



## **AGENDA BOARD OF DIRECTORS MEETING**

**April 12, 2023, 6:00 p.m.  
1<sup>st</sup> Floor Community Room, 138 S. Brandon Rd., Fallbrook**

In accordance with California Government Code Section 54953 teleconferencing will be used for this meeting. Board members, staff and members of the public will be able to participate by webinar by using the following link:

<https://us02web.zoom.us/j/87605337985?pwd=NUpneE5BeFM4dElOY0dFcGROSmZJdz09>

Meeting ID: 87605337985. Passcode: 966124 Participants will need to download the Zoom app on their mobile device. Members of the public will also be able to participate by telephone using the following dial in information: +1-669-900-6833 Meeting ID: 87605337985. Passcode: 966124

**A. CALL MEETING TO ORDER / ROLL CALL / ESTABLISH A QUORUM / PLEDGE OF ALLEGIANCE**

**B. APPROVAL OF THE AGENDA**

**C. PUBLIC COMMENTS - ANNOUNCEMENT**

Members of the public may address the Board regarding any item listed on the Agenda at the time the item is being considered. Members of the public may also speak on any item not listed on the Agenda which falls within the subject matter jurisdiction of the District immediately prior to Board Comments & Items for Subsequent Meetings section below. Members of the public attending in-person need to fill-out a "Request to Speak" card and those attending by webinar need to raise your hand at this time and identify the Agenda item they would like to speak on. The Board has a policy limiting any speaker to not more than five minutes.

**D. GRANTEE PRESENTATION – NORTH COUNTY FIRE PROTECTION DISTRICT  
FIRE CHIEF, KEITH McREYNOLDS AND DEPUTY CHIEF OPERATIONS, KEVIN MAHR**

**E. PRESENTATION – FRHD LIFESTYLE CHANGE DIABETES PREVENTION PROGRAM  
THERESA GERACITANO AND BIANCA HEYMING**

**F. CONSENT ITEMS**

- F1. Minutes of March 8, 2023, Board of Directors Meeting
- F2. Minutes of March 15, 2023, Facilities Committee
- F3. Minutes of March 15, 2023, Strategic Planning Committee
- F4. Minutes of March 22, 2023, Governmental & Public Engagement Committee
- F5. Policy 2030: Travel and Business-Related Expenses

**G. REPORTS/POSSIBLE ACTION**

- G1. Finance Committee – Directors Brown and Jeffries  
Ratify transfer of \$895,000 from Pacific Western Bank to LAIF account
- G2. Facilities Committee – Directors Jeffries and Mroz
- G3. Strategic Planning Committee – Directors Leach and Mroz
- G4. Governmental & Public Engagement – Directors Stanicek and Leach
- G5. Chief Executive Officer – Rachel Mason
- G6. General Counsel – Jeffrey Scott

**H. DISCUSSION/POSSIBLE ACTION ITEMS**

- H1. Creation of Youth Sports Grant Process and Funding Amount
- H2. Review of Outreach and Communications Coordinator position

- H3. Fentanyl and Narcan education and supplies – ongoing programming
- H4. Continuation of grant agreement 2019-2: Cost sharing collaboration with North County Fire Protection District for Senior Medical Services Officer

**I. BOARD MEMBER COMMENTS & ITEMS FOR SUBSEQUENT MEETINGS**

Other Director/Staff discussion item. Item(s) for future board agendas

Announcements of upcoming events:

See the District website event calendar at <https://www.fallbrookhealth.org/community-health-wellness-center>

**Facilities Committee** - 3<sup>rd</sup> Wednesday, **April 19, 2023**, at 2:00 pm.

**Strategic Planning Committee** - 3<sup>rd</sup> Wednesday, **April 19, 2023**, at 5:30 pm.

**Governmental and Public Engagement Committee** – 4<sup>th</sup> Wednesday, **April 26, 2023**, at 5:30pm

**Finance Committee** – 1<sup>st</sup> Wednesday, **May 3, 2023**, at 4:30pm

**Next Board of Directors Meeting** – 2<sup>nd</sup> Wednesday, **May 9, 2023**, 6:00pm

**J. ADJOURNMENT**

**NOTE:** I certify that on Friday, April 7, 2023 I posted a copy of the foregoing agenda near the regular meeting place of the Board of Directors of Fallbrook Regional Health District, said time being at least 72 hours in advance of the meeting. The American with Disabilities Act provides that no qualified individual with a disability shall be excluded from participation in, or denied the benefits of District business. If you need assistance to participate in this meeting, please contact the District office 24 hours prior to the meeting at 760-731-9187.



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Executive Assistant / Board Clerk

**GRANTEE PRESENTATION  
NORTH COUNTY FIRE  
PROTECTION DISTRICT  
FIRE CHIEF, KEITH McREYNOLDS AND  
DEPUTY CHIEF, KEVIN MAHR**



**MINUTES  
BOARD OF DIRECTORS MEETING**

**March 8, 2023, 6:00 p.m.  
1<sup>st</sup> Floor Community Room, 138 S. Brandon Rd., Fallbrook**

In accordance with California Government Code Section 54953 teleconferencing was used for this meeting. Board members, staff and members of the public were able to participate by webinar and members of the public were also able to participate by telephone.

**A. CALL MEETING TO ORDER / ROLL CALL / ESTABLISH A QUORUM / PLEDGE OF ALLEGIANCE**

Director Bill Leach called the meeting to order at 6:00 p.m. and led the Pledge of Allegiance. In attendance: Directors Bill Leach, Barbara Mroz, Jennifer Jeffries, Terry Brown, and Mike Stanicek. CEO Rachel Mason, Accountant Susan Woodward, Legal Counsel Jeffrey Scott, and Property Manager Roy Moosa. Staff members and associates: Executive Assistant Raquel Williams, Administrative Officer Judith Oswald, Community Health & Wellness Center Administrator Theresa Geracitano. Tomedes translator, Allison Barclay from Boy's & Girl's Clubs of North County and members of the public: Allison Solander, Joe Beyer, Jeff Egkan and Tim Willard.

**B APPROVAL OF THE AGENDA**

**Action:** It was moved by Director Mroz seconded by Director Brown to approve the agenda as presented.

**Motion carried**

Director Mroz.....Aye  
Director Jeffries.....Aye  
Director Brown.....Aye  
Director Stanicek.....Aye  
Director Leach.....Aye

**C PUBLIC COMMENTS –**

Jeff Egkan gave a political statement of support for Ross Pike as he is running for a seat on the LAFCO Board. Allison S. of REINS shared about the program and invited all to their fundraiser Horse Show. Joe Beyer is appreciative of all the efforts being done at the Community Health & Wellness Center. He says to keep the focus on the center and not to let the price tags of construction costs scare us. Tim Willard shared his appreciation of FRHD on behalf of Fallbrook Food Pantry.

**D. GRANTEE PRESENTATION – BOYS & GIRLS CLUBS OF NORTH COUNTY**

ALLISON BARCLAY,CEO

- Founded in Hartford, Connecticut with a character development focus-capture their interests-improve behavior-increase personal goals and expectations 1906: 53 Boys Clubs banned together forming Federated Boys Clubs 1931: Became *Boys Clubs of America* 1990: In recognition of the fact that girls were active participants in our programs, the name was changed to *Boys & Girls Clubs of America*.
- 2022: Expanded to Bonsall providing services during school breaks. 10 sites, over 2,000 kids served per year. 80 full time staff, partners with 10+ community organizations. 3 vehicle fleet including a bus. With a 2.6m operating budget.

- FRHD provides grant funding for the Triple Play Program a game plan for the mind, body, and soul. That teaches healthy habits, daily challenges, and social recreation. Over 400 Club member participate in at least one component of Triple Play. As well as the Water Safety Program swim lessons. Approximately 200 participants each summer. 100% of participants receive water safety instruction including identifying someone in need of assistance. Swim attire is provided to Club members as needed to ensure all kids could participate.

**CONSENT ITEMS**

- E1. Minutes of February 1, 2023, Finance Committee Meeting
- E2. Minutes of February 7, 2023, Special Board of Directors Meeting
- E3. Minutes of February 8, 2023, Board of Directors Meeting
- E4. Minutes of February 15, 2023, Facilities Committee
- E5. Minutes of February 15, 2023, Strategic Planning Committee
- E6. Minutes of February 22, 2023, Governmental & Public Engagement Committee

**Action:** It was moved by Director Mroz seconded by Director Brown to approve the Consent Items as presented.

**Motion carried** by the following roll call vote (4-0)

- Director Mroz .....Aye
- Director Jeffries.....Aye
- Director Leach.....Aye
- Director Brown.....Aye
- Director Stanicek.....Aye

**REPORTS/POSSIBLE ACTION**

**F1. Finance Committee – Directors Brown and Jeffries** Report coming in April meeting.

Director Brown indicated that both March and April Finance Reports will be shared with the Board at the April Finance Meeting.

**F2. Facilities Committee – Directors Jeffries and Mroz** Update from the improvement measures being done at the CH&WC. HVAC installed in classrooms 1 & 4, Sinks and Cabinets have been removed, storage lockers will be installed, Painting and Flooring could be potentially done by end of March. A local handyman will be doing the Painting, 22 windows will be retrofitted by North County Window & Door at est. \$21,000 and blinds will be purchased at 3-day Blinds. The Committee agreed that this was needed to keep heating and cooling costs down. Paint estimates are being gathered for the metal building and shade structure. Rain gutters with screens are being added. House of Wellness Exterior and interior painting, ADA compliant restroom and grounds and parking. The Committee feels that the parking lot and sidewalks be a high priority. Roy Moosa made a recommendation for the Committee to take before and after pictures of all renovations. RFPs are needed. Dialogue ensued.

**F3. Strategic Planning Committee – Directors Leach and Mroz** Director Mroz believes the Mission Statement is generic she thinks it should reflect what the District is doing regarding the Health & Wellness Center. Strategic Planning Committee revised the last statement in 2020. Director Mroz will be looking at the Mission|Vision|Values to see how she can revise the statements to reflect the changes of the District. CEO Mason shared with the committee that the District is interested in the PACE Program proposal. Chair Leach proposes more Community Collaborations to develop relationships with the public and fight off the talk that we are competing with local businesses. Director Mroz believes that having a narrative on the website of how we got here will be helpful for public awareness. CEO Mason added that she is working on the timeline and a conversation has started with a current grantee of potential collaborations and will share with the Governmental & Public Engagement committee. Chair Leach would like to partner with the school districts. Lisa Turner, Executive Director of Palomar Family Counseling Services shared that the Community Collaborative meetings are super helpful, and we learn from each other more than we know. As a grantee she wanted to express her thanks for the Districts support.

**F4. Governmental & Public Engagement – Directors Stanicek and Leach**

Director Stanicek shared the three themes that have been developing at the meetings; 1) why don't we have a hospital? 2) Why do we have an Urgent Care that is not great? 3) What does FRHD do? These are pillars that we need to wrap our arms around. To answer those three themes of miscommunication we have an opportunity to craft a few crisp pieces for the newspaper and or social media to address those issues and move on to real business. Create a structure for strategy for the future marketing. Improving communication in all aspects. Recommendation

from the committee to consider hiring an Outreach and Communications Coordinator. Director Stanicek believes this position will be a beneficial move in the right direction. Director Jeffries inquired about the MOU with North County Fire for the shared social media specialist position, about the cost of the grant agreement which is \$30,000. There are no issues with them the position would be absorbed by North County Fire. Director Brown has concerns about how high our administration costs are, he indicated he believes it should be less than 20%. Director Mroz suggested existing staff take on the role or possibly create an APP, she believes hiring another person will raise eyebrows. Director Stanicek commented that what we are trying to increase awareness and communications and it is very difficult to parcel out to different people if one person is not the owner the job falls through the cracks. Public Comments: Roy Moosa suggested that maybe this position should be part time and allow it to grow into full time. Jeff Egkan commented that Dani has been amazing for North County Fire and echoed Roy’s suggestion about part time and perhaps a salaried position. Tim Willard commented that its crucial to have someone focused on the job. Parceling it out is a project created by a committee and does not work well. Director Jeffries asked if this is approved today, the position would be as it is presented.

**Action:** It was moved by Director Jeffries seconded by Director Stanicek to approve the Outreach and Communications position

**Motion denied** by the following roll call vote (3-2)

|                        |     |
|------------------------|-----|
| Director Mroz .....    | Nay |
| Director Jeffries..... | Aye |
| Director Leach .....   | Nay |
| Director Brown.....    | Nay |
| Director Stanicek..... | Aye |

**Action:** It was moved by Chair Leach seconded by Director Mroz to make the position part time, Director Stanicek reminded the Board that we already have a part time person and to make the level of changes and growth that is needed for the District currently, we need to have a qualified person to move forward.

Director Jeffries commented that when you hire a part time person you get part time workers looking for full time work. Part time seems counterproductive. Chair Leach commented that if the Board does not have a good feeling about part time, then he is ok to table the motion at this time and look into the budget.

Director Brown asked if we are using the same person as North County Fire and she is doing such an awesome job for them then why are we not getting the same service. CEO Mason added that Dani has been tasked with Social Media Communications. North County Fire has a Public Information Officer (PIO) and Social Media and they are going to have much better outcomes than us. Director Brown is concerned that the public is going to think we hired a PR person and it’s not the way to go. Chair Leach feels the bigger picture is not to try to appease the public and get the job done. The public does not understand what we do and why we are here, this Board in the past has spent thousands of dollars on consultants and yet we are still lacking in our messaging. Director Stanicek shared that Social Media is a channel of communication. A focused strategy and set of objectives is needed to proceed.

Chair Leach withdrew his motion. There was a consensus. Counsel Scott shared with the Board that Tri Cities and Palomar Districts spend millions on advertising/outreach. Director Brown sarcastically suggests a TV commercial. Director Stanicek believes we need to strategize and review this proposal.

**F5. Chief Executive Officer – Rachel Mason**

CDPH is no longer offering the PCR testing program, as of Feb 23<sup>rd</sup> the District is no longer offering PCR testing, but will have boxes of the rapid antigen tests available for community members with limited access elsewhere. Theresa and TEAM will be dispersing tests to local growers and the lower income sector. PCR testing is offered by the County and at most pharmacies.

Continued partnership discussion with Gary and Mary West PACE Program and had a great chat with Palomar Family Counseling to possibly bring new programming to the Community Health & Wellness Center.

The FY23.24 CHC-Grant application window has closed. There were 22 applications submitted from 11 agencies. Board Members will receive the grant binders within a week. The Special Meeting for the CHC-Grant Evaluations is scheduled for April 8<sup>th</sup> from 10am to noon and will be held at the Community Health & Wellness Center.

Administrative Projects Board Member Portal – Board members have all generally provided positive feedback regarding the usability of the portal. Budget/Chart of Account realigning. The Finance team will be brought a new

chart of accounts list to the April Finance Committee. CEO Mason is working to outline the FY23.24 budget and expects to have first draft review ready at the April meetings.  
Roy asked CEO Mason if test kits have expiration dates? Response: yes, all have varied expiration dates.

**F6. General Counsel – Jeffrey Scott Confined his report to Closed Session**

**G. DISCUSSION/POSSIBLE ACTION ITEMS**

**G1. Special Board of Directors Meeting Follow up.**

Nothing new from CEO Mason most items have been pushed to committees. Chair Leach is looking forward to Seeing those items in the future agendas.

**G2. Community Health & Wellness Center Project Priorities**

Director Jeffries commented that it was discussed in the Facilities Report.

**G3. CSDA, LAFCO, SDRMA Call for Nominations for new Board members.**

Director Jeffries, Roy Moosa and Jeff Egkan spoke on behalf of Ross Pike they believe he will be a good representative for Fallbrook on LAFCO Board.

Chair Leach appreciated the publics’ thoughts.

**Action:** It was moved by Director Jeffries seconded by Director Brown to support and vote for Ross Pike

**Motion approved** by the following roll call vote (4-0)

- Director Mroz .....Aye
- Director Jeffries.....Aye
- Director Leach .....Aye
- Director Brown.....Aye
- Director Stanicek.....Aye

**H. COMMENTS BY MEMBERS OF THE PUBLIC ON ITEMS NOT ON THE AGENDA  
NONE**

**I. BOARD MEMBER COMMENTS & ITEMS FOR SUBSEQUENT MEETINGS**

CEO Mason shared that the Audit has been completed.

**Facilities Committee - 3<sup>rd</sup> Wednesday, March 15, 2023, at 2:00 pm.**

**Strategic Planning Committee - 3<sup>rd</sup> Wednesday, March 15, 2023, at 5:30 pm.**

**Governmental and Public Engagement Committee – 4<sup>th</sup> Wednesday, March 22, 2023, at 5:30pm**

**Finance Committee – 1<sup>st</sup> Wednesday, April 5, 2023, at 4:30pm**

**Next Board of Directors Meeting – 2<sup>nd</sup> Wednesday, April 12, 2023, 6:00pm**

**J. CLOSED SESSION**

- J1. CONFERENCE WITH REAL PROPERTY NEGOTIATOR  
PURSUANT TO GOVERNMENT CODE SECTION 54956.8:  
Property: Located at 617 East Alvarado Street  
Fallbrook, California 92028  
Parties: District and Dr. Graydon Skeoch  
Under Negotiation: Price and Terms

**RETURN TO OPEN SESSION**

The Board returned from Closed Session at 8:25 p.m. and reconvened to Open Session at 8:26 p.m. Counsel was directed to take appropriate action concerning the Real Property matter.

**L. ADJOURNMENT** There being no further business the meeting was adjourned at 8:26 p.m.



A handwritten signature in blue ink, reading "Rachel Kilbi", is written over a horizontal line.

Executive Assistant / Board Clerk

DRAFT





**MINUTES**  
**FACILITIES COMMITTEE**  
**Wednesday, March 15, 2023, at 2:00 P.M.**  
**Administrative Office, 1<sup>st</sup> Floor Community Room, 138 S. Brandon Rd., Fallbrook**

**In accordance with California Government Code Section 54953 teleconferencing will be used for this meeting. Board members, staff and members of the public will be able to participate by webinar.**

**1. CALL MEETING TO ORDER/ROLL CALL**

Committee Members: Chair Jennifer Jeffries & Member Barbara Mroz

Staff: CEO Rachel Mason, Executive Assistant Raquel Williams, Community Health & Wellness Center

Administrator Theresa Geracitano, Administrative Officer Judith Oswald

Property Manager: Roy Moosa

**2. DISCUSSION ITEMS**

CEO Mason reported the following:

Mission Resource Conservation District applied for Grant funding to help put pollination gardens throughout the community. FRHD is partnering with them to put one in at the Administration building on Brandon and one at the Community Health & Wellness Center. Design and plant costs are covered through grant funding.

Relative to the Community Health & Wellness Center Education Building:

- Classroom 1 and 4 HVAC has been completed.
- Sinks, cabinets, and storage lockers are in progress.
- Flooring and Paint has been completed.
- The old fluorescent lights are being replaced with energy efficient lighting.
- Retrofit windows and new blinds are in progress, installation date pending.
- Exterior painting and gutters are awaiting the vendors quote.

Relative to plans for the House of Wellness:

- Update restroom for ADA compliance.
- ADA bathroom will require moving walls and other measures.
- Flooring will be installed after the ADA restroom is done.
- Roy Moosa asked if the House of Wellness was ADA compliant.
- The entrances and backyard area will need ADA evaluation.
- CEO Mason stated that the bathroom project for the House of Wellness requires an RFP must be done for architectural services before any cost estimates can be given. Director Jeffries confirmed that all the items will be brought to the committee along the way.

- The kitchen has been updated with a new refrigerator and the dishwasher is coming soon. While not a commercial kitchen, the updates will serve the hospitality needs for users of the House of Wellness.
- Exterior Paint and gutters are pending bid. Shade structure will be included in the bid.

Parking Lot Renovation:

- Rob Holmes, who provided services for the admission building parking lot renovation, is drawing up the site plan and scope. Counsel Jeff Scott will be preparing the bid package.
- In anticipation of the renovation, CEO Mason has contacted a Solar Carport Company to discuss infrastructure that needs to be considered during the parking lot renovation for future solar installation.

Report on weather impact: Nether the CHWC nor the administration building suffered any water damage. Landscape drains are working efficiently. The landscaping team has successfully stabilized the bank at the administration building and is on top of all issues at the CHWC. The recent rain activity is a good time to evaluate the condition of all roofs. A roofer will be called to check on both buildings.

**4. BOARD MEMBER COMMENTS AND FUTURE AGENDA ITEMS-**

Director Mroz would like to hear Roy Moosa's input and if we are staying within budget.

Roy Moosa asked if any trees have fallen? CEO Mason reported that no trees have fallen, and all expenditures are within the budget. Mr. Moosa asked what has been decided on the remodel? Director Jeffries responded that the Board has decided to approach the development of the CHWC by prioritizing the improvements of the current buildings and grounds in a manner that does not require a broad spectrum of expertise and funding.

5. There being no further business to discuss the meeting was adjourned at 2:23 pm



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Executive Assistant/Board Clerk



## MINUTES STRATEGIC PLANNING COMMITTEE

Wednesday, March 15, 2023, at 5:30 P.M.

Administrative Office, 1<sup>st</sup> Floor Community Room, 138 S. Brandon Rd., Fallbrook

In accordance with California Government Code Section 54953 teleconferencing will be used for this meeting. Board members, staff and members of the public will be able to participate by webinar.

### 1. CALL MEETING TO ORDER/ROLL CALL

Committee Members: Chair Bill Leach and Director Barbara Mroz

Staff: CEO Rachel Mason, Executive Assistant Raquel Williams, Community Health & Wellness Center Administrator Theresa Geracitano, Administrative Officer Judith Oswald

### 2. PUBLIC COMMENTS – ANNOUNCEMENT

NONE

### DISCUSSION ITEMS-

Review of 22.23 Strategic Plan CEO Mason stated that this plan was mainly focused on the development of the Community Health & Wellness Center. Mostly architectural plans and a different course correction. Program goals are still on target and the majority of the programming is on schedule. Director Mroz concurs with CEO Mason many of the items are in development. Waiting for bids. This plan was on track with the Taylor Design and now we have course corrected and are focusing on education building through facilities. Director Mroz shared that we are taking before and after pictures for the benefit of the public and these pictures will be brought to the attention of the Board. Strategic Plan 2024 Chair Leach would like to start brainstorming about how the committee sees the future programming, infrastructure at the CH&WC parking lot and solar covering.

Chair Leach would like the Board to come up with a more predictable number for the grants. CEO Mason stated that historically it's been 30 - 40% of our revenue has gone towards grants. Director Mroz shared with the committee that it would be a good idea to look into the District financial holdings. CEO Mason informed the committee that a bank transfer is planned in the coming days.

Director Mroz would like to encourage the district to put on a Health Fair geared towards the whole family. CEO Mason stated that part of the Strategic Plan an event is being considered the sketch and the timeline will be brought forward to the Board at the upcoming Strategic Planning Workshop.

Director Leach is wondering about possible conversations with the High School District. CEO Mason shared that in fiscal year 2019-2020 the High School District struggled to support the High School Wellness Center. Theresa shared that the struggles have been partly changes in staff and the priority on education.

Director Leach thinks it's a good idea to get back into the High School District to better assist the youth with the impact of COVID. CEO Mason shared that she is having conversations with the Boys & Girls Club to start up a teen center and find a way that we can support that project so that we are not duplicating programs.

Director Mroz suggested a revision of Mission Statement to have more of an impact.

To better reflect the programs that we are doing now.

Chair Leach shared with the committee that the Fallbrook Regional Health District Foundation was created for the district to be able to apply for additional grant funding to better collaborate with local partners and increase the grant funding. The process started a few years ago and it has since stalled. CEO Mason shared that she will move it up on her docket and get it filed with the IRS. It had been put on the backburner due to the renovations taking place at the Community Health & Wellness Center. CEO Mason will bring it forward to the Board in the next few months. Chair Leach is content with the timeline and suggests that we dictate the priorities to move forward.

**4. BOARD MEMBER COMMENTS AND FUTURE AGENDA ITEMS -  
NONE**

**5. ADJOURNMENT -**

There being no further business the meeting was adjourned at 6:22 pm

A handwritten signature in blue ink, appearing to read "Rachel Kilbi". The signature is written in a cursive, flowing style.

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Board Secretary/Clerk



## MINUTES GOVERNMENTAL & PUBLIC ENGAGEMENT COMMITTEE

Wednesday, March 22, 2023, at 5:30 P.M.

Administrative Office, 1<sup>st</sup> Floor Community Room,  
138 S. Brandon Rd., Fallbrook, CA 92028

In accordance with California Government Code Section 54953, teleconferencing will be used for this meeting. Board members, staff and members of the public will be able to participate by webinar.

### Call to order/Roll Call

Committee Members: Chair Mike Stanicek & Director Bill Leach

Staff: CEO Rachel Mason, Executive Assistant Raquel Williams, Community Health & Wellness Center

Administrator Theresa Geracitano, Administrative Officer Judith Oswald, and Public

Outreach/Communications Specialist Daniela Vargas

### Public Comments – Announcement

NONE

### Discussion Items-

Report from Community Health & Wellness Center Administrator – Theresa Geracitano

- March event calendar has a total of 80 events- 61 public, and 19 private events.
- Addition of the Community Resource Navigator is strengthening our ties with our partners and the community. Katia is only finishing her first month and has already met with all our grantees as well as other organizations.
- Planning for the launch of our Diabetes Prevention Program in April continues. Theresa & Bianca are now CDC Certified Lifestyle Coaches. Our outreach to the medical community has begun with “Lunch & Learn” meetings being scheduled with physician offices- Graybill, Rancho Family Medical Group, Dr. Strutz. Meetings are being scheduled with other medical groups as well. Village Pharmacy has agreed to include inserts about the program with prescription deliver. Referral form and page for the patient are provided. “Coffee Talks” are being scheduled for one on ones as well.  
Website had been updated with a new Lifestyle Change page <https://www.fallbrookhealth.org/lifestyle-change-program> with ability to sign up online, as well as a physician/organization referral page. Emails will go directly to Bianca for immediate follow-up.
- Development of a referral pipeline for the diabetes program is underway, and applicable to all future programming. Data collection from diabetes pilot program to determine future viability of the program is underway as we register for Unite Us, a coordinated care network. In conjunction with San Diego County and Skinny Genes Program, FRHD was selected to participate in the Lifestyle Change Program.
- Hold one signature community event to target families and children for health and safety- underway back to school event being outlined to include our fire and sheriff partners, screenings, vaccinations, and other resources for families.
- CEO Mason shared that the Lions Club runs a Gift of Sight Program that provides no cost eye exams and glasses for children, they will be participating in the September event.  
FRHD is to provide no less than three ongoing programs that address the Social Determinants of Health identified by Catalyst Report to include: Expansion of the Mental Health First Aid modules, Financial Literacy, Mindfulness Program- all three are underway.
- The strategic planning program goals were taken directly from the Catalyst Report, which we use as our guide as we research and plan for future/additional programming.

- Current things going well, current challenges. What has worked or is not working. Current work and by whom? 3 communication pillars/ district engagement with public. Revenue, %grant, %admin costs charted for past 5 years.
- Reviewed milestones changes over past 20 years at a high level. Multiple CEO's, board members and staff members Action- Historical milestone chart for website and communication to public. Newness of staff. Fast-paced, near-term action driven environment resources limited but need to review priorities and objectives that have greatest impact.
- Continue to ensure focus on Spanish language resources at all touch points- web, events, etc.
- Social media strategy- event capture, video marketing, upcoming events.
- How to cross-link grantee and FRHD websites consistently. Strategic plan should drive marketing objectives. Web page developed that maps the services.
  - FRHD services
  - Grantee services
  - Clickable for directions and summary of service
  - Search box based on need that directs to appropriate partner or service provider.
- Grant site visits more frequently Quarterly success stories
- Grantee marketing expectations
- Community events. Wellness center definition and marketing
  - Wellness programs
  - Celebratory events
  - Success stories
  - Registration automation

Chair Stanicek expressed his appreciation of the staff and is impressed with the combined knowledge of the FRHD Team and what we bring to the party. CEO Mason echoed his comments. Director Leach shared that he is happy to see that Strategic Planning and Governmental and Public Engagement Committees are in line with each other.

District Specific Events Discussion- History/Best Practices report by Rachel Mason we are moving away from old format and utilizing the CH & WC. In response to Director Leach's inquiry about getting more resources to Fallbrook to help combat the Fentanyl crisis. Narcan and Fentanyl Training Seminar will be coming this summer to the CH & WC by Mary Murphy the group will also be providing tests and test strips.

May 4 & May 6 Public Forums Rachel Mason- Informational boards are being created for the upcoming Public Forums to engage the public with the changes coming to the District.

CSDA has legislative days in April this is a good opportunity for us to discuss topics of interest with the new legislators.

**Board Comments and Future Agenda Items-  
None**

**Adjournment-** There being no further business the meeting was adjourned at 6:24pm




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Raquel Williams, Board Secretary/Clerk

|                               |                                |             |
|-------------------------------|--------------------------------|-------------|
| Fallbrook Healthcare District | Policy #2030                   | Page 1 of 1 |
| S.O.P. - Administration       | Title: <b>Travel Expense</b>   |             |
|                               | Latest Revision Date: 05/12/04 |             |

Travel Expense

- a. Receipts must be submitted to the Administrator for reimbursement for travel expenses or meals.
- b. The Board of Directors has authorized a mileage allowance equal to the Internal Revenue Service approved rate.
- c. All travel by District personnel on official business outside the County of San Diego will require an approved Expense Statement form (Exhibit 2030A) which shall specify, in advance, the amount, if any, of advancement for travel expense. All travel outside the County of San Diego requires authorization from the Board of Directors. The District will arrange and pay direct for lodging where practical. If paid by Staff member or a Board member, receipts will be required for reimbursement. Cost of meals will be reimbursed at actual cost.
- d. Rental of automobiles for District business must be approved by the Board of Directors. When renting an automobile for District business, primary liability insurance and collision damage coverage must be purchased. The cost of such insurance can be paid with a District credit card.

**Title: Travel and Business-Related Expenses**

Policy # 2030

Latest Revision Date: 5/22/2018

Page 1 of 1

This policy is in compliance with Government Code 5232.2(b).

Employees and Volunteers of the Fallbrook Regional Health District (“FRHD”) are entitled to reimbursement for actual and necessary expenses incurred in the performance of official business. Including expenses relating to driving on District business (mileage), travel, meals, lodging and other actual and necessary expenses incurred in the performance of official business and attendance at meetings and conferences on behalf of FRHD. Mileage shall be reimbursed in accordance with IRS regulations and lodging expenses shall not exceed the maximum group rate published by the conference or activity sponsor or the governmental rate, if available.

1. Requests for reimbursement for travel expenses, mileage or meals must be submitted to the CEO for approval on form 2030A – Travel Expense Reimbursement. Receipts must be attached. Mileage will be reimbursed at then-currently approved Internal Revenue Service rates.
2. Mileage must be submitted to the CEO for approval on form 2030A – Travel Expense Reimbursement.
3. All travel by FRHD personnel on official business outside the County of San Diego will require approval in advance from the CEO. FRHD will arrange and pay direct for airfare, lodging and conferences where practical.
4. Rental of automobiles for FRHD business must be approved in advance by the CEO.
5. Meals & Incidentals (M&IE) reimbursement rates are set maximums per meal (Breakfast \$17, Lunch \$18, Dinner \$34, Incidentals \$5), per day day (maximum of \$74). For travel lasting 24 hours or more, employees may claim meals (at the rates noted above), based on the following timeframes:
  - a. First day of travel:  
Trip begins at or before 6 am - Breakfast may be claimed, Trip begins at or before 11 am - Lunch may be claimed, Trip begins at or before 5 pm - Dinner may be claimed
  - b. Continuing travel after 24 hours:  
Trip ends at or after 8 am - Breakfast may be claimed, Trip ends at or after 2 pm - Lunch may be claimed, Trip ends at or after 7 pm - Dinner may be claimed
  - c. Fractional day travel (trips less than 24 hours):  
Trip begins at or before 6 am and ends at or after 9 am - Breakfast may be claimed, Trip begins at or before 4 pm and ends at or after 7 pm - Dinner may be claimed, If the fractional day includes an overnight stay, receipted lodging may be claimed. No meal or lodging expenses may be claimed or reimbursed more than once on any given date or during any twenty-four (24)-hour period.
6. Tipping: Reimbursement for tips related to allowable meal or transportation expenses incurred while conducting approved state business as follows: up to \$2.00 or 20%, whichever amount is greater.
7. Alcoholic Beverages: Board and Staff of FRHD shall not receive reimbursement for purchasing alcoholic beverages while conducting approved District business.
8. Reimbursement forms must be submitted within 60 days from the date that the expense was incurred.

Attendees of events that are at the expense of FRHD may be required to provide brief reports on the events attended at the next regular meeting of the committee that the attendee is a member of or at the next Board of Directors meeting.



**Fallbrook Regional Health District**  
**REPORT 1 - BALANCE SHEET COMPARISON**  
Comparison of Jan 2023 to Dec 2022

|   | Jan 31, 23           | Dec 31, 22           | \$ Change          |
|---|----------------------|----------------------|--------------------|
| <b>ASSETS</b>                             |                      |                      |                    |
| <b>Current Assets</b>                     |                      |                      |                    |
| <b>Checking/Savings</b>                   |                      |                      |                    |
| 102.3 · Cash in Bank - Pacific Western    | 1,601,581.16         | 1,224,821.37         | 376,759.79         |
| 102.6 · Cash in Bank - LAIF               | 1,586,069.82         | 1,667,359.73         | -81,289.91         |
| 102.9 · Cash in Bank - CalTRUST           | 5,622,651.54         | 5,575,758.32         | 46,893.22          |
| 102.10 · Petty Cash                       | 418.84               | 418.84               | 0.00               |
| <b>Total Checking/Savings</b>             | <b>8,810,721.36</b>  | <b>8,468,358.26</b>  | <b>342,363.10</b>  |
| <b>Other Current Assets</b>               |                      |                      |                    |
| 104 · Prepaid Insurance                   | 12,748.69            | 15,298.41            | -2,549.72          |
| 107 · Tax Apportionment Receivable        | 86,681.33            | 372,824.47           | -286,143.14        |
| 110 · Reimbursement Rec'ble - CIF         | -772.29              | -369.42              | -402.87            |
| <b>Total Other Current Assets</b>         | <b>98,657.73</b>     | <b>387,753.46</b>    | <b>-289,095.73</b> |
| <b>Total Current Assets</b>               | <b>8,909,379.09</b>  | <b>8,856,111.72</b>  | <b>53,267.37</b>   |
| <b>Fixed Assets</b>                       |                      |                      |                    |
| 122.023 · Accum Depr - E. Mission Improv. | 93,772.00            | 93,772.00            | 0.00               |
| 121 · Equipment                           | 79,034.49            | 79,034.49            | 0.00               |
| 121.2 · Equipment Depreciation            | -52,066.75           | -51,296.50           | -770.25            |
| <b>122.0 · Assets</b>                     |                      |                      |                    |
| 122.01 · S. Brandon Road                  | 161,578.00           | 161,578.00           | 0.00               |
| 122.011 · S. Brandon Road Improvements    | 223,424.76           | 223,424.76           | 0.00               |
| 122.012 · S. Brandon Road Land            | 129,662.00           | 129,662.00           | 0.00               |
| 122.02 · E. Mission Road                  | 1,441,539.86         | 1,441,539.86         | 0.00               |
| 122.021 · E. Mission Road Improvements    | 380,998.49           | 380,998.49           | 0.00               |
| 122.022 · E. Mission Road Land            | 360,629.00           | 360,629.00           | 0.00               |
| 122.04 · Accum Depr - All Buildings       | -223,861.50          | -219,488.00          | -4,373.50          |
| <b>Total 122.0 · Assets</b>               | <b>2,473,970.61</b>  | <b>2,478,344.11</b>  | <b>-4,373.50</b>   |
| <b>Total Fixed Assets</b>                 | <b>2,594,710.35</b>  | <b>2,599,854.10</b>  | <b>-5,143.75</b>   |
| <b>Other Assets</b>                       |                      |                      |                    |
| 130 · Note Receivable - East Alvarado     | 465,118.35           | 465,678.02           | -559.67            |
| <b>Total Other Assets</b>                 | <b>465,118.35</b>    | <b>465,678.02</b>    | <b>-559.67</b>     |
| <b>TOTAL ASSETS</b>                       | <b>11,969,207.79</b> | <b>11,921,643.84</b> | <b>47,563.95</b>   |
| <b>LIABILITIES &amp; EQUITY</b>           |                      |                      |                    |
| <b>Liabilities</b>                        |                      |                      |                    |
| <b>Current Liabilities</b>                |                      |                      |                    |
| <b>Accounts Payable</b>                   |                      |                      |                    |
| 140 · Accounts Payable                    | 35,514.94            | 11,643.38            | 23,871.56          |
| <b>Total Accounts Payable</b>             | <b>35,514.94</b>     | <b>11,643.38</b>     | <b>23,871.56</b>   |
| <b>Other Current Liabilities</b>          |                      |                      |                    |
| 203 - Accrued Payroll                     | 18,533.81            | 17,635.42            | 898.39             |
| 204 · Accrued Vacation & Sick Leave       | 33,585.59            | 33,585.59            | 0.00               |
| 211 · Payroll Taxes Payable               | 6,616.49             | 6,398.07             | 218.42             |
| 213 · Simple Plan Payable                 | 3,037.30             | 2,969.45             | 67.85              |
| 220 · Refundable Deposit Payable          | 0.00                 | 200.00               | -200.00            |
| <b>Total Other Current Liabilities</b>    | <b>61,773.19</b>     | <b>60,788.53</b>     | <b>984.66</b>      |
| <b>Total Current Liabilities</b>          | <b>97,288.13</b>     | <b>72,431.91</b>     | <b>24,856.22</b>   |
| <b>Total Liabilities</b>                  | <b>97,288.13</b>     | <b>72,431.91</b>     | <b>24,856.22</b>   |

**Fallbrook Regional Health District**  
**REPORT 1 - BALANCE SHEET COMPARISON**  
Comparison of Jan 2023 to Dec 2022

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|   | <u>Jan 31, 23</u>           | <u>Dec 31, 22</u>           | <u>\$ Change</u>        |
|---|-----------------------------|-----------------------------|-------------------------|
| <b>Equity</b>                             |                             |                             |                         |
| <b>302.2 · Community Investment Funds</b> | 8,822,578.12                | 8,912,578.12                | -90,000.00              |
| <b>300 · Unrestricted Operations Fund</b> | 2,466,886.08                | 2,466,886.08                | 0.00                    |
| <b>32000 · Retained Earnings</b>          | -950.00                     | -950.00                     | 0.00                    |
| <b>Net Income</b>                         | 583,405.46                  | 470,697.73                  | 112,707.73              |
| <b>Total Equity</b>                       | <u>11,871,919.66</u>        | <u>11,849,211.93</u>        | <u>22,707.73</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>     | <u><b>11,969,207.79</b></u> | <u><b>11,921,643.84</b></u> | <u><b>47,563.95</b></u> |

