

## Organization Information

### Legal Name

Fallbrook Healthcare Foundation, Inc.

### DBA (if Applicable)

Foundation for Senior Care

## Program Name/Title

Adult Day Care Program

## Brief Program Description

Our Adult Day Care Program provides support, caregiving, and socialization for clients who are living with moderate to profound cognitive and medical impairments, as well as support for those who care for them.

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

Established Program

## Program Information - Type

Ongoing

## Requested Amount

32000

## Organization's Mission Statement

The Foundation for Senior Care's mission is to provide programs and resources to Greater Fallbrook area seniors and disabled adults, enabling them to enhance their well-being and give them a more meaningful life. Since 2000, we have served seniors and disabled adults in the community through the provision of transportation, an adult day care program, technology education, and through hands-on help and referrals for healthcare needs, food resources, housing, state and national entitlements, legal and financial assistance, abuse and neglect interventions, and so much more.

## Organization's Vision Statement

Our vision is to be the go-to resource for seniors and the disabled in the communities we serve, acting as a trusted resource to promote health through advocacy and education, provide help and reliable referrals, and overcome obstacles, so that seniors and the disabled have what they need to age safely age in place with access to healthcare, a safe environment, food and housing security, and social outlets. Our vision, and all of our programs, are very much in alignment with the Fallbrook Regional Health District's vision to offer and support services and programs that measurably improve physical and mental health, social engagement, increased life span and independence.

## Agency Capability

Our agency was founded in 1979 here in Fallbrook, originally serving as the Auxiliary for the Fallbrook Hospital, but we separated from the hospital around 1998 when it became a for-profit company. A community survey was done and discovered that caregiving for those with dementia was a high community need...and still is today. Thus, our Adult Day Care program started in 2000, and has been operating continuously since.

Our Adult Day Care Center, affectionately known as "The Club", serves a vital and unique purpose. It is not only for seniors. It is not only for those with dementia. We are proud of our caregivers and the

diversity of programming we offer, attracting those with disabilities of various ages. Our team provides caregiving for people with dementia and Alzheimer's, Parkinson's, stroke, traumatic brain injuries, and other diagnoses. Whether the participant is ambulatory or not, verbal or not, in need of physical support or not, our staff cares for their needs.

Over this past year, our program has made great strides in creating daily programming that is of interest to our clients. Every month, clients receive a calendar of daily activities and monthly special events. Participants help prepare for the events by making decorations, helping prepare food, or planning portions of a program. We engage each client in those parts of the program that most appeal to their interests and strengths. And we always treat each person as an individual with a unique history and abilities.

During the pandemic, even though our number of participants greatly declined, we are proud to say that we stayed open continuously except for the 3-month period when the state mandated that we close. And to this day, not one of our participants has contracted COVID while in our care. That's an accomplishment!

## Agency Collaborations

Care Excellence Team – we partner with them in leading a free monthly caregiver support group, called Caregiver Wellness Community, helping provide tips, support, and education to caregivers in the community. This is a desperately needed community support. Neither party receives compensation for this.

Gary and Mary West PACE – we will soon provide Adult Day Care for PACE clients, and possibly transportation. PACE will offer our facility as an Alternate Care Site, paying for PACE clients living in our area to attend. (Since this is not yet in place, we do not know the number of clients this may bring. We estimate 2 additional clients at any time.)

North County Parkinson's Support Group – they provide scholarships for Parkinson's diagnosed individuals in North County, paying for their Day Care fees for up to 5 days, while we provide the caregiving and respite.

Age Well San Diego – active participants in the Age Well 2.0 Dementia-Friendly Communities Planning group, helping develop the Age Well Roadmap for the next 3 years.

Aetna and Health Net – in Jan 2022, we became Community Support Partners for Medi-Cal members, to provide respite services for caregivers. Unfortunately, this program has not yet had any referrals/funding.

## Target Population - Age

|   | Percent of program participants | Estimated number of participants |
|---|---------------------------------|----------------------------------|
| Children (infants to 12)                          |                                 |                                  |
| Young Adults (13-17)                              |                                 |                                  |
| Adults (18-60)                                    | 5                               | 1                                |
| Seniors (60+)                                     | 95                              | 25                               |
| We do not collect this data (indicate with 100%)* |                                 |                                  |

## Gender

|            | Percent of program participants |
|------------|---------------------------------|
| Female     | 50                              |
| Male       | 50                              |
| Non-binary |                                 |
| Unknown*   |                                 |

## Income Level

|   | Percent of program participants |
|---|---------------------------------|
| Extremely Low-Income Limits, ceiling of \$32,100  | 10                              |
| Very Low (50%) Income Limits, ceiling of \$53,500 | 15                              |
| Low (80%) Income Limits, ceiling of \$85,600      | 50                              |
| Higher Than Listed Limits                         | 25                              |
| We do not collect this data (indicate with 100%)* |                                 |

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

26

## Social Determinants of Health (SDOH)

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

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

Social & Community Context (Civic Participation, Discrimination, Incarceration, Social Cohesion)

Healthcare Access & Quality (Access to Health Care, Access to Primary Care, Health Literacy)

### Statement of Need/Problem

[https://data.census.gov/table?](https://data.census.gov/table?q=disability&g=1600000US0623462,0623462$8600000&tid=ACSSST5Y2020.S1810)

[q=disability&g=1600000US0623462,0623462\\$8600000&tid=ACSSST5Y2020.S1810](https://www.countynewscenter.com/new-county-program-offers-relief-for-alzheimers-dementia-caregivers/)

<https://www.countynewscenter.com/new-county-program-offers-relief-for-alzheimers-dementia-caregivers/>

[https://acl.gov/sites/default/files/Aging and Disability in America/2018OlderAmericansProfile.pdf](https://acl.gov/sites/default/files/Aging%20and%20Disability%20in%20America/2018OlderAmericansProfile.pdf)

<https://www.alz.org/media/documents/alzheimers-facts-and-figures-2019-r.pdf>

With nearly 14,000 adults age 60+ living in the Fallbrook area, there is a great need for daytime caregiving services.

According to the 2021 ACS 5-Year Community Survey, approximately 10% of the general Fallbrook population live with a disability. For older adults, over 18% of 65- to 74-year-olds have at least one disability, while nearly 48% of those 75 and over have at least one disability! Taking a look at the types of disabilities, more than 1,200 older adults (65+) have difficulty with independent living, more than

1,000 have ambulatory difficulty, and more than 470 have cognitive difficulty.

Adults with disabilities are typically dependent on others to help with their caregiving and activities of daily living. Often, a spouse or an adult child will help care for them. But when those informal caregivers also have jobs or health problems of their own, caregiving for a spouse, parent, or other loved one can become overwhelming and exhausting. And seeing your loved one's cognitive abilities deteriorate with the ravages of Alzheimer's or other forms of dementia, mental health issues are also a concern for the caregiver. According to the Alzheimer's Association facts and figures publication of 2019, "approximately 30 to 40 percent of family caregivers of people with dementia suffer from depression, compared with 5 to 17 percent of non-caregivers of similar ages."

While Adult Day Care facilities were designed to help prevent social isolation, depression, and undue physical and cognitive decline in their participants, they also provide critical respite for the participants' caregivers. Programs such as our Adult Day Care Program are staffed with skilled and attentive caregivers, able to provide assistance with activities of daily living, as well as physical and mental exercise. But our program also aims to reduce anxiety and depression in family caregivers (Social and Community Context). Having resources at the Day Care Center or through support groups to talk to about changes in a loved one's health, or their own health, can help relieve tension and provide encouragement and support.

Getting a senior or disabled adult to and from a day program can also be a hardship for many, especially for family members who are not comfortable driving, or those who have a job to get to. Our program resolves that issue by offering transportation to/from our facility each morning and afternoon.

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

There are no other organizations in the Fallbrook area (or beyond) that offer an adult program or equivalent for daytime caregiving and socialization.

The Fallbrook Senior Center, D'Vine Path, Stepping Stone Resources, and REINS offer opportunities for socialization, lunch, therapies, and/or life skills training for individuals with disabilities, but they do not provide caregiving.

