge						0
<b>4 Total.</b> Add lines 1 through 3	253,477	529,083	357,457	340,333	411,100	1,891,450
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
<b>6 Public support.</b> Subtract line 5 from line 4						1,891,450

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
<b>7</b> Amounts from line 4	253,477	529,083	357,457	340,333	411,100	1,891,450
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	41,454	37,860	38,382	26,231	25,239	169,166
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on						0
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	13,796	9,845	10,220	13,048	6,164	53,073
<b>11 Total support.</b> Add lines 7 through 10						2,113,689
<b>12</b> Gross receipts from related activities, etc. (see instructions)					12	478,790
<b>13 First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2020 (line 6, column (f), divided by line 11, column (f))	<b>14</b>	89.49%
<b>15</b> Public support percentage from 2019 Schedule A, Part II, line 14	<b>15</b>	87.58%
<b>16a 33 1/3% support test—2020.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input checked="" type="checkbox"/>	
<b>b 33 1/3% support test—2019.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
<b>17a 10%-facts-and-circumstances test—2020.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
<b>b 10%-facts-and-circumstances test—2019.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions	<input type="checkbox"/>	

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II.

If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						0
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose.						0
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513.						0
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						0
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge.						0
<b>6 Total.</b> Add lines 1 through 5.	0	0	0	0	0	0
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons.						0
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.						0
<b>c</b> Add lines 7a and 7b.	0	0	0	0	0	0
<b>8 Public support</b> (Subtract line 7c from line 6.)						0

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
<b>9</b> Amounts from line 6.	0	0	0	0	0	0
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.						0
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						0
<b>c</b> Add lines 10a and 10b.	0	0	0	0	0	0
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on.						0
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)	0	0	0	0	0	0

**14** First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2020 (line 8, column (f), divided by line 13, column (f)).	<b>15</b>	0.00%
<b>16</b> Public support percentage from 2019 Schedule A, Part III, line 15.	<b>16</b>	0.00%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2020 (line 10c, column (f), divided by line 13, column (f)).	<b>17</b>	0.00%
<b>18</b> Investment income percentage from 2019 Schedule A, Part III, line 17.	<b>18</b>	0.00%

**19a** 33 1/3% support tests—2020. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization.

**b** 33 1/3% support tests—2019. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization.

**20** Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions.

**Part IV Supporting Organizations**

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
<b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
<b>b</b> Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
<b>c</b> Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
<b>b</b> <b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c</b> <b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
<b>9a</b> Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
<b>b</b> Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>c</b> Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>10a</b> Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
<b>b</b> Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

**Part IV Supporting Organizations (continued)**

		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?		
a	A person who directly or indirectly controls, either alone or together with persons described in lines 11b and 11c below, the governing body of a supported organization?	11a	
b	A family member of a person described in line 11a above?	11b	
c	A 35% controlled entity of a person described in line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.	11c	

**Section B. Type I Supporting Organizations**

		Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1	
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.	2	

**Section C. Type II Supporting Organizations**

		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).	1	

**Section D. All Type III Supporting Organizations**

		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1	
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).	2	
3	By reason of the relationship described in line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.	3	

**Section E. Type III Functionally Integrated Supporting Organizations**

1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a	<input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
b	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
c	<input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).			
2	Activities Test. Answer lines 2a and 2b below.			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.	2a		
b	Did the activities described in line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.	2b		
3	Parent of Supported Organizations. Answer lines 3a and 3b below.			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in Part VI.	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.	3b		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

- 1  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See Instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	0
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4).	8	0
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	0
e	<b>Discount</b> claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	0
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	0
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	0
6	Multiply line 5 by 0.035.	6	0
7	Recoveries of prior-year distributions	7	0
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	0
Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	0
2	Enter 0.85 of line 1.	2	0
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	0
4	Enter greater of line 2 or line 3.	4	0
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	0
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)**

Section D - Distributions		Current Year		
1	Amounts paid to supported organizations to accomplish exempt purposes			
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity			
3	Administrative expenses paid to accomplish exempt purposes of supported organizations			
4	Amounts paid to acquire exempt-use assets			
5	Qualified set-aside amounts (prior IRS approval required—provide details in Part VI)			
6	Other distributions (describe in Part VI). See instructions.			
7	<b>Total annual distributions.</b> Add lines 1 through 6.			0
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.			
9	Distributable amount for 2020 from Section C, line 6			0
10	Line 8 amount divided by line 9 amount			0.000
Section E - Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2020	(iii) Distributable Amount for 2020
1	Distributable amount for 2020 from Section C, line 6			0
2	Underdistributions, if any, for years prior to 2020 (reasonable cause required—explain in Part VI). See instructions.			
3	Excess distributions carryover, if any, to 2020			
a	From 2015 . . . . .	0		
b	From 2016 . . . . .	0		
c	From 2017 . . . . .	0		
d	From 2018 . . . . .	0		
e	From 2019 . . . . .	0		
f	<b>Total of lines 3a through 3e</b>	0		
g	Applied to underdistributions of prior years		0	
h	Applied to 2020 distributable amount			0
i	Carryover from 2015 not applied (see instructions)			
j	<b>Remainder.</b> Subtract lines 3g, 3h, and 3i from line 3f.	0		
4	Distributions for 2020 from Section D, line 7:			
a	Applied to underdistributions of prior years		0	
b	Applied to 2020 distributable amount			0
c	<b>Remainder.</b> Subtract lines 4a and 4b from line 4.	0		
5	Remaining underdistributions for years prior to 2020, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		0	
6	Remaining underdistributions for 2020. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			0
7	<b>Excess distributions carryover to 2021.</b> Add lines 3j and 4c.	0		
8	Breakdown of line 7:			
a	Excess from 2016 . . . . .	0		
b	Excess from 2017 . . . . .	0		
c	Excess from 2018 . . . . .	0		
d	Excess from 2019 . . . . .	0		
e	Excess from 2020 . . . . .	0		

**Part VI**

**Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Area with horizontal dashed lines for supplemental information.

**Schedule B**  
(Form 990, 990-EZ,  
or 990-PF)

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2020**

Name of the organization

Fallbrook Senior Citizens Service Club

Employer identification number

95-2892632

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)( 3 ) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3 % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year . . . . . ▶ \$ .....