**Fallbrook Regional Health District**  
**REPORT 2 - INCOME STATEMENT**  
For the Month Ended January 2023 & Fiscal Year to Date

|   | Jan 23     | Jul '22 - Ja... |
|---|------------|-----------------|
| <b>Ordinary Income/Expense</b>                        |            |                 |
| <b>Income</b>   |            |                 |
| <b>400 · District Income</b>                          |            |                 |
| 402 · Property Tax Revenue                            | 86,736.33  | 1,399,745.42    |
| 403 · Interest / Dividends                            | 21,149.61  | 79,839.42       |
| <b>Total 400 · District Income</b>                    | 107,885.94 | 1,479,584.84    |
| <b>460 · Lease Income</b>                             |            |                 |
| 570.00 · Wellness Center Income                       | 0.00       | 587.00          |
| <b>Total 460 · Lease Income</b>                       | 0.00       | 587.00          |
| <b>Total Income</b>                                   | 107,885.94 | 1,480,171.84    |
| <b>Expense</b>  |            |                 |
| <b>500 · Administrative Expenses</b>                  |            |                 |
| 500.01 · Communications                               | 617.76     | 4,687.61        |
| 500.02 · IT Services                                  | 400.00     | 2,860.00        |
| 500.03 · Refreshments                                 | 236.56     | 584.36          |
| 500.04 · Office Expenses                              | 1,747.78   | 12,256.49       |
| 500.05 · Utilities                                    | 1,069.98   | 7,914.31        |
| 500.06 · Independent Contract Services                | 1,338.75   | 9,371.25        |
| 500.07 · Maintenance Services & Repairs               | 1,955.87   | 34,016.86       |
| 500.08 · Vehicle Expenses                             | 0.00       | 568.45          |
| 500.10 · Salaries                                     | 29,469.73  | 236,085.35      |
| 500.12 · Payroll Taxes                                | 3,956.50   | 23,529.78       |
| 500.14 · W/C Insurance                                | 230.33     | 1,499.81        |
| 500.15 · Employee Health & Welfare                    | 3,500.84   | 23,361.23       |
| 500.16 · Board Stipends                               | 2,315.25   | 11,592.00       |
| 500.17 · Education & Conferences                      | 1,424.00   | 17,076.06       |
| 500.18 · Dues & Subscriptions                         | 4,997.56   | 20,246.27       |
| 500.19 · Insurance - General                          | 1,712.87   | 11,990.09       |
| 500.20 · Independent Accounting Services              | 1,500.00   | 10,500.00       |
| 500.21 · Annual Independent Audit                     | 0.00       | 11,068.96       |
| 500.22 · Medical Records Store & Service              | 2,617.89   | 18,408.45       |
| 500.23 · General Counsel                              | 0.00       | 11,865.00       |
| 500.29 · Dist Promotions & Publications               | 69.95      | 10,845.71       |
| 500.30 · Simple IRA Expense                           | 769.47     | 4,893.74        |
| 500.33 · Copier Lease                                 | 0.00       | 5,408.10        |
| 500.36 · Accrued Vacation & Sick Leave                | 0.00       | 943.67          |
| 500.40 · Office Equipment                             | 0.00       | 1,727.41        |
| 500.50 · General Election                             | 17,000.00  | 17,000.00       |
| <b>Total 500 · Administrative Expenses</b>            | 76,931.09  | 510,300.96      |
| <b>570 · Comm. Health &amp; Wellness Center</b>       |            |                 |
| 570.32 · Vehicle Expenses                             | 0.00       | 348.25          |
| 570.01 · Communications                               | 605.91     | 3,096.37        |
| 570.04 · Office Expenses                              | 3,339.87   | 7,058.63        |
| 570.05 · Utilities                                    | 1,687.01   | 9,103.86        |
| 570.07 · Maintenance Services & Repairs               | 8,284.35   | 37,993.00       |
| 570.10 · Salaries                                     | 14,176.52  | 87,235.05       |
| 570.12 · Payroll Taxes                                | 1,120.01   | 6,800.99        |
| 570.15 · Employee Health & Welfare                    | 2,203.93   | 18,031.94       |
| 570.18 · Dues & Subscriptions                         | 4,890.00   | 5,406.00        |
| 570.19 · Insurance - General                          | 606.52     | 4,245.64        |
| 570.29 · Dist Promotions & Publications               | 581.00     | 4,399.84        |
| 570.30 · Simple IRA Expense                           | 302.66     | 1,818.62        |
| 570.40 · Office Equipment                             | 1,619.57   | 2,935.36        |
| <b>Total 570 · Comm. Health &amp; Wellness Center</b> | 39,417.35  | 188,473.55      |

**Fallbrook Regional Health District**  
**REPORT 2 - INCOME STATEMENT**  
For the Month Ended January 2023 & Fiscal Year to Date

|  | Jan 23            | Jul '22 - Ja...     |
|--|-------------------|---------------------|
| <b>600 · Community Health Contracts</b>          |                   |                     |
| 600.02 · Boys & Girls Clubs of North Cty         | 0.00              | 35,312.00           |
| 600.04 · D'Vine Path                             | 0.00              | 23,574.00           |
| 600.05 · Fallbrook Food Pantry                   | 0.00              | 75,200.00           |
| 600.07 · Fallbrook Senior Citizens Serv          | 0.00              | 20,339.56           |
| 600.10 · Foundation for Senior Care              | 0.00              | 61,002.42           |
| 600.11 · Hospice of the Valleys                  | 0.00              | 8,922.22            |
| 600.12 · Michelle's Place Cancer Res Ctr         | 0.00              | 23,703.00           |
| 600.14 · Palomar Family Counseling Svc           | 0.00              | 30,000.00           |
| 600.51 · NC Fire JPA (EMSO)                      | 0.00              | 39,702.57           |
| 600.52 · NC Fire JPA (Public Comms)              | 0.00              | 18,059.30           |
| <b>Total 600 · Community Health Contracts</b>    | <b>0.00</b>       | <b>335,815.07</b>   |
| <b>800 · District Direct Care Services</b>       |                   |                     |
| 800.01 · Health Services and Clinics             | 0.00              | 3,671.05            |
| <b>Total 800 · District Direct Care Services</b> | <b>0.00</b>       | <b>3,671.05</b>     |
| <b>Total Expense</b>                             | <b>116,348.44</b> | <b>1,038,260.63</b> |
| <b>Net Ordinary Income</b>                       | <b>-8,462.50</b>  | <b>441,911.21</b>   |
| <b>Other Income/Expense</b>                      |                   |                     |
| <b>Other Income</b>                              |                   |                     |
| Credit Card-Cash Rewards/Rebate                  | 322.82            | 322.82              |
| 406 · Unearned Gain/Loss - CalTRUST              | 34,453.70         | -22,677.42          |
| 810 · Interest Income - Alvarado Str.            | 1,940.33          | 13,630.72           |
| <b>Total Other Income</b>                        | <b>36,716.85</b>  | <b>-8,723.88</b>    |
| <b>Other Expense</b>                             |                   |                     |
| <b>825 · Depreciation</b>                        |                   |                     |
| 500.27 · Depreciation - Brandon Rd.              | 1,408.45          | 9,859.15            |
| 570.27 · Depreciation - Mission Rd.              | 3,735.30          | 26,147.10           |
| <b>Total 825 · Depreciation</b>                  | <b>5,143.75</b>   | <b>36,006.25</b>    |
| <b>835 · FRHD Foundation</b>                     |                   |                     |
| 580 · FRHD Foundation Support                    |                   |                     |
| 580.17 · Education & Conferences                 | 0.00              | 176.71              |
| <b>Total 580 · FRHD Foundation Support</b>       | <b>0.00</b>       | <b>176.71</b>       |
| <b>Total 835 · FRHD Foundation</b>               | <b>0.00</b>       | <b>176.71</b>       |
| <b>900 · Community Investment Fund Reimb</b>     | <b>-89,597.13</b> | <b>-186,401.09</b>  |
| <b>Total Other Expense</b>                       | <b>-84,453.38</b> | <b>-150,218.13</b>  |
| <b>Net Other Income</b>                          | <b>121,170.23</b> | <b>141,494.25</b>   |
| <b>Net Income</b>                                | <b>112,707.73</b> | <b>583,405.46</b>   |

**Fallbrook Regional Health District**  
**REPORT 3 - PROFIT & LOSS ACTUAL vs. YTD BUDGET**  
 July through January 2023

|   | Jul '22 - Jan ...   | Budget              | \$ Over Budget    | % of Budget   |
|---|---------------------|---------------------|-------------------|---------------|
| <b>Ordinary Income/Expense</b>                        |                     |                     |                   |               |
| <b>Income</b>   |                     |                     |                   |               |
| 400 · District Income                                 |                     |                     |                   |               |
| 402 · Property Tax Revenue                            | 1,399,745.42        | 1,243,620.48        | 156,124.94        | 112.6%        |
| 403 · Interest / Dividends                            | 79,839.42           | 13,992.57           | 65,846.85         | 570.6%        |
| <b>Total 400 · District Income</b>                    | <b>1,479,584.84</b> | <b>1,257,613.05</b> | <b>221,971.79</b> | <b>117.7%</b> |
| 460 · Lease Income                                    |                     |                     |                   |               |
| 570.00 · Wellness Center Income                       | 587.00              | 700.00              | (113.00)          | 83.9%         |
| <b>Total 460 · Lease Income</b>                       | <b>587.00</b>       | <b>700.00</b>       | <b>(113.00)</b>   | <b>83.9%</b>  |
| <b>Total Income</b>                                   | <b>1,480,171.84</b> | <b>1,258,313.05</b> | <b>221,858.79</b> | <b>117.6%</b> |
| <b>Expense</b>  |                     |                     |                   |               |
| 500 · Administrative Expenses                         |                     |                     |                   |               |
| 500.01 · Communications                               | 4,687.61            | 5,691.00            | (1,003.39)        | 82.4%         |
| 500.02 · IT Services                                  | 2,860.00            | 1,995.00            | 865.00            | 143.4%        |
| 500.03 · Refreshments                                 | 584.36              | 430.00              | 154.36            | 135.9%        |
| 500.04 · Office Expenses                              | 12,256.49           | 6,650.00            | 5,606.49          | 184.3%        |
| 500.05 · Utilities                                    | 7,914.31            | 8,652.12            | (737.81)          | 91.5%         |
| 500.06 · Independent Contract Services                | 9,371.25            | 9,919.00            | (547.75)          | 94.5%         |
| 500.07 · Maintenance Services & Repairs               | 34,016.86           | 9,940.00            | 24,076.86         | 342.2%        |
| 500.08 · Vehicle Expenses                             | 568.45              | 345.00              | 223.45            | 164.8%        |
| 500.10 · Salaries                                     | 236,085.35          | 193,345.88          | 42,739.47         | 122.1%        |
| 500.12 · Payroll Taxes                                | 23,529.78           | 15,467.69           | 8,062.09          | 152.1%        |
| 500.14 · W/C Insurance                                | 1,499.81            | 1,470.00            | 29.81             | 102.0%        |
| 500.15 · Employee Health & Welfare                    | 23,361.23           | 25,495.70           | (2,134.47)        | 91.6%         |
| 500.16 · Board Stipends                               | 11,592.00           | 11,550.00           | 42.00             | 100.4%        |
| 500.17 · Education & Conferences                      | 17,076.06           | 4,800.00            | 12,276.06         | 355.8%        |
| 500.18 · Dues & Subscriptions                         | 20,246.27           | 24,145.00           | (3,898.73)        | 83.9%         |
| 500.19 · Insurance - General                          | 11,990.09           | 15,666.56           | (3,676.47)        | 76.5%         |
| 500.20 · Independent Accounting Services              | 10,500.00           | 11,000.00           | (500.00)          | 95.5%         |
| 500.21 · Annual Independent Audit                     | 11,068.96           | 15,500.00           | (4,431.04)        | 71.4%         |
| 500.22 · Medical Records Store & Service              | 18,408.45           | 15,526.07           | 2,882.38          | 118.6%        |
| 500.23 · General Counsel                              | 11,865.00           | 18,497.50           | (6,632.50)        | 64.1%         |
| 500.29 · Dist Promotions & Publications               | 10,845.71           | 9,375.00            | 1,470.71          | 115.7%        |
| 500.30 · Simple IRA Expense                           | 4,893.74            | 5,800.41            | (906.67)          | 84.4%         |
| 500.33 · Copier Lease                                 | 5,408.10            | 5,924.38            | (516.28)          | 91.3%         |
| 500.36 · Accrued Vacation & Sick Leave                | 943.67              | 0.00                | 943.67            | 100.0%        |
| 500.40 · Office Equipment                             | 1,727.41            | 5,700.00            | (3,972.59)        | 30.3%         |
| 500.50 · General Election                             | 17,000.00           | 0.00                | 17,000.00         | 100.0%        |
| <b>Total 500 · Administrative Expenses</b>            | <b>510,300.96</b>   | <b>422,886.31</b>   | <b>87,414.65</b>  | <b>120.7%</b> |
| 570 · Comm. Health & Wellness Center                  |                     |                     |                   |               |
| 570.32 · Vehicle Expenses                             | 348.25              | 0.00                | 348.25            | 100.0%        |
| 570.01 · Communications                               | 3,096.37            | 1,540.00            | 1,556.37          | 201.1%        |
| 570.02 · IT Services                                  | 0.00                | 770.00              | (770.00)          | 0.0%          |
| 570.04 · Office Expenses                              | 7,058.63            | 3,500.00            | 3,558.63          | 201.7%        |
| 570.05 · Utilities                                    | 9,103.86            | 9,529.90            | (426.04)          | 95.5%         |
| 570.06 · Independent Contract Services                | 0.00                | 808.50              | (808.50)          | 0.0%          |
| 570.07 · Maintenance Services & Repairs               | 37,993.00           | 14,245.00           | 23,748.00         | 266.7%        |
| 570.10 · Salaries                                     | 87,235.05           | 89,990.40           | (2,755.35)        | 96.9%         |
| 570.12 · Payroll Taxes                                | 6,800.99            | 7,199.26            | (398.27)          | 94.5%         |
| 570.15 · Employee Health & Welfare                    | 18,031.94           | 20,020.17           | (1,988.23)        | 90.1%         |
| 570.18 · Dues & Subscriptions                         | 5,406.00            | 0.00                | 5,406.00          | 100.0%        |
| 570.19 · Insurance - General                          | 4,245.64            | 5,250.00            | (1,004.36)        | 80.9%         |
| 570.23 · General Counsel                              | 0.00                | 14,000.00           | (14,000.00)       | 0.0%          |
| 570.29 · Dist Promotions & Publications               | 4,399.84            | 12,066.69           | (7,666.85)        | 36.5%         |
| 570.30 · Simple IRA Expense                           | 1,818.62            | 2,721.74            | (903.12)          | 66.8%         |
| 570.33 · Copier Lease                                 | 0.00                | 5,924.38            | (5,924.38)        | 0.0%          |
| 570.40 · Office Equipment                             | 2,935.36            | 5,000.00            | (2,064.64)        | 58.7%         |
| <b>Total 570 · Comm. Health &amp; Wellness Center</b> | <b>188,473.55</b>   | <b>192,566.04</b>   | <b>(4,092.49)</b> | <b>97.9%</b>  |

**Fallbrook Regional Health District**  
**REPORT 3 - PROFIT & LOSS ACTUAL vs. YTD BUDGET**  
 July through January 2023

|  | Jul '22 - Jan ...   | Budget              | \$ Over Budget      | % of Budget   |
|--|---------------------|---------------------|---------------------|---------------|
| <b>600 · Community Health Contracts</b>          |                     |                     |                     |               |
| 600.02 · Boys & Girls Clubs of North Cty         | 35,312.00           | 25,156.00           | 10,156.00           | 140.4%        |
| 600.04 · D'Vine Path                             | 23,574.00           | 11,787.00           | 11,787.00           | 200.0%        |
| 600.05 · Fallbrook Food Pantry                   | 75,200.00           | 37,600.00           | 37,600.00           | 200.0%        |
| 600.07 · Fallbrook Senior Citizens Serv          | 20,339.56           | 10,169.78           | 10,169.78           | 200.0%        |
| 600.10 · Foundation for Senior Care              | 61,002.42           | 30,501.21           | 30,501.21           | 200.0%        |
| 600.11 · Hospice of the Valleys                  | 8,922.22            | 4,461.11            | 4,461.11            | 200.0%        |
| 600.12 · Michelle's Place Cancer Res Ctr         | 23,703.00           | 11,851.50           | 11,851.50           | 200.0%        |
| 600.14 · Palomar Family Counseling Svc           | 30,000.00           | 15,000.00           | 15,000.00           | 200.0%        |
| 600.50 · NC Fire JPA (Ambulance)                 | 0.00                | 105,000.00          | (105,000.00)        | 0.0%          |
| 600.51 · NC Fire JPA (EMSO)                      | 39,702.57           | 40,000.00           | (297.43)            | 99.3%         |
| 600.52 · NC Fire JPA (Public Comms)              | 18,059.30           | 15,000.00           | 3,059.30            | 120.4%        |
| <b>Total 600 · Community Health Contracts</b>    | <b>335,815.07</b>   | <b>306,526.60</b>   | <b>29,288.47</b>    | <b>109.6%</b> |
| <b>800 · District Direct Care Services</b>       |                     |                     |                     |               |
| 800.01 · Health Services and Clinics             | 3,671.05            | 123,416.69          | (119,745.64)        | 3.0%          |
| <b>Total 800 · District Direct Care Services</b> | <b>3,671.05</b>     | <b>123,416.69</b>   | <b>(119,745.64)</b> | <b>3.0%</b>   |
| <b>Total Expense</b>                             | <b>1,038,260.63</b> | <b>1,045,395.64</b> | <b>(7,135.01)</b>   | <b>99.3%</b>  |
| <b>Net Ordinary Income</b>                       | <b>441,911.21</b>   | <b>212,917.41</b>   | <b>228,993.80</b>   | <b>207.6%</b> |
| <b>Other Income/Expense</b>                      |                     |                     |                     |               |
| <b>Other Income</b>                              |                     |                     |                     |               |
| Credit Card-Cash Rewards/Rebate                  | 322.82              |                     |                     |               |
| 406 · Unearned Gain/Loss - CalTRUST              | (22,677.42)         | 0.00                | (22,677.42)         | 100.0%        |
| 810 · Interest Income - Alvarado Str.            | 13,630.72           | 0.00                | 13,630.72           | 100.0%        |
| <b>Total Other Income</b>                        | <b>(8,723.88)</b>   | <b>0.00</b>         | <b>(8,723.88)</b>   | <b>100.0%</b> |
| <b>Other Expense</b>                             |                     |                     |                     |               |
| <b>825 · Depreciation</b>                        |                     |                     |                     |               |
| 500.27 · Depreciation - Brandon Rd.              | 9,859.15            | 0.00                | 9,859.15            | 100.0%        |
| 570.27 · Depreciation - Mission Rd.              | 26,147.10           | 0.00                | 26,147.10           | 100.0%        |
| <b>Total 825 · Depreciation</b>                  | <b>36,006.25</b>    | <b>0.00</b>         | <b>36,006.25</b>    | <b>100.0%</b> |
| <b>835 · FRHD Foundation</b>                     |                     |                     |                     |               |
| 580 · FRHD Foundation Support                    |                     |                     |                     |               |
| 580.17 · Education & Conferences                 | 176.71              | 0.00                | 176.71              | 100.0%        |
| <b>Total 580 · FRHD Foundation Support</b>       | <b>176.71</b>       | <b>0.00</b>         | <b>176.71</b>       | <b>100.0%</b> |
| <b>Total 835 · FRHD Foundation</b>               | <b>176.71</b>       | <b>0.00</b>         | <b>176.71</b>       | <b>100.0%</b> |
| <b>900 · Community Investment Fund Reimb</b>     | <b>(186,401.09)</b> | <b>0.00</b>         | <b>(186,401.09)</b> | <b>100.0%</b> |
| <b>Total Other Expense</b>                       | <b>(150,218.13)</b> | <b>0.00</b>         | <b>(150,218.13)</b> | <b>100.0%</b> |
| <b>Net Other Income</b>                          | <b>141,494.25</b>   | <b>0.00</b>         | <b>141,494.25</b>   | <b>100.0%</b> |
| <b>Net Income</b>                                | <b>583,405.46</b>   | <b>212,917.41</b>   | <b>370,488.05</b>   | <b>274.0%</b> |



### Fallbrook Regional Health District REPORT 4 - APPROVED ANNUAL BUDGET

July 2022 through June 2023

|   | Jul 22             | Aug 22             | Sep 22            | Oct 22            | Nov 22            | Dec 22            | Jan 23            | Feb 23            | Mar 23            | Apr 23            | May 23            | Jun 23             | TOTAL<br>Jul '22 - Ju... |
|---|--------------------|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|--------------------------|
| 570.23 · General Counsel                              | 2,000.00           | 2,000.00           | 2,000.00          | 2,000.00          | 2,000.00          | 2,000.00          | 2,000.00          | 2,000.00          | 2,000.00          | 2,000.00          | 2,000.00          | 2,000.00           | 24,000.00                |
| 570.29 · Dist Promotions & Publications               | 2,666.67           | 1,016.67           | 1,016.67          | 3,666.67          | 1,266.67          | 1,016.67          | 1,416.67          | 3,516.67          | 1,266.67          | 1,166.67          | 1,266.67          | 766.67             | 20,050.04                |
| 570.30 · Simple IRA Expense                           | 388.82             | 388.82             | 388.82            | 388.82            | 388.82            | 388.82            | 388.82            | 388.82            | 388.82            | 388.82            | 388.82            | 388.82             | 4,665.84                 |
| 570.33 · Copier Lease                                 | 846.34             | 846.34             | 846.34            | 846.34            | 846.34            | 846.34            | 846.34            | 846.34            | 846.34            | 846.34            | 846.34            | 846.34             | 10,156.08                |
| 570.40 · Office Equipment                             | 3,000.00           | 0.00               | 0.00              | 1,000.00          | 0.00              | 1,000.00          | 0.00              | 1,000.00          | 0.00              | 0.00              | 0.00              | 0.00               | 6,000.00                 |
| <b>Total 570 · Comm. Health &amp; Wellness Center</b> | <b>30,861.87</b>   | <b>25,773.89</b>   | <b>25,682.00</b>  | <b>29,676.67</b>  | <b>26,647.20</b>  | <b>27,295.94</b>  | <b>26,628.47</b>  | <b>29,644.37</b>  | <b>26,575.96</b>  | <b>26,449.48</b>  | <b>26,577.56</b>  | <b>26,114.95</b>   | <b>327,928.36</b>        |
| <b>600 · Community Health Contracts</b>               |                    |                    |                   |                   |                   |                   |                   |                   |                   |                   |                   |                    |                          |
| 600.01 · Be Well Therapy                              | 0.00               | 0.00               | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00                     |
| 600.02 · Boys & Girls Clubs of North Cty              | 25,156.00          | 0.00               | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 25,156.00                |
| 600.03 · Champions for Health                         | 0.00               | 0.00               | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00                     |
| 600.04 · D'Vine Path                                  | 11,787.00          | 0.00               | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 11,787.00                |
| 600.05 · Fallbrook Food Pantry                        | 37,600.00          | 0.00               | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 37,600.00                |
| 600.06 · Fallbrook Land Conservancy                   | 0.00               | 0.00               | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00                     |
| 600.07 · Fallbrook Senior Citizens Serv               | 10,169.78          | 0.00               | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 10,169.78                |
| 600.08 · Fallbrook Smiles Project                     | 0.00               | 0.00               | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00                     |
| 600.09 · Fallbrook Union High School                  | 0.00               | 0.00               | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00                     |
| 600.10 · Foundation for Senior Care                   | 30,501.21          | 0.00               | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 30,501.21                |
| 600.11 · Hospice of the Valleys                       | 4,461.11           | 0.00               | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 4,461.11                 |
| 600.12 · Michelle's Place Cancer Res Ctr              | 11,851.50          | 0.00               | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 11,851.50                |
| 600.13 · Neighborhood Healthcare                      | 0.00               | 0.00               | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00                     |
| 600.14 · Palomar Family Counseling Svc                | 15,000.00          | 0.00               | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 15,000.00                |
| 600.15 · REINS  | 0.00               | 0.00               | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00                     |
| 600.16 · SSNAAPE                                      | 0.00               | 0.00               | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00                     |
| 600.17 · Trauma Intervention Prog of SD               | 0.00               | 0.00               | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00                     |
| 600.50 · NC Fire JPA (Ambulance)                      | 105,000.00         | 0.00               | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 105,000.00               |
| 600.51 · NC Fire JPA (EMSO)                           | 0.00               | 20,000.00          | 0.00              | 0.00              | 0.00              | 20,000.00         | 0.00              | 0.00              | 20,000.00         | 0.00              | 0.00              | 20,000.00          | 80,000.00                |
| 600.52 · NC Fire JPA (Public Comms)                   | 0.00               | 7,500.00           | 0.00              | 0.00              | 0.00              | 7,500.00          | 0.00              | 0.00              | 7,500.00          | 0.00              | 0.00              | 7,500.00           | 30,000.00                |
| <b>Total 600 · Community Health Contracts</b>         | <b>251,526.60</b>  | <b>27,500.00</b>   | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>27,500.00</b>  | <b>0.00</b>       | <b>0.00</b>       | <b>27,500.00</b>  | <b>0.00</b>       | <b>0.00</b>       | <b>27,500.00</b>   | <b>361,526.60</b>        |
| <b>800 · District Direct Care Services</b>            |                    |                    |                   |                   |                   |                   |                   |                   |                   |                   |                   |                    |                          |
| 800.01 · Health Services and Clinics                  | 16,916.67          | 16,916.67          | 21,916.67         | 16,916.67         | 16,916.67         | 16,916.67         | 16,916.67         | 16,916.67         | 16,916.67         | 16,916.67         | 16,916.67         | 16,916.67          | 208,000.04               |
| 800.02 · Urgent Care                                  | 0.00               | 0.00               | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00                     |
| 800.03 · Women of Wellness                            | 0.00               | 0.00               | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00                     |
| <b>Total 800 · District Direct Care Services</b>      | <b>16,916.67</b>   | <b>16,916.67</b>   | <b>21,916.67</b>  | <b>16,916.67</b>  | <b>16,916.67</b>  | <b>16,916.67</b>  | <b>16,916.67</b>  | <b>16,916.67</b>  | <b>16,916.67</b>  | <b>16,916.67</b>  | <b>16,916.67</b>  | <b>16,916.67</b>   | <b>208,000.04</b>        |
| <b>Total Expense</b>                                  | <b>368,045.26</b>  | <b>135,040.98</b>  | <b>101,237.99</b> | <b>111,572.02</b> | <b>99,486.28</b>  | <b>132,180.03</b> | <b>97,833.08</b>  | <b>106,397.93</b> | <b>124,499.41</b> | <b>99,853.85</b>  | <b>99,904.76</b>  | <b>124,787.88</b>  | <b>1,600,839.47</b>      |
| <b>Net Ordinary Income</b>                            | <b>-340,580.25</b> | <b>-109,213.42</b> | <b>-64,632.08</b> | <b>7,067.56</b>   | <b>540,610.92</b> | <b>192,408.94</b> | <b>-12,744.26</b> | <b>-40,896.96</b> | <b>313,806.46</b> | <b>174,116.18</b> | <b>-68,822.72</b> | <b>-104,799.00</b> | <b>486,321.37</b>        |
| <b>Other Income/Expense</b>                           |                    |                    |                   |                   |                   |                   |                   |                   |                   |                   |                   |                    |                          |
| <b>Other Income</b>                                   |                    |                    |                   |                   |                   |                   |                   |                   |                   |                   |                   |                    |                          |
| 406 · Unearned Gain/Loss - CalTRUST                   | 0.00               | 0.00               | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00                     |
| 810 · Interest Income - Alvarado Str.                 | 0.00               | 0.00               | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00                     |
| 820 · Gain on Sale of Assets                          |                    |                    |                   |                   |                   |                   |                   |                   |                   |                   |                   |                    |                          |
| 820.01 · Gain on Sale of Assets - Other               | 0.00               | 0.00               | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00                     |
| <b>Total 820 · Gain on Sale of Assets</b>             | <b>0.00</b>        | <b>0.00</b>        | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>        | <b>0.00</b>              |
| <b>Total Other Income</b>                             | <b>0.00</b>        | <b>0.00</b>        | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>        | <b>0.00</b>              |
| <b>Other Expense</b>                                  |                    |                    |                   |                   |                   |                   |                   |                   |                   |                   |                   |                    |                          |
| 825 · Depreciation                                    |                    |                    |                   |                   |                   |                   |                   |                   |                   |                   |                   |                    |                          |
| 500.27 · Depreciation - Brandon Rd.                   | 0.00               | 0.00               | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00                     |
| 570.27 · Depreciation - Mission Rd.                   | 0.00               | 0.00               | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00                     |
| <b>Total 825 · Depreciation</b>                       | <b>0.00</b>        | <b>0.00</b>        | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>        | <b>0.00</b>              |



**Fallbrook Regional Health District**  
**REPORT 4 - APPROVED ANNUAL BUDGET**  
 July 2022 through June 2023

|  | Jul 22             | Aug 22             | Sep 22            | Oct 22          | Nov 22            | Dec 22            | Jan 23            | Feb 23            | Mar 23            | Apr 23            | May 23            | Jun 23             | TOTAL<br>Jul '22 - Ju... |
|--|--------------------|--------------------|-------------------|-----------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|--------------------------|
| <b>830 · Community Investment Funds Used</b>       |                    |                    |                   |                 |                   |                   |                   |                   |                   |                   |                   |                    |                          |
| 830.01 · Consultants                               | 0.00               | 0.00               | 0.00              | 0.00            | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00                     |
| 830.02 · Facility Improvements                     | 0.00               | 0.00               | 0.00              | 0.00            | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00                     |
| <b>Total 830 · Community Investment Funds U...</b> | <b>0.00</b>        | <b>0.00</b>        | <b>0.00</b>       | <b>0.00</b>     | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>        | <b>0.00</b>              |
| <b>835 · FRHD Foundation</b>                       |                    |                    |                   |                 |                   |                   |                   |                   |                   |                   |                   |                    |                          |
| <b>580 · FRHD Foundation Support</b>               |                    |                    |                   |                 |                   |                   |                   |                   |                   |                   |                   |                    |                          |
| 580.01 · Communications                            | 0.00               | 0.00               | 0.00              | 0.00            | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00                     |
| 580.02 · I.T. Services                             | 0.00               | 0.00               | 0.00              | 0.00            | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00                     |
| 580.03 · Refreshments                              | 0.00               | 0.00               | 0.00              | 0.00            | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00                     |
| 580.04 · Office Expenses                           | 0.00               | 0.00               | 0.00              | 0.00            | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00                     |
| 580.05 · Utilities                                 | 0.00               | 0.00               | 0.00              | 0.00            | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00                     |
| 580.07 · Maintenance Services & Repairs            | 0.00               | 0.00               | 0.00              | 0.00            | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00                     |
| 580.10 · Salaries                                  | 0.00               | 0.00               | 0.00              | 0.00            | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00                     |
| 580.12 · Payroll Taxes                             | 0.00               | 0.00               | 0.00              | 0.00            | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00                     |
| 580.14 · W/C Insurance                             | 0.00               | 0.00               | 0.00              | 0.00            | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00                     |
| 580.17 · Education & Conferences                   | 0.00               | 0.00               | 0.00              | 0.00            | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00                     |
| 580.18 · Dues & Subscriptions                      | 0.00               | 0.00               | 0.00              | 0.00            | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00                     |
| 580.19 · Insurance - General                       | 0.00               | 0.00               | 0.00              | 0.00            | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00                     |
| 580.20 · Independent Accounting Servic...          | 0.00               | 0.00               | 0.00              | 0.00            | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00                     |
| 580.21 · Annual Independent Audit                  | 0.00               | 0.00               | 0.00              | 0.00            | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00                     |
| 580.23 · General Counsel                           | 0.00               | 0.00               | 0.00              | 0.00            | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00                     |
| 580.33 · Copier Lease                              | 0.00               | 0.00               | 0.00              | 0.00            | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00                     |
| 580.40 · Office Equipment                          | 0.00               | 0.00               | 0.00              | 0.00            | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00                     |
| 580 · FRHD Foundation Support - Other              | 0.00               | 0.00               | 0.00              | 0.00            | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00                     |
| <b>Total 580 · FRHD Foundation Support</b>         | <b>0.00</b>        | <b>0.00</b>        | <b>0.00</b>       | <b>0.00</b>     | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>        | <b>0.00</b>              |
| <b>Total 835 · FRHD Foundation</b>                 | <b>0.00</b>        | <b>0.00</b>        | <b>0.00</b>       | <b>0.00</b>     | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>        | <b>0.00</b>              |
| <b>900 · Community Investment Fund Reimb</b>       | <b>0.00</b>        | <b>0.00</b>        | <b>0.00</b>       | <b>0.00</b>     | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>        | <b>0.00</b>              |
| <b>Total Other Expense</b>                         | <b>0.00</b>        | <b>0.00</b>        | <b>0.00</b>       | <b>0.00</b>     | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>        | <b>0.00</b>              |
| <b>Net Other Income</b>                            | <b>0.00</b>        | <b>0.00</b>        | <b>0.00</b>       | <b>0.00</b>     | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>        | <b>0.00</b>              |
| <b>Net Income</b>                                  | <b>-340,580.25</b> | <b>-109,213.42</b> | <b>-64,632.08</b> | <b>7,067.56</b> | <b>540,610.92</b> | <b>192,408.94</b> | <b>-12,744.26</b> | <b>-40,896.96</b> | <b>313,806.46</b> | <b>174,116.18</b> | <b>-68,822.72</b> | <b>-104,799.00</b> | <b>486,321.37</b>        |

# California State Treasurer *Fiona Ma, CPA*



Local Agency Investment Fund  
P.O. Box 942809  
Sacramento, CA 94209-0001  
(916) 653-3001

February 02, 2023

[LAIF Home](#)  
[PMIA Average Monthly Yields](#)

## FALLBROOK REGIONAL HEALTH DISTRICT

DISTRICT ADMINISTRATOR  
138 SOUTH BRANDON ROAD  
FALLBROOK, CA 92028

[Tran Type Definitions](#)



Account Number: XXXXXXXXXX

January 2023 Statement

| Effective Date | Transaction Date | Tran Type | Confirm Number | Web Confirm Number | Authorized Caller | Amount     |
|----------------|------------------|-----------|----------------|--------------------|-------------------|------------|
| 1/10/2023      | 1/9/2023         | RW        | 1720103        | N/A                | JENNIFER JEFFRIES | -90,000.00 |
| 1/13/2023      | 1/12/2023        | QRD       | 1720833        | N/A                | SYSTEM            | 8,710.09   |

### Account Summary

|                  |           |                    |              |
|------------------|-----------|--------------------|--------------|
| Total Deposit:   | 8,710.09  | Beginning Balance: | 1,667,359.73 |
| Total Withdrawal | 90,000.00 | Ending Balance     | 1,586,069.82 |



CaITRUST  
 PO Box 2709  
 Granite Bay, CA 95746  
 www.caltrust.org  
 Email: admin@caltrust.org  
 Fax: 402-963-9094  
 Phone: 833-CALTRUST (225-8787)

## Investment Account Summary

01/01/2023 through 01/31/2023

### SUMMARY OF INVESTMENTS

| Fund   | Account Number | Total Shares Owned | Net Asset Value per Share on Jan 31 (\$) | Value on Jan 31 (\$) | Average Cost Amount (\$) | Cumulative Change in Value (\$) |
|--|----------------|--------------------|--|----------------------|--------------------------|---------------------------------|
| <b>FALLBROOK REGIONAL HEALTH DISTRICT</b>      |                |                    |  |                      |                          |                                 |
| CalTRUST Medium Term Fund                      |                | 575,501.693        | 9.77                                     | 5,622,651.54         | 5,771,494.05             | (148,842.51)                    |
| <b>Portfolios Total value as of 01/31/2023</b> |                |                    |  | <b>5,622,651.54</b>  |                          |                                 |

### DETAIL OF TRANSACTION ACTIVITY

| Activity Description            | Activity Date | Amount (\$)                               | Amount in Shares | Balance in Shares  | Price per Share (\$)              | Balance (\$)        | Average Cost Amt (\$) | Realized Gain/(Loss) (\$) |
|---------------------------------|---------------|---|------------------|--------------------|-----------------------------------|---------------------|-----------------------|---------------------------|
|                                 |               | <b>FALLBROOK REGIONAL HEALTH DISTRICT</b> |                  |                    | <b>Account Number: [REDACTED]</b> |                     |                       |                           |
| Beginning Balance               | 01/01/2023    |   |                  | 574,228.457        | 9.71                              | 5,575,758.32        |                       |                           |
| Accrual Income Div Reinvestment | 01/31/2023    | 12,439.52                                 | 1,273.236        | 575,501.693        | 9.77                              | 5,622,651.54        | 0.00                  | 0.00                      |
| Change in Value                 |               |   |                  |                    |                                   | 34,453.70           |                       |                           |
| <b>Closing Balance as of</b>    | <b>Jan 31</b> |   |                  | <b>575,501.693</b> | <b>9.77</b>                       | <b>5,622,651.54</b> |                       |                           |

Please note that this information should not be construed as tax advice and it is recommended that you consult with a tax professional regarding your account.

## **LOCAL AGENCY INVESTMENT FUND (LAIF)**

Through the Pooled Money Investment Account (PMIA), the State Treasurer invests taxpayers' money to manage the State's cash flow and strengthen the financial security of local governmental entities. PMIA policy sets as primary investment objectives safety, liquidity and yield. Total assets under LAIF Management at month-end was \$27.9 billion.

As of January 31, 2023, the PMIA's holdings included US Treasury Bills and Notes (65.92% of portfolio), Federal Agency Debentures and Discount Notes (21.08% of portfolio), CDs and Commercial Paper (10.09% of portfolio).

As of January 31, 2023, the District's balance was \$1,586,069.82. This represents 22.00% of the District's investment portfolio. The Performance Rate for the month of January was 2.425%.

In January, 2023, the District reported \$8,710.09 in quarterly earnings.

## **CalTRUST**

The CalTRUST Board works closely with the investment manager, BlackRock, to ensure that public dollars are managed securely and efficiently and are in full compliance with California Law. The primary objective is to safeguard the preservation of principal.

