

FY 2022.2023 Fallbrook Regional Health District Community Health Contract Grant Application

Organization Information

Legal Name

Fallbrook Healthcare Foundation

DBA (if Applicable)

Foundation for Senior Care

Year Founded - use date of incorporation

1979

Program Name/Title

Senior Care Advocacy

Brief Program Description

Our Senior Care Advocacy program ensures that seniors and disabled adults have access to local resources and national entitlements to manage their healthcare, maximize their independence and enjoy an enriched quality of life. We seek to remove obstacles, educate, connect to needed resources, and provide guidance and support.

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

Established Program

Program Information - Type

Ongoing

Requested Amount

74241

How much funding was received for this program in the previous 2021.2022 CHC Grant cycle?

66941.50

Organization's Mission Statement

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

In alignment with the Fallbrook Regional Health District's mission, our Senior Care Advocates primary objective is helping seniors and the disabled to lead healthier lives independently, in their own homes, for as long as possible.

Organization's Vision Statement

Our vision is to be the go-to resource for seniors and the disabled in the communities we serve, acting

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

Agency Capability

Our 501(c)3 agency was established in 1979, and the programs we operate today have been successfully serving seniors in this community since the early 2000s. These programs we began over two decades ago continue to fill a gap in the health and wellbeing of local seniors, while providing affordable options for low-income families. In 2021, our Senior Care Advocates provided direct services to nearly 1,100 seniors or disabled adults. Our active client roster is currently 1896 clients.

As the word about our Senior Care Advocate services grew over the years, the volume of seniors served in the past five years has doubled, growing from 572 clients touched in 2016 to 1068 in 2021 (and 1172 in 2020, the year of the first wave of pandemic response)! With that volume growth has come growth in our service offerings, our partnerships, our referral sources, and our activities. Over time, our Advocates identified gaps in the care needs for seniors and responded by establishing new connections, programs, and education to meet those needs. A few of the most significant developments in our Care Advocacy services have been the involvement of our Advocates with the County's Adult Protective Services (APS), our growth in case management (managing multiple health and life issues for a senior over a period of time with a goal to stabilize an unhealthy complex situation), our work with a growing number of homeless seniors and those with mental health issues, and our work responding to the COVID-19 pandemic.

Agency Collaborations

Our agency has established working relationships with many community and public offices. Our formal and informal partners include Fallbrook Regional Health District (COVID testing, vaccination and other health-related events and information distribution), San Diego County Sheriff's Office - You Are Not Alone (YANA), North County Fire Protection District, San Diego County Adult Protective Services, In Home Support Services (IHSS), Fallbrook Food Pantry, Traveler's Aide San Diego, Fallbrook Senior Center, San Diego County Aging and Independent Services, SDG&E, Age Well San Diego, Gary and Mary West PACE, and North County Parkinson's Support Group. Recently, we also became Community Support Partners with Aetna and Health Net (for Medi-Cal patients) to provide housing support through our Advocacy program, and we're anticipating Day Program/Respite services in 2023. (These are brand new partnerships – we do not know the volume or complexity of these cases, nor the revenue we may receive from these partnerships.)

In addition to the partnerships already listed, we are deeply connected with Social Security, Medi-Cal, Veteran's Administration, area hospitals and skilled nursing facilities, many hospice agencies, most local area in-home caregiving agencies, independent and assisted living residential communities, local doctor offices and clinics, Elder Law & Advocacy, Meals on Wheels, CalFresh, financial and legal assistance resources, and more!

Our Senior Care Advocates fully utilize all available local, county, state, and federal resources available to help a senior in need. In 2021, we made nearly 3,300 referrals, in addition to the personal assistance and one-on-one help we provided! Our collaborations are deep and wide.

Target Population - Age

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

Gender

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

Income Level

	Percent of program participants
Extremely Low-Income Limits, ceiling of \$32,100	10
Very Low (50%) Income Limits, ceiling of \$53,500	20
Low (80%) Income Limits, ceiling of \$85,600	35
Higher Than Listed Limits	35
We do not collect this data (indicate with 100%)*	

*Target Population - Income Level

We do not gather income data for all of our clients. However, a qualitative review of our clients' needs includes a high number of Medi-Cal and other low-income support programs. Hence, the target population breakdowns are estimates, based on our assessment that over half of our clients fall into HUD low to extremely low-income brackets.

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

1100

Social Determinants of Health (SDOH)

Program/Services Description - Social Determinants of Health

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

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

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

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

Program/Services Description - FRHD Community Needs Assessment

Mental Health (Social Support - Youth or Families)

Mental Health (Screenings, Prevention)

Health (Mobility)

Health (Age Related Deficits)

Health (Healthy Food/Nutrition)

Social (Economic Security, Health Literacy, Family/Child Support, Legal/Advocacy)

Statement of Need/Problem

Currently, seniors aged 60 and over make up approximately 28.5% (about 14,031 residents) within the Fallbrook Regional Health District. According to the US Census Bureau, by 2034 the number of people over 65 will outnumber children under 18 for the first time in U.S. history! With age comes a greater number of health concerns and a greater consumption of healthcare.