Home health or hospice services are an alternative to our Adult Day Care Program. However, the typical cost for a non-medical Home Health Aide in San Diego County is about \$30/hour. In comparison, our program fee is \$95 for a 7-hour day, with caregiving, socialization with others, and meaningful activities with mental and physical engagement.

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

Doctor's offices, Senior Centers, and other community agencies tell their clients about our program. We also conduct regular marketing and advertising. Most often, a family member will inquire about our program when they are exhausted and need the mental and physical break from caregiving.

As part of our intake process, we conduct a written assessment of the client and their caregiver(s) to determine if the level of care and behavioral conduct is a good fit for our program. A physician's report is also required. The first day at our program allows us to assess the client's needs, and allows the clients and their caregivers to see whether we meet their needs. If a prospective client is low-income, they may apply for a scholarship. Rides to/from home can be arranged.

Staff are trained to record notes on daily logs regarding each client's participation, challenges, or changes in behavior or physical abilities. On a quarterly basis, we conduct a review of each clients' progress against goals and update their records. Annually, we complete a state-mandated Appraisal Needs and Services Plan for each client to re-determine the goals, changes in caregiving needs, and changes in health. Our Day Care Administrator and staff keep the all caregivers informed each day, providing updates on engagement, nutrition, movement, toileting, and other factors. Our Administrator meets with family members regularly to discuss caregiving or their own needs. We truly operate as a team, with our Administrator and our staff interacting with family members and caring for our clients together.

We also conduct surveys at least bi-annually to assess the impact of our program on our direct clients, and on their caregivers.

In the near future, we expect participants to be referred to our program through Gary and Mary West PACE.

## Program/Services Description - Program Activities

Our Adult Day Care Program provides a supportive, professionally staffed environment which attends to nutritional, daily living, and social needs of our clients within a group setting during the day, allowing them to continue to live at home rather than being institutionalized or paying high-cost home care. Social engagement is one of the primary reasons that families bring their loved ones to our program. We have seen, time and time again, how the social interactions at The Club engage and elevate a dementia client's interactions. Through music and songs, games, physical exercise, arts and crafts, and other activities, clients' minds and bodies are nourished and engaged. We are intentional with our programming and tailor each participant's activities with their strengths and interests. Our program helps those living with complex health issues by promoting general health and wellness. For those clients living with dementia or cognitive disabilities, our program supports their well-being by providing a safe and caring environment for them, with staff who know how to effectively handle their needs. We provide nourishing snacks twice daily, physical assistance in transitioning from sitting to standing, toileting assistance, medication distribution, and other health and wellness support. We encourage physical movement daily, through tai-chi stretching, balloon tosses, walks in our garden, and other physical exercises. 58% of our clients' caregivers reported that their loved one's life has stabilized or improved since they began attending The Club. Equally as important, the respite our program allows for the regular caregiver makes a significant impact on their health and wellness. The phrase that we hear from nearly every family member who expresses an interest in our facility is, "I'm exhausted and need to find a better way to handle this." In our own recent client survey, 86% of our client caregivers stated that our program helps reduce the stress of caregiving, and 72% said that they sleep better at night when their loved one attends our program. We support informal caregivers by giving them tips that we successfully use to overcome a challenge with various behaviors. We provide information regarding County or other local classes that might be pertinent to their healthcare needs or expressed interests. Our Senior Care Advocates also help our Club clients' families to overcome a variety of challenges and needs. Last Spring, we also started a Caregiver Wellness Community group, meeting monthly to provide support, tips, and educational topics to participants.

### Program Goal #1

To address the specific physical and mental needs of cognitively or physically impaired seniors and adults through socialization, physical and mental enrichment activities, and movement exercise. To support and provide respite to our client's informal caregivers.

#### Program Objectives - Goal #1

Objective 1: During the FRHD grant period, provide 2,000 total days of day care for seniors and disabled persons living in the FRHD, including those who have a diagnosis of Alzheimer's, dementia, Parkinson's, stroke, or are otherwise cognitively or physically impaired.

Objective 2: During the FRHD grant period, provide at least 300 days of adult day care scholarships for low-income district residents.

Objective 3: Provide respite for at least 40 informal caregivers of our Day Care clients, allowing them to work, attend to their own health needs, and relieve stress and anxiety associated with full-time caregiving.

Objective 4: During the FRHD grant period, provide at least 15 educational and/or supportive sessions or classes that will help informal caregivers, addressing their expressed emotional, social, or physical health needs.

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

- 1) Track the number of day care days provided and the number of clients attending
- 2) Track the number of scholarship days provided and the number of scholarship clients attending
- 3) Track the number of informal caregivers who are receiving respite through our program; survey the caregivers about the impact that the respite is having on their personal wellbeing
- 4) Measure the number of educational and/or support services we make available and the attendance at the events or support sessions

## Anticipated Acknowledgment

### Anticipated Acknowledgment

Social Media Postings

Signage at Service Sites

Print Materials to Service Recipients

Website Display

Other

### Anticipated Acknowledgment

- The FRHD logo will be affixed to the sides of our Care Vans
- FRHD logo and sponsor status will appear on our website
- FRHD logo and support will be highlighted at our annual fundraiser
- We will recognize and promote District events via the following social media platforms: Facebook, Instagram.

### Terms and Conditions

Accepted

### Authorized Signature





### Board of Directors 2023

| <i>Name/Role</i>  | <i>Background</i>  | <i>Ethnicity</i>   | <i>Serving Since</i> |
|---|--|--------------------|----------------------|
| <b>Roger Shaver</b><br><i>President</i>                     | <ul style="list-style-type: none"> <li>○ Pharmacist - U S Navy (Retired)</li> <li>○ Past Pharmacy Director Menifee Valley Medical Center</li> <li>○ Past Pharmacy Director Fallbrook Hospital</li> <li>○ Life Member Military Officers Association of America</li> <li>○ Life Member Veterans of Foreign Wars</li> <li>○ Life Member and Past Commander Disabled American Veterans Chapter 95 Oceanside CA</li> <li>○ Sea West Federal Credit Union (formerly on Board of Directors)</li> <li>○ Menifee Valley Medical Center Foundation (formerly on Board of Directors)</li> </ul> | White              | 2009                 |
| <b>Dr. Robert Pace</b><br><i>Past President</i>             | <ul style="list-style-type: none"> <li>○ MD, Orthopedic Surgeon (Retired)</li> </ul>   | White              | 2015                 |
| <b>Mark Haskell</b><br><i>1st Vice President</i>            | <ul style="list-style-type: none"> <li>○ Served as an Officer/ Member of Orange County Fire Marshal, Metro Cities Fire Dispatch, Central Net Operations Authority</li> <li>○ Member of Christ the King Lutheran Church</li> </ul>  | Mixed              | 2015                 |
| <b>Carlos Perez</b><br><i>2<sup>nd</sup> Vice President</i> | <ul style="list-style-type: none"> <li>○ Owner/Operator, Affordable &amp; Quality Home Care</li> </ul>   | Hispanic Non-White | 2019                 |
| <b>Barbara Creech</b><br><i>Secretary</i>                   | <ul style="list-style-type: none"> <li>○ Operations Director (Retired), State of Ohio</li> </ul>   | White              | 2019                 |
| <b>Herb Baker</b><br><i>Treasurer</i>                       | <ul style="list-style-type: none"> <li>○ Operations and Controller (Retired)</li> <li>○ Served on the Board of University of San Diego, College for Men</li> <li>○ Fallbrook Rotary Club</li> <li>○ Eucharistic Minister, San Rafael's Catholic Church</li> </ul>  | White              | 2018                 |



| <b>Other Board Members</b> |  |                  |                      |
|----------------------------|--|------------------|----------------------|
| <i>Name/Role</i>           | <i>Background</i>  | <i>Ethnicity</i> | <i>Serving Since</i> |
| <b>Cecilia Brown</b>       | <ul style="list-style-type: none"> <li>○ Independent Medicare Broker</li> </ul>  | White            | 2020                 |
| <b>Sarah Eckhardt</b>      | <ul style="list-style-type: none"> <li>○ Licensed Vocational Nurse</li> <li>○ Owner/Operator, Angels Among Us, Vista CA</li> </ul>   | White            | 2021                 |
| <b>Gail Jones</b>          | <ul style="list-style-type: none"> <li>○ Owner of Alvarado Veterinary Hospital in Fallbrook.</li> <li>○ Member of Fallbrook Rotary Club</li> <li>○ Treasurer of St. John's Episcopal Church</li> </ul>   | White            | 2017                 |
| <b>Billie Baker</b>        | <ul style="list-style-type: none"> <li>○ Director of Business Development at Living Waters Hospice</li> <li>○ Director of Development at several other health-related organizations</li> <li>○ Social Worker</li> </ul>  | White            | 2022                 |
| <b>Blayne Chenoweth</b>    | <ul style="list-style-type: none"> <li>○ Owner/Director of ACT Business Group, Inc., a tax, bookkeeping, and payroll company</li> <li>○ Certified Public Accountant since 1997</li> <li>○ Worked in Controller or Accountant positions since 1993</li> <li>○ B.A. Degree in Economics, 1988</li> </ul> | White            | 2023                 |