The District is invested in the CalTRUST Medium Term Fund which held, in part, the following sectors at January 31, 2023: Corporate Bonds (31.83% of portfolio), US Government and Agencies (51.19% of portfolio) and CDs (3.18% of portfolio). Total assets under CalTRUST Management at month-end was over \$2.8 billion.

As of January 31, the District's closing Net Asset Value was \$5,622,651.54. This represents 78.00% of the District's investment portfolio.

In January, 2023, the District earned \$12,439.52 in dividend income and reported an unrealized gain of \$34,453.70. The One Year Yield on the Medium-Term Fund was 1.51%

The investments of the District are in compliance with the District's 2022-2023 Investment Policy. The balances in the District's investment accounts give the District the ability to meet its expenditure requirements for the next eighteen (18) months.

**Fallbrook Regional Health District**  
**REPORT 7 - PROPERTY TAX REVENUE**  
 January 2023

---

| Type                              | Date       | Name | Amount              | Balance             |
|-----------------------------------|------------|------|---------------------|---------------------|
| <b>400 · District Income</b>      |            |      |                     |                     |
| <b>402 · Property Tax Revenue</b> |            |      |                     |                     |
| General Journal                   | 07/31/2022 |      | 33,039.59           | 33,039.59           |
| General Journal                   | 08/31/2022 |      | 19,112.02           | 52,151.61           |
| General Journal                   | 09/30/2022 |      | 38,254.42           | 90,406.03           |
| General Journal                   | 10/31/2022 |      | 101,462.22          | 191,868.25          |
| General Journal                   | 11/30/2022 |      | 748,316.37          | 940,184.62          |
| General Journal                   | 12/31/2022 |      | 372,824.47          | 1,313,009.09        |
| General Journal                   | 01/31/2023 |      | 86,736.33           | 1,399,745.42        |
| Total 402 · Property Tax Revenue  |            |      | 1,399,745.42        | 1,399,745.42        |
| Total 400 · District Income       |            |      | 1,399,745.42        | 1,399,745.42        |
| <b>TOTAL</b>                      |            |      | <b>1,399,745.42</b> | <b>1,399,745.42</b> |

**Fallbrook Regional Health District**  
**REPORT 8 - CHECK DETAIL REPORT**  
**January 2023**

| Date  | Num   | Name                      | Memo  | Amount     |
|---|-------|---------------------------|---|------------|
| <b>102.3 - Cash in Bank - Pacific Western</b> |       |                           |   |            |
| 01/05/2023                                    | 13153 | Culligan of San Diego     | WC - Water service                                | -37.50     |
| 01/05/2023                                    | 13154 | Fallbrook Waste & Re...   | WC - Utilities                                    | -283.38    |
| 01/05/2023                                    | 13155 | Iron Mountain             | Record storage                                    | -2,726.87  |
| 01/05/2023                                    | 13156 | Juana Diaz                | Office Cleaning                                   | -380.00    |
| 01/05/2023                                    | 13157 | LDC Always Green La...    |   | -1,350.00  |
| 01/05/2023                                    | 13158 | Portero Services          | December Bookkeeping                              | -1,338.75  |
| 01/05/2023                                    | 13159 | Spectrum - Mission        | 8448 20 899 0060354                               | -365.91    |
| 01/05/2023                                    | 13160 | Spectrum Business-Br...   | 8448 20 899 0060321                               | -342.91    |
| 01/05/2023                                    | 13161 | Springston Design LLC     | Managed IT Service                                | -400.00    |
| 01/05/2023                                    | 13162 | Sun Realty                | Supplement for original underpaid invoice         | -337.50    |
| 01/05/2023                                    | 13163 | Woodward, Susan           | December Services                                 | -1,500.00  |
| 01/05/2023                                    | 13164 | Konica Minolta            |   | -902.85    |
| 01/05/2023                                    | 277   |                           | 12/31/2022 Payroll/Tax Disbursement               | -24,033.49 |
| 01/05/2023                                    | 13247 | Amazon Capital Servi...   | VOID: Admin - Office Supplies                     | 0.00       |
| 01/05/2023                                    | 13248 | Fallbrook Rooter & Dr...  | VOID: WC - Maintenance - CIF                      | 0.00       |
| 01/05/2023                                    | 13249 | Fowler Pest Control, I... | VOID: WC - Maintenance                            | 0.00       |
| 01/05/2023                                    | 13250 | Juana Diaz                | VOID: Office Cleaning                             | 0.00       |
| 01/05/2023                                    | 13251 | Konica Minolta            | VOID: WC & Admin Copiers                          | 0.00       |
| 01/05/2023                                    | 13252 | Low Voltage               | VOID: fire protection service                     | 0.00       |
| 01/05/2023                                    | 13253 | Terry Brown               | VOID: Replacement for payment not received        | 0.00       |
| 01/06/2023                                    | 269   |                           | American Funds                                    | -4,041.57  |
| 01/06/2023                                    | 270   |                           | ADP Payroll Fees                                  | -87.72     |
| 01/09/2023                                    | 276   |                           | Terry Brown board check returned                  | 302.46     |
| 01/10/2023                                    | 281   |                           | To record receipt of reimburseable funds from CIF | 90,000.00  |
| 01/12/2023                                    | 13165 | 24 Hour Elevator Inc.     | Elevator Maintenance - Admin                      | -238.11    |
| 01/12/2023                                    | 13166 | Amazon Capital Servi...   |   | -313.52    |
| 01/12/2023                                    | 13167 | Complete Office           | Office Supplies - WC                              | -310.32    |
| 01/12/2023                                    | 13168 | Culligan of Escondido     | Water service - Admin                             | -60.26     |
| 01/12/2023                                    | 13169 | Department of Industri... | Elevator Maintenance                              | -225.00    |
| 01/12/2023                                    | 13170 | Event Temple              | Event Planning Software - WC                      | -4,718.00  |
| 01/12/2023                                    | 13171 | Fallbrook Chamber of ...  | Advertising - WC                                  | -25.00     |
| 01/12/2023                                    | 13172 | Fallbrook Printing Cor... | Business Cards - Admin                            | -328.64    |
| 01/12/2023                                    | 13173 | Fowler Pest Control, I... | Pest Control - admin                              | -85.00     |
| 01/12/2023                                    | 13174 | Juana Diaz                | Office Cleaning                                   | -380.00    |
| 01/12/2023                                    | 13175 | Key, Darren               | Repairs - WC                                      | -456.68    |
| 01/12/2023                                    | 13176 | Martin Quiroz - Deposi... | VOID: Refund - due to cancellation                | 0.00       |
| 01/12/2023                                    | 13177 | Patty Taylor              | Mileage Reimbursement                             | -18.75     |
| 01/12/2023                                    | 13178 | Pitney Bowes - Purch...   | 8000-9090-0976-9550                               | -250.00    |
| 01/12/2023                                    | 13179 | San Diego County Sh...    | Alarm Security Permit Application                 | -176.00    |
| 01/12/2023                                    | 13180 | SDRMA                     | Health Benefits                                   | -595.40    |
| 01/12/2023                                    | 13181 | Streamline                | Annual Website costs                              | -4,320.00  |
| 01/12/2023                                    | 13182 | UMPQUA Bank               |   | -2,083.56  |
| 01/12/2023                                    |       |                           | Deposit   | 2,545.00   |
| 01/13/2023                                    | 271   |                           | ADP Payroll Fees                                  | -127.12    |
| 01/15/2023                                    | 266   |                           | Book Payroll Disbursement                         | -21,297.01 |
| 01/17/2023                                    | 272   |                           | Go Daddy  | -191.88    |
| 01/18/2023                                    | 278   |                           | Tax Apportionment received                        | 372,879.47 |
| 01/19/2023                                    | 13183 | Amazon Capital Servi...   |   | -517.17    |
| 01/19/2023                                    | 13184 | Blanca Castaneda - 1      | WC - Deposit Refund                               | -200.00    |
| 01/19/2023                                    | 13185 | Costco                    | Annual Membership                                 | -120.00    |
| 01/19/2023                                    | 13186 | First Impulse             | WC - Communications                               | -90.00     |
| 01/19/2023                                    | 13187 | Fowler Pest Control, I... | Pest Control - WC                                 | -155.00    |
| 01/19/2023                                    | 13188 | Juana Diaz                | Office Cleaning                                   | -420.00    |
| 01/19/2023                                    | 13189 | Key, Darren               |   | -526.91    |
| 01/19/2023                                    | 13190 | Uline                     | WC - chairs                                       | -750.96    |
| 01/26/2023                                    | 13191 | Amazon Capital Servi...   |   | -1,683.22  |
| 01/26/2023                                    | 13192 | CalPERS                   | ID 1559595490                                     | -5,567.17  |
| 01/26/2023                                    | 13193 | Complete Office           | Office Supplies - Admin                           | -173.37    |
| 01/26/2023                                    | 13194 | Fallbrook Local Locks...  | Duplicate Keys                                    | -14.55     |
| 01/26/2023                                    | 13195 | Juana Diaz                | Office cleaning                                   | -380.00    |
| 01/26/2023                                    | 13196 | Rachel Mason              |   | -2,307.44  |
| 01/26/2023                                    | 13197 | Village News              | Yearly Subscription                               | -69.95     |
| 01/26/2023                                    | 273   |                           | Go Daddy  | -107.88    |

**Fallbrook Regional Health District**  
**REPORT 8 - CHECK DETAIL REPORT**  
January 2023

---

| <u>Date</u>                                  | <u>Num</u> | <u>Name</u> | <u>Memo</u>                    | <u>Amount</u>     |
|--|------------|-------------|--------------------------------|-------------------|
| 01/26/2023                                   | 274        |             | Additional FUTA tax adjustment | -1,445.61         |
| 01/27/2023                                   | 275        |             | ADP Payroll Fees               | -109.21           |
| Total 102.3 · Cash in Bank - Pacific Western |            |             |                                | 376,759.79        |
| <b>TOTAL</b>                                 |            |             |                                | <b>376,759.79</b> |



UMPQUA BANK

BL ACCT 00002840-20000001
FALLBROOK REG HEALTH DIST
Account Number: ####-####-####-7117
Page 1 of 4



Account Summary

Table with 3 columns: Description, Sign, Amount. Includes Billing Cycle, Days In Billing Cycle, Previous Balance, Purchases, Cash, Balance Transfers, Special, Credits, Payments, Other Charges, Finance Charges.

NEW BALANCE \$5,267.35

Credit Summary

Table with 2 columns: Description, Amount. Includes Total Credit Line, Available Credit Line, Available Cash, Amount Over Credit Line, Amount Past Due, Disputed Amount.

Account Inquiries

- Call us at: (866) 777-9013
Lost or Stolen Card: (866) 839-3485
Go to www.umpquabank.com
Write us at PO BOX 35142 - LB1181, SEATTLE, WA 98124-5142

Payment Summary

Table with 2 columns: Description, Amount. Includes NEW BALANCE \$5,267.35, MINIMUM PAYMENT \$5,267.35, PAYMENT DUE DATE 02/25/2023

NOTE: Grace period to avoid a finance charge on purchases, pay entire new balance by payment due date. Finance charge accrues on cash advances until paid and will be billed on your next statement.

Corporate Activity

Table with 5 columns: Trans Date, Post Date, Reference Number, Transaction Description, Amount. Includes TOTAL CORPORATE ACTIVITY \$2,406.38-

Cardholder Account Summary

Table with 5 columns: Cardholder Name, Payments & Other Credits, Purchases & Other Charges, Cash Advances, Total Activity. Includes LINDA BANNERMAN, \$0.00, \$2,044.42, \$0.00, \$2,044.42

Cardholder Account Detail

Table with 6 columns: Trans Date, Post Date, Plan Name, Reference Number, Description, Amount. Includes VAST CONFERENCE, ADOBE \*ACROPRO SUBS, BLS\*TOMEDES LTD

PLEASE DETACH COUPON AND RETURN PAYMENT USING THE ENCLOSED ENVELOPE - ALLOW UP TO 7 DAYS FOR RECEIPT

UMPQUA BANK
PO BOX 35142 - LB1181
SEATTLE WA 98124-5142



Account Number

####-####-####-7117

Check box to indicate name/address change on back of this coupon

AMOUNT OF PAYMENT ENCLOSED

Table with 4 columns: Closing Date, New Balance, Total Minimum Payment Due, Payment Due Date. Includes 01/31/23, \$5,267.35, \$5,267.35, 02/25/23

\$



BL ACCT 00002840-20000001
FALLBROOK REG HEALTH DIST
138 SOUTH BRANDON ROAD
FALLBROOK CA 92028

MAKE CHECK PAYABLE TO:

UMPQUA BANK COMMERCIAL CARD OPS
PO BOX 35142 - LB1181
SEATTLE WA 98124-5142

09 0004 7117 0000 0000 00000000 00000000 0



| Cardholder Account Detail Continued |           |           |                         |  |          |
|-------------------------------------|-----------|-----------|-------------------------|--|----------|
| Trans Date                          | Post Date | Plan Name | Reference Number        | Description                            | Amount   |
| 01/10                               | 01/12     | PPLN01    | 74579163011474921133712 | INTERNATIONAL TRANS FEE                | \$1.40   |
| 01/19                               | 01/22     | PPLN01    | 24445003021500564968007 | WALMART.COM 8009666546 800-966-6546 AR | \$910.53 |
| 01/20                               | 01/22     | PPLN01    | 24129423021100000712185 | MAJOR MARKET FALLBROOK CA              | \$92.43  |
| 01/21                               | 01/23     | PPLN01    | 24943003022091428000019 | PIZZA HUT 033367 FALLBROOK CA          | \$72.74  |
| 01/24                               | 01/25     | PPLN01    | 24765013025400001386557 | FALLBROOK ACE HARDWARE FALLBROOK CA    | \$10.74  |
| 01/25                               | 01/26     | PPLN01    | 24603163025027017754814 | GML CUT RATE FURNITUREINC VISTA CA     | \$709.04 |
| 01/25                               | 01/27     | PPLN01    | 24231683026837000951029 | VONS #2360 OCEANSIDE CA                | \$9.73   |
| 01/27                               | 01/29     | PPLN01    | 24906413027165970217444 | EIG*CONSTANTCONTACT.COM 855-2295506 MA | \$95.00  |

| Cardholder Account Summary        |  |   |  |                                |                                     |
|-----------------------------------|--|---|--|--------------------------------|-------------------------------------|
| <b>RACHEL MASON</b><br>##### 2600 |  | <b>Payments &amp; Other Credits</b><br>\$96.72- | <b>Purchases &amp; Other Charges</b><br>\$3,619.12 | <b>Cash Advances</b><br>\$0.00 | <b>Total Activity</b><br>\$3,522.40 |

| Cardholder Account Detail |           |           |                         |   |            |
|---------------------------|-----------|-----------|-------------------------|---|------------|
| Trans Date                | Post Date | Plan Name | Reference Number        | Description                                 | Amount     |
| 01/05                     | 01/06     | PPLN01    | 24055223005083019421182 | SMARTSIGN 718-797-1900 NY                   | \$351.90   |
| 01/05                     | 01/06     | PPLN01    | 24055223005083338903373 | SMARTSIGN 718-797-1900 NY                   | \$33.67    |
| 01/05                     | 01/06     | PPLN01    | 24055223005083737197064 | SMARTSIGN 718-797-1900 NY                   | \$33.67    |
| 01/05                     | 01/06     | PPLN01    | 24431063006700496797693 | MARITZ AT&L*INTLAFP 642-088-5055 MO         | \$799.00   |
| 01/07                     | 01/09     | PPLN01    | 24943013008010182447627 | HOMEDEPOT.COM 800-430-3376 GA               | \$1,386.74 |
| 01/07                     | 01/09     | PPLN01    | 24943013008010182467153 | HOMEDEPOT.COM 800-430-3376 GA               | \$369.11   |
| 01/07                     | 01/09     | PPLN01    | 24943013008010183042633 | HOMEDEPOT.COM 800-430-3376 GA               | \$28.27    |
| 01/08                     | 01/10     | PPLN01    | 24943013009010193428995 | HOMEDEPOT.COM 800-430-3376 GA               | \$338.34   |
| 01/10                     | 01/11     | PPLN01    | 24431053010700432645712 | BACKGROUNDCHECKS.COM} 866-300-8524 TX       | \$69.95    |
| 01/17                     | 01/18     | PPLN01    | 24765013018400051000495 | PEDRO'S TACOS FALLBROOK CA                  | \$19.16    |
| 01/19                     | 01/22     | PPLN01    | 24755423020260204639246 | HARRY'S SPORTS BAR AND GRI FALLBROOK CA     | \$42.50    |
| 01/22                     | 01/24     | PPLN01    | 24943013023010195866830 | THE HOME DEPOT #6637 HEMET CA               | \$118.54   |
| 01/22                     | 01/24     |           | 74692163023108904315171 | CREDIT VOUCHER THE HOME DEPOT 6637 HEMET CA | \$96.72-   |
| 01/29                     | 01/31     | PPLN01    | 24943013030010196769539 | HOMEDEPOT.COM 800-430-3376 GA               | \$28.27    |

| Cardholder Account Summary              |  |   |   |                                |                                  |
|---|--|---|---|--------------------------------|----------------------------------|
| <b>THERESA GERACITANO</b><br>##### 9073 |  | <b>Payments &amp; Other Credits</b><br>\$0.00 | <b>Purchases &amp; Other Charges</b><br>\$23.35 | <b>Cash Advances</b><br>\$0.00 | <b>Total Activity</b><br>\$23.35 |

| Cardholder Account Detail |           |           |                         |                                     |         |
|---------------------------|-----------|-----------|-------------------------|-------------------------------------|---------|
| Trans Date                | Post Date | Plan Name | Reference Number        | Description                         | Amount  |
| 01/16                     | 01/17     | PPLN01    | 24765013017400001330589 | FALLBROOK ACE HARDWARE FALLBROOK CA | \$8.29  |
| 01/19                     | 01/20     | PPLN01    | 24765013020400001353404 | FALLBROOK ACE HARDWARE FALLBROOK CA | \$15.06 |

| Finance Charge Summary / Plan Level Information  |                  |                  |                       |                 |                   |                 |                              |               |                |
|--|------------------|------------------|-----------------------|-----------------|-------------------|-----------------|------------------------------|---------------|----------------|
| Plan Name  | Plan Description | FCM <sup>1</sup> | Average Daily Balance | Periodic Rate * | Corresponding APR | Finance Charges | Effective APR Fees **        | Effective APR | Ending Balance |
| <b>Purchases</b>   |                  |                  |                       |                 |                   |                 |                              |               |                |
| PPLN01<br>001  | PURCHASE         | E                | \$0.00                | 0.06024%(D)     | 21.9900%          | \$0.00          | \$0.00                       | 0.0000%       | \$5,267.35     |
| <b>Cash</b>  |                  |                  |                       |                 |                   |                 |                              |               |                |
| CPLN01<br>001  | CASH             | A                | \$0.00                | 0.06572%(D)     | 23.9900%          | \$0.00          | \$0.00                       | 0.0000%       | \$0.00         |
| * Periodic Rate (M)=Monthly (D)=Daily  |                  |                  |                       |                 |                   |                 | Days In Billing Cycle: 32    |               |                |
| ** includes cash advance and foreign currency fees   |                  |                  |                       |                 |                   |                 | APR = Annual Percentage Rate |               |                |
| <sup>1</sup> FCM = Finance Charge Method   |                  |                  |                       |                 |                   |                 |                              |               |                |
| (V) = Variable Rate If you have a variable rate account the periodic rate and Annual Percentage Rate (APR) may vary. |                  |                  |                       |                 |                   |                 |                              |               |                |

**Fallbrook Regional Health District  
Uses of Community Investment Funds**

| <b>Community Investment Fund Beginning Balance as of 01/01/2023</b> |                          |   | <b>\$8,549,182.81</b> |
|---|--------------------------|---|-----------------------|
| <u>Date</u>   | <u>Name</u>              | <u>Memo</u>                             | <u>Amount</u>         |
| <b>570.07 · Maintenance Services &amp; Repairs</b>                  |                          |   |                       |
| 01/26/2023  | Rachel Mason             | Refrigerators and Cabinet supplies - WC | 1,682.44              |
| 01/31/2023  | UMPQUA Bank - Home Depot | Staff Breakroom                         | 2,167.63              |
| Total 570.07 · Maintenance Services & Repairs                       |                          |   | 3,850.07              |
| <b>Community Investment Fund Ending Balance as of 01/31/2023</b>    |                          |   | <b>\$8,545,332.74</b> |
| <b>Total Community Funds used 3rd Quarter FY 2022-2023 -</b>        |                          |   | <b>\$8,545,332.74</b> |

**Fallbrook Regional Health District**  
**REPORT 1 - BALANCE SHEET COMPARISON**  
Comparison of Feb 2023 to Jan 2023

|   | Feb 28, 23           | Jan 31, 23           | \$ Change          |
|---|----------------------|----------------------|--------------------|
| <b>ASSETS</b>                             |                      |                      |                    |
| <b>Current Assets</b>                     |                      |                      |                    |
| <b>Checking/Savings</b>                   |                      |                      |                    |
| 102.3 · Cash in Bank - Pacific Western    | 1,483,161.93         | 1,601,581.16         | -118,419.23        |
| 102.6 · Cash in Bank - LAIF               | 1,556,069.82         | 1,586,069.82         | -30,000.00         |
| 102.9 · Cash in Bank - CalTRUST           | 5,584,142.22         | 5,622,651.54         | -38,509.32         |
| 102.10 · Petty Cash                       | 418.84               | 418.84               | 0.00               |
| <b>Total Checking/Savings</b>             | <b>8,623,792.81</b>  | <b>8,810,721.36</b>  | <b>-186,928.55</b> |
| <b>Other Current Assets</b>               |                      |                      |                    |
| 104 · Prepaid Insurance                   | 10,198.97            | 12,748.69            | -2,549.72          |
| 107 · Tax Apportionment Receivable        | 59,693.30            | 86,736.33            | -27,043.03         |
| 110 · Reimbursement Rec'ble - CIF         | -335.57              | -772.29              | 436.72             |
| <b>Total Other Current Assets</b>         | <b>69,556.70</b>     | <b>98,712.73</b>     | <b>-29,156.03</b>  |
| <b>Total Current Assets</b>               | <b>8,693,349.51</b>  | <b>8,909,434.09</b>  | <b>-216,084.58</b> |
| <b>Fixed Assets</b>                       |                      |                      |                    |
| 122.023 · Accum Depr - E. Mission Improv. | 93,772.00            | 93,772.00            | 0.00               |
| 121 · Equipment                           | 79,034.49            | 79,034.49            | 0.00               |
| 121.2 · Equipment Depreciation            | -52,837.00           | -52,066.75           | -770.25            |
| <b>122.0 · Assets</b>                     |                      |                      |                    |
| 122.01 · S. Brandon Road                  | 161,578.00           | 161,578.00           | 0.00               |
| 122.011 · S. Brandon Road Improvements    | 223,424.76           | 223,424.76           | 0.00               |
| 122.012 · S. Brandon Road Land            | 129,662.00           | 129,662.00           | 0.00               |
| 122.02 · E. Mission Road                  | 1,441,539.86         | 1,441,539.86         | 0.00               |
| 122.021 · E. Mission Road Improvements    | 420,068.50           | 380,998.49           | 39,070.01          |
| 122.022 · E. Mission Road Land            | 360,629.00           | 360,629.00           | 0.00               |
| 122.04 · Accum Depr - All Buildings       | -228,235.00          | -223,861.50          | -4,373.50          |
| <b>Total 122.0 · Assets</b>               | <b>2,508,667.12</b>  | <b>2,473,970.61</b>  | <b>34,696.51</b>   |
| <b>Total Fixed Assets</b>                 | <b>2,628,636.61</b>  | <b>2,594,710.35</b>  | <b>33,926.26</b>   |
| <b>Other Assets</b>                       |                      |                      |                    |
| 130 · Note Receivable - East Alvarado     | 464,556.34           | 465,118.35           | -562.01            |
| <b>Total Other Assets</b>                 | <b>464,556.34</b>    | <b>465,118.35</b>    | <b>-562.01</b>     |
| <b>TOTAL ASSETS</b>                       | <b>11,786,542.46</b> | <b>11,969,262.79</b> | <b>-182,720.33</b> |
| <b>LIABILITIES &amp; EQUITY</b>           |                      |                      |                    |
| <b>Liabilities</b>                        |                      |                      |                    |
| <b>Current Liabilities</b>                |                      |                      |                    |
| <b>Accounts Payable</b>                   |                      |                      |                    |
| 140 · Accounts Payable                    | 69,159.78            | 36,464.94            | 32,694.84          |
| <b>Total Accounts Payable</b>             | <b>69,159.78</b>     | <b>36,464.94</b>     | <b>32,694.84</b>   |
| <b>Other Current Liabilities</b>          |                      |                      |                    |
| 203 - Accrued Payroll                     | 18,635.31            | 18,533.81            | 101.50             |
| 204 · Accrued Vacation & Sick Leave       | 33,585.59            | 33,585.59            | 0.00               |
| 211 · Payroll Taxes Payable               | 6,599.60             | 6,616.49             | -16.89             |
| 213 · Simple Plan Payable                 | 3,103.89             | 3,086.33             | 17.56              |
| <b>Total Other Current Liabilities</b>    | <b>61,924.39</b>     | <b>61,822.22</b>     | <b>102.17</b>      |
| <b>Total Current Liabilities</b>          | <b>131,084.17</b>    | <b>98,287.16</b>     | <b>32,797.01</b>   |
| <b>Total Liabilities</b>                  | <b>131,084.17</b>    | <b>98,287.16</b>     | <b>32,797.01</b>   |

**Fallbrook Regional Health District**  
**REPORT 1 - BALANCE SHEET COMPARISON**  
 Comparison of Feb 2023 to Jan 2023

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|                                       | <u>Feb 28, 23</u>           | <u>Jan 31, 23</u>           | <u>\$ Change</u>          |
|---------------------------------------|-----------------------------|-----------------------------|---------------------------|
| <b>Equity</b>                         |                             |                             |                           |
| 302.2 · Community Investment Funds    | 8,792,578.12                | 8,822,578.12                | -30,000.00                |
| 300 · Unrestricted Operations Fund    | 2,465,936.08                | 2,465,936.08                | 0.00                      |
| Net Income                            | 396,944.09                  | 582,461.43                  | -185,517.34               |
| <b>Total Equity</b>                   | <u>11,655,458.29</u>        | <u>11,870,975.63</u>        | <u>-215,517.34</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <u><b>11,786,542.46</b></u> | <u><b>11,969,262.79</b></u> | <u><b>-182,720.33</b></u> |

**Fallbrook Regional Health District**  
**REPORT 2 - INCOME STATEMENT**  
For the Month Ended February 2023 & Fiscal Year to Date

|   | Feb 23    | Jul '22 - Feb 23 |
|---|-----------|------------------|
| <b>Ordinary Income/Expense</b>                        |           |                  |
| <b>Income</b>   |           |                  |
| <b>400 · District Income</b>                          |           |                  |
| 402 · Property Tax Revenue                            | 59,693.30 | 1,459,493.72     |
| 403 · Interest / Dividends                            | 13,285.83 | 93,125.25        |
| <b>Total 400 · District Income</b>                    | 72,979.13 | 1,552,618.97     |
| <b>460 · Lease Income</b>                             |           |                  |
| 570.00 · Wellness Center Income                       | 0.00      | 587.00           |
| <b>Total 460 · Lease Income</b>                       | 0.00      | 587.00           |
| <b>Total Income</b>                                   | 72,979.13 | 1,553,205.97     |
| <b>Expense</b>  |           |                  |
| <b>500 · Administrative Expenses</b>                  |           |                  |
| 500.01 · Communications                               | 628.66    | 5,316.27         |
| 500.02 · IT Services                                  | 400.00    | 3,260.00         |
| 500.03 · Refreshments                                 | 0.00      | 584.36           |
| 500.04 · Office Expenses                              | 1,004.81  | 13,261.30        |
| 500.05 · Utilities                                    | 1,115.11  | 9,029.42         |
| 500.06 · Independent Contract Services                | 1,338.75  | 10,710.00        |
| 500.07 · Maintenance Services & Repairs               | 3,119.27  | 38,086.13        |
| 500.08 · Vehicle Expenses                             | 0.00      | 568.45           |
| 500.10 · Salaries                                     | 31,697.24 | 267,782.59       |
| 500.12 · Payroll Taxes                                | 2,623.23  | 26,153.01        |
| 500.14 · W/C Insurance                                | 230.33    | 1,730.14         |
| 500.15 · Employee Health & Welfare                    | 2,395.31  | 25,756.54        |
| 500.16 · Board Stipends                               | 2,315.25  | 13,907.25        |
| 500.17 · Education & Conferences                      | 0.00      | 17,076.06        |
| 500.18 · Dues & Subscriptions                         | 2,733.76  | 22,980.03        |
| 500.19 · Insurance - General                          | 1,712.87  | 13,702.96        |
| 500.20 · Independent Accounting Services              | 1,500.00  | 12,000.00        |
| 500.21 · Annual Independent Audit                     | 6,750.00  | 17,818.96        |
| 500.22 · Medical Records Store & Service              | 2,710.56  | 21,119.01        |
| 500.23 · General Counsel                              | 0.00      | 11,865.00        |
| 500.29 · Dist Promotions & Publications               | 1,558.00  | 12,403.71        |
| 500.30 · Simple IRA Expense                           | 700.88    | 5,594.62         |
| 500.33 · Copier Lease                                 | 943.05    | 6,351.15         |
| 500.36 · Accrued Vacation & Sick Leave                | 0.00      | 943.67           |
| 500.40 · Office Equipment                             | 1,130.30  | 2,857.71         |
| 500.50 · General Election                             | 0.00      | 17,000.00        |
| <b>Total 500 · Administrative Expenses</b>            | 66,607.38 | 577,858.34       |
| <b>570 · Comm. Health &amp; Wellness Center</b>       |           |                  |
| 570.32 · Vehicle Expenses                             | 0.00      | 348.25           |
| 570.01 · Communications                               | 515.91    | 3,612.28         |
| 570.04 · Office Expenses                              | 4,366.36  | 11,424.99        |
| 570.05 · Utilities                                    | 1,512.37  | 10,616.23        |
| 570.07 · Maintenance Services & Repairs               | 6,139.94  | 44,132.94        |
| 570.10 · Salaries                                     | 17,757.36 | 104,992.41       |
| 570.12 · Payroll Taxes                                | 1,375.17  | 8,176.16         |
| 570.15 · Employee Health & Welfare                    | 2,252.96  | 20,333.93        |
| 570.18 · Dues & Subscriptions                         | 26.00     | 5,432.00         |
| 570.19 · Insurance - General                          | 606.52    | 4,852.16         |
| 570.29 · Dist Promotions & Publications               | 0.00      | 4,399.84         |
| 570.30 · Simple IRA Expense                           | 302.66    | 2,121.28         |
| 570.33 · Copier Lease                                 | 943.05    | 943.05           |
| 570.40 · Office Equipment                             | 0.00      | 2,935.36         |
| <b>Total 570 · Comm. Health &amp; Wellness Center</b> | 35,798.30 | 224,320.88       |

**Fallbrook Regional Health District**  
**REPORT 2 - INCOME STATEMENT**  
For the Month Ended February 2023 & Fiscal Year to Date

|  | <u>Feb 23</u>             | <u>Jul '22 - Feb 23</u>  |
|--|---------------------------|--------------------------|
| <b>600 · Community Health Contracts</b>          |                           |                          |
| 600.02 · Boys & Girls Clubs of North Cty         | 10,156.00                 | 45,468.00                |
| 600.04 · D'Vine Path                             | 11,787.00                 | 35,361.00                |
| 600.05 · Fallbrook Food Pantry                   | 37,600.00                 | 112,800.00               |
| 600.07 · Fallbrook Senior Citizens Serv          | 10,169.78                 | 30,509.34                |
| 600.10 · Foundation for Senior Care              | 30,501.21                 | 91,503.63                |
| 600.11 · Hospice of the Valleys                  | 4,461.11                  | 13,383.33                |
| 600.12 · Michelle's Place Cancer Res Ctr         | 11,851.50                 | 35,554.50                |
| 600.14 · Palomar Family Counseling Svc           | 15,000.00                 | 45,000.00                |
| 600.51 · NC Fire JPA (EMSO)                      | 0.00                      | 39,702.57                |
| 600.52 · NC Fire JPA (Public Comms)              | 0.00                      | 18,059.30                |
| <b>Total 600 · Community Health Contracts</b>    | <u>131,526.60</u>         | <u>467,341.67</u>        |
| <b>800 · District Direct Care Services</b>       |                           |                          |
| 800.01 · Health Services and Clinics             | 0.00                      | 3,671.05                 |
| <b>Total 800 · District Direct Care Services</b> | <u>0.00</u>               | <u>3,671.05</u>          |
| <b>Total Expense</b>                             | <u>233,932.28</u>         | <u>1,273,191.94</u>      |
| <b>Net Ordinary Income</b>                       | -160,953.15               | 280,014.03               |
| <b>Other Income/Expense</b>                      |                           |                          |
| <b>Other Income</b>                              |                           |                          |
| Credit Card-Cash Rewards/Rebate                  | 0.00                      | 322.82                   |
| 406 · Unearned Gain/Loss - CalTRUST              | -51,795.15                | -74,472.57               |
| 810 · Interest Income - Alvarado Str.            | 1,937.99                  | 15,568.71                |
| <b>Total Other Income</b>                        | <u>-49,857.16</u>         | <u>-58,581.04</u>        |
| <b>Other Expense</b>                             |                           |                          |
| 825 · Depreciation                               |                           |                          |
| 500.27 · Depreciation - Brandon Rd.              | 1,408.45                  | 11,267.60                |
| 570.27 · Depreciation - Mission Rd.              | 3,735.30                  | 29,882.40                |
| <b>Total 825 · Depreciation</b>                  | <u>5,143.75</u>           | <u>41,150.00</u>         |
| 835 · FRHD Foundation                            |                           |                          |
| 580 · FRHD Foundation Support                    |                           |                          |
| 580.17 · Education & Conferences                 | 0.00                      | 176.71                   |
| <b>Total 580 · FRHD Foundation Support</b>       | <u>0.00</u>               | <u>176.71</u>            |
| <b>Total 835 · FRHD Foundation</b>               | <u>0.00</u>               | <u>176.71</u>            |
| 900 · Community Investment Fund Reimb            | -30,436.72                | -216,837.81              |
| <b>Total Other Expense</b>                       | <u>-25,292.97</u>         | <u>-175,511.10</u>       |
| <b>Net Other Income</b>                          | <u>-24,564.19</u>         | <u>116,930.06</u>        |
| <b>Net Income</b>                                | <u><u>-185,517.34</u></u> | <u><u>396,944.09</u></u> |

**Fallbrook Regional Health District**  
**REPORT 3 - PROFIT & LOSS ACTUAL vs. YTD BUDGET**  
 July through February 2023

|   | Jul '22 - Feb ...   | Budget              | \$ Over Budget    | % of Budget   |
|---|---------------------|---------------------|-------------------|---------------|
| <b>Ordinary Income/Expense</b>                        |                     |                     |                   |               |
| <b>Income</b>   |                     |                     |                   |               |
| 400 · District Income                                 |                     |                     |                   |               |
| 402 · Property Tax Revenue                            | 1,459,493.72        | 1,306,611.37        | 152,882.35        | 111.7%        |
| 403 · Interest / Dividends                            | 93,125.25           | 16,402.65           | 76,722.60         | 567.7%        |
| <b>Total 400 · District Income</b>                    | <b>1,552,618.97</b> | <b>1,323,014.02</b> | <b>229,604.95</b> | <b>117.4%</b> |
| 460 · Lease Income                                    |                     |                     |                   |               |
| 570.00 · Wellness Center Income                       | 587.00              | 800.00              | (213.00)          | 73.4%         |
| <b>Total 460 · Lease Income</b>                       | <b>587.00</b>       | <b>800.00</b>       | <b>(213.00)</b>   | <b>73.4%</b>  |
| <b>Total Income</b>                                   | <b>1,553,205.97</b> | <b>1,323,814.02</b> | <b>229,391.95</b> | <b>117.3%</b> |
| <b>Expense</b>  |                     |                     |                   |               |
| 500 · Administrative Expenses                         |                     |                     |                   |               |
| 500.01 · Communications                               | 5,316.27            | 6,504.00            | (1,187.73)        | 81.7%         |
| 500.02 · IT Services                                  | 3,260.00            | 2,280.00            | 980.00            | 143.0%        |
| 500.03 · Refreshments                                 | 584.36              | 470.00              | 114.36            | 124.3%        |
| 500.04 · Office Expenses                              | 13,261.30           | 7,600.00            | 5,661.30          | 174.5%        |
| 500.05 · Utilities                                    | 9,029.42            | 9,706.69            | (677.27)          | 93.0%         |
| 500.06 · Independent Contract Services                | 10,710.00           | 11,336.00           | (626.00)          | 94.5%         |
| 500.07 · Maintenance Services & Repairs               | 38,086.13           | 11,360.00           | 26,726.13         | 335.3%        |
| 500.08 · Vehicle Expenses                             | 568.45              | 365.00              | 203.45            | 155.7%        |
| 500.10 · Salaries                                     | 267,782.59          | 220,966.72          | 46,815.87         | 121.2%        |
| 500.12 · Payroll Taxes                                | 26,153.01           | 17,677.36           | 8,475.65          | 147.9%        |
| 500.14 · W/C Insurance                                | 1,730.14            | 1,680.00            | 50.14             | 103.0%        |
| 500.15 · Employee Health & Welfare                    | 25,756.54           | 29,231.20           | (3,474.66)        | 88.1%         |
| 500.16 · Board Stipends                               | 13,907.25           | 13,125.00           | 782.25            | 106.0%        |
| 500.17 · Education & Conferences                      | 17,076.06           | 8,300.00            | 8,776.06          | 205.7%        |
| 500.18 · Dues & Subscriptions                         | 22,980.03           | 26,245.00           | (3,264.97)        | 87.6%         |
| 500.19 · Insurance - General                          | 13,702.96           | 17,904.64           | (4,201.68)        | 76.5%         |
| 500.20 · Independent Accounting Services              | 12,000.00           | 12,400.00           | (400.00)          | 96.8%         |
| 500.21 · Annual Independent Audit                     | 17,818.96           | 15,500.00           | 2,318.96          | 115.0%        |
| 500.22 · Medical Records Store & Service              | 21,119.01           | 17,744.08           | 3,374.93          | 119.0%        |
| 500.23 · General Counsel                              | 11,865.00           | 23,227.75           | (11,362.75)       | 51.1%         |
| 500.29 · Dist Promotions & Publications               | 12,403.71           | 10,000.00           | 2,403.71          | 124.0%        |
| 500.30 · Simple IRA Expense                           | 5,594.62            | 6,629.04            | (1,034.42)        | 84.4%         |
| 500.33 · Copier Lease                                 | 6,351.15            | 6,770.72            | (419.57)          | 93.8%         |
| 500.36 · Accrued Vacation & Sick Leave                | 943.67              | 0.00                | 943.67            | 100.0%        |
| 500.40 · Office Equipment                             | 2,857.71            | 5,700.00            | (2,842.29)        | 50.1%         |
| 500.50 · General Election                             | 17,000.00           | 0.00                | 17,000.00         | 100.0%        |
| <b>Total 500 · Administrative Expenses</b>            | <b>577,858.34</b>   | <b>482,723.20</b>   | <b>95,135.14</b>  | <b>119.7%</b> |
| 570 · Comm. Health & Wellness Center                  |                     |                     |                   |               |
| 570.32 · Vehicle Expenses                             | 348.25              | 0.00                | 348.25            | 100.0%        |
| 570.01 · Communications                               | 3,612.28            | 1,760.00            | 1,852.28          | 205.2%        |
| 570.02 · IT Services                                  | 0.00                | 880.00              | (880.00)          | 0.0%          |
| 570.04 · Office Expenses                              | 11,424.99           | 4,000.00            | 7,424.99          | 285.6%        |
| 570.05 · Utilities                                    | 10,616.23           | 10,729.81           | (113.58)          | 98.9%         |
| 570.06 · Independent Contract Services                | 0.00                | 924.00              | (924.00)          | 0.0%          |
| 570.07 · Maintenance Services & Repairs               | 44,132.94           | 16,280.00           | 27,852.94         | 271.1%        |
| 570.10 · Salaries                                     | 104,992.41          | 102,980.10          | 2,012.31          | 102.0%        |
| 570.12 · Payroll Taxes                                | 8,176.16            | 8,238.44            | (62.28)           | 99.2%         |
| 570.15 · Employee Health & Welfare                    | 20,333.93           | 22,953.42           | (2,619.49)        | 88.6%         |
| 570.18 · Dues & Subscriptions                         | 5,432.00            | 0.00                | 5,432.00          | 100.0%        |
| 570.19 · Insurance - General                          | 4,852.16            | 6,000.00            | (1,147.84)        | 80.9%         |
| 570.23 · General Counsel                              | 0.00                | 16,000.00           | (16,000.00)       | 0.0%          |
| 570.29 · Dist Promotions & Publications               | 4,399.84            | 15,583.36           | (11,183.52)       | 28.2%         |
| 570.30 · Simple IRA Expense                           | 2,121.28            | 3,110.56            | (989.28)          | 68.2%         |
| 570.33 · Copier Lease                                 | 943.05              | 6,770.72            | (5,827.67)        | 13.9%         |
| 570.40 · Office Equipment                             | 2,935.36            | 6,000.00            | (3,064.64)        | 48.9%         |
| <b>Total 570 · Comm. Health &amp; Wellness Center</b> | <b>224,320.88</b>   | <b>222,210.41</b>   | <b>2,110.47</b>   | <b>100.9%</b> |