**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).



Name of organization Fallbrook Senior Citizens Service Club	Employer identification number 95-2892632
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	Fallbrook Healthcare District 577 East Elder, Ste.U Fallbrook CA 92028 Foreign State or Province: Foreign Country:	\$ 175,253	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	Legacy Endowment Community Foundation PO Box 2710 Fallbrook CA 92088 Foreign State or Province: Foreign Country:	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	County of San Diego 5560 Overland Ave. Ste.310 San Diego CA 92123 Foreign State or Province: Foreign Country:	\$ 152,943	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	Bonsall Women's Club P.O. Box 545 Bonsall CA 92003 Foreign State or Province: Foreign Country:	\$ 5,500	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	The San Diego Foundation 2508 Historic Decatur RD, Ste. 200 San Diego CA 92106 Foreign State or Province: Foreign Country:	\$ 21,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	The State of California 1325 J Street, Ste. 1800 Sacramento CA 95814 Foreign State or Province: Foreign Country:	\$ 15,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization Fallbrook Senior Citizens Service Club	Employer identification number 95-2892632
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**Part II** **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
-----	----- ----- -----	\$ -----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
-----	----- ----- -----	\$ -----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
-----	----- ----- -----	\$ -----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
-----	----- ----- -----	\$ -----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
-----	----- ----- -----	\$ -----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
-----	----- ----- -----	\$ -----	-----

Name of organization Fallbrook Senior Citizens Service Club	Employer identification number 95-2892632
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**Part III** Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) ▶ \$ \_\_\_\_\_ 0

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
----- ----- -----		----- ----- -----	
For. Prov.                      Country			
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
----- ----- -----		----- ----- -----	
For. Prov.                      Country			
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
----- ----- -----		----- ----- -----	
For. Prov.                      Country			
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
----- ----- -----		----- ----- -----	
For. Prov.                      Country			

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2020

Department of the Treasury Internal Revenue Service

- Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Open to Public Inspection

Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization: Fallbrook Senior Citizens Service Club; Employer identification number: 95-2892632

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows 1-4 for totals. Rows 5-6 for yes/no questions regarding donor information.

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Form with multiple rows for conservation easement details, including a table for 'Held at the End of the Tax Year' with rows 2a, 2b, 2c, 2d.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Form with rows 1a, 1b, 2, a, b for reporting on art and historical treasures, including revenue and asset amounts.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a  Public exhibition
  - b  Scholarly research
  - c  Preservation for future generations
  - d  Loan or exchange program
  - e  Other .....
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- |                                 | Amount |
|---------------------------------|--------|
| c Beginning balance             | 0      |
| d Additions during the year     |        |
| e Distributions during the year |        |
| f Ending balance                | 0      |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

**Part V Endowment Funds.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	0	0	0	0	0
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	0	0	0	0	0

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment  %
  - b Permanent endowment  %
  - c Term endowment  %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |                             | Yes | No |
|-----------------------------|-----|----|
| (i) Unrelated organizations |     |    |
| (ii) Related organizations  |     |    |
- b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	0	0		0
b Buildings	0	611,774	479,201	132,573
c Leasehold improvements	0	0	0	0
d Equipment	0	72,011	68,991	3,020
e Other	0	0	0	0

**Total.** Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) 135,593

**Part VII Investments—Other Securities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives . . . . .	0	
(2) Closely held equity interests . . . . .	0	
(3) Other . . . . .		
(A) . . . . .		
(B) . . . . .		
(C) . . . . .		
(D) . . . . .		
(E) . . . . .		
(F) . . . . .		
(G) . . . . .		
(H) . . . . .		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.) ▶	0	

**Part VIII Investments—Program Related.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 13.) ▶	0	

**Part IX Other Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	0

**Part X Other Liabilities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	0
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	0

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII . . .

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements . . . . .		1	753,074
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments . . . . .	2a	215,458	
b	Donated services and use of facilities . . . . .	2b		
c	Recoveries of prior year grants . . . . .	2c		
d	Other (Describe in Part XIII.) . . . . .	2d	-7,843	
e	Add lines 2a through 2d . . . . .	2e		207,615
3	Subtract line 2e from line 1 . . . . .	3		545,459
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	4a		
b	Other (Describe in Part XIII.) . . . . .	4b		
c	Add lines 4a and 4b . . . . .	4c		0
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) . . . . .	5		545,459

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements . . . . .		1	509,671
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities . . . . .	2a		
b	Prior year adjustments . . . . .	2b		
c	Other losses . . . . .	2c		
d	Other (Describe in Part XIII.) . . . . .	2d		
e	Add lines 2a through 2d . . . . .	2e		0
3	Subtract line 2e from line 1 . . . . .	3		509,671
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	4a		
b	Other (Describe in Part XIII.) . . . . .	4b	7,843	
c	Add lines 4a and 4b . . . . .	4c		7,843
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) . . . . .	5		517,514

**Part XIII Supplemental Information.**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Part VI Line 2d Total expenses of \$7,843 related to Investment Management Fees are netted

against revenue on the audited financial statements and shown separately on the form 990.

