

Joan Spencer

fallbrookscgrants@gmail.com

Submitter **Joan Spencer**

Submission Date **Feb 21, 2024 4:25 PM**

Tax Exempt Status **YES**

Service Area **Bonsall De Luz Fallbrook Rainbow**

Will no less than 80% of the program recipients live within the communities of Fallbrook, Rainbow, Bonsall or De Luz? **YES**

Collaborative/Joint Application **NO**

Organization Information

Legal Name DBA (if Applicable)
Fallbrook Senior Citizens Service Club, Inc. Fallbrook Senior Center


Contact Information

Contact Name Title
Joan Spencer Grant Writer
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Organization Physical Address

399 Heald Lane
Fallbrook, CA, 92028

Board of Directors

 **2024 Board of Directors.pdf**
369.92 KB

Financial Documents - Audit

 **FSCSC. Audit. 2022-23 Final.pdf**
2.67 MB



Management Representation Letter 2021-2... .pdf

1.76 MB

Financial Documents - P&L and Balance Sheet



Balance Sheet.pdf

43.03 KB



FINAL-Profit and Loss.pdf

42.6 KB

Financial Documents - 990



12 pgs 2022-23 Form 990 - for grants.pdf

4.25 MB

Organization's Mission Statement

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

Organization's Vision Statement

The vision of the Fallbrook Senior Center is to transform the experience of aging for the families and Community of Fallbrook through the development of a new, vibrant, and inclusive Center and bridging multicultural and generational gaps while enriching the well-being and longevity of our members and their families.

Organization History & Accomplishments

The Fallbrook Senior Center started a nutrition program in 1978 and the program has been in continuous operation since that time. In 2020 at the outbreak of COVID-19, the Fallbrook Senior Center immediately adapted the Congregate (restaurant-style) Meal program to a Meals-to-Go program that was offered with curbside delivery to maintain social distancing. Although socialization was curtailed, meals were provided to alleviate food insecurity for older adults in the community. The Meals-to-Go program was in place from March 2020 through November 2021. During the past few years, the Senior Center has strived to provide a variety of musical entertainment during meal periods to enhance the dining experience and encourage socialization. One such event has been our annual celebration of Mexico's Independence Day on September 16th. A mariachi band was brought in and the public was invited, even if they didn't partake of the meal, just to enjoy the entertainment and enhance socialization. Beginning January 2024, the age of eligibility was lowered from 60 to 50 years old and above who may now enjoy a hot, nutritious, freshly prepared meal for the low cost of just \$5.00. The Nutrition Program includes restaurant-style meals for any older adult (50+) in our District communities.

Program Name/Title

Nutrition Program 2024-2025

Brief Program Description

The Fallbrook Senior Center offers a restaurant-style lunch to foster the well-being of seniors by supporting healthy aging, ensuring proper nutrition, and encouraging social interaction. Additionally, we organize health-focused trainings and entertaining events with music to promote socialization and enjoyment.

Is this a new initiative/service or established program within your organization?

Established Program

Did this program receive FRHD CHC - Grant funding last funding cycle (FY 23.24).

YES

Describe the impact of the program to date. Briefly explain how the service/intervention has worked - include cumulative metrics from the Q1 and Q2 Impact reports.

In line with our objectives, The Fallbrook Senior Center has been providing approximately 39 meals daily, five days a week, free of charge, to seniors aged 60 and above, creating a communal environment that encourages social interaction. During the first half of this fiscal year, we distributed a total of 4,649 meals to seniors, and 258 residents of the Health District derived direct benefits from our Congregate Meal Program. Furthermore, we conducted multiple educational sessions, facilitated by nursing students from Cal State San Marcos, covering important subjects like Eye Health for Diabetes, Foods that Lower Cancer Risk, Healthy Habits to protect your Heart Health, and the advantages of staying adequately hydrated. Blood pressure and glucose checks are also provided by the nursing students. Additionally, we organized an enjoyable Fiesta featuring a Mariachi Band to commemorate Mexican Independence Day. Special holiday lunches were offered for Thanksgiving, Christmas and New Years, all with entertainment and lots of give-aways. We have monthly birthday celebrations with music, and lunch every Friday is enjoyed with music as well.

If this program was previously funded, please provide an example of how the District's funding of this program was acknowledged.



Instagram-FaceBook acknowledgement 02....pdf
105.53 KB



Menu acknowledging FRHD.pdf
891.88 KB



Newsletter acknowledging FRHD.pdf
571.8 KB

Funding Amount Being Requested

50000

Program Information - Type

Ongoing

Projected number of residents that will directly benefit

516

(participant/client) from this program.

Target Population - Age

	Percent of program participants	Estimated number of participants
Children (infants to 12)		
Young Adults (13-17)		
Adults (18-60)	4	20
Seniors (60+)	96	495
We do not collect this data (indicate with 100%)*		

Target Population not collected - Age

NA

Target Population - Gender

	Percent of program participants
Female	60
Male	40
Non-binary	
Unknown*	

*Target Population - Gender

NA

Target Population - Income Level

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

*Target Population - Income Level

We do ask the question, however there is a decline to state box on the form. So far, everyone has selected the decline to state box.

What language(s) can this program accommodate:

- English
- Spanish

What demographic group does this program predominately serve:

Older Adults

Program/Services Description - Social Determinants of Health

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

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

Social Determinants of Health - Economic Stability

The Fallbrook Senior Center Nutrition Program addresses the Food Insecurity element of the SDOH Economic Stability. The congregate meals provided through the Nutrition Program are substantial, have a high nutritional value, and are available five days a week to help lessen the food insecurity of older adults in our community. Participation in the program not only reduces food insecurity, it offers the benefits of healthy aging, improved quality of life through good nutrition, a clean environment with a friendly staff that fosters socialization, and the ability for our clients to remain in their homes as is safely possible. Our Nutrition Program will improve the long-term health and the well-being of older adults within our community.

Social Determinants of Health - Neighborhood and Built Environment

The Fallbrook Senior Center Nutrition Program addresses the element of Access to Foods that Support Healthy Eating Patterns as part of the SDOH Neighborhood & Built Environment. The lunchtime meals provided through the Nutrition Program are substantial, have a high nutritional value, and are available five days a week to provide the older adults in our community with near daily access to foods that support healthy eating patterns. The program offers a variety of foods as well as preparation with a focus on good nutrition that includes a suitable proportion of protein, fruits, vegetables, grains, and dairy. The monthly menu strives to demonstrate to our participants healthy eating patterns that are necessary to promote healthy aging, independence and well-being. The Nutrition Program supports the dignity and enrichment of life for older adults in the communities we serve by providing access to foods that support healthy eating patterns.

Statement of Need/Problem

A study by the San Diego Hunger Coalition estimates that, as of June 2023, nearly 1 in 4 (24%) San Diegans experience nutrition insecurity. The area researched includes Fallbrook, Bonsall, and Rainbow (the FRHD). "Out of the **790,000 total people estimated to be nutrition insecure** in San Diego County, 202,000 of them are children, **161,000 are older adults (age 60+)**, and 134,000 of them are living with disabilities" <https://www.sandiegohungercoalition.org/research>. Food insecurity means that little or no food is available at home, and those who are food insecure do not know how they will get their next meal. **Times New Roman** The US Census reports Fallbrook's population in 2020 at 32,267, of which 17.8% are age 65 or better, an increase of almost 4% over the past ten years. In Bonsall, the 65+ population is 22% and in Rainbow, 29% are age 65 or better. Moreover, the Hispanic population in Fallbrook has grown to 51% as of 2020. This is important to note as research by the San Diego Hunger Coalition reports that nutrition insecurity disproportionately impacts people of color, specifically at a rate of 50% for Hispanic/Latino, the largest disparity by race/ethnicity in our region.

Working to alleviate food insecurity for older adults in our District is critical, and equally important is reducing isolationism that can be similarly harmful. The socialization provided by a congregate meal program addresses both important issues. **Large-scale studies by the American Counseling Association suggest that the quality and quantity of meals, as well as the**

social setting are extremely valuable in decreasing the risk for depression, benefiting mental and emotional health, and enhancing long-term, positive brain function. Two of the people served by the Nutrition Program reinforce the above research: "After COVID, many of my mom's loved ones passed away and she fell into a depression; she didn't eat, she stopped walking and she often seemed fatigued and unhappy. I found this [Senior Center lunch] program and began taking her every day and I was so happy to see my mom begin to become herself and have more of a hunger for life and regain the appetite she had lost. To this day, she wakes up and immediately looks forward to going to the Senior Center lunch where she sees the many friends she has made and gets out of the house for a few hours. When she's here at home, she hardly has an appetite and it's hard to get her to finish her food, but when I take her to the senior lunch, she finishes all her meals, has a few laughs with friends and is happy the rest of the day. There's definitely a difference in her when we go to the senior lunch and when we miss a day; it's the puzzle piece that completes her day. I hope you find it in your heart to keep this program because it truly is what has been the saving grace for my mother and many of her friends there." *Dalila R. and Dalila M.*

How are other organizations addressing this need in the community?