**Fallbrook Regional Health District**  
**REPORT 3 - PROFIT & LOSS ACTUAL vs. YTD BUDGET**  
 July through February 2023

|  | Jul '22 - Feb ... | Budget            | \$ Over Budget    | % of Budget   |
|--|-------------------|-------------------|-------------------|---------------|
| <b>600 · Community Health Contracts</b>          |                   |                   |                   |               |
| 600.02 · Boys & Girls Clubs of North Cty         | 45,468.00         | 25,156.00         | 20,312.00         | 180.7%        |
| 600.04 · D'Vine Path                             | 35,361.00         | 11,787.00         | 23,574.00         | 300.0%        |
| 600.05 · Fallbrook Food Pantry                   | 112,800.00        | 37,600.00         | 75,200.00         | 300.0%        |
| 600.07 · Fallbrook Senior Citizens Serv          | 30,509.34         | 10,169.78         | 20,339.56         | 300.0%        |
| 600.10 · Foundation for Senior Care              | 91,503.63         | 30,501.21         | 61,002.42         | 300.0%        |
| 600.11 · Hospice of the Valleys                  | 13,383.33         | 4,461.11          | 8,922.22          | 300.0%        |
| 600.12 · Michelle's Place Cancer Res Ctr         | 35,554.50         | 11,851.50         | 23,703.00         | 300.0%        |
| 600.14 · Palomar Family Counseling Svc           | 45,000.00         | 15,000.00         | 30,000.00         | 300.0%        |
| 600.50 · NC Fire JPA (Ambulance)                 | 0.00              | 105,000.00        | (105,000.00)      | 0.0%          |
| 600.51 · NC Fire JPA (EMSO)                      | 39,702.57         | 40,000.00         | (297.43)          | 99.3%         |
| 600.52 · NC Fire JPA (Public Comms)              | 18,059.30         | 15,000.00         | 3,059.30          | 120.4%        |
| <b>Total 600 · Community Health Contracts</b>    | 467,341.67        | 306,526.60        | 160,815.07        | 152.5%        |
| <b>800 · District Direct Care Services</b>       |                   |                   |                   |               |
| 800.01 · Health Services and Clinics             | 3,671.05          | 140,333.36        | (136,662.31)      | 2.6%          |
| <b>Total 800 · District Direct Care Services</b> | 3,671.05          | 140,333.36        | (136,662.31)      | 2.6%          |
| <b>Total Expense</b>                             | 1,273,191.94      | 1,151,793.57      | 121,398.37        | 110.5%        |
| <b>Net Ordinary Income</b>                       | 280,014.03        | 172,020.45        | 107,993.58        | 162.8%        |
| <b>Other Income/Expense</b>                      |                   |                   |                   |               |
| <b>Other Income</b>                              |                   |                   |                   |               |
| Credit Card-Cash Rewards/Rebate                  | 322.82            |                   |                   |               |
| 406 · Unearned Gain/Loss - CalTRUST              | (74,472.57)       | 0.00              | (74,472.57)       | 100.0%        |
| 810 · Interest Income - Alvarado Str.            | 15,568.71         | 0.00              | 15,568.71         | 100.0%        |
| <b>Total Other Income</b>                        | (58,581.04)       | 0.00              | (58,581.04)       | 100.0%        |
| <b>Other Expense</b>                             |                   |                   |                   |               |
| 825 · Depreciation                               |                   |                   |                   |               |
| 500.27 · Depreciation - Brandon Rd.              | 11,267.60         | 0.00              | 11,267.60         | 100.0%        |
| 570.27 · Depreciation - Mission Rd.              | 29,882.40         | 0.00              | 29,882.40         | 100.0%        |
| <b>Total 825 · Depreciation</b>                  | 41,150.00         | 0.00              | 41,150.00         | 100.0%        |
| 835 · FRHD Foundation                            |                   |                   |                   |               |
| 580 · FRHD Foundation Support                    |                   |                   |                   |               |
| 580.17 · Education & Conferences                 | 176.71            | 0.00              | 176.71            | 100.0%        |
| <b>Total 580 · FRHD Foundation Support</b>       | 176.71            | 0.00              | 176.71            | 100.0%        |
| <b>Total 835 · FRHD Foundation</b>               | 176.71            | 0.00              | 176.71            | 100.0%        |
| 900 · Community Investment Fund Reimb            | (216,837.81)      | 0.00              | (216,837.81)      | 100.0%        |
| <b>Total Other Expense</b>                       | (175,511.10)      | 0.00              | (175,511.10)      | 100.0%        |
| <b>Net Other Income</b>                          | 116,930.06        | 0.00              | 116,930.06        | 100.0%        |
| <b>Net Income</b>                                | <b>396,944.09</b> | <b>172,020.45</b> | <b>224,923.64</b> | <b>230.8%</b> |

**Fallbrook Regional Health District**  
**REPORT 4 - APPROVED ANNUAL BUDGET**  
 July 2022 through June 2023

|   | Jul 22           | Aug 22           | Sep 22           | Oct 22            | Nov 22            | Dec 22            | Jan 23           | Feb 23           | Mar 23            | Apr 23            | May 23           | Jun 23           | TOTAL<br>Jul '22 - Ju... |
|---|------------------|------------------|------------------|-------------------|-------------------|-------------------|------------------|------------------|-------------------|-------------------|------------------|------------------|--------------------------|
| <b>Ordinary Income/Expense</b>                      |                  |                  |                  |                   |                   |                   |                  |                  |                   |                   |                  |                  |                          |
| <b>Income</b>                                       |                  |                  |                  |                   |                   |                   |                  |                  |                   |                   |                  |                  |                          |
| <b>400 · District Income</b>                        |                  |                  |                  |                   |                   |                   |                  |                  |                   |                   |                  |                  |                          |
| <b>402 · Property Tax Revenue</b>                   | 25,753.04        | 24,975.91        | 35,041.36        | 115,749.67        | 638,174.56        | 322,447.93        | 81,478.01        | 62,990.89        | 435,413.06        | 269,885.67        | 29,301.03        | 18,016.39        | 2,059,227.52             |
| <b>403 · Interest / Dividends</b>                   | 1,611.97         | 751.65           | 1,464.55         | 2,789.91          | 1,822.84          | 2,041.04          | 3,510.81         | 2,410.08         | 2,792.81          | 3,984.36          | 1,681.01         | 1,872.49         | 26,733.32                |
| <b>Total 400 · District Income</b>                  | <u>27,365.01</u> | <u>25,727.56</u> | <u>36,505.91</u> | <u>118,539.58</u> | <u>639,997.20</u> | <u>324,488.97</u> | <u>84,988.82</u> | <u>65,400.97</u> | <u>438,205.87</u> | <u>273,870.03</u> | <u>30,982.04</u> | <u>19,888.88</u> | <u>2,085,960.84</u>      |
| <b>460 · Lease Income</b>                           |                  |                  |                  |                   |                   |                   |                  |                  |                   |                   |                  |                  |                          |
| <b>460.03 · Lease Income</b>                        | 0.00             | 0.00             | 0.00             | 0.00              | 0.00              | 0.00              | 0.00             | 0.00             | 0.00              | 0.00              | 0.00             | 0.00             | 0.00                     |
| <b>570.00 · Wellness Center Income</b>              | 100.00           | 100.00           | 100.00           | 100.00            | 100.00            | 100.00            | 100.00           | 100.00           | 100.00            | 100.00            | 100.00           | 100.00           | 1,200.00                 |
| <b>571.00 · Program Fees</b>                        | 0.00             | 0.00             | 0.00             | 0.00              | 0.00              | 0.00              |                  |                  |                   |                   |                  |                  | 0.00                     |
| <b>Total 460 · Lease Income</b>                     | <u>100.00</u>    | <u>100.00</u>    | <u>100.00</u>    | <u>100.00</u>     | <u>100.00</u>     | <u>100.00</u>     | <u>100.00</u>    | <u>100.00</u>    | <u>100.00</u>     | <u>100.00</u>     | <u>100.00</u>    | <u>100.00</u>    | <u>1,200.00</u>          |
| <b>Total Income</b>                                 | <u>27,465.01</u> | <u>25,827.56</u> | <u>36,605.91</u> | <u>118,639.58</u> | <u>640,097.20</u> | <u>324,588.97</u> | <u>85,088.82</u> | <u>65,500.97</u> | <u>438,305.87</u> | <u>273,970.03</u> | <u>31,082.04</u> | <u>19,988.88</u> | <u>2,087,160.84</u>      |
| <b>Expense</b>                                      |                  |                  |                  |                   |                   |                   |                  |                  |                   |                   |                  |                  |                          |
| <b>600.99 · Returned Grant Money</b>                | 0.00             | 0.00             | 0.00             | 0.00              | 0.00              | 0.00              |                  |                  |                   |                   |                  |                  | 0.00                     |
| <b>500 · Administrative Expenses</b>                |                  |                  |                  |                   |                   |                   |                  |                  |                   |                   |                  |                  |                          |
| <b>500.01 · Communications</b>                      | 813.00           | 813.00           | 813.00           | 813.00            | 813.00            | 813.00            | 813.00           | 813.00           | 813.00            | 813.00            | 813.00           | 813.00           | 9,756.00                 |
| <b>500.02 · IT Services</b>                         | 285.00           | 285.00           | 285.00           | 285.00            | 285.00            | 285.00            | 285.00           | 285.00           | 285.00            | 285.00            | 285.00           | 285.00           | 3,420.00                 |
| <b>500.03 · Refreshments</b>                        | 40.00            | 40.00            | 40.00            | 40.00             | 40.00             | 190.00            | 40.00            | 40.00            | 40.00             | 40.00             | 40.00            | 40.00            | 630.00                   |
| <b>500.04 · Office Expenses</b>                     | 950.00           | 950.00           | 950.00           | 950.00            | 950.00            | 950.00            | 950.00           | 950.00           | 950.00            | 950.00            | 950.00           | 950.00           | 11,400.00                |
| <b>500.05 · Utilities</b>                           | 1,435.60         | 1,568.40         | 1,442.30         | 1,217.91          | 1,105.39          | 872.90            | 1,009.62         | 1,054.57         | 1,213.33          | 1,185.55          | 1,137.69         | 1,099.62         | 14,342.88                |
| <b>500.06 · Independent Contract Services</b>       | 1,417.00         | 1,417.00         | 1,417.00         | 1,417.00          | 1,417.00          | 1,417.00          | 1,417.00         | 1,417.00         | 1,417.00          | 1,417.00          | 1,417.00         | 1,417.00         | 17,004.00                |
| <b>500.07 · Maintenance Services &amp; Repairs</b>  | 1,420.00         | 1,420.00         | 1,420.00         | 1,420.00          | 1,420.00          | 1,420.00          | 1,420.00         | 1,420.00         | 1,420.00          | 1,420.00          | 1,420.00         | 1,420.00         | 17,040.00                |
| <b>500.08 · Vehicle Expenses</b>                    | 20.00            | 225.00           | 20.00            | 20.00             | 20.00             | 20.00             | 20.00            | 20.00            | 20.00             | 20.00             | 20.00            | 20.00            | 445.00                   |
| <b>500.10 · Salaries</b>                            | 27,620.84        | 27,620.84        | 27,620.84        | 27,620.84         | 27,620.84         | 27,620.84         | 27,620.84        | 27,620.84        | 27,620.84         | 27,620.84         | 27,620.84        | 27,620.84        | 331,450.08               |
| <b>500.12 · Payroll Taxes</b>                       | 2,209.67         | 2,209.67         | 2,209.67         | 2,209.67          | 2,209.67          | 2,209.67          | 2,209.67         | 2,209.67         | 2,209.67          | 2,209.67          | 2,209.67         | 2,209.67         | 26,516.04                |
| <b>500.14 · W/C Insurance</b>                       | 210.00           | 210.00           | 210.00           | 210.00            | 210.00            | 210.00            | 210.00           | 210.00           | 210.00            | 210.00            | 210.00           | 210.00           | 2,520.00                 |
| <b>500.15 · Employee Health &amp; Welfare</b>       | 3,626.70         | 3,626.70         | 3,626.70         | 3,626.70          | 3,626.70          | 3,626.70          | 3,735.50         | 3,735.50         | 3,735.50          | 3,735.50          | 3,735.50         | 3,735.50         | 44,173.20                |
| <b>500.16 · Board Stipends</b>                      | 1,575.00         | 1,575.00         | 1,575.00         | 1,575.00          | 1,575.00          | 1,575.00          | 2,100.00         | 1,575.00         | 1,575.00          | 1,575.00          | 1,575.00         | 1,575.00         | 19,950.00                |
| <b>500.17 · Education &amp; Conferences</b>         | 1,000.00         | 3,800.00         | 0.00             | 0.00              | 0.00              | 0.00              | 0.00             | 3,500.00         | 0.00              | 2,500.00          | 2,500.00         | 0.00             | 13,300.00                |
| <b>500.18 · Dues &amp; Subscriptions</b>            | 10,250.00        | 2,100.00         | 675.00           | 8,700.00          | 850.00            | 850.00            | 720.00           | 2,100.00         | 750.00            | 750.00            | 1,200.00         | 850.00           | 29,795.00                |
| <b>500.19 · Insurance - General</b>                 | 2,238.08         | 2,238.08         | 2,238.08         | 2,238.08          | 2,238.08          | 2,238.08          | 2,238.08         | 2,238.08         | 2,238.08          | 2,238.08          | 2,238.08         | 2,238.08         | 26,856.96                |
| <b>500.20 · Independent Accounting Services</b>     | 1,400.00         | 1,400.00         | 1,400.00         | 1,400.00          | 1,400.00          | 2,600.00          | 1,400.00         | 1,400.00         | 1,400.00          | 1,400.00          | 1,400.00         | 1,400.00         | 18,000.00                |
| <b>500.21 · Annual Independent Audit</b>            | 0.00             | 5,000.00         | 1,000.00         | 3,500.00          | 2,500.00          | 2,500.00          | 1,000.00         | 0.00             | 0.00              | 0.00              | 0.00             | 0.00             | 15,500.00                |
| <b>500.22 · Medical Records Store &amp; Service</b> | 2,218.01         | 2,218.01         | 2,218.01         | 2,218.01          | 2,218.01          | 2,218.01          | 2,218.01         | 2,218.01         | 2,218.01          | 2,218.01          | 2,218.01         | 2,218.01         | 26,616.12                |
| <b>500.23 · General Counsel</b>                     | 4,611.25         | 3,333.75         | 2,178.75         | 717.50            | 3,123.75          | 1,951.25          | 2,581.25         | 4,730.25         | 3,091.38          | 3,075.08          | 3,120.77         | 3,854.57         | 36,369.55                |
| <b>500.29 · Dist Promotions &amp; Publications</b>  | 625.00           | 625.00           | 625.00           | 625.00            | 625.00            | 3,125.00          | 625.00           | 625.00           | 625.00            | 625.00            | 625.00           | 625.00           | 12,500.00                |
| <b>500.30 · Simple IRA Expense</b>                  | 828.63           | 828.63           | 828.63           | 828.63            | 828.63            | 828.63            | 828.63           | 828.63           | 828.63            | 828.63            | 828.63           | 828.63           | 9,943.56                 |
| <b>500.33 · Copier Lease</b>                        | 846.34           | 846.34           | 846.34           | 846.34            | 846.34            | 846.34            | 846.34           | 846.34           | 846.34            | 846.34            | 846.34           | 846.34           | 10,156.08                |
| <b>500.36 · Accrued Vacation &amp; Sick Leave</b>   | 0.00             | 0.00             | 0.00             | 0.00              | 0.00              | 0.00              | 0.00             | 0.00             | 0.00              | 0.00              | 0.00             | 0.00             | 0.00                     |
| <b>500.40 · Office Equipment</b>                    | 3,100.00         | 500.00           | 0.00             | 0.00              | 0.00              | 2,100.00          | 0.00             | 0.00             | 0.00              | 0.00              | 0.00             | 0.00             | 5,700.00                 |
| <b>500.50 · General Election</b>                    | 0.00             | 0.00             | 0.00             | 0.00              | 0.00              | 0.00              | 0.00             | 0.00             | 0.00              | 0.00              | 0.00             | 0.00             | 0.00                     |
| <b>Total 500 · Administrative Expenses</b>          | <u>68,740.12</u> | <u>64,850.42</u> | <u>53,639.32</u> | <u>64,978.68</u>  | <u>55,922.41</u>  | <u>60,467.42</u>  | <u>54,287.94</u> | <u>59,836.89</u> | <u>53,506.78</u>  | <u>56,487.70</u>  | <u>56,410.53</u> | <u>54,256.26</u> | <u>703,384.47</u>        |
| <b>570 · Comm. Health &amp; Wellness Center</b>     |                  |                  |                  |                   |                   |                   |                  |                  |                   |                   |                  |                  |                          |
| <b>570.32 · Vehicle Expenses</b>                    | 0.00             | 0.00             | 0.00             | 0.00              | 0.00              | 0.00              | 0.00             | 0.00             | 0.00              | 0.00              | 0.00             | 0.00             | 0.00                     |
| <b>570.01 · Communications</b>                      | 220.00           | 220.00           | 220.00           | 220.00            | 220.00            | 220.00            | 220.00           | 220.00           | 220.00            | 220.00            | 220.00           | 220.00           | 2,640.00                 |
| <b>570.02 · IT Services</b>                         | 110.00           | 110.00           | 110.00           | 110.00            | 110.00            | 110.00            | 110.00           | 110.00           | 110.00            | 110.00            | 110.00           | 110.00           | 1,320.00                 |
| <b>570.03 · Refreshments</b>                        | 0.00             | 0.00             | 0.00             | 0.00              | 0.00              | 0.00              | 0.00             | 0.00             | 0.00              | 0.00              | 0.00             | 0.00             | 0.00                     |
| <b>570.04 · Office Expenses</b>                     | 500.00           | 500.00           | 500.00           | 500.00            | 500.00            | 500.00            | 500.00           | 500.00           | 500.00            | 500.00            | 500.00           | 500.00           | 6,000.00                 |
| <b>570.05 · Utilities</b>                           | 1,690.34         | 1,252.36         | 1,160.47         | 1,167.64          | 1,538.17          | 1,436.91          | 1,284.01         | 1,199.91         | 1,207.97          | 1,181.49          | 1,209.57         | 1,246.96         | 15,575.80                |
| <b>570.06 · Independent Contract Services</b>       | 115.50           | 115.50           | 115.50           | 115.50            | 115.50            | 115.50            | 115.50           | 115.50           | 115.50            | 115.50            | 115.50           | 115.50           | 1,386.00                 |
| <b>570.07 · Maintenance Services &amp; Repairs</b>  | 2,035.00         | 2,035.00         | 2,035.00         | 2,035.00          | 2,035.00          | 2,035.00          | 2,035.00         | 2,035.00         | 2,035.00          | 2,035.00          | 2,035.00         | 2,035.00         | 24,420.00                |
| <b>570.10 · Salaries</b>                            | 12,677.20        | 12,677.20        | 12,677.20        | 12,989.70         | 12,989.70         | 12,989.70         | 12,989.70        | 12,989.70        | 13,150.38         | 13,150.38         | 13,150.38        | 13,150.38        | 155,581.62               |
| <b>570.12 · Payroll Taxes</b>                       | 1,014.18         | 1,014.18         | 1,014.18         | 1,039.18          | 1,039.18          | 1,039.18          | 1,039.18         | 1,039.18         | 1,052.03          | 1,052.03          | 1,052.03         | 1,052.03         | 12,446.56                |
| <b>570.14 · W/C Insurance</b>                       | 0.00             | 0.00             | 0.00             | 0.00              | 0.00              | 0.00              | 0.00             | 0.00             | 0.00              | 0.00              | 0.00             | 0.00             | 0.00                     |
| <b>570.15 · Employee Health &amp; Welfare</b>       | 2,847.82         | 2,847.82         | 2,847.82         | 2,847.82          | 2,847.82          | 2,847.82          | 2,933.25         | 2,933.25         | 2,933.25          | 2,933.25          | 2,933.25         | 2,933.25         | 34,686.42                |
| <b>570.18 · Dues &amp; Subscriptions</b>            | 0.00             | 0.00             | 0.00             | 0.00              | 0.00              | 0.00              | 0.00             | 0.00             | 0.00              | 0.00              | 0.00             | 0.00             | 0.00                     |
| <b>570.19 · Insurance - General</b>                 | 750.00           | 750.00           | 750.00           | 750.00            | 750.00            | 750.00            | 750.00           | 750.00           | 750.00            | 750.00            | 750.00           | 750.00           | 9,000.00                 |

**Fallbrook Regional Health District  
 REPORT 4 - APPROVED ANNUAL BUDGET  
 July 2022 through June 2023**

|   | Jul 22             | Aug 22             | Sep 22            | Oct 22            | Nov 22            | Dec 22            | Jan 23            | Feb 23            | Mar 23            | Apr 23            | May 23            | Jun 23             | TOTAL<br>Jul '22 - Ju... |
|---|--------------------|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|--------------------------|
| 570.23 · General Counsel                              | 2,000.00           | 2,000.00           | 2,000.00          | 2,000.00          | 2,000.00          | 2,000.00          | 2,000.00          | 2,000.00          | 2,000.00          | 2,000.00          | 2,000.00          | 2,000.00           | 24,000.00                |
| 570.29 · Dist Promotions & Publications               | 2,666.67           | 1,016.67           | 1,016.67          | 3,666.67          | 1,266.67          | 1,016.67          | 1,416.67          | 3,516.67          | 1,266.67          | 1,166.67          | 1,266.67          | 766.67             | 20,050.04                |
| 570.30 · Simple IRA Expense                           | 388.82             | 388.82             | 388.82            | 388.82            | 388.82            | 388.82            | 388.82            | 388.82            | 388.82            | 388.82            | 388.82            | 388.82             | 4,665.84                 |
| 570.33 · Copier Lease                                 | 846.34             | 846.34             | 846.34            | 846.34            | 846.34            | 846.34            | 846.34            | 846.34            | 846.34            | 846.34            | 846.34            | 846.34             | 10,156.08                |
| 570.40 · Office Equipment                             | 3,000.00           | 0.00               | 0.00              | 1,000.00          | 0.00              | 1,000.00          | 0.00              | 1,000.00          | 0.00              | 0.00              | 0.00              | 0.00               | 6,000.00                 |
| <b>Total 570 · Comm. Health &amp; Wellness Center</b> | <b>30,861.87</b>   | <b>25,773.89</b>   | <b>25,682.00</b>  | <b>29,676.67</b>  | <b>26,647.20</b>  | <b>27,295.94</b>  | <b>26,628.47</b>  | <b>29,644.37</b>  | <b>26,575.96</b>  | <b>26,449.48</b>  | <b>26,577.56</b>  | <b>26,114.95</b>   | <b>327,928.36</b>        |
| <b>600 · Community Health Contracts</b>               |                    |                    |                   |                   |                   |                   |                   |                   |                   |                   |                   |                    |                          |
| 600.01 · Be Well Therapy                              | 0.00               | 0.00               | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00                     |
| 600.02 · Boys & Girls Clubs of North Cty              | 25,156.00          | 0.00               | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 25,156.00                |
| 600.03 · Champions for Health                         | 0.00               | 0.00               | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00                     |
| 600.04 · D'Vine Path                                  | 11,787.00          | 0.00               | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 11,787.00                |
| 600.05 · Fallbrook Food Pantry                        | 37,600.00          | 0.00               | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 37,600.00                |
| 600.06 · Fallbrook Land Conservancy                   | 0.00               | 0.00               | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00                     |
| 600.07 · Fallbrook Senior Citizens Serv               | 10,169.78          | 0.00               | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 10,169.78                |
| 600.08 · Fallbrook Smiles Project                     | 0.00               | 0.00               | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00                     |
| 600.09 · Fallbrook Union High School                  | 0.00               | 0.00               | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00                     |
| 600.10 · Foundation for Senior Care                   | 30,501.21          | 0.00               | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 30,501.21                |
| 600.11 · Hospice of the Valleys                       | 4,461.11           | 0.00               | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 4,461.11                 |
| 600.12 · Michelle's Place Cancer Res Ctr              | 11,851.50          | 0.00               | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 11,851.50                |
| 600.13 · Neighborhood Healthcare                      | 0.00               | 0.00               | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00                     |
| 600.14 · Palomar Family Counseling Svc                | 15,000.00          | 0.00               | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 15,000.00                |
| 600.15 · REINS  | 0.00               | 0.00               | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00                     |
| 600.16 · SSNAAPE                                      | 0.00               | 0.00               | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00                     |
| 600.17 · Trauma Intervention Prog of SD               | 0.00               | 0.00               | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00                     |
| 600.50 · NC Fire JPA (Ambulance)                      | 105,000.00         | 0.00               | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 105,000.00               |
| 600.51 · NC Fire JPA (EMSO)                           | 0.00               | 20,000.00          | 0.00              | 0.00              | 0.00              | 20,000.00         | 0.00              | 0.00              | 20,000.00         | 0.00              | 0.00              | 20,000.00          | 80,000.00                |
| 600.52 · NC Fire JPA (Public Comms)                   | 0.00               | 7,500.00           | 0.00              | 0.00              | 0.00              | 7,500.00          | 0.00              | 0.00              | 7,500.00          | 0.00              | 0.00              | 7,500.00           | 30,000.00                |
| <b>Total 600 · Community Health Contracts</b>         | <b>251,526.60</b>  | <b>27,500.00</b>   | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>27,500.00</b>  | <b>0.00</b>       | <b>0.00</b>       | <b>27,500.00</b>  | <b>0.00</b>       | <b>0.00</b>       | <b>27,500.00</b>   | <b>361,526.60</b>        |
| <b>800 · District Direct Care Services</b>            |                    |                    |                   |                   |                   |                   |                   |                   |                   |                   |                   |                    |                          |
| 800.01 · Health Services and Clinics                  | 16,916.67          | 16,916.67          | 21,916.67         | 16,916.67         | 16,916.67         | 16,916.67         | 16,916.67         | 16,916.67         | 16,916.67         | 16,916.67         | 16,916.67         | 16,916.67          | 208,000.04               |
| 800.02 · Urgent Care                                  | 0.00               | 0.00               | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00                     |
| 800.03 · Women of Wellness                            | 0.00               | 0.00               | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00                     |
| <b>Total 800 · District Direct Care Services</b>      | <b>16,916.67</b>   | <b>16,916.67</b>   | <b>21,916.67</b>  | <b>16,916.67</b>  | <b>16,916.67</b>  | <b>16,916.67</b>  | <b>16,916.67</b>  | <b>16,916.67</b>  | <b>16,916.67</b>  | <b>16,916.67</b>  | <b>16,916.67</b>  | <b>16,916.67</b>   | <b>208,000.04</b>        |
| <b>Total Expense</b>                                  | <b>368,045.26</b>  | <b>135,040.98</b>  | <b>101,237.99</b> | <b>111,572.02</b> | <b>99,486.28</b>  | <b>132,180.03</b> | <b>97,833.08</b>  | <b>106,397.93</b> | <b>124,499.41</b> | <b>99,853.85</b>  | <b>99,904.76</b>  | <b>124,787.88</b>  | <b>1,600,839.47</b>      |
| <b>Net Ordinary Income</b>                            | <b>-340,580.25</b> | <b>-109,213.42</b> | <b>-64,632.08</b> | <b>7,067.56</b>   | <b>540,610.92</b> | <b>192,408.94</b> | <b>-12,744.26</b> | <b>-40,896.96</b> | <b>313,806.46</b> | <b>174,116.18</b> | <b>-68,822.72</b> | <b>-104,799.00</b> | <b>486,321.37</b>        |
| <b>Other Income/Expense</b>                           |                    |                    |                   |                   |                   |                   |                   |                   |                   |                   |                   |                    |                          |
| <b>Other Income</b>                                   |                    |                    |                   |                   |                   |                   |                   |                   |                   |                   |                   |                    |                          |
| 406 · Unearned Gain/Loss - CalTRUST                   | 0.00               | 0.00               | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00                     |
| 810 · Interest Income - Alvarado Str.                 | 0.00               | 0.00               | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00                     |
| 820 · Gain on Sale of Assets                          |                    |                    |                   |                   |                   |                   |                   |                   |                   |                   |                   |                    |                          |
| 820.01 · Gain on Sale of Assets - Other               | 0.00               | 0.00               | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00                     |
| <b>Total 820 · Gain on Sale of Assets</b>             | <b>0.00</b>        | <b>0.00</b>        | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>        | <b>0.00</b>              |
| <b>Total Other Income</b>                             | <b>0.00</b>        | <b>0.00</b>        | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>        | <b>0.00</b>              |
| <b>Other Expense</b>                                  |                    |                    |                   |                   |                   |                   |                   |                   |                   |                   |                   |                    |                          |
| 825 · Depreciation                                    |                    |                    |                   |                   |                   |                   |                   |                   |                   |                   |                   |                    |                          |
| 500.27 · Depreciation - Brandon Rd.                   | 0.00               | 0.00               | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00                     |
| 570.27 · Depreciation - Mission Rd.                   | 0.00               | 0.00               | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00                     |
| <b>Total 825 · Depreciation</b>                       | <b>0.00</b>        | <b>0.00</b>        | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>        | <b>0.00</b>              |

**Fallbrook Regional Health District**  
**REPORT 4 - APPROVED ANNUAL BUDGET**  
 July 2022 through June 2023

|  | Jul 22             | Aug 22             | Sep 22            | Oct 22          | Nov 22            | Dec 22            | Jan 23            | Feb 23            | Mar 23            | Apr 23            | May 23            | Jun 23             | TOTAL<br>Jul '22 - Ju... |
|--|--------------------|--------------------|-------------------|-----------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|--------------------------|
| <b>830 · Community Investment Funds Used</b>       |                    |                    |                   |                 |                   |                   |                   |                   |                   |                   |                   |                    |                          |
| 830.01 · Consultants                               | 0.00               | 0.00               | 0.00              | 0.00            | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00                     |
| 830.02 · Facility Improvements                     | 0.00               | 0.00               | 0.00              | 0.00            | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00                     |
| <b>Total 830 · Community Investment Funds U...</b> | <b>0.00</b>        | <b>0.00</b>        | <b>0.00</b>       | <b>0.00</b>     | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>        | <b>0.00</b>              |
| <b>835 · FRHD Foundation</b>                       |                    |                    |                   |                 |                   |                   |                   |                   |                   |                   |                   |                    |                          |
| <b>580 · FRHD Foundation Support</b>               |                    |                    |                   |                 |                   |                   |                   |                   |                   |                   |                   |                    |                          |
| 580.01 · Communications                            | 0.00               | 0.00               | 0.00              | 0.00            | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00                     |
| 580.02 · I.T. Services                             | 0.00               | 0.00               | 0.00              | 0.00            | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00                     |
| 580.03 · Refreshments                              | 0.00               | 0.00               | 0.00              | 0.00            | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00                     |
| 580.04 · Office Expenses                           | 0.00               | 0.00               | 0.00              | 0.00            | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00                     |
| 580.05 · Utilities                                 | 0.00               | 0.00               | 0.00              | 0.00            | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00                     |
| 580.07 · Maintenance Services & Repairs            | 0.00               | 0.00               | 0.00              | 0.00            | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00                     |
| 580.10 · Salaries                                  | 0.00               | 0.00               | 0.00              | 0.00            | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00                     |
| 580.12 · Payroll Taxes                             | 0.00               | 0.00               | 0.00              | 0.00            | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00                     |
| 580.14 · W/C Insurance                             | 0.00               | 0.00               | 0.00              | 0.00            | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00                     |
| 580.17 · Education & Conferences                   | 0.00               | 0.00               | 0.00              | 0.00            | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00                     |
| 580.18 · Dues & Subscriptions                      | 0.00               | 0.00               | 0.00              | 0.00            | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00                     |
| 580.19 · Insurance - General                       | 0.00               | 0.00               | 0.00              | 0.00            | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00                     |
| 580.20 · Independent Accounting Servic...          | 0.00               | 0.00               | 0.00              | 0.00            | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00                     |
| 580.21 · Annual Independent Audit                  | 0.00               | 0.00               | 0.00              | 0.00            | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00                     |
| 580.23 · General Counsel                           | 0.00               | 0.00               | 0.00              | 0.00            | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00                     |
| 580.33 · Copier Lease                              | 0.00               | 0.00               | 0.00              | 0.00            | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00                     |
| 580.40 · Office Equipment                          | 0.00               | 0.00               | 0.00              | 0.00            | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00                     |
| 580 · FRHD Foundation Support - Other              | 0.00               | 0.00               | 0.00              | 0.00            | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 0.00                     |
| <b>Total 580 · FRHD Foundation Support</b>         | <b>0.00</b>        | <b>0.00</b>        | <b>0.00</b>       | <b>0.00</b>     | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>        | <b>0.00</b>              |
| <b>Total 835 · FRHD Foundation</b>                 | <b>0.00</b>        | <b>0.00</b>        | <b>0.00</b>       | <b>0.00</b>     | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>        | <b>0.00</b>              |
| <b>900 · Community Investment Fund Reimb</b>       | <b>0.00</b>        | <b>0.00</b>        | <b>0.00</b>       | <b>0.00</b>     | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>        | <b>0.00</b>              |
| <b>Total Other Expense</b>                         | <b>0.00</b>        | <b>0.00</b>        | <b>0.00</b>       | <b>0.00</b>     | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>        | <b>0.00</b>              |
| <b>Net Other Income</b>                            | <b>0.00</b>        | <b>0.00</b>        | <b>0.00</b>       | <b>0.00</b>     | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>        | <b>0.00</b>              |
| <b>Net Income</b>                                  | <b>-340,580.25</b> | <b>-109,213.42</b> | <b>-64,632.08</b> | <b>7,067.56</b> | <b>540,610.92</b> | <b>192,408.94</b> | <b>-12,744.26</b> | <b>-40,896.96</b> | <b>313,806.46</b> | <b>174,116.18</b> | <b>-68,822.72</b> | <b>-104,799.00</b> | <b>486,321.37</b>        |

California State Treasurer  
**Fiona Ma, CPA**



Local Agency Investment Fund  
 P.O. Box 942809  
 Sacramento, CA 94209-0001  
 (916) 653-3001

March 07, 2023

[LAIF Home](#)  
[PMIA Average Monthly Yields](#)

FALLBROOK REGIONAL HEALTH DISTRICT

DISTRICT ADMINISTRATOR  
 138 SOUTH BRANDON ROAD  
 FALLBROOK, CA 92028

[Tran Type Definitions](#)

Account Number: XXXXXXXXXX

February 2023 Statement

| Effective Date | Transaction Date | Tran Type | Confirm Number | Web Confirm Number | Authorized Caller | Amount     |
|----------------|------------------|-----------|----------------|--------------------|-------------------|------------|
| 2/16/2023      | 2/15/2023        | RW        | 1723954        | N/A                | JENNIFER JEFFRIES | -30,000.00 |

**Account Summary**

|                   |            |                    |              |
|-------------------|------------|--------------------|--------------|
| Total Deposit:    | 0.00       | Beginning Balance: | 1,586,069.82 |
| Total Withdrawal: | -30,000.00 | Ending Balance:    | 1,556,069.82 |



CaITRUST  
 PO Box 2709  
 Granite Bay, CA 95746  
 www.caltrust.org  
 Email: admin@caltrust.org  
 Fax: 402-963-9094  
 Phone: 833-CALTRUST (225-8787)

## Investment Account Summary

02/01/2023 through 02/28/2023

### SUMMARY OF INVESTMENTS

| Fund   | Account Number | Total Shares Owned | Net Asset Value per Share on Feb 28 (\$) | Value on Feb 28 (\$) | Average Cost Amount (\$) | Cumulative Change in Value (\$) |
|--|----------------|--------------------|--|----------------------|--------------------------|---------------------------------|
| <b>FALLBROOK REGIONAL HEALTH DISTRICT</b>      |                |                    |  |                      |                          |                                 |
| CalTRUST Medium Term Fund                      | [REDACTED]     | 576,874.196        | 9.68                                     | 5,584,142.22         | 5,784,779.88             | (200,637.66)                    |
| <b>Portfolios Total value as of 02/28/2023</b> |                |                    |  | <b>5,584,142.22</b>  |                          |                                 |

### DETAIL OF TRANSACTION ACTIVITY

| Activity Description            | Activity Date | Amount (\$)                               | Amount in Shares | Balance in Shares  | Price per Share (\$)              | Balance (\$)        | Average Cost Amt (\$) | Realized Gain/(Loss) (\$) |
|---------------------------------|---------------|---|------------------|--------------------|-----------------------------------|---------------------|-----------------------|---------------------------|
|                                 |               | <b>FALLBROOK REGIONAL HEALTH DISTRICT</b> |                  |                    | <b>Account Number: [REDACTED]</b> |                     |                       |                           |
| Beginning Balance               | 02/01/2023    |   |                  | 575,501.693        | 9.77                              | 5,622,651.54        |                       |                           |
| Accrual Income Div Reinvestment | 02/28/2023    | 13,285.83                                 | 1,372.503        | 576,874.196        | 9.68                              | 5,584,142.22        | 0.00                  | 0.00                      |
| Change in Value                 |               |   |                  |                    |                                   | (51,795.15)         |                       |                           |
| <b>Closing Balance as of</b>    | <b>Feb 28</b> |   |                  | <b>576,874.196</b> | <b>9.68</b>                       | <b>5,584,142.22</b> |                       |                           |

Please note that this information should not be construed as tax advice and it is recommended that you consult with a tax professional regarding your account.