Part VII Line 2d Total expenses of \$7,843 related to Investment Management Fees are netted

against revenue on the audited financial statements and shown separately on the form 990.

**SCHEDULE O**  
**(Form 990 or 990-EZ)**

**Supplemental Information to Form 990 or 990-EZ**

OMB No. 1545-0047

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

**2020**

▶ Attach to Form 990 or 990-EZ.

**Open to Public  
Inspection**

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

Department of the Treasury  
Internal Revenue Service

Name of the organization

Fallbrook Senior Citizens Service Club

Employer identification number

95-2892632

Form 990, Part VI, Section B, Line 11b: Form 990 is provided to the governing Board for review

and approval prior to filing.

Form 990, Part VI, Section C, Line 19: The Organization's governing documents and conflict of

interest policy are available upon request.

Form 990, Part IV, Section B, Line 15a: The Board reviews the Executive Directors salary on an

annual basis.



2020

Annual Information Return

199

Calendar Year 2020 or fiscal year beginning (mm/dd/yyyy) 07/01/2020, and ending (mm/dd/yyyy) 06/30/2021

Corporation/Organization name FALLBROOK SENIOR CITIZENS SERVICE CLUB California corporation number C0716432

Additional information. See instructions. FEIN 95-2892632

Street address (suite or room) 399 HEALD LANE PMB no.

City FALLBROOK State CA Zip code 92028

Foreign country name Foreign province/state/county Foreign postal code

- A First return  Yes  No
- B Amended return  Yes  No
- C IRC Section 4947(a)(1) trust  Yes  No
- D Final information return?
  - Dissolved  Surrendered (Withdrawn)  Merged/Reorganized
  - Enter date: (mm/dd/yyyy) \_\_\_\_\_
- E Check accounting method: (1)  Cash (2)  Accrual (3)  Other
- F Federal return filed? (1)  990T (2)  990PF (3)  Sch H (990) (4)  Other 990 series
- G Is this a group filing? See instructions  Yes  No
- H Is this organization in a group exemption  Yes  No  
If "Yes," what is the parent's name? \_\_\_\_\_
- I Did the organization have any changes to its guidelines not reported to the FTB? See instructions  Yes  No
- J If exempt under R&TC Section 23701d, has the organization engaged in political activities? See instructions  Yes  No
- K Is the organization exempt under R&TC Section 23701g?  Yes  No  
If "Yes," enter the gross receipts from nonmember sources \$ \_\_\_\_\_
- L Is the organization a limited liability company?  Yes  No
- M Did the organization file Form 100 or Form 109 to report taxable income?  Yes  No
- N Is the organization under audit by the IRS or has the IRS audited in a prior year?  Yes  No
- O Is federal Form 1023/1024 pending?  Yes  No  
Date filed with IRS \_\_\_\_\_

Part I Complete Part I unless not required to file this form. See General Information B and C.

Receipts and Revenues	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8	1	134,359	00
	2	Gross dues and assessments from members and affiliates	2	990	00
	3	Gross contributions, gifts, grants, and similar amounts received	3	410,110	00
	4	Total gross receipts for filing requirement test. Add line 1 through line 3. This line must be completed. If the result is less than \$50,000, see General Information B	4	545,459	00
	5	Cost of goods sold	5		00
	6	Cost or other basis, and sales expenses of assets sold	6		00
	7	Total costs. Add line 5 and line 6	7		00
	8	Total gross income. Subtract line 7 from line 4	8	545,459	00
Expenses	9	Total expenses and disbursements. From Side 2, Part II, line 18	9	573,006	00
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8	10	-27,547	00
Filing Fee	11	Total payments	11		00
	12	Use tax. See General Information K	12		00
	13	Payments balance. If line 11 is more than line 12, subtract line 12 from line 11	13		00
	14	Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12	14		00
	15	Penalties and Interest. See General Information J	15		00
	16	Balance due. Add line 12 and line 15. Then subtract line 11 from the result	16		00

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer	Title	Date	Telephone 760-728-4498
Preparer's signature Leonard C Sonnenberg	Date 09/13/2021	Check if self-employed <input type="checkbox"/>	PTIN P00287581
Firm's name (or yours, if self-employed) and address SONNENBERG & CO. CPAS 5190 GOVERNOR DR, #201, SAN DIEGO, CA 92122			Firm's FEIN 95-3749711 Telephone 858-457-5252

May the FTB discuss this return with the preparer shown above? See instructions  Yes  No

**Part II** Organizations with gross receipts of more than \$50,000 and private foundations regardless of amount of gross receipts — complete Part II or furnish substitute information.

<b>Receipts from Other Sources</b>	1	Gross sales or receipts from all business activities. See instructions	1	102,956	00
	2	Interest	2	25,239	00
	3	Dividends	3		00
	4	Gross rents	4		00
	5	Gross royalties	5		00
	6	Gross amount received from sale of assets (See Instructions)	6		00
	7	Other income. Attach schedule	7	6,164	00
	8	Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1	8	134,359	00
<b>Expenses and Disbursements</b>	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule	9		00
	10	Disbursements to or for members.	10		00
	11	Compensation of officers, directors, and trustees. Attach schedule	11	55,492	00
	12	Other salaries and wages	12	188,304	00
	13	Interest	13		00
	14	Taxes	14	23,187	00
	15	Rents	15	19,680	00
	16	Depreciation and depletion (See instructions)	16		00
	17	Other expenses and disbursements. Attach schedule	17	286,343	00
	18	Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9.	18	573,006	00

