



## AGENDA BOARD OF DIRECTORS MEETING

Wednesday, October 11, 2023, 6:00 pm  
1<sup>st</sup> floor Community Room, Administrative office  
138 S. Brandon Road., Fallbrook, CA 92028

*\*All meetings are hybrid unless otherwise noted.*

\*Please contact the Board clerk for language translation services 48 hours in advance of the meeting.

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/85092529608?pwd=Y2lJN1lvVUc2T3pnditjS3pQNHkxZz09>

Meeting ID: 850 9252 9608. Passcode: 336866 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 number: +1-669-900-6833 Meeting ID: 850 9252 9608. Passcode: 336866

**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 their 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. PRESENTATION-**

- D1. Lifestyle Change Program - Diabetes Prevention Program- Programs Coordinator, Bianca Heyming
- D2. Youth Fitness Grants BIG CHECK Presentation

**E. CONSENT ITEMS -**

- E1. Minutes of August 2, 2023, Finance Meeting
- E2. Minutes of August 9, 2023, Board of Directors Meeting
- E3. Finance Committee Report – Directors Brown and Jeffries
- E4. Facilities Committee Report– Directors Jeffries and Mroz
- E5. Strategic Planning Committee Report– Directors Leach and Mroz
- E6. Governmental & Public Engagement Report– Directors Stanicek and Leach
- E7. Chief Executive Officer Report – Rachel Mason
- E8. General Counsel Report– Jeffrey Scott
- E9. Approval of 2023 CEO Contract Amendment
- E10. J. Moss Foundation/Skinny Gene DPP Lifestyle Change Program Contract and MOU

**F. DISCUSSION/POSSIBLE ACTION ITEMS –**

- F1. Review of 2023 Audit
- F2. Recommendation from Finance to transfer funds from CalTrust to CA CLASS
- F3. Review of Site LogIQ Summary Proforma

**G. 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, October 18, 2023, at 10:00 am.**

**Strategic Planning Committee - 3<sup>rd</sup> Wednesday, October 18, 2023, at 5:30 pm.**

**Governmental and Public Engagement Committee – 4<sup>th</sup> Wednesday, October 25, 2023, at 5:30 pm.**

**Finance Committee – 1<sup>st</sup> Wednesday, November 1, 2023, at 10:00 am.**

**Next Board of Directors Meeting – 2<sup>nd</sup> Wednesday, November 8, 2023, at 6:00 pm.**

**H. ADJOURNMENT-**

**NOTE: I certify that on Friday, October 6, 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.**

**\*Please contact the Board clerk for language translation services 48 hours before the meeting.**

A handwritten signature in blue ink, reading "Raquel Wilbi". The signature is written in a cursive style and is positioned above a horizontal line.

Executive Assistant / Board Clerk

**PRESENTATION**  
**Diabetes Prevention Program**  
**Programs Coordinator, Bianca Heyming**

# LIFESTYLE CHANGE PROGRAM MIDYEAR RESULTS



## CDC GOALS OF THE PROGRAM INCLUDE:

**MEMBERS MUST ATTEND AN AVERAGE OF 8 CLASSES IN THE FIRST SIX MONTHS OF THE PROGRAM.**

**\* OF OUR 15 PARTICIPANTS, 100% HAVE ACHIEVED THIS GOAL.**

**MEMBERS AIM TO LOSE 5% OF THEIR WEIGHT DURING THE 12 MONTHS OF THE PROGRAM.**

**\* AT THE 6-MONTH MARK, 5 OR A THIRD OF OUR PARTICIPANTS HAVE ALREADY MET THEIR 1-YEAR GOAL**



## HYPERTENSION

Of our 15 participants, 7 were previously diagnosed with hypertension.

**5 of the 7 participants have a blood pressure within normal range.**



## A1C BLOOD PANELS

Goal is to get participants A1c < 5.7

\*Two of our participants took a blood panel midway, and are no longer prediabetic.

**Participants One: A1c was 5.9 now 5.6**

**Participant Two: A1c was 5.7 now 5.4**



## PARTICIPATION

Started with 20 participants.

Currently have 15 participants.

Program excitement and engagement continues to be very high.



## MINUTES

### FINANCE COMMITTEE

Wednesday, August 2, 2023, at 4:30 P.M.

Administrative Office, 1<sup>st</sup> Floor Community Room,

138 S. Brandon Rd., Fallbrook, CA 92028

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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 in the webinar.

#### 1. Call to Order/Roll Call-

Committee Members: Chair Terry Brown & Member Jennifer Jeffries  
CEO Rachel Mason, Community Health & Wellness Center Administrator Theresa Geracitano, Executive Assistant Raquel Williams, Accountant Susan Woodward

#### 2. Public Comments – Announcement

None

#### 3. Review of DRAFT Financial Statements for June 2023

Report 1 – Balance Sheet Comparison of **June 2023**

Report 2 – Income Statement for the Month Ended **June 2023 & Fiscal Year to Date**

Report 3 – Profit & Loss Actual vs YTD Budget – **June 2023**

Report 4 – Approved Annual Budget **July 2022 – June 2023**

Report 5 – Local Agency Investment Fund (LAIF) Statement - **June 2023**

Report 6 – CalTrust Statement – **June 2023**

FRHD Compliance Report

Report 7 – Property Tax Revenue – **July 2022 – June 2023**

Report 8 – Check Detail Report as of **June 2023**

Report 9 – VISA Credit Card Statement – **June 2023**

- Director Brown inquired about the credit card increase. CEO Mason informed the committee that the credit card limit was increased to twelve thousand dollars. This increase will allow us to meet District monthly occurring charges for online subscriptions, purchasing for Center materials and education/conference travel arrangements.

Report 10 – Community Investment Fund Report as of **June 2023**

#### **Disclosures:**

The investments of the District are following the District's 2022-23 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.

#### 4. Discussion Items-

Recommendation to transfer \$64,000.00 from LAIF to the operating account. To reimburse for 4<sup>th</sup> quarter CIF expenses.

CEO Mason informed the committee that next month the Finance Report will be going through some updates to go with the new chart of accounts.

The Finance Meeting time has been changed to 10:00 am. Starting in September.

**5. Board Member Comments and Future Agenda Items-**

None

**6. Adjournment-**

There being no further business, the meeting was adjourned at 5:02 p.m.



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Raquel Williams Board Clerk

DRAFT



**MINUTES  
FINANCE COMMITTEE**

**Wednesday, September 6, 2023, at 10:00 A.M.**

**Administrative Office, 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 can participate by webinar by using the following link:**

**1. Call to Order/Roll Call**

Committee Members: Chair Terry Brown & Member Jennifer Jeffries  
CEO Rachel Mason, Community Health & Wellness Center Administrator Theresa Geracitano, Administrative Officer Judith Oswald, Executive Assistant Raquel Williams, Accountant Susan Woodward

**2. Public Comments – Announcement**

None

**3. Review of Financial Statements for July 2023**

Director Brown is happy with the new report format.

Report 1 – Balance Sheet of **July 2023**

Report 2 – Income Statement for the Month Ended **July 2023 & Fiscal Year to Date**

Report 3 – Profit & Loss Actual vs YTD Budget – **July 2023**

CEO Mason shared with the committee that report three has been split between the two sites and is intended to make the report clearer.

Report 4 – Local Agency Investment Fund (LAIF) Statement - **July 2023**

Report 5 – CalTrust Statement – **July 2023**

Report 6 – California CLASS Statement- **July 2023**

Director Brown has noticed that the investments are trending higher for the quarter. He asked Director Jeffries about why certain vendors were chosen in the district. He suggests that we move to a full-service bank. CEO Mason shared that the previous CEO moved the operating account to a community local branch like Pacific Western to make transactions easier. Unfortunately, that did not happen. Director Brown asked if it is time to have a discussion on moving to a new bank. Director Jeffries agrees. He will add it to his report for the full Board in October.

FRHD Compliance Report

Report 7 - Check Detail Report as of **July 2023**

CEO Mason added that there aren't memo details on this report. It is still being worked on and the memo details will be included in next month's packet.

Report 8 – VISA Credit Card Statement – **July 2023**

Report 9 – Community Development Disbursement as of **July 2023**

CEO Mason stated that this report has been changed to better reflect what it is for and to make it easier to read.

**5. Discussion Items-**

**6. Board Member Comments and Future Agenda Items-** None

**7. Adjournment-**

There being no further business to discuss the meeting was adjourned at 10:47 am.

A handwritten signature in blue ink, reading "August Wilbi", is written over a large, light gray "DRAFT" watermark.

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Executive Assistant/Board Clerk



# Fallbrook Regional Health District

Report #1  
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## Report #1 - Balance Sheet Comparison

As of July 31, 2023

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
Five Star Bank Account	250,000.00
Pacific Western Bank - Checking	145,145.37
Petty Cash	138.47
<b>Total Bank Accounts</b>	<b>\$395,283.84</b>
Other Current Assets	
Interest Receivable - LAIF	0.00
Prepaid Insurance	29,560.54
Reimbursement Receivable - CDD	-335.57
Tax Apportionment Receivable - CDD	39,707.87
<b>Total Other Current Assets</b>	<b>\$68,932.84</b>
<b>Total Current Assets</b>	<b>\$464,216.68</b>
Fixed Assets	
Accumulated Depreciation - All Buildings	-251,787.40
E. Mission Road	1,441,539.86
E. Mission Road - Improvements	375,345.79
E. Mission Road - Land	360,629.00
<b>Total E. Mission Road</b>	<b>2,177,514.65</b>
Equipment	85,471.17
Equipment - Depreciation	-56,079.42
S. Brandon Road	161,578.00
S. Brandon Road - Improvements	233,355.76
S. Brandon Road - Land	129,662.00
<b>Total S. Brandon Road</b>	<b>524,595.76</b>
<b>Total Fixed Assets</b>	<b>\$2,479,714.76</b>
Other Assets	
California Class	1,000,887.03
CalTrust	5,670,194.04
LAIF	1,636,215.05
Note Receivable - East Alvarado Street	357,897.53
<b>Total Other Assets</b>	<b>\$8,665,193.65</b>
<b>TOTAL ASSETS</b>	<b>\$11,609,125.09</b>

# Fallbrook Regional Health District

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## Report #1 - Balance Sheet Comparison

As of July 31, 2023

	TOTAL
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable (A/P)	14,726.73
<b>Total Accounts Payable</b>	<b>\$14,726.73</b>
Other Current Liabilities	
Payroll - Tax Payable	8,029.40
Payroll - Vacation & Sick Payable	47,153.96
Payroll - Wages Payable	21,151.45
Simple IRA Plan - Payable	4,736.02
<b>Total Other Current Liabilities</b>	<b>\$81,070.83</b>
<b>Total Current Liabilities</b>	<b>\$95,797.56</b>
<b>Total Liabilities</b>	<b>\$95,797.56</b>
Equity	
Community Development Disbursement	8,792,578.12
Opening balance equity	0.00
Retained Earnings	0.00
Unrestricted Operations Fund	2,878,622.88
Net Income	-157,873.47
<b>Total Equity</b>	<b>\$11,513,327.53</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$11,609,125.09</b>

# Fallbrook Regional Health District

Report #2  
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## Report #2 - Profit and Loss & Fiscal YTD

July 2023 - June 2024

	TOTAL	
	JUL 2023 - JUN 2024	JUL 2023 - JUN 2024 (YTD)
<b>Income</b>		
Property Tax Revenue	39,707.87	39,707.87
<b>Total Income</b>	<b>\$39,707.87</b>	<b>\$39,707.87</b>
<b>GROSS PROFIT</b>		
	<b>\$39,707.87</b>	<b>\$39,707.87</b>
<b>Expenses</b>		
Advertising & Promotions	1,164.96	1,164.96
Auto Expenses	177.50	177.50
<b>Community Health Contracts</b>		
Bonsall/Fallbrook Little League	5,000.00	5,000.00
Boys & Girls Club of North County	32,233.25	32,233.25
Boys Warriors Soccer Booster, Inc.	5,000.00	5,000.00
Community Health Systems, Inc.	15,000.00	15,000.00
Fallbrook Band Boosters	5,000.00	5,000.00
Fallbrook Food Pantry	18,750.00	18,750.00
Fallbrook Senior Citizens	11,750.00	11,750.00
Foundation for Senior Care	35,000.00	35,000.00
Michelle's Place Cancer Ctr	12,165.50	12,165.50
Palomar Family Counseling	16,715.00	16,715.00
Reins Therapeutic Horsemanship Program	6,250.00	6,250.00
<b>Total Community Health Contracts</b>	<b>162,863.75</b>	<b>162,863.75</b>
<b>Depreciation Expense</b>		
Depreciation Expense - Brandon Road	2,961.84	2,961.84
Depreciation Expense - Mission Road	8,007.00	8,007.00
<b>Total Depreciation Expense</b>	<b>10,968.84</b>	<b>10,968.84</b>
<b>District Direct Care Services</b>		
Health Services & Clinics	18.64	18.64
<b>Total District Direct Care Services</b>	<b>18.64</b>	<b>18.64</b>
Dues & Subscriptions	8,915.02	8,915.02
Education & Conferences	5,998.68	5,998.68
Equipment Lease	3,185.10	3,185.10
General Insurance	5,431.16	5,431.16
IT Services	1,200.00	1,200.00
<b>Legal &amp; accounting services</b>		
Accounting	5,177.50	5,177.50
<b>Total Legal &amp; accounting services</b>	<b>5,177.50</b>	<b>5,177.50</b>
Medical Records Expense	5,211.93	5,211.93
Meeting Expenses	202.05	202.05

# Fallbrook Regional Health District

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## Report #2 - Profit and Loss & Fiscal YTD

July 2023 - June 2024

	TOTAL	
	JUL 2023 - JUN 2024	JUL 2023 - JUN 2024 (YTD)
Office Expenses		
General Office Expenses	547.98	547.98
Maintenance & Repairs	11,561.68	11,561.68
Office Equipment & Fixtures	3,718.50	3,718.50
Office Supplies	3,169.67	3,169.67
Postage & Shipping	188.70	188.70
Software & Website	1,253.38	1,253.38
<b>Total Office Expenses</b>	<b>20,439.91</b>	<b>20,439.91</b>
Payroll Expenses		
Board Stipends	3,528.00	3,528.00
Employee Benefits	16,288.15	16,288.15
Payroll Processing Fees	526.46	526.46
Payroll Taxes	6,357.98	6,357.98
Salaries	80,985.81	80,985.81
Simple IRA Match	2,648.13	2,648.13
Workers Compensation	4,352.84	4,352.84
<b>Total Payroll Expenses</b>	<b>114,687.37</b>	<b>114,687.37</b>
Utilities		
Cell Phones	525.00	525.00
General Utilities	4,107.66	4,107.66
Internet/Telephone	1,692.71	1,692.71
<b>Total Utilities</b>	<b>6,325.37</b>	<b>6,325.37</b>
<b>Total Expenses</b>	<b>\$351,967.78</b>	<b>\$351,967.78</b>
NET OPERATING INCOME	<b>\$ -312,259.91</b>	<b>\$ -312,259.91</b>
Other Income		
Interest/Dividend Income	26,602.47	26,602.47
Unrealized Gain/Loss - LAIF	39,669.25	39,669.25
<b>Total Other Income</b>	<b>\$66,271.72</b>	<b>\$66,271.72</b>
Other Expenses		
Other Miscellaneous Expense	-8,380.99	-8,380.99
<b>Total Other Expenses</b>	<b>\$ -8,380.99</b>	<b>\$ -8,380.99</b>
NET OTHER INCOME	<b>\$74,652.71</b>	<b>\$74,652.71</b>
NET INCOME	<b>\$ -237,607.20</b>	<b>\$ -237,607.20</b>

# Fallbrook Regional Health District

Report #3  
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## Report #3 - Budget vs. Actuals: FY 23-24 - Administrative Class

July 2023

	ADMINISTRATIVE				TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
<b>Income</b>								
Program Fees		0.00	0.00		\$0.00	\$0.00	\$0.00	0.00%
Property Tax Revenue	39,707.87	29,590.98	10,116.89	134.19 %	\$39,707.87	\$29,590.98	\$10,116.89	134.19 %
Rental Income		525.00	-525.00		\$0.00	\$525.00	\$ -525.00	0.00%
Wellness Center Income - Event/Space Rental		250.00	-250.00		\$0.00	\$250.00	\$ -250.00	0.00%
<b>Total Income</b>	<b>\$39,707.87</b>	<b>\$30,365.98</b>	<b>\$9,341.89</b>	<b>130.76 %</b>	<b>\$39,707.87</b>	<b>\$30,365.98</b>	<b>\$9,341.89</b>	<b>130.76 %</b>
<b>GROSS PROFIT</b>	<b>\$39,707.87</b>	<b>\$30,365.98</b>	<b>\$9,341.89</b>	<b>130.76 %</b>	<b>\$39,707.87</b>	<b>\$30,365.98</b>	<b>\$9,341.89</b>	<b>130.76 %</b>
<b>Expenses</b>								
Advertising & Promotions	486.86	3,875.00	-3,388.14	12.56 %	\$486.86	\$3,875.00	\$ -3,388.14	12.56 %
Auto Expenses	126.02	320.06	-194.04	39.37 %	\$126.02	\$320.06	\$ -194.04	39.37 %
Community Health Contracts					\$0.00	\$0.00	\$0.00	0.00%
Boys & Girls Club of North County	27,233.25	27,233.25	0.00	100.00 %	\$27,233.25	\$27,233.25	\$0.00	100.00 %
Fallbrook Food Pantry	18,750.00	18,750.00	0.00	100.00 %	\$18,750.00	\$18,750.00	\$0.00	100.00 %
Fallbrook Senior Citizens	11,750.00	11,750.00	0.00	100.00 %	\$11,750.00	\$11,750.00	\$0.00	100.00 %
Foundation for Senior Care	35,000.00	35,000.00	0.00	100.00 %	\$35,000.00	\$35,000.00	\$0.00	100.00 %
Michelle's Place Cancer Ctr	12,165.50	12,165.50	0.00	100.00 %	\$12,165.50	\$12,165.50	\$0.00	100.00 %
NC Fire JPA (Ambulance)		116,250.00	-116,250.00		\$0.00	\$116,250.00	\$ -116,250.00	0.00%
Palomar Family Counseling	16,715.00	16,715.00	0.00	100.00 %	\$16,715.00	\$16,715.00	\$0.00	100.00 %
Reins Therapeutic Horsemanship Program	6,250.00	6,250.00	0.00	100.00 %	\$6,250.00	\$6,250.00	\$0.00	100.00 %
<b>Total Community Health Contracts</b>	<b>127,863.75</b>	<b>244,113.75</b>	<b>-116,250.00</b>	<b>52.38 %</b>	<b>\$127,863.75</b>	<b>\$244,113.75</b>	<b>\$ -116,250.00</b>	<b>52.38 %</b>
District Direct Care Services					\$0.00	\$0.00	\$0.00	0.00%
District Sponsored Events		750.00	-750.00		\$0.00	\$750.00	\$ -750.00	0.00%
<b>Total District Direct Care Services</b>		<b>750.00</b>	<b>-750.00</b>		<b>\$0.00</b>	<b>\$750.00</b>	<b>\$ -750.00</b>	<b>0.00%</b>
Dues & Subscriptions	8,880.02	10,140.00	-1,259.98	87.57 %	\$8,880.02	\$10,140.00	\$ -1,259.98	87.57 %
Education & Conferences	5,048.68	7,500.00	-2,451.32	67.32 %	\$5,048.68	\$7,500.00	\$ -2,451.32	67.32 %
Equipment Lease	796.28	1,592.55	-796.27	50.00 %	\$796.28	\$1,592.55	\$ -796.27	50.00 %
General Insurance	1,357.79	1,266.54	91.25	107.20 %	\$1,357.79	\$1,266.54	\$91.25	107.20 %
IT Services	600.00	300.00	300.00	200.00 %	\$600.00	\$300.00	\$300.00	200.00 %
Legal & accounting services					\$0.00	\$0.00	\$0.00	0.00%
Accounting	3,338.75	3,100.00	238.75	107.70 %	\$3,338.75	\$3,100.00	\$238.75	107.70 %
Independent Audit		5,000.00	-5,000.00		\$0.00	\$5,000.00	\$ -5,000.00	0.00%
Legal		3,375.00	-3,375.00		\$0.00	\$3,375.00	\$ -3,375.00	0.00%
<b>Total Legal &amp; accounting services</b>	<b>3,338.75</b>	<b>11,475.00</b>	<b>-8,136.25</b>	<b>29.10 %</b>	<b>\$3,338.75</b>	<b>\$11,475.00</b>	<b>\$ -8,136.25</b>	<b>29.10 %</b>
Medical Records Expense	2,586.47	2,592.85	-6.38	99.75 %	\$2,586.47	\$2,592.85	\$ -6.38	99.75 %
Meeting Expenses	202.05	70.83	131.22	285.26 %	\$202.05	\$70.83	\$131.22	285.26 %
Office Expenses					\$0.00	\$0.00	\$0.00	0.00%
General Office Expenses	405.98	500.00	-94.02	81.20 %	\$405.98	\$500.00	\$ -94.02	81.20 %
Maintenance & Repairs	1,859.11	11,319.00	-9,459.89	16.42 %	\$1,859.11	\$11,319.00	\$ -9,459.89	16.42 %
Office Supplies	351.78	2,500.00	-2,148.22	14.07 %	\$351.78	\$2,500.00	\$ -2,148.22	14.07 %
Postage & Shipping	9.65	80.00	-70.35	12.06 %	\$9.65	\$80.00	\$ -70.35	12.06 %
Software & Website	207.46	2,893.00	-2,685.54	7.17 %	\$207.46	\$2,893.00	\$ -2,685.54	7.17 %
<b>Total Office Expenses</b>	<b>2,833.98</b>	<b>17,292.00</b>	<b>-14,458.02</b>	<b>16.39 %</b>	<b>\$2,833.98</b>	<b>\$17,292.00</b>	<b>\$ -14,458.02</b>	<b>16.39 %</b>
Payroll Expenses					\$0.00	\$0.00	\$0.00	0.00%
Board Stipends	1,764.00	3,450.00	-1,686.00	51.13 %	\$1,764.00	\$3,450.00	\$ -1,686.00	51.13 %
Employee Benefits	5,193.66	7,051.95	-1,858.29	73.65 %	\$5,193.66	\$7,051.95	\$ -1,858.29	73.65 %
Payroll Processing Fees	263.23	331.98	-68.75	79.29 %	\$263.23	\$331.98	\$ -68.75	79.29 %
Payroll Taxes	2,799.67	2,950.95	-151.28	94.87 %	\$2,799.67	\$2,950.95	\$ -151.28	94.87 %
Salaries	34,571.25	36,886.83	-2,315.58	93.72 %	\$34,571.25	\$36,886.83	\$ -2,315.58	93.72 %
Simple IRA Match	874.45	1,106.60	-232.15	79.02 %	\$874.45	\$1,106.60	\$ -232.15	79.02 %
Workers Compensation	2,020.96	92.00	1,928.96	2,196.70 %	\$2,020.96	\$92.00	\$1,928.96	2,196.70 %
<b>Total Payroll Expenses</b>	<b>47,487.22</b>	<b>51,870.31</b>	<b>-4,383.09</b>	<b>91.55 %</b>	<b>\$47,487.22</b>	<b>\$51,870.31</b>	<b>\$ -4,383.09</b>	<b>91.55 %</b>
Property Management Fees		100.00	-100.00		\$0.00	\$100.00	\$ -100.00	0.00%
Utilities					\$0.00	\$0.00	\$0.00	0.00%
Cell Phones	200.00	125.00	75.00	160.00 %	\$200.00	\$125.00	\$75.00	160.00 %
General Utilities	1,326.55	1,084.50	242.05	122.32 %	\$1,326.55	\$1,084.50	\$242.05	122.32 %
Internet/Phone		510.00	-510.00		\$0.00	\$510.00	\$ -510.00	0.00%
<b>Total Utilities</b>	<b>1,526.55</b>	<b>1,719.50</b>	<b>-192.95</b>	<b>88.78 %</b>	<b>\$1,526.55</b>	<b>\$1,719.50</b>	<b>\$ -192.95</b>	<b>88.78 %</b>
<b>Total Expenses</b>	<b>\$203,134.42</b>	<b>\$354,978.39</b>	<b>\$ -151,843.97</b>	<b>57.22 %</b>	<b>\$203,134.42</b>	<b>\$354,978.39</b>	<b>\$ -151,843.97</b>	<b>57.22 %</b>
<b>NET OPERATING INCOME</b>	<b>\$ -163,426.55</b>	<b>\$ -324,612.41</b>	<b>\$161,185.86</b>	<b>50.35 %</b>	<b>\$ -163,426.55</b>	<b>\$ -324,612.41</b>	<b>\$161,185.86</b>	<b>50.35 %</b>
<b>Other Income</b>								
Interest/Dividend Income	24,962.11	5,341.51	19,620.60	467.32 %	\$24,962.11	\$5,341.51	\$19,620.60	467.32 %
<b>Total Other Income</b>	<b>\$24,962.11</b>	<b>\$5,341.51</b>	<b>\$19,620.60</b>	<b>467.32 %</b>	<b>\$24,962.11</b>	<b>\$5,341.51</b>	<b>\$19,620.60</b>	<b>467.32 %</b>
<b>NET OTHER INCOME</b>	<b>\$24,962.11</b>	<b>\$5,341.51</b>	<b>\$19,620.60</b>	<b>467.32 %</b>	<b>\$24,962.11</b>	<b>\$5,341.51</b>	<b>\$19,620.60</b>	<b>467.32 %</b>
<b>NET INCOME</b>	<b>\$ -138,464.44</b>	<b>\$ -319,270.90</b>	<b>\$180,806.46</b>	<b>43.37 %</b>	<b>\$ -138,464.44</b>	<b>\$ -319,270.90</b>	<b>\$180,806.46</b>	<b>43.37 %</b>