## **LOCAL AGENCY INVESTMENT FUND (LAIF)**

Through the Pooled Money Investment Account (PMIA), the State Treasurer invests taxpayers' money to manage the State's cash flow and strengthen the financial security of local governmental entities. PMIA policy sets as primary investment objectives safety, liquidity and yield. Total assets under LAIF Management at month-end was \$27.4 billion.

As of February 28, 2023, the PMIA's holdings included US Treasury Bills and Notes (64.81% of portfolio), Federal Agency Debentures and Discount Notes (21.68% of portfolio), CDs and Commercial Paper (10.46% of portfolio).

As of February 28, 2023, the District's balance was \$1,556,069.82. This represents 21.79% of the District's investment portfolio. The Performance Rate for the month of February, 2023 was 2.624%.

In February, 2023, the District reported \$0.00 in quarterly earnings.

## **CalTRUST**

The CalTRUST Board works closely with the investment manager, BlackRock, to ensure that public dollars are managed securely and efficiently and are in full compliance with California Law. The primary objective is to safeguard the preservation of principal.

The District is invested in the CalTRUST Medium Term Fund which held, in part, the following sectors at February 28, 2023: Corporate Bonds (26.14% of portfolio), US Government and Agencies (61.19% of portfolio) and CDs (1.09% of portfolio). Total assets under CalTRUST Management at month-end was over \$2.7 billion.

As of February 28, the District's closing Net Asset Value was \$5,584,142.22. This represents 78.21% of the District's investment portfolio.

In February, 2023, the District earned \$13,285.83 in dividend income and reported an unrealized loss of \$51,795.15. The One Year Yield on the Medium-Term Fund was 1.72%

The investments of the District are in compliance with the District's 2022-2023 Investment Policy. The balances in the District's investment accounts give the District the ability to meet its expenditure requirements for the next eighteen (18) months.

**Fallbrook Regional Health District**  
**REPORT 7 - PROPERTY TAX REVENUE**  
February 2023

---

| Type                              | Date       | Name | Amount              | Balance             |
|-----------------------------------|------------|------|---------------------|---------------------|
| <b>400 · District Income</b>      |            |      |                     |                     |
| <b>402 · Property Tax Revenue</b> |            |      |                     |                     |
| General Journal                   | 07/31/2022 |      | 33,039.59           | 33,039.59           |
| General Journal                   | 08/31/2022 |      | 19,112.02           | 52,151.61           |
| General Journal                   | 09/30/2022 |      | 38,254.42           | 90,406.03           |
| General Journal                   | 10/31/2022 |      | 101,462.22          | 191,868.25          |
| General Journal                   | 11/30/2022 |      | 748,316.37          | 940,184.62          |
| General Journal                   | 12/31/2022 |      | 372,825.47          | 1,313,010.09        |
| General Journal                   | 01/01/2023 |      | 54.00               | 1,313,064.09        |
| General Journal                   | 01/31/2023 |      | 86,736.33           | 1,399,800.42        |
| General Journal                   | 02/28/2023 |      | 59,693.30           | 1,459,493.72        |
| Total 402 · Property Tax Revenue  |            |      | 1,459,493.72        | 1,459,493.72        |
| Total 400 · District Income       |            |      | 1,459,493.72        | 1,459,493.72        |
| <b>TOTAL</b>                      |            |      | <b>1,459,493.72</b> | <b>1,459,493.72</b> |



**Fallbrook Regional Health District**  
**REPORT 8 - CHECK DETAIL REPORT**  
**February 2023**

| Date  | Num   | Name                       | Memo  | Amount     |
|---|-------|----------------------------|---|------------|
| <b>102.3 - Cash in Bank - Pacific Western</b> |       |                            |   |            |
| 02/01/2023                                    | 13198 | Boys & Girls Club of N...  | Triple Play   | -10,156.00 |
| 02/01/2023                                    | 13199 | D'Vine Path                | Life I Can Healthy Lifestyle                        | -11,787.00 |
| 02/01/2023                                    | 13200 | Fallbrook Food Pantry      | Alleviating Hunger in Greater Fallbrook Area        | -22,500.00 |
| 02/01/2023                                    | 13201 | Fallbrook Food Pantry      | Nutritional & Occupational Education                | -12,500.00 |
| 02/01/2023                                    | 13202 | Fallbrook Food Pantry      | Seniors & Disabled Adults Program                   | -2,600.00  |
| 02/01/2023                                    | 13203 | Fallbrook Senior Citize... | Congregate Meal Program                             | -10,169.78 |
| 02/01/2023                                    | 13204 | Foundation for Senior ...  | Adult Day Care, Door Through Door, Senior Care A... | -30,501.21 |
| 02/01/2023                                    | 13205 | Hospice of the Valleys     | Fallbrook Community Support                         | -4,461.11  |
| 02/01/2023                                    | 13206 | Michelle's Place Canc...   | Cancer Support Program                              | -11,851.50 |
| 02/01/2023                                    | 13207 | Palomar Family Coun...     | Grandparents Raising Grandchildren                  | -3,750.00  |
| 02/01/2023                                    | 13208 | Palomar Family Coun...     | Healthy Bodies, Healthy Minds                       | -11,250.00 |
| 02/02/2023                                    | 13209 | Fallbrook Rooter & Dr...   | WC - Main & Repairs                                 | -567.97    |
| 02/02/2023                                    | 13210 | FPUD - 7720-001            | 7720-001  | -160.27    |
| 02/02/2023                                    | 13211 | FPUD - 7720-002 - E. ...   | Utilities - WC                                      | -56.01     |
| 02/02/2023                                    | 13212 | FPUD - 7720-003 - E. ...   | Utilities - WC                                      | -354.49    |
| 02/02/2023                                    | 13213 | FPUD - 7721-000            | Utilities - Admin                                   | -56.01     |
| 02/02/2023                                    | 13214 | Iron Mountain              | Doc Storage   | -2,662.89  |
| 02/02/2023                                    | 13215 | Juana Diaz                 | Office Cleaning                                     | -380.00    |
| 02/02/2023                                    | 13216 | Key, Darren                |   | -419.40    |
| 02/02/2023                                    | 13217 | Portero Services           | Bookkeeping - January                               | -1,338.75  |
| 02/02/2023                                    | 13218 | Ramirez Landscape &...     | VOID: Admin - maintenance                           | 0.00       |
| 02/02/2023                                    | 13219 | Registrar of Voters        | November 22 Gubernatorial Election                  | -17,000.00 |
| 02/02/2023                                    | 13220 | SDG&E - 5971 - E. Mi...    | WC - Utilities                                      | -993.13    |
| 02/02/2023                                    | 13221 | SDG&E - 6994 - Bran...     | Admin - Utilities                                   | -853.70    |
| 02/02/2023                                    | 13222 | SDRMA                      | VOID:   | 0.00       |
| 02/02/2023                                    | 13223 | Spectrum - Mission         | 8448 20 899 0060354                                 | -365.91    |
| 02/02/2023                                    | 13224 | Spectrum Business-Br...    | 8448 20 899 0060321                                 | -342.91    |
| 02/02/2023                                    | 13225 | Springston Design LLC      | IT Maintenance                                      | -400.00    |
| 02/02/2023                                    | 13226 | Village News               | Promo and Publications - WC                         | -556.00    |
| 02/02/2023                                    | 13227 | Martin Quiroz - Deposi...  | Refund - due to cancellation                        | -275.00    |
| 02/02/2023                                    | 269   |                            | American Funds                                      | -4,089.86  |
| 02/03/2023                                    | 266   |                            | Book Payroll Disbursement                           | -25,150.30 |
| 02/03/2023                                    | 277   |                            | Terry Brown board stipend returned                  | 302.49     |
| 02/03/2023                                    | 13254 | Terry Brown                | VOID: Replacement for payment not received          | 0.00       |
| 02/09/2023                                    | 13228 | 24 Hour Elevator Inc.      | Admin - Elevator maintenance                        | -238.11    |
| 02/09/2023                                    | 13229 | Amazon Capital Servi...    |   | -348.46    |
| 02/09/2023                                    | 13230 | Culligan of Escondido      | Admin - water service                               | -60.26     |
| 02/09/2023                                    | 13231 | Culligan of San Diego      | WC - Water service                                  | -22.50     |
| 02/09/2023                                    | 13232 | Fallbrook Chamber of ...   | Publication - advertising                           | -10.00     |
| 02/09/2023                                    | 13233 | Fallbrook Waste & Re...    |   | -283.38    |
| 02/09/2023                                    | 13234 | Fallbrook Waste & Re...    | Admin - Waste service                               | -89.00     |
| 02/09/2023                                    | 13235 | Fowler Pest Control, I...  | Admin - Pest Control                                | -85.00     |
| 02/09/2023                                    | 13236 | Geracitano-reimburse,...   | Membership dues for Rotary Club - Fallbrook         | -172.00    |
| 02/09/2023                                    | 13237 | Juana Diaz                 | Office cleaning                                     | -380.00    |
| 02/09/2023                                    | 13238 | Key, Darren                | WC Maintenance & Repair                             | -185.00    |
| 02/09/2023                                    | 13239 | LDC Always Green La...     |   | -2,085.00  |
| 02/09/2023                                    | 13240 | Patty Taylor               | WC - Supplies                                       | -4.04      |
| 02/09/2023                                    | 13241 | Pitney Bowes - Purch...    | 8000-9090-0976-9550                                 | -243.70    |
| 02/09/2023                                    | 13242 | Rotary Club of Fallbro...  | Membership/dues                                     | -83.00     |
| 02/09/2023                                    | 13243 | SDRMA                      | Employee Benefits                                   | -230.60    |
| 02/09/2023                                    | 13244 | Uline                      | WC - Fire Extinguisher                              | -182.04    |
| 02/09/2023                                    | 13245 | UMPQUA Bank                | January Statement                                   | -5,267.35  |
| 02/09/2023                                    | 13246 | Woodward, Susan            | CPA - professional svcs                             | -1,500.00  |
| 02/09/2023                                    |       |                            | Deposit   | 2,500.00   |
| 02/15/2023                                    | 273   |                            | Deluxe order - check                                | -382.81    |
| 02/15/2023                                    | 274   |                            | Book Tax Apportionment received                     | 86,736.33  |
| 02/15/2023                                    | 287   |                            | Receipts of receipt of funds                        | 30,000.00  |
| 02/17/2023                                    | 268   |                            | Book payroll disbursement                           | -27,370.69 |
| 02/17/2023                                    | 13255 | Amazon Capital Servi...    | Admin - Office Supplies                             | -49.82     |
| 02/17/2023                                    | 13256 | Fallbrook Rooter & Dr...   | WC - Maintenance - CIF                              | -583.39    |
| 02/17/2023                                    | 13257 | Fowler Pest Control, I...  | WC - Maintenance                                    | -155.00    |
| 02/17/2023                                    | 13258 | Juana Diaz                 | Office Cleaning                                     | -470.00    |
| 02/17/2023                                    | 13259 | Konica Minolta             | WC & Admin Copiers                                  | -1,886.10  |
| 02/17/2023                                    | 13260 | Low Voltage                | fire protection service                             | -157.75    |
| 02/17/2023                                    | 13261 | Terry Brown                | Replacement for payment not received                | -302.46    |
| 02/17/2023                                    | 13262 | Terry Brown                | Replacement check for Board Stipend                 | -302.49    |
| 02/23/2023                                    | 13263 | Amazon Capital Servi...    | Admin - Office Supplies                             | -65.65     |

**Fallbrook Regional Health District**  
**REPORT 8 - CHECK DETAIL REPORT**  
 February 2023

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| <u>Date</u>                                  | <u>Num</u> | <u>Name</u>                | <u>Memo</u>          | <u>Amount</u>      |
|--|------------|----------------------------|----------------------|--------------------|
| 02/23/2023                                   | 13264      | CalPERS                    | ID 1559595490        | -4,826.44          |
| 02/23/2023                                   | 13265      | Knight Security & Fire ... | Admin - Security     | -1,789.00          |
| 02/23/2023                                   | 13266      | Village News               | Admin - Promo & Pubs | -198.00            |
| 02/28/2023                                   | 272        |                            | ADP Processing fee   | -399.81            |
| Total 102.3 · Cash in Bank - Pacific Western |            |                            |                      | -118,419.23        |
| <b>TOTAL</b>                                 |            |                            |                      | <b>-118,419.23</b> |



**UMPQUA BANK**

BL ACCT 00002840-20000001  
FALLBROOK REG HEALTH DIST  
Account Number: ####-####-####-7117  
Page 1 of 3



**Account Summary**




|                       |   |             |
|-----------------------|---|-------------|
| Billing Cycle         |   | 02/28/2023  |
| Days In Billing Cycle |   | 28          |
| Previous Balance      |   | \$5,267.35  |
| Purchases             | + | \$4,384.56  |
| Cash                  | + | \$0.00      |
| Balance Transfers     | + | \$0.00      |
| Special               | + | \$0.00      |
| Credits               | - | \$0.00      |
| Payments              | - | \$5,267.35- |
| Other Charges         | + | \$1.40      |
| Finance Charges       | + | \$0.00      |

**NEW BALANCE \$4,385.96**

**Credit Summary**

|                         |            |
|-------------------------|------------|
| Total Credit Line       | \$6,000.00 |
| Available Credit Line   | \$1,614.04 |
| Available Cash          | \$0.00     |
| Amount Over Credit Line | \$0.00     |
| Amount Past Due         | \$0.00     |
| Disputed Amount         | \$0.00     |

**Account Inquiries**

-  Call us at: (866) 777-9013  
Lost or Stolen Card: (866) 839-3485
-  Go to [www.umpquabank.com](http://www.umpquabank.com)
-  Write us at PO BOX 35142 - LB1181, SEATTLE, WA 98124-5142

**Payment Summary**

|                         |                   |
|-------------------------|-------------------|
| <b>NEW BALANCE</b>      | <b>\$4,385.96</b> |
| <b>MINIMUM PAYMENT</b>  | <b>\$4,385.96</b> |
| <b>PAYMENT DUE DATE</b> | <b>03/25/2023</b> |

*NOTE: Grace period to avoid a finance charge on purchases, pay entire new balance by payment due date. Finance charge accrues on cash advances until paid and will be billed on your next statement.*

**Corporate Activity**

| TOTAL CORPORATE ACTIVITY |           |                         |                                | \$5,267.35- |
|--------------------------|-----------|-------------------------|--------------------------------|-------------|
| Trans Date               | Post Date | Reference Number        | Transaction Description        | Amount      |
| 02/17                    | 02/21     | 70005603052555052140109 | PAYMENT - THANK YOU SPOKANE WA | \$5,267.35- |

**Cardholder Account Summary**

| LINDA BANNERMAN<br>#### #### #### 7133 | Payments & Other<br>Credits<br>\$0.00 | Purchases & Other<br>Charges<br>\$455.91 | Cash Advances<br>\$0.00 | Total Activity<br>\$455.91 |
|--|---------------------------------------|--|-------------------------|----------------------------|
|--|---------------------------------------|--|-------------------------|----------------------------|

**Cardholder Account Detail**

| Trans Date | Post Date | Plan Name | Reference Number        | Description                         | Amount  |
|------------|-----------|-----------|-------------------------|-------------------------------------|---------|
| 01/30      | 02/01     | PPLN01    | 74579163031480385844518 | BLS*TOMEDES LTD8777748914 LONDON    | \$70.00 |
| 01/30      | 02/01     | PPLN01    | 74579163031480385844518 | INTERNATIONAL TRANS FEE             | \$1.40  |
| 02/03      | 02/03     | PPLN01    | 24692163034103590244332 | VAST CONFERENCE 888-8868869 CA      | \$15.75 |
| 02/03      | 02/05     | PPLN01    | 24492153034869771391877 | ADOBE *ACROPRO SUBS 408-536-6000 CA | \$67.96 |

PLEASE DETACH COUPON AND RETURN PAYMENT USING THE ENCLOSED ENVELOPE - ALLOW UP TO 7 DAYS FOR RECEIPT

UMPQUA BANK  
PO BOX 35142 - LB1181  
SEATTLE WA 98124-5142



**Account Number**

#### #### #### 7117

Check box to indicate  
name/address change   
on back of this coupon

AMOUNT OF PAYMENT ENCLOSED

| Closing Date | New Balance | Total Minimum<br>Payment Due | Payment Due Date |
|--------------|-------------|------------------------------|------------------|
| 02/28/23     | \$4,385.96  | \$4,385.96                   | 03/25/23         |

\$



BL ACCT 00002840-20000001  
FALLBROOK REG HEALTH DIST  
138 SOUTH BRANDON ROAD  
FALLBROOK CA 92028

MAKE CHECK PAYABLE TO:

UMPQUA BANK COMMERCIAL CARD OPS  
PO BOX 35142 - LB1181  
SEATTLE WA 98124-5142

09 0004 7117 0000 0000 00000000 00000000 0

| Cardholder Account Detail Continued |           |           |                         |  |         |
|-------------------------------------|-----------|-----------|-------------------------|--|---------|
| Trans Date                          | Post Date | Plan Name | Reference Number        | Description                            | Amount  |
| 02/03                               | 02/05     | PPLN01    | 24492153034869809127855 | ADOBE *ACROPRO SUBS 408-536-6000 CA    | \$23.99 |
| 02/05                               | 02/06     | PPLN01    | 24692163036105672660556 | WWW COSTCO COM 800-955-2292 WA         | \$98.66 |
| 02/24                               | 02/26     | PPLN01    | 24692163055109277738292 | WWW COSTCO COM 800-955-2292 WA         | \$83.15 |
| 02/27                               | 02/28     | PPLN01    | 24906413058168202385742 | EIG*CONSTANTCONTACT.COM 855-2295506 MA | \$95.00 |

| Cardholder Account Summary |                                       |  |                         |                              |
|----------------------------|---------------------------------------|--|-------------------------|------------------------------|
| RACHEL MASON<br>##### 2600 | Payments & Other<br>Credits<br>\$0.00 | Purchases & Other<br>Charges<br>\$3,764.86 | Cash Advances<br>\$0.00 | Total Activity<br>\$3,764.86 |

| Cardholder Account Detail |           |           |                         |                                     |            |
|---------------------------|-----------|-----------|-------------------------|-------------------------------------|------------|
| Trans Date                | Post Date | Plan Name | Reference Number        | Description                         | Amount     |
| 02/24                     | 02/26     | PPLN01    | 24011343055000052095119 | ZOOM.US 888-799-9666 WWW.ZOOM.US CA | \$1,999.00 |
| 02/25                     | 02/27     | PPLN01    | 24943013057010186521922 | HOMEDEPOT.COM 800-430-3376 GA       | \$297.39   |
| 02/25                     | 02/27     | PPLN01    | 24943013057010186299867 | HOMEDEPOT.COM 800-430-3376 GA       | \$28.27    |
| 02/26                     | 02/28     | PPLN01    | 24943013058010199125371 | HOMEDEPOT.COM 800-430-3376 GA       | \$1,236.55 |
| 02/26                     | 02/28     | PPLN01    | 24943013058010199164297 | HOMEDEPOT.COM 800-430-3376 GA       | \$203.65   |

| Cardholder Account Summary       |                                       |  |                         |                            |
|----------------------------------|---------------------------------------|--|-------------------------|----------------------------|
| THERESA GERACITANO<br>##### 9073 | Payments & Other<br>Credits<br>\$0.00 | Purchases & Other<br>Charges<br>\$165.19 | Cash Advances<br>\$0.00 | Total Activity<br>\$165.19 |

| Cardholder Account Detail |           |           |                         |  |          |
|---------------------------|-----------|-----------|-------------------------|--|----------|
| Trans Date                | Post Date | Plan Name | Reference Number        | Description                            | Amount   |
| 01/31                     | 02/01     | PPLN01    | 24137463031100379500934 | TST* VILLAGE ROOTS DELI & FALLBROOK CA | \$105.42 |
| 02/01                     | 02/02     | PPLN01    | 24445003033000880474778 | DOLLAR TREE FALLBROOK CA               | \$4.04   |
| 02/02                     | 02/03     | PPLN01    | 24445003034000885199627 | DOLLAR TREE FALLBROOK CA               | \$17.61  |
| 02/09                     | 02/10     | PPLN01    | 24445003041000929862728 | DOLLAR TREE FALLBROOK CA               | \$12.12  |
| 02/10                     | 02/12     | PPLN01    | 24204293041000137663759 | FACEBK YPTRBLKSF2 650-5434800 CA       | \$26.00  |

| Finance Charge Summary / Plan Level Information  |                  |                  |                       |                 |                   |                 |                              |               |                |
|--|------------------|------------------|-----------------------|-----------------|-------------------|-----------------|------------------------------|---------------|----------------|
| Plan Name  | Plan Description | FCM <sup>1</sup> | Average Daily Balance | Periodic Rate * | Corresponding APR | Finance Charges | Effective APR Fees **        | Effective APR | Ending Balance |
| <b>Purchases</b>   |                  |                  |                       |                 |                   |                 |                              |               |                |
| PPLN01<br>001  | PURCHASE         | E                | \$0.00                | 0.06024%(D)     | 21.9900%          | \$0.00          | \$0.00                       | 0.0000%       | \$4,385.96     |
| <b>Cash</b>  |                  |                  |                       |                 |                   |                 |                              |               |                |
| CPLN01<br>001  | CASH             | A                | \$0.00                | 0.06572%(D)     | 23.9900%          | \$0.00          | \$0.00                       | 0.0000%       | \$0.00         |
| * Periodic Rate (M)=Monthly (D)=Daily  |                  |                  |                       |                 |                   |                 | Days In Billing Cycle: 28    |               |                |
| ** includes cash advance and foreign currency fees   |                  |                  |                       |                 |                   |                 | APR = Annual Percentage Rate |               |                |
| <sup>1</sup> FCM = Finance Charge Method   |                  |                  |                       |                 |                   |                 |                              |               |                |
| (V) = Variable Rate If you have a variable rate account the periodic rate and Annual Percentage Rate (APR) may vary. |                  |                  |                       |                 |                   |                 |                              |               |                |

**Fallbrook Regional Health District  
Uses of Community Investment Funds**

|   |                        |
|---|------------------------|
| <b>Community Investment Fund Beginning Balance as of 01/01/2023</b> | <b>\$ 8,545,332.74</b> |
|---|------------------------|

|  | <u>Date</u> | <u>Name</u>              | <u>Memo</u>                             | <u>Amount</u>   |
|--|-------------|--------------------------|---|-----------------|
| 570.07 · Maintenance Services & Repairs                  |             |                          |   |                 |
|  | 01/26/2023  | Rachel Mason             | Refrigerators and Cabinet supplies - WC | 1,682.44        |
|  | 01/31/2023  | UMPQUA Bank - Home Depot | Staff Breakroom                         | 2,167.63        |
| <b>Total 570.07 · Maintenance Services &amp; Repairs</b> |             |                          |   | <b>3,850.07</b> |

|  |                        |
|--|------------------------|
| <b>Community Investment Fund Ending Balance as of 01/31/2023</b> | <b>\$ 8,541,482.67</b> |
|--|------------------------|

|  |            |                              |   |                  |
|--|------------|------------------------------|---|------------------|
| 122.021 · E. Mission Road Improvements |            |                              |   |                  |
|  | 02/01/2023 | JW Mechanical                | WC - Mission Rd Improvements            | 6,725.00         |
|  | 02/01/2023 | JW Mechanical                | Mission Rd Improvements                 | 6,725.00         |
|  | 02/15/2023 | North County Window and Door | WC - Windows                            | 10,394.15        |
|  | 02/22/2023 | Langdon Floor Coverings      | WC - Flooring                           | 9,500.00         |
|  | 02/28/2023 | LDC Always Green Landscape   | Admin - New Landscaping and Maintenance | 3,960.00         |
|  | 02/28/2023 | UMPQUA Bank                  | CHWC - ED Rm 1-4                        | 1,765.86         |
|  |            |                              |   | <b>39,070.01</b> |

|   |            |                                  |  |                  |
|---|------------|----------------------------------|--|------------------|
| 570.07 · Maintenance Services & Repairs |            |                                  |  |                  |
|   | 01/16/2023 | Key, Darren                      | WC - replace light switches, outlets, and covers | 173.90           |
|   | 01/26/2023 | Rachel Mason                     | Refrigerators and Cabinet supplies - WC          | 1,682.44         |
|   | 01/27/2023 | Fallbrook Rooter & Drain Service | WC - Main & Repairs                              | 567.97           |
|   | 01/31/2023 | LDC Always Green Landscape       | WC - Landscape maintenance                       | 1,725.00         |
|   | 01/31/2023 | UMPQUA Bank                      | January Statement                                | 2,167.63         |
|   | 02/14/2023 | Fallbrook Rooter & Drain Service | CIF  | 583.39           |
|   | 02/23/2023 | Kent Bandy                       | WC - removal of cabinets and sink fixtures       | 600.00           |
|   | 02/24/2023 | JK Drywall and Construction      | WC - Paint and patch doors                       | 2,600.00         |
|   | 02/28/2023 | LDC Always Green Landscape       | WC - Landscaping                                 | 1,080.00         |
|   |            |                                  |  | <b>11,180.33</b> |

|  |                        |
|--|------------------------|
| <b>Community Investment Fund Ending Balance as of 02/28/2023</b> | <b>\$ 8,491,232.33</b> |
|--|------------------------|

|  |                     |
|--|---------------------|
| <b>Total Community Funds used 3rd Quarter FY 2022-2023 -</b> | <b>\$ 54,100.41</b> |
|--|---------------------|

**PROPOSAL FOR PROFESSIONAL AUDITING SERVICES  
Fallbrook Regional Health District**

**For the Fiscal Years Ending  
June 30, 2023-25**

**NIGRO & NIGRO<sup>PC</sup>**

***Respectfully Submitted on March 14, 2023 by:***

Paul J. Kaymark, CPA

Nigro & Nigro, PC

pkaymark@nncpas.com

Federal Tax ID: 30-0636241

Nncpas.com

**Murrieta Office:** 25220 Hancock Ave. #400, Murrieta, CA 92562 • P: (951) 698-8783 • F: (951) 699-1064  
**Walnut Creek:** 2121 N. California Blvd. #290, Walnut Creek, CA 94596 • P: (844) 557-3111 • F: (844) 557-3444

*Let's Work Together!*



*By applying our financial expertise,  
we partner with our clients to build  
valuable relationships that inspire success.*

## TABLE OF CONTENTS

---

|                          |   |
|--------------------------|---|
| Transmittal Letter _____ | 1 |
|--------------------------|---|

### TECHNICAL PROPOSAL

|                                 |   |
|---------------------------------|---|
| Statement of Independence _____ | 3 |
|---------------------------------|---|

|   |   |
|---|---|
| License to Practice in California _____ | 3 |
|---|---|

#### Firm Qualifications & Experience

|  |   |
|--|---|
| Experience _____                           | 3 |
| Size of Our Firm _____                     | 4 |
| Size and Location of Offices _____         | 4 |
| Peer Review _____                          | 5 |
| Past Performance/Disciplinary Action _____ | 5 |

#### Partner, Supervisory, and Staff Qualifications & Experience

|                                       |    |
|---------------------------------------|----|
| Meet Your Audit Leadership Team _____ | 5  |
| Staff Continuity _____                | 5  |
| Resumés _____                         | 6  |
| Training & Resources _____            | 12 |

#### Similar Engagements with Other Special Districts

|                  |    |
|------------------|----|
| References _____ | 13 |
|------------------|----|

#### Specific Audit Approach \_\_\_\_\_ 14

|  |    |
|--|----|
| Segmentation of Engagement _____   | 14 |
| Proposed Schedule/Level of Staff & Number of Hours Assigned to Each Segment _____                    | 15 |
| Sample Size and the Extent to Which Statistical Sampling is to be Used _____                         | 15 |
| Type and Extent of Analytical Procedures to be Used _____  | 15 |
| Approach to be Taken to Gain & Document an Understanding of Internal Control Structure _____         | 16 |
| Approach to be Taken in Determining Laws & Regulations That Will be Subject to Audit Test Work _____ | 16 |
| Approach to be Taken in Drawing Audit Samples _____  | 17 |
| Use of Technology/Remote Proficiency _____   | 17 |
| Use of Subcontractors _____  | 17 |
| Identification of Anticipated Potential Audit Problems _____   | 18 |

#### Additional Information

|                          |    |
|--------------------------|----|
| Client Testimonial _____ | 18 |
| Fraud Hotline _____      | 18 |

#### Additional Documents

Peer Review Letter

### COST PROPOSAL (Provided Separately)

Total All-Inclusive Maximum Price

Rates by Partner, Specialist, Supervisory, and Staff Level, Times Hours Anticipated for Each

Rates for Additional Professional Services

Manner of Payment





March 14, 2023

Rachel Mason, Chief Executive Officer  
Fallbrook Regional Health District  
138 S Brandon Rd  
Fallbrook, CA 92028

Dear Mrs. Mason:

Thank you for the opportunity to submit this proposal to provide audit services for the Fallbrook Regional Health District. Our understanding of the work to be done is: the annual audit of the District's financial statements for the fiscal years ending June 30, 2023-2025. Based on our history with special districts, I believe our firm would be a great fit, and we would develop a great working relationship. Our staff works hard to help ensure our audits are completed with the highest level of service and meet all deadlines.

Although many people think that all special districts function in the same manner, we know that's not the case. The audit leadership team we've assigned to your district, including myself, will take the time to learn the intricacies of your organization. We find that by delving deep into our client's structure and operations we are able to make recommendations that are not only useful, but also practical to implement.

At Nigro & Nigro, PC, our greatest strengths correspond to your most critical needs; we possess the full spectrum of resources needed to most effectively help the District's management team and Board members meet their goals – all at a very competitive rate. We believe we are your best choice.

- **Credibility, Reputation, and Resources of a Large Firm** without sacrificing the small-firm touch. Our CPAs and consultants can help you analyze and address financial, operational, and regulatory issues so you can focus attention on serving your citizens. We were originally formed in 1999, and now perform annual audits for approximately 80+ public agencies annually.
- **State-Wide Reach with Local Presence.** At Nigro & Nigro, we have the benefit of having the resources of a state-wide firm while serving you from our Murrieta office. We also have an office in Walnut Creek for additional resources.
- **Efficiency.** Our use of portal software allows you to upload audit documentation at any time, which will minimize disruption to your staff and enable timely completion of all deliverables.

- **An Efficient and Effective Work Plan.** We currently serve over 80+ governmental entities state-wide, which enables our staff to understand the scope of the audit. We also understand the District's complexities, not just from a compliance standpoint but also from an operational point of view. We have developed an effective work plan that takes into consideration your needs for high quality audit services, as well as timely deliverables. As a result of our efficient work plan, we commit to meeting your deadlines to complete our auditing services within the time period you specify.
- **Thought Leadership.** Members of our firm have been actively involved as presenters in numerous industry conferences and programs, including the GFOA, CSDA, and CSMFO. We have incorporated our experience with these committees into our audit framework.
- **Engagement Team.** We know that quality people drive quality results, which is why our commitment to you starts with the engagement team members who are selected based on their experience, focus on serving local government agencies, and who are the best fit for you. Each of the District's engagement team members have completed and exceeded the mandatory requirement for continuing professional education hours as requested in the RFP. Paul Kaymark, Partner, will be the main contact for the District regarding this project.
- **A Focus on Providing Consistent, Dependable Service to Government Entities.** Nigro & Nigro is organized by industry, affording our clients with industry-specific expertise supplemented by valuable local service and insight. Therefore, the District will enjoy the service of members of our Governmental Audit Services Team who have experience with similar governmental entities and understand the issues and environment critical to you. You will not have to train our auditors.

You may have many options in selecting a professional audit firm. By choosing Nigro & Nigro, you will gain value-added accounting and operational insights. We are the right fit for the District, as we have the expertise and depth of resources within our firm to offer you exceptional service while maintaining a sincere and honest relationship. We understand the work, we are committed to meeting your deadlines, and we would like the opportunity to continue to be your auditors. We also commit to meeting or exceeding your expectations.

Thank you once again for the opportunity to present our qualifications. If you have any questions about our offerings, please do not hesitate to contact me.

Sincerely,



Paul J. Kaymark, CPA  
Audit Services Partner





# **TECHNICAL PROPOSAL**

## STATEMENT OF INDEPENDENCE

Our standards require that we be without bias with respect to your operations. The Firm is independent of all entities listed in the RFP, as defined by auditing standards generally accepted in the United States of America and the U.S. General Accounting Office's "Governmental Auditing Standards". In addition, the Firm shall give the District written notice of any relevant professional relationships entered into during the period of this agreement.

## LICENSE TO PRACTICE IN CALIFORNIA

The Firm and its entire CPA staff hold licenses to practice in the State of California. The Firm's CPAs are all members in good standing with the California Society of CPA's and the AICPA. We will assign a California licensed CPA as the auditor in charge of the audit.

## FIRM QUALIFICATIONS & EXPERIENCE

### Experience

Nigro & Nigro team members are highly trained in governmental accounting and auditing, which sets us apart as being able to add value beyond the basic attest engagement. We are comfortable working with clients of various sizes. Within the past five years, we have worked with numerous governmental clients with revenues ranging from \$200,000 to over \$300 million.

Prior to any audit engagement, our engagement team leader will meet with the Board, Audit Committee and Management to gain a full understanding of the philosophy, objectives, and policies for operating the organization, as well as to discuss significant business, regulatory and accounting matters that will affect the audit. At the conclusion of the audit, we will communicate the results of the audit with the Board, Audit Committee and Management.

Areas of specialization include:

- Audit and Review Services
- Government Auditing Standards & Single Audits
- Annual Report of Financial Transactions
- Agreed Upon Procedures Engagements
- Comprehensive Annual Financial Report (CAFR) development

# FIRM QUALIFICATIONS & EXPERIENCE (CONTINUED)

## Size of Our Firm

Firm-wide, we have the following staffing for our governmental audit services:

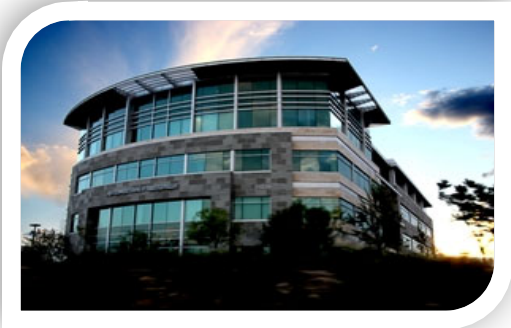
| Position             | Number of Employees | Number of Licensed CPA's |
|----------------------|---------------------|--------------------------|
| <b>Partner*</b>      | 7                   | 7                        |
| <b>Manager</b>       | 2                   | 1                        |
| <b>Supervisor</b>    | 1                   | -                        |
| <b>Senior</b>        | 3                   | 1                        |
| <b>Associates</b>    | 9                   | -                        |
| <b>Support Staff</b> | 6                   | -                        |
| <b>Total</b>         | <b>28</b>           | <b>9</b>                 |

*\*Although the term "partner" is used throughout this proposal to avoid confusion, the firm is organized as a Professional Corporation, and the firm's owners are "shareholders."*

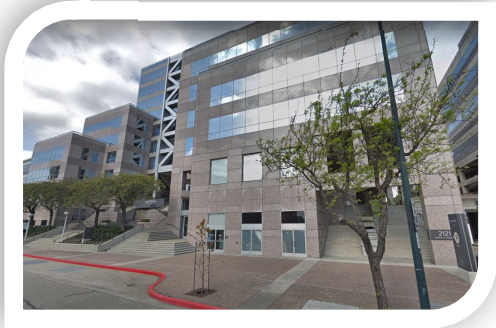
## Size and Location of Offices

The firm was originally established in 1999. In 2013, we opened our second office in Northern California in order to better serve our growing client base of school districts in the San Francisco Bay Area. The Firm now has five partners and a professional staff of 18 accountants and expects to add more in the coming years as we continue to grow. We are a full service firm, providing audit and review, tax, consulting, and accounting services to local government, non-profit organizations, charter schools, commercial businesses and homeowners' associations. The office serves clients of all sizes and industries, however, we focus on government agencies, just like yours.

*We are prepared to do what it takes to provide the extra level of service required to maintain a long-term business relationship.*



**MURRIETA OFFICE**



**WALNUT CREEK OFFICE**

## FIRM QUALIFICATIONS & EXPERIENCE (CONTINUED)

### Peer Review

Our firm's most recently issued peer review report can be found under the "Additional Documents" section of the proposal. A firm can receive a "Fail", "Pass with Deficiencies", or a "Pass" rating. The firm's most recent peer review report rating was a Pass. This rating indicates that the firm's system of quality control has been suitably designed and complied with to provide the audit organization with reasonable assurance of performing and reporting in conformity with professional standards and applicable legal and regulatory requirements in all material respects. As required by our membership in the Government Audit Quality Center (GAQC), the peer review included a selection of a sample of governmental audit engagements.