Schedule L Balance Sheet	Beginning of taxable year		End of taxable year	
	(a)	(b)	(c)	(d)
<b>Assets</b>				
1 Cash		71,027		81,554
2 Net accounts receivable		38,680		41,424
3 Net notes receivable				
4 Inventories				3,657
5 Federal and state government obligations				
6 Investments in other bonds		920,340		1,144,481
7 Investments in stock				
8 Mortgage loans				
9 Other investments. Attach schedule				
10 a Depreciable assets	733,439		683,785	
b Less accumulated depreciation	( 567,965)	165,474	( 548,192)	135,593
11 Land				
12 Other assets. Attach schedule		3,396		2,360
13 Total assets		1,198,917		1,409,069
<b>Liabilities and net worth</b>				
14 Accounts payable		41,532		19,274
15 Contributions, gifts, or grants payable				
16 Bonds and notes payable				
17 Mortgages payable				
18 Other liabilities. Attach schedule				
19 Capital stock or principal fund				
20 Paid-in or capital surplus. Attach reconciliation				
21 Retained earnings or income fund		1,157,385		1,389,795
22 Total liabilities and net worth		1,198,917		1,409,069

**Schedule M-1 Reconciliation of Income per books with income per return**

Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000

1	Net income per books	27,945	7	Income recorded on books this year not included in this return. Attach schedule	
2	Federal income tax		8	Deductions in this return not charged against book income this year. Attach schedule	
3	Excess of capital losses over capital gains		9	Total. Add line 7 and line 8	
4	Income not recorded on books this year. Attach schedule		10	Net income per return. Subtract line 9 from line 6	27,945
5	Expenses recorded on books this year not deducted in this return. Attach schedule				
6	Total. Add line 1 through line 5	27,945			

MAIL TO  
Registry of Charitable Trusts  
P O Box 903447  
Sacramento, CA 94203-4470

STREET ADDRESS  
1300 I Street  
Sacramento, CA 95814  
(916) 210-6400

WEBSITE ADDRESS  
[www.oag.ca.gov/charities](http://www.oag.ca.gov/charities)

## ANNUAL REGISTRATION RENEWAL FEE REPORT TO ATTORNEY GENERAL OF CALIFORNIA

Sections 12586 and 12587, California Government Code

11 Cal. Code Regs. sections 301-306, 309, 311, and 312

Failure to submit this report annually no later than four months and fifteen days after the end of the organization's accounting period may result in the loss of tax exemption and the assessment of a minimum tax of \$800, plus interest, and/or fines or filing penalties. Revenue & Taxation Code section 23703; Government Code section 12586 1. IRS extensions will be honored.

(For Registry Use Only)

<p><b>Fallbrook Senior Citizens Service Club</b> Name of Organization</p> <hr/> <p>List all DBAs and names the organization uses or has used</p> <p>399 Heald Lane Address (Number and Street)</p> <p>Fallbrook, CA 92028 City or Town, State, and ZIP Code</p> <p>(760) 728-4498      <a href="http://www.fallbrookseniorcenter.com">www.fallbrookseniorcenter.com</a> Telephone Number      E-mail Address</p>	<p>Check if:</p> <p><input type="checkbox"/> Change of address</p> <p><input type="checkbox"/> Amended report</p> <hr/> <p>State Charity Registration Number      024798</p> <p>Corporation or Organization No.      C0716432</p> <p>Federal Employer I.D. No.      95-2892632</p>
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**ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, 311, and 312)**  
Make Check Payable to Department of Justice

Gross Annual Revenue	Fee	Gross Annual Revenue	Fee	Gross Annual Revenue	Fee
Less than \$25,000	0	Between \$100,001 and \$250,000	\$50	Between \$1,000,001 and \$10 million	\$150
Between \$25,000 and \$100,000	\$25	Between \$250,001 and \$1 million	\$75	Between \$10,000,001 and \$50 million	\$225
				Greater than \$50 million	\$300

**PART A - ACTIVITIES**

For your most recent full accounting period (beginning 7/1/2020 ending 6/30/2021) list:

Gross Annual Revenue \$ <u>545,459</u>	Noncash Contributions \$ <u>344</u>	Total Assets \$ <u>1,409,069</u>
Program Expenses \$ <u>376,743</u>	Total Expenses \$ <u>517,514</u>	

**PART B - STATEMENTS REGARDING ORGANIZATION DURING THE PERIOD OF THIS REPORT**

**Note:** All questions must be answered. If you answer "yes" to any of the questions below, you must attach a separate page providing an explanation and details for each "yes" response. Please review RRF-1 instructions for information required.

	Yes	No
1. During this reporting period, were there any contracts, loans, leases or other financial transactions between the organization and any officer, director or trustee thereof, either directly or with an entity in which any such officer, director or trustee had any financial interest?		X
2. During this reporting period, was there any theft, embezzlement, diversion or misuse of the organization's charitable property or funds?		X
3. During this reporting period, were any organization funds used to pay any penalty, fine or judgment?		X
4. During this reporting period, were the services of a commercial fundraiser, fundraising counsel for charitable purposes, or commercial coventurer used?		X
5. During this reporting period, did the organization receive any governmental funding?	X	
6. During this reporting period, did the organization hold a raffle for charitable purposes?		X
7. Does the organization conduct a vehicle donation program?		X
8. Did the organization conduct an independent audit and prepare audited financial statements in accordance with generally accepted accounting principles for this reporting period?	X	
9. At the end of this reporting period, did the organization hold restricted net assets, while reporting negative unrestricted net assets?		X

I declare under penalty of perjury that I have examined this report, including accompanying documents, and to the best of my knowledge and belief, the content is true, correct and complete.