# Fallbrook Regional Health District

Report #3  
2/2

## Report #3 - Budget vs. Actuals: FY 23-24 - Wellness Center

July 2023

	WELLNESS CENTER				TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income								
<b>Total 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>
GROSS PROFIT	<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>
Expenses								
Advertising & Promotions	440.10	9,445.00	-9,004.90	4.66 %	\$440.10	\$9,445.00	\$ -9,004.90	4.66 %
District Direct Care Services					\$0.00	\$0.00	\$0.00	0.00%
District Sponsored Events		0.00	0.00		\$0.00	\$0.00	\$0.00	0.00%
Health Services & Clinics		3,510.00	-3,510.00		\$0.00	\$3,510.00	\$ -3,510.00	0.00%
<b>Total District Direct Care Services</b>		<b>3,510.00</b>	<b>-3,510.00</b>		<b>\$0.00</b>	<b>\$3,510.00</b>	<b>\$ -3,510.00</b>	<b>0.00%</b>
Dues & Subscriptions		86.00	-86.00		\$0.00	\$86.00	\$ -86.00	0.00%
Education & Conferences	950.00	7,500.00	-6,550.00	12.67 %	\$950.00	\$7,500.00	\$ -6,550.00	12.67 %
Equipment Lease	796.27	943.05	-146.78	84.44 %	\$796.27	\$943.05	\$ -146.78	84.44 %
General Insurance	1,357.79	1,266.54	91.25	107.20 %	\$1,357.79	\$1,266.54	\$91.25	107.20 %
IT Services		300.00	-300.00		\$0.00	\$300.00	\$ -300.00	0.00%
Legal & accounting services					\$0.00	\$0.00	\$0.00	0.00%
Legal		1,125.00	-1,125.00		\$0.00	\$1,125.00	\$ -1,125.00	0.00%
<b>Total Legal &amp; accounting services</b>		<b>1,125.00</b>	<b>-1,125.00</b>		<b>\$0.00</b>	<b>\$1,125.00</b>	<b>\$ -1,125.00</b>	<b>0.00%</b>
Meeting Expenses		25.00	-25.00		\$0.00	\$25.00	\$ -25.00	0.00%
Office Expenses					\$0.00	\$0.00	\$0.00	0.00%
General Office Expenses	142.00	0.00	142.00		\$142.00	\$0.00	\$142.00	0.00%
Maintenance & Repairs	5,418.75	9,785.00	-4,366.25	55.38 %	\$5,418.75	\$9,785.00	\$ -4,366.25	55.38 %
Office Supplies	314.27	5,500.00	-5,185.73	5.71 %	\$314.27	\$5,500.00	\$ -5,185.73	5.71 %
<b>Total Office Expenses</b>	<b>5,875.02</b>	<b>15,285.00</b>	<b>-9,409.98</b>	<b>38.44 %</b>	<b>\$5,875.02</b>	<b>\$15,285.00</b>	<b>\$ -9,409.98</b>	<b>38.44 %</b>
Payroll Expenses					\$0.00	\$0.00	\$0.00	0.00%
Employee Benefits	2,694.00	5,641.56	-2,947.56	47.75 %	\$2,694.00	\$5,641.56	\$ -2,947.56	47.75 %
Payroll Processing Fees		185.46	-185.46		\$0.00	\$185.46	\$ -185.46	0.00%
Payroll Taxes	1,365.99	1,648.55	-282.56	82.86 %	\$1,365.99	\$1,648.55	\$ -282.56	82.86 %
Salaries	18,993.78	20,606.83	-1,613.05	92.17 %	\$18,993.78	\$20,606.83	\$ -1,613.05	92.17 %
Simple IRA Match	449.61	618.20	-168.59	72.73 %	\$449.61	\$618.20	\$ -168.59	72.73 %
Workers Compensation	2,020.96	70.00	1,950.96	2,887.09 %	\$2,020.96	\$70.00	\$1,950.96	2,887.09 %
<b>Total Payroll Expenses</b>	<b>25,524.34</b>	<b>28,770.60</b>	<b>-3,246.26</b>	<b>88.72 %</b>	<b>\$25,524.34</b>	<b>\$28,770.60</b>	<b>\$ -3,246.26</b>	<b>88.72 %</b>
Property Management Fees		0.00	0.00		\$0.00	\$0.00	\$0.00	0.00%
Utilities					\$0.00	\$0.00	\$0.00	0.00%
Cell Phones	150.00	100.00	50.00	150.00 %	\$150.00	\$100.00	\$50.00	150.00 %
General Utilities	1,820.93	1,485.00	335.93	122.62 %	\$1,820.93	\$1,485.00	\$335.93	122.62 %
Internet/Phone		540.00	-540.00		\$0.00	\$540.00	\$ -540.00	0.00%
<b>Total Utilities</b>	<b>1,970.93</b>	<b>2,125.00</b>	<b>-154.07</b>	<b>92.75 %</b>	<b>\$1,970.93</b>	<b>\$2,125.00</b>	<b>\$ -154.07</b>	<b>92.75 %</b>
<b>Total Expenses</b>	<b>\$36,914.45</b>	<b>\$70,381.19</b>	<b>\$ -33,466.74</b>	<b>52.45 %</b>	<b>\$36,914.45</b>	<b>\$70,381.19</b>	<b>\$ -33,466.74</b>	<b>52.45 %</b>
NET OPERATING INCOME	<b>\$ -36,914.45</b>	<b>\$ -70,381.19</b>	<b>\$33,466.74</b>	<b>52.45 %</b>	<b>\$ -36,914.45</b>	<b>\$ -70,381.19</b>	<b>\$33,466.74</b>	<b>52.45 %</b>
NET INCOME	<b>\$ -36,914.45</b>	<b>\$ -70,381.19</b>	<b>\$33,466.74</b>	<b>52.45 %</b>	<b>\$ -36,914.45</b>	<b>\$ -70,381.19</b>	<b>\$33,466.74</b>	<b>52.45 %</b>

California State Treasurer  
**Fiona Ma, CPA**



Report #

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

August 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

July 2023 Statement

Effective Date	Transaction Date	Tran Type	Confirm Number	Web Confirm Number	Authorized Caller	Amount
7/3/2023	6/30/2023	RW	1731154	N/A	TERRY BROWN	-1,000,000.00
7/14/2023	7/19/2023	QRD	1734622	N/A	SYSTEM	22,957.45

**Account Summary**

Total Deposit	22,957.45	Beginning Balance	2,613,257.60
Total Withdrawal:	-1,000,000.00	Ending Balance:	1,636,215.05



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

# Report # Investment Account Summary

07/01/2023 through 07/31/2023

## SUMMARY OF INVESTMENTS

Fund	Account Number	Total Shares Owned	Net Asset Value per Share on Jul 31 (\$)	Value on Jul 31 (\$)	Average Cost Amount (\$)	Cumulative Change in Value (\$)
<b>FALLBROOK REGIONAL HEALTH DISTRICT</b>						
CalTRUST Medium Term Fund		585,159.344	9.69	5,670,194.04	5,865,433.36	(195,239.32)
<b>Portfolios Total value as of 07/31/2023</b>				<b>5,670,194.04</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	07/01/2023			583,447.088	9.68	5,647,767.81		
Accrual Income Div Reinvestment	07/31/2023	16,591.76	1,712.256	585,159.344	9.69	5,670,194.04	0.00	0.00
Change in Value						5,834.47		
<b>Closing Balance as of</b>	<b>Jul 31</b>			<b>585,159.344</b>	<b>9.69</b>	<b>5,670,194.04</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.





Summary Statement

July 31, 2023

Page 1 of 3

Investor ID: [REDACTED]

Report #6  
1/3

0000075 0000284 PDFT 555495

Fallbrook Regional Health District  
138 South Brandon Road  
Fallbrook, CA 92028

California CLASS

California CLASS

Average Monthly Yield: 5.2934%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
CA-[REDACTED] FRHD_CLASS_Prime	0.00	1,000,000.00	0.00	887.03	887.03	225,835.07	1,000,887.03
<b>TOTAL</b>	<b>0.00</b>	<b>1,000,000.00</b>	<b>0.00</b>	<b>887.03</b>	<b>887.03</b>	<b>225,835.07</b>	<b>1,000,887.03</b>



Account Statement

July 31, 2023

Page 2 of 3

Account Number: [REDACTED]

FRHD\_CLASS\_Prime

Account Summary

Average Monthly Yield: 5.2934%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
California CLASS	0.00	1,000,000.00	0.00	887.03	887.03	225,835.07	1,000,887.03

Transaction Activity

Transaction Date	Transaction Description	Contributions	Withdrawals	Balance	Transaction Number
07/25/2023	Contribution	1,000,000.00			1282
07/31/2023	Income Dividend Reinvestment	887.03			
07/31/2023	Ending Balance			1,000,887.03	



California CLASS

California CLASS

Date	Dividend Rate	Daily Yield
07/01/2023	0.00000000	5.2651%
07/02/2023	0.00000000	5.2651%
07/03/2023	0.000287454	5.2459%
07/04/2023	0.00000000	5.2461%
07/05/2023	0.000143541	5.2393%
07/06/2023	0.000143569	5.2403%
07/07/2023	0.000431046	5.2444%
07/08/2023	0.00000000	5.2444%
07/09/2023	0.00000000	5.2444%
07/10/2023	0.000143979	5.2552%
07/11/2023	0.000143889	5.2520%
07/12/2023	0.000144945	5.2905%
07/13/2023	0.000144529	5.2753%
07/14/2023	0.000433961	5.2799%
07/15/2023	0.00000000	5.2799%
07/16/2023	0.00000000	5.2799%
07/17/2023	0.000144735	5.2828%
07/18/2023	0.000144712	5.2820%
07/19/2023	0.000144794	5.2850%
07/20/2023	0.000144722	5.2824%
07/21/2023	0.000434838	5.2905%
07/22/2023	0.00000000	5.2905%
07/23/2023	0.00000000	5.2905%
07/24/2023	0.000144865	5.2876%
07/25/2023	0.000144666	5.2803%
07/26/2023	0.000144770	5.2841%
07/27/2023	0.000146536	5.3486%
07/28/2023	0.000446565	5.4332%
07/29/2023	0.00000000	5.4332%
07/30/2023	0.00000000	5.4332%
07/31/2023	0.000149159	5.4443%

Performance results are shown net of all fees and expenses and reflect the reinvestment of dividends and other earnings. 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.**

# Fallbrook Regional Health District

Report #7

## Check Detail

1/7

July 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
Pacific Western Bank - Checking					
07/05/2023	Expense		ADP, LLC	PREAUTHORIZED ACH DEBIT ADP - TAX ADP - TAX 230705 534090007204A0153409000 7204A01	-8,177.29
				PREAUTHORIZED ACH DEBIT ADP - TAX ADP - TAX 230705 534090007204A0153409000 7204A01	-8,177.29
07/05/2023	Expense		ADP, LLC	PREAUTHORIZED ACH DEBIT ADP WAGE PAY WAGE PAY 230705 940926126055ZQW94092612 6055ZQW	-21,568.83
				PREAUTHORIZED ACH DEBIT ADP WAGE PAY WAGE PAY 230705 940926126055ZQW94092612 6055ZQW	-21,568.83
07/10/2023	Bill Payment (Check)	13578	24 Hour Elevator Inc.		-238.11
					-238.11
07/10/2023	Bill Payment (Check)	13579	ACHD		-7,300.00
					-7,300.00
07/10/2023	Bill Payment (Check)	13580	BETA Healthcare Group		-3,731.00
					-3,731.00
07/10/2023	Bill Payment (Check)	13581	County of San Diego - Auditor & Controller		-1,237.15
					-1,237.15
07/10/2023	Bill Payment (Check)	13582	CSDA-SD Chapter		-150.00
					-150.00
07/10/2023	Bill Payment (Check)	13583	Knight Security & Fire Systems		-44.00
					-44.00
07/10/2023	Bill Payment (Check)	13584	SDRMA		-32,587.04
					-32,587.04
07/10/2023	Bill Payment (Check)	13585	Amazon Capital Services		-583.56
					-583.56
07/10/2023	Bill Payment (Check)	13586	Springston Design LLC		-600.00
					-600.00
07/10/2023	Bill Payment (Check)	13587	Juana Diaz		-440.00
					-440.00
07/10/2023	Bill Payment (Check)	13588	Low Voltage		-687.75
					-687.75
07/10/2023	Bill Payment (Check)	13589	Ahrend Studios		-146.46

# Fallbrook Regional Health District

## Check Detail

July 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
					-146.46
07/10/2023	Expense				-0.01
					0.01
07/10/2023	Bill Payment (Check)		Simple Plan	Voided	0.00
					0.00
07/10/2023	Expense		American Funds Investment	PREAUTHORIZED ACH DEBIT AMERICAN FUNDS INVESTMENT 230710 75403584 23070675403584 230706	-4,145.51
				PREAUTHORIZED ACH DEBIT AMERICAN FUNDS INVESTMENT 230710 75403584 23070675403584 230706	-4,145.50
				Rounding	0.01
07/14/2023	Bill Payment (Check)	13560	Rachel Mason		-1,007.97
					-1,007.97
07/14/2023	Bill Payment (Check)	13563	Susan Woodward		-1,500.00
					-1,500.00
07/14/2023	Expense		ADP, LLC	PREAUTHORIZED ACH DEBIT ADP PAYROLL FEES ADP FEES 230714 42505525749642505525749 6	-141.02
				PREAUTHORIZED ACH DEBIT ADP PAYROLL FEES ADP FEES 230714 42505525749642505525749 6	141.02
07/17/2023	Bill Payment (Check)	13568	Iron Mountain		-2,642.48
					-2,642.48
07/17/2023	Bill Payment (Check)	13562	Village News		-1,631.00
					-1,631.00
07/17/2023	Bill Payment (Check)	13559	Darren Key		-165.00
					-165.00
07/17/2023	Bill Payment (Check)	13569	LDC Always Green Landscape		-1,170.00
					-1,170.00
07/18/2023	Bill Payment (Check)	13591	ACHD	Voided	0.00
					0.00
07/18/2023	Bill Payment (Check)	13592	Amazon Capital Services		-231.31
					-231.31
07/18/2023	Bill Payment (Check)	13593	CSDA-State		-675.00
					-675.00
07/18/2023	Bill Payment	13594	Culligan of Escondido		-60.26

# Fallbrook Regional Health District

## Check Detail

July 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
	(Check)				-60.26
07/18/2023	Bill Payment (Check)	13595	Fallbrook Printing Corporation		-139.00
					-139.00
07/18/2023	Bill Payment (Check)	13596	Fowler Pest Control, Inc.		-240.00
					-240.00
07/18/2023	Bill Payment (Check)	13597	Juana Diaz		-470.00
					-470.00
07/18/2023	Bill Payment (Check)	13598	Konica Minolta	Voided	0.00
					0.00
07/18/2023	Bill Payment (Check)	13599	Boys & Girls Club of North County		-17,225.00
					-17,225.00
07/18/2023	Bill Payment (Check)	13600	Fallbrook Food Pantry		-18,750.00
					-18,750.00
07/18/2023	Bill Payment (Check)	13601	Fallbrook Senior Citizens Service Club		-11,750.00
					-11,750.00
07/18/2023	Bill Payment (Check)	13602	Foundation for Senior Care		-8,000.00
					-8,000.00
07/18/2023	Bill Payment (Check)	13603	Michelle's Place Cancer Resource Center		-5,357.00
					-5,357.00
07/18/2023	Bill Payment (Check)	13604	Palomar Family Counseling Service Inc.		-3,750.00
					-3,750.00
07/18/2023	Bill Payment (Check)	13605	Boys & Girls Club of North County		-10,008.25
					-10,008.25
07/18/2023	Bill Payment (Check)	13606	Community Health Systems		-7,500.00
					-7,500.00
07/18/2023	Bill Payment (Check)	13607	Foundation for Senior Care		-2,750.00
					-2,750.00
07/18/2023	Bill Payment (Check)	13608	Michelle's Place Cancer Resource Center		-6,808.50