The Fallbrook Senior Center is the **only** organization in our District that provides daily, freshly prepared meals to older adults in an environment strongly encouraging socialization. The Fallbrook Food Pantry delivers to their senior clients one box each week containing fresh foods, canned, and dry goods that they must prepare themselves. Meals on Wheels delivers hot meals daily to customers for a fee. These other providers offer a brief wellness check during delivery, but **NONE** offer important, extended socialization. ****Our Nutrition Program provides older adults a hot, nutritious lunch daily. The Food Pantry offers a good complimentary program for just a few meals during the week (ex. breakfast) at no cost to their clients. Our District has over 1,700 nutrition-insecure older adults. FSC does not have the capacity to feed that many older adults; we must all work together to meet their need for food.

Program/Services Description - Program Entry & Follow Up

Introduction to our Nutrition Program happens through various channels. Fallbrook Senior Center members receive *The Chronicle*, our once-a-month newsletter that features the monthly menu and details of special lunchtime events. We also share updates on Instagram and Facebook. Anyone searching online for "senior lunch in Fallbrook" will find our website offering program information. Additionally, The Foundation for Senior Care distributes our flyers to potential clients. Most importantly, is by positive testimonials from our participants: "I have visited 2 [senior centers] in northern California and several more in San Diego and Riverside counties. This [Fallbrook] is the very best center I have found. For me, cooking at home is almost out of the question – with my "one good meal a day" motto, lunch fits perfect and healthy too! The daily salad is Great! Always fresh and with extras – chick peas, beets, nuts." *Anonymous*

When an individual attends the Nutrition Program for the first time, they complete an Intake Form that includes personal contact information and their birth date.

Once a week, nurses and nursing students from Cal State San Marcos provide nutrition and health training for all attendees of the senior lunch meal. In addition, a personal wellness check is provided for those meal recipients who are interested. The wellness check includes private, one-on-one consultations with a nurse who monitors blood pressure, temperature, and, if necessary, glucose, while encouraging clients to ask questions about health-related issues. During this time, the nurse will review the training materials being provided to encourage adherence to healthy nutrition recommendations.

Program/Services Description - Program Activities

At the heart of the Fallbrook Senior Center lies a compassionate mission: to extend a helping hand to older adults facing food insecurity. Each weekday,

we open our doors to offer more than just food; we provide warm, freshly prepared meals served with a side of companionship and care, all at the low cost of \$5 to those aged 50 and above. The very low-cost of our three-course meals coincides with our desire to ease the burden on those with limited budgets, ensuring they can prioritize their needs without worrying about where their next meal will come from. This is one way the Fallbrook Senior Center is able to support the dignity and enrichment of life for the older adults in our District.

Within our welcoming restaurant-style setting, older adults find more than just nourishment; they discover a vibrant community eager to embrace them. As they gather around tables set for shared enjoyment, laughter, and connection, they forge friendships that brighten their days and lift their spirits. In a world where loneliness can weigh heavily, especially in the aftermath of challenging times like the pandemic, our Center serves as a beacon of warmth and inclusion, reminding older adults they are never alone.

We understand the importance of independence for our seniors, but we also recognize the dangers of isolation. That's why we go the extra mile to encourage social interaction, knowing that a simple conversation over a meal can work wonders for both physical and emotional well-being. As one participant aptly said, "The Fallbrook Senior Center lunch program creates an environment that fosters social connections and friendships. The psychological benefits of meeting and conversing with new people every week should not be overlooked. This opportunity to connect with others has brought immense joy and vitality to my life. It has also played a significant role in preserving my youthfulness by keeping me socially engaged and fulfilled." *Jack K.*

To stimulate learning and dialogue, our Nutrition Program hosts "Lunch and Learn" sessions bi-monthly, featuring guest speakers covering engaging topics, along with "Doc Talk" sessions where medical experts delve into health issues and field questions.

To further support the health and well-being of our older adults, we're pleased to partner with students from Cal State San Marcos School of Nursing to provide weekly sessions on nutrition and health conducted during the mealtime. These sessions are more than just educational; they're a chance for older adults to learn, grow, and thrive together. From budget-friendly shopping tips to easy exercises that can be done at home, our goal is to empower older adults with the knowledge and tools they need to live their best lives, long after the last bite of lunch.

At the Fallbrook Senior Center, we believe in the power of food to nourish not just bodies, but also spirits. With every meal shared and conversation exchanged, we're reminded of the profound impact of kindness and compassion when we come together.

Program Goal

The Nutrition Program aims to reduce both food insecurity and social isolation among older adults by offering nutritious meals, entertainment, and activities in a communal setting. Targeting individuals aged 50 and above, the program anticipates serving approximately 50 meals daily, and, while this number is not as high as we would like, each meal is important to the recipient. By providing a very low-cost meal in a socially interactive environment, the program endeavors to draw older adults out of their homes and into the Program, fostering socialization and reducing isolation and food insecurity. Various activities such as music sessions, intergenerational events, 'Doc Talk', 'Lunch & Learn' sessions, and visits from nursing students are incorporated to stimulate conversation and cultivate social connections. In this grant cycle, the program aims to consistently provide 50 meals each weekday within a socially enriched atmosphere that reduces food insecurity and social isolation among older adults.

Program Objectives & Measurable Outcomes

The primary objective of the Nutrition Program is to increase participation among older adults, thereby reducing food insecurity within our Health District. In this grant cycle, our aim is to surpass the number of meals served in the previous year. The very low-cost of our three-course meals are tailored to draw more older adults out of their homes and into the Program by easing the burden on those with limited budgets, ensuring they can prioritize their needs without worrying about where their next meal will come from. By achieving this, the Fallbrook Senior Center contributes to enhancing the dignity and quality of life for older adults in our community. Success is measured by the increased engagement of older adults in our program.

The Nutrition Program also serves as a social location for older adults, fostering a welcoming atmosphere during lunchtime gatherings. Our restaurant-style setup encourages interaction and combats isolation by providing a platform for meaningful connections. The socially interactive environment is designed to draw older adults out of their homes and into the Program, nurturing socialization and reducing isolation. As they gather around tables set for shared enjoyment, laughter, and connection, they forge friendships that brighten their days and lift their spirits. Fused into the lunchtime environment are various forms of music, intergenerational events, educational sessions with Doc Talk and Lunch & Learn, and visits from nursing students all designed to stimulate conversation and cultivate social connections. As we survey those participating in the Nutrition Program, we can gauge the level of satisfaction with the social activities. Feedback from participants underscores their pleasure with these social initiatives. A recent survey prompted appreciation from a lunchtime guest, "I also enjoy all the extra programs too – especially the live music. I have met so many nice people. Thanks so much." Another participant offered praise, "A great service to have the nurses and healthcare 'come to us'!! Appreciate it. They are very kind, understanding and patient. The B.P. [blood pressure] checks are a great help!" *Connie M.* As we continue to enhance the social aspect of the Nutrition Program, we anticipate a rise in daily participation from the current average of 39 attendees, reflecting its positive impact on reducing social isolation among older adults in our community.

Organization Collaborations

- a. One of our most valued partnerships is with the Fallbrook Regional Health District. The FRHD has been a vital resource during COVID-19 for information and services as well as supplies to keep our staff and clients safe. FRHD has facilitated collaboration with other grantees that has fostered relationships we might not otherwise have. FRHD has connected us with groups such as PACE and Southern California Alzheimer's Association who we then scheduled to present to members of our organization.
- b. The San Diego County Aging and Independence Services (AIS), the Fallbrook Community Center, and the Fallbrook Senior Center have been collaborating over the past year to provide intergenerational activities before, during and after the Congregate meal. The goal is to have youth and older adults participate in activities together. These activities might include the youth providing singing or entertainment during the meal time. Or, after lunch, the older adults help the youth make a craft that they can take home. Before lunch, a team of older adults taught over 15 youths how to play pickleball. After lunch, the youth and adults watched a "Wild Wonders" animal show together.
- c. We are collaborating with the Foundation for Senior Care to bring relevant presenters to our Congregate Meal program. One such event was with Kaiser Permanente promoting their mobile health unit.
- d. A long-time collaboration with students from Cal State San Marcos School of Nursing creates nutrition and health education materials that are presented and distributed to all meal recipients on a weekly basis. A personal wellness check is provided for those meal recipients who are interested.

Anticipated Acknowledgment

Social Media Postings

Signage at Service Sites

Print Materials to Service Recipients

Website Display

Anticipated Acknowledgment

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

Funding History

NO

Program Budget



24_25 FRHD-Nutrition Program Budget.xlsx
55 KB

Terms and Conditions

Accepted

Authorized Signature

2024 Board of Directors: Full Name, Board Position, Professional Affiliation/Industry, email

1. Nicole Williams, President, member Association of Surgical Technologists, healthcare industry
a. techchick@gmail.com
2. Dr. Mark Weaver, Vice President,
a. mark@deepcoachworks.com
3. John A. Schirner, Secretary, Certified Internal Auditor (retired), finance industry
a. gnpajack@gmail.com
4. Howard Salmon, Treasurer, health care operations and planning, past Chairman of Fallbrook Regional Health Care District, Lifetime Fellow American College of Health Care Executives
a. hsalmon@hwsadvisors.com
5. Richard West, Director, U.S. Dept of Defense (retired), electronics industry
a. westrichard492@gmail.com
6. Tom Mintun, Director, Engineering and Program Management (retired), member American Nuclear Society, past president of Friends of the Fallbrook Library (2016-2023)
a. tmintun@roadrunner.com



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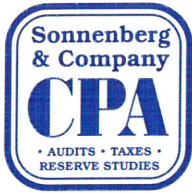


Leonard C. Sonnenberg, CPA

**FALLBROOK SENIOR CITIZEN'S
SERVICE CLUB
Audited Financial Statements
Year Ended June 30, 2023**

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Leonard C. Sonnenberg, CPA

INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the accompanying financial statements of Fallbrook Senior Citizen's Service Club (a nonprofit organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Fallbrook Senior Citizen's Service Club as of June 30, 2023, and the changes in net assets and its cash flows for the 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. 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 Fallbrook Senior Citizen's Service Club 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.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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 Fallbrook Senior Citizen's Service Club's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

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 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, including omissions, 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, 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 Fallbrook Senior Citizen's Service Club'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 Fallbrook Senior Citizen's Service Club'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.