Signature of Authorized Agent	Printed Name	Title	Date
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**Fallbrook Senior Citizen's Service Club**

**EIN: 95-2892632**

**CA Corp: 0716432**

**CA Charity: 024798**

RRF-1

Year Ended June 30, 2020

Question 6

County of San Diego  
5560 Overland Ave. Ste. 310  
San Diego CA 92123

Fallbrook Healthcare District  
577 East Elder, Ste. U  
Fallbrook, CA 92028

The State of California  
1325 J Street, Ste. 1800  
Sacramento, CA 95814



# Sonnenberg & Company, CPAs

A Professional Corporation

5190 Governor Drive, Suite 201, San Diego, California 92122

Phone: (858) 457-5252 • (800) 464-4HOA • Fax: (858) 457-2211 • (800) 303-4FAX



Leonard C. Sonnenberg, CPA

## FALLBROOK SENIOR CITIZEN'S SERVICE CLUB

**Audited Financial Statements**  
**Year ended June 30, 2021**

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Leonard C. Sonnenberg, CPA

## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of  
**Fallbrook Senior Citizen's Service Club**

We have audited the accompanying financial statements of Fallbrook Senior Citizen's Service Club which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

### *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*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of 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 organization'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 organization's internal control. Accordingly, we 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Fallbrook Senior Citizen's Service Club as of June 30, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.



September 13, 2021

Sonnenberg & Company, CPAs

**Fallbrook Senior Citizen's Service Club**

Statement of Financial Position

June 30, 2021

ASSETS:

Cash	\$	48,410
Grants Receivable		26,924
Promise to Give - County of San Diego		14,500
Prepaid Expenses		2,360
Inventory - Donated Merchandise		3,657
Investments		1,177,625
Property and Equipment, Net		<u>135,593</u>
TOTAL ASSETS	\$	<u><u>1,409,069</u></u>

LIABILITIES AND NET ASSETS:

Accounts Payable and Accrued Expenses	\$	1,638
Accrued Payroll and Related Liabilities		<u>17,636</u>
TOTAL LIABILITIES		<u>19,274</u>

NET ASSETS:

Without Donor Restrictions		1,342,742
With Donor Restrictions		<u>47,053</u>
TOTAL NET ASSETS		<u>1,389,795</u>
TOTAL LIABILITIES AND NET ASSETS	\$	<u><u>1,409,069</u></u>

The Accompanying Notes Are an Integral Part of the Financial Statements



**Fallbrook Senior Citizen's Service Club**

Statement of Activities

For the Year Ended June 30, 2021

	<u>Without Donor</u>	<u>With Donor</u>	<u>Total</u>
	<u>Restrictions</u>	<u>Restrictions</u>	
<b>SUPPORT AND REVENUES:</b>			
Government Grants			
County of San Diego - Nutrition	\$ 129,956		\$ 129,956
Fallbrook Healthcare District	175,253		175,253
County of San Diego - Improvements		18,134	18,134
Other	19,853		19,853
Contributions			
Donations and Grants	66,570		66,570
Memberships	990		990
Meals	59,066		59,066
Thrift Shop Sales	43,890		43,890
Donated Inventory - Merchandise	344		344
Miscellaneous	6,164		6,164
Interest and Dividends	25,239		25,239
Realized and Unrealized Investment Gain	207,615		207,615
Net Assets Released from Use Restrictions	8,168	(8,168)	-
<b>Total Support &amp; Revenues</b>	<u>743,108</u>	<u>9,966</u>	<u>753,074</u>
<b>EXPENSES:</b>			
Program Services	376,743		376,743
Supporting Services:			
Management and General	103,462		103,462
Fundraising	29,466		29,466
<b>Total Supporting Services</b>	<u>132,928</u>	<u>-</u>	<u>132,928</u>
<b>Total Expenses</b>	<u>509,671</u>	<u>-</u>	<u>509,671</u>
CHANGE IN NET ASSETS	\$ 233,437	\$ 9,966	\$ 243,403
BEGINNING NET ASSETS	1,120,298	37,087	1,157,385
Net Effect of Accounting Changes	(10,993)	-	(10,993)
RESTATED BEGINNING NET ASSETS	<u>1,109,305</u>	<u>37,087</u>	<u>1,146,392</u>
ENDING NET ASSETS	<u>\$ 1,342,742</u>	<u>\$ 47,053</u>	<u>\$ 1,389,795</u>

The Accompanying Notes Are an Integral Part of the Financial Statements

**Fallbrook Senior Citizen's Service Club**

Statement of Functional Expenses

For the Year Ended June 30, 2021

	<u>Program Services</u>	<u>Management &amp; General</u>	<u>Fundraising</u>	<u>Total</u>
Payroll and Related Expenses				
Salaries and Wages	\$ 161,406	\$ 57,674	\$ 24,717	\$ 243,797
Payroll Taxes	<u>15,071</u>	<u>5,681</u>	<u>2,435</u>	<u>23,186</u>
Total Payroll and Related Expenses	<u>176,477</u>	<u>63,354</u>	<u>27,152</u>	<u>266,983</u>
Operating Expenses				
Auto and Travel	9,670	201		9,871
Advertising	400	1,050		1,450
Food Costs	97,973			97,973
Insurance	13,073	2,625		15,698
Miscellaneous	666	5,924		6,590
Office Expense	2,357	10,116		12,473
Professional Fees	9,753	10,940		20,693
Rent	8,900	1,300		10,200
Repairs and Maintenance	7,228	4,358		11,586
Kitchen/Dining Supplies	23,531			23,531
Telephone and Utilities	8,201	1,279		9,480
Depreciation	<u>18,514</u>	<u>2,314</u>	<u>2,314</u>	<u>23,143</u>
Total Operating Expenses	<u>200,266</u>	<u>40,107</u>	<u>2,314</u>	<u>242,688</u>
Total Expenses	<u>\$ 376,743</u>	<u>\$ 103,462</u>	<u>\$ 29,466</u>	<u>\$ 509,671</u>