# Fallbrook Regional Health District

## Check Detail

July 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
					-6,808.50
07/18/2023	Bill Payment (Check)	13609	Palomar Family Counseling Service Inc.		-12,965.00
					-12,965.00
07/18/2023	Bill Payment (Check)	13610	REINS Therapeutic Horsemanship Program		-6,250.00
					-6,250.00
07/18/2023	Bill Payment (Check)	13611	Community Health Systems		-7,500.00
					-7,500.00
07/18/2023	Bill Payment (Check)	13612	Foundation for Senior Care		-11,750.00
					-11,750.00
07/18/2023	Bill Payment (Check)	13613	Fallbrook Regional Healthcare District		-250,000.00
					-250,000.00
07/18/2023	Bill Payment (Check)	13614	Foundation for Senior Care		-12,500.00
					-12,500.00
07/18/2023	Bill Payment (Check)	13615	Konica Minolta		-1,592.55
					-1,592.55
07/18/2023	Bill Payment (Check)	13616	ACHD		-3,975.00
					-3,975.00
07/18/2023	Bill Payment (Check)	13577	UMPQUA Bank		-5,233.34
					-5,233.34
07/18/2023	Bill Payment (Check)	13556	Juana Diaz		-470.00
					-470.00
07/18/2023	Bill Payment (Check)	13552	FPUD - 7720-003 - E. Mission Rd.		-365.93
					-365.93
07/18/2023	Bill Payment (Check)	13550	FPUD - 7720-001		-304.79
					-304.79
07/18/2023	Bill Payment (Check)	13565	Culligan of San Diego		-62.50
					-62.50
07/18/2023	Bill Payment (Check)	13548	Amazon Capital Services		-57.30
					-57.30

# Fallbrook Regional Health District

## Check Detail

July 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
07/18/2023	Bill Payment (Check)	13551	FPUD - 7720-002 - E. Mission Rd.		-52.09
					-52.09
07/18/2023	Bill Payment (Check)	13574	Spectrum - Mission		-485.91
					-485.91
07/18/2023	Bill Payment (Check)	13558	Kent Bandy		-785.00
					-785.00
07/18/2023	Bill Payment (Check)	13564	Carole Hodges		-200.00
					-200.00
07/18/2023	Bill Payment (Check)	13553	FPUD - 7721-000		-52.09
					-52.09
07/19/2023	Bill Payment (Check)	13575	Spectrum Business-Brandon		-342.92
					-342.92
07/19/2023	Bill Payment (Check)	13557	Katia Elizondo Marquez		-55.28
					-55.28
07/19/2023	Bill Payment (Check)	13554	Jasmine Thomas		-38.25
					-38.25
07/19/2023	Expense		ADP, LLC	PREAUTHORIZED ACH DEBIT ADP - TAX ADP - TAX 230719 547088987836A0154708898 7836A01	-7,393.69
				PREAUTHORIZED ACH DEBIT ADP - TAX ADP - TAX 230719 547088987836A0154708898 7836A01	-7,393.69
07/19/2023	Expense		ADP, LLC	PREAUTHORIZED ACH DEBIT ADP WAGE PAY WAGE PAY 230719 941826785340ZQW94182678 5340ZQW	-18,671.55
				PREAUTHORIZED ACH DEBIT ADP WAGE PAY WAGE PAY 230719 941826785340ZQW94182678 5340ZQW	-18,671.55
07/20/2023	Bill Payment (Check)	13576	T-Mobile		-76.31
					-76.31
07/20/2023	Bill Payment (Check)	13549	Bianca Heyming		-26.98
					-26.98
07/21/2023	Bill Payment (Check)	13572	SDG&E - 5971 - E. Mission		-798.33
					-798.33
07/21/2023	Bill Payment (Check)	13573	SDG&E - 6994 - Brandon		-690.01



# Fallbrook Regional Health District

## Check Detail

July 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
					-690.01
07/21/2023	Bill Payment (Check)	13566	Fallbrook Chamber of Commerce		-20.00
					-20.00
07/24/2023	Bill Payment (Check)	13571	Rotary Club of Fallbrook Village		-60.00
					-60.00
07/24/2023	Bill Payment (Check)	13567	Fallbrook Waste & Recycling - E. Mission		-283.38
					-283.38
07/25/2023	Bill Payment (Check)	13618	Brand Assasins		-2,478.00
					-2,478.00
07/25/2023	Bill Payment (Check)	13619	CalPERS		-9,074.30
					-9,074.30
07/25/2023	Bill Payment (Check)	13620	Rachel Mason		-1,483.17
					-1,483.17
07/25/2023	Bill Payment (Check)	13621	Juana Diaz		-440.00
					-440.00
07/25/2023	Bill Payment (Check)	13622	CellGate		-108.20
					-108.20
07/25/2023	Bill Payment (Check)	13623	Amazon Capital Services		-44.05
					-44.05
07/25/2023	Bill Payment (Check)	13624	24 Hour Elevator Inc.		-442.00
					-442.00
07/25/2023	Bill Payment (Check)	13625	Uline		-83.79
					-83.79
07/25/2023	Bill Payment (Check)	13561	Uline		-361.63
					-361.63
07/25/2023	Bill Payment (Check)	13570	Pitney Bowes - Lease		-77.29
					-77.29
07/26/2023	Expense			PREAUTHORIZED ACH DEBIT CALIFORNIA CLASS LGIP 230726CA-01-0082-0001	-
					1,000,000.00
				PREAUTHORIZED ACH DEBIT CALIFORNIA CLASS LGIP 230726CA-01-0082-	1,000,000.00

# Fallbrook Regional Health District

## Check Detail

July 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
				0001	
07/26/2023	Bill Payment (Check)	13590	Jim's Sign Shop		-1,223.83
					-1,223.83
07/28/2023	Expense		ADP, LLC	PREAUTHORIZED ACH DEBIT ADP PAYROLL FEES ADP FEES 230728 70509143514170509143514 1	-122.21
				PREAUTHORIZED ACH DEBIT ADP PAYROLL FEES ADP FEES 230728 70509143514170509143514 1	122.21



**UMPQUA BANK**

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

Report #8



**Account Summary**

Billing Cycle		07/31/2023
Days In Billing Cycle		31
Previous Balance		\$5,233.34
Purchases	+	\$1,254.90
Cash	+	\$0.00
Balance Transfers	+	\$0.00
Special	+	\$0.00
Credits	-	\$0.00
Payments	-	\$5,233.34
Other Charges	+	\$0.00
Finance Charges	+	\$0.00

**NEW BALANCE \$1,254.90**

**Credit Summary**

Total Credit Line	\$12,000.00
Available Credit Line	\$10,745.10
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>\$1,254.90</b>
<b>MINIMUM PAYMENT</b>	<b>\$1,254.90</b>
<b>PAYMENT DUE DATE</b>	<b>08/25/2023</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				\$5,233.34-
Trans Date	Post Date	Reference Number	Transaction Description	Amount
07/17	07/18	70005603199555199150098	PAYMENT - THANK YOU SPOKANE WA	\$5,233.34-

**Cardholder Account Summary**

LINDA BANNERMAN ####-####-####-7133	Payments & Other Credits	Purchases & Other Charges	Cash Advances	Total Activity
	\$0.00	\$1,090.24	\$0.00	\$1,090.24

**Cardholder Account Detail**

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
06/30	07/02	PPLN01	24692163181102361631173	VBS*VONAGE BUSINESS 866-901-0242 GA	\$371.98
07/01	07/02	PPLN01	24204293182000091317748	FACEBK FGATHPBH42 650-5434800 CA	\$3.00
07/01	07/02	PPLN01	24204293182000337569961	FACEBK RKETVPXH42 650-5434800 CA	\$3.00
07/02	07/02	PPLN01	24204293183000037940735	FACEBK 6463ZP7H42 650-5434800 CA	\$3.00

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 Payment Due	Payment Due Date
07/31/23	\$1,254.90	\$1,254.90	08/25/23

\$



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

Cardholder Account Detail Continued					
Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
07/02	07/03	PPLN01	24204293183002626247076	FACEBK YX9NWPXH42 650-5434800 CA	\$3.00
07/03	07/03	PPLN01	24204293184004811823074	FACEBK MMSL9PFH42 650-5434800 CA	\$5.00
07/03	07/04	PPLN01	24492153184717322357350	ADOBE *ACROPRO SUBS 408-536-6000 CA	\$97.46
07/04	07/04	PPLN01	2420429318500060617620	FACEBK SW4Q7QPH42 650-5434800 CA	\$7.00
07/05	07/06	PPLN01	24204293186000163693550	FACEBK DTFZBPFH42 650-5434800 CA	\$10.00
07/07	07/09	PPLN01	24204293188000174387422	FACEBK UY5F6Q7H42 650-5434800 CA	\$15.00
07/09	07/10	PPLN01	24204293190000118899074	FACEBK KJTTFPFH42 650-5434800 CA	\$15.00
07/15	07/16	PPLN01	24204293196000131848367	FACEBK EKU7LQTH42 650-5434800 CA	\$25.00
07/20	07/21	PPLN01	24137463202001593646862	USPS PO 0525920028 FALLBROOK CA	\$9.65
07/24	07/25	PPLN01	24204293205287798640653	FACEBK RNT2WPFH42 650-5434800 CA	\$34.40
07/27	07/28	PPLN01	24906413208179203372059	EIG*CONSTANTCONTACT.COM 855-2295506 MA	\$110.00
07/28	07/30	PPLN01	24204293209000341958167	FACEBK W2GPZPFH42 650-5434800 CA	\$5.46
07/30	07/31	PPLN01	24692163211104176747206	VBS*VONAGE BUSINESS 866-901-0242 GA	\$372.29

Cardholder Account Summary				
RACHEL MASON ##### 2600	Payments & Other Credits \$0.00	Purchases & Other Charges \$67.56	Cash Advances \$0.00	Total Activity \$67.56

Cardholder Account Detail					
Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
07/27	07/30	PPLN01	24755423209272099881984	HARRY'S SPORTS BAR AND GRI 760-4512000 CA	\$52.00
07/28	07/30	PPLN01	24943003210838000298136	BASKIN #332047 Q35 FALLBROOK CA	\$15.56

Cardholder Account Summary				
THERESA GERACITANO ##### 9073	Payments & Other Credits \$0.00	Purchases & Other Charges \$97.10	Cash Advances \$0.00	Total Activity \$97.10

Cardholder Account Detail					
Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
07/08	07/09	PPLN01	24204293189000100247624	FACEBK 7HA4ARXSF2 650-5434800 CA	\$48.73
07/13	07/14	PPLN01	24011343194000053105950	CALENDLY HTTPSCALENDLY GA	\$15.00
07/18	07/19	PPLN01	24137463200001559122983	CVS/PHARMACY #09110 FALLBROOK CA	\$33.37

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 001	PURCHASE	E	\$0.00	0.06024%(D)	21.9900%	\$0.00	\$0.00	0.0000%	\$1,254.90	
<b>Cash</b>										
CPLN01 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: 31			
** 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.										

**CONSENT ITEMS**  
**August Financials -**  
**October meeting**

# Fallbrook Regional Health District

## Report #1 - Balance Sheet Comparison

As of August 31, 2023

	TOTAL		
	AS OF AUG 31, 2023	AS OF JUL 31, 2023 (PP)	% CHANGE
<b>ASSETS</b>			
Current Assets			
Bank Accounts			
Five Star Bank Account	250,000.00	250,000.00	0.00 %
Pacific Western Bank - Checking	61,751.37	145,145.37	-57.46 %
Petty Cash	138.47	138.47	0.00 %
<b>Total Bank Accounts</b>	<b>\$311,889.84</b>	<b>\$395,283.84</b>	<b>-21.10 %</b>
Other Current Assets			
Interest Receivable - LAIF	0.00	0.00	
Prepaid Insurance	26,534.04	29,560.54	-10.24 %
Reimbursement Receivable - CDD	-335.57	-335.57	0.00 %
Tax Apportionment Receivable	18,369.18	39,707.87	-53.74 %
<b>Total Other Current Assets</b>	<b>\$44,567.65</b>	<b>\$68,932.84</b>	<b>-35.35 %</b>
<b>Total Current Assets</b>	<b>\$356,457.49</b>	<b>\$464,216.68</b>	<b>-23.21 %</b>
Fixed Assets			
Accumulated Depreciation - All Buildings			
E. Mission Road	-256,380.40	-251,787.40	-1.82 %
E. Mission Road	1,441,539.86	1,441,539.86	0.00 %
E. Mission Road - Improvements	400,595.79	375,345.79	6.73 %
E. Mission Road - Land	360,629.00	360,629.00	0.00 %
<b>Total E. Mission Road</b>	<b>2,202,764.65</b>	<b>2,177,514.65</b>	<b>1.16 %</b>
Equipment			
Equipment	85,471.17	85,471.17	0.00 %
Equipment - Depreciation	-56,970.84	-56,079.42	-1.59 %
S. Brandon Road			
S. Brandon Road	161,578.00	161,578.00	0.00 %
S. Brandon Road - Improvements	233,355.76	233,355.76	0.00 %
S. Brandon Road - Land	129,662.00	129,662.00	0.00 %
<b>Total S. Brandon Road</b>	<b>524,595.76</b>	<b>524,595.76</b>	<b>0.00 %</b>
<b>Total Fixed Assets</b>	<b>\$2,499,480.34</b>	<b>\$2,479,714.76</b>	<b>0.80 %</b>
Other Assets			
California Class	1,005,517.41	1,000,887.03	0.46 %
CalTrust	5,687,655.51	5,670,194.04	0.31 %
LAIF	1,636,215.05	1,636,215.05	0.00 %
Note Receivable - East Alvarado Street	356,037.89	357,897.53	-0.52 %
<b>Total Other Assets</b>	<b>\$8,685,425.86</b>	<b>\$8,665,193.65</b>	<b>0.23 %</b>
<b>TOTAL ASSETS</b>	<b>\$11,541,363.69</b>	<b>\$11,609,125.09</b>	<b>-0.58 %</b>

# Fallbrook Regional Health District

## Report #1 - Balance Sheet Comparison

As of August 31, 2023

	TOTAL		
	AS OF AUG 31, 2023	AS OF JUL 31, 2023 (PP)	% CHANGE
<b>LIABILITIES AND EQUITY</b>			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable (A/P)	39,370.72	14,726.73	167.34 %
<b>Total Accounts Payable</b>	<b>\$39,370.72</b>	<b>\$14,726.73</b>	<b>167.34 %</b>
Other Current Liabilities			
Payroll - Tax Payable	9,600.46	8,029.40	19.57 %
Payroll - Vacation & Sick Payable	47,153.96	47,153.96	0.00 %
Payroll - Wages Payable	23,941.36	21,151.45	13.19 %
Simple IRA Plan - Payable	4,736.01	4,736.02	-0.00 %
<b>Total Other Current Liabilities</b>	<b>\$85,431.79</b>	<b>\$81,070.83</b>	<b>5.38 %</b>
<b>Total Current Liabilities</b>	<b>\$124,802.51</b>	<b>\$95,797.56</b>	<b>30.28 %</b>
<b>Total Liabilities</b>	<b>\$124,802.51</b>	<b>\$95,797.56</b>	<b>30.28 %</b>
Equity			
Community Development Disbursement	8,792,578.12	8,792,578.12	0.00 %
Opening balance equity	0.00	0.00	
Retained Earnings	0.00	0.00	
Unrestricted Operations Fund	2,878,622.88	2,878,622.88	0.00 %
Net Income	-254,639.82	-157,873.47	-61.29 %
<b>Total Equity</b>	<b>\$11,416,561.18</b>	<b>\$11,513,327.53</b>	<b>-0.84 %</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$11,541,363.69</b>	<b>\$11,609,125.09</b>	<b>-0.58 %</b>

# Fallbrook Regional Health District

## Report #2 - Profit and Loss & Fiscal YTD

August 2023

	TOTAL	
	AUG 2023	JUL - AUG, 2023 (YTD)
Income		
Property Tax Revenue	18,369.18	58,077.05
<b>Total Income</b>	<b>\$18,369.18</b>	<b>\$58,077.05</b>
GROSS PROFIT	<b>\$18,369.18</b>	<b>\$58,077.05</b>
Expenses		
Advertising & Promotions	1,394.07	2,321.03
Ask My Accountant		3,731.00
Auto Expenses	225.76	403.26
Community Health Contracts		
Bonsall/Fallbrook Little League	5,000.00	5,000.00
Boys & Girls Club of North County	5,000.00	32,233.25
Boys Warriors Soccer Booster, Inc.	5,000.00	5,000.00
Community Health Systems, Inc.		15,000.00
Fallbrook Band Boosters	5,000.00	5,000.00
Fallbrook Food Pantry		18,750.00
Fallbrook Senior Citizens		11,750.00
Foundation for Senior Care		35,000.00
Michelle's Place Cancer Ctr		12,165.50
Palomar Family Counseling		16,715.00
Reins Therapeutic Horsemanship Program		6,250.00
<b>Total Community Health Contracts</b>	<b>20,000.00</b>	<b>162,863.75</b>
District Direct Care Services		
District Sponsored Events	5.90	5.90
Health Services & Clinics	18.64	18.64
<b>Total District Direct Care Services</b>	<b>24.54</b>	<b>24.54</b>
Dues & Subscriptions	35.00	8,915.02
Education & Conferences	4,593.47	10,592.15
Equipment Lease	1,592.55	3,185.10
General Insurance	2,715.58	5,431.16
IT Services	600.00	1,200.00
Legal & Accounting services		
Accounting	3,338.75	6,677.50
Independent Audit	8,000.00	8,000.00
<b>Total Legal &amp; Accounting services</b>	<b>11,338.75</b>	<b>14,677.50</b>
Medical Records Expense	2,625.46	5,211.93
Meeting Expenses	190.18	392.23
Office Expenses		
General Office Expenses	56.76	604.74
Maintenance & Repairs	8,065.62	15,343.48
Office Equipment & Fixtures	3,718.50	3,718.50



# Fallbrook Regional Health District

## Report #2 - Profit and Loss & Fiscal YTD

August 2023

	TOTAL	
	AUG 2023	JUL - AUG, 2023 (YTD)
Office Supplies	2,660.59	3,326.64
Postage & Shipping	179.05	188.70
Software & Website	1,253.38	1,475.84
<b>Total Office Expenses</b>	<b>15,933.90</b>	<b>24,657.90</b>
Payroll Expenses		
Board Stipends	2,535.75	4,299.75
Employee Benefits	7,879.12	15,766.78
Payroll Processing Fees	263.23	526.46
Payroll Taxes	4,575.91	8,741.57
Salaries	58,267.94	111,832.97
Simple IRA Match	1,324.06	2,648.13
Workers Compensation	310.92	621.84
<b>Total Payroll Expenses</b>	<b>75,156.93</b>	<b>144,437.50</b>
Utilities		
Cell Phones	350.00	700.00
General Utilities	3,746.95	6,894.43
Internet/Telephone	1,241.18	2,854.09
<b>Total Utilities</b>	<b>5,338.13</b>	<b>10,448.52</b>
<b>Total Expenses</b>	<b>\$141,764.32</b>	<b>\$398,492.59</b>
NET OPERATING INCOME	<b>\$ -123,395.14</b>	<b>\$ -340,415.54</b>
Other Income		
Interest/Dividend Income	23,732.21	48,694.32
Unrealized Gain/Loss - LAIF		39,669.25
<b>Total Other Income</b>	<b>\$23,732.21</b>	<b>\$88,363.57</b>
Other Expenses		
Depreciation Expense		
Depreciation Expense - Brandon Road	1,480.92	2,961.84
Depreciation Expense - Mission Road	4,003.50	8,007.00
<b>Total Depreciation Expense</b>	<b>5,484.42</b>	<b>10,968.84</b>
Other Miscellaneous Expense	-8,381.00	-8,380.99
<b>Total Other Expenses</b>	<b>\$ -2,896.58</b>	<b>\$2,587.85</b>
NET OTHER INCOME	<b>\$26,628.79</b>	<b>\$85,775.72</b>
NET INCOME	<b>\$ -96,766.35</b>	<b>\$ -254,639.82</b>

**Fallbrook Regional Health District**  
**Report #3 - Budget vs. Actuals: FY 23-24 - Administrative Class**  
 July - August, 2023