## Fallbrook Healthcare Foundation

02/28/23

## Balance Sheet

Accrual Basis

As of December 31, 2022

|  | <u>Dec 31, 22</u>          |
|--|----------------------------|
| <b>ASSETS</b>                          |                            |
| <b>Current Assets</b>                  |                            |
| <b>Checking/Savings</b>                |                            |
| Charles Schwab-Investments7176         | 510,892.05                 |
| Charles Schwab - Cash Flow1791         | 20,206.83                  |
| Pacific Western Bank - 1122483         | 53,596.27                  |
| PayPal                                 | 896.99                     |
| Square Holding Account                 | -277.12                    |
| Stripe Holding Account                 | 196.80                     |
| <b>Total Checking/Savings</b>          | <u>585,511.82</u>          |
| <b>Other Current Assets</b>            |                            |
| Undeposited Funds                      | 2,490.00                   |
| <b>Total Other Current Assets</b>      | <u>2,490.00</u>            |
| <b>Total Current Assets</b>            | <u>588,001.82</u>          |
| <b>Fixed Assets</b>                    |                            |
| Accumulated Depreciation               | -452,331.00                |
| Building & Improvements                | 304,003.16                 |
| Furniture and Equipment                | 9,862.96                   |
| Land                                   | 200,579.00                 |
| Office Equipment                       | 30,730.99                  |
| Parking Lot Improvements               | 20,897.00                  |
| Sheds                                  | 5,851.04                   |
| Solar Installation                     | 45,509.97                  |
| Start Up Costs                         | 4,639.00                   |
| Vans                                   | 234,386.43                 |
| <b>Total Fixed Assets</b>              | <u>404,128.55</u>          |
| <b>Other Assets</b>                    |                            |
| Prepaid Expenses                       | 19,838.63                  |
| <b>Total Other Assets</b>              | <u>19,838.63</u>           |
| <b>TOTAL ASSETS</b>                    | <u><u>1,011,969.00</u></u> |
| <b>LIABILITIES &amp; EQUITY</b>        |                            |
| <b>Liabilities</b>                     |                            |
| <b>Current Liabilities</b>             |                            |
| <b>Other Current Liabilities</b>       |                            |
| Accrued Expenses                       | 5,198.08                   |
| Accrued Payroll                        | 20,703.20                  |
| Accrued Vacation                       | 5,106.48                   |
| Payroll Liabilities                    | 4,719.82                   |
| <b>Total Other Current Liabilities</b> | <u>35,727.58</u>           |
| <b>Total Current Liabilities</b>       | <u>35,727.58</u>           |
| <b>Total Liabilities</b>               | <u>35,727.58</u>           |
| <b>Equity</b>                          |                            |
| Retained Earnings                      | 1,166,672.25               |
| Unrealized Gain (Loss) on Asset        | -58,137.10                 |
| Net Income                             | -132,293.73                |
| <b>Total Equity</b>                    | <u>976,241.42</u>          |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>  | <u><u>1,011,969.00</u></u> |

## Fallbrook Healthcare Foundation

## Profit &amp; Loss

02/28/23

January through December 2022

Accrual Basis

|  | <u>Jan - Dec 22</u> |
|--|---------------------|
| <b>Ordinary Income/Expense</b>               |                     |
| <b>Income</b>                                |                     |
| Adult Day Care Fees                          | 120,225.00          |
| Donations - Unrestricted                     | 77,444.42           |
| Grants                                       | 235,004.85          |
| Monthly Giving                               | 23,879.78           |
| Other Income                                 |                     |
| Computer Classes                             | 330.75              |
| Other Income - Other                         | 924.29              |
| <b>Total Other Income</b>                    | <u>1,255.04</u>     |
| Service Donations                            | 44,317.57           |
| Service Fees                                 | 4,500.00            |
| Special Events                               | 158,320.31          |
| Sponsorships                                 | 3,990.00            |
| <b>Total Income</b>                          | <u>668,936.97</u>   |
| <b>Gross Profit</b>                          | 668,936.97          |
| <b>Expense</b>                               |                     |
| Accrued Expense                              | 5,198.08            |
| Advertising and Promotion                    | 8,036.85            |
| Automobile Expenses                          |                     |
| Gas and Fuel                                 | 18,319.25           |
| Insurance                                    | 17,098.80           |
| Licenses and Fees                            | 1,215.00            |
| Mileage Reimbursement                        | 3,497.96            |
| Repairs and Maintenance                      | 4,343.97            |
| <b>Total Automobile Expenses</b>             | <u>44,474.98</u>    |
| Bank and Credit Card Fees                    | 4,887.70            |
| Client Events and Activities                 |                     |
| Grocery Deliveries                           | -1,889.36           |
| Client Events and Activities - Other         | 1,548.66            |
| <b>Total Client Events and Activities</b>    | <u>-340.70</u>      |
| Client Service Monitors                      | 317.76              |
| Computer Hardware                            | 1,033.74            |
| Computer Software                            | 7,891.70            |
| Dues and Subscriptions                       | 4,754.28            |
| Event Expenses                               |                     |
| Fall Gala                                    | 22,223.68           |
| Healthy Living Fair                          | 1,833.15            |
| Mayor Campaign 2022                          | -2,529.28           |
| <b>Total Event Expenses</b>                  | <u>21,527.55</u>    |
| Insurance Expense                            | 9,556.63            |
| Interest Expense                             | 134.83              |
| Meals and Entertainment                      | 2,700.71            |
| Office Expense                               | 3,051.71            |
| Outside Services and Consulting              |                     |
| Consulting - Program Specific                | 5,070.50            |
| Grant Writing                                | 9,335.00            |
| Human Resources                              | 79.17               |
| IT   | 950.00              |
| Legal and Accounting                         | 9,923.99            |
| Onboarding                                   | 655.00              |
| Outside Services and Consulting - Other      | 6,298.75            |
| <b>Total Outside Services and Consulting</b> | <u>32,312.41</u>    |