### Past Performance / Disciplinary Action

The Firm has not had any State desk reviews or field reviews of its audits in the last five years. We also have had no disciplinary action taken or pending against the Firm during the past five years with state regulatory bodies or professional organizations.

## PARTNER, SUPERVISORY, AND STAFF QUALIFICATIONS & EXPERIENCE

### Meet Your Audit Leadership Team

Listed on the following pages are the resumes of the management team that will be assigned to your audit. As mentioned previously, our staff members have considerable governmental audit experience. This gives us a pool to draw on in addition to the group listed.

| Name                        | Role             | Years of Experience in Audits |
|-----------------------------|------------------|-------------------------------|
| <b>Paul J. Kaymark, CPA</b> | Lead Partner     | 29                            |
| <b>Peter Glenn, CPA</b>     | Review Partner   | 12                            |
| <b>Jared Solmosen, CPA</b>  | Audit Manager    | 4                             |
| <b>Stacy Macias</b>         | Audit Supervisor | 4                             |
| <b>Anabel Cruz, CPA</b>     | Audit Senior     | 3                             |

### Staff Continuity

Effective service relies on a strong-working relationship between clients and our staff. For this reason, we do our best to ensure a consistent audit team is working on the engagement not only throughout the year, but in each subsequent year. This helps enable us to best respond to the specific needs of our clients, and will prevent your staff from feeling like they must "train" new auditors each year.

Our firm has been fortunate to experience less than typical turnover for a typical CPA firm. The average length of time a typical auditor has been employed by the firm is around four years. We find that our employees enjoy coming into work every day, which in turn provides a much better client experience.

# Paul J. Kaymark, CPA

## Lead Audit Partner

Paul joined the firm in 2019 and has more than 26 years of previous public accounting and auditing governmental entities experience. Paul is our choice for new governmental audit clients, having extensive experience in the areas of governmental entities. His main responsibilities include assistance in the preliminary planning of audit work, review of assistants' work, and performing audit procedures in more complex audit areas.

### Audit Services:

Mr. Kaymark has been working on audit engagements of governmental agencies, not-for-profit organizations, as well as for-profit corporations and companies. His previous experience includes audit and consulting work for large and small businesses with a focus on client service. Paul strives to build strong relationships with his clients by assisting them with any emerging issues and being available as a resource.

### Consulting Services:

Mr. Kaymark has experience in a variety of governmental issues, garnered from his auditing experience over the years. He regularly consults with clients in areas of:

### Special District Accounting:

- Internal controls
- Financial reporting
- Annual report of financial transactions

### Financial Reporting:

- Year-end closing procedures
- Cash flows
- Budget development and projections
- Multi-Year projections
- Pension and OPEB accounting

### Some Agencies Served:

- Palmdale Water District
- Mojave Water Agency
- Western Municipal Water District
- El Toro Water District
- East Orange County Water District
- Trabuco Canyon Water District



**California Special Districts Association**

*Districts Stronger Together*

**CSDA Workshop Speaker**



### Education:

Bachelor of Science, Business Administration, Accountancy  
California State University, Long Beach  
1994

### Licenses and Certifications:

- Certified Public Accountant, California
- GFOA Certificate for Excellence in Financial Reporting - Reviewer

### Professional Affiliations:

- Government Finance Officers Association (GFOA)
- California Society of Municipal Finance Officers (CSMFO)
- California Special District Association (CSDA)

### Continuing Education:

Various municipal accounting courses offered by the AICPA, CalCPA Education Foundation including:

- Governmental and Nonprofit Annual Update
- GASB Basic Financial Statements for State and Local Governments
- Single Audits: Uniform Grant Guidance (formerly OMB Circular A-133)
- Financial Accounting Standards Board Annual Updates



**Water and Wastewater Clients Audited and/or Consulted With Over My Career**

**Water and Wastewater**

Metropolitan Water District of Southern California  
Los Angeles County Sanitation District  
Long Beach Water Department  
Glendale Water and Power  
Colton Public Utilities  
Baldy Mesa Water District  
Bear Valley Community Services District  
Beaumont-Cherry Valley Water District  
Big Bear City Community Services District  
Cabazon Water District  
California Domestic Water Company  
Casitas Municipal Water District  
Castaic Lake Water Agency  
Chino Basin Water Conservation District  
Chino Basin Watermaster  
Coachella Valley Water District  
Diablo Water District  
East Orange County Water District  
El Toro Water District  
Farm Mutual Water Company  
Golden Hills Community Services District  
Goleta Water District  
Hi-Desert Water District  
Inverness Public Utilities District  
Irvine Ranch Water District  
Joshua Basin Water District  
Jurupa Community Services District  
Leucadia Wastewater District  
Mesa Consolidated Water District  
Mojave Water Agency  
Monte Vista Water District  
Montecito Water District  
North Coast County Water District  
North Marin Water District  
Novato Sanitary District  
Palmdale Water District

**Water and Wastewater, continued**

Phelan Pinon Hills Community Services District  
Pomona Valley Protective Agency  
Purissima Hills Water District  
Rincon del Diablo Water District  
Rosamond Community Services District  
Rossmoor Los Alamitos Area Sewer District  
Sacramento Suburban Water District  
San Bernardino Valley Water Conservation District  
San Gabriel Valley Municipal Water District  
San Lorenzo Valley Water District  
Santa Ana Watershed Project Authority  
Santa Margarita Water District  
Saticoy Sanitary District  
Solano County Water Agency  
Soquel Creek Water District  
Stallion Springs Community Services District  
Summerland Sanitary District  
Trabuco Canyon Water District  
Tres Pinos Water District  
Triunfo Sanitation District  
Twentynine Palms Water District  
Vallecitos Water District  
Valley County Water District  
Ventura Regional Sanitation District  
Victor Valley Water District  
Victor Valley Wastewater Reclamation Authority  
Victorville Water District  
Water Facilities Authority - Joint Power Agency  
Water Replenishment District  
West County Agency  
West County Wastewater District  
West Valley Water District  
Westborough Water District  
Western Municipal Water District  
Western Riverside County Regional Wastewater  
Yorba Linda Water District



# Peter Glenn, CPA

## Review Partner

Peter joined the firm in 2011 after nearly three years of previous public accounting and auditing experience. Peter will work under the general direction of the partner. Peter is our choice for new governmental audit clients, having successfully worked on each of the Firm's clients since beginning with the Firm. His main responsibilities include assistance in the preliminary planning of audit work, review of assistants' work, and performing audit procedures in more complex audit areas.

### Audit Services:

Peter Glenn began his auditing career with Nigro & Nigro in 2011, participating in audits of special districts, LEAs, other governmental audits, and agreed-upon procedure engagements. Prior to joining the firm, he worked for three years at another public accounting firm, developing his auditing skills. He has previously been the in-charge accountant for some of the firm's largest clients.

### Consulting Services:

Mr. Glenn has experience in a variety of governmental accounting issues, derived from his auditing experience at the firm. He regularly consults with clients in areas of:

### Special District Accounting:

- Internal controls
- Financial reporting & GASB 34
- Annual report of financial transactions

### Financial Reporting:

- Uniform Guidance
- Performance Audits
- Year-end closing procedures
- Cash flows
- Budget development and projections
- Multi-Year projections

### Other Agencies Served:

- Riverside County Open Space and Park District
- Cahuilla Band of Indians
- Central Basin Municipal Water District
- Murrieta Valley Cemetery District
- Elsinore Valley Cemetery District
- Alamo-Lafayette Cemetery District
- Bodega Bay Fire Protection District
- Los Angeles Harbor Cemetery District



### Education:

Bachelor of Science, Business Administration, Accounting  
California State University,  
San Marcos, 2008, Magna Cum Laude

### Licenses and Certifications:

- Certified Public Accountant, California

### Continuing Education:

- CASBO Annual Conference
- SSC Finance & Management Conferences
- Government Accounting & Auditing Conference
- In-house training for audit staff (presenter)



# Jared Solmons, CPA

## Manager

Jared joined the firm in 2019 as a Staff Accountant. After completing his degree, Jared went to work for a midsize construction company where he worked as an estimator and project manager before transitioning into more of an accounting and finance role. It was working in this role that led him to the decision to pursue the goal of becoming a Certified Public Accountant. He continues to hone his skills and expand his knowledge as he branches out into different areas of accounting services and working with various governmental agencies and not-for-profit organizations. Jared will work under the general supervision of the partner and oversee staff as they work together through different audit areas.



### Audit Services:

Jared began his career with Nigro & Nigro working on LEA audits before transitioning to focus on special districts and not-for-profit organizations. He focuses on a customer-oriented approach to auditing, striving to build strong relationships by working with clients to help them navigate the ever-changing world of accounting rules and standards.

### Consulting Services:

Jared has experience with a variety of governmental and not-for-profit accounting issues, as well as other tax and audit concerns, derived from his audit and consulting experience at the firm. He regularly consults with clients in the areas of:

### Special District Accounting:

- Internal control policies, procedures, and best practices
- Year-end closing procedures
- Capital asset and depreciation schedule

### Financial Reporting:

- Federal and state compliance
- Single audits
- Revenue and expense tracking by program/grant
- Statement of functional expense
- Compiling financial statements
- Disclosure requirements

### Other Agencies Served:

- Palmdale Water District
- Scotts Valley Water District
- Oxnard Harbor District
- Big Bear City Airport District
- Pauma Valley Community Services District
- North County Fire Protection District
- San Gabriel Valley Mosquito & Vector Control District
- Ventura County Resource Conservation District
- Tehachapi Valley Recreation & Park District
- Murrieta Valley Cemetery District

### Education:

Bachelor of Science, Business Administration, Finance  
California State University,  
San Marcos, 2013

### Licenses and Certifications:

- Certified Public Accountant, California

### Continuing Education:

- AICPA webinars and CPE
- California Special Districts Association Conference
- Spidell Tax Seminar
- In-house training for audit staff (presenter)

### Additional Areas:

- Tax preparation
- QuickBooks knowledge

# Stacy Macias

## Supervisor

Stacy joined the firm in 2018 as a staff accountant after completing her degree at California State University, Chico and has worked her way up to Senior Accountant. Stacy has worked in a variety of the firm's audit and tax departments. Stacy continues to expand her knowledge as she branches out into different areas of accounting services and working with varying governmental and not-for profit clients. Stacy will work under the general direction of the partner and oversee staff as they work together through different audit areas.

### Audit Services:

Stacy began her auditing career on audit engagements of local education agencies, charter schools, governmental agencies, and non-for-profit organizations. Stacy enjoys auditing governmental agencies and non-for-profit due to their varying structures and sizes. Stacy truly values customer service and building client relationships. Her friendly demeanor makes clients comfortable in reaching out to her during the audit process or throughout the year.

### Consulting Services:

Stacy has experience in a variety of governmental and not-for-profit accounting, tax, and audit concerns, derived from her audit and consulting experience those industries. She regularly consults with clients in the areas of:

### Financial Reporting:

- Year-end closing procedures
- Internal control policies and procedures and best practices
- Compiling Financial Statements
- Revenue and Expense tracking by program/grant
- Statement of Functional Expenses
- Capital assets and depreciation schedules
- Disclosure requirements
- Federal and State compliance

### Additional Areas:

- Tax preparation
- QuickBooks knowledge

### Other Agencies Served:

- Palmdale Water District
- Ventura County Conservation District
- Antelope Valley Resource Conservation District
- Rowland Water District
- North County Fire Protection District
- Bolinas Fire Protection District
- Bodega Bay Fire Protection District



### Education:

Bachelor of Science, Business Administration, Accounting  
California State University,  
Chico, 2018

### Licenses and Certifications:

- CPA License Candidate (expected licensure in 2021)

### Continuing Education:

- CalCPA Conferences for Governmental Accounting and Auditing and Not-for-profit Organizations
- Spidell Tax Seminar
- Western CPE Tax update webinars
- In-house training for audit staff (presenter)

# Anabel Cruz, CPA

## Audit Senior

Anabel began her career in public accounting in 2019 with Nigro & Nigro, PC. Previous to joining the firm, she worked as an Accountant at private sector companies. She has passed the CPA examination and is working towards meeting the requirements needed for licensure. Anabel's audit experience includes audits of governmental and not-for-profit organizations such as cemeteries, resource conservation districts, water Districts, fire Protection Districts and community Service Districts. Anabel values building quality relationships with clients while providing timely and reliable services. Anabel is working under the general direction of the Audit Supervisor.



### Audit Services:

Anabel has experience with a variety of governmental and not-for-profit accounting issues derived from her audit and consulting experience at the firm. She regularly consults with clients in the areas of:

### Consulting Services:

Anabel has experience in a variety of governmental and not-for-profit accounting and audit concerns, derived from her audit and consulting experience those industries. She regularly consults with clients in the areas of:

### Financial Reporting:

- Year-end closing procedures
- Agreed upon procedures
- Internal control policies and procedures and best practices
- Capital assets and depreciation schedules

### Other Agencies Served:

- Palmdale Water District
- North County Fire Protection District
- Ventura County Resource Conservation District
- County of San Bernardino ATC
- Winters Cemetery District

### Education:

Bachelor of Science, Finance and Accountancy  
California State University, Northridge,  
2014

### Licenses and Certifications:

- Certified Public Accountant, California

### Continuing Education:

- Government Accounting & Auditing Conference
- Not-For-Profit Organizations Conference
- In-house training for audit staff

## PARTNER, SUPERVISORY, AND STAFF QUALIFICATIONS & EXPERIENCE (CONTINUED)

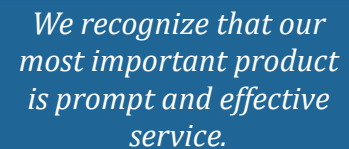
### Training & Resources

The Firm is committed to a continuing professional education program, which emphasizes the areas of expertise of each member of our professional staff. The Firm is required to comply with the *Government Auditing Standards* for each professional practicing in the area of governmental accounting and auditing. We are committed to follow those standards, which result in quality audit services, including continuing education for all staff of 60-80 hours each year, specifically in school districts and governmental auditing. As required by *Government Auditing Standards*, all governmental audit staff receives the required continuing education in the area of governmental auditing and accounting. These policies are monitored internally, reviewed annually and certified periodically by independent peer review.

Library facilities are maintained which include current professional literature and specific information for the industries that we serve. The Firm library is also reviewed as part of the external quality review program. The Firm has in-house training programs specific to our school district clients. We also perform auditing and accounting updates for our clients that are organized by our staff. These practices ensure the quality of our staff over the term of the engagement.

Our staff participates in activities relating to government accounting and reporting issues through our membership and involvement with the following organizations:

- a. American Institute of CPA's Governmental Audit Quality Center
- b. California Society of CPAs
- c. Government Finance Officers Association (GFOA)
- d. California Special Districts Association (CSDA)
- e. Government Accounting Standards Board (GASB)
- f. Association of Certified Fraud Examiners (ACFE)



*We recognize that our most important product is prompt and effective service.*

Through our participation in these organizations and continuing education provided by them, the Firm continues to stay abreast of all current governmental accounting and reporting issues. Some of the professional education our audit team members have either presented at or attended in the last two years include:

- SSC Annual Finance and Management Conference
- SSC Governor's Budget Workshop
- CSDA Annual Conference
- CSMFO Conference
- GFOA Annual Conference
- Various other governmental workshops

We recognize that our most important product is prompt and effective service. We believe the District should work with its CPA firm throughout the entire year. We are available at any time throughout the year to provide any assistance you may need.

## SIMILAR ENGAGEMENTS WITH OTHER SPECIAL DISTRICTS

We currently conduct over 80+ government audits each year and have well rounded experience with local governmental agencies. We are excited for the opportunity to devote our attention to you and your specific needs. Below is a partial list of some similar governmental clients we have audited within the past three years.

|                            |  |
|----------------------------|--|
| <b>Organization Name:</b>  | <b>Morro Hills Community Services District</b> |
| <b>Contact Person:</b>     | Thomas Harrington                              |
| <b>Address:</b>            | PO Box 161<br>Fallbrook, CA 92088              |
| <b>Phone:</b>              | (760) 728-3557                                 |
| <b>Project(s):</b>         | Financial Statement Audits                     |
| <b>Dates:</b>              | June 30, 2020 to June 30, 2022                 |
| <b>Engagement Partner:</b> | Paul J. Kaymark                                |

|                            |   |
|----------------------------|---|
| <b>Organization Name:</b>  | <b>Mission Resource Conservation District</b> |
| <b>Contact Person:</b>     | Darcy Cook, District Manager                  |
| <b>Address:</b>            | 130 E. Alvarado Street<br>Fallbrook, CA 92028 |
| <b>Phone:</b>              | (760) 728-1332                                |
| <b>Project(s):</b>         | Financial Statement Audits                    |
| <b>Date:</b>               | June 30, 2018 to June 30, 2022                |
| <b>Engagement Partner:</b> | Paul J. Kaymark                               |

|                            |  |
|----------------------------|--|
| <b>Organization Name:</b>  | <b>North County Fire Protection District</b> |
| <b>Contact Person:</b>     | Cheri Juul, Finance Manager                  |
| <b>Address:</b>            | 330 S Main Ave.<br>Fallbrook, CA 92028       |
| <b>Phone:</b>              | (760) 723-2052                               |
| <b>Project(s):</b>         | Financial Statement Audits                   |
| <b>Date:</b>               | June 30, 2018 to June 30, 2022               |
| <b>Engagement Partner:</b> | Paul J. Kaymark                              |

|                            |  |
|----------------------------|--|
| <b>Organization Name:</b>  | <b>Murrieta Valley Cemetery District</b> |
| <b>Contact Person:</b>     | Richard Meredith, District Manager       |
| <b>Address:</b>            | 42800 Ivy Street<br>Murrieta, CA 92562   |
| <b>Phone:</b>              | (951) 677-4223                           |
| <b>Project(s):</b>         | ACFR - Financial Statement Audits        |
| <b>Date:</b>               | June 30, 2018 to June 30, 2022           |
| <b>Engagement Partner:</b> | Paul J. Kaymark                          |

## SPECIFIC AUDIT APPROACH

We will audit the basic financial statements of the District for the fiscal year ended December 31, 2022 in accordance with the following standards:

- Auditing Standards Generally Accepted in the United States of America
- *Government Auditing Standards*, issued by the Comptroller General of the United States
- Minimum Audit Requirements and Reporting Guidelines for Special Districts

Our audit will be for the purpose of expressing an opinion on the basic financial statements, and will include such auditing procedures as considered necessary to accomplish this purpose. We will also provide an "in-relation-to" opinion on any other supplemental information and statistical schedules. We anticipate issuing the following reports:

- Independent Auditors' Report on the basic financial statements.
- Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.

In addition, we will provide the District with a management letter that will give written appraisals of its accounting and related systems. This letter will identify any control deficiencies, significant control deficiencies or material weaknesses that are identified during the audit. We will work with management before audit fieldwork and during the course of the audit to assess internal controls and review mitigating controls in place in an effort to reduce the control deficiencies, significant control deficiencies and material weaknesses that need to be reported to management in writing, assuming there are mitigating controls in place. The letter will also offer recommendations for the elimination of weaknesses that we identify, and we will suggest any methods we discover to help improve efficiency and effectiveness.

We will schedule an appearance with the Board and the Audit Committee that allows an opportunity for us to present the audit and management letter. This is an excellent time for the District to resolve any questions it has regarding our audit or management letter. As mentioned earlier, the value in hiring our Firm comes from not only the audit, but from our experience and the education, we can provide. We hope that as questions or concerns arise throughout the year, the District staff will contact us and draw on our knowledge and experience.

Non-significant deficiencies discovered during the audit process shall be reported in a separate letter to management, the Board and the Audit Committee, which shall be referred to in the report(s) on internal controls. This separate letter also informs the Board and the Audit Committee of the following:

- 1) The auditor's responsibility under auditing standards generally accepted in the United States of America.
- 2) Significant accounting policies.
- 3) Management judgments and accounting estimates.
- 4) Significant audit adjustments.
- 5) Other information in documents containing audited financial statements.
- 6) Disagreements with management.
- 7) Management consultation with other accountants.
- 8) Major issues discussed with management prior to retention.
- 9) Difficulties encountered in performing the audit.

All working papers and reports will be retained at the Firm's expense for a minimum of seven (7) years, unless the Firm is notified in writing by the District of the need to extend the retention period.

## SPECIFIC AUDIT APPROACH (CONTINUED)

### Segmentation of Engagement

#### ***STEP 1: Planning***

Our goal in preliminary fieldwork is to gain a thorough understanding of your internal controls, processes and procedures. Our goal is to accomplish as much interim fieldwork as possible so that our stay during final fieldwork is kept to a minimum. Our preliminary work focuses on planning and internal control documentation.

#### ***STEP 2: Interim Field Work***

##### **Internal Control Documentation**

Our internal control documentation usually occurs during interim fieldwork. Our documentation process will be as follows:

- 1) Gather or update documentation for significant processes defined in our preliminary fieldwork.
- 2) Perform a "walk-through" of these significant processes.
- 3) Ask "what can go wrong" questions.
- 4) Identify controls in place. This will include both preventative and detective controls.
- 5) Evaluate the design of internal controls.
- 6) Decide whether to test and rely on controls.
- 7) Summarize preliminary fieldwork and submit management letter of all areas of concern.

#### ***STEP 3: Final Fieldwork***

We assess risks, design procedures and obtain evidence to support financial statement amounts and disclosures during final fieldwork. Our Firm utilizes a methodology designed specifically for special districts. Our process emphasizes continuous communication with our staff.

##### **Assess Risks and Design Procedures**

As outlined in the risk based statements of audit standards (SAS 104 to 111), our Firm uses a risk-based approach to the audit. Our procedures to assess risks and design procedures are as follows:

- 1) Assess risk of material misstatement from errors or fraud based on internal controls combined with inherent risk of significant accounts.
- 2) Design procedures to test controls if considered necessary.
- 3) Design procedures to test details of account balances and classes of transactions based on risk.

##### **Interim and Year End Testing**

- 1) Perform tests of controls if considered necessary.
- 2) Perform tests of details of account balances and classes of transactions.
- 3) Evaluate quality and sufficiency of audit evidence.
- 4) Evaluate misstatements.

#### ***STEP 4: Audit Completion***

##### ***Preparation of Audit Report and Management Letter***

After reviewing the financial statements, notes and required supplementary schedules, we will agree the data to our working papers and provide a thorough review of all information by using written Firm standards and checklists. We will also review and incorporate any statistical data. This will verify appropriate presentation and disclosure. We will also at this time prepare our management letter that identifies financial trends and recommendations for improvement, reports required communications to the governing board, and discusses change in the environment in which the District operates.



## SPECIFIC AUDIT APPROACH (CONTINUED)

### Proposed Schedule/Level of Staff & Number of Hours Assigned to Each Segment

We will provide a detailed audit plan and prepare a list of schedules upon proposal acceptance. The following table summarizes our proposed segmentation of the engagement by date, segment, and level of staff:

| Date/Segment  | Total Hours     |            |             | Total      |
|---|-----------------|------------|-------------|------------|
|   | Partner/Manager | Supervisor | Staff/Admin |            |
| <b>Apr/June</b>   |                 |            |             |            |
| Preliminary planning and fieldwork  | 12              | 8          | 10          | 30         |
| <b>Apr/June</b>   |                 |            |             |            |
| Interim fieldwork   | 20              | 12         | 26          | 58         |
| <b>August/September</b>   |                 |            |             |            |
| Final fieldwork, report preparation, review, finalization, and presentation | 20              | 20         | 24          | 64         |
| <b>Total hours</b>  | <b>52</b>       | <b>40</b>  | <b>60</b>   | <b>152</b> |
| Preliminary planning and fieldwork  | 12              | 8          | 10          | 30         |
| Control   | 20              | 12         | 26          | 58         |
| Substantive   | 8               | 10         | 24          | 42         |
| Reporting   | 12              | 10         | 0           | 22         |
|   | <b>52</b>       | <b>40</b>  | <b>60</b>   | <b>152</b> |

### Sample Size and the Extent to Which Statistical Sampling is to be Used

We perform sampling techniques and determine sample size after assessing the risk associated with specific transaction classes. No single “cookie-cutter” approach will be followed in regards to sampling techniques, but the District can be assured that an appropriate sampling methodology will be utilized. We use the following methods of sampling during our audits: statistical, haphazard, and judgmental. For statistical sampling we use guidance provided by the AICPA and by federal guidelines in accordance with industry standards, which typically recommends sample sizes between 40 to 60 items.

### Type and Extent of Analytical Procedures to be Used

We will perform analytical procedures throughout the course of our audit. Professional standards require that analytical procedures be performed in the planning and wrap-up stages of the audit. Analytical review will be used during our expenditure, revenue, budget information as well as many other areas.

These procedures typically entail a review of interim reports, budgets, and comparisons to prior year data. We also use financial statement amounts to calculate certain ratios to determine whether any unusual or unexpected relationships exist in the financial data.

These procedures are then followed by inquiry of key District personnel to corroborate the auditors' expectations based on the data.

## SPECIFIC AUDIT APPROACH (CONTINUED)

### **Approach to be Taken to Gain and Document an Understanding of Internal Control Structure(s)**

Our audit approach will entail interviews with key personnel in the District involved in the design and implementation of internal controls. In conjunction with the interviews, we will perform tests and observations of how well the controls function. Key areas of internal control generally include: cash receipting, accounts payable/purchasing, payroll/personnel, technology, facilities, and maintenance and operations.

### **Approach to be Taken in Determining Laws and Regulations That Will be Subject to Audit Test Work**

We are required to obtain an understanding of the possible financial statement effect of laws and regulations that have a direct and material effect on the determination of financial statement amounts. The determination of laws and regulations is addressed in the planning stage through reading available grant documentation, inquiry of the client, a preliminary review of finance system accounts and search of the Board minutes. We also have working knowledge of the types of laws and regulations under which California special districts operate. We also obtain further information about federal laws and regulations through the Catalog of Federal Domestic Assistance (CFDA) and the Uniform Guidance.

### **Approach to be Taken in Drawing Audit Samples**

Since each program or grant agreement is different, we use many different approaches to sampling in our tests of compliance. The size of the sample considers many factors; size and risk of the program, program maturity, complexity, level of oversight and prior audit findings. AICPA Guidelines generally recommend sample sizes of 25, 40, or 60 items when the population is greater than 250. Ultimately, our professional judgment determines that a representative number of transactions have been selected. You can be confident in our judgment because our peer reviews and an outside review by the U.S. Department of Education have all accepted our audit sampling techniques and procedures.

### **Use of Technology/Remote Proficiency**

In order to facilitate the exchange of data between us and our clients in a secured manner throughout the course of the audit, we employ the use of an online secured portal. Our clients have appreciated this unique and forward-thinking platform which helps minimize duplicate requests and unnecessary email and phone exchanges to request and receive audit documentation. The software is very user-friendly and easy to understand. This also allows us to perform much of the audit remotely without being onsite to reduce our carbon footprint.

### **Use of Subcontractors**

We do not anticipate the need to subcontract work as described in the request for proposal.

## SPECIFIC AUDIT APPROACH (CONTINUED)

### Identification of Potential Audit Problems

At this time, we anticipate no audit problems. Should problems arise, the engagement partner will arrange a meeting with key staff and/or Board members to resolve the situation accordingly. We have a “no surprises” commitment to all of our clients. We strongly believe viewing the draft copy of an audit report is not the time when potential problems should be brought to management’s attention. We stress open lines of communication between the District and its auditors. We take a proactive stance on assisting our clients with the difficult treatment of accounting for certain non-routine transactions.

Should minor issues arise, we address the situations and bring it to the attention of the appropriate level of management. All issues are periodically discussed with management at exit conferences which are conducted at the conclusion of each segment of the audit. Our preliminary testing results are documented in writing with copies distributed to management outlining areas for improvement, potential non-compliance, and possible control weaknesses.

We encourage our clients to call or email us with any questions. We are known in the industry for providing clear and concise answers. An important aspect of this commitment is our typical response time of less than 24 hours.

## ADDITIONAL INFORMATION

### Testimonial

"Few people have the opportunity to work with someone who was a coach and a mentor-but I did when I worked with Paul. I had the pleasure working directly under Paul's supervision and I was particularly impressed by his ability to handle even the toughest clients - and effortlessly. That skill often takes years to develop, but it seemed to come perfectly natural to him. Paul was one of those rare partners who also naturally serve as an inspiring mentor for the whole staff and I was grateful to learn a lot from him."

*Deana Miller  
Accounting Manager  
PolyCera, Inc.*

### Fraud Hotline



Throughout the audit process, we will make available our fraud hotline reporting service at no additional charge over the period of the contract to ensure the District has an effective anti-fraud program.



# **ADDITIONAL DOCUMENTS**



# **COST PROPOSAL**

***Respectfully Submitted by:***

Paul J. Kaymark, CPA

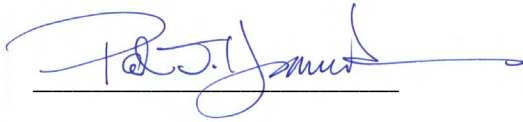
Nigro & Nigro, PC

[pkaymark@nncpas.com](mailto:pkaymark@nncpas.com)

**Murrieta Office:** 25220 Hancock Ave. #400, Murrieta, CA 92562 • P: (951) 698-8783 • F: (951) 699-1064  
**Walnut Creek:** 2121 N. California Blvd. #290, Walnut Creek, CA 94596 • P: (844) 557-3111 • F: (844) 557-3444

# COST PROPOSAL

I certify that I am entitled to represent the Firm, empowered to submit the proposal, and authorized to sign a contract with Fallbrook Regional Health District.



Paul J. Kaymark, Partner  
Nigro & Nigro, PC

## Total-All-Inclusive Maximum Price & Rates by Partner, Specialist, Supervisory and Staff Level, Times Hours Anticipated for Each

| Professional  | Hours  | Rates     |           |              | Total |
|---|--------|-----------|-----------|--------------|-------|
|   |        | Standard  | Quoted    | Total        |       |
| Partner   | 20.00  | \$ 175.00 | \$ 150.00 | \$ 3,000.00  |       |
| Manager   | 32.00  | 150.00    | 125.00    | 4,000.00     |       |
| Supervisor  | 40.00  | 125.00    | 100.00    | 4,000.00     |       |
| Senior  | 60.00  | 100.00    | 75.00     | 4,500.00     |       |
| Admin   | -      | 75.00     | 50.00     | -            |       |
| <b>Subtotal</b>   | 152.00 |           |           | 15,500.00    |       |
| <b>Out-of-Pocket - Included in Rates (We Are Local)</b> |        |           |           | -            |       |
| <b>Total Max</b>  |        |           |           | \$ 15,500.00 |       |

| Fiscal Year | 2023      | 2024      | 2025      | Total     |
|-------------|-----------|-----------|-----------|-----------|
| Audit & SCR | \$ 15,500 | \$ 15,500 | \$ 15,500 | \$ 46,500 |

Single-Audit of Federal Awards will be \$4,000 per year if needed.  
Same Price for FY 2026 and FY 2027

**This is an All-Inclusive Price for Audit and Annual SCR Reporting**

## Rates for Additional Professional Services

|            |        |
|------------|--------|
| Partner    | \$ 175 |
| Manager    | \$ 150 |
| Supervisor | \$ 100 |
| Staff      | \$ 75  |
| Admin      | \$ 50  |



ROGERS, ANDERSON, MALODY & SCOTT, LLP  
CERTIFIED PUBLIC ACCOUNTANTS, SINCE 1948

MARCH 30, 2023

# FALLBROOK REGIONAL HEALTH DISTRICT

## TECHNICAL PROPOSAL

### PROFESSIONAL AUDITING SERVICES

### FOR THE FISCAL YEAR ENDING JUNE 30, 2023

CONTACT PERSONS:

BRAD A. WELEBIR, CPA, CGMA, MBA  
bwelebir@ramscpa.net

SCOTT MANNO, CPA, CGMA  
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909.889.0871

PREPARED BY  
ROGERS ANDERSON MALODY & SCOTT, LLP  
735 E Carnegie Drive, Suite 100  
San Bernardino, CA 92408

LICENSE #2596  
FEIN 95-2662063

# FALLBROOK REGIONAL HEALTH DISTRICT

## PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

### Table of Contents

|  | <u>Page</u> |
|--|-------------|
| <b>Transmittal letter</b> .....  | i           |
| <b>Technical Proposal</b>  |             |
| License to practice in California .....  | 1           |
| Independence .....   | 1           |
| Firm qualifications and experience .....                                       | 1           |
| <i>About our firm</i>  |             |
| <i>Range of services</i>   |             |
| <i>Governmental Audit Quality Center</i>                                       |             |
| <i>Single Audit experience</i>   |             |
| <i>ACFR preparation</i>  |             |
| <i>Engagement quality control</i>  |             |
| <i>Equal Opportunity Employer</i>  |             |
| <i>External quality control review</i>   |             |
| <i>Disciplinary action</i>   |             |
| Partner, supervisory and staff qualifications and experience .....             | 5           |
| <i>Partner and supervisory staff involvement</i>                               |             |
| <i>Staff continuity</i>  |             |
| <i>Continuing professional education</i>                                       |             |
| <i>Assigned personnel</i>  |             |
| <i>Engagement team resumes</i>   |             |
| Specific audit approach .....  | 13          |
| <i>Services to be provided</i>   |             |
| <i>Engagement approach</i>   |             |
| <i>Audit approach and proposed audit segmentation</i>                          |             |
| <i>Level of staff and approximate number of hours assigned to each segment</i> |             |
| <i>Sample sizes (including for compliance testing)</i>                         |             |
| <i>Intelligent audit technology</i>  |             |
| <i>Analytical procedures</i>   |             |
| <i>Understanding of internal control over financial reporting</i>              |             |
| <i>Approach in determining applicable laws and regulations</i>                 |             |
| <i>Auditing in a remote environment</i>  |             |
| <i>Proposed audit timing</i>   |             |
| Identification of potential audit problems .....                               | 22          |
| <i>GASBS implementation</i>  |             |
| <i>Condition of records</i>  |             |

**Attachment A: Cost proposal**

**Attachment B: Recent government clients served**







ROGERS, ANDERSON, MALODY & SCOTT, LLP  
CERTIFIED PUBLIC ACCOUNTANTS, SINCE 1948

March 30, 2023

735 E. Carnegie Dr. Suite 100  
San Bernardino, CA 92408  
909 889 0871 T  
909 889 5361 F  
ramsca.net

Fallbrook Regional Health District  
Attn: Rachel Mason, CEO  
138 S. Brandon Road  
Fallbrook, CA 92028

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Gardenya Duran, CPA, CGMA  
Brianna Schultz, CPA, CGMA  
Brenda L. Odle, CPA, MST (Partner Emeritus)

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Jeffrey McKennan, CPA

#### MEMBERS

American Institute of  
Certified Public Accountants

*PCPS The AICPA Alliance  
for CPA Firms*

*Governmental Audit  
Quality Center*

California Society of  
Certified Public Accountants



Dear Evaluation Committee:

We are pleased to respond, on behalf of Rogers, Anderson, Malody & Scott, LLP, (RAMS) to your request for a proposal regarding professional auditing services. As a recognized industry leader and innovator, our goal for the past 75 years has been to provide honest, high-quality objective results to all our clients, including governmental organizations such as yours. The results of these efforts are witnessed by the tremendous organic growth of our firm while still providing personnel, client focused services to each client, some of which we have served for over 20 years.

At RAMS, we are committed to achieving the highest quality audit possible, in the most effective manner possible. We understand the complexity of performing governmental audits and that is why we have a *dedicated team of auditors* that possess the specialized knowledge and experience to help ensure our audits are planned and executed in a way that maximizes audit efficiency and effectiveness and provides you the highest quality services.

We are aware that the Fallbrook Regional Health District (the District) will be reviewing other proposals during this process, but we believe that RAMS would be the exceptional choice for the audit for the following reasons. Our firm:

- Has an established reputation in the governmental and not-for-profit accounting and auditing community for providing excellent, timely service with high quality reporting to our clients.
- Utilizes Teammate Analytics, a suite of more than 200 Computer Aided Audit Tools (CAATs). This software empowers our audit teams with the ability to perform powerful, meaningful data analysis which builds upon our other robust, substantive audit procedures. This value-added service also helps to identify specific transactions or amounts which may be indicative of fraud.
- Performs an intelligent, risk-based audit (using our CAAT) which enables us to focus on key audit areas allowing us to become more efficient resulting in a higher quality audit at a reasonable fee.
- Currently provides auditing services to over 70 governmental agencies and not-for-profit organizations, including over 30 cities, most of which have enterprise activities and over 35 special districts.
- Developed a comprehensive remote working environment for our audits. All our staff currently have the tools for working remotely in an effective and efficient manner allowing us to still provide a quality, effective audit.

- Is committed to helping you meet all reporting/auditing deadlines, resolving any issues encountered during your audit (e.g., accounting or auditing, new pronouncements, etc.), and providing you with quality audit services.
- Understands the audit process can be a stressful experience for you and your staff; we understand that you will have other commitments and your regular workloads during the audit. We make every effort to ensure the audit process, from the interim fieldwork to the preparation of any required financial reports, will be as trouble-free as possible for you and your staff. We accomplish this by comprehensively planning the audit and utilizing our staff and audit technologies in the most efficient and effective manner while keeping disruptions and miscommunications to a minimum.
- Has audit team members that are personable and easy to work with, yet still focused on the audit. Through open and responsive communication with all parties involved in the audit process, we work to have the most efficient audit possible by minimizing operational distractions of your staff, while maximizing quality service.
- Has an extensive internal quality control review process to ensure your financial reports meet the highest standards. In addition to the preparation of financial reports by the engagement team and reviewed by the engagement manager, *each report is also thoroughly examined by 2 partners and at least 1 professional proofreader.*
- Has assisted many of our clients with the preparation of their Annual Comprehensive Financial Reports, and all our clients that have submitted their reports for the Government Finance Officers Association (GFOA) or California Society of Municipal Finance Officers (CSMFO) awards have received the awards. Our participation as a GFOA reviewers also indirectly benefits our clients in the quality review process.
- Believes that our fee estimate provides a fair and reasonable investment, commensurate with level of service provided and the experience of the audit team members. While we may not be the lowest bidder, that is not our objective; we focus on delivering the best value, providing high quality services and price our prospective engagements accordingly.

As you will see from our proposal, it was prepared in a clear, concise and simple manner in accordance with the request for proposal. We feel our firm, staff and reputation as a leader in governmental auditing exceeds the need for the typical excessive information you will see in other proposals.

Rogers, Anderson, Malody & Scott, LLP is properly licensed to practice in California, including all the assigned professional staff to the engagement. Mr. Welebir, Partner, and Mr. Manno, Partner, are authorized to represent the firm, are empowered to submit the bid and authorized to sign a contract with the District. We understand the work to be done as listed in the section of this proposal titled *Services to be provided*. In addition, we will be committed to meeting any agreed upon time frames. This proposal is a firm and irrevocable offer for sixty (60) days.