	Administrative			
	Actual	Budget	over Budget	% of Budget
<b>Income</b>				
Property Tax Revenue	58,077.05	53,763.32	4,313.73	108.02%
Rental Income		3,713.75	-3,713.75	0.00%
<b>Total Income</b>	<b>\$ 58,077.05</b>	<b>\$ 57,477.07</b>	<b>\$ 599.98</b>	<b>101.04%</b>
<b>Gross Profit</b>	<b>\$ 58,077.05</b>	<b>\$ 57,477.07</b>	<b>\$ 599.98</b>	<b>101.04%</b>
<b>Expenses</b>				
Advertising & Promotions	571.18	5,250.00	-4,678.82	10.88%
Auto Expenses	299.12	460.12	-161.00	65.01%
Community Health Contracts			0.00	
Boys & Girls Club of North County	32,233.25	27,233.25	5,000.00	118.36%
Community Health Systems, Inc.	15,000.00	15,000.00	0.00	100.00%
Fallbrook Food Pantry	18,750.00	18,750.00	0.00	100.00%
Fallbrook Senior Citizens	11,750.00	11,750.00	0.00	100.00%
Foundation for Senior Care	35,000.00	35,000.00	0.00	100.00%
Michelle's Place Cancer Ctr	12,165.50	12,165.50	0.00	100.00%
NC Fire JPA (Ambulance)		161,250.00	-161,250.00	0.00%
Palomar Family Counseling	16,715.00	16,715.00	0.00	100.00%
Reins Therapeutic Horsemanship Program	6,250.00	6,250.00	0.00	100.00%
<b>Total Community Health Contracts</b>	<b>\$ 147,863.75</b>	<b>\$ 304,113.75</b>	<b>-\$ 156,250.00</b>	<b>48.62%</b>
District Direct Care Services			0.00	
District Sponsored Events		750.00	-750.00	0.00%
<b>Total District Direct Care Services</b>	<b>\$ 0.00</b>	<b>\$ 750.00</b>	<b>-\$ 750.00</b>	<b>0.00%</b>
Dues & Subscriptions	8,915.02	10,220.00	-1,304.98	87.23%
Education & Conferences	10,125.67	8,625.00	1,500.67	117.40%
Equipment Lease	1,592.56	3,185.10	-1,592.54	50.00%
General Insurance	2,715.58	2,533.08	182.50	107.20%
IT Services	1,200.00	600.00	600.00	200.00%
Legal & Accounting services			0.00	
Accounting	6,677.50	6,200.00	477.50	107.70%
Independent Audit	8,000.00	10,000.00	-2,000.00	80.00%
Legal		6,750.00	-6,750.00	0.00%
<b>Total Legal &amp; Accounting services</b>	<b>\$ 14,677.50</b>	<b>\$ 22,950.00</b>	<b>-\$ 8,272.50</b>	<b>63.95%</b>
Medical Records Expense	5,211.93	5,185.70	26.23	100.51%
Meeting Expenses	332.23	141.66	190.57	234.53%
Office Expenses			0.00	
General Office Expenses	364.29	500.00	-135.71	72.86%
Maintenance & Repairs	4,709.29	12,138.00	-7,428.71	38.80%
Office Supplies	483.98	3,000.00	-2,516.02	16.13%
Postage & Shipping	188.70	160.00	28.70	117.94%
Software & Website	1,445.84	3,086.00	-1,640.16	46.85%

<b>Total Office Expenses</b>	<b>\$ 7,192.10</b>	<b>\$ 18,884.00</b>	<b>-\$ 11,691.90</b>	<b>38.09%</b>
<b>Payroll Expenses</b>			0.00	
<b>Board Stipends</b>	4,299.75	6,900.00	-2,600.25	62.32%
<b>Employee Benefits</b>	8,659.14	14,103.90	-5,444.76	61.40%
<b>Payroll Processing Fees</b>	526.46	663.96	-137.50	79.29%
<b>Payroll Taxes</b>	5,889.39	5,901.90	-12.51	99.79%
<b>Salaries</b>	72,274.24	73,773.66	-1,499.42	97.97%
<b>Simple IRA Match</b>	1,748.90	2,213.20	-464.30	79.02%
<b>Workers Compensation</b>	310.92	184.00	126.92	168.98%
<b>Total Payroll Expenses</b>	<b>\$ 93,708.80</b>	<b>\$ 103,740.62</b>	<b>-\$ 10,031.82</b>	<b>90.33%</b>
<b>Property Management Fees</b>		100.00	-100.00	0.00%
<b>Utilities</b>			0.00	
<b>Cell Phones</b>	400.00	250.00	150.00	160.00%
<b>General Utilities</b>	2,784.86	2,258.00	526.86	123.33%
<b>Internet/Phone</b>		1,020.00	-1,020.00	0.00%
<b>Total Utilities</b>	<b>\$ 3,184.86</b>	<b>\$ 3,528.00</b>	<b>-\$ 343.14</b>	<b>90.27%</b>
<b>Total Expenses</b>	<b>\$ 297,590.30</b>	<b>\$ 490,267.03</b>	<b>-\$ 192,676.73</b>	<b>60.70%</b>
<b>Net Operating Income</b>	<b>-\$ 239,513.25</b>	<b>-\$ 432,789.96</b>	<b>\$ 193,276.71</b>	<b>55.34%</b>
<b>Other Income</b>				
<b>Interest/Dividend Income</b>	48,694.32	10,654.87	38,039.45	457.01%
<b>Total Other Income</b>	<b>\$ 48,694.32</b>	<b>\$ 10,654.87</b>	<b>\$ 38,039.45</b>	<b>457.01%</b>
<b>Net Other Income</b>	<b>\$ 48,694.32</b>	<b>\$ 10,654.87</b>	<b>\$ 38,039.45</b>	<b>457.01%</b>
<b>Net Income</b>	<b>-\$ 190,818.93</b>	<b>-\$ 422,135.09</b>	<b>\$ 231,316.16</b>	<b>45.20%</b>

Tuesday, Sep 26, 2023 02:27:30 PM GMT-7 - Accrual Basis

**Fallbrook Regional Health District**  
**Report #3 - Budget vs. Actuals: FY 23-24 - Wellness Center**  
 July - August, 2023

	Wellness Center			
	Actual	Budget	over Budget	% of Budget
<b>Income</b>				
Program Fees		0.00	0.00	
Wellness Center Income - Event/Space Rental		250.00	-250.00	0.00%
<b>Total Income</b>	<b>\$ 0.00</b>	<b>\$ 250.00</b>	<b>-\$ 250.00</b>	<b>0.00%</b>
<b>Gross Profit</b>	<b>\$ 0.00</b>	<b>\$ 250.00</b>	<b>-\$ 250.00</b>	<b>0.00%</b>
<b>Expenses</b>				
Advertising & Promotions	1,749.85	10,390.00	-8,640.15	16.84%
District Direct Care Services			0.00	
District Sponsored Events	5.90	0.00	5.90	
Health Services & Clinics	18.64	6,660.00	-6,641.36	0.28%
<b>Total District Direct Care Services</b>	<b>\$ 24.54</b>	<b>\$ 6,660.00</b>	<b>-\$ 6,635.46</b>	<b>0.37%</b>
Dues & Subscriptions		522.00	-522.00	0.00%
Education & Conferences	466.48	7,500.00	-7,033.52	6.22%
Equipment Lease	1,592.54	1,886.10	-293.56	84.44%
General Insurance	2,715.58	2,533.08	182.50	107.20%
IT Services		600.00	-600.00	0.00%
Legal & Accounting services			0.00	
Legal		2,250.00	-2,250.00	0.00%
<b>Total Legal &amp; Accounting services</b>	<b>\$ 0.00</b>	<b>\$ 2,250.00</b>	<b>-\$ 2,250.00</b>	<b>0.00%</b>
Meeting Expenses	60.00	50.00	10.00	120.00%
Office Expenses			0.00	
General Office Expenses	240.45	500.00	-259.55	48.09%
Maintenance & Repairs	10,634.19	12,070.00	-1,435.81	88.10%
Office Supplies	2,842.66	6,000.00	-3,157.34	47.38%
<b>Total Office Expenses</b>	<b>\$ 13,717.30</b>	<b>\$ 18,570.00</b>	<b>-\$ 4,852.70</b>	<b>73.87%</b>
Payroll Expenses			0.00	
Employee Benefits	7,107.64	11,283.12	-4,175.48	62.99%
Payroll Processing Fees		370.92	-370.92	0.00%
Payroll Taxes	2,852.18	3,297.10	-444.92	86.51%
Salaries	39,558.73	41,213.66	-1,654.93	95.98%
Simple IRA Match	899.22	1,236.40	-337.18	72.73%
Workers Compensation	310.92	140.00	170.92	222.09%
<b>Total Payroll Expenses</b>	<b>\$ 50,728.69</b>	<b>\$ 57,541.20</b>	<b>-\$ 6,812.51</b>	<b>88.16%</b>
Property Management Fees		100.00	-100.00	0.00%
Utilities			0.00	
Cell Phones	300.00	200.00	100.00	150.00%
General Utilities	4,109.57	2,970.00	1,139.57	138.37%
Internet/Phone		1,080.00	-1,080.00	0.00%
<b>Total Utilities</b>	<b>\$ 4,409.57</b>	<b>\$ 4,250.00</b>	<b>\$ 159.57</b>	<b>103.75%</b>
<b>Total Expenses</b>	<b>\$ 75,464.55</b>	<b>\$ 112,852.38</b>	<b>-\$ 37,387.83</b>	<b>66.87%</b>

<b>Net Operating Income</b>	<b>-\$ 75,464.55</b>	<b>-\$ 112,602.38</b>	<b>\$ 37,137.83</b>	<b>67.02%</b>
<b>Net Income</b>	<b>-\$ 75,464.55</b>	<b>-\$ 112,602.38</b>	<b>\$ 37,137.83</b>	<b>67.02%</b>

Tuesday, Sep 26, 2023 02:46:58 PM GMT-7 - Accrual Basis

California State Treasurer  
**Fiona Ma, CPA**



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

September 04, 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

August 2023 Statement

**Account Summary**

Total Deposit:	0.00	Beginning Balance:	1,636,215.05
Total Withdrawal	0 00	Ending Balance	1,636,215.05



CalTRUST  
 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

08/01/2023 through 08/31/2023

## Report 5

### SUMMARY OF INVESTMENTS

Fund	Account Number	Total Shares Owned	Net Asset Value per Share on Aug 31 (\$)	Value on Aug 31 (\$)	Average Cost Amount (\$)	Cumulative Change in Value (\$)
<b>FALLBROOK REGIONAL HEALTH DISTRICT</b>						
CalTRUST Medium Term Fund	[REDACTED]	586,961.353	9.69	5,687,655.51	5,882,894.83	(195,239.32)
<b>Portfolios Total value as of 08/31/2023</b>				<b>5,687,655.51</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	08/01/2023			585,159.344	9.69	5,670,194.04		
Accrual Income Div Reinvestment	08/31/2023	17,461.47	1,802.009	586,961.353	9.69	5,687,655.51	0.00	0.00
Change in Value						0.00		
<b>Closing Balance as of</b>	<b>Aug 31</b>			<b>586,961.353</b>	<b>9.69</b>	<b>5,687,655.51</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.



# Summary Statement

August 31, 2023

Page 1 of 3

Investor ID: [REDACTED]

0000077 0000291 PDF 565401

**Fallbrook Regional Health District**  
**138 South Brandon Road**  
**Fallbrook, CA 92028**

## Report 6

### California CLASS

#### California CLASS

Average Monthly Yield: 5.4471%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
CA-01-0082-0001 FRHD_CLASS_Prime	1,000,887.03	0.00	0.00	4,630.38	5,517.41	1,001,036.40	1,005,517.41
<b>TOTAL</b>	<b>1,000,887.03</b>	<b>0.00</b>	<b>0.00</b>	<b>4,630.38</b>	<b>5,517.41</b>	<b>1,001,036.40</b>	<b>1,005,517.41</b>





Account Statement

August 31, 2023

Page 2 of 3

Account Number: [REDACTED]

FRHD\_CLASS\_Prime

Account Summary

Average Monthly Yield: 5.4471%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
California CLASS	1,000,887.03	0.00	0.00	4,630.38	5,517.41	1,001,036.40	1,005,517.41

Transaction Activity

Transaction Date	Transaction Description	Contributions	Withdrawals	Balance	Transaction Number
08/01/2023	Beginning Balance			1,000,887.03	
08/31/2023	Income Dividend Reinvestment	4,630.38			
08/31/2023	Ending Balance			1,005,517.41	

### **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 were \$22.4 billion.

As of August 31, 2023, the PMIA's holdings included US Treasury Bills and Notes (59.91% of portfolio), Federal Agency Debentures and Discount Notes (24.30% of portfolio), CDs and Commercial Paper (12.20% of portfolio).

As of August 31, 2023, the District's balance was \$1,636,215.05. This represents 19.64% of the District's investment portfolio. The Average Monthly Effective Yield for the month of August, 2023 was 3.434%. In August, 2023, the District reported \$0.00 in quarterly earnings.

### **CalTRUST**

The CalTRUST Board works closely with the investment manager, State Street Global Advisors, 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 August 31, 2023: Corporate Bonds (23.36% of portfolio), US Government and Agencies (61.58% of portfolio) and CDs (0.55% of portfolio). Total assets under CalTRUST Management at month-end were \$3.1 billion.

As of August 31, the District's closing Net Asset Value was \$5,687,655.51. This represents 68.28% of the District's investment portfolio.

In August, 2023, the District earned \$17,461.47 in dividend income and reported no unrealized gain or loss. The One Year Yield on the Medium-Term Fund was 2.93%

### **California CLASS**

The California Cooperative Liquid Assets Securities System (California CLASS) is a pooled investment option that invests in high-quality, short-to-medium-term securities that prioritizes principal preservation. The California CLASS management has appointed Public Trust Advisors, LLC to serve as the Investment Advisor and Administrator. As of August 31, the District's balance was \$1,005,517.41. This represents 12.08% of the District's investment portfolio. In August, 2023, the District reported \$4,630.38 in earnings. The 30-day average yield was 5.552%.

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 - Check Detail

August 2023

DATE	NUM	VENDOR	AMOUNT
Pacific Western Bank - Checking			
08/01/2023	13626	Spectrum - Mission	-485.91
08/01/2023	13627	Spectrum Business-Brandon	0.00
08/01/2023	13628	T-Mobile	-79.80
08/01/2023	13629	FPUD - 7720-001	-287.09
08/01/2023	13630	FPUD - 7720-003 - E. Mission Rd.	-374.76
08/01/2023	13631	FPUD - 7721-000	-52.09
08/01/2023	13632	Juana Diaz	-470.00
08/01/2023	13633	Jasmine Thomas	-10.48
08/01/2023	13634	Katia Elizondo Marquez	-51.48
08/01/2023	13635	Portero Services	-1,838.75
08/01/2023	13636	Rachel Mason	-115.54
08/01/2023	13637	SDG&E - 5971 - E. Mission	-1,162.79
08/01/2023	13638	SDG&E - 6994 - Brandon	-987.37
08/01/2023	13639	Village News	-358.00
08/01/2023	13640	Spectrum Business-Brandon	-302.93
08/08/2023	13641	24 Hour Elevator Inc.	-249.17
08/08/2023	13642	CellGate	0.00
08/08/2023	13643	Culligan of Escondido	-60.26
08/08/2023	13644	Culligan of San Diego	-142.00
08/08/2023	13645	Fallbrook Chamber of Commerce	-15.00
08/08/2023	13646	Fallbrook Local Locksmith	-145.81
08/08/2023	13647	Fallbrook Waste & Recycling - S. Brandon	-89.00
08/08/2023	13648	Fallbrook Waste & Recycling - E. Mission	-283.38
08/08/2023	13649	Iron Mountain	-2,586.47
08/08/2023	13650	Juana Diaz	-440.00
08/08/2023	13651	Darren Key	-130.00
08/08/2023	13652	Knight Security & Fire Systems	-44.00
08/08/2023	13653	LDC Always Green Landscape	-2,210.00
08/08/2023	13654	Rotary Club of Fallbrook Village	-35.00
08/08/2023	13655	SDRMA	-750.09
08/08/2023	13656	Springston Design LLC	-600.00
08/08/2023	13657	Susan Woodward	-1,500.00
08/08/2023	13658	Village News	-358.00
08/08/2023	13660	JK Drywall and Construction	-3,100.00
08/08/2023	13661	JK Drywall and Construction	-1,400.00
08/08/2023	13662	JK Drywall and Construction	-2,900.00
08/08/2023	13663	JK Drywall and Construction	-1,725.00
08/15/2023	13664	Amazon Capital Services	-86.17
08/15/2023	13665	Fowler Pest Control, Inc.	-246.00
08/15/2023	13666	Juana Diaz	-470.00
08/15/2023	13667	Langdon Floorcovering	-700.00
08/15/2023	13668	Pitney Bowes - Purchase Power	-160.00
08/15/2023	13669	Uline	-2,316.71
08/15/2023	13670	UMPQUA Bank	-1,254.90

# Fallbrook Regional Health District

## Report #7 - Check Detail

August 2023

DATE	NUM	VENDOR	AMOUNT
08/11/2023		Spectrum Business-Brandon	-302.93
08/22/2023	13671	Konica Minolta	-1,592.55
08/22/2023	13672	Amazon Capital Services	-119.38
08/22/2023	13673	Darren Key	-225.00
08/22/2023	13674	Fallbrook Rooter & Drain Service	-612.44
08/22/2023	13675	Juana Diaz	-440.00
08/30/2023	13681	Darren Key	-155.00
08/30/2023	13683	FPUD - 7720-001	-322.49
08/30/2023	13684	FPUD - 7720-002 - E. Mission Rd.	-104.18
08/30/2023	13685	FPUD - 7720-003 - E. Mission Rd.	-392.42
08/30/2023	13686	FPUD - 7721-000	-52.09
08/30/2023	13688	Juana Diaz	-470.00
08/30/2023	13692	Uline	-3,718.50
08/30/2023	13690	Raquel Williams	-19.05
08/30/2023	13691	T-Mobile	-79.80
08/30/2023	13678	Bonsall/Fallbrook Little League	-5,000.00
08/30/2023	13679	Boys & Girls Club of North County	-5,000.00
08/30/2023	13680	Boys Warriors Soccer Booster, Inc.	-5,000.00
08/30/2023	13682	Fallbrook Band Boosters, Inc.	-5,000.00
08/30/2023	13693	Village News	-198.00
08/30/2023	13689	Portero Services	-1,838.75
08/30/2023	13687	Iron Mountain	-2,625.46
<b>Total for Pacific Western Bank - Checking</b>			<b>\$ -63,841.99</b>



UMPQUA BANK

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



Report 8

Account Summary

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

NEW BALANCE \$1,348.71

Credit Summary

Table with 2 columns: Description, Amount. Rows include 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. Rows include NEW BALANCE \$1,348.71, MINIMUM PAYMENT \$1,348.71, PAYMENT DUE DATE 09/25/2023

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. Row: 08/21 08/21 0000000LBX2308213308016 PAYMENT - THANK YOU \$1,254.90-

Cardholder Account Summary

Table with 5 columns: Cardholder Name, Payments & Other Credits, Purchases & Other Charges, Cash Advances, Total Activity. Row: LINDA BANNERMAN, \$0.00, \$1,409.30, \$0.00, \$1,409.30

Cardholder Account Detail

Table with 6 columns: Trans Date, Post Date, Plan Name, Reference Number, Description, Amount. Rows include ADOBE \*ACROPRO SUBS, WWW COSTCO COM, FACEBK WMUHERXH42.