The Accompanying Notes Are an Integral Part of the Financial Statements

**Fallbrook Senior Citizen's Service Club**

Statement of Cash Flows

For the Year Ended June 30, 2021

Reconciliation of Change in Net Assets to Net Cash provided by (used for) Operating Activities:	
Change in net assets	\$ 243,403
Adjustments to reconcile change in net assets to net cash from (used for) operating activities	
Depreciation	23,143
Donated Inventory	(344)
Net Realized & Unrealized Gains on Investments	(207,615)
Promise to Give - County of San Diego	3,000
Changes in operating assets and liabilities	
Grants Receivable	(5,744)
Prepaid Expenses	1,036
Accounts Payable and Accrued Expenses	(20,217)
Accrued Payroll and Related Liabilities	<u>(2,042)</u>
Net Cash provided by Operating Activities	<u>34,620</u>
INVESTING ACTIVITIES:	
Purchase of Property and Equipment	(7,567)
Proceeds from Sales of Investments	10,000
Reinvestment of Interest and Dividends	<u>(25,239)</u>
Net Cash Used for Investing Activities	<u>(22,806)</u>
Net Change in Cash	11,814
Cash at Beginning of Year	<u>36,596</u>
Cash at End of Year	<u>\$ 48,410</u>

The Accompanying Notes Are an Integral Part of the Financial Statements

## Fallbrook Senior Citizen's Service Club

### Notes to Financial Statements

Year ended June 30, 2021

#### **Note 1 - Organization:**

The Fallbrook Senior Citizen's Service Club (Senior Center) was incorporated on June 17, 1974 pursuant to the general non-profit corporation laws of the State of California. The specific purpose of the Senior Center is to provide a place where all senior citizens from Fallbrook, Bonsall, and Rainbow can find social interaction, recreation, learning opportunities, and nutritious meals in an environment that is comfortable and welcoming. Services provided by the Senior Center include a lunch program for both congregate and home delivery.

Approximately 46% of the Senior Center's support and revenue for the year ended June 30, 2021 is government funds passed through the County of San Diego and Fallbrook Healthcare District to support the Senior Center's senior lunch, home delivered meals, and transportation programs and other programs.

#### **Note 2 - Significant Accounting Policies:**

Basis of Accounting: The Senior Center accounting records and the accompanying financial statements are prepared on the accrual basis in accordance with accounting principles generally accepted in the United States of America whereby revenue is recognized when earned and expenses are recognized when incurred.

Net Assets: Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

*Net Assets Without Donor Restrictions* – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

*Net Assets With Donor Restrictions* – Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity.

The Senior Center reports contributions restricted by donors as increase in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increase in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions. As of June 30, 2021, the Senior Center had \$47,053 of net assets with donor restrictions.

**Fallbrook Senior Citizen's Service Club**  
Notes to Financial Statements  
Year ended June 30, 2021

**Note 2 - Significant Accounting Policies (continued):**

Newly Adopted Accounting Standards: In August 2018, the FASB issued ASU 2018-13, Fair Value Measurement, Disclosure Framework – Changes to the Disclosure Requirements for Fair Value Measurement. This standard removed, modified, and added additional disclosure requirements on fair value measurements, specifically surrounding: (a) the amount of and reasons for transfers between Level 1 and Level 2 investments, (b) the policy for timing of these transfers, (c) the valuation process for Level 3 fair value measurements, and (d) the changes in unrealized gains and losses for the period including earnings on Level 3 fair value measurements held at the end of the reporting period. The Senior Center has adopted this ASU for the year ended June 30, 2021. The adoption had no material effect on the financial statements.

During the year ended June 30, 2020, the Senior Center adopted Accounting Standards Update (ASU) No. 2018-08 Not-for-Profit Entities: Clarifying the Scope and Accounting Guidance for Contributions Received and Contributions Made (Topic 605) and ASU No. 2014-09 Revenue from Contracts with Customers (Topic 606). Analysis of various provisions of these updates resulted in no significant changes in the way the Senior Center recognizes revenue, and therefore no changes to the previously issued audited financial statements were required on a retrospective basis.

Income Tax Status: The Senior Center is organized as California nonprofit corporations and has been recognized by the IRS as exempt from federal income taxes under IRC Section 501(a) as an organization described in IRC Section 501(c)(3), qualifies for the charitable contribution deduction, and has been determined not to be a private foundation. The Senior Center is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, it is subject to income tax on net income that is derived from business activities that are unrelated to the exempt purposes. The Senior Center has determined that it is not subject to unrelated business income tax and have not filed an Exempt Organization Business Income Tax Return (Form 990-T) with the IRS.

The Senior Center follows the provisions for accounting for uncertain tax positions. The Senior Center evaluates its tax positions to determine whether the tax positions are more likely than not of being sustained by the applicable tax authority. Tax positions not deemed to meet the more likely than not threshold are recorded as an expense in the applicable year. There are no amounts accrued in the financial statements related to uncertain tax positions for the year ended June 30, 2021.

Recognition of Revenue: Revenue from programs is recognized when earned. Program service fees and payments under cost-reimbursable contracts received in advance are deferred to the applicable period in which the related services are performed or expenditures are incurred, respectively.

Contributions are recognized when cash or other assets, an unconditional promise to give is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met.

**Fallbrook Senior Citizen's Service Club**  
Notes to Financial Statements  
Year ended June 30, 2021

**Note 2 - Significant Accounting Policies (continued):**

Promises to Give: Unconditional promises to give that are expected to be collected within one year are recorded as a revenue at net realizable value. Unconditional promises to give expected to be collected in future years are initially recorded at fair value using present value techniques incorporating risk-adjusted discount rates designed to reflect the assumptions market participants would use in pricing the asset. In subsequent years, amortization of the discounts is included in contribution revenue in the statement of activities. Allowance for uncollectable promises to give is based on historical experience, an assessment of economic conditions, and review of subsequent collections. Promises to give are written off when deemed uncollectable.