We can be reached at: 735 E. Carnegie Drive, Suite 100, San Bernardino, CA 92408, (909) 889-0871, bwelebir@ramscpa.net or smanno@ramscpa.net.

Thank you for the opportunity to present our proposal to the District. We will be committed to exceeding your expectations of an auditor and believe this proposal provides you with information about our firm, the service team members and our customized audit approach. We look forward to having a long and mutually beneficial relationship with the District. Please feel free to contact us if you have any questions regarding this proposal.

Respectfully yours,

**ROGERS, ANDERSON, MALODY & SCOTT, LLP**

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Brad A. Welebir, CPA, CGMA, MBA  
Partner

# FALLBROOK REGIONAL HEALTH DISTRICT

## PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

### License to practice in California

Rogers, Anderson, Malody & Scott, LLP is licensed to practice in the State of California. Our key professional staff, which includes the partners, managers, and supervisors, are all certified public accountants licensed to practice in the State of California and follow all applicable Board of Accountancy standards.

### Independence

Rogers, Anderson, Malody & Scott, LLP is independent of the District and any component units, as defined by general standard number two of the generally accepted auditing standards, and by the second general standard for government auditing in the U.S. Government Accountability Office's *Government Auditing Standards*.

We have not had any professional relationships with the District within the past five (5) years.

### Firm qualifications and experience

#### *About our firm*

We are a local firm founded in 1948 and located at 735 E. Carnegie Drive, Suite 100, San Bernardino, California. We provide a full range of services as expected of a full-service accounting firm. We are one of the oldest, most trusted and respected CPA firms in Southern California, with over 75 years of public practice experience, specializing in governmental agency and not-for-profit organization auditing, accounting, and management advisory services. Over *sixteen thousand hours per year* are devoted to our practice, which includes cities, redevelopment successor agencies, water districts, other special districts, not-for-profit corporations, and joint power authorities. We do not use our government accounting and auditing practice as "fill work" for the firm, it is one of our primary focuses thus allowing us to provide quality services to local governments.



We understand your desire to engage auditors that have a thorough understanding of the ever-changing complex accounting and compliance issues confronting governments today. Our firm has an extensive history of governmental accounting and auditing. During that time, we have gained valuable experience, acquired an in-depth knowledge of, and obtained the technical expertise needed to perform high quality governmental audits. This expertise has enabled us to provide exceptional, high quality service and to provide solutions at fees we feel represent our value to our clients. In addition, we use our participation in various industry associations to continuously update our knowledge with respect to issues relating to governmental accounting, auditing, and operations. Any insight we gain is immediately passed on to our clients if we feel they will benefit from it.

Our firm has a total staff of forty people, which includes fifteen certified public accountants. The staff consists of seven partners, four managers, ten supervisors/senior accountants, fourteen staff accountants, and five support staff. The audit staff consists of twenty-three members who devote over 80% of their time to municipal engagements. The engagement team assigned to the District's engagement will consist of the following full-time staff: one audit partner, one audit manager, one audit supervisor/senior, and one to two staff auditors.

# FALLBROOK REGIONAL HEALTH DISTRICT

## PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

### Firm qualifications and experience (continued)

#### Range of services

Our firm provides various other services in addition to auditing services to governmental entities, including:

- SB 341 compliance (Successor Agencies)
- Internal control agreed upon procedures
- Finance director and accounting support services
- Study and evaluation of financial condition and fiscal policies
- Transient Occupancy Tax agreed upon procedures
- Franchise (refuse, cable) agreed upon procedures
- Accounting policies and procedures
- Cash management studies
- Financing and public bond offering assistance
- Franchise agreement assistance (ambulance, cable, television, refuse, etc.)

In addition, the firm provides accounting, auditing, attest, and consulting services to for profit and not-for-profit entities. We also provide tax preparation and tax consulting services to individuals, corporations, and partnerships. **We provide our municipal audit clients tax consultation at no extra charge.**

#### Governmental Audit Quality Center

As a member of the American Institute of CPAs *Governmental Audit Quality Center* (Center), we are committed to adhering to the highest quality standards by voluntarily agreeing to the Center membership requirements, which include designating a partner responsible for the quality of our governmental audit practice, establishing quality control programs, performing annual internal inspection procedures, and making our peer review report findings publicly available. At RAMS, our goal is to continue to enhance our quality initiatives within our governmental audit practice to deliver the highest quality audit services possible.

In addition, the *Governmental Audit Quality Center* provides access to comprehensive resources that will assist us in further enhancing the quality of your audit. The Center membership provides us with timely information on a variety of technical, legislative, and regulatory subjects that we can in turn apply to your audit to help ensure compliance with the appropriate standards and changes in regulations which we pass on to our clients.

#### Single Audit experience

Many of our municipal clients, and some of our other governmental and not-for-profit clients, have been subject to an audit in accordance with *Uniform Guidance*. We recently performed single audits for the following entities:

|                                      |                          |
|--------------------------------------|--------------------------|
| Elsinore Valley Muni. Water District | City of San Bernardino   |
| City of El Cajon                     | City of La Mesa          |
| City of San Marcos                   | City of West Covina      |
| City of Poway                        | City of Twentynine Palms |
| City of Fillmore                     | City of Woodlake         |
| City of Exeter                       | City of Rosemead         |
| City of La Verne                     | City of Hawthorne        |

Our specialized Single Audits Team is led by Partners and Managers with Intermediate and Advanced Single Audit Certifications issued by the AICPA guaranteeing a successful and thorough engagement.

# FALLBROOK REGIONAL HEALTH DISTRICT

## PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

### Firm qualifications and experience (continued)

#### *ACFR preparation*

We have extensive experience in the preparation of Annual Comprehensive Financial Reports (ACFR). For the fiscal years ended June 30, 2020 and 2021, our staff prepared over 20 ACFR's, with each entity receiving the Certificate of Achievement for Excellence in Financial Reporting from the GFOA. For the fiscal year ended June 30, 2022, again, our staff prepared over 25 ACFR's for our clients for submittal to the GFOA. In addition, we have helped many cities and special districts develop their first year's report for submittal. Two of our audit partners and four of our supervisory staff are technical reviewers for the GFOA award program. **In addition, we review all the ACFR's for compliance with the GFOA certificate program checklist, as well as addressing any prior year comments, if applicable, to insure they have been addressed.**

#### *Engagement quality control*

We have an extensive internal quality control review process to ensure your audit meets the highest standards. In addition to the preparation of financial reports by a senior member of the engagement team, each report is reviewed by the engagement manager/supervisor and then is examined by the engagement partner. Subsequently, a technical review is then performed by the engagement Quality Control partner along with being proofread by at least one professional staff. In addition, all audit workpapers are reviewed by the in-charge auditor and the partner in-charge of the engagement.

#### *Equal Opportunity Employer*

Our firm is an equal opportunity employer and is committed to providing employment opportunities to all qualified persons regardless of race, color, sex, religion, national origin or handicap. Our staff represents a wide range of cultures and ethnic backgrounds. We provide opportunities for advancement for all staff based on ability, skill and desire to advance.

# FALLBROOK REGIONAL HEALTH DISTRICT

## PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

### Firm qualifications and experience (continued)

#### External quality control review

As a member of the AICPA Private Companies Practice Section, our firm has participated in the "Peer Review" program since 1993 and has been examined every three years since that date by an outside, independent firm of certified public accountants. Participation in this program ensures that our engagements, firm policies, and audit procedures meet the standards of the AICPA, the Yellow Book, and the California State Board of Accountancy. Throughout our participation in this program, *the firm has only received pass ratings from the peer reviewers.*

During each review, an independent firm reviews our policies and procedures and then inspects a representative sample of engagement workpapers and reports, including governmental entities and engagements subject to the *Uniform Guidance*. For the year ended November 30, 2020, our firm received a rating of *pass* which indicates our auditing practice is suitably designed and complied with to provide reasonable assurance of performing and reporting in conformity with applicable standards. The results provide confirmation that the custom audit approach and procedures we use are technically sound and in compliance with applicable standards.

#### Disciplinary action

The firm **has never** had any disciplinary action taken or pending against it with state regulatory bodies or professional organizations, nor has it ever had any pending or settled litigation, civil or criminal investigations. In addition, we are not aware of any federal or state desk reviews or field reviews of its audits during the last three years.

#### **Our firm does not have a record of substandard work.**

In addition to the external quality control review, our firm performs in-house monitoring procedures, which mirror the outside peer review procedures, over our audit and attest engagements annually.

### Grant Bennett Associates

A PROFESSIONAL CORPORATION

#### Report on the Firm's System of Quality Control

June 4, 2021

To the Partners of Rogers, Anderson, Malody & Scott, LLP, and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Rogers, Anderson, Malody & Scott, LLP (the firm) in effect for the year ended November 30, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

#### Firm's Responsibility

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

#### Peer Reviewer's Responsibility

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

#### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act, and an audit of an employee benefit plan.

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

#### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Rogers, Anderson, Malody & Scott, LLP in effect for the year ended November 30, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Rogers, Anderson, Malody & Scott, LLP has received a peer review rating of *pass*.



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# FALLBROOK REGIONAL HEALTH DISTRICT

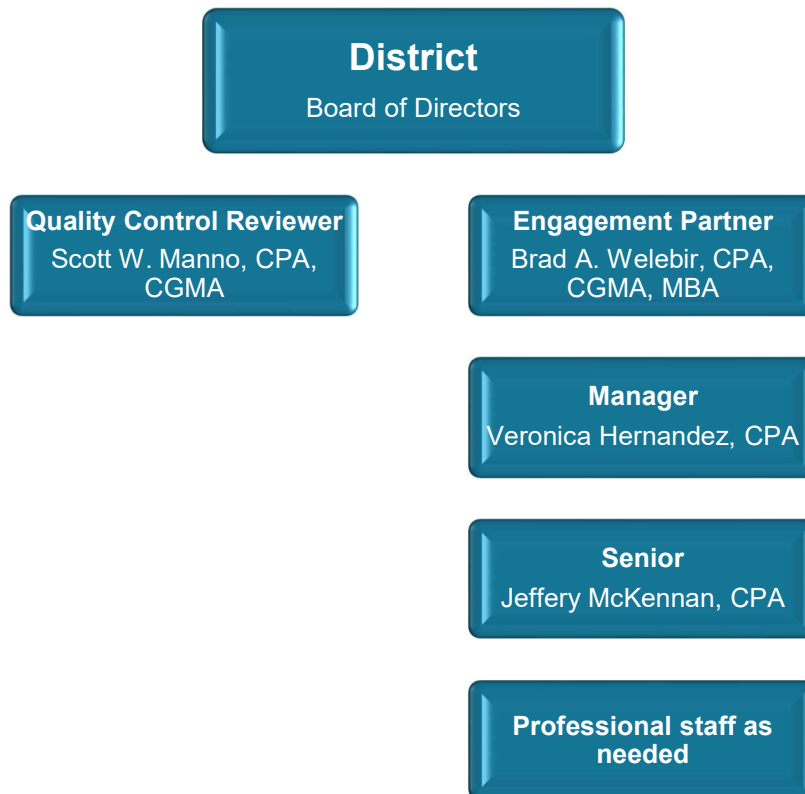
## PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

### Partner, supervisory, and staff qualifications and experience

The quality of service you receive is dependent on the capabilities of the individuals assigned to the engagement, and the manner in which those personnel resources are organized to efficiently focus their abilities on providing you with the requested audit services. Our professionals are highly trained and knowledgeable and have a thorough understanding of the environment in which governmental and not-for-profit entities operate. This experience is a critical component in providing the District with an effective and efficient audit.

Our engagement team will provide significant experience coupled with an extensive, practical understanding of governmental accounting and auditing along with a broad business perspective. Each member will have access to a wide range of technical resources and knowledge bases which will enable them to provide the District with practical observations and effective solutions.

Below is our proposed organizational chart for the audit:



# FALLBROOK REGIONAL HEALTH DISTRICT

## PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

### **Partner, supervisory, and staff qualifications and experience (continued)**

#### *Partner and supervisory staff involvement*

All partners and supervisory staff are working professionals and are actively and continually involved in all aspects of their engagements. We believe that partner and supervisory staff involvement in all areas of the audit is a key aspect of the overall audit process. This involvement includes being on-site for interim and year-end fieldwork, thus facilitating a proper, efficient, and effective audit, with minimal disruption of your staff. In addition, the time spent on-site by the partners and supervisory staff ensures they gain an understanding of the entire District's accounting processes and procedures. This understanding will enable them to evaluate and develop opportunities for efficiency, as well as offer practical and functional advice for improving your accounting processes and procedures.

All professionals on this engagement have worked on audits similar in nature to the District's, therefore, the District will not have to train our engagement team.

#### *Staff continuity*

Continuity of audit staff is a principal concern with our firm. In order to retain our staff, we offer extremely competitive wages, opportunities for advancement, generous medical packages, a retirement plan, bonus opportunities, as well as educational benefits. Even with the benefits we provide, we realize we may lose staff at any given time. Knowing this, we plan to provide staff continuity from year to year, which is in the best interest of the District and our firm. Continuity ensures an orderly, efficient, and less disruptive audit experience. Since we cannot guarantee staff will remain with us, principal supervisory and management staff, including engagement partners, managers, other supervisory staff, and specialists, may be changed if those personnel leave the firm or are promoted. However, the District reserves the right to accept or reject replacements.

We believe that due to the significant involvement of the partners on all our engagements, any staff transition would have a minimal effect on the audit efficiency and effectiveness of subsequent years.

#### *Continuing professional education*

Our team of auditor specialists stays current in this highly technical practice area by adhering to, and typically exceeding, the continuing professional education requirements of *Government Auditing Standards* as well as the State Board of Accountancy guidelines. All professionals at our firm participate in continuing professional education (CPE) programs, which are sponsored by various organizations including the Government Finance Officers Association, the American Institute of Certified Public Accountants, the California State Society of Certified Public Accountants, the California Society of Municipal Finance Officers and the Association of Government Accountants. Participation in these programs helps us to ensure that our clients are serviced with the best trained and most proficient government auditors and accountants available. In addition, we periodically provide in-house training taught by our partners and senior level staff using published resources. All staff are required to attend fraud and ethics training. It is our goal to provide our professional staff continuing education which exceeds the minimum standard of 80 hours over two years.

In accordance with our firm's Quality Control document and *Government Auditing Standards (GAS)*, all staff members who work on audits subject to GAS are required to complete CPE in accordance with GAS standards which require 24 hours directly related to governmental accounting and auditing.

In addition to the required CPE, we also use the following to increase our technical knowledge: view the Governmental Audit Quality Center Annual Webcast Update and other relevant seminars and review monthly publications from the AICPA, the GFOA, and various other resources. We also attend conferences and seminars sponsored by the GFOA, California Society of Municipal Finance Officers, California State Society of Certified Public Accountants and the California Special Districts Association.



# FALLBROOK REGIONAL HEALTH DISTRICT

## PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

### Partner, supervisory, and staff qualifications and experience (continued)

#### *Assigned personnel*

It is our goal to provide you with capable, competent, and personable individuals who offer an extensive background, not only in governmental accounting and auditing, but also in general business practices. By doing so, it allows us to offer practical solutions, as well as provide technical support. This enables you to stay at the forefront of governmental accounting and provides you with the support you need in dealing with the complex issues confronting entities such as yours.

In addition, our engagement team has the managerial and supervisory experience to provide the District with a comprehensive audit of the highest quality, while still focusing on personal service. The resumes of the key engagement personnel assigned to the audit are presented below. The following individuals will be assigned to the engagement for the entire contract period (see staff *Continuity section* of this proposal):

#### *Brad A. Welebir, CPA, CGMA, MBA - Partner, Engagement Partner*

Brad is a municipal audit partner with the firm and will be the engagement partner. He is licensed to practice as a certified public accountant in the State of California. He has been in public accounting for over 19 years specializing in serving local governments such as yours. As the engagement partner, he will be responsible for overall engagement quality, as well as ensuring that the engagement is performed in the most effective and efficient manner. Brad will directly oversee all engagement staff while assisting in planning and performing the engagement, as well as reviewing all work-papers prepared during the engagement, in addition to all required reports. Brad is a working partner and will be actively and continually involved in all aspects of the engagement.

#### *Scott W. Manno, CPA, CGMA - Partner, Quality Control Reviewer*

Scott will be the Quality Control Reviewer. He is licensed to practice as a certified public accountant in the State of California. He has over 26 years of practical, governmental accounting and auditing experience. Scott will be responsible for the final quality control review of all released opinions and related reports.

#### *Veronica Hernandez, CPA – Audit Manager*

Veronica is an audit manager with the firm. She is licensed to practice as a certified public accountant in the State of California. Veronica has over 7 years' experience in providing accounting and auditing services for municipalities, special districts and various not-for-profit organizations. As an audit manager, she will work directly with the audit in-charge and partner, while supervising the engagement team during all phases of the engagement. In conjunction with the audit in-charge, she will also oversee the preparation of any required reports.

#### *Jeffery McKennan, CPA – Audit Senior*

Jeff is an audit senior with the firm. He has over two years of experience in providing accounting and auditing services for municipalities, special districts and various not-for-profit organizations. As an audit senior, he will work closely with the engagement partner and manager and be responsible for planning the audit, supervising the staff assigned to the engagement, and performing reviews of all work-papers prepared for the engagement. In addition, he will also be responsible for the preparation of any required reports.

# FALLBROOK REGIONAL HEALTH DISTRICT

## PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

### Partner, supervisory, and staff qualifications and experience (continued)

#### *Staff level accountants*

All staff accountants employed by us and working on governmental audits are qualified to perform such audits. Prior to "audit season", our staff are subject to a rigorous training regimen in which we go over all aspects of our audit process and audit programs ensuring staff members have a solid foundation prior to starting fieldwork. Each staff member is encouraged to take on increased responsibility for engagements previously worked on. This enables our staff to grow on each engagement and allows them to continue to gain the skills and knowledge required to perform the audits.

In summary, we want to emphasize the credentials of the above professionals who will be directly responsible for the quality of service that you will receive. Additionally, our audit team has another attribute that is very important, even though it is intangible -- the professionals assigned to the audits have previously worked together as a multi-disciplined team, thus ensuring a smooth, efficient, and effective audit. We are committed to allocating the necessary resources to ensure that we provide continuity of personnel throughout the term of our relationship with the District.

Full engagement team resumes are provided as follows.

# FALLBROOK REGIONAL HEALTH DISTRICT

## PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

### Partner, supervisory, and staff qualifications and experience (continued)

#### Engagement team resumes



**Brad A. Welebir, CPA, CGMA, MBA**  
**Engagement Partner**

#### Professional experience

Mr. Welebir joined Rogers, Anderson, Malody & Scott, LLP in 2004. He primarily provides audits and advisory services to governmental agencies, small to mid-sized businesses, and not-for-profit organizations. Mr. Welebir serves as a technical reviewer for the GFOA ACFR Award program. He also serves as the CalCPA Inland Empire chapter chair of the governmental accounting and auditing committee and as the representative for the chapter at the state committee.

#### Education/licenses

Master of Business Administration, Accounting Emphasis – California State University, Fullerton  
Bachelor of Arts in Business Administration – La Sierra University  
Certified Public Accountant – State of California  
Chartered Global Management Accountant – American Institute of Certified Public Accountants

#### Related professional experience

Partial listing of relevant governmental agencies served (\*includes enterprise fund accounting):

|  |  |  |                                      |
|--|--|--|--------------------------------------|
| Riverside County Parks and Open Space District | Mission Springs Water District                 | Crestline Village Water District         | March Joint Powers Authority         |
| Beaumont Cherry Valley Water District          | Upper San Gabriel Muni. Water District         | Big Bear Area Regional Wastewater Agency | Rubidoux Community Services District |
| Crestline-Lake Arrowhead Water Agency          | San Bernardino Valley Municipal Water District | Elsinore Valley Municipal Water District | Idyllwild Water District             |
|  |  |  | Mojave Water Agency                  |

#### Continuing professional education

Mr. Welebir has completed over 120 hours of continuing professional education courses in the past three years of which the following select courses are relevant to this engagement:

- ◆ Governmental Accounting and Auditing Update
- ◆ Single Audit Update
- ◆ Auditing Fraud Risk in the Current Environment
- ◆ CSMFO Annual Conference Sessions
- ◆ GFOA GAAP Update

#### Professional affiliations

Mr. Welebir is a member of the following professional organizations:

- ◆ American Institute of Certified Public Accountants (AICPA)
- ◆ California Society of Certified Public Accountants (CalCPA)
- ◆ Government Finance Officers Association (GFOA)
- ◆ California Society of Municipal Finance Officers (CSMFO)
- ◆ California Special Districts Association (CSDA)

# FALLBROOK REGIONAL HEALTH DISTRICT

## PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

### Partner, supervisory, and staff qualifications and experience (continued)



**Scott W. Manno, CPA, CGMA**  
**Quality Control Partner**

#### *Professional experience*

Mr. Manno began his career with Thomas, Bigbie and Smith in 1995 after serving in the United States Army. He spent six years with the firm primarily working on audits of municipalities, special districts and redevelopment agencies as well as various not-for-profit organizations. He joined Rogers, Anderson, Malody & Scott, LLP in July 2001. Currently, Mr. Manno serves as a technical reviewer for the GFOA ACFR Award program. In addition, he is part of the California State Society of Certified Public Accountants Governmental Accounting and Auditing Committee which meets periodically to discuss current events, pronouncements, etc.

#### *Education/licenses*

Bachelor of Science, Business Administration – California State University, San Bernardino  
Certified Public Accountant – State of California  
Chartered Global Management Accountant – American Institute of Certified Public Accountants

#### *Related professional experience*

Partial listing of relevant governmental agencies served (\*includes enterprise fund accounting):

|                                       |  |  |                                       |
|---------------------------------------|--|--|---------------------------------------|
| Western Municipal Water District      | East Valley Water District             | Crestline Village Water District         | Pine Cove Water District              |
| Beaumont Cherry Valley Water District | Upper San Gabriel Muni. Water District | Big Bear Area Regional Wastewater Agency | Triunfo Water and Sanitation District |
| West Basin Water District             | Helix Water District                   | Mojave Water Agency                      | Idyllwild Water District              |
| Chino Basin Desalter Authority        | Running Springs Water District         | Ventura Regional Sanitary District       | Rubidoux Community Services District  |

Mr. Manno has completed over 232 hours of continuing professional education courses over the past three years of which the following select courses are relevant to this engagement:

- ◆ Government Risk Assessment
- ◆ Audits of State and Local Governments
- ◆ Government Accounting and Auditing Update
- ◆ State and Local Government Audit Planning Considerations

#### *Professional affiliations*

Mr. Manno is a member of the following organizations:

- ◆ American Institute of Certified Public Accountants (AICPA)
- ◆ California Society of Certified Public Accountants (CalCPA)
- ◆ Association of Government Accountants (AGA)
- ◆ Association of Certified Fraud Examiners (ACFE)
- ◆ Government Finance Officers Association (GFOA)
- ◆ California Special Districts Association (CSDA)
- ◆ California Society of Municipal Finance Officers (CSMFO)

# FALLBROOK REGIONAL HEALTH DISTRICT

## PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

### Partner, supervisory, and staff qualifications and experience (continued)



**Veronica Hernandez, CPA**  
**Audit Manager**

#### *Professional Experience*

Ms. Hernandez is an Audit Manager with the firm. She has over 7 years' experience in providing accounting and auditing services for municipalities, special districts and various nonprofit organizations. As an audit manager, she will work directly with the audit in-charge and partner, while supervising the engagement team during all phases of the engagement. In conjunction with the audit in-charge, she will also oversee the preparation of any required reports. Currently, Veronica serves as a technical reviewer for the GFOA ACFR Award Program.

#### *Education*

Bachelor of Science – California State University, San Bernardino  
Certified Public Accountant – State of California

#### *Related professional experience*

Partial listing of relevant governmental agencies served (\*includes enterprise fund accounting):

|   |   |   |   |
|---|---|---|---|
| Beaumont-Cherry Valley<br>Water District    | Big Bear Area Regional<br>Wastewater Agency | Elsinore Valley Municipal<br>Water District | Rubidoux Community<br>Services District |
| Sativa Los Angeles<br>County Water District | United Water<br>Conservation District       | Capistrano Bay Comm.<br>Services District   | Valley Water Company<br>City of Poway*  |
| City of Hawthorne*                          | City of Fillmore*                           | City of Beaumont*                           | City of Fillmore*                       |
| City of San Marcos*                         | City of Moreno Valley*                      | City of Redondo Beach*                      |   |

#### *Continuing Professional Education*

Ms. Hernandez has completed over 100 hours of continuing professional education courses over the past two years of which the following select courses are relevant to this engagement:

- ◆ Governmental Accounting and Auditing Update: GASB 87 Leases
- ◆ Promises and Pitfalls of American Rescue Plan Grants & Others
- ◆ A 360 view of OPEB Trust
- ◆ Critical Concepts of Accounting for Capital Assets
- ◆ Discover GFOA Best Practices

#### *Professional affiliations*

Ms. Hernandez is a member of the following professional organizations:

- ◆ American Institute of Certified Public Accountants (AICPA)
- ◆ California Society of Certified Public Accountants (CalCPA)
- ◆ California Society of Municipal Finance Officers (CSMFO)

# FALLBROOK REGIONAL HEALTH DISTRICT

## PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

### Partner, supervisory, and staff qualifications and experience (continued)



**Jeffrey McKennan, CPA**  
**Audit Senior**

#### *Professional Experience*

Mr. McKennan joined Rogers, Anderson, Malody & Scott, LLP in May 2021, primarily providing accounting and auditing services for municipalities, special districts, and various nonprofit organizations. As an audit senior, he will work closely with the engagement partner and manager and be responsible for planning the audit, supervising the staff assigned to the engagement, and performing reviews of all workpapers prepared for the engagement. In addition, he will also be responsible for the preparation of any required reports.

#### *Education*

Master of Science in Accountancy – California State University, San Bernardino  
Bachelor of Arts in Business Administration – California State University, San Bernardino  
Certified Public Accountant – State of California

#### *Related professional experience*

Partial listing of relevant governmental agencies served (\*includes enterprise fund accounting):

|                     |                        |
|---------------------|------------------------|
| City of San Marcos* | City of Menifee        |
| City of Hawthorne*  | City of Thousand Oaks* |
| City of Calabasas*  | City of Moreno Valley* |
| City of Loma Linda  | City of San Jacinto    |

#### *Continuing Professional Education*

Mr. McKennan has completed the following select courses that are relevant to this engagement:

- ◆ Intermediate Governmental Accounting
- ◆ 2022 Single Audit Update
- ◆ Audits of State and Local Governments

#### *Professional affiliations*

Mr. McKennan is a member of the following professional organizations:

- ◆ American Institute of Certified Public Accountants (AICPA)
- ◆ California Society of Certified Public Accountants (CalCPA)
- ◆ California Society of Municipal Finance Officers (CSMFO)

# FALLBROOK REGIONAL HEALTH DISTRICT

## PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

### Specific audit approach

#### *Services to be provided*

The District desires the auditor to express an opinion on the fair presentation of the financial statements.

In addition, we shall:

- Prepare the financial statements, if requested.
- Apply certain limited procedures related to Management's Discussion and Analysis and Required Supplementary Information and provide an "in-relation-to" report on the combining and individual fund financial statements and supporting schedules, if applicable.
- Test compliance with Article XIII B pertaining to the District's appropriation limit and prepare an Agreed-Upon Procedures report to the District Council regarding compliance, if applicable.
- Prepare the Annual Financial Transaction Report (currently we utilize a sub-contractor for this), if requested.

Our audit(s) will be in accordance with:

- Generally Accepted Auditing Standards as promulgated by the American Institute of Certified Public Accountants, including requirements found in the most recent AICPA audit guide *Audits of State and Local Governments*.
- *Government Auditing Standards* issued by the Comptroller of the United States of America.
- Any other applicable standards for other items outlined in the Scope of Work to be performed and/or reports to be issued.

Reports to be issued:

- A report on the fair presentation of the financial statements in conformity with GAAP.
- A report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards* (material weaknesses or significant deficiencies).
- Prepare Management Letter that includes significant and less significant (i.e., reportable and non-reportable) recommendations for improvements to internal control, if applicable.
- We will issue reports to those charged with governance (SAS 114 letters) as required by auditing standards.

RAMS will also perform the following:

- Make an immediate, written notification of all irregularities and illegal acts or indication of illegal acts of which we become aware to the following: CEO and District Attorney.

# FALLBROOK REGIONAL HEALTH DISTRICT

## PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

### Specific audit approach

#### *Engagement approach*

Our engagement approach for your audit will be developed, in part, by using established goals which will enable measurement of the audits progress by the engagement partner and lead auditor. This involves frequent communication between the partner and the engagement team to ensure that all audit objectives are achieved and that any issues which may arise are communicated and dealt with on a timely basis. In addition, our in-depth knowledge and expertise in governmental accounting and auditing has allowed us to identify key audit and accounting risks in the government environment. More importantly, the approach provides for a complete reassessment of the control environment in each year's audit and thus enables us to respond to any needed risk assessment changes.

Our engagement approach has been developed and refined over many years. The foundation of our approach revolves around the following:

- **Knowledge and experience.** We have been auditing governmental entities like the District, both large and small, for over 75 years. This experience has allowed us to gain in-depth knowledge of the governmental environment which in turn allows us to perform a more efficient and effective audit. It also enables us to perform detailed risk assessment procedures allowing us to identify significant audit risk areas within the District and its control environment.
- **Intelligent design:** As discussed later in our proposal, all our audits are designed using our powerful, intelligent audit software/data analytic tools (Engagement and *Teammate Analytics*). This allows us to analyze substantial amounts of data in seconds increasing both the efficiency and, more importantly, the effectiveness of all our audit engagements.
- **Oversight.** Professional judgment is not developed overnight. Our partners, managers and supervisors have been deeply involved in governmental audits on a continuous basis for most of their professional careers. By having direct partner and manager oversight, we can design audit strategies that result in effective and efficient audits.
- **Timeliness.** Deadlines are not just “dates” to us, they are professional commitments. All required, agreed upon deadlines will be met.
- **Open communication.** Open lines of communication with all parties (the engagement team members and District Management and staff) throughout the audit process helps to eliminate “surprises.” Proper planning and proper use of experienced engagement personnel tend to provide for an effective and efficient audit process. Consequently, inefficiencies, disruptions, and lack of understanding are kept to a minimum.
- **Availability.** All engagement team members are available throughout the year for any questions or additional consultation. District staff will have direct access to the partner, manager, and other supervisory staff at all times during the engagement, as well as after.
- **Cost effectiveness.** Our customized audit approach and procedures and our experienced auditors help to reduce your overall audit costs while still providing an effective audit and high-quality reports.
- **Risk based approach.** Our detailed risk assessment procedures will consist of activities performed to obtain an understanding of the District and its environment, including its internal control. Evidence from these activities will provide the basis for our assessment of risks of material misstatement at the financial statement and relevant assertion levels. While performing our risk assessment procedures and we may choose to perform further audit procedures concurrently with risk assessment procedures as deemed necessary. In addition, risk assessment procedures will provide some of the necessary evidence about the relevant assertions related to classes of transactions, account balances, or disclosures and about the operating effectiveness of controls.



# FALLBROOK REGIONAL HEALTH DISTRICT

## PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

### Specific audit approach (continued)

As indicated in the previous section of the proposal, the overall objective of the engagement with the District is to conduct an audit of the financial statements in accordance with required auditing standards and the expression of an opinion(s) on those financial statements. Beyond that initial objective, we believe that our engagement approach provides certain other value-added characteristics, at no additional cost, which will benefit the District over the long-term:

- All our audits are designed to be performed in an efficient and effective way to minimize disruption to the office operations.
- We offer practical observations and recommendations relating to internal control issues, implementation of accounting standards and the policies and procedures regarding both.
- We identify opportunities for operating efficiencies which can be used to decrease operating costs of the District.

### *Audit approach and proposed audit segmentation*

The following is a summary of the audit team's audit approach for the engagement. The audit will be divided into the following segments:

#### Segment 1 - Interim testing - planning, pre-audit administration, and internal control testing

During this phase of the audit, our principal objectives will be to gather information about the District and its environment, including its internal control over financial reporting.

In order to achieve the desired objectives of this phase of the audit, we will:

- Meet with the District's staff in order to determine convenient dates in which we can begin our audit and to discuss the assistance to be provided by the District's staff.
- Hold brainstorming sessions with engagement team members to discuss the susceptibility of the District's financial statements to material misstatement and fraud.
- Review and evaluate the District's accounting and reporting processes by reviewing the prior year's audit workpapers, any District-prepared documents such as budgets, in-house financial reports, policies and procedures manuals, minutes of governance meetings, etc., and by using various analytical procedures. Analytical procedures will enhance our understanding of the District and will help us identify areas that may need further assessment and additional testing.
- Review and retain copies of any pertinent local, state and federal statutes, regulations, or charters that apply to the District.
- Evaluate the design of controls that are relevant to the audit by obtaining a thorough understanding of the District's internal controls over financial reporting and compliance by documenting key internal control components, utilizing questionnaires, walkthroughs, inquiring of the District's personnel, and observing and reviewing key supporting documentation (a more thorough explanation of this process is discussed later in the technical proposal).
- Test controls, if control risk is to be assessed below maximum, by selecting a sample of transactions within the audit area being tested and reviewing supporting documentation to determine whether the relevant controls are in place and functioning properly.
- Document and review with management, any findings noted during the testing of internal controls and provide a preliminary management letter that will include our recommendations for improving any weaknesses in operations. The letter will also include suggestions for improving the efficiency of the District's operations.

# FALLBROOK REGIONAL HEALTH DISTRICT

## PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

### Specific audit approach (continued)

- Utilize our powerful audit data analytic software allowing us to analyze large amounts of data in seconds and focusing on areas/transactions that are red flagged.

In addition, we will perform the following procedures related to IT General Controls that “touch” financial data:

- *Security access (including physical) controls:* evaluate the general system security settings and password parameters; evaluate the process for adding, deleting, and changing security access; evaluate the access capabilities of various types of users; evaluate access controls to networks and financial applications; evaluate access controls related to data files; and evaluate physical access to networks, servers, etc.
- *Computer operations:* Evaluate backup and recovery processes and review processes of identifying and handling operational problems.
- *System development and system changes:* Evaluate processes related to system development and system changes (if applicable).
- *Application testing:* We will determine if the testing of application controls is deemed necessary based on our professional judgment in the planning stages of the engagement.

This phase of the engagement for the audit will be performed by the audit senior and one/two staff accountants with direct supervision by the audit manager and partner.

### Segment 2 - Year-end testing - substantive testing

During this phase of the audit, our principal objectives will be to assess the risk of material misstatement at the financial statement level and specific assertions, design overall responses to assessed risks and further audit procedures, perform substantive tests, and complete the audit and evaluate audit findings, if applicable.

In order to achieve the desired objectives of this phase of the audit, we will:

- Identify significant risks and develop a detailed audit plan using the results in Segment 1.
- Design substantive tests of account balances designed and modified specifically for the District’s operations and assessed level of risk. Substantive procedures will consist of testing material balance sheet accounts, material revenue and expenditure/expense accounts along with various analytical procedures as deemed necessary. In addition, various accounts may be confirmed with outside parties (cash, investments, etc.).
- Determine whether our testing supports the assessed level of risk initially assigned at the financial statement level and at the assertion level.

This phase of the engagement for the audit will be performed by the senior accountant and one/two staff accountants with direct supervision by the audit manager and partner.

If any proposed audit adjustments are noted during this phase, we will discuss and explain them, in detail, with the appropriate level of management prior to posting.

# FALLBROOK REGIONAL HEALTH DISTRICT

## PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

### Specific audit approach (continued)

#### Segment 3 - Reporting - report preparation/audit conclusion (workpaper review)

During this phase of the audit, our principal objectives will be to evaluate whether the financial statements, taken as a whole, are free from material misstatement and form an opinion(s) and issue our report.

In order to achieve the desired objectives of this phase of the audit, we will:

- Determine whether, based on our substantive testing and other procedures, the financial statements, taken as a whole, are free of material misstatement. This will provide the basis for our opinion(s).
- Review all audit workpapers to ensure that the audit was performed in accordance with the required standards (GAAS, GAGAS, etc.) and prepare drafts of all required reports by the agreed-upon dates.
- Conduct an independent review of the financial statement draft by the engagement's quality control partner and issue all reports by the agreed-upon dates.

This phase of the engagement will be performed by the audit senior and one staff accountant with direct supervision by the audit manager and partner. In addition, the engagement's quality control partner will perform a detailed quality control review of the financial statements.

The above procedures are a general list of procedures to be performed. After our initial review of the District and our detailed risk assessment, we will customize the engagement and gear it towards the specific of the District and the audit itself. In doing so, we will determine which procedures to perform relative to our risk assessment. All our audits are customized to each entity, helping to ensure a complete, effective, and efficient audit. The foundation of the above approach is based on open communication coupled with a strong knowledge of the District's operations and detailed planning at the initial stages of the audit.

Our firm is dedicated to performing a timely audit engagement. Prior to the start of the audit, we will meet with District staff and decide on adequate timeframes, agreed upon by both the District and us, for the performance of the audit and the release of the financial statements. *We will dedicate the necessary resources to meet any agreed upon time frames.*

#### *Sample sizes (including for compliance testing)*

Our sample sizes will be determined in accordance with the AICPA's *Audit and Accounting Guide, Audit Sampling*, and will be selected using professional judgment or our TeamMate Analytics software, depending upon circumstance, as permitted by Statement on Auditing Standards. Our methods are designed to provide the most audit coverage without expending excess time. Our sample sizes will depend upon our preliminary assessment of control risk, our planned substantive testing and analytical procedures as well as our professional judgement.

We utilize our Computer Aided Audit Tools (CAAT) software, Teammate Analytics, to draw our audit samples. The software allows us to generate random samples, systematic samples, stratified samples, attributes samples as well as monetary unit samples (also called probability-proportional-to-size or dollar unit sampling).