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. Row: 08/31/23, \$1,348.71, \$1,348.71, 09/25/23



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

Cardholder Account Detail Continued					
Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
08/24	08/25	PPLN01	24765013237400003003949	FALLBROOK ACE HARDWARE FALLBROOK CA	\$39.30
08/24	08/25	PPLN01	24445003237000887832956	DOLLAR TREE FALLBROOK CA	\$6.73
08/27	08/28	PPLN01	24906413239181396933567	EIG*CONSTANTCONTACT.COM 855-2295506 MA	\$110.00
08/29	08/29	PPLN01	24692163241107870217263	NNA SERVICES LLC 800-876-6827 CA	\$624.55
08/30	08/31	PPLN01	24692163242109229744517	VBS*VONAGE BUSINESS 866-901-0242 GA	\$372.54
08/30	08/31	PPLN01	24204293242000056237756	FACEBK D4W4URPH42 650-5434800 CA	\$29.38
08/30	08/31	PPLN01	24204293242000311436078	FACEBK LLT3MRXH42 650-5434800 CA	\$4.94

Cardholder Account Summary					
RACHEL MASON ##### 2600		Payments & Other Credits \$101.95-	Purchases & Other Charges \$160.18	Cash Advances \$0.00	Total Activity \$58.23

Cardholder Account Detail					
Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
08/08	08/09	PPLN01	24692163220101514132645	SQ *THE COAL BUNKER Fallbrook CA	\$70.18
08/10	08/11		74431053222700999798770	CREDIT VOUCHER	\$101.95-
08/21	08/22	PPLN01	24011343233000040432452	BACKGROUNDCHECKS.COM} DALLAS TX FALLBROOK* CA HTTPSWWWW.FALL CA	\$60.00
08/27	08/29	PPLN01	24431063240036454378341	ALASKA AIR 0272345437834 SAN DIEGO CA MASON RUNNELLS/RACHE 082723 SAN MRY AS K	\$30.00

Cardholder Account Summary					
THERESA GERACITANO ##### 9073		Payments & Other Credits \$483.52-	Purchases & Other Charges \$364.70	Cash Advances \$0.00	Total Activity \$118.82-

Cardholder Account Detail					
Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
08/03	08/04	PPLN01	24765013216400002840791	FALLBROOK ACE HARDWARE FALLBROOK CA	\$21.54
08/08	08/10	PPLN01	24129423221100000639683	MAJOR MARKET FALLBROOK CA	\$5.90
08/11	08/13	PPLN01	24011343223000048412136	FALLBROOK* CA HTTPSWWWW.FALL CA	\$60.00
08/13	08/14	PPLN01	24011343225000047342472	CALENDLY HTTPSCALENDLY GA	\$15.00
08/14	08/15	PPLN01	24999893226900011000155	MANOR DRY CLEANERS INC FALLBROOK CA	\$64.00
08/14	08/16		74000973227264406876120	CREDIT VOUCHER	\$483.52-
08/23	08/24	PPLN01	24011343235000039683485	EVERLINE RESORT & SPA 530-4127034 CA MIXTILES MIXTILES.COM DE	\$198.26

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	Effective Fees **	Effective APR	Ending Balance
<b>Purchases</b>										
PPLN01 001	PURCHASE	E	\$0.00	0.06024%(D)	21.9900%	\$0.00	\$0.00	0.0000%		\$1,348.71
<b>Cash</b>										
CPLN01 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: 31		
** 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

## Report #9 - Community Development Disbursements

July - August, 2023

DATE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT
<b>Wellness Center</b>					
07/14/2023	22448	Brand Assasins		Office Expenses:Maintenance & Repairs	2,478.00
07/28/2023	23905	Village News		Advertising & Promotions	358.00
08/06/2023	EST224	JK Drywall and Construction		E. Mission Road:E. Mission Road - Improvements	3,450.00
08/06/2023	EST223	JK Drywall and Construction		E. Mission Road:E. Mission Road - Improvements	5,800.00
08/06/2023	EST222	JK Drywall and Construction		E. Mission Road:E. Mission Road - Improvements	2,800.00
08/06/2023	EST221	JK Drywall and Construction		E. Mission Road:E. Mission Road - Improvements	6,200.00
08/08/2023	166962042	Uline		Office Expenses:Office Supplies	2,316.71
08/09/2023	MASON2	Langdon Floorcovering		E. Mission Road:E. Mission Road - Improvements	7,000.00
08/16/2023	23336	Fallbrook Rooter & Drain Service		Office Expenses:Maintenance & Repairs	612.44
08/23/2023	167560567	Uline		Office Expenses:Office Equipment & Fixtures	3,718.50
08/29/2023	361	Kent Bandy		Office Expenses:Maintenance & Repairs	1,375.00
<b>Total for Wellness Center</b>					<b>\$36,108.65</b>

**Community Health & Wellness Center:**

- Eye on Health Event was a huge success with an estimated 300 in attendance,
  - 152 vision screenings were provided, 124 pair of glasses distributed, 5 clients were referred for treatment of eye disease, 60 clients received eyeglasses for the first time.
  - 45 vaccinations were provided.
  - Dental mobile unit provided screenings, education & fluoride treatments.
  - 11 hand-picked resources providers for families
  - Youth entertainment & activities
- Office space is complete for Palomar Family Services and marketing of services has begun. There are 3 appointments scheduled for next week. Appointments in Spanish are available now, earlier than expected.
- An agreement has been completed with Scripps Whittier Diabetes Institute to provide educational series for type II diabetes, which will also cover heart health and pre-diabetes.
- New events/programs include Fun-Fu, Tai Chi, Newcomers card games, recovery group as well as a workshop with the Sheriff Substation “Parents Guide to Safety & Awareness” for children ages 17-23.
- Community Health Navigator as assisted over 60 families with resources to date, many of them very complicated cases. Katia continues to make great inroads into the schools and Spanish speaking community.
- See separate slide for information on success of DPP program.

<b><u>Wellness Center Events 2023</u></b>	<b>JAN</b>	<b>FEB</b>	<b>MAR</b>	<b>APRIL</b>	<b>MAY</b>	<b>JUNE</b>	<b>JULY</b>	<b>AUG</b>
Mental Health First Aid	13		9	19	13	15	20	
CCHW	14		21	21	13	13	12	19
Wellness Wednesday- Health Screening, workshop, resources	28	8	9	7	17	36	25	25
Cultivate Health Workshops	10	2	14	9	2	2	9	9
DPP / Lifestyle Change Program				17	63	55	60	56
Partner Health & Wellness activities	107	138	223	298	234	204	205	180
Support Groups	53	73	55	63	92	83	72	93
Michelle’s Place office hours	32	43	74	32	51	50	41	55
Yoga	232	233	302	257	269	261	217	236
Foundation for Senior Care- Fix It Fridays/Computer Classes	24	61	20	10	10	11	15	16
Blood Drive with San Diego Blood Bank	24		24		19			25
COVID-19 PCR Testing	29	17						
Club/ Organizational meetings	181	203	205	179	136	195	83	260
Youth Activity					9	63	60	19
Tours/Chamber Activities	7	3	7	3	11	4	6	3
<b>Total Wellness Center Visits (approximate)</b>	<b>754</b>	<b>781</b>	<b>963</b>	<b>915</b>	<b>939</b>	<b>992</b>	<b>825</b>	<b>996</b>
Rental Events Visits- Private or class	105	0	0	8	5	0	0	0
<b><u>Number of Events 2023</u></b>	<b>JAN</b>	<b>FEB</b>	<b>MAR</b>	<b>APR</b>	<b>MAY</b>	<b>JUNE</b>	<b>JULY</b>	<b>AUG</b>
Private events	9	14	19	17	19	27	19	21
Public Events	63	76	61	71	87	66	66	73
<b>Total Events</b>	<b>72</b>	<b>90</b>	<b>80</b>	<b>88</b>	<b>106</b>	<b>93</b>	<b>85</b>	<b>94</b>
Events held by Grantees	6	27	16	11	16	18	16	13
Private Health Event/Rental	0	1	1	1	0	0	0	0

By directing resources to community nonprofits and engaging highly skilled staff, partners and passionate volunteers the Fallbrook Regional Health District endeavors to offer health and wellness services to our served communities of Bonsall, De Luz, Fallbrook and Rainbow.



**Flyer Distribution:**

- Printed flyers were distributed at the following to the community businesses, community areas & medical offices.
- Digital flyers were provided directly to Boys & Girls Club, Fallbrook High School District, Fallbrook Elementary School District, Vallecitos School District, Bonsall School District, Bonsall Chamber, Fallbrook Forum, Fallbrook Chamber for community calendar, community housing works, head start program, WIC and 3 grantees- this is in addition to receiving the constant contact email.
- Digital flyers are in Fallbrook Features, the monthly newsletter of the Fallbrook Chamber and the Forum.
- Event dates are provided to the Village News for the calendar monthly.

**Marketing:**

**Press (Village News):**

- Press Release: 7/21/23 “FRHD presents Wellness Wednesday with a focus on cultivating resilient teens in the digital age”.
- Press Release: 7/27/23 “FRHD community grant funds healthy life skills lessons at D’Vine Path”
- Press Release: 8/2/23 “FRHD and NCFPD announce arrival of new ambulance”
- Press Release: 8/9/23 “FRHS awards grants to promote healthy lifestyles”
- Press Release: 9/13/23 “FRHD to hold family health festival”
- Press Release: 9/28/23: “Parents can learn all about safety awareness”

**Email Marketing & Constant Contact Overview:**

EMAIL MARKETING 2023	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT
<b>Total Contacts</b>	3883	3943	4013	4034	4067	4,166	4214	4,224	4,304
<b>New Contacts Added</b>	105	72	108	69	77	100	89	50	139
<b>Net New Contacts</b>		41	77	33	60	80	48	10	76
<b>Number of emails sent</b>	6,071	8,077	12,636	17,864	4,626	9,153	14,843	13,387	28,811
<b>Number of emails opened</b>	2,873	3806	5581	8,659	2148	4,316	6815	6,558	13,185
<b>Open rate</b>	52%	52%	48%	53%	51%	52%	50%	54%	50%
<b>Open rate over industry average</b>	16%	17%	13%	19%	17%	18%	14%	20%	16%
<b># of Clicks</b>	208	230	203	263	150	338	253	294	482
<b>Click rate</b>	4%	3%	4%	3%	7%	8%	4%	4%	4%
<b>Click rate over industry average</b>	1%	0	-3%	-2%	2%	3%	0%	-1%	-1%

- We are seeing more organic growth in the email list through website sign ups.
- Calendar continues to be the most clicked on feature in the monthly newsletter.

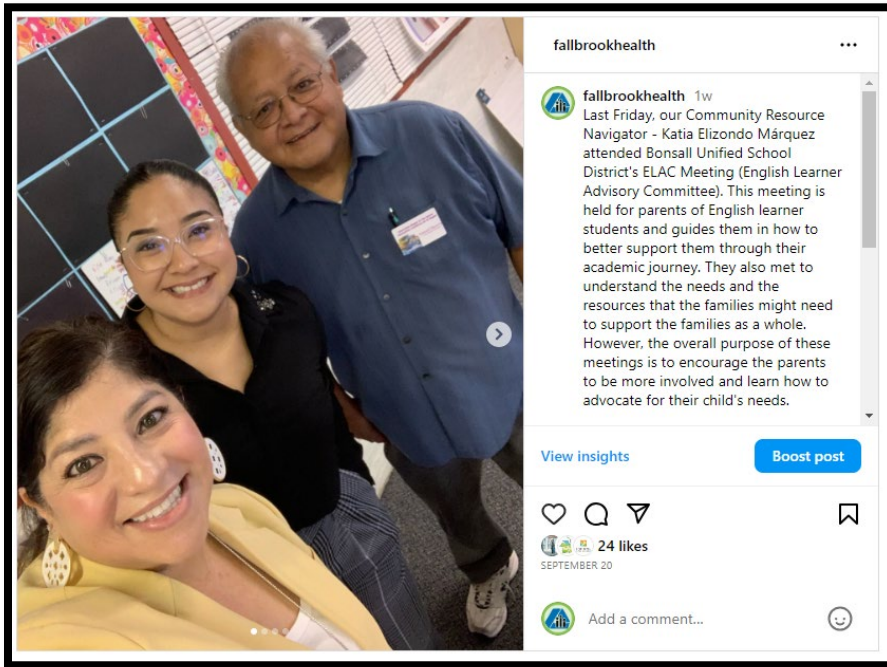
**Social Media:**

- September has seen almost double the last months website traffic.
- Eye on Health is the top posts category

Social Media Metrics 2023	Jan	Feb	March	Apr	May	June	July	Aug	Sept
<b>Total number of posts &amp; Stories (Instagram &amp; Facebook)</b>	42	47	55	57	41	142	192		192
<b>Instagram Followers</b>	505	514	527	532	543	565	584	590	605
<b>Facebook Likes</b>	919	928	935	947	1061	976		997	1K
<b>Facebook Followers</b>						1,094	1109	1120	1132
<b>Post Reach Instagram</b>	11.30%	-44.40%	-5%	3.40%	8.60%	3.7K	5.8K	5.9K	4.3K
<b>Post Reach Facebook</b>	156.40%	56.65	26.80%	29.10%	111.90%	1.9K	2.1K	1.9K	2K

**\*Data from September\***

Audience Growth Instagram	2.17%	1.75%	2.66%	2.40%	30%	14 New	38 new	8	19
Audience Growth Facebook	1.20%	0.97%	1.18%	1.16%	21.40%	12 New	18 new	12	7
Engagement rate Instagram	51.70%	-17.70%	11.50%	1.60%	3%	645	656	871	883
Engagement rate Facebook	500%	-45%	26%	28%	22.20%	316	351	379	394
Profile Visits Instagram						92	188	57	101
Profile Visits Facebook						497	647	530	536
Website Views	34,269	39,906	44,014	32,133	51,579	49,244	45,891	41,680	82,127



Top Instagram Post

- Published: September 20th
- Post Reach: 113
- Comments: 0
- Likes: 24
- Shares: 3

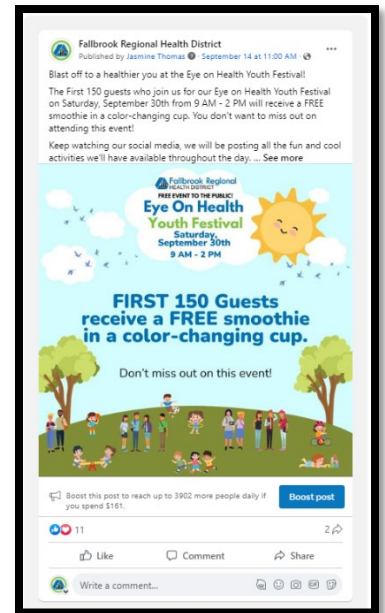


September Boosted Post - Eye on Health Youth Festival

- Published: September 6th
- Post Reach: 12,439
- Comments: N/A
- Likes: 73
- Shares: 23

Facebook Top Post -

- Published: September 14
- Post Reach: 174
- Comments: 0
- Likes: 11
- Shares: 2



## CHIEF EXECUTIVE OFFICER'S REPORT - OCTOBER

### Community Health & Wellness Center:

- Facility construction updates
  - HVAC for Bldg A is in discussion with our current vender. However, I anticipate that replacing the systems, with the expectation of upscaling, will demand the project be put out to bid.
  - Classroom 5 in Bldg B (Education) has been remodeled for Palomar Family Counseling Service, who will begin offering Mental/Behavioral Health Services on Oct 3.
- The lease agreement with the Communications tower provider was reviewed by Jeff. After some negotiations Public Safety Towers (PST) is reviewing our counter. I'll have it for review by the Facilities Committee in October before it comes back to the Board.
- I am still waiting for details regarding services and rotation schedule from Gary & Mary West PACE. Will bring these back to Strategic Planning committee once we have a more detailed proposal.

### Community Partnerships:

- Palomar Family Counseling Service has been providing mental health services at the Center! Launching on Oct 3<sup>rd</sup>, we're going to let their team get settled before we schedule a Chamber of Commerce Ribbon Cutting, run press releases in the Newspaper, and hold an open house to see space. We are excited that PFCS has also been able to offer an expanded service because they also have a Spanish speaking intern who will onsite as well.
- We are still outlining a new MOU with the Fallbrook Food Pantry, but have created space for their garden plot space outside of Building C- House. This project will be part of their Nutrition to Grow On and Diabetes education programs.

### Community Meetings:

- 9.26, I had a fabulous meeting with our LAFCO consultant to discuss the upcoming MSR process. Unlike the 2015 process LAFCO plans to look at the holistic nature of healthcare provision, potential collaborations, and ways where Districts can be more integrated into their communities. This is great news for us, with the development of the Center and our growing programs list we fit well into the process. Our conversations with both Palomar and Tri-City are also positive in our efforts to fit solid collaborative opportunities to expand care within the District.
- 

### Administrative Projects:

- Working toward our Vision: A California recognized Health District that delivers the highest quality health and wellness programs and services to support a greater life span for the local community. We will begin the application process to earn a CSDA District Transparency Certificate of Excellence – see attached. We will work toward other certifications as well, and will bring those requirements forward via the Government & Public Engagement committee.
- FY22.23 Annual Report – I have begun drafting our report. Now that I have our final year-end financials and audit, I should be able to have the report ready to send out by late October.

- Still in progress – our Updated FRHD District Policy Manual: this project will ensure that our policies are current and inline with our actual operations and not referenced back to the hospital. This will also include policies for employee driving or District vehicles, email and social media polices, and several other policies that get us in compliance with many HR best practices.
- Still in progress for the FY24.25: Ongoing grant protocols and procedures – process will move to committees for expanded conversation:
  - Grant to revenue proportion – Finance Committee
  - Expectations of service provision – Strategic Planning
  - Moving regular partnered programming from grants to MOUs – Strategic Planning
    - Michelle’s Place

**Board Education/Conferences:**

- August 23-31: CSDA Annual Meeting – Monterey: Bill, Terry, Jennifer, Mike and I attended.
- September 13-15: ACHD Annual meeting – Tahoe: Theresa, Raquel and I attended.



SHOWCASE YOUR DISTRICT'S COMMITMENT TO TRANSPARENCY

## District Transparency Certificate of Excellence

### Purpose

To promote transparency in the operations and governance of special districts to the public/constituents and provide special districts with an opportunity to showcase their efforts in transparency.

#### Valid

3 Years from date of award

#### Application Cost

FREE

#### Electronic Filing is preferable

info@sdlf.org

#### District Receives

- Certificate for display (covering 3 years)
- Press release template
- Recognition on the SDLF website
- Letter to legislators within the district's boundaries announcing the achievement
- Recognition in social media and the CSDA eNews
- Window cling

### Basic Requirements

#### Current Ethics Training for All Board Members *(Government Code Section 53235)*

- Provide names of board members and copies of training certificates along with date completed

#### Current Harassment Prevention Training for Supervisory and Non-Supervisory Employees

*(Government Code section 12950.1; 53237.1)*

- Provide training log or certificates confirming completion along with dates completed

#### Compliance with the Ralph M. Brown Act *(Government Code Section 54950 et. al )*

- Provide copy of current policy related to Brown Act compliance
- Provide copy of a current meeting agenda (including opportunity for public comment)

#### Adoption of Policy Related to Handling Public Records Act Requests

- Provide copy of current policy

#### Adoption of Reimbursement Policy, If District Provides Any Reimbursement of Actual and Necessary Expenses

*(Government Code Section 53232.2 (b))*

- Provide copy of current policy **Working on an updated policy**

#### Annual disclosure of board member or employee reimbursements for individual charges over \$100 for services or products. This information is to be made available for public inspection. "Individual charge" includes, but is not limited to: one meal, lodging for one day, or transportation. *(Government Code Section 53065.5)*

- Provide copy of the most recent document and how it is accessible **Under Development**

#### Timely Annual Filing of State Controller's Special Districts Financial Transactions Report and Compensation Report

*(Government Code Section 53891, 53892)*

- Provide copy of most recent filings
- SDLF staff will verify that district is not listed on the State Controller's 'non-compliance list'*

#### Conduct Audits As Required By Law *(Government Code Section 26909 and 12410.6)*

- Provide copy of most recent audit, management letter, and a description of how/where documents were made available to the public

#### Other Policies – Have Current Policies Addressing the Following Areas

*Provide copies of each:*

- Conflict of Interest
- Provide copies of Form 700 cover sheet for board members and general manager
- Code of Ethics/Values/Norms or Board Conduct
- Financial Reserves Policy
- Records Retention Policy **Working on updated policies to address the last three**

## DISTRICT TRANSPARENCY CERTIFICATE OF EXCELLENCE APPLICATION

### Website Requirements **All are done or near completion**

**Maintain a district website with the following items Required.** (provide direct website links for each item) - Required items available to the public:

- Names of board members and their full terms of office to include start and end date
- Name of general manager and key staff along with contact information
- Election/appointment procedure and deadlines
- Board meeting schedule  
(Regular meeting agendas must be posted 72 hours in advance pursuant to *Government Code Section 54954.2 (a)(1)* and *Government Code Section 54956 (a)*)
- District's mission statement
- Description of district's services/functions and service area
- Authorizing statute/Enabling Act (Principle Act or Special Act)
- Current district budget
- Most recent financial audit
- Archive of Board meeting minutes for at least the last 6 months
- Link to State Controller's webpages for district's reported board member and staff compensation (*Government Code Section 53908*)
- Link to State Controller's webpages for district's reported Financial Transaction Report (*Government Code Section 53891 (a)*)
- Reimbursement and Compensation Policy **Updating this one**
- Home page link to agendas/board packets (*Government Code Section 54957.5*)
- SB 272 compliance-enterprise catalogs (*Government Code Section 6270.5*)

**Additional items** – website also must include at least 4 of the following items:

- Post board member ethics training certificates **Needs to be updated**
- Picture, biography and e-mail address of board members
- Last (3) years of audits
- Financial Reserves Policy
- Online/downloadable public records act request form
- Audio or video recordings of board meetings
- Map of district boundaries/service area
- Link to California Special Districts Association mapping program
- Most recent Municipal Service Review (MSR) and Sphere of Influence (SOI) studies (full document or link to document on another site)
- Link to [www.districtsmakethedifference.org](http://www.districtsmakethedifference.org) site or a general description of what a special district is
- Link to most recently filed FPPC forms

### Outreach/Best Practices Requirements - (Must complete at least 2 of the following items)

**Regular district newsletter or communication (printed and/or electronic) that keeps the public, constituents and elected officials up-to-date on district activities (at least twice annually)**

- Provide copy of most recent communication and short description on the frequency of the communication, how it's distributed and to whom

**Community notification through press release to local media outlet announcing upcoming filing deadline for election or Appointment and process for seeking a position on the district board, prior to that election (or prior to the most recent deadline For consideration of new appointments for those districts with board members appointed to fixed-terms)**

- Provide copy of the press release (and the printed article, if available)

**Complete salary comparison/benchmarking for district staff positions using a reputable salary survey (at least every 5 years)**

- Provide brief description of the survey and process used as well as the general results

### Special Community Engagement Project

Designed and completed a special project promoting community engagement with the district (potential projects may be broad in nature or focus on specific issues such as rate-setting, recycled water, identifying community needs, etc.)