Cash and Cash Equivalents: Cash and cash equivalents primarily include cash in banks and highly liquid investments with an original maturity of three months or less. Cash and highly liquid financial instruments restricted to long-term purposes are excluded from this definition. As of June 30, 2021, the Senior Center did not have any cash equivalents.

Investments: The Senior Center records investment purchases at cost, or if donated, at fair value on the date of donation. Thereafter, investments are reported at their fair values in the statement of financial position. Investment earnings are recorded net of custodial fees and investment advisory fees, if any.

Fair Value Measurements: The Senior Center measures fair value at the price that would be received upon sale of an asset, or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Authoritative guidance establishes a hierarchy for ranking the quality and reliability of the information used to determine fair values, requiring that assets and liabilities carried at fair value be classified and disclosed in one of the following three categories:

Level 1: Unadjusted quoted market prices for identical assets or liabilities in active markets.

Level 2: Unadjusted quoted market prices for similar assets and liabilities in active markets, unadjusted quoted prices for identical or similar assets or liabilities in markets that are not active, or inputs other than quoted prices that are observable for the asset or liability.

Level 3: Significant unobservable inputs for the asset or liability.

Donated Services and In-Kind Contributions: Donated services are recognized as contributions if services (a) create or enhance non-financial assets, or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Senior Center. During the year ended June 30, 2021, approximately 7,500 in volunteer service hours were donated to the Senior Center for program administration, fundraising, thrift shop, and similar. These hours do not qualify to be recorded in the financial statements. Contributed goods are recorded at fair value at the date of donation.

## Fallbrook Senior Citizen's Service Club

### Notes to Financial Statements

Year ended June 30, 2021

#### **Note 2 - Significant Accounting Policies (continued):**

Functional Expenses: The Senior Center allocates its expenses on a functional basis among its various programs and supporting services. Expenditures which can be identified with a specific program or support service are allocated directly, according to their natural expenditure classification. Costs that are common to several functions are allocated among the program and supporting services on the basis of time records and estimates made by the Senior Center's management.

Estimates: The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates, and those differences could be material.

Property and Equipment: Property and equipment purchases greater than \$5,000 are recorded at cost or, if donated, at fair value on the date of donation. Depreciation is computed using the straight line method over the estimated useful life of each class of depreciable assets. Improvements to leased facilities are depreciated over the shorter of the estimated useful life or the remaining lease term. All contributions of property and equipment are considered to be available for unrestricted use unless specifically restricted by the donor. When assets are sold or otherwise disposed of, the cost and related depreciation are removed from the accounts, and any resulting gain or loss is included in the statement of activities. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed.

The Senior Center has certain equipment loaned by the County of San Diego Aging & Independence Services and may have to be returned if the meals program is terminated. Loaned equipment is not included in the statement of financial position.

Valuation of Long-Lived Assets: In accordance with the provisions of the accounting pronouncement on accounting for the impairment or disposal of long-lived assets, the Senior Center reviews long-lived assets, including property and equipment, for impairment whenever events or changes in business circumstances indicate that the carrying amount of the assets may not be fully recoverable. Management has determined that no assessment was required for the year ended June 30, 2021.

Inventories – Thrift Shop: The Senior Center operates a thrift shop within its facilities. All sales from the thrift shop are from donated items. The Senior Center follows traditional non-profit accounting practices and records only the sale of the merchandise, rather than a contribution at the time the merchandise is donated. At the end of the year the value of the inventory is estimated based on turnover and retail value of the merchandise on hand.

Compensated Absences: Unpaid employee leave benefits are recognized as liabilities of the Senior Center. As of June 30, 2021, the liability for accrued vacation is \$4,792.

**Fallbrook Senior Citizen's Service Club**  
Notes to Financial Statements  
Year ended June 30, 2021

**Note 3 - Promise to Give – County of San Diego:**

The Senior Center leases its principal facilities under a forty year lease with the County of San Diego expiring April 30, 2026. Under the terms of the lease, the Senior Center will pay rent of \$1 for use of the land with the following stipulations: (1) the premises must be used for a community senior citizens center, and (2) the buildings and improvements are owned by the Senior Center while used, but will revert to the County of San Diego upon expiration of the lease or discontinuation of the agreed upon use, whichever comes first. The promise to give is recorded at the estimated remaining value of \$14,500 based on the managements original estimate of the fair rental value of the land at \$3,000 per year. For the year ended June 30, 2021, \$3,000 is recorded as rent expense.

**Note 4 – Functionalized Expenses:**

Expenses related to more than one function are charged to programs and supporting services on the basis of periodic time and expense studies. Therefore, expenses are allocated on a reasonable basis that is consistently applied. The expenses that are allocated include salaries and wages, payroll taxes, utilities, telephone, depreciation, and others which are allocated on the basis of estimates of time and effort.

