

Special District of Fallbrook Regional Health District
Special Districts' Financial Transactions Report
General Information

Reporting Year: 2021

District Mailing Address

Street 1 Has Address Changed?

Street 2

City State Zip

Email

Members of the Governing Body

	First Name	M. I.	Last Name	Title
Member 1	<input type="text" value="Jennifer"/>	<input type="text"/>	<input type="text" value="Jeffries"/>	<input type="text" value="Treasurer"/>
Member 2	<input type="text" value="Barbara"/>	<input type="text"/>	<input type="text" value="Mroz"/>	<input type="text" value="Vice Chair"/>
Member 3	<input type="text" value="Kate"/>	<input type="text"/>	<input type="text" value="Schwartz-Frates"/>	<input type="text" value="Secretary"/>
Member 4	<input type="text" value="Howard"/>	<input type="text"/>	<input type="text" value="Salmon"/>	<input type="text" value="Board Chair"/>
Member 5	<input type="text" value="Stephanie"/>	<input type="text"/>	<input type="text" value="Ortiz"/>	<input type="text" value="Board Member"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

District Fiscal Officers

	First Name	M. I.	Last Name	Title	Email
Official 1	<input type="text" value="Rachel"/>	<input type="text"/>	<input type="text" value="Mason"/>	<input type="text" value="CEO"/>	<input type="text" value="rmason@fallbrookhealth.org"/>
Officials	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Report Prepared By

First Name M. I. Last Name

Telephone Email

Independent Auditor

Firm Name

First Name M. I. Last Name

Telephone

- Is this district a component unit of a City, County, or Special District (Choose one)? If "Yes", answer question 2. Yes No
- Is this district a blended component unit (BCU) or a discretely presented component unit (DPCU) of a City, County, or Special District (Choose one)? Refer to the Financial Transactions Report (FTR) instructions for definitions of these terms. If the district is a BCU, answer questions 3 - 5.
 BCU DPCU
- Is financial data of this BCU included in the financial statements or Annual Comprehensive Financial Report (ACFR) of a City, County, or Special District (Choose one)?
 City County Special District
- In which City, County, or Special District financial statements or ACFR is the financial data of this BCU included?
 City name:
 County name:
 Special District name:
- Is financial data of this BCU included in the City, County, or Special District FTR (Choose one)? Yes No

Special District of Fallbrook Regional Health District
 Special Districts' Financial Transactions Report - Governmental Funds
 Statement of Revenues, Expenditures, and Changes in Fund Balances

Reporting Year: 2021

Activity: (1 of 1) (Record Completed)

Health ▼

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Revenues						
Taxes and Assessments						
R01. Current Secured and Unsecured (1%)	2,002,437					2,002,437
R02. Voter-Approved Taxes						
R03. Pass-through and Residual Property Taxes (ABX1 26)						
R05. Tax Increment						
R06. Parcel Tax						
R07. Property Assessments						
R09. Prior-Year Taxes and Assessments						
R10. Penalties and Costs of Delinquent Taxes and Assessments						
R11. Other Taxes and Assessments						
R12. Total Taxes and Assessments	2,002,437	0	0	0	0	2,002,437
R13. Licenses, Permits, and Franchises						
R14. Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property						
R15. Investment Earnings	50,995					50,995
R16. Rents, Leases, Concessions, and Royalties	42,800					42,800
R17. Other Revenue from Use of Money and Property						
R18. Total Revenue from Use of Money and Property	93,795	0	0	0	0	93,795
Intergovernmental – Federal						
R19. Aid for Construction						
R20. Other Intergovernmental – Federal						
R21. Total Intergovernmental – Federal	0	0	0	0	0	0
Intergovernmental – State						
R22. Aid for Construction						
R23. State Water Project						
R24. Homeowners Property Tax Relief	11,311					11,311
R25. Timber Yield						
R26. Other Intergovernmental – State						
R27. Total Intergovernmental – State	11,311	0	0	0	0	11,311
R28. Intergovernmental – Other						
R29. Charges for Current Services						
R30. Contributions from Property Owners						
Self-Insurance Only						
R31. Member Contributions						
R32. Claim Adjustments						
R33. Total Self-Insurance Only	0	0	0	0	0	0
R34. Other Revenues						
R35. Total Revenues	\$2,107,543	\$0	\$0	\$0	\$0	\$2,107,543
Expenditures						
R36. Salaries and Wages	486,395					486,395
R37. Employee Benefits						
R38. Services and Supplies						