Report on Summarized Comparative Information

We have previously audited Fallbrook Senior Citizen's Service Club's June 30, 2022 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated September 8, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2022, is consistent, in all material respects, with the audited financial statements from which it has been derived.



September 13, 2023

Sonnenberg & Company, CPAs

Fallbrook Senior Citizen's Service Club
Statement of Financial Position
June 30, 2023
(With Comparative Information as of June 30, 2022)

	2023	2022
ASSETS:		
Cash	\$ 262,406	\$ 76,657
Grants Receivable	11,658	23,590
Other Receivable	-	570
Promise to Give - County of San Diego	8,500	11,500
Prepaid Expenses	7,471	5,212
Inventory - Donated Merchandise	9,804	7,219
Investments	1,060,090	1,039,159
Property and Equipment, Net	92,954	112,659
Right-of Use Asset, net - Operating Lease	19,908	-
TOTAL ASSETS	\$ 1,472,791	\$ 1,276,566
LIABILITIES AND NET ASSETS:		
Accounts Payable and Accrued Expenses	\$ 18,387	\$ 24,833
Accrued Payroll and Related Liabilities	32,215	25,743
Operating Lease Liability	19,908	-
TOTAL LIABILITIES	70,510	50,576
NET ASSETS:		
Without Donor Restrictions	1,294,172	1,108,491
With Donor Restrictions	108,109	117,499
TOTAL NET ASSETS	1,402,281	1,225,990
TOTAL LIABILITIES AND NET ASSETS	\$ 1,472,791	\$ 1,276,566

The Accompanying Notes Are an Integral Part of the Financial Statements

Fallbrook Senior Citizen's Service Club
Statement of Activities
For the Year Ended June 30, 2023
(With Summarized Comparative Information for the Year Ended June 30, 2022)

	2023		2022	
	Without Donor Restrictions	With Donor Restrictions	Total	Totals
SUPPORT AND REVENUES:				
Government Grants				
County of San Diego - Nutrition	\$ 125,316		\$ 125,316	\$ 130,094
Fallbrook Healthcare District	40,679		40,679	133,186
County of San Diego - Improvements			-	18,000
County of San Diego - Other	100,000		100,000	20,000
Employee Retention Tax Credit	181,628		181,628	-
Contributions				
Donations and Grants	77,497	40,700	118,197	108,783
Memberships	8,489		8,489	7,260
Meals	46,416		46,416	45,619
Thrift Shop Sales	117,653		117,653	86,584
Donated Inventory - Merchandise	2,585		2,585	3,562
Miscellaneous	1,781		1,781	2,384
Interest and Dividends	27,468		27,468	25,089
Realized and Unrealized Investment Gain (Loss)	53,463		53,463	(123,555)
Net Assets Released from Use Restrictions	50,090	(50,090)	-	-
Total Support & Revenues	833,065	(9,390)	823,675	457,006
EXPENSES:				
Program Services	484,850		484,850	475,619
Supporting Services:				
Management and General	125,549		125,549	112,055
Fundraising	36,985		36,985	33,137
Total Supporting Services	162,534	-	162,534	145,192
Total Expenses	647,384	-	647,384	620,811
CHANGE IN NET ASSETS	\$ 185,681	\$ (9,390)	\$ 176,291	\$ (163,805)
BEGINNING NET ASSETS	1,108,491	\$ 117,499	1,225,990	1,389,795
ENDING NET ASSETS	\$ 1,294,172	\$ 108,109	\$ 1,402,281	\$ 1,225,990

The Accompanying Notes Are an Integral Part of the Financial Statements

Fallbrook Senior Citizen's Service Club

Statement of Functional Expenses

For the Year Ended June 30, 2023

(With Summarized Comparative Information for the Year Ended June 30, 2022)

	2023				2022
	Program Services	Management & General	Fundraising	Total	Totals
Payroll and Related Expenses					
Salaries and Wages	\$ 245,791	\$ 56,052	\$ 22,719	\$ 324,562	\$ 289,616
Payroll Taxes	19,962	4,552	1,845	26,360	25,390
Total Payroll and Related Expenses	265,753	60,604	24,565	350,922	315,006
Operating Expenses					
Auto and Fuel	11,776	176		11,952	17,818
Advertising	539	4,828		5,367	5,318
Dues and Subscriptions	482	1,891		2,373	2,205
Food Costs	109,815			109,815	118,620
Insurance	11,551	1,283		12,834	16,993
Miscellaneous	7,846	2,323		10,169	6,866
Office Expense	8,483	6,511		14,994	13,089
Postage and Printing		1,528	9,674	11,202	3,003
Professional Fees	10,675	33,175		43,850	39,574
Rent	8,250	1,950		10,200	10,940
Repairs and Maintenance	1,107	7,394		8,501	7,033
Kitchen/Dining Supplies	24,412			24,412	31,533
Telephone and Utilities	8,397	1,915	776	11,088	9,879
Depreciation	15,764	1,971	1,971	19,705	22,934
Total Operating Expenses	219,097	64,944	12,421	296,462	305,805
Total Expenses	\$ 484,850	\$ 125,549	\$ 36,985	\$ 647,384	\$ 620,811

The Accompanying Notes Are an Integral Part of the Financial Statements

Fallbrook Senior Citizen's Service Club
Statement of Cash Flows
For the Year Ended June 30, 2023
(With Comparative Information for the Year Ended June 30, 2022)

	2023	2022
Reconciliation of Change in Net Assets to Net Cash provided by (used in)		
Operating Activities:		
Change in net assets	\$ 176,291	\$ (163,805)
Adjustments to reconcile change in net assets to net cash from (used in) operating activities		
Depreciation	19,705	22,934
Donated Inventory	(2,585)	(3,562)
Net Realized & Unrealized (Gains) Loss on Investments	(53,463)	123,555
Promise to Give - County of San Diego	3,000	3,000
Noncash Portion of Lease Liability	6,804	-
Repayments of Lease Liability	(6,804)	-
Changes in operating assets and liabilities		
Grants Receivable	11,932	3,334
Other Receivable	570	(570)
Prepaid Expenses	(2,259)	(2,852)
Accounts Payable and Accrued Expenses	(6,446)	23,195
Accrued Payroll and Related Liabilities	6,472	8,107
Net Cash provided by Operating Activities	153,217	13,336
INVESTING ACTIVITIES:		
Proceeds from Sales of Investments	60,000	40,000
Reinvestment of Interest and Dividends	(27,468)	(25,089)
Net Cash provided by Investing Activities	32,532	14,911
Net Change in Cash	185,749	28,247
Cash at Beginning of Year	76,657	48,410
Cash at End of Year	\$ 262,406	\$ 76,657

The Accompanying Notes Are an Integral Part of the Financial Statements

Fallbrook Senior Citizen's Service Club
Notes to Financial Statements
Year ended June 30, 2023

Note 1 - Organization:

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

Approximately 32% of the Senior Center's support and revenue for the year ended June 30, 2023 is government funds passed through the County of San Diego and Fallbrook Healthcare District to support the Senior Center's senior lunch, home delivered meals, and transportation programs. Approximately 22% of the Senior's Center's support and revenue for the year ended June 30, 2023 is derived through employee retention tax credit from the Internal Revenue Service.

Note 2 - Significant Accounting Policies:

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

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

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

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

The Senior Center reports contributions restricted by donors as increase in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increase in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions. As of June 30, 2023, the Senior Center had \$108,109 of net assets with donor restrictions.

Fallbrook Senior Citizen's Service Club
Notes to Financial Statements
Year ended June 30, 2023

Note 2 - Significant Accounting Policies (continued):

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

The Senior Center follows the provisions for accounting for uncertain tax positions. The Senior Center evaluates its tax positions to determine whether the tax positions are more likely than not of being sustained by the applicable tax authority. Tax positions not deemed to meet the more likely than not threshold are recorded as an expense in the applicable year. There are no amounts accrued in the financial statements related to uncertain tax positions for the year ended June 30, 2023.

Cash and Cash Equivalents: Cash and cash equivalents primarily include cash in banks and highly liquid investments with an original maturity of three months or less. Cash and highly liquid financial instruments restricted to long-term purposes are excluded from this definition. As of June 30, 2023, the Senior Center did not have any cash equivalents.

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

Promises to Give: Unconditional promises to give that are expected to be collected within one year are recorded as a revenue at net realizable value. Unconditional promises to give expected to be collected in future years are recorded at the present value of their estimated future cash flows. The discount on those amounts are computed using risk-adjusted interest rates applicable to the years in which the promises are received. Discount amortization is included in contribution revenue. Allowance for uncollectable promises to give is based on historical experience, an assessment of economic conditions, and review of subsequent collections. Promises to give are written off when deemed uncollectable.