# FALLBROOK REGIONAL HEALTH DISTRICT

## PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

### Specific audit approach (continued)

#### *Intelligent audit technology*

Our audits are designed to be intelligent using our powerful audit software tools (Engagement and Teammate Analytics). In addition, all audit team members are linked to each other using wireless connections which enables them to share information at an almost real-time speed. Below are some of the benefits of our audit technologies:

- ***We utilize Teammate Analytics, a suite of more than 200 dynamic Computer Aided Audit Tools (CAATs). This allows us to analyze large amounts of data in seconds. Using data received directly from the District, we can perform the following: search for duplicate checks, detect transactions occurring on holidays/weekends or during unusual hours, perform Benford's Law analysis, and identify instances when a vendor has issued multiple invoices with sequential references along with many other tests. The software empowers our audit teams with the ability to perform powerful, meaningful data analysis which will build upon our other value-added services.***
- We can create our own analytical schedules allowing for easy analysis of current balances to prior year balance, current vs budget balance, thus reducing significant District staff time.
- Once your trial balances and financial statements are entered into our software, we can observe your financial statements in the field allowing us to notice any variances and address them immediately.
- We link the financial statement schedules directly to our audit software trial balances, and as a result, we can provide the District with financial statements almost immediately after importing the trial balances.
- We can provide the District with our audited trial balances which show the coding of the financial statement schedules for ease of review for staff. These reports show each account coded to a specific financial statement line item/function as well as journal entries posted during the audit.

#### *Analytical procedures*

In order to properly utilize analytical procedures, industry background and knowledge are needed. With our firm's long history and qualified staff, we believe we have the necessary knowledge and experience to effectively apply analytical procedures. We will utilize analytical review procedures throughout our audit of the District.

- During the interim phase of our audit, we will compare current and prior year unadjusted balances to determine which areas may need additional analysis; we will also compare current year actual amounts to the District's annual budget (both original and adopted).
- During the final phase of our audit, we will perform procedures like those mentioned above, as well as compare certain financial ratios for current and prior years. We will also conduct certain "reasonableness" tests. Any significant variances are investigated further through inquiry and other substantive testing as deemed necessary until resolved to our satisfaction.
- Finally, after we have completed our fieldwork, we will compare current and prior year audited balances, keeping in mind expected relationships obtained from our knowledge of the District, similar entities and the general economic environment. In addition, we may choose to use various other analytical techniques such as trend analysis, etc.

***Unlike other audit firms, we use analytical procedures to supplement our substantive testing, not supplant them.***

# FALLBROOK REGIONAL HEALTH DISTRICT

## PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

### Specific audit approach (continued)

#### *Understanding of internal control over financial reporting*

Our approach to obtaining an understanding of the District's internal control over financial reporting will be performed in accordance with professional standards as promulgated by the American Institute of Certified Public Accountants -- our understanding will include the *Control Environment, Risk Assessment, Control Activities, Information and Communication, and Monitoring*. We will use customized procedures which we have developed internally to evaluate your internal control systems. By combining our customized procedures and our detailed knowledge of the District and its environment, we will be able to provide constructive feedback in areas we feel need improvement. In addition to our customized procedures, we will also perform the following:

**Control Environment.** Through inquiry of the District's personnel, prompted by questionnaires, personal knowledge, and review of the minutes of the governing body meetings, we will obtain an understanding of managements and the governing body's attitudes, awareness, and actions concerning the control environment, focusing on the substance of the controls rather than their form.

**Risk Assessment.** Through inquiry of the District's personnel and the use of questionnaires, we will obtain sufficient knowledge of the District's risk assessment process to understand how management considers risks relevant to financial reporting objectives and decides upon actions to address those risks. This will include understanding how management identifies risks, estimates the significance of these risks, assesses the likelihood of their occurrence, and relates them to financial reporting.

**Control Activities.** Certain control procedures will be documented during our analysis of the control environment and the accounting system. However, many specific control procedures will still need to be documented that will focus primarily on the District's major transaction cycles. As mentioned above, we will test the District's control procedures on which we intend to rely on for safeguarding assets from unauthorized use or disposition and detecting/preventing unauthorized transactions. Any flow charts, organizational charts and any other manuals, programs, and financial and management information systems will be analyzed during this process.

**Information and Communication.** Through inquiry of the District's personnel, we will identify the major types of transactions engaged in by the District. We will become familiar with the treatment of those transactions, including how the transactions are initiated, the related accounting records, and the manner of processing the transactions. Finally, we will obtain an understanding of the District's financial reporting process used to prepare financial reports, including the approaches used in making accounting estimates and disclosures.

**Monitoring.** Through inquiry of the District's personnel and the use of questionnaires, we will obtain sufficient knowledge of the major types of activities the District uses to monitor internal control over financial reporting. We will also determine how those activities are used to initiate corrective actions.

# FALLBROOK REGIONAL HEALTH DISTRICT

## PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

### Specific audit approach (continued)

#### *Approach in determining applicable laws and regulations*

We understand the importance of laws and regulations in planning an audit of a local governmental entity and design all our audits to ensure we test transactions for compliance. As part of our audit process, our audit team will obtain an understanding of the laws and regulations that will have a direct and material effect on the District's financial statements. In determining which laws and regulations are applicable to the District's financial statement audit, we will consult the following sources:

- AICPA Audit and Accounting Guide, *Audits of State and Local Governments*
- California Government Code (investments, GANN limit requirements, etc.)
- Applicable State of California laws
- U.S. Government Accountability Office's *Government Auditing Standards* (The Yellow Book), latest revision
- Applicable contracts/grants of the District

After consulting the applicable sources, we will design our audit to provide reasonable assurance of detecting material instances of noncompliance while continuing to refer to the applicable compliance guideline to ensure changes in compliance are not missed.

#### *Auditing in a remote environment*

The availability and use of technology has had a significant impact on the accounting and auditing profession, allowing us to provide professional services across longer distances and timelier than ever before. We have continued to evolve our ability to serve our clients remotely since the COVID-19 pandemic and have experienced new efficiencies for both auditor and auditee. We anticipate continuing to perform substantially all our audit work remotely and will work with the District to maximize the remote efficiencies using technology. If the District would like members of the audit team on-site, we will work with District management on determining an acceptable staffing level.

In the remote environment, we maintain regular and routine contact with our clients throughout the audit planning, fieldwork, and conclusion phases with the use of email, phone calls, secure portals, video conferencing, project tracking schedules, and any other means necessary to ensure the timely completion of the audit by any agreed-upon deadlines. Our audit team is very responsive to our clients and we encourage our clients to connect with us throughout the year for any matters that may affect the audit or of a general accounting nature. We have found this to be mutually beneficial for both our clients and the annual audit work.

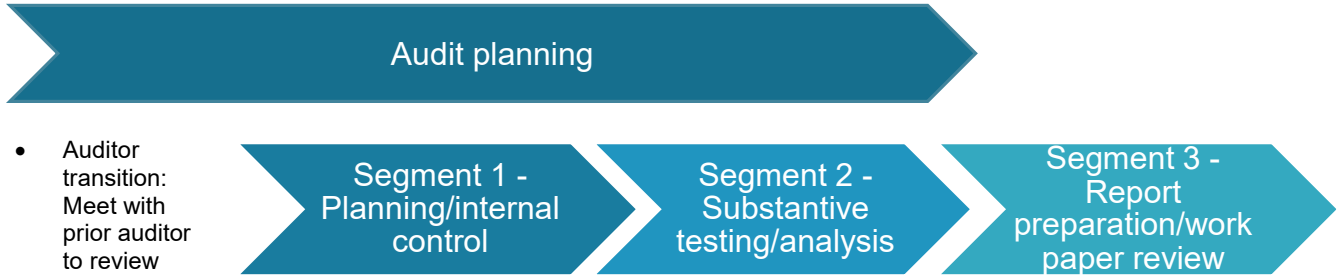
***Remote auditing has many benefits some tangible, as listed above, others intangible. In performing remote audits, we are bettering our employee's quality of life by reducing unnecessary travel time, reducing traffic congestion on our local freeways while also helping to improve Southern California's air quality.***

# FALLBROOK REGIONAL HEALTH DISTRICT

## PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

### Specific audit approach (continued)

#### Proposed audit timing



- Auditor transition: Meet with prior auditor to review workpapers.
- Entrance conference to meet with management for pre-audit planning.
- Preliminary risk assessment procedures.

| <b>Anticipated timing of each segment</b>  |  |   |
|--|--|---|
| <b>May</b>   | <b>August/September</b>  | <b>September/October</b>  |
| <ul style="list-style-type: none"> <li>• Obtain an understanding of systems, internal controls, and current-year issues.</li> <li>• Assess and evaluate design and implementation of key internal controls (including IT related).</li> <li>• Perform tests of internal controls as needed.</li> <li>• Identify control deficiencies</li> <li>• Perform detailed risk assessment procedures.</li> <li>• Draft internal control comment letter.</li> <li>• Develop detailed audit plan - provide management with a detailed listing of items needed to perform the audit, including the timing of when items are needed.</li> </ul> | <ul style="list-style-type: none"> <li>• Perform substantive audit fieldwork, including substantive analytical procedures.</li> <li>• Consider whether audit evidence is sufficient to form an opinion.</li> <li>• Conduct exit conference with management to discuss proposed entries, internal control issues, etc.</li> </ul> | <ul style="list-style-type: none"> <li>• Determine whether, based on our substantive testing and other procedures, the financial statements, taken as a whole, are free of material misstatement.</li> <li>• Review all workpapers.</li> <li>• Evaluate financial statements and note disclosures.</li> <li>• Perform final analytical procedures.</li> <li>• Draft required reports.</li> <li>• Issue final required reports by or before agreed upon date.</li> <li>• Present to governing body as needed.</li> </ul> |

These timing estimates are contingent on the availability of information from the District for us to perform our audit work.

# FALLBROOK REGIONAL HEALTH DISTRICT

## PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

### Identification of anticipated potential audit problems

#### *Governmental Accounting Standards Board Statements (GASBS) implementation*

One potential problem could be the implementation of any future GASBS. With our deep understanding of governmental accounting and auditing, constant training, and broad resources, we do not anticipate any issues during a GASB implementation. Our approach to any GASB statement implementation would be as follows: gain a thorough understanding of the pronouncement; determine applicability to the District; if applicable, discuss the statement and how it will affect the District with District staff; and provide guidance to District staff on the accounting and financial reporting implications.

#### *Condition of records*

Our proposed fee assumes the following: the District will be adequately prepared for the audit and the District's financial operations and working trial balance will be consistent from year to year. If, after we receive the working trial balances, we notice there are excessive new accounts over the prior year; or if there are excessive subsequent journal entries; prepared by client workpapers do not agree to the working trial balances, there are new funds/functions within the District, etc., or other changes that necessitate a significant amount of time to address, we will need to come to an agreed upon change order to address any possible additional costs incurred by the firm. If the need for additional work comes to our attention, we will immediately notify District staff. If you choose to have us perform the additional work, then such work will be performed at the same hourly rates applicable to the audit and set forth in an addendum to the contract between the District and our firm.

Management is also responsible for the implementation of new standards issued by the Governmental Accounting Standards Board. We will provide reasonable assistance in the preparation of the items, but any significant time needed to complete the financial statements will be billed separately.

Our proposed fee is also dependent on all items requested being completed in the format requested or in a mutually agreed upon format and uploaded to the Engagement Organizer hosted by our firm in a timely manner in accordance with the agree-upon audit timeline.



# Fallbrook Regional Health District

PROPOSAL FOR PROFESSIONAL AUDITING AND TAX SERVICES

## COST PROPOSAL

Rogers, Anderson, Malody & Scott, LLP

*Certified Public Accountants*

The annual fee for the services, as listed below, are estimated as follows:

| Service  | 2023 Cost |
|--|-----------|
| Audit of financial statements (includes auditor's report, management letter (if applicable), presentation to the board (if requested), routine consultations directly related to the performance of the audit) | \$ 16,300 |
| State Controller's Annual Financial Transactions Report  | \$ 700    |

Costs in subsequent years typically follow consumer price index trends. Adjustments for the market rate of available professional services personnel can also affect pricing. Price increases have trended between 5-10% in the last three years.

We are committed to the fee estimate presented above. The fee was developed based on our experience performing similar services to entities of this size and nature. If circumstances were significantly different than our expectations, we will discuss those with you well in advance of continuing to perform our professional services, to determine the most agreeable remedy.

We encourage our clients to maintain contact with us throughout the year for any technical matters, which is often mutually beneficial for the organization and us. The costs for a reasonable amount of advisory time from our professionals for technical questions throughout the year is included in the proposed costs above.

*Brad Welebi*

Signature

Partner

Title

3/30/2023

Date

Brad A. Welebir, CPA, CGMA, MBA

Name

## RECENT GOVERNMENT CLIENTS SERVED

**Municipalities**

City of Aliso Viejo  
 City of Beaumont  
 City of Brawley  
 City of Calabasas  
 City of Claremont  
 City of El Cajon  
 City of Exeter  
 City of Hawthorne  
 City of Imperial Beach  
 City of La Mesa  
 City of La Verne  
 City of Lawndale  
 City of Live Oak  
 City of Loma Linda  
 City of Menifee  
 City of Moreno Valley  
 City of Ojai  
 City of Perris  
 City of Rolling Hills Estates  
 City of San Bernardino  
 City of San Dimas  
 City of San Jacinto  
 City of San Marcos  
 City of Santa Paula  
 City of Santee  
 City of Sierra Madre  
 City of South Pasadena  
 City of Thousand Oaks  
 City of Twentynine Palms  
 City of Wildomar  
 City of Woodlake  
 City of Yorba Linda  
 Town of Windsor  
 Town of Yucca Valley  
 City of Canyon Lake  
 City of Yucaipa  
 City of Grand Terrace

**Special Districts**

Beaumont Cherry Valley Water District  
 Bedford-Coldwater Groundwater Sustainability Authority  
 Big Bear Area Regional Wastewater Agency  
 Capistrano Bay Community Services District  
 Chino Basin Desalter Authority  
 Conejo Recreation and Park District  
 Consolidated Fire Agencies  
 Crestline Sanitation District  
 Crestline Village Water District  
 Crestline-Lake Arrowhead Water Agency

**Special Districts (continued)**

East Valley Water District  
 Elsinore Valley Municipal Water District  
 Elsinore Valley Municipal Water District - WESA  
 Elsinore Valley Municipal Water District FA  
 Heartlands Communications Fac Auth  
 Heartlands Fire Training Authority  
 Idyllwild Water District  
 Inland Valley Development Agency  
 Las Virgenes Municipal Water District  
 Leucadia Wastewater District  
 March Joint Powers Authority  
 Mission Springs Water District  
 Mojave Water Agency  
 Montalvo Community Services District  
 Mountain Communities Fire Safe Council  
 Mountains Recreation and Conservation Authority  
 Nipomo Community Services District  
 North County Dispatch Joint Powers Authority  
 Palos Verdes Peninsula Transit Authority  
 Pine Cove Water District  
 Pomona Valley Transportation Authority  
 Resource Con. Dist. of the Santa Monica Mountains  
 Rim of the World Park & Rec. District  
 Riverside County Citrus Pest Control District No. 2  
 Riverside County Citrus Pest Control District No. 3  
 Rosamond Community Services District  
 Rossmoor Community Services District  
 Rubidoux Community Services District  
 Running Springs Water District  
 San Bernardino County Special Districts  
 San Bernardino International Airport Authority  
 San Bernardino Valley Muni Water District  
 San Bernardino Valley Water Conservation District  
 San Joaquin Regional Rail Commission  
 San Luis Rey Municipal Water District  
 Southern California Coastal Water  
 Successor Agency to the County of SB RDA  
 Thousand Oaks Alliance for the Arts  
 Triunfo Sanitation District  
 Upper San Gabriel Valley MWD  
 Valley of Enchantment Municipal Water Company  
 Valley Water Company  
 Ventura County Public Fin Authority  
 West Basin Municipal Water District  
 Yucca Valley Airport District



March 10, 2023

Ms. Rachel Mason  
Chief Executive Officer  
Fallbrook Regional Health District  
138 S. Brandon Rd.  
Fallbrook, CA 92028

Dear Ms. Mason,

Thank you for the opportunity to present this proposal to the Fallbrook Regional Health District.

We believe that you deserve nothing less than outstanding customer service, reliability, competitive pricing, efficient means of managing your accounts electronically and direct access to a team of qualified banking professionals. We are keenly knowledgeable with special districts and municipalities, the statutes that pertain to public funds and who also have the experience of having managed at a public entity. We have the experience, expertise and hands on approach that sets us apart.

We believe Five Star Bank is the perfect partner for the Fallbrook Regional Health District. As a sign of our partnership, Five Star Bank is offering the District:

- **All your checking accounts free of all charges - We are offering as many checking accounts as you need with no fees.**
- **A public money market account at 3.25%.** - Interest is paid monthly on the 1<sup>st</sup> of the month. Money market accounts are limited to 6 withdrawals per month (wires, ACH, checks, transfers).

These accounts will include the following:

- **Free checking accounts with ability to write checks**
- **Free online banking with online transfer capability between accounts**
- **Free ACH capability (requires credit approval)**
- **Free Wire transfer capability**
- **Free Remote Deposit Capture w/free scanner provided**
- **Free Positive Pay for checks as well as ACH**
- **Free Mobile Deposit**
- **Five Star Bank will also provide your initial order of checks, deposit slips, and endorsement stamps at no charge.**

Five Star Bank also can provide all the financing to meet the District's needs including refinancing existing loans, new equipment & vehicles, buildings, infrastructure, lines of credit as well as pension obligation bonds. We also can offer credit cards for purchasing and merchant services to accept payments by credit card in person, online or by phone.

This opportunity is very important to our Bank and, as always, we will take every measure possible to ensure your success. We can assure you that we will personally oversee the entire transition, provide your staff with all the necessary training they need and provide you with designated backup personnel as well. We will be your partner every step of the way, from pre-conversion through conversion and implementation.

Please let us know if we can discuss the opportunity in greater detail and plan the next steps to move forward. Thank you once again for this opportunity. We look forward to the chance to build a long, sustainable future with the Fallbrook Regional Health District!

Sincerely,

*Jerry Legg*



**Jerry Legg, CTP**  
**SVP/Government Banking Manager**

t: [916-640-1512](tel:916-640-1512) | m: [916-471-9977](tel:916-471-9977)

e: [jlegg@fivestarkbank.com](mailto:jlegg@fivestarkbank.com)

a: 2240 Douglas Blvd., Suite 100  
Roseville, CA 95661



**California Special  
Districts Association***Districts Stronger Together*

December 19, 2022

Rachel Mason  
 CEO  
 Fallbrook Regional Health District  
 138 S Brandon Rd  
 Fallbrook, CA 92028-2205

**RE: Invitation to Join CSDA's New Member Program – California CLASS Investment Pool**

Dear Rachel,

CSDA's mission is to be a voice for all special districts through advocacy and provide our members with **access to and information about resources and programs that may benefit your district**. As part of us furthering this mission, I wanted to highlight our newest value-added benefit program for special districts, California CLASS, and invite your district to participate.

California CLASS is a California Joint Powers Authority sponsored by CSDA governed by a Board of Trustees comprised of public agency finance professionals including your special district peers. California CLASS provides the opportunity to invest funds on a cooperative basis in highly-rated pools that are professionally managed in accordance with State law and California Government Codes.

**California CLASS is a cash management diversification solution for special districts.**

The California CLASS program's primary objectives and benefits include offering Special District Participants:

- Maximum safety, daily and next-day liquidity of funds, and optimized, highly competitive returns;
- Flexibility in how you deposit/withdraw funds and how you can generate reports when you need to through an intuitive online portal built for local governments like special districts;
- Governance and oversight of the program by your special district peers with two Trustees appointed directly by CSDA;
- An experienced administrator and investment advisor team (Public Trust Advisors, LLC) that already manages nearly \$60 billion for over 5,500 local governments nationwide;
- A dedicated client-services team that stands ready to assist districts by phone and/or email; and
- Two highly rated investment options that are regularly reviewed by Standard & Poors and Fitch.

We are tremendously excited to have been a significant part of the development and launch of California CLASS. Given the amount of liquidity on many of our association members' balance sheets and the current interest rate environment, **now is a great time to look to diversify your district's investments**.

Enclosed is additional information on CSDA's new sponsored program and you can find more, including the application packet to begin participation today, on the website at [www.californiaclass.com](http://www.californiaclass.com). You can also reach out to me directly ([neilm@cdda.net](mailto:neilm@cdda.net)) to assist in scheduling an informational briefing and demo for yourself, Finance Committee, and/or Board of Directors (virtually or in-person). I look forward to welcoming your district into the California CLASS program!

Best Regards,

**Neil McCormick**  
 Chief Executive Officer  
 California Special Districts Association

**A JOINT POWERS AUTHORITY INVESTMENT POOL**

Client-First & User-Friendly Cash Management Solutions Designed for Special Districts of All Sizes

**California CLASS provides Participants the following benefits:**

- ✓ Convenient, modern transaction portal
- ✓ Dedicated client service team equally committed to all special districts
- ✓ Portfolios managed in accordance with California Government Code
- ✓ Transparent governance by Board of Trustees
- ✓ Portfolios marked-to-market with net asset value and yields posted to website daily

| Fund Option           | Prime                   | Enhanced Cash              |
|-----------------------|-------------------------|----------------------------|
| Portfolio Type        | Prime-style fund        | Enhanced cash              |
| Purpose               | Operating Funds         | Strategic Reserves         |
| Rating                | 'AAAm'                  | 'AAAf/S1'                  |
| Min/Max Investment    | None                    | None                       |
| Withdrawals           | Unlimited               | Unlimited                  |
| Investment Horizon    | Day-to-Day              | 12-18 Months               |
| Liquidity             | Same-Day                | Next-Day                   |
| WAM                   | ≤60 days                | 90-200 days                |
| Net Asset Value (NAV) | Stable \$1.00 per share | Variable \$10.00 per share |

Learn more about building an optimal liquidity portfolio for your special district; contact us today.



**Bob Shull**  
Director, Investment Services  
bob.shull@californiaclass.com  
(213) 378-2070



**Laura Glenn, CFA®**  
Senior Director, Investment Services  
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**Brent Turner**  
Regional Director of Strategy  
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**Rodrigo Bettini**  
Director, Investment Services  
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(813) 820-0703

Many factors affect performance including changes in market conditions and interest rates and in response to other economic, political, or financial developments. Investment involves risk including the possible loss of principal. No assurance can be given that the performance objectives of a given strategy will be achieved. Past performance is no guarantee of future results. Any financial and/or investment decision may incur losses. California CLASS is rated 'AAAm' by S&P Global Ratings. A 'AAAm' rating by S&P Global Ratings is obtained after S&P evaluates a number of factors including credit quality, market price exposure, and management. For a full description on rating methodology, please visit [www.spglobal.com](http://www.spglobal.com). California CLASS Enhanced Cash is rated 'AAAf/S1' by FitchRatings. The 'AAAf' rating is Fitch's opinion on the overall credit profile within a fixed-income fund/portfolio and indicates the highest underlying credit quality of the pool's investments. The 'S1' volatility rating is Fitch's opinion on the relative sensitivity of a portfolio's total return and/or net asset value to assumed changes in credit spreads and interest rates. The 'S1' volatility rating indicates that the fund possesses a low sensitivity to market risks. For a full description on rating methodology, please visit [www.fitchratings.com](http://www.fitchratings.com). Ratings are subject to change and do not remove credit risk.

**Income**

|                               |
|-------------------------------|
| Interest/Dividend Income      |
| Program Fees                  |
| Property Tax Revenue          |
| Rental Income-Leased Use      |
| Wellness Center Income-Events |

**Total Income**
**Expense**
**Administrative Expenses**

|                                |
|--------------------------------|
| Advertising & Promotions       |
| Auto Expenses                  |
| Community Health Contracts:    |
| District Direct Care Services: |
| District Sponsored Events      |
| Dues & Subscriptions           |
| Education & Conferences        |
| Equipment Lease                |
| Insurance                      |
| IT Services                    |
| Legal & Professional Services: |
| Accounting                     |
| Independent Audit              |
| Legal                          |
| Medical Records Expenses       |
| Meeting Expenses               |
| Office Expenses:               |
| General Office                 |
| Maintenance & Repairs          |
| Office Equipment & Fixtures    |
| Office Supplies                |
| Postage & Shipping             |
| Payroll Expenses:              |
| Board Stipends                 |
| Employee Benefits              |
| Payroll Processing Fees        |
| Payroll Taxes                  |
| Salaries                       |
| Simple IRA Match               |
| Workers Compensation           |
| Property Management Fees       |
| Utilities:                     |
| Cell Phones                    |
| General Utilities              |
| Internet/Phone                 |

**Total Administrative Expenses**

**Community Health & Wellness Center****Advertising & Promotions****District Direct Care Services:****District Sponsored Events****Health Services & Clinics****Dues & Subscriptions****Education & Conferences****Equipment Lease****Insurance****IT Services****Legal & Professional Services:****Legal****Meeting Expenses****Office Expenses:****General Office****Maintenance & Repairs****Office Equipment & Fixtures****Office Supplies****Payroll Expenses:****Employee Benefits****Payroll Processing Fees****Payroll Taxes****Salaries****Simple IRA Match****Workers Compensation****Property Management Fees****Utilities:****Cell Phones****General Utilities****Internet/Phone****Total Community Health & Wellness Center****Capital Improvement Projects****Total Expense****Total Net Income**



## **Job Title: Outreach & Communications Coordinator**

**Job Objective:** Under direction from the CEO, this position is responsible for assisting in the development and implementation of strategies that increase the District's visibility within the surrounding community. The Outreach and Communications Coordinator serves as the primary District representative for all community outreach activities. Will be able to utilize a variety of media to provide clear positive messaging and branding from the District to its various stakeholder groups. Works with District Board and staff to strategically create partnerships and methods for engaging with local community organizations. The Outreach and Communications Coordinator will be responsible for evaluating the efficacy of the District's communication and outreach strategies, marketing, and public relations efforts, ensuring that communication is cohesive, consistent and effective in supporting the District's mission.

### **Duties:**

1. Generate awareness and interest in the District through a wide range of outreach and communication activities including social media, email and print communication, presentations, and online events.
2. Manage marketing events such as District sponsored health events and the services and programs offered at the Community Health & Wellness Center.
3. Writes, edits, and reviews public relations materials for Administration and senior management, to include fact sheets, articles, newsletters, and speeches; oversees production and publication of public relations materials and other related communications.
4. Creating content and designing promotional materials for media and target audiences, as well as executing social media campaigns on a variety of web-based platforms.
5. Maintains a calendar for outreach events and works closely with community partners to plan and execute and attend outreach events
6. Research, collect, and analyze data to help devise strategies for effective outreach and communication outcomes.
7. Organize and enable coverage of activities and events and provide media representatives with relevant information.
8. This position will support the District by attending community meetings/groups to understand community issues or to build relationships with community members.
9. Continuously expand knowledge of community resources, services, and programs available to members and build ongoing relationships with these organizations to advocate collaboration across organizations.
10. Develop and maintain effective working relationships with other District staff members.
11. All other duties as assigned.

### **Qualifications:**

The Outreach and Communications Coordinator should have several years of experience in communications or public relations, and have advanced skills in running effective communications campaigns and successfully conducting community outreach. Is expected to have excellent computer literacy skills with Microsoft Office, social media platforms, Canva, Constant Contact and or other communications software. Cultural competency - able to work with diverse groups of community members. Excellent written and verbal communication skills, and ability to effectively communicate with a wide audience. Superb organizational skills and the ability to manage and prioritize duties. A talent for developing strong interpersonal relationship and consensus building is necessary. Sound judgment and the ability to quickly analyze situations. Highly organized and self-motivated to work independently and manage schedules efficiently.

Ability to lift at least 25 pounds and arrange event related equipment. Valid California Driver's License.

Bilingual English/Spanish is highly preferred; thus, this position is eligible for bi-lingual add-on pay.

**Organization Culture:** Ability to work independently and/or as a team member. Ability to perform work in a creative, energetic and self-directive manner. Tolerant and able to embrace the ambiguity of an evolving project. As a public entity, our mission and values are community focused.

**Work Hours:** The Outreach and Communications Coordinator is full-time position. The organization core operating hours are 9:00 a.m. to 5:00 p.m. Monday through Friday; however, weekend and evening schedules will be needed to ensure participation at community events.

**Salary Range and Benefits:** \$24.00 to \$34.00 per hour, non-exempt. This position qualifies for bi-lingual add-on pay, which is three percent (3%) additional pay calculated from the base rate. Health and retirement benefits are available and will be discussed with successful candidates.

**Supervisor:** Chief Executive Officer

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The terms of my employment have been discussed with me, and I understand the benefits available and the rate of pay ( Hourly/Non exempt \$ \_\_\_\_\_) and through my employment at FRHD.

Employee Signature: \_\_\_\_\_

Start Date: \_\_\_\_\_

## GRANT AGREEMENT

This Agreement is entered into by the **Fallbrook Regional Health District** ("DISTRICT"), a California health care district organized and operating pursuant to Health and Safety Code section 32000 et seq., and North County Fire Protection District ("RECIPIENT"), and is effective upon execution by the parties.

### 1. Grant

The Senior Medical Services Officer (SMSO) is integral to the quality assurance for training and the overall operations of the District's emergency medical service. Current services delivered by .50 FTE SMSO Position: a) basic quality assurance for EMS services; b) articulation with receiving facilities; c) basic continuing education for paramedics. However, service expansion delivered by fulltime SMSO Position, in addition to those listed above: d) expand "Door-Through-Door" senior program; e) initiate Mobile Integrated Health Program (MIP); f) develop Tele Health capacity; g) pursue AED program; h) promote Stop the Bleed campaign/Community CPR and First Aid training; j) integration of Lyft program; and k) provide for alternate destination transportation. Expanding the SMSO half time position to a fulltime position has the potential to increase services from 3 to 10 for our communities.

*Amount:* NCFPD would like the FRHD to participate in a 50% cost sharing collaboration with FRHD for 50% of a full-time Emergency Medical Services Officer each fiscal year.

- Total salary and benefits for full-time SMSO is \$160,000.00, divided by 2 = \$80,000.00 FRHD cost share portion per year.
- The SMSO is not an employee of the FRHD, any and all employee rights and responsibilities are the responsibility of NCFPD.

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### 2. Term of Agreement

The term of this agreement is from July 1, 2019 through June 30, 2024, subject however, to earlier termination as provided herein.

### 3. Legal Responsibility/Liability

In authorizing execution of this agreement, the governing body of RECIPIENT accepts legal responsibility to ensure that the funds provided by DISTRICT are allocated for the purpose or purposes for which the grant was intended, as outlined in RECIPIENT'S Request for Proposal/Grant Application. RECIPIENT agrees to be knowledgeable of the requirements of this agreement and responsible for compliance with its terms. In no event shall DISTRICT be legally responsible or

liable for RECIPIENT's performance or failure to perform under the terms of the grant or this agreement.

4. **Reduction of Awarded Funds**

DISTRICT may reduce, suspend, or terminate the payment or amount of the grant if the RECIPIENT is not meeting the objectives of the grant as determined in the sole discretion of DISTRICT. RECIPIENT understands and agrees that RECIPIENT's failure to comply with its obligations under this Agreement, including, without limitation paragraphs 11, 16, and 18 herein, may result in RECIPIENT's disqualification from participation in subsequent grant cycles with the DISTRICT. RECIPIENT hereby expressly waives any and all claims against DISTRICT for damages arising from the termination, suspension, or reduction of the funds provided by DISTRICT.

5. **Other Funding Sources**

RECIPIENT shall make available, as requested by DISTRICT, information regarding other funding sources for the programs or services provided by RECIPIENT.

6. **Amended Program Work Plan**

RECIPIENT shall submit to the DISTRICT with the signed grant agreement, an amended work plan if original grant request is not fully funded.

7. **Fund Use Description**

RECIPIENT shall have available for prospective participants or others a description detailing the nature of the program or service(s) that are being funded by DISTRICT.

This written program description may be a separate document or incorporated in the overall program materials developed by the RECIPIENT. Upon request, RECIPIENT shall provide a copy of the program or service(s) description to DISTRICT.

8. **Independent Contractor Status**

The relationship between DISTRICT and RECIPIENT, and the agents, employees, and subcontractors of RECIPIENT, in the performance of this agreement shall be one of independent contractors, and no agent, employee, or subcontractor of RECIPIENT shall be deemed an officer, employee, or agent of DISTRICT.

9. **Use of Funds for Lobbying or Political Purposes**

RECIPIENT is prohibited from using funds provided by DISTRICT for any political campaign or to support attempts to influence legislation by any governmental body.

10. **Federal, State, Local Laws, Regulations, and Organizational Documents**

RECIPIENT shall comply with all federal, state, and local laws and regulations, including but not limited to labor laws, occupational and general safety laws, and licensing laws. All licenses, permits, notices, and certificates as are required to be maintained by RECIPIENT shall be in effect throughout the term of this agreement. RECIPIENT shall notify DISTRICT immediately if any required licenses or permits are canceled, suspended, or otherwise ineffective.

11. **Monitoring/Evaluation**

RECIPIENT shall cooperate in efforts undertaken by DISTRICT to evaluate the effectiveness and use of the grant funds. RECIPIENT shall participate in and comply with all on-site evaluation and grant monitoring procedures, including interviews with RECIPIENT's staff. RECIPIENT, at the request of the DISTRICT, shall also provide a written and/or oral status report to DISTRICT in a format provided and schedule defined by DISTRICT.

*Report and Payment Schedule is appended hereto as "Exhibit 1".*

12. **Changes or Modifications to the Use of DISTRICT Grant Funds**

RECIPIENT shall submit to DISTRICT, in writing, any requests for revisions prior to implementation of any proposed changes in the use of DISTRICT grant funds. The DISTRICT must receive such requests at least thirty (30) days prior to the date that requested changes are to be implemented.

13. **Conflict of Interest/Self Dealing**

RECIPIENT and RECIPIENT's officers and employees shall not have a financial interest or acquire any financial interest, direct or indirect, in any business entity or source of income that could be financially affected by, or otherwise conflict in any manner or degree with, the performance of services required under this agreement.

14. **Authorization and License to Use Commerical Image In Promotional Materials**

RECIPIENT understands that DISTRICT may wish to utilize RECIPIENT'S name and logo, along with any photographic or video images of RECIPIENT'S premises, operations and activities in promotional materials designed to publicize the DISTRICT'S mission and service to the community served by the DISTRICT. RECIPIENT hereby grants the DISTRICT permission and license to utilize RECIPIENT'S name, logo, commercial image, along with any photographs, videotape footage, or other graphic illustrations of RECIPIENT'S premises, operations, and activities, as further consideration for receipt of the Grant Funds.

15. **Indemnify and Hold Harmless**

RECIPIENT agrees to indemnify, defend, and hold harmless DISTRICT and its officers, agents, employees, and servants from any and all claims and losses accruing or resulting to any and all employees, contractors, subcontractors, laborers, and any other person, firm, or corporation furnishing or supplying work, services, materials, or supplies in connection with the performance of this agreement and from any and all claims and losses accruing or resulting to any person, firm, or corporation who may be injured or damaged by RECIPIENT in the performance of this agreement.

16. **Budget and Payment Schedule**

Unless RECIPIENT and DISTRICT agree upon alternative arrangements, grant funds shall be allocated quarterly upon District's receipt of an invoice with appropriate back-up documentation. In the event that RECIPIENT fails to provide appropriate invoice and back-up documentation in a timely manner, RECIPIENT may be subject to discontinuance of funding or, in instance of full payment at onset of grant year, return of balance of funds to DISTRICT.

17. **Fiscal/Accounting Principles**

RECIPIENT shall maintain an accounting system that accurately reflects and documents all fiscal transactions for which grant funds are used.

18. **Documentation of Revenues and Expenses**

RECIPIENT shall maintain full and complete documentation of all revenue and expenses (including subcontracted, overhead, and indirect expenses) associated with use of the grant funds covered by this agreement. During the term of this agreement and thereafter, DISTRICT or its authorized representative(s) shall have the right to review all RECIPIENT financial records including records related to the use of the grant funds.

19. **Reports and Record Retention**

All records of RECIPIENT pertaining to the use of grant funds shall be maintained at RECIPIENT's main local office for at least five (5) years following the year in which funds were granted.

20. **Governing Law**

This agreement shall be governed by and construed in accordance with the laws of the State of California.

21. **Assignment or Transfer**

RECIPIENT may not assign or transfer any interest in this agreement or entitlement to grant funds without the written consent of District.

22. **Entire Agreement, Amendment**

This agreement contains the entire understanding and agreement of the parties with respect to the subject matter hereof and supersedes all prior and contemporaneous agreements not contained herein. This agreement may only be amended or modified by a writing signed by both parties.

23. **Notices**

Any notice required or permitted thereunder may be given by a party to the other party at the address set forth in the signature block of this agreement. Either party may change its address for purposes of notice by complying with the requirements of this section.

- Continued on next page -

24. **Signatories**

The persons executing this agreement on behalf of the RECIPIENT have been designated by the governing body or fiscal agent of the RECIPIENT as the official signatory of this agreement and all related documents. At least one of these persons is a member of the RECIPIENT's governing board.

(1) Stephen Abbott  
Fire Chief/CEO


(2) Fred Luevano  
Board President

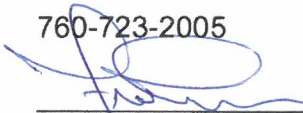
330 S. Main Avenue  
Fallbrook, CA 92028

330 S. Main Avenue  
Fallbrook, CA 92028

760-731-9187

760-723-2005

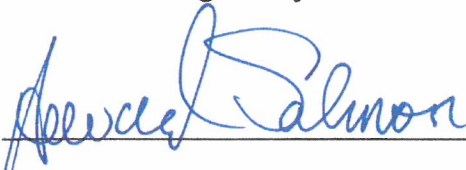
  
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Signature

  
\_\_\_\_\_  
Signature

9-25-19  
\_\_\_\_\_  
Date

9/24/19  
\_\_\_\_\_  
Date

25. **Authorized Signatory for the Fallbrook Regional Health District:**

  
\_\_\_\_\_

9/11/19  
\_\_\_\_\_  
Date

HOWARD SALMON, CHAIR  
Fallbrook Regional Health District  
138 S. Brandon Road  
Fallbrook, CA 92028  
- or -  
P.O. Box 2587  
Fallbrook, CA 92088  
Telephone: 760-731-9187



EXHIBIT 1

REPORT AND PAYMENT SCHEDULE

RECOGNITION OF THE FRHD'S SUPPORT OF THE SMSO WOULD BE MADE IN NCFPD'S MEDIA CAMPAIGNS, SELECTED TRAININGS PROVIDED BY THE SMSO AT NO LESS THAN FOUR PRE-DETERMINED FRHD SPONSORED EVENTS, AND PRESENCE OF THE SMSO AT JOINT COMMUNITY PRESENTATIONS AS MUTUALLY AGREED UPON.

FRHD will provide funds on a quarterly basis.

EXHIBIT 2

PAPER AND DIGITIZED COPY OF GRANT APPLICATION IS MAINTAINED IN  
FRHD FILES WITH COPY OF FULLY EXECUTED AGREEMENT.