## Fallbrook Healthcare Foundation

## Profit &amp; Loss

02/28/23

January through December 2022

Accrual Basis

|  | <u>Jan - Dec 22</u>            |
|--|--------------------------------|
| <b>Payroll Expenses</b>                        |                                |
| Medical Insurance                              | 38,209.03                      |
| Payroll Taxes                                  | 50,049.32                      |
| Salaries and Wages                             | 548,178.26                     |
| Workers Compensation                           | 9,800.00                       |
|  | <hr/>                          |
| <b>Total Payroll Expenses</b>                  | 646,236.61                     |
| <b>Postage and Delivery</b>                    | 878.71                         |
| <b>Printing and Reproduction</b>               | 9,832.20                       |
| <b>Reconciliation Discrepancies</b>            | -1,583.73                      |
| <b>Repairs and Maintenance</b>                 | 8,235.64                       |
| <b>Taxes, Licenses, and Permits</b>            | -8,696.81                      |
| <b>Telephone Expense</b>                       | 3,338.97                       |
| <b>Training and Development</b>                | 448.00                         |
| <b>Utilities</b>                               |                                |
| Electricity and Gas                            | 986.65                         |
| Internet                                       | 1,688.98                       |
| Security                                       | 2,880.00                       |
| Waste Collection                               | 475.00                         |
| Water  | 5,173.41                       |
| Utilities - Other                              | -1,927.61                      |
|  | <hr/>                          |
| <b>Total Utilities</b>                         | 9,276.43                       |
| <b>Total Expense</b>                           | <hr/> 813,504.25               |
| <b>Net Ordinary Income</b>                     | -144,567.28                    |
| <b>Other Income/Expense</b>                    |                                |
| <b>Other Income</b>                            |                                |
| <b>Investment Income &amp; (Expense)</b>       |                                |
| Dividend Income                                | 15,283.14                      |
| Interest Income                                | 9.55                           |
| Investment Fee Expense                         | -4,544.61                      |
| Long Term Gain (Loss) on Stocks                | 1,525.47                       |
|  | <hr/>                          |
| <b>Total Investment Income &amp; (Expense)</b> | 12,273.55                      |
| <b>Total Other Income</b>                      | <hr/> 12,273.55                |
| <b>Net Other Income</b>                        | <hr/> 12,273.55                |
| <b>Net Income</b>                              | <hr/> <hr/> <b>-132,293.73</b> |

**Fallbrook Healthcare Foundation, Inc.**  
**dba Foundation for Senior Care**  
**(A Non-Profit Organization)**  
**Financial Statements**  
**December 31, 2021**

**Fallbrook Healthcare Foundation, Inc.**  
**dba Foundation for Senior Care**  
**December 31, 2021**

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## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Fallbrook Healthcare Foundation Inc.  
dba Foundation for Senior Care  
Fallbrook, California

We have audited the accompanying financial statements of Fallbrook Healthcare Foundation Inc. dba Foundation for Senior Care (a nonprofit organization), which comprise the statement of financial position as of December 31, 2021, and the related statement of activity, functional expense and cash flows for the year then ended and the related notes to the financial statements.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well

as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Fallbrook Healthcare Foundation, Inc. dba Foundation for Senior Care as of December 31, 2021 and the changes in its net assets and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

*VanderSpek Howerzyl, CPAs*

Escondido, CA  
January 12, 2023

**Fallbrook Healthcare Foundation, Inc.**  
**dba Foundation for Senior Care**  
Statement of Financial Position  
December 31, 2021

Assets

Current Assets

|                           |            |
|---------------------------|------------|
| Cash and cash equivalents | \$ 107,940 |
| Investments               | 741,332    |
| Prepaid expenses          | 19,839     |
| Total current assets      | 869,111    |

|                             |         |
|-----------------------------|---------|
| Property and equipment, net | 404,066 |
|-----------------------------|---------|

|              |              |
|--------------|--------------|
| Total Assets | \$ 1,273,177 |
|--------------|--------------|

Liabilities and Net Assets

Current Liabilities

|                                       |           |
|---------------------------------------|-----------|
| Accounts Payable and Accrued Expenses | \$ 10,305 |
| Payroll liabilities                   | 23,198    |
| Total Current Liabilities             | 33,503    |

Net Assets

|  |           |
|--|-----------|
| Net Assets, without donor restrictions | 1,239,674 |
| Net Assets, with donor restrictions    | -         |
| Total Net Assets                       | 1,239,674 |

|                                  |              |
|----------------------------------|--------------|
| Total Liabilities and Net Assets | \$ 1,273,177 |
|----------------------------------|--------------|

See Notes to Financial Statements



**Fallbrook Healthcare Foundation, Inc.**  
**dba Foundation for Senior Care**  
Statement of Activities  
For the Year Ended December 31, 2021

|                                       | Without Donor<br>Restriction | With Donor<br>Restriction | Total<br>Dec. 31, 2021 |
|---------------------------------------|------------------------------|---------------------------|------------------------|
| Support and revenues                  |                              |                           |                        |
| Donations - public support            | \$ 136,833                   | \$ -                      | \$ 136,833             |
| Fees                                  | 101,280                      |                           | 101,280                |
| Fundraising                           | 117,866                      |                           | 117,866                |
| Grants                                | 376,391                      |                           | 376,391                |
| Net investment income                 | 81,785                       |                           | 81,785                 |
| Total support and revenues            | <u>814,154</u>               | <u>-</u>                  | <u>814,154</u>         |
| Net assets released from restrictions |                              |                           |                        |
| Satisfaction of donor restrictions    | <u>74,503</u>                | <u>(74,503)</u>           |                        |
| Expenses                              |                              |                           |                        |
| Programs                              | 537,370                      |                           | 537,370                |
| Fundraising                           | 73,689                       |                           | 73,689                 |
| General and administrative            | 205,088                      |                           | 205,088                |
| Total expenses                        | <u>816,147</u>               | <u>-</u>                  | <u>816,147</u>         |
| Change in net assets                  | 72,510                       | (74,503)                  | (1,993)                |
| Net assets, beginning                 | 1,167,164                    | 74,503                    | 1,241,667              |
| Net assets, ending                    | <u>\$ 1,239,674</u>          | <u>\$ -</u>               | <u>\$ 1,239,674</u>    |

See Notes to Financial Statements

**Fallbrook Healthcare Foundation, Inc.**  
**dba Foundation for Senior Care**  
Statement of Functional Expenses  
For the Year Ended December 31, 2021

|                             | Program           | Fundraising      | General<br>Admin  | Totals            |
|-----------------------------|-------------------|------------------|-------------------|-------------------|
| Advertising                 | \$ 12,123         | \$ 1,148         | \$ 1,468          | \$ 14,739         |
| Bank charges                | 1,860             | 1,068            | 439               | 3,367             |
| Depreciation & amortization | 27,625            |                  | 7,500             | 35,125            |
| Dues & memberships          | 1,961             | 273              | 1,524             | 3,758             |
| Computer software           | 641               | 5,014            | 2,045             | 7,700             |
| Events/activities           | 1,600             |                  | 6,500             | 8,100             |
| grocery delivery expenses   | 1,382             | 58               |                   | 1,440             |
| Insurance                   | 14,423            | 231              | 7,313             | 21,967            |
| Interest expense            | 952               |                  |                   | 952               |
| Occupancy                   | 29,396            | 83               | 3,450             | 32,929            |
| Office expense & supplies   | 5,510             | 627              | 4,239             | 10,376            |
| Outside Services            | 9,517             | 2,816            | 1,136             | 13,469            |
| Professional fees           | 7,273             | 31               | 13,967            | 21,271            |
| Publicity                   | 7,357             |                  | 843               | 8,200             |
| Postage                     | 132               | 295              | 619               | 1,046             |
| Employee expenses           | 383,069           | 62,045           | 152,937           | 598,051           |
| Telephone                   | 2,433             |                  | 534               | 2,967             |
| Travel & transport          | 30,116            |                  | 574               | 30,690            |
| Totals                      | <u>\$ 537,370</u> | <u>\$ 73,689</u> | <u>\$ 205,088</u> | <u>\$ 816,147</u> |

See Notes to Financial Statements

**Fallbrook Healthcare Foundation, Inc.**  
**dba Foundation for Senior Care**  
Statement of Cash Flows  
For the Year Ended December 31, 2021

|   |                   |
|---|-------------------|
| Cash flows from operating activities:   |                   |
| Change in net assets  | \$ (1,993)        |
| Adjustments to reconcile changes in net assets to net cash used in operating activities |                   |
| Depreciation & amortization   | 35,125            |
| Unrealized gain on investments  | (30,971)          |
| Decrease in prepaid   | 608               |
| Increase in accounts payable  | 3,348             |
| Increase in payroll liabilities   | 1,450             |
| Decrease accrued discount on non interest bearing notes                                 | (952)             |
| Net cash provided by operations   | <u>6,615</u>      |
| Cash flows from investing activities:   |                   |
| Sale of investments   | 438,089           |
| Purchase of investments   | (380,010)         |
| Net cash used by investing activities   | <u>58,079</u>     |
| Cash flows from financing activities:   |                   |
| Payments on loans   | (32,821)          |
| Net cash used for financing activities  | <u>(32,821)</u>   |
| Net increase/(decrease) in cash   | 31,873            |
| Cash balance at beginning of year   | <u>76,067</u>     |
| Cash balance at end of year   | <u>\$ 107,940</u> |
| Interest expense  | <u>\$ 952</u>     |

See Notes to Financial Statements

**Fallbrook Healthcare Foundation, Inc.**  
**dba Foundation for Senior Care**  
Notes to Financial Statements  
December 31, 2021

**Note 1 - Summary of significant accounting policies**

**Nature of Activities**

Fallbrook Healthcare Foundation, Inc. is a California tax-exempt corporation. The Fallbrook Healthcare Foundation, Inc. was incorporated August 1979. Its purpose is to provide programs and resources enabling seniors to enhance their well-being and give them a more meaningful life. The geographic areas served include Fallbrook, Bonsall, Rainbow, DeLuz, southwest Temecula and areas of North County San Diego.