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

Fallbrook Senior Citizen's Service Club
Notes to Financial Statements
Year ended June 30, 2023

Note 2 - Significant Accounting Policies (continued):

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

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

Valuation of Long-Lived Assets: In accordance with the provisions of the accounting pronouncement on accounting for the impairment or disposal of long-lived assets, the Senior Center reviews long-lived assets, including property and equipment, for impairment whenever events or changes in business circumstances indicate that the carrying amount of the assets may not be fully recoverable. Management has determined that no assessment was required for the year ended June 30, 2023.

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

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

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

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

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

Compensated Absences: Unpaid employee leave benefits are recognized as liabilities of the Senior Center. As of June 30, 2023, the liability for accrued vacation is \$16,122.

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

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

Fallbrook Senior Citizen's Service Club
Notes to Financial Statements
Year ended June 30, 2023

Note 2 - Significant Accounting Policies (continued):

Donated Services and In-Kind Contributions: Donated services are recognized as contributions if services (a) create or enhance non-financial assets, or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Senior Center. During the year ended June 30, 2023, approximately 7,500 in volunteer service hours were donated to the Senior Center for program administration, fundraising, thrift shop, and similar. These hours do not qualify to be recorded in the financial statements. Contributed goods are recorded at fair value at the date of donation.

Functional Expenses: The costs of providing various services and other activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited. The expenses that are allocated include salaries and wages, payroll taxes, utilities, telephone, depreciation, and others which are allocated on the basis of estimates of time and effort.

Estimates: The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates under different assumptions or conditions.

Comparative Financial Information: The comparative information from the previous year is included to provide a basis for comparison and presents summarized totals only. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States and should be read in conjunction with the Senior Center's financial statements for the year ended June 30, 2022 from which the summarized information was derived. Certain reclassifications have been made to the June 30, 2022 financial statements presentation to correspond to the current year's format. Net assets and changes in net assets are unchanged due to the reclassifications.

Adoption of New Lease Standard: In February 2016, FASB issued ASU No. 2016-02, Leases (Topic 842). FASB ASC 842 supersedes the lease requirements in FASB ASC 840. Under FASB ASC 842, lessees are required to recognize assets and liabilities on the balance sheet for most leases and provide enhanced disclosures. The Senior Center adopted FASB ASC 842, with a date of initial application of July 1, 2022, by applying the modified retrospective transition approach and using the additional (and optional) transition method provided by ASU No. 2018-11, Leases (Topic 842). The Senior Center did not restate prior comparative periods as presented under FASB ASC 840 and instead evaluated whether a cumulative effect adjustment to net assets as of July 1, 2022 was necessary for the cumulative impact of adoption of FASB ASC 842. The most significant effects of adopting FASB ASC 842 was the recognition of \$26,712 of operating lease ROU assets and a total of \$26,712 of lease liabilities on the balance sheet as of July 1, 2022. No cumulative effect adjustment to net assets as of July 1, 2022, was necessary. FASB ASC 842 did not have a significant effect on the results of operations or cash flows for the year ended June 30, 2023.

Fallbrook Senior Citizen's Service Club
Notes to Financial Statements
Year ended June 30, 2023

Note 2 - Significant Accounting Policies (continued):

Adoption of New Lease Standard (continued): For leases existing at the transition date, The Senior Center applied the package of three transition practical expedients and therefore did not reassess whether any existing arrangement is or contains a lease, did not reassess lease classification, and did not reassess what qualifies as an initial direct cost. Moreover, in accordance with the expedients, all leases classified as operating leases under previous U.S. GAAP are automatically classified as operating leases under the new standard, and all leases previously classified as capital leases are recorded as finance leases.

Leases: The Senior Center accounts for leases in accordance with FASB ASC 842. The Senior Center determines if an arrangement conveys the right to use an identified asset and whether the Senior Center obtains substantially all of the economic benefits from and has the ability to direct the use of the asset. The Senior Center recognizes a lease liability and ROU asset at the commencement date of the lease. Beginning July 1, 2022, operating lease ROU assets and related operating lease liabilities have been presented in the balance sheet.

A lease liability is measured based on the present value of its future lease payments. Variable payments are included in the future lease payments when those variable payments depend on an index or rate and are measured using the index or rate at the commencement date. Lease payments, including variable payments made based on an index rate, are remeasured when any of the following occur: (1) the lease is modified (and the modification is not accounted for as a separate contract), (2) certain contingencies related to variable lease payments are resolved, or (3) there is a reassessment of any of the following: the lease term, purchase options, or amounts that are probable of being owed under a residual value guarantee. The discount rate is the rate implicit in the lease if it is readily determinable; otherwise, the Senior Center uses the U.S. Treasury rate. The implicit rates of the Senior Center's leases are not readily determinable; accordingly, the Senior Center uses the U.S. Treasury rate based on the information available at the commencement date for each lease. Lease terms may include renewal or extension options to the extent they are reasonably certain to be exercised. A ROU asset is measured at the commencement date at the amount of the initially measured liability plus any lease payments made to the lessor before or after commencement date, minus any lease incentives received, plus any initial direct costs. Lease cost for lease payments is recognized on a straight-line basis over the lease term.

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

The Senior Center leases its principal facilities under a forty year lease with the County of San Diego expiring April 30, 2026. Under the terms of the lease, the Senior Center will pay rent of \$1 for use of the land with the following stipulations: (1) the premises must be used for a community senior citizens center, and (2) the buildings and improvements are owned by the Senior Center while used, but will revert to the County of San Diego upon expiration of the lease or discontinuation of the agreed upon use, whichever comes first. The promise to give is recorded at the estimated remaining value of \$8,500 based on the managements original estimate of the fair rental value of the land at \$3,000 per year. For the year ended June 30, 2023, \$3,000 is recorded as rent expense.

Fallbrook Senior Citizen's Service Club
Notes to Financial Statements
Year ended June 30, 2023

Note 4 - Investments:

Money market deposits that are not used for operations are treated as investments due to their nature as long-term investments. The investments may fluctuate in value, are subject to market risk and are not insured. Market risk relates to the possibility that invested assets may experience loss due to prevailing market conditions. The Senior Center has adopted a diversified asset allocation policy to avoid undue concentration of risk. At June 30, 2023 investments consist of the following:

	<u>Cost</u>	<u>Fair Value</u>
Fidelity Government Money Market	\$ 34,478	\$ 34,478
Mutual Funds	182,846	164,571
Exchange Traded Products	247,730	349,641
Stocks	170,923	296,981
Bonds	220,926	207,631
Other	9,107	6,788
Total	<u>\$ 866,010</u>	<u>\$ 1,060,090</u>

Note 5 - Fair Value Measurements:

Fair values of assets measured on a recurring basis at June 30, 2023 are as follows:

	<u>Fair Value</u>	<u>Listed FMV (Level 1)</u>	<u>Significant Other Observable Inputs (Level 2)</u>	<u>Significant Unobservable Inputs (Level 3)</u>
Fidelity Government Money Market	\$ 34,478	\$ 34,478	\$	\$
Mutual Funds, Stocks, ETPs, Stocks, Bonds and Other	1,025,612	1,025,612		
Unconditional Promise to Give – County of San Diego – value of lease	8,500			8,500
Total Assets Measured at Fair Value	<u>\$ 1,068,590</u>	<u>\$ 1,060,090</u>	<u>\$ -</u>	<u>\$ 8,500</u>

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

Fallbrook Senior Citizen's Service Club
Notes to Financial Statements
Year ended June 30, 2023

Note 6 – Property and Equipment:

The Senior Center's depreciable property and equipment consist of facilities, office equipment, and vehicles. Depreciation has been calculated on straight line method over 5 to 40 years estimated useful lives. Depreciation expense was \$19,705 for the current year. As of June 30, 2023, fixed assets consisted of the following:

	Unrestricted Assets	Restricted Assets (Note 7)	Total Property and Equipment	Accumulated Depreciation	Net Book Value
Facilities	\$ 567,507	\$ 44,267	\$ 611,774	\$ (518,820)	\$ 92,954
Office Equipment	29,752	16,009	45,761	(45,761)	-
Vehicles	15,100		15,100	(15,100)	-
Other Equipment	11,150		11,150	(11,150)	-
Total	<u>\$ 623,509</u>	<u>\$ 60,276</u>	<u>\$ 683,785</u>	<u>\$ (590,831)</u>	<u>\$ 92,954</u>

Note 7 - Net Assets With Donor Restrictions:

The unconditional promise to give, for the value of future free rent, is included as net assets with donor restrictions. In addition, the County of San Diego has provided the Senior Center with several grants to purchase office equipment and repairs, and improvements throughout the Senior Center. If the Senior Center ceases to use the equipment, the property shall revert back to the County. As of June 30, 2023, net assets with donor restrictions are restricted for the following purposes:

Unconditional Promise to Give – Facilities (Note 3)	\$ 8,500
Property and Equipment (Net of Accum. Depreciation, Note 6)	16,744
The Thrift Store Improvement/Expansion	47,165
Outreach and Donor Development Specialist	30,000
Tables and Chairs	5,700
TOTAL	<u>\$ 108,109</u>

Net assets totaling \$50,090, were released from donor restrictions due to the satisfaction of purpose during the year ended June 30, 2023.