- Submit an overview of the community engagement project reviewing the process undertaken and results achieved

**Hold annual informational public budget hearings that engage the public (outreach, workshops, etc.) prior to adopting the budget**

- Provide copy of most recent public budget hearing notice and agenda **Planned for April 2024**

### Community Transparency Review

The district would be required to obtain a completed overview checklist from at least 2 of the following individuals (the district may choose to conduct the overview with these individuals simultaneously or separately): **TBD**

- Chair of the County Civil Grand Jury
- Editor of a reputable local print newspaper (only one may count toward requirement)
- LAFCO Executive Officer
- County Auditor-Controller
- Local Legislator (only one may count toward requirement)
- Executive Director or President of local Chamber of Commerce
- General Manager of a peer agency (special district, city, county, neighborhood association, community organization or county administrative officer)
  - Provide proof of completion signed by individuals completing Community Transparency Review
- President of local Special Districts Chapter or the Chapter designee

LAW OFFICES  
**JEFFREY G. SCOTT**

16935 WEST BERNARDO DRIVE, SUITE 170  
SAN DIEGO, CA 92127

JEFFREY G. SCOTT

\_\_\_\_\_  
(858) 675-9896  
FAX (858) 675-9897

*Of Counsel*  
JAMES R. DODSON

Date: October 4, 2023

To: Board of Directors  
Rachel Mason, CEO  
Fallbrook Regional Health District

From: Jeffrey G. Scott, General Counsel

Re: SB 525 Minimum Wage Bill for Healthcare Workers

---

SB 525 has been approved by the legislature and will apply a \$25 hourly minimum wage requirement for hospital workers and others in medical setting, including receptionists, cleaners, and security guards.

SB 525 provides for different tiers of minimum wage increases that vary based on the following:

- Large health systems and dialysis clinics:[2]
  - Minimum wage for covered health care employees shall be:
    - From June 1, 2024, to May 31, 2025, inclusive, \$23 per hour
    - From June 1, 2025, to May 31, 2026, inclusive, \$24 per hour
    - From June 1, 2026, and until adjusted below, \$25 per hour
- Hospitals with high populations of Medicare/Medicaid patients, rural health care facilities, and health care facilities owned, affiliated or operated by a county with a population of less than 250,000 as of January 1, 2023:
  - Minimum wage for covered health care employees shall be:
    - From June 1, 2024, to May 31, 2033, inclusive, \$18 per hour, with 3.5% increases annually

- From June 1, 2033, and until adjusted as required by this bill, \$25 per hour
- Free clinics not conducted or maintained by a government entity, community clinics, associated intermittent clinics, rural health clinics and urgent care clinics:
  - Minimum wage for covered health care employees shall be:
    - From June 1, 2024, to May 31, 2026, inclusive, \$21 per hour
    - From June 1, 2026, to May 31, 2027, inclusive, \$22 per hour
    - From June 1, 2027, and until adjusted as required by this bill, \$25 per hour
- Licensed skilled nursing facilities when a patient care minimum spending requirement is in effect:
  - Minimum wage for covered health care employees shall be:
    - From June 1, 2024, to May 31, 2026, inclusive, \$21 per hour
    - From June 1, 2026, to May 31, 2028, inclusive, \$23 per hour
    - From June 1, 2028, and until adjusted below, \$25 per hour.
- Other covered health care facilities:
  - Minimum wage for covered health care employees shall be:
    - From June 1, 2024, to May 31, 2026, inclusive, \$21 per hour.
    - From June 1, 2026, to May 31, 2028, inclusive, \$23 per hour
    - From June 1, 2028, and until adjusted as required by this bill, \$25 per hour

The bill is now in the hands of the Governor. He has until Saturday, October 14, 2023 to sign or veto this bill. After October 14, 2023 the bill will automatically become law unless he vetoes it.



**2023 AMENDMENT TO THE CHIEF EXECUTIVE DIRECTOR  
EMPLOYMENT AGREEMENT**

The Chief Executive Employment Agreement dated May 20, 2019, as amended between Fallbrook Regional Health District (“District”) and Rachel Mason (“Employee”), is hereby amended for 2023 as follows:

1. The term of this Agreement in Section 2 is extended until June 30, 2025.
2. Employee’s annual base salary in Section 3 in the amount of \$152,180 shall be increased 7% effective July 1, 2023, to \$162,832.
3. The terms and conditions of the May 20, 2019, Chief Executive Director Employment Agreement and are restated and shall remain in full force and effect.
4. The effective date of this Amendment is September 10, 2023.

“Employee”:

“District”:

By   
\_\_\_\_\_  
Rachel Mason  
Chief Executive Officer

By \_\_\_\_\_  
Bill Leach,  
Chair, Board of Directors

## MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding (this "Agreement") is effective as of August 1, 2023 (the "Effective Date"), by and between The J. Moss Foundation DBA Skinny Gene Project, whose address is 10089 Willow Creek Rd., Suite 200 San Diego, California 92131 ("Skinny Gene"), and Fallbrook Regional Health District, whose mailing address is 138 S Brandon Rd, Fallbrook, CA 92028 ("Client"). Skinny Gene and Client are each referred to in this Agreement as a "Party" and, collectively, as the "Parties."

### RECITALS

WHEREAS, Skinny Gene is recognized by the Center for Disease Control and Prevention ("CDC") to provide lifestyle change programs pursuant to the CDC's National Diabetes Prevention Program;

WHEREAS, Skinny Gene is a provider of lifestyle change programs other related services; and

WHEREAS, Client desires to engage Skinny Gene to provide the Services (defined below).

NOW, THEREFORE, in consideration of the foregoing and the mutual promises, covenants and agreements contained herein, the Parties agree as follows:

### AGREEMENT

**A. Skinny Gene Services.** Subject to the terms of this Agreement, Skinny Gene shall perform the services (the "Services") as described in one or more Statements of Work attached hereto as Exhibit A (the "SOW"), which is incorporated herein by reference. The scope of services may be modified only by an amendment to the SOW or an additional statement of work, which in each case shall be in writing and signed by both Parties. References in this Agreement to the SOW shall include any such amendments or additional statements of work. Skinny Gene shall perform the Services in material conformance with the terms of the SOW, and in a professional manner consistent with generally recognized industry standards for similar services.

**B. Client Obligations.** In addition to any other obligation of Client set forth in this Agreement, Client shall have such obligations under this Agreement as are specified in the SOW.

**C. Skinny Gene Materials.** Client acknowledges and agrees that, as between the Parties, Skinny Gene owns all right, title and interest in and to any training materials, course content or other materials provided to Client, any Trainee or any Program Participant in connection with the Services (collectively, "Skinny Gene Materials"), and that such Skinny Gene Materials are provided for reference purposes only in connection with the Services. Client hereby agrees that it shall not copy, reproduce, distribute or otherwise make available to any other party the Skinny Gene Materials, except upon the express written consent of Skinny Gene.

**D. Payment Terms.** In consideration for the Services, Client shall pay to Skinny Gene the amounts set forth on the SOW (the "Payment Amount"), on or prior to such dates as specified in the SOW.

**E. Term.** The term of this Agreement shall begin on the Effective Date and continue until the completion of the Services or for such other period as stated in the SOW (the "Term"). The Term of this Agreement may be extended upon mutual written agreement of the Parties.

**F. Termination/Suspension of Services.**

1. Termination for Cause. Either Party (the "Terminating Party") may terminate this Agreement, in writing, if the other Party (the "Breaching Party") fails to fulfill any material obligation under this Agreement through no fault of the Terminating Party. In such event the Terminating Party may, after giving the Breaching Party an opportunity to cure in accordance with this Section F, declare the Breaching Party in default and terminate the Agreement according to the procedures set forth in this Section F. Prior to terminating the Agreement, the Terminating Party shall provide written notice to the Breaching Party, which notice shall include a description of the conditions constituting a breach of the Agreement and providing the Breaching Party a period of time of not less than five (5) Business Days and not more than twenty (20) Business Days within which to cure such breach. In the event that the Breaching Party does not correct such conditions contained in the notice within the designated period of time, the Terminating Party may issue a Declaration of Default and immediately terminate the Agreement. For purposes of this Agreement, a "Business Day" shall mean Monday through Friday, excluding legal holidays or days that banks are permitted or required to be closed in the State of California.

2. Termination for Convenience. Notwithstanding anything in Subsection 1 above to the contrary, either Party may terminate this Agreement for any reason (or for no reason) upon 90 days' prior written notice to the other Party; *provided, however*, that Skinny Gene, to the extent reasonably necessary to comply with regulatory requirements or any contract with a third party, shall be entitled to complete any work in process or services initiated prior to such termination and shall be entitled to payment for such work or services as provided in the SOW.

**G. Confidentiality.**

1. Confidential Information. The Parties acknowledge that in the course of providing the Services contemplated by this Agreement, one (1) or both of the Parties (each, a "Receiving Party") may acquire Confidential Information (as defined below) from the other Party (the "Disclosing Party"), the disclosure of which would cause irreparable injury to the Disclosing Party and impair its good will and competitive position. At all times during the term of this Agreement and for five (5) years thereafter (or, with respect to any trade secret, for so long as such trade secret qualifies as a trade secret under applicable law), the Receiving Party shall keep confidential and not disclose, directly or indirectly, and shall not use for the benefit of itself or any other third party any Confidential Information of the Disclosing Party, except that the Receiving Party may disclose Confidential Information of the Disclosing Party to its employees, representatives and subcontractors to the extent necessary to enable each Party to exercise its rights hereunder. "Confidential Information" means any trade secrets or information whether in written, digital, oral or other form which is confidential or proprietary to the Disclosing Party, including, but not limited to, any data, program, compilation, method, technique, invention, process, design, project development or marketing data, customer lists, business practices, financial information, insertion orders, pricing data, performance data, and any other materials or information related to any aspect of the business or activities of the Disclosing Party which are not generally known to others engaged in similar businesses or activities.

2. Excluded Information. Notwithstanding the foregoing, Confidential Information does not include information which: (i) was publicly known or generally known within the trade at the time of disclosure; (ii) becomes public knowledge or generally known within the trade without breach of this Agreement by either Party or any of its directors, officers or employees; (iii) was information already known by the Receiving Party at the time of disclosure without a duty of confidentiality, or information independently developed by the Receiving Party's personnel who did not have access to the information disclosed by the Disclosing Party; or (iv) is obtained by a Party, its officers or employees from third parties who are under no obligation of confidentiality with respect to the information.

3. Disclosure. If the Receiving Party is required to disclose any Confidential Information by a court order or other specific governmental action, the Receiving Party may comply with such disclosure requirement, unless the Disclosing Party, at its own expense, is successful in having the effect of such requirement stayed pending an appeal or further review thereof, or revised, rescinded or otherwise nullified. In all events, the Receiving Party agrees to notify the Disclosing Party promptly if at any time a request or demand of any kind is made to the Receiving Party to disclose any of the Disclosing Party's Confidential Information. The Disclosing Party shall have the right, at its cost, to intervene in any proceeding in which the Receiving Party is being asked to disclose any of the Disclosing Party's Confidential Information.

**H. Compliance With Privacy Laws.** To the extent that either Party uses or discloses any applicable information under this Agreement, each Party represents and warrants to and agrees with the other Party that it currently complies, and shall comply during the Term of this Agreement, with all applicable federal, state, local, and international laws and regulations with respect to the privacy, confidentiality and security of patient or Participant information, including, but not limited to, the Health Insurance Portability and Accountability Act, as amended, and all amendments thereof and regulations promulgated pursuant thereto. A Party that uses or discloses such information under this Agreement shall be responsible for obtaining any consent or authorization necessitated by such use or disclosure. If the Parties have entered into a Business Associate Agreement ("BAA"), then the BAA shall control the Parties' respective obligations with respect to the use and disclosure of information subject to the BAA.

**I. Limitation on Liability.** To the fullest extent permitted by applicable law, Skinny Gene shall not be liable for any special, consequential, incidental, indirect, exemplary or punitive damages of any kind arising out of or in connection with this Agreement, including, without limitation, any claimed or alleged delay damages or loss of profits or anticipated sales or revenues, whether or not it has been advised of the possibility of such damages. It is intended that these limitations shall apply to any and all liability or cause of action however alleged or arising, including without limitation, negligence, professional errors and omissions and breach of contract, unless otherwise prohibited by law.

**J. Dispute Resolution.**

1. Dispute Resolution Group. In the event of a dispute between the Parties, the Parties shall convene a dispute resolution group at a mutually agreeable time and place by providing written notice to the other Party that shall set forth the general nature of the dispute. The dispute resolution group shall consist of the Chief Executives of each of the Parties together with one (1) other person independent of the Parties mutually appointed by the Parties' Chief Executives. The dispute resolution group may receive for consideration any information it thinks fit concerning

the dispute. The Parties agree that a majority decision of the dispute resolution group will be final and binding on the Parties. In the event the dispute resolution group is unable to reach a final decision within a reasonable time under the relevant circumstances, the Parties may elect to resolve the dispute by binding arbitration.

2. Arbitration. The Parties agree that any dispute or claim in law or equity arising out of or relating to this Agreement or any resulting transaction for which the dispute resolution group is unable to resolve pursuant to Subsection 1 above, no matter how described, pleaded or styled, shall be resolved through final, binding arbitration as described below.

a. Location; Rules. Arbitration shall be conducted with a single, neutral arbitrator chosen by the Parties in San Diego, California. The arbitration shall be conducted in accordance with the Commercial Arbitration Rules of the American Arbitration Association prevailing at the time the demand for arbitration is made hereunder.

b. Powers and Duties of Arbitrator. The Parties agree that the arbitrator, and not a court, shall have exclusive jurisdiction over the interpretation, validity, and scope of these arbitration provisions. The arbitrator's decision shall be set forth in writing and shall set forth the essential findings and conclusions upon which the decision is based. Any remedy available from a court under the law shall be available in the arbitration. Should either Party refuse or neglect to choose an arbitrator or otherwise sincerely and in good faith participate in the arbitration process, then the arbitrator is empowered to proceed with one side alone.

c. Court Actions. Neither Party shall file or maintain any lawsuit in any court against the other, and each Party agrees that any suit filed in violation of this Agreement shall be dismissed by the court in favor of an arbitration conducted pursuant to this Agreement. Judgment upon any award rendered by the arbitrator may be entered in any court of competent jurisdiction and shall be binding and final.

d. Enforceability. If any portion of these arbitration provisions is adjudged to be void or otherwise unenforceable, in whole or in part, such adjudication shall not affect the validity of the remainder of the arbitration provisions. If this arbitration agreement is declared unenforceable and cannot be administered, interpreted, or modified to be enforceable, the Parties agree to waive any right to a jury trial with respect to any dispute to which this Agreement applies and any such dispute shall be commenced and maintained exclusively in the state or federal courts in San Diego, California and the Parties each consent to the personal jurisdiction of said courts.

**K. General Provisions.**

1. Assignment. None of the Parties to this Agreement shall have the right to assign this Agreement without the prior written consent of the other Party.

2. Authority. Each Party represents and warrants that the person executing this Agreement is duly authorized to bind and to act on behalf of its respective entity and that this Agreement is binding upon that entity in accordance with its terms.

3. Relationship of Parties. The relationship between the Parties is that of independent contractors. The details of the method and manner for performance of the Services by

Skinny Gene shall be under its own control, with Client being interested only in the results thereof. The Parties hereto are not, and shall not be, considered partners, joint employers or joint venturers. The execution of this Agreement does not, and shall not, constitute a principal/agent relationship between the Parties.

4. Waiver. The Parties may not waive any provision of this Agreement in whole or in part, except pursuant to a writing executed by the Party against whom the waiver is to be enforced. The failure of any Party to enforce the provisions of this Agreement shall not be deemed a waiver of such provisions or of the right of such Party thereafter to enforce such provisions.

5. Counterparts. This Agreement may be executed in any number of counterparts, each of which shall be deemed the same instrument. A signed copy of this Agreement delivered by facsimile, e-mail or other means of electronic transmission shall be deemed to have the same legal effect as delivery of an original signed copy of this Agreement.

6. Entire Agreement; Modification. This Agreement, together with any attachments, exhibits, documents or agreements referenced herein, embodies the final, complete and exclusive understanding between the Parties, and replaces and supersedes all previous agreements, understandings or arrangements between the Parties with respect to the subject matter contained in this Agreement. No modification or waiver of any terms or conditions of this Agreement shall be of any force or effect unless in writing and signed by the Parties.

7. Severability. All provisions of this Agreement shall be considered as separate terms and conditions, and if any term or provision of this Agreement is determined to be invalid, illegal or unenforceable in any jurisdiction, such invalidity, illegality or unenforceability shall not affect any other term or provision of this Agreement or invalidate or render unenforceable such term or provision in any other jurisdiction.

8. Third Party Beneficiaries. This Agreement is for the benefit of the Parties only and not for the benefit of any other party that is not a signatory to this Agreement.

9. Binding Nature. All terms and conditions of this Agreement shall be binding upon and shall inure to the benefit of the Parties to this Agreement and their respective successors and permitted assigns.

10. Headings. The headings and captions used in this Agreement are for convenience only and are not part of this Agreement.

11. Governing Law. This Agreement shall be governed by and construed in accordance with the internal laws of the State of California without giving effect to any choice or conflict of law provision or rule.

12. Notices. Notices permitted or required under this Agreement shall be deemed to have been given on the date actually received when personally delivered or when sent by electronically confirmed facsimile or email, one (1) Business day after mailing if sent by a nationally recognized overnight courier with confirmation of delivery, or three (3) Business days after mailing if mailed by registered or certified U.S. mail, return receipt requested. The notice address for each Party is provided above, and may be changed by giving notice as provided herein.

*[Remainder of Page Intentionally Left Blank]*

*[Signature Page to Follow]*

IN WITNESS WHEREOF, the Parties hereto have executed this Memorandum of Understanding on the date first written above.

**THE J. MOSS FOUNDATION DBA SKINNY GENE PROJECT**

By: *Marlayna Bollinger*  
Name: Marlayna Bollinger  
Title: Executive Director

**FALLBROOK REGIONAL HEALTH DISTRICT**

By:  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

*[Signature Page to Memorandum of Understanding]*



**EXHIBIT A**

STATEMENT OF WORK

[Attached]

## **DISCUSSION/POSSIBLE ACTION ITEMS**

**FALLBROOK REGIONAL HEALTH DISTRICT**  
**Report to the Board of Directors**  
**For the Fiscal Year Ended**  
**June 30, 2023**

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

**FALLBROOK REGIONAL HEALTH DISTRICT**

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*For the Fiscal Year Ended June 30, 2023*

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<b>Summary of Adjusting Journal Entries .....</b>	<b>4</b>



Board of Directors  
Fallbrook Regional Health District  
Temecula, California

We are pleased to present this report related to our audit of the financial statements of the Fallbrook Regional Health District (District) as of and for the year ended June 30, 2023. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the District's financial reporting process.

This report is intended solely for the information and use of the Board of Directors and management and is not intended to be, and should not be, used by anyone other than these specified parties. It will be our pleasure to respond to any questions you have about this report. We appreciate the opportunity to continue to be of service to the District.

Very truly yours,

Murrieta, California  
September 15, 2023

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## ***Required Communications***

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**FALLBROOK REGIONAL HEALTH DISTRICT**

*Required Communications*

*For the Fiscal Year Ended June 30, 2023*

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Generally accepted auditing standards (AU-C 260, *The Auditor’s Communication With Those Charged With Governance*) require the auditor to promote effective two-way communication between the auditor and those charged with governance. Consistent with this requirement, the following summarizes our responsibilities regarding the financial statement audit as well as observations arising from our audit that are significant and relevant to your responsibility to oversee the financial reporting process.

Area	Comments
<p><b>Our Responsibilities with Regard to the Financial Statement Audit</b></p>	<p>Our responsibilities under auditing standards generally accepted in the United States of America have been described to you in our arrangement letter dated June 1, 2023. Our audit of the financial statements does not relieve management or those charged with governance of their responsibilities, which are also described in that letter.</p>
<p><b>Overview of the Planned Scope and Timing of the Financial Statement Audit</b></p>	<p>An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit involved judgment about the number of transactions and the account-type of areas tested. There were no changes to the planned scope and timing of our audit testwork.</p>
<p><b>Accounting Policies and Practices</b></p>	<p><b>Accounting Policies and Practices</b>            Under generally accepted accounting principles, in certain circumstances, management may select among alternative accounting practices. During our audit, no such circumstances were noted.</p> <p><b>Adoption of, or Change in, Significant Accounting Policies or Their Application</b>            Management has the ultimate responsibility for the appropriateness of the accounting policies used by the District. The District did not adopt any significant new accounting policies, nor have there been any changes in existing significant accounting policies during the current period.</p> <p><b>Significant or Unusual Transactions</b>            We did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.</p> <p><b>Management’s Judgments and Accounting Estimates</b>            Accounting estimates are an integral part of the preparation of financial statements and are based upon management’s current judgement. No such significant accounting estimates were noted or estimate applications were changed from the previous year.</p>
<p><b>Audit Adjustments</b></p>	<p>Audit adjustments are summarized in the attached <b>Summary of Adjusting Journal Entries</b>.</p>
<p><b>Uncorrected Misstatements</b></p>	<p>We are not aware of any uncorrected misstatements other than misstatements that are clearly trivial.</p>

**FALLBROOK REGIONAL HEALTH DISTRICT**

*Required Communications*

*For the Fiscal Year Ended June 30, 2023*

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<b>Area</b>	<b>Comments</b>
<b>Discussions With Management</b>	We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditor. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.
<b>Disagreements With Management</b>	We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit, or significant disclosures to be included in the financial statements.
<b>Consultations With Other Accountants</b>	We are not aware of any consultations management had with other accountants about accounting or auditing matters.
<b>Significant Issues Discussed With Management</b>	No significant issues arising from the audit were discussed or the subject of correspondence with management.
<b>Significant Difficulties Encountered in Performing the Audit</b>	No significant difficulties were encountered in performing our audit.
<b>Required Supplementary Information</b>	We applied certain limited procedures to the: <ol style="list-style-type: none"><li>1. Management's Discussion and Analysis</li><li>2. Budget to Actual Comparison</li></ol> Which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

This information is intended solely for the information and use of Board of Directors and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.