**Basis of Accounting**

The financial statements of the Foundation have been prepared in accordance with accounting principles generally accepted in the United States of America on an accrual basis of accounting and accordingly reflect all significant receivables, payables and other liabilities.

The Foundation reports information regarding its financial position and activities according to two classes of net assets: without donor restrictions and with donor restrictions.

- Net assets without donor restriction represent net assets that have no use or time restrictions. Without donor restriction amounts represent amounts that are available for various activities including the Foundation's support of community activities and charitable endeavors at the discretion of the Foundation's Board of Directors.
- Net assets with donor restrictions consist of contributed funds subject to specific donor-imposed restrictions contingent upon specific performance of a future event or a specific passage of time before the Foundation may spend the funds or recognize the support.

**Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reporting amounts of revenues and expenses during the reporting period. Actual events and results could differ from those assumptions and estimates.

**Endowment Fund**

The Foundation's endowment was established by the board of directors in 2012 with a goal to provide support to the foundation's projects into perpetuity. The endowment was originally funded by the board members. During the last several years the board has discussed releasing the endowment funds back into the general fund. During 2021 they have procured the approval of the original donors to release the funds for general use.

**Fallbrook Healthcare Foundation, Inc.**  
**dba Foundation for Senior Care**  
Notes to Financial Statements  
December 31, 2021

**Note 1 – Summary of significant accounting policies (cont'd)**

**Revenue and Support**

Unconditional contributions of cash or other assets and unconditional promises to give are recorded as revenue in the period received and are classified as without donor restrictions or with donor restrictions based on donor stipulations. Unconditional promises to give that are expected to be collected in future years are recognized at fair value based on estimated future cash flows. Conditional contributions are not recognized until they become unconditional; that is when the conditions on which they depend are substantially met. Gifts of assets other than cash are recorded at their estimated fair value.

**Cash and Cash Equivalents**

For purposes of the statement of cash flows, the Foundation considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

**Property and Equipment**

Acquisitions of property and equipment with a cost in excess of \$2,500 or more are capitalized and depreciated using the straight-line method over the estimated useful lives of the assets ranging from three to thirty years. Property and equipment are stated at cost, or if donated, at the approximate fair market value at the date of donation.

**Advertising Costs**

The Foundation expenses the costs of advertising as they are incurred. Advertising expenses incurred during for the year ended December 31, 2021 was \$14,739.

**Functional Allocation of Expenses**

The functional expenses are broken out to provide detail between three categories: programs, general administrative, and fundraising expenses. Expenses are classified in these categories in accordance with their necessity to run the programs and missions of the Foundation. Certain categories of expenses are attributable to more than one program or supporting function and are allocated on a reasonable basis that is consistently applied. Salaries and benefits, are expenses, which are allocated based on estimates of time and effort. Office expenses/leases, and utilities are allocated based on square footage of office space used.

**Fallbrook Healthcare Foundation, Inc.**  
**dba Foundation for Senior Care**  
Notes to Financial Statements  
December 31, 2021

**Note 1 – Summary of significant accounting policies (cont'd)**

**Fair values of Financial Instruments**

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Foundation classifies certain of its assets and liabilities based upon an established fair value hierarchy that prioritizes the input to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in an active market for the identical asset or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

The three levels of the fair value hierarchy are described below:

Level 1- Valuations based on unadjusted quoted market prices for identical assets or liabilities that the foundation has the ability to access at the measurement date;

Level 2- Valuation based on unadjusted quoted market prices for similar assets and liabilities in active markets, unadjusted quoted prices for identical or similar assets or liabilities in markets that are not active, or inputs other than quoted prices that are observable for the asset or liability; and

Level 3- Valuation based on inputs that are unobservable and significant to the overall fair value measurement.

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The categorization of assets and liabilities within the hierarchy is based upon the pricing transparency and does not necessarily correspond to the Foundations perceived risk of the asset s and liabilities.

Investments that do not have a readily determinable fair value are measured using the net asset value (NAV) per share (or its equivalent) practical expedient and are not classified in the fair value hierarchy. Financial instruments are considered valued at NAV when the investment (i.e., commingled funds, hedge funds, private equity funds) is valued at NAV based on capital statements provided by entities that calculate fair value using NAV per share or its equivalent.

Valuation process- Management determines the fair value measurement valuation policies and procedures for assets and liabilities. These policies and procedures are reassessed annually to determine if the current valuation techniques are still appropriate. A variety of qualitative factors are used to subjectively determine the most appropriate valuation methodologies. These are consistent with the market, income, and cost approaches. Unobservable inputs used in fair value measurements are evaluated and adjusted on an annual basis or as necessary based on current market conditions and other third-party information, including NAV received from fund managers based on tier valuation processes and procedures. Certain unobservable inputs are

**Fallbrook Healthcare Foundation, Inc.**  
**dba Foundation for Senior Care**  
Notes to Financial Statements  
December 31, 2021

**Note 1 – Summary of significant accounting policies (cont'd)**

assessed through review of contract terms, while others are substantiated utilizing available market data, including but not limited to market comparable, qualified opinions, and discounted rates and mortality tables for deferred gifts.

**Income Tax Status**

The Foundation is exempt from Income taxes under the current provisions of the Internal Revenue Code Section 501(c)(3) of the Internal Revenue Code and Section 23701d of the California Revenue and Taxation Code. All tax-exempt entities are subject to review and audit by federal, state and other applicable agencies. Such agencies may review the taxability of unrelated business income or the qualification of the tax-exempt entity under the Internal Revenue Code and applicable state statutes.

The Foundation conforms with Financial Accounting Standards Board Interpretation No.48, *Accounting for Uncertainty in Income Taxes*, which provides accounting and disclosure guidance about uncertain tax positions taken by the Foundation. Management believes that all of the positions taken by the Foundation in its federal and state exempt tax returns are more likely than not to be sustained upon examination. The Foundation's exempt returns are subject to examination by the Internal Revenue Service and the California Franchise Tax Board, generally for three years after they were filed.

**Subsequent Events**

Subsequent events are events or transitions that occur after the statement of financial position date but before financial statements are issued. The Foundation recognizes in the financial statement the effects of all subsequent events that provide additional evidence about conditions that existed at the date of the statement of financial position, including the estimates inherent in the process of preparing the financial statements. The foundation's financial statements do not recognize subsequent events that provide evidence about conditions that did not exist at the date of the statement of financial position but arose after the statement of financial position date and before the financial statements are available to be issued.

The Foundation has evaluated subsequent events through January 12, 2023 which is the date the financial statements were available to be issued. Management is not aware of any events that have occurred subsequent to the statement of financial position date that would require adjustment to or disclosure in the financial statements.