Fallbrook Senior Citizen's Service Club
Notes to Financial Statements
Year ended June 30, 2023

Note 8 – Liquidity and Availability:

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following:

Cash	\$	262,406
Investments		1,060,090
Grants Receivable		<u>11,658</u>
		1,334,154
Less amounts not available to be used within one year:		
Funds subject to donor-imposed restrictions		<u>(108,109)</u>
Financial assets available to meet general expenditures within one year	\$	<u><u>1,226,045</u></u>

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

Note 9 – Employee Retention Tax Credit:

Under the recently enacted American Rescue Plan Act and previously under the Consolidated Appropriations Act, the Senior Center became eligible to apply for the employee retention tax credits (ERTC), a provision of the CARES Act. It can be claimed through December 31, 2021 by eligible employers who retained employees during the COVID-19 pandemic. Employers are eligible for the credit if they experienced either a full or partial suspension of operations during any calendar quarter because of governmental orders due to the pandemic or a significant decline in gross receipts based on comparing quarterly revenue results for 2020 and/or 2021 with the comparable quarter in 2019. The ERTC is a refundable credit that organizations can claim on qualified wages paid to employees, including certain health insurance cost. During the year ended June 30, 2023, the Senior Center received \$181,628 of ERTC from the Internal Revenue Service.

Fallbrook Senior Citizen's Service Club
Notes to Financial Statements
Year ended June 30, 2023

Note 10 – Lease Commitment:

In April 2001, the Senior Center signed an agreement with the Fallbrook Community Center for use of its kitchen and auditorium area for the Senior Center meal program. The Fallbrook Community Center is operated by the County of San Diego. This agreement is classified as an operating lease and has an original term of one year. The parties may extend the term of the agreement by written amendment signed by both parties which is reasonably certain of exercise until the end of the lease agreement of its principal facilities expiring April 30, 2026 (see Note3). Rent payments are \$600 per month payable to the County of San Diego. The conditions of this agreement become void if the County of San Diego discontinues its support of the meal program or if the Fallbrook Community Center is no longer operated by the County of San Diego. During the year ended June 30, 2023, the Senior Center paid \$7,200 in rent under the terms of this agreement.

Lease liability maturities as of June 30, 2023, are as follows:

Year Ended June 30,	
2024	\$ 7,200
2025	7,200
2026	<u>6,000</u>
Total Lease Payments	20,400
Less: Present Value Adjustments	<u>(492)</u>
Present Value of Lease Liability	<u>\$ 19,908</u>

The remaining lease term, including extension, and discount rate related to lease liability as of June 30, 2023 were 2.8 years and 1.63%.

Note 11 – Management's Review and Subsequent Events:

Management evaluated subsequent events through September 13, 2023, the date on which the financial statements were available to be issued. Management is not aware of any other subsequent events that would require adjustment to, or disclosure in, the financial statements.

Return of Organization Exempt From Income Tax

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

2022

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

Open to Public Inspection

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

Department of the Treasury
Internal Revenue Service

A For the 2022 calendar year, or tax year beginning <u>7/1/2022</u> , and ending <u>6/30/2023</u>	
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization <u>Fallbrook Senior Citizens Service Club</u>
	Doing business as
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite <u>399 Heald Lane</u>
	City or town State ZIP code <u>Fallbrook CA 92028</u>
	Foreign country name Foreign province/state/county Foreign postal code
D Employer identification number <u>95-2892632</u>	
E Telephone number <u>(760) 728-4498</u>	
G Gross receipts \$ <u>770,212</u>	
F Name and address of principal officer: <u>Nickie Williams 399 Heald Lane, Fallbrook, CA 92028</u>	H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ((insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions
J Website: <u>www.fallbrookseniorcenter.com</u>	H(c) Group exemption number
K Form of organization: <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other	L Year of formation: <u>1974</u> M State of legal domicile: <u>CA</u>

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <u>Social and recreational activities, program services, and low cost meals for senior citizens.</u>	
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.	
	3 Number of voting members of the governing body (Part VI, line 1a) 3 <u>9</u>	
	4 Number of independent voting members of the governing body (Part VI, line 1b) 4 <u>9</u>	
	5 Total number of individuals employed in calendar year 2022 (Part V, line 2a) 5 <u>14</u>	
	6 Total number of volunteers (estimate if necessary) 6 <u>30</u>	
	7a Total unrelated business revenue from Part VIII, column (C), line 12 7a <u>0</u>	
b Net unrelated business taxable income from Form 990-T, Part I, line 11 7b <u>0</u>		
Revenue	8 Contributions and grants (Part VIII, line 1h) Prior Year <u>420,885</u> Current Year <u>576,894</u>	
	9 Program service revenue (Part VIII, line 2g) <u>45,619</u> <u>46,416</u>	
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) <u>25,089</u> <u>27,468</u>	
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) <u>88,968</u> <u>119,434</u>	
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) <u>580,561</u> <u>770,212</u>	
	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3) <u>0</u> <u>0</u>	
	14 Benefits paid to or for members (Part IX, column (A), line 4) <u>0</u> <u>0</u>	
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) <u>315,006</u> <u>350,922</u>	
	16a Professional fundraising fees (Part IX, column (A), line 11e) <u>0</u> <u>0</u>	
	b Total fundraising expenses (Part IX, column (D), line 25) <u>36,985</u>	
Expenses	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e) <u>314,759</u> <u>304,019</u>	
	18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25) <u>629,765</u> <u>654,941</u>	
	19 Revenue less expenses. Subtract line 18 from line 12 <u>-49,204</u> <u>115,271</u>	
	Net Assets or Fund Balances	20 Total assets (Part X, line 16) Beginning of Current Year <u>1,276,566</u> End of Year <u>1,472,791</u>
		21 Total liabilities (Part X, line 26) <u>50,576</u> <u>70,510</u>
		22 Net assets or fund balances. Subtract line 21 from line 20 <u>1,225,990</u> <u>1,402,281</u>

Part II Signature Block

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

Sign Here	Signature of officer <u>Nickie Williams</u> Date				
	Type or print name and title <u>President</u>				
Paid Preparer Use Only	Print/Type preparer's name <u>Leonard C Sonnenberg</u>	Preparer's signature <u>Leonard C Sonnenberg</u>	Date <u>9/13/2023</u>	Check <input type="checkbox"/> if self-employed	PTIN <u>P00287581</u>
	Firm's name <u>Sonnenberg & Company CPAs</u>	Firm's EIN <u>95-3749711</u>			
	Firm's address <u>5190 Governor Dr, #201, San Diego, CA 92122</u>	Phone no. <u>858-457-5252</u>			

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

Part III Statement of Program Service Accomplishments

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

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

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

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

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

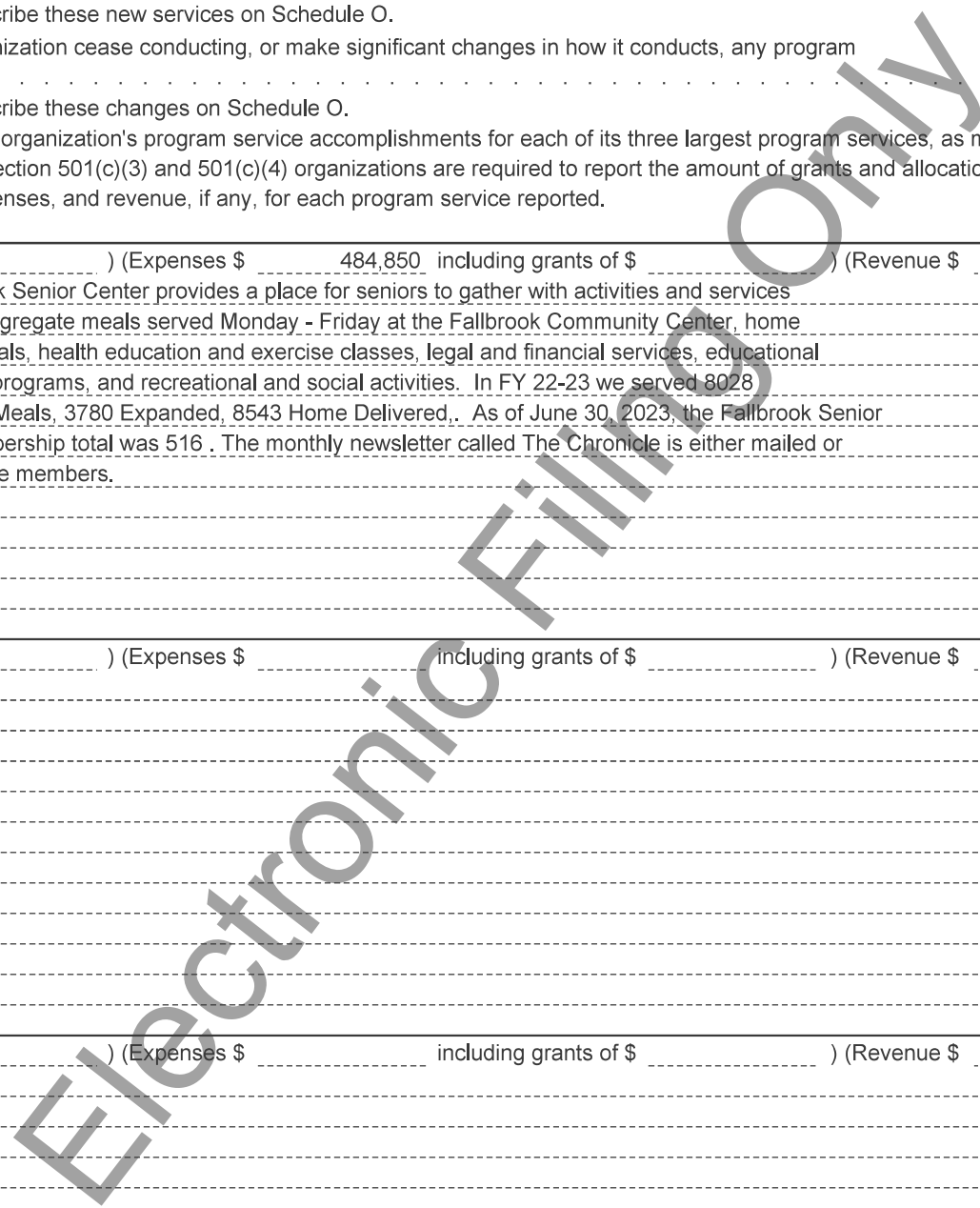
4a (Code:) (Expenses \$ 484,850 including grants of \$) (Revenue \$ 46,416) The Fallbrook Senior Center provides a place for seniors to gather with activities and services including congregate meals served Monday - Friday at the Fallbrook Community Center, home delivered meals, health education and exercise classes, legal and financial services, educational and cultural programs, and recreational and social activities. In FY 22-23 we served 8028 Congregate Meals, 3780 Expanded, 8543 Home Delivered,. As of June 30, 2023, the Fallbrook Senior Center membership total was 516 . The monthly newsletter called The Chronicle is either mailed or emailed to the members.