R39. Self-Insurance Only – Claims Paid

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R40. Contributions to Outside Agencies

1,580,075					1,580,075
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Debt Service

R41. Principal Payments on Long-Term Debt

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R42. Interest Payments on Long-Term Debt

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R42.5 Lease Principal

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R43. Principal and Interest on Short-Term Notes and Warrants

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R44. Other Debt Service

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R45. Total Debt Service

0	0	0	0	0	0
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R46. Capital Outlay

42,400					42,400
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R47. Other Expenditures

314,092					314,092
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R48. Total Expenditures

\$2,422,962	\$0	\$0	\$0	\$0	\$2,422,962
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R49. Excess (Deficiency) of Revenues Over (Under) Expenditures

\$-315,419	\$0	\$0	\$0	\$0	\$-315,419
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Other Financing Sources (Uses)

R50. Long-Term Debt Proceeds

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R51. Other Long-Term Debt Proceeds

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R51.5 Lease Obligations Proceeds

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R51.6 Proceeds from Refinancing on Loans, Notes, and Other

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R51.7 Payments to Refinanced Loans, Notes, and Other

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R52. Refunding Bonds Proceeds

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R53. Premium on Bonds Issued

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R54. Discount on Bonds Issued

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R55. Payments to Refunded Bond Escrow Agent

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R56. Demand Bonds

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R57. Proceeds from Sale of Capital Assets

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R58. Capital Leases

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R59. Insurance Recoveries

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R60. Transfers In

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R61. Transfers Out

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R61.5 Other Financing Sources (Uses) – Other

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R62. Total Other Financing Sources (Uses)

\$0	\$0	\$0	\$0	\$0	\$0
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Special and Extraordinary Items

R63. Special Item

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R64. Extraordinary Item

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R65. Total Special and Extraordinary Items

0	0	0	0	0	0
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R66. Net Change in Fund Balances

\$-315,419	\$0	\$0	\$0	\$0	\$-315,419
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R67. Fund Balances (Deficits), Beginning of Fiscal Year

\$8,960,861	\$0	\$0	\$0	\$0	\$8,960,861
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R68. Adjustment

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R69. Reason for Adjustment

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R70. Fund Balances (Deficits), End of Fiscal Year

\$8,645,442	\$0	\$0	\$0	\$0	\$8,645,442
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Special District of Fallbrook Regional Health District
 Special Districts' Financial Transactions Report
 Balance Sheet
 Governmental Funds

Reporting Year: 2021

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	8,673,159					8,673,159
R02. Investments						
R03. Accounts Receivable (net)						
R04. Taxes Receivable	13,899					13,899
R05. Interest Receivable (net)						
R06. Lease Payments Receivable						
R07. Due from Other Funds						
R08. Due from Other Governments						
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items						
R12. Loans, Notes, and Contracts Receivable	487,500					487,500
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$9,174,558	\$0	\$0	\$0	\$0	\$9,174,558
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$9,174,558	\$0	\$0	\$0	\$0	\$9,174,558
Liabilities						
R19. Accounts Payable	22,320					22,320
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds						
R23. Due to Other Governments						
R24. Advances from Other Funds						
R25. Deposits and Advances						
R26. Loans and Notes Payable						
R27. Other Liabilities 1	19,296					19,296
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	\$41,616	\$0	\$0	\$0	\$0	\$41,616
R31. Deferred Inflows of Resources	487,500					487,500
R32. Total Liabilities and Deferred Inflows of Resources	\$529,116	\$0	\$0	\$0	\$0	\$529,116
Fund Balances (Deficits)						
R33. Nonspendable						
R34. Restricted						
R35. Committed						
R36. Assigned						
R37. Unassigned	8,645,442					8,645,442
R38. Total Fund Balances (Deficits)	\$8,645,442	\$0	\$0	\$0	\$0	\$8,645,442
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$9,174,558	\$0	\$0	\$0	\$0	\$9,174,558