**Fallbrook Healthcare Foundation, Inc.**  
**dba Foundation for Senior Care**  
Notes to Financial Statements  
December 31, 2021

**Note 2- Fair value measurement**

The Foundation purchases Level 1 investments which are stated at fair market value and are summarized as follows:

|                      | <u>Cost</u>       | <u>Fair Market Value</u> |
|----------------------|-------------------|--------------------------|
| Exchange trade funds | \$ 492,294        | \$ 559,499               |
| Equity funds         | 101,533           | 141,225                  |
| Bonds                | 40,851            | 40,608                   |
| Total                | <u>\$ 634,678</u> | <u>\$ 741,332</u>        |

**Note 3 – Property and equipment**

Property and equipment are summarized by major classification as follows:

|                            |                   |
|----------------------------|-------------------|
| Building                   | \$ 115,293        |
| Building improvements      | 254,617           |
| Land                       | 200,579           |
| Office equipment/furniture | 46,891            |
| Vans                       | 234,378           |
| Start up costs             | 4,639             |
|                            | <u>856,397</u>    |
| Accumulated depn/amort     | <u>(452,331)</u>  |
| Total                      | <u>\$ 404,066</u> |

Depreciation and amortization expense for the year ended December 31, 2021 was \$35,125.

**Note 4 – Notes payable**

In 2017 the Foundation entered into several notes payable for care vans to better assist the community in transporting individuals in need to their doctor’s appointments. The notes payable for care vans are non-interest bearing; however, to reflect the time value of money, the liability recorded in the financial statements reflects future payments discounted at an imputed interest rate of 3% which approximates the Foundation’s long-term borrowing rate on vehicles at the origination date. Amortization of the discount is reported in the Statement of Activities as interest expense. At December 30, 2021, the notes were paid off. Interest expense reported on these notes were \$952.



**Fallbrook Healthcare Foundation, Inc.**  
**dba Foundation for Senior Care**  
Notes to Financial Statements  
December 31, 2021

**Note 5 – Risk of uncertainties**

On January 30, 2020 the World Health Organization (WHO) announced a global health emergency stemming from a new strain of coronavirus that was spreading globally (the COVID 19 outbreak). On March 11, 2020 the WHO classified the COVID – 19 out-break as a pandemic, triggering volatility in financial markets and a significant impact on the global economy. The value of the Foundation’s investments will fluctuate in response to changing market conditions, and the amount of gain/losses that could be recognized in the subsequent periods, if any, cannot be determined. The full impact of the COVID -19 outbreak along with its continual variant strains continues to evolve as of the date of this report.

**Note 6 – Concentration of risk**

In the current year a significant amount of grants were provided by a few major donors. It is always considered reasonably possible that benefactors, grantors and contributors might be lost in the near term. The Foundation’s market is concentrated in the southern California geographical area.

Subsequent to the report date the Foundation was notified that one of the major donors would be decreasing the 2022 grants by approximately 35%. This decrease will lower the total income of the Foundation by 12%. The Foundation has worked and submitted additional grant applications to help make up the difference. At this time the board believes it will not affect the current programs.

The Foundation invests in various types of marketable securities and money market funds. The Foundation has established guidelines relative to diversification and maturities that target certain safety and liquidity risk levels. These guidelines are periodically reviewed and modified to take advantage of trends in yields and interest rates.

The Foundation invests in various investment securities, including U.S. government securities, corporate debt instruments, corporate stocks and various alternative investments. Investment securities, in general, are subject to various risks, such as interest rate, credit and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and such changes could materially affect the amounts reported in the financial statements

**Fallbrook Healthcare Foundation, Inc.**  
**dba Foundation for Senior Care**  
Notes to Financial Statements  
December 31, 2021

**Note 7 – Net assets**

The details of the Foundations net asset categories at December 31, 2021 are as follows:

|                               |              |
|-------------------------------|--------------|
| Without donor restrictions:   |              |
| General missions & operations | \$ 1,239,674 |
| With donor restrictions:      |              |
|                               | -            |
| Total net assets              | \$ 1,239,674 |

Changes in endowment net assets for the year ended December 31, 2021 were as follows:

|   |           |
|---|-----------|
| Endowment net assets January 1, 2021    | \$ 74,503 |
| Donor release from endowment            | (74,503)  |
| Endowment net assets, December 31, 2021 | \$ -      |

**Note 8 – SBA Paycheck Protection Program**

During 2020 the Foundation applied for and received \$130,000 under the Paycheck Protection Program created as part of the relief efforts related to COVID-19 and administered by the Small Business Administration. The Foundation used the proceeds for qualifying expenses and the loan and interest was forgiven in March of 2021. The Foundation chose not to follow FASB ASC 470 as the Management concluded that the PPP loan represents in substance a grant. Therefore, the Foundation follows FASB ASC 958-605 and reported the loan as a grant included in support and revenues for the year ended December 31, 2020.

**Note 9 – Liquidity and availability of financial assets**

The Following table reflects the Foundation’s financial assets as December 31, 2021 reduced by amounts not available for general expenditures due to contractual or donor- imposed restrictions within one year. Amounts not available include endowments. General expenditures include grant awards, operating and administrative expenses, capital spending and other financial liabilities.

|   |            |
|---|------------|
| Financial assets  |            |
| Cash and cash equivalents   | \$ 122,482 |
| Investments   | 726,025    |
| Prepaid expenses  | 20,446     |
| Total financial assets available to meet cash needs for<br>general expenditures within one year | \$ 868,953 |

# Return of Organization Exempt From Income Tax

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

2021

Department of the Treasury  
Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Open to Public Inspection

**A** For the **2021** calendar year, or tax year beginning **2021**, and ending **20**

|  |  |  |   |
|--|--|--|---|
| <b>B</b> Check if applicable:<br><input type="checkbox"/> Address change<br><input type="checkbox"/> Name change<br><input type="checkbox"/> Initial return<br><input type="checkbox"/> Final return/terminated<br><input type="checkbox"/> Amended return<br><input type="checkbox"/> Application pending | <b>C</b><br>Fallbrook Healthcare Foundation Inc.<br>PO Box 2155<br>Fallbrook, CA 92088 | <b>D</b> Employer identification number<br>95-3389263  | <b>E</b> Telephone number<br>760-723-7570 |
| <b>F</b> Name and address of principal officer:<br>Same As C Above   |  | <b>G</b> Gross receipts \$ <b>774,897.</b>   |   |
| <b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527   |  | <b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br><b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No<br>If "No," attach a list. See instructions. |   |
| <b>J</b> Website: ▶ <a href="https://foundationforseniorcare.org/">https://foundationforseniorcare.org/</a>  |  | <b>H(c)</b> Group exemption number ▶   |   |
| <b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶  |  | <b>L</b> Year of formation:  |   |
|  |  | <b>M</b> State of legal domicile: <b>CA</b>  |   |

**Part I Summary**

|            |  |                                  |                     |
|------------|--|----------------------------------|---------------------|
| <b>1</b>   | Briefly describe the organization's mission or most significant activities: <u>Its purpose is to provide programs and resources enabling seniors to enhance their well-being and give them a more meaningful life. The geographic areas served include Fallbrook, Bonsall, Rainbow, Deluz, southwest Temecula and areas of North County San Diego.</u> |                                  |                     |
| <b>2</b>   | Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.  |                                  |                     |
| <b>3</b>   | Number of voting members of the governing body (Part VI, line 1a)  | <b>3</b>                         | 11                  |
| <b>4</b>   | Number of independent voting members of the governing body (Part VI, line 1b)  | <b>4</b>                         | 11                  |
| <b>5</b>   | Total number of individuals employed in calendar year 2021 (Part V, line 2a)   | <b>5</b>                         | 17                  |
| <b>6</b>   | Total number of volunteers (estimate if necessary)   | <b>6</b>                         | 38                  |
| <b>7a</b>  | Total unrelated business revenue from Part VIII, column (C), line 12   | <b>7a</b>                        | 0.                  |
| <b>7b</b>  | Net unrelated business taxable income from Form 990-T, Part I, line 11   | <b>7b</b>                        | 0.                  |
| <b>8</b>   | Contributions and grants (Part VIII, line 1h)  | <b>Prior Year</b>                | <b>Current Year</b> |
| <b>9</b>   | Program service revenue (Part VIII, line 2g)   | 1,047,980.                       | 618,623.            |
| <b>10</b>  | Investment income (Part VIII, column (A), lines 3, 4, and 7d)  | 87,369.                          | 101,280.            |
| <b>11</b>  | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)   | 8,077.                           | 42,083.             |
| <b>12</b>  | Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)   | 41,713.                          | 8,233.              |
| <b>13</b>  | Grants and similar amounts paid (Part IX, column (A), lines 1-3)   | 1,185,139.                       | 770,219.            |
| <b>14</b>  | Benefits paid to or for members (Part IX, column (A), line 4)  |                                  |                     |
| <b>15</b>  | Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)  | 627,241.                         | 600,676.            |
| <b>16a</b> | Professional fundraising fees (Part IX, column (A), line 11e)  |                                  |                     |
| <b>b</b>   | Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>77,710.</b>   |                                  |                     |
| <b>17</b>  | Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)   | 378,187.                         | 208,822.            |
| <b>18</b>  | Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)  | 1,005,428.                       | 809,498.            |
| <b>19</b>  | Revenue less expenses. Subtract line 18 from line 12   | 179,711.                         | -39,279.            |
| <b>20</b>  | Total assets (Part X, line 16)   | <b>Beginning of Current Year</b> | <b>End of Year</b>  |
| <b>21</b>  | Total liabilities (Part X, line 26)  | 1,302,241.                       | 1,273,021.          |
| <b>22</b>  | Net assets or fund balances. Subtract line 21 from line 20   | 60,574.                          | 30,932.             |
|            |  | 1,241,667.                       | 1,242,089.          |