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

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

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

4e Total program service expenses 484,850



Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)		Yes	No		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	14		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a			X
b	If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation on Schedule O.</i>	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			X
b	If "Yes," enter the name of the foreign country _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	Organizations that may receive deductible contributions under section 170(c).				
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a			X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			
9	Sponsoring organizations maintaining donor advised funds.				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
10	Section 501(c)(7) organizations. Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	Section 501(c)(12) organizations. Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.				
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			X
b	If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O.</i>	14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15			X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16			X
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	17			

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

Section A. Governing Body and Management

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

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

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

Section C. Disclosure

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

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Susan Gonsalves ----- Executive Director	40.00 0.00	X		X				93,730		
(2) Joan Spencer ----- Treasurer, Jul-Apr23	10.00 0.00	X		X				6,555		
(3) Nickie Williams ----- President	10.00 0.00	X		X						
(4) Howard Salmon ----- Treasurer, May-Jun 23	2.00 0.00	X		X						
(5) Tom Mintun ----- Vice President	10.00 0.00	X		X						
(6) David Schwartz ----- Board Member	2.00 0.00	X								
(7) Jack Schirner ----- Secretary	10.00 0.00	X		X						
(8) Richard West ----- Board Member	2.00 0.00	X								
(9) Carmen Cervantes ----- Board Member	2.00 0.00	X								
(10) Mark Weaver ----- Board Member	2.00 0.00	X								
(11) -----										
(12) -----										
(13) -----										
(14) -----										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
(15)									
(16)									
(17)									
(18)									
(19)									
(20)									
(21)									
(22)									
(23)									
(24)									
(25)									
1b Subtotal						100,285	0	0	
c Total from continuation sheets to Part VII, Section A						0	0	0	
d Total (add lines 1b and 1c)						100,285	0	0	

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

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

Section B. Independent Contractors

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

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

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

Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	0				
	b	Membership dues	8,489				
	c	Fundraising events	0				
	d	Related organizations	0				
	e	Government grants (contributions)	447,623				
	f	All other contributions, gifts, grants, and similar amounts not included above	120,782				
	g	Noncash contributions included in lines 1a-1f	\$ 2,585				
	h	Total. Add lines 1a-1f	576,894				
	Program Service Revenue			Business Code			
		2a	Meals	624210	46,416	46,416	
b		-----		0			
c		-----		0			
d		-----		0			
e		-----		0			
f		All other program service revenue		0			
g	Total. Add lines 2a-2f		46,416				
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		27,468		27,468	
	4	Income from investment of tax-exempt bond proceeds		0			
	5	Royalties		0			
	6a	Gross rents	(i) Real				
			(ii) Personal				
			6a				
	b	Less: rental expenses	6b				
	c	Rental income or (loss)	6c	0	0		
	d	Net rental income or (loss)		0			
	7a	Gross amount from sales of assets other than inventory	(i) Securities				
			(ii) Other				
			7a	0	0		
	b	Less: cost or other basis and sales expenses	7b	0	0		
	c	Gain or (loss)	7c	0	0		
	d	Net gain or (loss)		0			
8a	Gross income from fundraising events (not including \$ 0 of contributions reported on line 1c). See Part IV, line 18						
		8a	0				
		8b	0				
c	Net income or (loss) from fundraising events		0				
9a	Gross income from gaming activities. See Part IV, line 19						
		9a	0				
		9b	0				
c	Net income or (loss) from gaming activities		0				
10a	Gross sales of inventory, less returns and allowances						
		10a	117,653				
		10b	0				
c	Net income or (loss) from sales of inventory		117,653				
Miscellaneous Revenue			Business Code				
	11a	Miscellaneous Income	900099	1,781	1,781		
	b	-----		0			
	c	-----		0			
	d	All other revenue		0			
e	Total. Add lines 11a-11d		1,781				
12	Total revenue. See instructions			770,212	48,197	0	
						27,468	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	0			
2	Grants and other assistance to domestic individuals. See Part IV, line 22	0			
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	0			
4	Benefits paid to or for members	0			
5	Compensation of current officers, directors, trustees, and key employees	90,500	68,536	15,629	6,335
6	Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7	Other salaries and wages	234,062	177,255	40,423	16,384
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	0			
9	Other employee benefits	0			
10	Payroll taxes	26,360	19,962	4,553	1,845
11	Fees for services (nonemployees):				
a	Management	0			
b	Legal	0			
c	Accounting	30,400		30,400	
d	Lobbying	0			
e	Professional fundraising services. See Part IV, line 17	0			
f	Investment management fees	7,557		7,557	
g	Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	13,450	10,675	2,775	
12	Advertising and promotion	5,367	539	4,828	
13	Office expenses	14,994	8,483	6,511	
14	Information technology	0			
15	Royalties	0			
16	Occupancy	21,288	16,647	3,865	776
17	Travel	0			
18	Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19	Conferences, conventions, and meetings	0			
20	Interest	0			
21	Payments to affiliates	0			
22	Depreciation, depletion, and amortization	19,705	15,763	1,971	1,971
23	Insurance	12,834	11,551	1,283	
24	Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a	Food Costs	109,815	109,815		
b	Kitchen & Dining Room Supplies	24,412	24,412		
c	Postage and Printing	11,202		1,528	9,674
d	Auto & Fuel	11,952	11,776	176	
e	All other expenses	21,043	9,435	11,608	
25	Total functional expenses. Add lines 1 through 24e	654,941	484,849	133,107	36,985
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	76,657	1	262,406
	2 Savings and temporary cash investments	61,303	2	34,478
	3 Pledges and grants receivable, net	35,660	3	20,158
	4 Accounts receivable, net	0	4	0
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	0	5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)	0	6	
	7 Notes and loans receivable, net	0	7	0
	8 Inventories for sale or use	7,219	8	9,804
	9 Prepaid expenses and deferred charges	5,212	9	7,471
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 683,785		
	b Less: accumulated depreciation	10b 590,831	112,659	10c 92,954
	11 Investments—publicly traded securities	977,856	11	1,025,612
	12 Investments—other securities. See Part IV, line 11	0	12	0
	13 Investments—program-related. See Part IV, line 11	0	13	0
	14 Intangible assets	0	14	0
	15 Other assets. See Part IV, line 11	0	15	19,908
16 Total assets. Add lines 1 through 15 (must equal line 33)	1,276,566	16	1,472,791	
Liabilities	17 Accounts payable and accrued expenses	50,576	17	50,602
	18 Grants payable	0	18	
	19 Deferred revenue	0	19	
	20 Tax-exempt bond liabilities	0	20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	0	21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	0	22	
	23 Secured mortgages and notes payable to unrelated third parties	0	23	0
	24 Unsecured notes and loans payable to unrelated third parties	0	24	0
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D	0	25	19,908
	26 Total liabilities. Add lines 17 through 25	50,576	26	70,510
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	1,108,491	27	1,294,172
	28 Net assets with donor restrictions	117,499	28	108,109
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds	0	29	
	30 Paid-in or capital surplus, or land, building, or equipment fund	0	30	
	31 Retained earnings, endowment, accumulated income, or other funds	0	31	
32 Total net assets or fund balances	1,225,990	32	1,402,281	
33 Total liabilities and net assets/fund balances	1,276,566	33	1,472,791	