**Note 5 - Investments:**

Money market deposits that are not used for operations are treated as investments due to their nature as long-term investments. The investments may fluctuate in value, are subject to market risk and are not insured. Market risk relates to the possibility that invested assets may experience loss due to prevailing market conditions. The Senior Center has adopted a diversified asset allocation policy to avoid undue concentration of risk. At June 30, 2021 investments consist of the following:

	<u>Cost</u>	<u>Fair Value</u>
Fidelity Government Money Market	\$ 33,144	\$ 33,144
Mutual Funds	155,934	152,725
Exchange Traded Products	258,331	382,589
Stocks	206,931	331,304
Bonds	254,940	273,541
Other	3,872	4,322
Total	<u>\$ 913,152</u>	<u>\$ 1,177,625</u>



**Fallbrook Senior Citizen's Service Club**  
Notes to Financial Statements  
Year ended June 30, 2021

**Note 6 - Fair Value Measurements:**

Fair values of assets measured on a recurring basis at June 30, 2021 are as follows:

	Fair Value	Listed FMV (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Fidelity Government Money Market (at cost)	\$ 33,144			
Mutual Funds, Stocks, ETPs, Stocks, Bonds and Other	1,144,481	1,144,481		
Unconditional Promise to Give – County of San Diego – value of lease	14,500			14,500
Total Assets Measured at Fair Value	<u>\$ 1,192,125</u>	<u>\$ 1,144,481</u>	<u>\$ -</u>	<u>\$ 14,500</u>

Fair value of investments in equity securities are determined by reference to quoted market prices and other relevant information generated by market transactions. Fair rental value of unconditional promise to give from the County of San Diego (see Note 3), was valued at estimated fair value of the land in May 1986 and is classified as a Level 3 input because the Senior Center has not undertaken any effort to determine current fair market value.

**Note 7 – Property and Equipment:**

The Senior Center's depreciable property and equipment consist of facilities, office equipment, and vehicles. Depreciation has been calculated on straight line method over 5 to 40 years estimated useful lives. Depreciation expense was \$23,143 for the current year. As of June 30, 2021, fixed assets consisted of the following:

	Unrestricted Assets	Restricted Assets (Note 8)	Total Property and Equipment	Accumulated Depreciation	Net Book Value
Facilities	\$ 567,507	\$ 44,267	\$ 611,774	\$ (479,201)	\$ 132,573
Office Equipment	29,752	16,009	45,761	(45,761)	-
Vehicles	15,100		15,100	(12,080)	3,020
Other Equipment	11,150		11,150	(11,150)	-
Total	<u>\$ 623,509</u>	<u>\$ 60,276</u>	<u>\$ 683,785</u>	<u>\$ (548,192)</u>	<u>\$ 135,593</u>

**Fallbrook Senior Citizen's Service Club**  
Notes to Financial Statements  
Year ended June 30, 2021

**Note 8 - Net Assets With Donor Restrictions:**

The unconditional promise to give, for the value of future free rent, is included as net assets with donor restrictions. In addition, the County of San Diego has provided the Senior Center with several grants to purchase office equipment and repairs and improvements throughout the Senior Center. If the Senior Center ceases to use the equipment, the property shall revert back to the County. As of June 30, 2021, net assets with donor restrictions are restricted for the following purposes:

Unconditional Promise to Give – Facilities (Note 3)	\$ 14,500
Property and Equipment (Net of Accum. Depreciation, Note 7)	21,986
The Senior Center's Improvements - County Grant	<u>10,567</u>
TOTAL	<u>\$ 47,053</u>

Net assets totaling \$8,168, were released from donor restrictions due to the satisfaction of purpose during the year ended June 30, 2021.

**Note 9 – Liquidity and Availability:**

The Senior Center receives contributions with donor restrictions to be used in accordance with the associated purpose restrictions. The Senior Center must maintain sufficient resources to meet those responsibilities to its donors. Thus, financial assets may not be available for general expenditure within one year. As part of the Senior Center's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. The Senior Center invests cash in excess of daily requirements in money market funds, mutual funds, bonds and equity securities.

The following reflects the Senior Center's financial assets as of the statements of financial position date, reduced by the amounts not available for general use due to donor-imposed restrictions within one year of the statement of financial position date.

Cash	\$ 48,410
Investments	1,144,481
Grants Receivable	<u>26,924</u>
Total financial assets	<u>1,219,815</u>
Less amounts not available to be used within one year:	
Funds subject to donor-imposed restrictions	<u>(10,567)</u>
Financial assets available to meet general expenditures within one year	<u>\$ 1,209,248</u>

**Fallbrook Senior Citizen's Service Club**  
Notes to Financial Statements  
Year ended June 30, 2021

**Note 10 – Lease Commitment:**

In April 2001, the Senior Center signed an agreement with the Fallbrook Community Center for use of its kitchen and auditorium area for the Senior Center meal program. The Fallbrook Community Center is operated by the County of San Diego. Rent payments are \$600 per month payable to the County of San Diego. The conditions of this agreement become void if the County of San Diego discontinues its support of the meal program or if the Fallbrook Community Center is no longer operated by the County of San Diego. During the year ended June 30, 2021, the Senior Center paid \$7,200 in rent under the terms of this agreement.

**Note 11 – Restatement of Prior Periods:**

Effective July 1, 2020, the Senior Center changed the capitalization policy for property and equipment from \$500 to \$5,000. The new capitalization policy was applied retroactively to all assets acquired in prior years. The cumulative effect of the change was to decrease net assets by \$14,306.

Effective July 1, 2020, the Senior Center recorded estimated value of thrift shop inventory. Accordingly, the Senior Center restated its financial assets for the year ended June 30, 2020. The effect of the restatement was to increase net assets at July 1, 2020 by \$3,313.

The net effect of both changes is reported in the statement of activities as net effect of accounting changes.

**Note 12 – Subsequent Events:**

Management evaluated subsequent events through September 13, 2021, the date on which the financial statements were available to be issued and determined that no additional disclosures are required.

The spread of COVID-19 in 2020 has caused a substantial impact on the U.S. economy. There is significant uncertainty around the effects and duration of business interruption related to COVID-19. The extent of the impact on the Society's operations, donors, employees, and vendors going forward will depend on certain developments, which cannot be determined at this time.