Special District of Fallbrook Regional Health District
 Special Districts' Financial Transactions Report
 Noncurrent Assets, Deferred Outflows of Resources,
 Noncurrent Liabilities, and Deferred Inflows of Resources
 Governmental Funds

Reporting Year: 2021

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
Noncurrent Assets			
Capital Assets			
R01.	Land	490,291	
R02.	Buildings and Improvements	2,023,368	
R03.	Equipment	64,986	
R04.	Infrastructure		
R05.	Intangible Assets – Amortizable		
R06.	Construction in Progress		
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets		
R09.	Less: Accumulated Depreciation/Amortization	-178,609	
R10	Net Pension Asset		
R11	Net OPEB Asset		
R12	Other Noncurrent Assets 1		
R13	Other Noncurrent Assets 2		
R14	Other Noncurrent Assets 3		
R15.	Total Noncurrent Assets	\$2,400,036	
Deferred Outflows of Resources			
R16	Related to Pensions		
R17	Related to OPEB		
R18	Related to Debt Refunding		
R19	Other Deferred Outflows of Resources		
R20.	Total Deferred Outflows of Resources	\$0	
R21.	Total Noncurrent Assets and Deferred Outflows of Resources	\$2,400,036	
Noncurrent Liabilities			
R22.	Deposits and Advances		
R23.	Compensated Absences		20,941
R24.	General Obligation Bonds		
R25.	Revenue Bonds		
R26.	Certificates of Participation		
R27.	Other Bonds		
R28.	Loans (Other Long-Term Debt)		
R29.	Notes (Other Long-Term Debt)		
R30.	Other (Other Long-Term Debt)		
R31.	Construction Financing – Federal		
R32.	Construction Financing – State		
R33.	Lease Principal		
R34.	Net Pension Liability		
R35.	Net OPEB Liability		
R36.	Other Noncurrent Liabilities 1		
R37.	Other Noncurrent Liabilities 2		

R38. Other Noncurrent Liabilities 3		
R39. Total Noncurrent Liabilities		\$20,941
Deferred Inflows of Resources		
R40 Related to Pensions		
R41 Related to OPEB		
R42 Related to Debt Refunding		
R43 Other Deferred Inflows of Resources		
R44. Total Deferred Inflows of Resources		\$0
R45. Total Noncurrent Liabilities and Deferred Inflows of Resources		\$20,941

Special District of Fallbrook Regional Health District
Special Districts' Financial Transactions Report
Appropriations Limit Information

Reporting Year: 2021

R01. Appropriations Limit	<input type="text"/>
R02. Total Annual Appropriations Subject to the Limit	<input type="text"/>
R03. Revenues Received (Over) Under Appropriations Limit	<input type="text"/>

Special District of Fallbrook Regional Health District
 Special Districts' Financial Transactions Report
 Summary

Reporting Year: 2021

	Governmental Funds	Internal Service Fund	Enterprise Fund	Total
Governmental Revenues				
R01. General	2,107,543			
R02. Special Revenue				
R03. Debt Service				
R04. Capital Projects				
R05. Permanent				
R06. Transportation				
R07. Total Governmental Revenues	\$2,107,543			
Internal Service Revenues				
R08. Total Operating Revenues		\$0		
R09. Total Non-Operating Revenues		\$0		
R10. Total Internal Service Revenues		\$0		
Enterprise Revenues				
Operating Revenues				
R11. Airport				
R12. Electric				
R13. Gas				
R14. Harbor and Port				
R15. Hospital				
R16. Sewer				
R17. Solid Waste				
R18. Transit				
R19. Water				
R20. Other Enterprise				
R21. Conduit				
R22. Transportation				
R23. Total Operating Revenues			\$0	
Non-Operating Revenues				
R24. Airport				
R25. Electric				
R26. Gas				
R27. Harbor and Port				
R28. Hospital				
R29. Sewer				
R30. Solid Waste				
R31. Transit				
R32. Water				
R33. Other Enterprise				
R34. Conduit				
R35. Transportation				
R36. Total Non-Operating Revenues			\$0	
R36.5 Total Revenues	\$2,107,543	\$0	\$0	\$2,107,543