Part XI Reconciliation of Net Assets

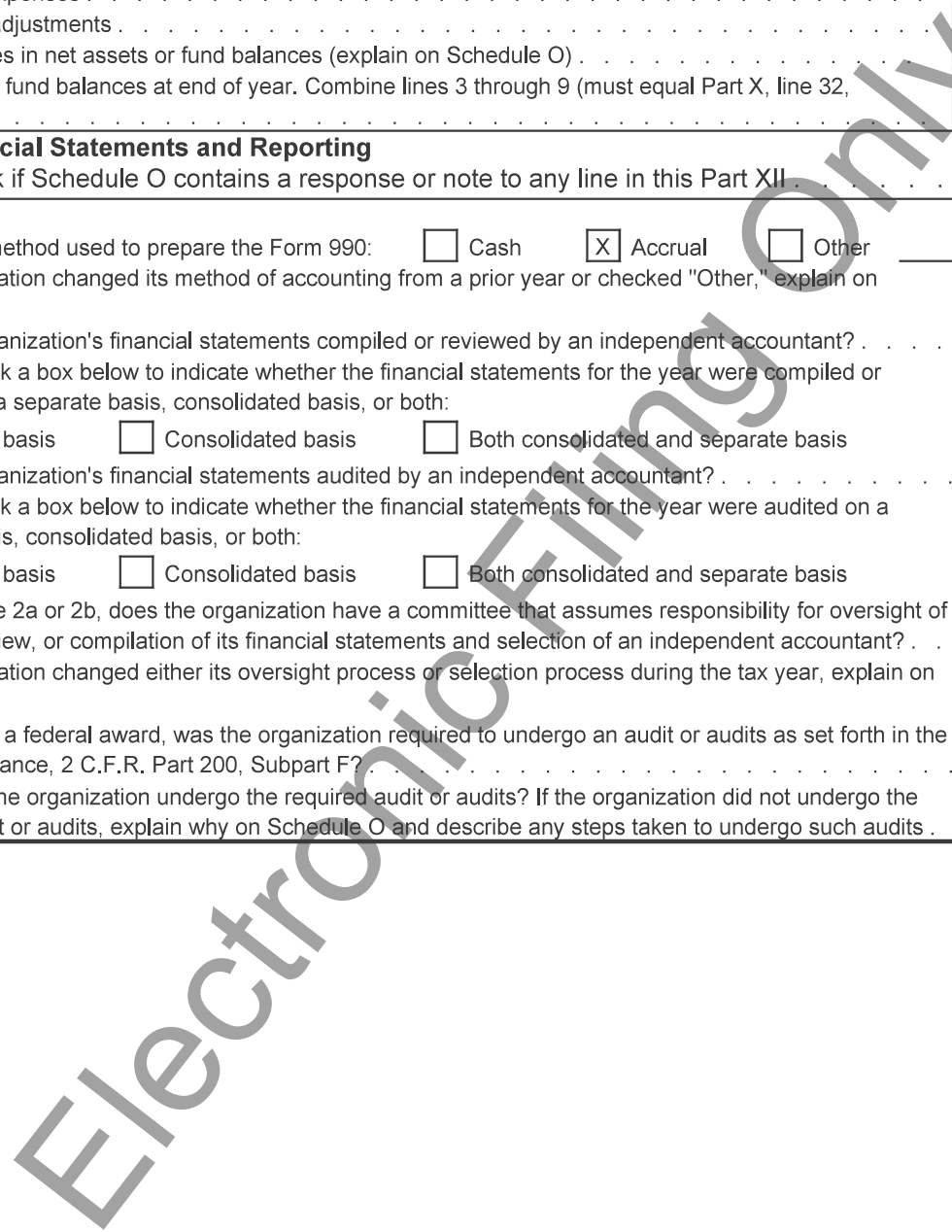
Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	770,212
2	Total expenses (must equal Part IX, column (A), line 25)	2	654,941
3	Revenue less expenses. Subtract line 2 from line 1	3	115,271
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,225,990
5	Net unrealized gains (losses) on investments	5	61,020
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	1,402,281

Part XII Financial Statements and Reporting

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

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		



FALLBROOK SENIOR CITIZENS SERVICE CLUB

Profit and Loss July 2022 - June 2023

	TOTAL
Income	
1 - AIS Contract	125,316
2 - Donations	31,006
3 - Fundraising	25,905
4 - Grant Income	201,965
5 - Meals	46,416
6 - Memberships	8,489
7 - Miscellaneous Income	183,259
8 - Thrift Shop Sales	117,653
Donated Thrift Shop Inv - Merch	2,585
Program Income	150
Total Income	\$742,745
GROSS PROFIT	\$742,745
Expenses	
11 - PAYROLL EXPENSES	0
12 - Salaries	280,064
13 - Salaries - Fringe Benefits	50,950
14 - Taxes	19,908
Total 11 - PAYROLL EXPENSES	350,923
15 - Food-Related Costs	
16 - Food Costs	109,815
17 - Kitchen/Dining Room Supplies	24,412
Total 15 - Food-Related Costs	134,227
18 - Repairs	
19 - Maintenance & Repairs	8,501
20 - Auto Expenses & Repairs	3,178
21 - Fuel	8,774
Total 18 - Repairs	20,452
22 - Administrative Expenses	
23 - Rents	10,200
24 - Professional Fees	43,850
25 - Fundraising Expenses	9,674
26 - Insurance - General	12,834
27 - Miscellaneous Expenses	3,758
28 - Office Equipment & Small Tools	5,462
29 - Office Supplies & Expenses	9,532
30 - Outside Services	2,882
31 - Advertising Expense	5,367
32 - Bank and Merchant Fees	2,370
33 - Dues & Subscriptions	2,373
34 - Postage	1,528
35 - Program Supplies	242

FALLBROOK SENIOR CITIZENS SERVICE CLUB

Profit and Loss July 2022 - June 2023

	TOTAL
36 - Taxes & Licenses	916
37 - Telephone	3,123
38 - Utilities	7,965
39 - Vehicle Rental	0
Total 22 - Administrative Expenses	122,077
Total Expenses	\$627,679
NET OPERATING INCOME	\$115,066
Other Income	
Interest & Dividends	27,468
Monthly Portfolio Value Change	61,020
Total Other Income	\$88,488
Other Expenses	
39 - Depreciation Expense	19,705
40 - Investment Management Fees	7,557
Total Other Expenses	\$27,262
NET OTHER INCOME	\$61,226
NET INCOME	\$176,291

FALLBROOK SENIOR CITIZENS SERVICE CLUB

Balance Sheet

As of June 30, 2023

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
Chase Bank	261,808
Credit Cards in Transit	0
Deposits in Transit Account	0
Fidelity Investments	1,060,090
Paypal	0
Payroll Clearing	0
Petty Cash	600
Square Clearing Account	0
Total Bank Accounts	\$1,322,497
Other Current Assets	
Accrued Receivable	0
AIS Contract Receivable	11,658
Donations Receivable	0
FHD Contract Receivable	0
Grant Receivable	0
Land Rental Commitment	8,500
Prepaid Expenses	0
Prepaid Insurance	7,471
Thrift Shop Receivable	0
Total Other Current Assets	\$27,628
Total Current Assets	\$1,350,125
Fixed Assets	
Accumulated Depr.-Restricted	-43,533
Accumulated Depr.-Unrestricted	-547,298
Bingo Equipment	6,050
Building Equipment-Unrestricted	0
Building/Equip-Restricted	0
Computers	0
Equipment Kitchen	0
Equipment Office	45,761
Facilities	504,244
Other Equipment	5,100
Solar Equipment	63,264
Thrift Shop Improvements	44,268
Vehicles	15,100
Total Fixed Assets	\$92,954

FALLBROOK SENIOR CITIZENS SERVICE CLUB

Balance Sheet

As of June 30, 2023

	TOTAL
Other Assets	
Thrift Shop Inventory	7,219
Total Other Assets	\$7,219
TOTAL ASSETS	\$1,450,298
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	\$14,100
Credit Cards	\$0
Other Current Liabilities	
Accrued Accounts Payable	1,635
Accrued Expenses	0
Accrued Payroll	11,501
Accrued Vacation	16,122
Deferred Grant Income	0
Direct Deposit Liabilities	0
Direct Deposit Payable	0
FHD Grant Prepayment	0
Insurance Payable	0
Loans Payable	0
Painting Grant	0
Payroll Benefits Payable	115
Payroll Liabilities	127
Payroll Taxes Payable	4,350
Restricted Grant-SD County	0
Sales Tax Payable	2,652
Workers' Comp. Insurance Pay.	0
Total Other Current Liabilities	\$36,503
Total Current Liabilities	\$50,602
Total Liabilities	\$50,602
Equity	
Fund & Investment Balances	0
Net Assets w/Donor Restrictions	38,291
Net Assets w/o Donor Restrictio	1,351,456
OPENING BAL EQUITY	0
Retained Earnings	-163,756
Net Income	173,706
Total Equity	\$1,399,696
TOTAL LIABILITIES AND EQUITY	\$1,450,298

FALLBROOK SENIOR CITIZEN'S SERVICE CLUB

Management Representation Letter

September 8, 2022

Sonnenberg & Company, CPAs
5190 Governor Drive, Suite 201
San Diego, CA 92122

This representation letter is provided in connection with your audit of the financial statements of Fallbrook Senior Citizen's Service Club, which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of September 8, 2022, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated May 18, 2022, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP.
- 3) We acknowledge our responsibility for 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.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 6) Related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to the representation letter.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Material concentrations have been appropriately disclosed in accordance with U.S. GAAP.
- 11) Guarantees, whether written or oral, under which the Organization is contingently liable, have been properly recorded or disclosed in accordance with U.S. GAAP.