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***Summary of Adjusting Journal Entries***

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**FALLBROOK REGIONAL HEALTH DISTRICT**

*Summary of Adjusting Journal Entries  
For the Fiscal Year Ended June 30, 2023*

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<b>Account</b>	<b>Description</b>	<b>Debit</b>	<b>Credit</b>
<b>Adjusting Journal Entries</b>			
<b>Adjusting Journal Entries JE # 1</b>			
To gross up property tax			
581	County collection fees (new account)	23,510.25	
402	Property Tax Revenue		19,981.43
403	Interest / Dividends		3,528.82
<b>Total</b>		<b>23,510.25</b>	<b>23,510.25</b>
<b>Adjusting Journal Entries JE # 2</b>			
To reconcile net position			
300	Unrestricted Operations Fund	1,837.01	
500.04	Office Expenses		1,837.01
<b>Total</b>		<b>1,837.01</b>	<b>1,837.01</b>
	<b>Total Adjusting Journal Entries</b>	<b>25,347.26</b>	<b>25,347.26</b>
	<b>Total All Journal Entries</b>	<b>25,347.26</b>	<b>25,347.26</b>



**FALLBROOK REGIONAL HEALTH DISTRICT  
FINANCIAL STATEMENTS AND  
INDEPENDENT AUDITORS' REPORT  
For the Fiscal Year Ended  
June 30, 2023  
(With Comparative Amounts as of June 30, 2022)**

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

**FALLBROOK REGIONAL HEALTH DISTRICT**

*For the Fiscal Year Ended June 30, 2023*

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***Financial Section***

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## INDEPENDENT AUDITORS' REPORT

Board of Directors  
Fallbrook Regional Health District  
Fallbrook, California

### Opinion

We have audited the accompanying financial statements of the governmental activities and general fund of Fallbrook Regional Health District (District) as of and for the fiscal year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the general fund of the District, as of June 30, 2023, and the respective changes in financial position for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## **Auditors' Responsibility**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

## **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Prior-Year Comparative Information**

The financial statements include partial prior-year comparative information. Such information does not include sufficient detail to constitute a presentation in accordance with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended June 30, 2022, from which such partial information was derived.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a separate report dated September 15, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Murrieta, California  
September 15, 2023



**FALLBROOK REGIONAL HEALTH DISTRICT**  
*Management's Discussion and Analysis (Unaudited)*  
*For the Fiscal Year Ended June 30, 2023*

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Management's Discussion and Analysis (MD&A) offers readers of Fallbrook Regional Health District's financial statements a narrative overview of the District's financial activities for the fiscal year ended June 30, 2023. This MD&A presents financial highlights, an overview of the accompanying financial statements, an analysis of net position and results of operations, a current-to prior year analysis, a discussion on restrictions, commitments and limitations, and a discussion of significant activity involving capital assets and long-term debt. Please read in conjunction with the financial statements, which follow this section.

**FINANCIAL HIGHLIGHTS**

- The District's net position increased 1.73%, or \$197,964 from the prior year's net position of \$11,473,515 to \$11,671,479 as a result of this year's operations.
- Total revenues from all sources increased by 29.98%, or \$589,257 from \$1,965,665 to \$2,554,922, from the prior year, primarily due to an increase in property taxes and investment earnings.
- Total expenses for the District's operations increased by 17.60% or \$352,771 from \$2,004,187 to \$2,356,958, from the prior year, primarily due to an increase in materials and services of \$149,469 and an increase in depreciation of \$182,096.

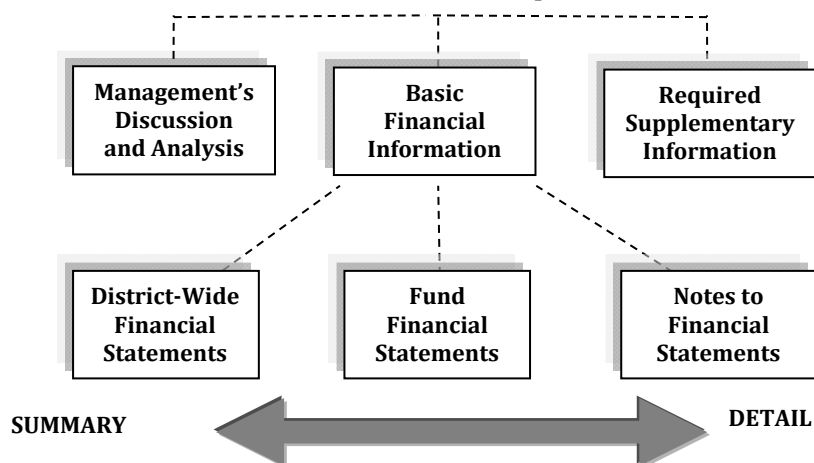
**OVERVIEW OF THE FINANCIAL STATEMENTS**

This annual report consists of three parts – management discussion and analysis (this section), the basic financial statements, and required supplementary information. The basic financial statements include two kinds of statements that present different views of the District:

- *District-wide financial statements* provide both short-term and long-term information about the District's overall financial status.
- *Fund financial statements* focus on individual parts of the District, reporting the District's operations in more detail than the district-wide statements.
  - The *governmental funds* statements tell how basic services were financed in the short term as well as what remains for future spending.

**Figure A-1. Organization of Fallbrook Regional Health District's Annual Financial Report**

The financial statements also include *notes* that explain some of the information in the statements and provide more detailed data. Figure A-1 shows how the various parts of this annual report are arranged and related to one another.



**FALLBROOK REGIONAL HEALTH DISTRICT**  
*Management's Discussion and Analysis (Unaudited)*  
*For the Fiscal Year Ended June 30, 2023*

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**OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)**

Figure A-2 summarizes the major features of the District's financial statements, including the portion of the District's activities they cover and the types of information they contain.

**Figure A-2. Major Features of the District-Wide and Fund Financial Statements**

<b>Type of Statements</b>	<b>District-Wide</b>	<b>Governmental Fund</b>
<i>Scope</i>	Entire District	The activities of the District that are not proprietary or fiduciary, such as donations and library programs
<i>Required financial statements</i>	<ul style="list-style-type: none"> <li>• Statement of Net Position</li> <li>• Statement of Activities</li> </ul>	<ul style="list-style-type: none"> <li>• Balance Sheet</li> <li>• Statement of Revenues, Expenditures &amp; Changes in Fund Balances</li> </ul>
<i>Accounting basis and measurement focus</i>	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus
<i>Type of asset/liability information</i>	All assets and liabilities, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included
<i>Type of inflow/outflow information</i>	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter

**FALLBROOK REGIONAL HEALTH DISTRICT**  
*Management's Discussion and Analysis (Unaudited)*  
*For the Fiscal Year Ended June 30, 2023*

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**OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)**

The remainder of this overview section of management's discussion and analysis highlights the structure and contents of each of the statements.

**District-Wide Statements**

The district-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The Statement of Net Position includes all of the District's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two district-wide statements report the District's net position and how it has changed. Net position – the difference between the District's assets and deferred outflows of resources and liabilities and deferred inflows of resources – is one way to measure the District's financial health, or *position*.

- Over time, increases and decreases in the District's net position are an indicator of whether its financial position is improving or deteriorating, respectively.
- To assess the overall health of the District, you need to consider additional nonfinancial factors such as changes in the District's demographics and the condition of buildings and other facilities.
- In the district-wide financial statements, the District's activities are categorized as *Governmental Activities*. Most of the District's basic services are included here, such as library services and administration. State and local programs finance most of these activities.

**Fund Financial Statements**

The fund financial statements provide more detailed information about the District's most significant funds – not the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs. Some funds are required by State law and by grantor requirements.

The District has one fund, the General Fund.

**FALLBROOK REGIONAL HEALTH DISTRICT**  
*Management's Discussion and Analysis (Unaudited)*  
*For the Fiscal Year Ended June 30, 2023*

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**FINANCIAL ANALYSIS AND CONDENSED FINANCIAL INFORMATION**

**Analysis of Net Position**

**Table A-1: Condensed Statement of Net Position**

	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>Change</u>
<b>Assets:</b>			
Current assets	\$ 8,951,149	\$ 8,647,361	\$ 303,788
Non-current assets	336,966	462,285	(125,319)
Capital assets, net	<u>2,485,200</u>	<u>2,570,131</u>	<u>(84,931)</u>
<b>Total assets</b>	<u><u>\$ 11,773,315</u></u>	<u><u>\$ 11,679,777</u></u>	<u><u>\$ 93,538</u></u>
<b>Liabilities:</b>			
Current liabilities	\$ 78,259	\$ 189,811	\$ (111,552)
Non-current liabilities	<u>23,577</u>	<u>16,451</u>	<u>7,126</u>
<b>Total liabilities</b>	<u>101,836</u>	<u>206,262</u>	<u>(104,426)</u>
<b>Net position:</b>			
Investment in capital assets	2,485,200	3,032,416	(547,216)
Unrestricted	<u>9,186,279</u>	<u>8,441,099</u>	<u>745,180</u>
<b>Total net position</b>	<u>11,671,479</u>	<u>11,473,515</u>	<u>197,964</u>
<b>Total liabilities, deferred inflows of resources and net position</b>	<u><u>\$ 11,773,315</u></u>	<u><u>\$ 11,679,777</u></u>	<u><u>\$ 93,538</u></u>

At the end of fiscal year 2023, the District shows a positive balance in its unrestricted net position of \$9,186,279 that may be utilized in future years.

**FALLBROOK REGIONAL HEALTH DISTRICT**  
*Management's Discussion and Analysis (Unaudited)*  
*For the Fiscal Year Ended June 30, 2023*

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**FINANCIAL ANALYSIS AND CONDENSED FINANCIAL INFORMATION (Continued)**

**Analysis of Revenues and Expenses**

**Table A-2: Condensed Statement of Activities**

	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>Change</u>
<b>Operating expenses</b>	\$ 2,356,958	\$ 2,004,187	\$ (352,771)
<b>Operating loss</b>	(2,356,958)	(2,004,187)	(352,771)
<b>Non-operating revenues</b>	2,554,922	1,965,665	589,257
<b>Change in net position</b>	197,964	(38,522)	236,486
<b>Net position – beginning of period</b>	11,473,515	11,512,037	(38,522)
<b>Net position – end of period</b>	<u>\$ 11,671,479</u>	<u>\$ 11,473,515</u>	<u>\$ 197,964</u>

The statement of activities shows how the government's net position changed during the fiscal year. In the case of the District, the net position of the District increased by \$197,964 during the fiscal year ended June 30, 2023.

**Table A-3: Total Revenues**

	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>Increase (Decrease)</u>
<b>Non-operating revenues:</b>			
Property taxes	2,353,404	2,144,480	208,924
Investment earnings	103,044	(189,005)	292,049
Grants	96,827	-	96,827
Other revenues	1,647	10,190	(8,543)
<b>Total general revenues</b>	2,554,922	1,965,665	589,257
<b>Total revenues</b>	<u>\$ 2,554,922</u>	<u>\$ 1,965,665</u>	<u>\$ 589,257</u>

Total revenues from all sources increased by 29.98%, or \$589,257 from \$1,965,665 to \$2,554,922, from the prior year, primarily due to an increase in property taxes and investment earnings.

**FALLBROOK REGIONAL HEALTH DISTRICT**  
*Management's Discussion and Analysis (Unaudited)*  
*For the Fiscal Year Ended June 30, 2023*

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**FINANCIAL ANALYSIS AND CONDENSED FINANCIAL INFORMATION (Continued)**

**Analysis of Revenues and Expenses (Continued)**

**Table A-4: Total Expenses**

	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>Increase (Decrease)</u>
<b>Operating expenses:</b>			
Salaries and wages	\$ 640,349	\$ 483,466	156,883
Employee benefits	88,537	54,870	33,667
Materials and services	578,539	429,070	149,469
Community healthcare programs	806,129	975,473	(169,344)
Depreciation	<u>243,404</u>	<u>61,308</u>	<u>182,096</u>
<b>Total expenses</b>	<u>\$ 2,356,958</u>	<u>\$ 2,004,187</u>	<u>\$ 352,771</u>

Total expenses for the District's operations increased by 17.60% or \$352,771 from \$2,004,187 to \$2,356,958, from the prior year, primarily due to an increase in materials and services of \$149,469 and an increase in depreciation of \$182,096.

**GOVERNMENTAL FUNDS FINANCIAL ANALYSIS**

The focus of the District's *governmental funds* is to provide information on current inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the District's financing requirements. In particular, the *unreserved fund balance* may serve as a useful measure of the government's net resources for spending at the end of the fiscal year.

As of June 30, 2023, the District reported a total fund balance of \$8,873,685. An amount of \$8,826,531 constitutes the District's *unassigned fund balance*, which is available for future expenditures.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

The final budgeted expenditures for the District at year-end were \$252,852 more than actual. The variance is principally due to under budgeting materials and service and salaries and wages. Actual revenues were more than the anticipated budget by \$448,391, mostly due to excess property tax received then budgeted.

**FALLBROOK REGIONAL HEALTH DISTRICT**  
*Management's Discussion and Analysis (Unaudited)*  
*For the Fiscal Year Ended June 30, 2023*

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**CAPITAL ASSET ADMINISTRATION**

**Table A-5: Capital Assets at Year End, Net of Depreciation**

	<u>Balance</u> <u>June 30, 2023</u>	<u>Balance</u> <u>June 30, 2022</u>
<b>Capital assets:</b>		
Non-depreciable assets	\$ 490,291	\$ 641,023
Depreciable assets	2,297,291	2,169,030
Accumulated depreciation	<u>(302,382)</u>	<u>(239,922)</u>
<b>Total capital assets, net</b>	<u><u>\$ 2,485,200</u></u>	<u><u>\$ 2,570,131</u></u>

At the end of fiscal year 2023, the District's investment in capital assets amounted to \$2,485,200 (net of accumulated depreciation). This investment in capital assets includes buildings, improvements and equipment. Major capital asset additions during the year include equipment additions totaling \$158,473.

See Note 4 for further information on the District's capital assets.

**FACTORS AFFECTING CURRENT FINANCIAL POSITION**

Management is unaware of any item that would affect the District's current financial position.

**CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

The District's basic financial statements are designed to present users with a general overview of the District's finances and to demonstrate the District's accountability. If you have any questions about the report or need additional information, please contact the CEO at (760) 731-9187.

**FALLBROOK REGIONAL HEALTH DISTRICT***Statement of Net Position**June 30, 2023**(With Comparative Amounts as of June 30, 2022)*

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<u>ASSETS</u>	<u>2023</u>	<u>2022</u>
<b>Current assets:</b>		
Cash and investments (Note 2)	\$ 8,880,870	\$ 8,621,629
Accrued interest receivable	22,622	3,359
Property taxes receivable	24,875	15,670
Note receivable (Note 3)	22,782	6,703
<b>Total current assets</b>	<u>8,951,149</u>	<u>8,647,361</u>
<b>Non-current assets:</b>		
Note receivable (Note 3)	336,966	462,285
Capital assets – not being depreciated (Note 4)	490,291	641,023
Capital assets – being depreciated, net (Note 4)	1,994,909	1,929,108
<b>Total non-current assets</b>	<u>2,822,166</u>	<u>3,032,416</u>
<b>Total assets</b>	<u>\$ 11,773,315</u>	<u>\$ 11,679,777</u>
<b><u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</u></b>		
<b>Current liabilities:</b>		
Accounts payable and accrued expenses	54,682	173,360
Compensated absences (Note 5)	23,577	16,451
<b>Total liabilities</b>	<u>78,259</u>	<u>189,811</u>
<b>Non current liabilities:</b>		
Compensated absences (Note 5)	23,577	16,451
<b>Total deferred inflows of resources</b>	<u>23,577</u>	<u>16,451</u>
<b>Net position:</b>		
Investment in capital assets	2,485,200	3,032,416
Unrestricted	9,186,279	8,441,099
<b>Total net position</b>	<u>11,671,479</u>	<u>11,473,515</u>
<b>Total liabilities and net position</b>	<u>\$ 11,773,315</u>	<u>\$ 11,679,777</u>



**FALLBROOK REGIONAL HEALTH DISTRICT***Statement of Activities**For the Fiscal Year Ended June 30, 2023**(With Comparative Amounts for the Fiscal Year Ended June 30, 2022)*

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	<u>2023</u>	<u>2022</u>
<b>Operating expenses:</b>		
Salaries and wages	640,349	483,466
Employee benefits	88,537	54,870
Materials and services	578,539	429,070
Community healthcare programs	806,129	975,473
Depreciation	243,404	61,308
<b>Total operating expenses</b>	<u>2,356,958</u>	<u>2,004,187</u>
<b>Operating loss</b>	<u>(2,356,958)</u>	<u>(2,004,187)</u>
<b>Non-operating revenues:</b>		
Property taxes	2,353,404	2,144,480
Investment earnings and change in fair-value	103,044	(189,005)
Grant revenue	96,827	-
Other revenues	1,647	10,190
<b>Total non-operating revenues</b>	<u>2,554,922</u>	<u>1,965,665</u>
<b>Change in net position</b>	197,964	(38,522)
<b>Net position:</b>		
Beginning of year	<u>11,473,515</u>	<u>11,512,037</u>
End of year	<u>\$ 11,671,479</u>	<u>\$ 11,473,515</u>

**FALLBROOK REGIONAL HEALTH DISTRICT**  
*Balance Sheet – Governmental Funds*  
*June 30, 2023*  
*(With Comparative Amounts as of June 30, 2022)*

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	<u>General Fund</u>	
	<u>2023</u>	<u>2022</u>
<b><u>ASSETS</u></b>		
<b>Assets:</b>		
Cash and investments	\$ 8,880,870	\$ 8,621,629
Accrued interest receivable	22,622	3,359
Property taxes receivable	24,875	15,670
Note receivable	336,966	468,988
<b>Total assets</b>	<b><u>\$ 9,265,333</u></b>	<b><u>\$ 9,109,646</u></b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>		
<b>Liabilities:</b>		
Accrued payroll and related liabilities	\$ 54,682	\$ 173,360
<b>Total liabilities</b>	<b><u>54,682</u></b>	<b><u>173,360</u></b>
<b>Deferred inflows of resources</b>		
Unavailable revenues from note receivable	336,966	468,988
<b>Total deferred inflows</b>	<b><u>336,966</u></b>	<b><u>468,988</u></b>
<b>Fund balances: (Note 6)</b>		
Assigned	47,154	32,902
Unassigned	8,826,531	8,434,396
<b>Total fund balances</b>	<b><u>8,873,685</u></b>	<b><u>8,467,298</u></b>
<b>Total liabilities, deferred inflows, and fund balances</b>	<b><u>\$ 9,265,333</u></b>	<b><u>\$ 9,109,646</u></b>

**FALLBROOK REGIONAL HEALTH DISTRICT**

*Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position  
June 30, 2023*

*(With Comparative Amounts as of June 30, 2022)*

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	<u>2023</u>	<u>2022</u>
<b>Fund Balance of Governmental Funds</b>	<b>\$ 8,873,685</b>	<b>\$ 8,467,298</b>
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds balance sheet. However, the statement of net position includes those assets as capital assets.	2,485,200	2,570,131
Long-term liabilities applicable to the District are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the statement of net position as follows:		
Compensated absences	(47,154)	(32,902)
Deferred inflows from unavailable revenues, which arise only under a modified accrual basis of accounting, are reported only in the governmental funds balance sheet. These amounts are deferred and recognized as revenue in the period that amounts become available.	359,748	468,988
<b>Total adjustments</b>	<b><u>2,797,794</u></b>	<b><u>3,006,217</u></b>
<b>Net Position of Governmental Activities</b>	<b><u>\$ 11,671,479</u></b>	<b><u>\$ 11,473,515</u></b>

**FALLBROOK REGIONAL HEALTH DISTRICT***Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds  
For the Fiscal Year Ended June 30, 2023**(With Comparative Amounts for the Fiscal Year Ended June 30, 2022)*

	<b>General Fund</b>	
	<b>2023</b>	<b>2022</b>
<b>Revenues:</b>		
Property taxes	\$ 2,353,404	\$ 2,144,480
Investment earnings change in fair-value	103,044	(189,005)
Grant revenue	96,827	-
Other revenues	1,647	10,190
<b>Total revenues</b>	<b>2,554,922</b>	<b>1,965,665</b>
<b>Expenditures:</b>		
Current operations:		
Salaries and wages	626,097	471,505
Employee benefits	88,537	54,870
Materials and services	578,539	429,070
Community healthcare programs	806,129	975,473
Capital outlay	158,473	231,403
<b>Total expenditures</b>	<b>2,257,775</b>	<b>2,162,321</b>
<b>Excess of revenues over expenditures</b>	<b>297,147</b>	<b>(196,656)</b>
<b>Other financing sources (uses):</b>		
Principal received from note receivable	109,240	18,512
<b>Net change in fund balance</b>	<b>406,387</b>	<b>(178,144)</b>
<b>Fund Balance:</b>		
Beginning of year	8,467,298	8,645,442
End of year	<b>\$ 8,873,685</b>	<b>\$ 8,467,298</b>

**FALLBROOK REGIONAL HEALTH DISTRICT***Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities**For the Fiscal Year Ended June 30, 2023**(With Comparative Amounts for the Fiscal Year Ended June 30, 2022)*

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	<u>2023</u>	<u>2022</u>
<b>Net Change in Fund Balance – Governmental Funds</b>	<b>\$ 406,387</b>	<b>\$ (178,144)</b>
Amount reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:		
Capital outlay	158,473	231,403
Depreciation expense	(243,404)	(61,308)
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenses in governmental funds as follows:		
Net change in compensated absences	(14,252)	(11,961)
Principal received on note is reported as a revenue in governmental funds. However, principal payments reduce the note receivable in the statement of net position and does not result in revenue in the statement of activities.	(109,240)	(18,512)
<b>Total adjustments</b>	<b>(208,423)</b>	<b>139,622</b>
<b>Change in Net Position of Governmental Activities</b>	<b>\$ 197,964</b>	<b>\$ (38,522)</b>

# FALLBROOK REGIONAL HEALTH DISTRICT

## Notes to Financial Statements

June 30, 2023

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### NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

#### A. Description of Organization

The Fallbrook Regional Health District (District) formerly known as the Fallbrook Hospital District, is organized under the provisions of the Health and Safety Code of the state of California to provide and operate health care facilities in Fallbrook, California, and unincorporated areas within the County of San Diego, California (County).