Governmental Expenditures

R37.	General	2,422,962			
R38.	Special Revenue				
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	Total Governmental Expenditures	\$2,422,962			
Internal Service Expenses					
R44.	Total Operating Expenses		\$0		
R45.	Total Non-Operating Expenses		\$0		
R46.	Total Internal Service Expenses		\$0		
Enterprise Expenses					
Operating Expenses					
R47.	Airport				
R48.	Electric				
R49.	Gas				
R50.	Harbor and Port				
R51.	Hospital				
R52.	Sewer				
R53.	Solid Waste				
R54.	Transit				
R55.	Water				
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	Total Operating Expenses			\$0	
Non-Operating Expenses					
R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer				
R66.	Solid Waste				
R67.	Transit				
R68.	Water				
R69.	Other Enterprise				
R70.	Conduit				
R71.	Transportation				
R72.	Total Non-Operating Expenses			\$0	
R72.5	Total Expenditures/Expenses	\$2,422,962	\$0	\$0	\$2,422,962
R73.	Transfer In				
R74.	Transfer Out				
R75.	Change in Fund Balance/Net Position	\$-315,419	\$0	\$0	\$-315,419
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$8,960,861	\$0	\$0	\$8,960,861
R77.	Adjustments				
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$8,645,442	\$0	\$0	\$8,645,442

Assets			
R79.	Total Current Assets	9,174,558	9,174,558
R80.	Total Noncurrent Assets		
R81.	Total Assets	\$9,174,558	\$9,174,558
		\$0	\$0
Liabilities			
R82.	Total Current Liabilities	41,616	41,616
R83.	Total Noncurrent Liabilities		
R84.	Total Liabilities	\$41,616	\$41,616
		\$0	\$0
R85.	Total Fund Balance/Net Position (Deficit)	\$8,645,442	\$8,645,442

Special District of Fallbrook Regional Health District
 Special District Financial Transactions Report
 Footnotes

Fiscal Year: 2021		
FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R16)Gen-RentsLeasesConcessionsandRoyalties	(Health) The lease revenue from the Rock of Rose school ended during the prior year, which caused the decrease in the current year.
RevenuesExpendituresChangesFundBalances	(R46)Gen-CapitalOutlay	(Health) The large decrease in the current year was due to a new roof that was installed in the previous year causing prior year's number to be inflated
RevenuesExpendituresChangesFundBalances	(R47)Gen-OtherExpenditures	(Health) General and Administrative costs
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	Accrued Payroll
AppropriationsLimitInformation	(R01)AppropriationsLimit	District is exempt
AppropriationsLimitInformation	(R02)TotalAnnualAppropriationsSubjecttotheLimit	District is exempt
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	District has no defined benefit pension plan.

Total Footnote: 7

Your electronically signed cover page was successfully submitted. If you would like to keep a hard copy for you records click on the "Print Cover Page" button at the top of the page. The name and/or email provided does not match the information on file. Please check that the information entered is correct.

SPECIAL DISTRICTS' FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District of Fallbrook Regional Health District

Reporting Year: **2021**

ID Number: **12143704200**

Certification:

I hereby certify that, to the best of my knowledge and belief, the report forms fairly reflect the financial transactions of the special district in accordance with the requirements as prescribed by the California State Controller.

Special District Fiscal Officer

Rachel Mason
vL8lfvnehBHzH9di...

CEO

Signature

Title

Rachel Mason

1/31/2022

Name (Please Print)

Date

Per Government Code section 53891(a), this report is due within seven months after the close of the fiscal year or within the time prescribed by the Controller, whichever is later. The report shall contain underlying data from audited financial statements prepared in accordance with generally accepted accounting principles, if this data is available.

If submitted manually, please complete, sign, and mail this cover page to either address below:

Mailing Address:
State Controller's Office
Local Government Programs and Services Division
Local Government Reporting Section
P.O. Box 942850
Sacramento, CA 94250

Express Mailing Address:
State Controller's Office
Local Government Programs and Services Division
Local Government Reporting Section
3301 C Street, Suite 700
Sacramento, CA 95816

The Financial Transactions Report was successfully submitted to the State Controller's Office on 1/28/2022 5:48:58 PM