Information Provided

- 12) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the Organization from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of the governing board or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 13) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 14) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 15) We have no knowledge of any fraud or suspected fraud that affects the Organization and involves:
 - a) Management,
 - b) Employees who have significant roles in internal control, or
 - c) Others where the fraud could have a material effect on the financial statements.
- 16) We have no knowledge of any allegations of fraud or suspected fraud affecting the Organization's financial statements communicated by employees, former employees, grantors, regulators, or others.
- 17) We have no knowledge of any instances of noncompliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements.
- 18) We have disclosed to you all known actual or possible litigation, claims, and assessment whose effects should be considered when preparing the financial statements.
- 19) We have disclosed to you the identity of the Organization's related parties and all the related-party relationships and transactions of which we are aware.
- 20) The Organization has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 21) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us.
- 22) Fallbrook Senior Citizen's Service Club is an exempt organization under Section 501(C)(3) of the Internal Revenue Code. Any activities of which we are aware that would jeopardize the Organization's tax-exempt status, and all activities subject to tax on unrelated business income or excise or other tax, have been disclosed to you. All required filings with tax authorities are up-to-date.
- 23) In regard to the financial statement and tax preparation services performed by you, we have—
 - Assumed all management responsibilities.
 - Designated an individual with suitable skill, knowledge, or experience to oversee the services.
 - Evaluated the adequacy and results of the services performed.
 - Accepted responsibility for the results of the services.

Signature: _____

Title: Executive Director

Signature: _____

Title: Board Treasurer

FRHD CHC GRANT BUDGET INSTRUCTIONS

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

There are five tabs to this file:

- 1 Instructions
- 2 Program Budget Form
- 3 Funding History
- 4 Budget Narrative
- 5 Budget Reporting Form

1 Instructions:

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

2 Program Budget Form:

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

APPLYING ORGANIZATION: This is the applicant agency's investment in their program. This is the value of the resources the agency will contribute to the program's cost. These may include funds from fundraising events, private donors, in-kind goods and services, and volunteer efforts.
- > OTHER FUNDERS: These are funds or resources provided from contracts, grants and partnerships that are used to support the program's operations.
- > REQUESTED FROM FRHD: This is the funding request you are putting forward to the District.
- > The line item names may not fully align with your budget. Please edit those items to align with your budget. Explain those items on your Budget Narrative Form as necessary.

A INDIRECT EXPENSES:

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

B PERSONNEL EXPENSES - PROGRAM SPECIFIC:

As stated, this section is for staffing expenses that are directly related to the provision of the services/program. Please list each position title separately, unless there are multiple of the same title then use (x3) as an indicator. For example, if funding salaries for four separate Drivers, you would indicate as, Driver (x4) and the expense amount would be the cost of all four Drivers.

C DIRECT PROGRAM EXPENSES:

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

FRHD CHC GRANT BUDGET INSTRUCTIONS

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

3 Funding History

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

4 Budget Narrative

- There are headers that align with the Budget Form. These items should be explained (narrative) if
- > they are unusual or have a specific project impact. Explanations regarding utility expenses are generally understood, but expenses relating to training or for a specialty insurance could be expressed here.

5 Budget Reporting Form

- This form will be used for those grantees who are awarded contracts. This form must be submitted
- > with the quarterly Impact Report and should demonstrate that funds were allocated according to the submitted proposal budget.

FRHD CHC GRANT BUDGET FORM

Agency Name:	Fallbrook Senior Citizens Service Club	PROGRAM NAME:	Nutrition Program 2024-2025
--------------	---	---------------	------------------------------------

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

1)	A	INDIRECT EXPENSES:	PROGRAM COST	APPLYING ORGANIZATION	OTHER FUNDERS	REQUESTED FROM FRHD
A1		Administrative Support	30,100	10,535	19,565	
A2		General Insurance (not program specific)	1,000	350	650	
A3		Accounting & audit expenses	10,000	3,500	6,500	
A4		Consultant/Contractor Fees		-	-	
A5		Physical Assets (Rent, Facility Costs)	1,000	350	650	
A6		Utilities	2,000	700	1,300	
A7		IT & Internet	300	105	195	
A8		Marketing & Communications	3,000	1,050	1,950	
A9		Office Supplies	1,500	525	975	
A10		Training & Education				
A11		Other: specify				
TOTAL INDIRECT EXPENSE			48,900	17,115	31,785	-
	B	PERSONNEL EXPENSES - PROGRAM SPECIFIC	PROGRAM COST	APPLYING ORGANIZATION	OTHER FUNDERS	REQUESTED FROM FRHD
B1		Chef	29,250	6,400	13,850	9,000
B2		Kitchen Assistant	23,400	5,200	11,200	7,000
B3		Nutrition Manager	10,000	5,000	5,000	
B4		Lead Server	10,900	2,400	4,500	4,000
B5		Payroll Expenses (WC, taxes)	10,400	2,300	5,100	3,000
B6		Benefits	3,800	3,800		
B7		Volunteers				
TOTAL PERSONNEL EXPENSE			87,750	25,100	39,650	23,000
	C	DIRECT PROGRAM EXPENSES	PROGRAM COST	APPLYING ORGANIZATION	OTHER FUNDERS	REQUESTED FROM FRHD
C1		Equipment				
C2		Program/Kitchen Supplies	10,000	3,000	3,000	4,000
C3		Printing/Duplicating	800	800		
C4		Travel/Mileage				
C5		Program Specific Insurance	3,000	1,000	2,000	
C6		Food	55,000	15,000	17,000	23,000
C7		Kitchen rental	7,200	3,000	4,200	
C8						
C9						
C10						
C11						
C12						
C13						
C14						
C15						
TOTAL OTHER EXPENSES			76,000	22,800	26,200	27,000

	W	X	Y	Z
D TOTAL ALL EXPENSES	PROGRAM COST	% REQUESTED FROM FRHD		
	\$ 212,650	24%		

2) FUNDING SOURCES

E FUNDS FOR PROGRAM				
E1	APPLYING ORGANIZATION	X	\$ 65,015	31%
E2	OTHER FUNDERS	Y	\$ 97,635	46%
E3	REQUESTED FROM FRHD	Z	\$ 50,000	24%
TOTAL FUNDING SOURCES			\$ 212,650	NOTE: THIS AMOUNT SHOULD BE EQUAL TO YOUR PROJECT COST.

3) % OF AGENCY BUDGET

F	CALCULATE % of Total Agency budget that this Program represents.	\$ 564,900	\$ 212,650	38%
		AGENCY BUDGET**	PROGRAM COST	% of AGENCY BUDGET

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

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

Program Name: **Nutrition Program 2024-2025**

INSTRUCTIONS:

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

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

#	Name	Narrative:

B. PERSONNEL EXPENSES -PROGRAM SPECIFIC

#	Name	Narrative:
B1	Salary-Chef	\$9k of the \$29k needed to employ an experienced chef insures that we can continue to provide quality meals that meet the strict requirements of the program
B2	Salary-Kitchen Assistant	\$7k of the \$23k needed to employ an assistant to the chef to insure we are able to prepare meals each day for the seniors who depend on this food source
B4	Salary-Lead Server	\$4k of the \$10.9k needed to employ this part-time certified food handler to serve meals and beverages as well as clearing dishes at the end of lunch. Also coordinates volunteer servers in setting tables, serving diners, and clearing/sanitizing tables to clean the dining area.

C. DIRECT PROGRAM EXPENSES

#	Name	Narrative:
C2	Kitchen Supplies	\$4k of the \$10k needed for aprons and towels, napkins and paper goods, cleaning and sterilizing supplies, rubber gloves. Use of many of these items are required by the Health Department for food-handling establishments and allow us to pass inspections with "A" rating.
C6	Food	\$23k of the \$55k needed for food that includes fresh, frozen, and canned foods necessary to prepare meals as planned on the monthly menu. The purchase of food is of the highest priority to continue the meal program.

FRHD CHC GRANT BUDGET REPORTING FORM

 Agency Name: **Fallbrook Senior Citizens Service Club** PROGRAM NAME: **Nutrition Program 2024-2025**

The main categories align with the budget submitted with your application. Aggregate totals are all that should be reported under each heading.

1)	A	INDIRECT EXPENSES:	PROGRAM COST	REQUESTED FROM FRHD	AMOUNT USED Q1	AMOUNT USED Q2	AMOUNT USED Q3	AMOUNT USED Q4
		TOTAL INDIRECT EXPENSE	\$48,900.00	\$0.00				
	B	PERSONNEL EXPENSES - PROGRAM SPECIFIC	PROGRAM COST	REQUESTED FROM FRHD	AMOUNT USED Q1	AMOUNT USED Q2	AMOUNT USED Q3	AMOUNT USED Q4
		TOTAL PERSONNEL EXPENSE	\$87,750.00	\$23,000.00				
	C	DIRECT PROGRAM EXPENSES	PROGRAM COST	REQUESTED FROM FRHD	AMOUNT USED Q1	AMOUNT USED Q2	AMOUNT USED Q3	AMOUNT USED Q4
		TOTAL OTHER EXPENSES	\$76,000.00	\$27,000.00				
	D	TOTALS	PROGRAM COST	FRHD Funds Awarded	Total Amount Q1	Total Amount Q2	Total Amount Q3	Total Amount Q4
			\$212,650.00	\$0.24	\$0.00	\$0.00	\$0.00	\$0.00

 Total funds expended to date: **\$0.00**

Thank you

THANK YOU SO MUCH FOR BEING
PART OF OUR COMMUNITY!
WE REALLY APPRECIATE ALL THE
SUPPORT YOU HAVE GIVEN US.