**Part II Signature Block**

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

|                  |  |                      |
|------------------|--|----------------------|
| <b>Sign Here</b> | Signature of officer<br><i>Roger Shaver</i>            | Date<br>NOV 15 20 22 |
|                  | Type or print name and title<br>Roger Shaver President |                      |

|                               |   |   |      |   |                   |
|-------------------------------|---|---|------|---|-------------------|
| <b>Paid Preparer Use Only</b> | Print/Type preparer's name<br>Phillip Howerzyl, CPA, CGMA               | Preparer's signature<br>Phillip Howerzyl, CPA, CGMA | Date | Check <input type="checkbox"/> if self-employed | PTIN<br>P01363785 |
|                               | Firm's name<br>VanderSpek Howerzyl, CPAs                                | Firm's EIN ▶ 95-2770263                             |      | Phone no. (760) 741-2659                        |                   |
|                               | Firm's address<br>350 West Fifth Ave., Suite 300<br>Escondido, CA 92025 |   |      |   |                   |

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

FRHD CHC GRANT BUDGET FORM

|              |                                   |               |                               |
|--------------|-----------------------------------|---------------|-------------------------------|
| Agency Name: | <b>Foundation for Senior Care</b> | PROGRAM NAME: | <b>Adult Day Care Program</b> |
|--------------|-----------------------------------|---------------|-------------------------------|

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

| 1)                      | A | INDIRECT EXPENSES:                        | PROGRAM COST      | APPLYING ORGANIZATION | OTHER FUNDERS    | REQUESTED FROM FRHD |
|-------------------------|---|---|-------------------|-----------------------|------------------|---------------------|
| A1                      |   | Administrative Support                    | 40,317.50         | 40,317.50             | -                | -                   |
| A2                      |   | General Insurance (not program specific ) | 582.45            | 582.45                | -                | -                   |
| A3                      |   | Accounting & audit expenses               | 3,630.00          | 3,630.00              | -                | -                   |
| A4                      |   | Consultant/Contractor Fees                | 685.91            | 685.91                | -                | -                   |
| A5                      |   | Physical Assets (Rent, Facility Costs)    | 2,621.10          | 2,621.10              | -                | -                   |
| A6                      |   | Utilities                                 | 3,865.98          | 3,865.98              | -                | -                   |
| A7                      |   | IT & Internet                             | 2,786.40          | 2,786.40              | -                | -                   |
| A8                      |   | Marketing & Communications                | 6,184.05          | 6,184.05              | -                | -                   |
| A9                      |   | Office Supplies                           | 528.60            | 528.60                | -                | -                   |
| A10                     |   | Training & Education                      | 15.00             | 15.00                 | -                | -                   |
| A11                     |   | Credit Card Fees for Client Payments      | 368.00            | 368.00                | -                | -                   |
| TOTAL INDIRECT EXPENSE  |   |   | <b>61,584.99</b>  | <b>61,584.99</b>      | -                | -                   |
|                         | B | PERSONNEL EXPENSES - PROGRAM SPECIFIC     | PROGRAM COST      | APPLYING ORGANIZATION | OTHER FUNDERS    | REQUESTED FROM FRHD |
| B1                      |   | Caregivers (2.2 FTE)                      | 72,313.17         | 36,313.17             | 24,000.00        | 12,000.00           |
| B2                      |   | Activities Coordinator                    | 40,112.80         | 24,112.80             | 9,000.00         | 7,000.00            |
| B3                      |   | Day Care Administrator                    | 57,418.55         | 39,418.55             | 9,000.00         | 9,000.00            |
| B4                      |   | Program Supervisor (.05 FTE)              | 4,297.10          | 4,297.10              | -                | -                   |
| B5                      |   | Payroll Expenses (WC, taxes)              | 16,117.84         | 16,117.84             | -                | -                   |
| B6                      |   | Benefits                                  | 3,713.89          | 3,713.89              | -                | -                   |
| B7                      |   | Other: specify                            |                   |                       |                  | -                   |
| TOTAL PERSONNEL EXPENSE |   |   | <b>193,973.35</b> | <b>123,973.35</b>     | <b>42,000.00</b> | <b>28,000.00</b>    |
|                         | C | DIRECT PROGRAM EXPENSES                   | PROGRAM COST      | APPLYING ORGANIZATION | OTHER FUNDERS    | REQUESTED FROM FRHD |
| C1                      |   | Equipment                                 | 8,655.00          | 6,155.00              | 1,000.00         | 1,500.00            |
| C2                      |   | Program/Project Supplies                  | 4,062.00          | 2,762.00              | 500.00           | 800.00              |
| C3                      |   | Printing/Duplicating                      | 1,050.00          | 450.00                | 300.00           | 300.00              |
| C4                      |   | Travel/Mileage                            | 400.00            | 400.00                | -                | -                   |
| C5                      |   | Program Specific Insurance                | 6,341.00          | 6,341.00              | -                | -                   |
| C6                      |   | Program-Specific Telephone/Software       | 1,247.00          | 547.00                | 300.00           | 400.00              |
| C7                      |   | Program-Specific Training                 | 770.00            | 770.00                | -                | -                   |
| C8                      |   | Program Outreach/Promotions               | 8,420.00          | 8,420.00              | -                | -                   |
| C9                      |   | Volunteer Clearances                      | 279.00            | 279.00                | -                | -                   |
| C10                     |   | Agency Caregivers (for staff absences)    | 4,200.00          | 2,300.00              | 900.00           | 1,000.00            |
| C11                     |   |   |                   |                       |                  |                     |
| C12                     |   |   |                   |                       |                  |                     |
| C13                     |   |   |                   |                       |                  |                     |
| C14                     |   |   |                   |                       |                  |                     |
| C15                     |   |   |                   |                       |                  |                     |
| TOTAL OTHER EXPENSES    |   |   | <b>35,424.00</b>  | <b>28,424.00</b>      | <b>3,000.00</b>  | <b>4,000.00</b>     |

|                             | W                    | X                     | Y | Z |
|-----------------------------|----------------------|-----------------------|---|---|
| <b>D TOTAL ALL EXPENSES</b> | PROGRAM COST         | % REQUESTED FROM FRHD |   |   |
|                             | <b>\$ 290,982.34</b> | <b>11%</b>            |   |   |

2) FUNDING SOURCES

| E FUNDS FOR PROGRAM   |                       |          |                      |
|-----------------------|-----------------------|----------|----------------------|
| E1                    | APPLYING ORGANIZATION | <b>X</b> | 213,982.34           |
| E2                    | OTHER FUNDERS         | <b>Y</b> | 45,000.00            |
| E3                    | REQUESTED FROM FRHD   | <b>Z</b> | 32,000.00            |
| TOTAL FUNDING SOURCES |                       |          | <b>\$ 290,982.34</b> |

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

3) % OF AGENCY BUDGET

| F  | AGENCY BUDGET**      | PROGRAM COST         | % of AGENCY BUDGET |
|--|----------------------|----------------------|--------------------|
| CALCULATE % of Total Agency budget that this Program represents. | <b>\$ 954,200.00</b> | <b>\$ 290,982.34</b> | <b>30%</b>         |

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



**Agency Name:** Foundation for Senior Care  
**Program Name:** Adult Day Care Program

|  |                      |
|--|----------------------|
| <b>Total Organization Budget (Current Fiscal Year)</b> | <b>\$ 954,200.00</b> |
| <b>Total Project Budget (Current Fiscal Year)</b>      | <b>\$ 290,982.34</b> |

Leave cells blank if they are not applicable to your organization - do not mark with NA.