#### B. Basis of Presentation, Basis of Accounting

##### 1. Basis of Presentation

###### Government-Wide Financial Statements

The statement of net position and the statement of activities display information about the primary government (the District). These statements include the financial activities of the overall government. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues, charges for services, and other nonexchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

###### Fund Financial Statements

The fund financial statements provide information about the District's funds. The District reports only the following governmental fund:

**General Fund:** This fund is used to account for all financial resources of the District.

# FALLBROOK REGIONAL HEALTH DISTRICT

## Notes to Financial Statements

June 30, 2023

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### NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### B. Basis of Presentation, Basis of Accounting (Continued)

##### 2. Measurement Focus, Basis of Accounting

###### **Government-Wide Financial Statements**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year in which all eligibility requirements have been satisfied.

###### **Governmental Fund Financial Statements**

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and financing from capital leases are reported as other financing sources.

##### 3. Revenues - Exchange and Non-Exchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year. Generally, available is defined as collectible within 60 days.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, certain grants, entitlements, and donations. Revenue from property taxes is recognized in the fiscal year in which the taxes are received. Revenue from certain grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include time and purpose requirements. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

#### C. Assets, Liabilities, and Net Position

##### 1. Cash and Cash Equivalents

For purposes of the statement of cash flows, the District considers all highly liquid investments with a maturity of three months or less, when purchased, to be cash equivalents. Cash deposits are reported at carrying amount, which reasonably estimates fair value.

##### 2. Prepaid Items

Certain payments to vendors reflect costs or deposits applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements.

## FALLBROOK REGIONAL HEALTH DISTRICT

### Notes to Financial Statements

June 30, 2023

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#### NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (Continued)

##### C. Assets, Liabilities, and Net Position (Continued)

###### 3. Capital Assets

Capital assets are stated at cost or at their estimated fair value at date of donation. It is the District's policy to capitalize assets costing over \$500. The provision for depreciation is computed using the straight-line method over the estimated service lives of the capital assets which are general 3 to 10 years for both building and improvements and equipment.

###### 4. Compensated Absences

It is the District's policy to permit contract employees to accumulate earned but unused vacation leave time, Noncontract employees may accumulate earned but unused vacation leave time up to a maximum of 30 days. All employees may accrue unused sick leave time up to a maximum of 30 days. Upon termination, all employees are entitled to a lump-sum payment of 25% of accrued sick leave, not to exceed 15 days.

###### 5. Net Position

Net position is classified into two components: investment in capital assets and unrestricted. These classifications are defined as follows:

- **Investment in capital assets** - This component of net position consists of capital assets net of accumulated depreciation.
- **Unrestricted net position** - This component of net position consists of net position that does not meet the definition of investment in capital assets.

###### 6. Fund Balances

The fund balance for governmental funds is reported in classifications based on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

**Nonspendable:** Fund balance is reported as nonspendable when the resources cannot be spent because they are either in a nonspendable form or legally or contractually required to be maintained intact. Resources in nonspendable form include inventories and prepaid assets.

**Assigned:** Resources that are constrained by the District's intent to use them for a specific purpose, but are neither restricted nor committed, are reported as assigned fund balance. Intent may be expressed by either the Board, committees (such as budget or finance), or officials to which the Board has delegated authority.



# FALLBROOK REGIONAL HEALTH DISTRICT

## Notes to Financial Statements

June 30, 2023

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### NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### C. Assets, Liabilities, and Net Position (Continued)

**Unassigned:** Unassigned fund balance represents fund balance that has not been restricted, committed, or assigned and may be utilized by the District for any purpose. When expenditures are incurred, and both restricted and unrestricted resources are available, it is the District's policy to use restricted resources first, then unrestricted resources in the order of committed, assigned, and then unassigned, as they are needed.

#### 7. Fund Balance Policy

The District believes that sound financial management principles require that sufficient funds be retained by the District to provide a stable financial base at all times. To retain this stable financial base, the District needs to maintain an unrestricted fund balance in its funds sufficient to fund cash flows of the District and to provide financial reserves for unanticipated expenditures and/or revenue shortfalls of an emergency nature. Committed, assigned and unassigned fund balances are considered unrestricted.

The purpose of the District's fund balance policy is to maintain a prudent level of financial resources to protect against reducing service levels or raising assessments and fees because of temporary revenue shortfalls or unpredicted onetime expenditures.

#### D. 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 and the reported amounts of revenues and expenditures during the reported period. Actual results could differ from those estimates.

#### E. Property Taxes

Property taxes attach as an enforceable lien on property as of January 1, each year. Secured property taxes are levied on July 1 and are payable in two installments, on December 10 and April 10. The County of San Diego Assessor's Office assesses all real and personal property within the County each year.

Property tax in California is levied in accordance with Article 13A of the State Constitution at one (1%) of countywide assessed valuations. The County of San Diego Treasurer's Office remits an undisclosed portion of the one (1%) current and delinquent property tax collections to the District throughout the year.

#### F. Budgetary Accounting

An annual unappropriated budget, which establishes the total spending authority for the General Fund, is adopted by the Board of Directors just prior to the beginning of the District's fiscal year. Estimated revenue is the original estimate with modifications for new programs which are anticipated to be received during the fiscal year. Expenditures cannot legally exceed appropriations at the fund level. Appropriations for the General Fund lapse at the end of the fiscal year. The Board of Directors may authorize amendments to the budget during the year as deemed necessary. Budgeted amounts were not amended for the fiscal year ended June 30, 2023.

**FALLBROOK REGIONAL HEALTH DISTRICT**  
*Notes to Financial Statements*  
*June 30, 2023*

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**NOTE 2 – CASH AND INVESTMENTS**

Cash and cash equivalents at June 30, 2023, consist of the following:

<u>Description</u>	<u>June 30, 2023</u>
Petty Cash	\$ 138
Demand deposits with financial institutions	659,376
Local Agency Investment Fund (LAIF)	2,573,588
CalTRUST Medium Term Fund	5,647,768
<b>Total cash and investments</b>	<b><u>\$ 8,880,870</u></b>

**Demand Deposits**

At June 30 2023, the carrying amount of the District’s demand deposits were \$659,376, and the financial institution’s balance was \$725,360. The net difference of \$65,984 represents outstanding checks, deposits-in-transit and/or other reconciling items between the financial institution’s balance and the District’s balance.

**Custodial Credit Risk – Deposits**

Custodial credit risk is the risk that in the event of a bank failure, the Authority’s deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. Cash balances held in banks are insured up to \$250,000 by the Federal Depository Insurance Corporation (FDIC) and are collateralized by the respective financial institutions. In addition, the California Government Code requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under State law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits.

## **FALLBROOK REGIONAL HEALTH DISTRICT**

### *Notes to Financial Statements*

*June 30, 2023*

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#### **NOTE 2 – CASH AND INVESTMENTS (Continued)**

##### **Local Agency Investment Fund (LAIF)**

The California State Treasurer, through the Pooled Money Investment Account (PMIA), invests its funds to manage the State's cash flow and strengthen the financial security of local public agencies. PMIA's policy sets as primary investment objectives safety, liquidity and yield. Through the PMIA, the Investment Division manages the Local Agency Investment Fund (LAIF). The LAIF allows cities, counties and special districts to place money in a major portfolio and, at no additional costs, use the expertise of Investment Division staff. Participating agencies can withdraw their funds from the LAIF at any time as LAIF is highly liquid and has a dollar-in dollar-out amortized cost methodology.

The District is a voluntary participant in LAIF. The fair value of the District's investment in this pool is reported at an amount based upon the District's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of the portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF. LAIF is not categorized under the fair value hierarchy established by GAAP as it is held at an amortized cost basis and it is Not Rated under the current credit risk ratings format. For financial reporting purposes, the District considers funds in LAIF a cash equivalent due to its highly liquid nature and dollar-in dollar-out amortized cost methodology. As of June 30, 2023, the District held \$2,573,588 in LAIF.

##### **CalTRUST Medium Term Fund**

The District is a voluntary participant in the Investment Trust of California (CalTRUST) which is a Joint Powers Authority governed by a Board of Trustees made up of local treasurers and investment officers. The Board of Trustees sets overall policy for CalTRUST and selects and supervises the activities of the Investment Manager and other agents. The medium-term fund has a targeted portfolio duration of 1 to 3 years. The S&P rating of the medium-term fund is AA-f/S1. As of June 30, 2023, the District's investment in CalTRUST is \$5,647,768, all of which is invested in the Medium-Term Pool. Amounts that may be withdrawn from the Medium-Term Pool are based on the net asset value per share and the number of shares held by participants. Cal TRUST investments are subject to market risk as a result of changes in interest rates.

#### **NOTE 3 – NOTE RECEIVABLE**

The District's note receivable is from the sale of one of the District's properties in the amount of \$487,500 in June 2020. The original note called for interest only payments due monthly with the entire amount of the principal due March 27, 2022. During the fiscal year ended June 30, 2022, the note was renegotiated. The renegotiated note called for a \$17,500 lump-sum payment toward the existing principal balance, a one-year extension at 5% interest with \$2,500 per month payments during the one year, and a lump-sum payment due at the end of the one-year extension. During the fiscal year ended June 30, 2023, the note was renegotiated. The renegotiated note called for a \$100,000 lump-sum toward existing principal balance, a one-year extension at 5.50% interest with \$3,500 per month payments during the one year, and a lump-sum payments due March 2024. Principal and interest payments received during the fiscal year ended June 30, 2023 amounted to \$109,240 and \$22,761 respectively.

**FALLBROOK REGIONAL HEALTH DISTRICT**  
*Notes to Financial Statements*  
*June 30, 2023*

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**NOTE 4 – CAPITAL ASSETS**

Changes in capital assets for the year were as follows:

<u>Description</u>	<u>Balance July 1, 2022</u>	<u>Additions/ Transfers</u>	<u>Deletions/ Transfers</u>	<u>Balance June 30, 2023</u>
Non-depreciable capital assets:				
Land	\$ 490,291	\$ -	\$ -	\$ 490,291
Construction-in-progress	150,732	-	(150,732)	-
Total non-depreciable capital assets	<u>641,023</u>	<u>-</u>	<u>(150,732)</u>	<u>490,291</u>
Depreciable capital assets:				
Buildings and improvements	2,094,081	298,683	(180,944)	2,211,820
Equipment	74,949	10,522	-	85,471
Total depreciable capital assets	<u>2,169,030</u>	<u>309,205</u>	<u>(180,944)</u>	<u>2,297,291</u>
Accumulated depreciation:				
Buildings and improvements	(193,247)	(234,890)	180,944	(247,193)
Equipment	(46,675)	(8,514)	-	(55,189)
Total accumulated depreciation	<u>(239,922)</u>	<u>(243,404)</u>	<u>180,944</u>	<u>(302,382)</u>
Total depreciable capital assets, net	<u>1,929,108</u>	<u>65,801</u>	<u>-</u>	<u>1,994,909</u>
<b>Total capital assets, net</b>	<u><u>\$ 2,570,131</u></u>	<u><u>\$ 65,801</u></u>	<u><u>\$ (150,732)</u></u>	<u><u>\$ 2,485,200</u></u>

**NOTE 5 – COMPENSATED ABSENCES**

Compensated absences comprise unpaid vacation leave which is accrued as earned. The District's liability for compensated absences is determined annually. The changes to the compensated absences balance at June 30, 2023 were as follows:

<u>Balance July 1, 2022</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2023</u>	<u>Due Within One Year</u>	<u>Due in More Than One Year</u>
\$ 32,902	\$ 44,050	\$ (29,798)	\$ 47,154	\$ 23,577	\$ 23,577

**FALLBROOK REGIONAL HEALTH DISTRICT**  
*Notes to Financial Statements*  
*June 30, 2023*

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**NOTE 6 – FUND BALANCES**

At June 30, 2023, fund balances of the District’s governmental funds were classified as follows:

<u>Description</u>	<u>Balance</u>
<b>Assigned:</b>	
Compensated absences	\$ 47,154
<b>Unassigned</b>	
Unassigned	<u>8,826,531</u>
<b>Total fund balances</b>	<u><u>\$ 8,873,685</u></u>

**NOTE 7 – DEFINED CONTRIBUTION PENSION PLAN**

The District has a Section 408(p) defined contribution pension plan as allowed under the Internal Revenue Code. The plan type sponsored by the District is the Savings Incentive Match Plan for Employees of Small Employers (SIMPLE), which was effective on January 6, 2006. The Plan is a defined contribution retirement plan in which the employer’s contribution is nondiscretionary and is based on a formula that is not related to profit. The Plan sponsor guarantees no benefit and bears no investment risk while the Plan participants bear all investment risk and have no guaranteed level of benefits.

Eligible noncontract employees may begin participating in the Pension Plan following one-month probationary employment period. The Administrator may begin participating on the first day of the month following the employment date of work. The Plan is entirely funded by District contributions of up to 3% of their salary to the deferred compensation plan. Participants are fully vested upon joining the plan. Plan provisions and contribution requirements are established and may be amended by the District. Participants are eligible to begin receiving benefits at age 55.

Total employer contributions paid by the District amounted to \$12,845.

Funds paid into the Plan by the District are placed in a SIMPLE IRA account at a financial institution determined by the Plan participants. The financial information of the defined contribution pension plan is not in the accompanying financial statements.

## FALLBROOK REGIONAL HEALTH DISTRICT

### Notes to Financial Statements

June 30, 2023

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#### NOTE 8 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District is a member of the Special District Risk Management Authority (SDRMA), an intergovernmental risk sharing joint powers authority created to provide self-insurance programs for California special districts. The purpose of the SDRMA is to arrange and administer programs of self-insured losses and to purchase excess insurance coverage.

<b>Entity</b>	SDRMA
<b>Purpose</b>	To pool member contributions and realize the advantages of self-insurance
<b>Participants</b>	As of June 30, 2022 – 493 member agencies
<b>Governing board</b>	Seven representatives employed by members
<b>District payments for FY 2023: Property/Liability policy</b>	\$27,833
<b>Condensed financial information</b>	June 30, 2022
<b>Statement of net position:</b>	<b>June 30, 2022</b>
<b>Total assets</b>	<u>\$ 140,005,598</u>
<b>Deferred outflows</b>	<u>750,427</u>
<b>Total liabilities</b>	<u>72,967,545</u>
<b>Deferred inflows</b>	<u>445,351</u>
<b>Net position</b>	<u><u>\$ 67,343,129</u></u>
<b>Statement of revenues, expenses and changes in net position:</b>	
<b>Total revenues</b>	\$ 82,252,069
<b>Total expenses</b>	<u>(81,252,227)</u>
<b>Change in net position</b>	999,842
<b>Beginning - net position</b>	<u>66,343,287</u>
<b>Ending - net position</b>	<u><u>\$ 67,343,129</u></u>
<b>Member agencies share of year-end financial position</b>	Not Calculated

## **FALLBROOK REGIONAL HEALTH DISTRICT**

### *Notes to Financial Statements*

*June 30, 2023*

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#### **NOTE 8 – RISK MANAGEMENT (Continued)**

At June 30, 2023, the District participated in the liability and property programs of the SDRMA as follows:

- General and auto liability, public officials and employees' errors and omissions: Total risk financing self-insurance limits of \$2,500,000, combined single limit at \$2,500,000 per occurrence.

In addition to the above, the District also has the following insurance coverage:

- Employee dishonesty coverage up to \$1,000,000 per loss includes public employee dishonesty, forgery or alteration and theft, disappearance and destruction coverage.
- Property loss is paid at the replacement cost for property on file, if replaced within three years after the loss, otherwise paid on an actual cash value basis, to a combined total of \$800 million per occurrence, subject to a \$2,000 deductible per occurrence.
- Boiler and machinery coverage for the replacement cost up to \$100 million per occurrence, subject to a \$1,000 deductible per occurrence.
- Public official's personal liability up to \$1,000,000 each occurrence, with an annual aggregate of \$500,000 per each elected/appointed official to which this coverage applies, subject to the terms, with a deductible of \$500 per claim.

The District maintains workers' compensation coverage and employer's liability coverage in accordance with the statutory requirements of the State of California.

Settled claims have not exceeded any of the coverage amounts in any of the last three fiscal years. There were no reductions in insurance coverage in fiscal year 2023, 2022, and 2021. Liabilities are recorded when it is probable that a loss has been incurred and the amount of the loss can be reasonably estimated net of the respective insurance coverage. Liabilities include an amount for claims that have been incurred but not reported (IBNR). There were no IBNR claims payable as of June 30, 2023, 2022, and 2021.

## **FALLBROOK REGIONAL HEALTH DISTRICT**

*Notes to Financial Statements*

*June 30, 2023*

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### **NOTE 9- COMMITMENTS AND CONTINGENCIES**

#### **Excluded Leases – Short-Term Leases and De Minimis Leases**

The District does not recognize a lease receivable and a deferred inflow of resources for short-term leases. Short-term leases are certain leases that have a maximum possible term under the lease contract of 12-months (or less), including any options to extend, regardless of their probability of being exercised.

Also, *de minimis* lessor or lessee leases are certain leases (i.e., room rental, copiers, printers, postage machines) that regardless of their lease contract period are *de minimis* with regards to their aggregate total dollar amount to the financial statements as a whole.

#### **Grant Awards**

Grant funds received by the District are subject to audit by the grantor agencies. Such audit could lead to requests for reimbursements to the grantor agencies for expenditures disallowed under terms of the grant. Management of the District believes that such disallowances, if any, would not be significant.

#### **Litigation**

The District is involved in routine litigation incidental to its business and may be subject to claims and litigation from outside parties.

### **NOTE 10 – SUBSEQUENT EVENTS**

The District has evaluated subsequent events through September 15, 2023, the date which the financial statements were available to be issued.



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***Required Supplementary Information***

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**FALLBROOK REGIONAL HEALTH DISTRICT**  
*Budgetary Comparison Schedule – General Fund*  
*For the Fiscal Year Ended June 30, 2023*

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	<b>Adopted Original Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>Revenues:</b>			
Property taxes	\$ 2,078,597	\$ 2,353,404	\$ 274,807
Investment earnings	26,734	103,044	76,310
Grant revenue	-	96,827	96,827
Other revenues	1,200	1,647	447
<b>Total revenues</b>	<u>2,106,531</u>	<u>2,554,922</u>	<u>448,391</u>
<b>Expenditures:</b>			
Current:			
Salaries and wages	553,740	626,097	(72,357)
Employee benefits	107,519	88,537	18,982
Materials and services	479,558	578,539	(98,981)
Community healthcare programs	761,106	806,129	(45,023)
Capital outlay	103,000	158,473	(55,473)
<b>Total expenditures</b>	<u>2,004,923</u>	<u>2,257,775</u>	<u>(252,852)</u>
<b>Excess of revenues over expenditures</b>	<u>\$ 101,608</u>	297,147	<u>\$ 195,539</u>
<b>Other financing sources (uses):</b>			
Principal received from note receivable		<u>109,240</u>	
<b>Net change in fund balance</b>		406,387	
<b>Fund balance:</b>			
Beginning of year		<u>8,467,298</u>	
End of year		<u>\$ 8,873,685</u>	

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***Other Independent Auditors' Report***

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**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**

Board of Directors  
Fallbrook Regional Health District  
Fallbrook, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and general fund of Fallbrook Regional Health District as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Fallbrook Regional Health District's basic financial statements, and have issued our report thereon dated September 15, 2023.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Fallbrook Regional Health District's internal control over financial reporting (internal control) as a basis for designing audit procedures to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Fallbrook Regional Health District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Fallbrook Regional Health District's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Fallbrook Regional Health District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Murrieta, California  
September 15, 2023