**Organization Sources of Revenue**  
(Total Organization Budget)

**Sources of Funding**  
(This Project Request)

| Source of funds                           | \$ Amount           | Percent of Total | One-time funding? (Yes/No) | \$ Amount           | Percent of Total | One-time funding? (Yes/No) |
|---|---------------------|------------------|----------------------------|---------------------|------------------|----------------------------|
| Federal                                   | 0                   |                  |                            |                     |                  |                            |
| State                                     | 0                   |                  |                            |                     |                  |                            |
| City/County*                              | 100000              | 10.5%            | Yes                        |                     |                  |                            |
| Other Govt.                               | 0                   |                  |                            |                     |                  |                            |
| Proposed FRHD                             | 128000              | 13.4%            | Yes                        | 32000               | 3.4%             | Yes                        |
| Fees for Service                          | 155600              | 16.3%            | No                         | 155600              | 16.3%            | Yes                        |
| Grants (non-gov't)                        | 176500              | 18.5%            | Yes                        | 25000               | 2.6%             | Yes                        |
| General Donations                         | 170000              | 17.8%            | Yes                        | 12000               |                  |                            |
| Other Internal Organizational Fundraising | 200000              | 21.0%            | Yes                        | 46382               | 4.9%             | Yes                        |
| Other (list):                             |                     |                  |                            |                     |                  |                            |
| - Partnership Fees                        | 20000               | 2.1%             | No                         | 20000               | 2.1%             | No                         |
| - Insurance Claims                        | 2200                | 0.2%             | Yes                        |                     |                  |                            |
| - Sponsorships (Ads)                      | 1500                | 0.2%             | Yes                        |                     |                  |                            |
| - Computer Classes                        | 400                 | 0.0%             | Yes                        |                     |                  |                            |
| <b>Total</b>                              | <b>\$954,200.00</b> | <b>100%</b>      |                            | <b>\$290,982.00</b> | <b>29%</b>       |                            |

\* City/County

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

We do not currently receive city/county funding. We had hoped to get SANDAG funding this year, but just received word that we will not. We are still seeking funding at the County level, but cannot yet identify the source.

The partnership fees are anticipated funding from North County Parkinson's Group and from Gary & Mary West PACE.

**Agency Name:** Foundation for Senior Care  
**Program Name:** Adult Day Care Program

**INSTRUCTIONS:**

- List items from your PROJECT BUDGET FORM (Sections A and B) that you are seeking FRHD support, and that requires explanation.
- Your narrative should explain why this expense is necessary to the project and why or how FRHD funding would make an impact.

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

| #   | Name                                      | Narrative:  |
|-----|---|---|
| A1  | Administrative Support                    | Includes 30% of the cost of Administrative personnel expense for overall operations, facilities management, finance and payroll processing, reception, phones, etc.; Also includes 10% of direct program-related administrative support |
| A2  | General Insurance (not program specific ) | Includes 33% of Directors & Officers Insurance and General Liability  |
| A3  | Accounting & audit expenses               | Includes 33% of accounting and audit expense  |
| A4  | Consultant/Contractor Fees                | Includes 33% of HR & Website Maintenance expenses   |
| A5  | Physical Assets (Rent, Facility Costs)    | Includes 25% of facility repairs and maintenance  |
| A6  | Utilities                                 | Electric, Gas, Waste, & Water expense; this program consumes more utility expense than any other program due to client need for more heat, bathroom usage, cooking of snacks, etc.  |
| A7  | IT & Internet                             | Includes 30% of all administrative and fundraising software, hardware, internet expense, and security monitoring  |
| A8  | Marketing & Communications                | Includes 30% of agency general advertising and promotions, and printing and duplication, plus 15% of marketing labor  |
| A9  | Office Supplies                           | Includes 30% of administrative office supplies, postage and delivery  |
| A10 | Training & Education                      | Includes 30% of minimal admin training  |
| A11 | Credit Card Fees                          | Includes 8% of credit card processing fees - we offer this as a convenience to clients to make their day care fees and care van donations, but it costs us an additional fee  |

**B. PERSONNEL EXPENSES -PROGRAM SPECIFIC**

| #  | Name                         | Narrative:  |
|----|------------------------------|---|
| B1 | Caregivers (2.2 FTE)         | 4 part-time caregivers (one to be hired mid-year) who are the heart of the program, caring for our clients; includes a 3% increase in Jan 2024  |
| B2 | Activities Coordinator       | 1 FT Activities Coordinator to plan, develop, lead, and oversee client activities and nutrition. Includes 3% increase in Jan 2024   |
| B3 | Day Care Administrator       | 1 FT Day Care Administrator to run the daily operations of the Club, and oversee all clients progress against goals. Maintains all client files and ensures compliance with state regulations. Develops and manages growth and program improvements. Includes 3% increase in Jan 2024                     |
| B4 | Program Supervisor           | Includes 5% of direct program supervision - Exec Director runs daily operations when Day Care Administrator is absent, handles escalated client issues, corresponds to County Licensing Board and oversee license compliance, and directly manages certain Day Care policies, especially related to COVID |
| B5 | Payroll Expenses (WC, taxes) | Standard payroll taxes and workers comp   |
| B6 | Benefits                     | Benefits expense for the above resources  |
| B7 |                              |   |

**C. DIRECT PROGRAM EXPENSES**

| #   | Name                                   | Narrative:  |
|-----|--|---|
| C1  | Equipment                              | Includes a portion of the Care Van vehicle expense. (Many clients ride our Care Vans to/from The Club.) Also includes a funding for special equipment/furnishing maintenance - The Club building, along with its furnishings & carpets, requires quarterly cleaning, special alarms, and additional overhead expense due to extensive client use and regular spills |
| C2  | Program/Project Supplies               | Client event and activity expense, morning & afternoon snacks food expense, Club office supplies, and COVID-safety supplies, all required by the County for Adult Day Care Centers (N95 masks, surgical masks, gowns, gloves, sanitizers); also includes a new laptop, needed to replace failing hardware used at The Club  |
| C3  | Printing/Duplicating                   | 15% of printing and duplicating expense for the numerous forms, client calendars, intake packets, and activity schedules produced   |
| C4  | Travel/Mileage                         | Employee travel reimbursement - Administrator goes out to shop for weekly supplies  |
| C5  | Program Specific Insurance             | 23% of auto, volunteer, and liability insurances allocated to this program  |
| C6  | Program-Specific Telephone/Software    | 19% of program-related telephone, internet, and software expenses; The Administrator utilizes a custom-built software program exclusively designed for our Day Care program   |
| C7  | Program-Specific Training              | Subscription fees for training modules - relevant training required by the County for all Caregivers and Administrator on an annual basis   |
| C8  | Program Outreach/Promotions            | Direct program advertising/promotion expense - running newspaper and social media ads for the Day Care all year; 20% of promotional event and outreach expense  |
| C9  | Volunteer Clearances                   | Expense for background checks and TB testing for Club volunteers  |
| C10 | Agency Caregivers (for staff absences) | Allocation for Caregiving Agency expense - must use Agency caregivers when our staff caregivers are absent in order to maintain state-mandated staffing ratios  |
|     |  |   |
|     |  |   |
|     |  |   |
|     |  |   |
|     |  |   |