The 2019 American Community Survey revealed that more than 43% of our District's seniors 65 and over have at least one disability, and more than 25% rate their health as fair or poor. The combination of high healthcare needs for seniors and the disabled, and low availability of county and state resources in our rural area, explains the need for the Senior Care Advocacy program. Additionally, in Fallbrook, more than 1000 seniors live on less than \$18,135/year, more than 650 do not have a computer, and 386 do not have access to a vehicle. These factors often contribute to greater healthcare needs, food insecurity, housing instability, lack of transportation, and other obstacles, leading to poor health outcomes. Without funds and without transportation, missed doctor appointments and unfilled prescriptions are common amongst seniors.

Often acting as Case Managers for many seniors, our Advocates set up doctor appointments, make home and doctor visits (in person or telehealth), consult with family and neighbors, assess nutrition and fall risks, arrange transportation, and help overcome many more obstacles. Social isolation, a considerable health risk during the pandemic, also greatly contributed to depression and triggered other mental illnesses. Unfortunately, it also opened the door for fraud and elder abuse. Our Advocates collaborated with Adult Protective Services on 45 cases in 2021, an increase of 66% over the prior year.

Statement of Need/Problem - Others

There are no other organizations in or near our community that offers the services that our Senior Care Advocates provide. With few exceptions, there are almost no other agencies that offer this service in Southern California. Referrals and answers to questions may be given out by other federal, state, or local agencies, but none give the hands-on help that a computer-illiterate, easily confused, senior needs. Few sit down and help a low-income senior fill out a Medi-Cal application. Few help an abused or neglected senior put the pieces together to safeguard finances, get caregiving arranged, connect them with Legal Aide, drive them to doctor appointments, and keep their family (if any exists) informed. Few other agencies fight for tenant rights and hold landlords to ADA standards or help mitigate a pre- eviction situation. There are no others like our Senior Care Advocates in this part of county.

Program/Services Description - Program Entry

We receive referrals from North County Fire, SD Sheriff Department, Adult Protective Services, and the Fallbrook Regional Health District. Many doctor's offices, hospital personnel, social workers, and skilled nursing facilities call us or refer us to patients or their families. Local agencies like the Fallbrook Senior Center and Fallbrook Food Pantry also refer us. Home health agencies regularly refer clients to us. We are often contacted by concerned neighbors, or even concerned landlords or apartment managers.

For our own outreach, we advertise locally, conduct speaking engagements, distribute flyers, and collaborate with other agencies who get to know us and our work.

To receive help from our Senior Care Advocates, one only has to make a phone call or stop by and see us. An initial conversation may be a simple answer to a question or a referral, or it may be a much more in-depth assessment of a client's needs. There are no enrollment or eligibility criteria, other than to be a 60+ senior or disabled adult. Case management services are provided when a senior has no other family member or reliable resource to help. Home visits are often done for new clients who are high risk for falls.

We conduct regular follow-up and wellness calls. We also have a Senior Buddy program where volunteers make monthly calls to check in on isolated seniors or those with ongoing health issues. We solicit feedback of our services through surveys for new clients, and bi-annual surveys of our larger client base.

Program/Services Description - Program Activities

Our Senior Care Advocacy is intended to help with any need that a senior may have to live independently. Some just need an answer to a question, others a referral, but many others require more substantial assistance.

Seniors with complex health issues or who were recently discharged from a hospital are provided a home visit from an Advocate. We evaluate their home for safety hazards, and work to immediately remediate hazards while we are on-site or to deploy volunteers to install grab bars, smoke alarms, or even wheelchair ramps. Our Advocates refer seniors to trusted and vetted home care resources and IHSS, encouraging clients to get the care they need. We offer no-cost durable medical equipment to those who need a walker, wheelchair, commode, or shower chair. For those with complex health or mental health issues, we assess their current state and develop a plan to help get them stabilized. As case managers, we educate them about what to expect by providing materials and discussing options. We provide resources like Life Alert emergency response or programs for hearing impaired. We may help them conduct telehealth visits or attend doctor appointments with them. We even transport them to medical or other critical appointments. More and more each year, we are dealing with clients with mental health issues. We work with the clients one-on-one or their families to try to get back on regular doctor visits and medications. We conduct calls with these clients, and those who are socially isolated and lonely, to see that they are stable and intervene when they are not. Working with Adult Protective Services (APS), the Sheriff, and Pomerado Geropsychiatric Unit is a more regular activity nowadays. Intervention with fraud and abuse cases has also been on the rise. We also work to address new community needs, such as coordination and assistance with COVID-19 vaccination clinics and testing events.

For many seniors, food insecurity is a daily state. We conduct nutrition assessments and connect seniors with no/low-cost food resources like the Fallbrook Food Pantry, Meals on Wheels, or Cal Fresh. For struggling low-income seniors, our Advocates may review their financial situation or help

them apply for Medi-Cal or Supplemental SSI. We refer them to Legal Aide or financial services. For some seniors who are still able and willing to work, we have helped set them up with access to online job boards and helped connect them with volunteers to help with resumes or job applications. We've even helped clothe them for interviews!

Housing is another critical need. Whether it's helping find a senior a low-cost apartment, helping seniors to consider their options for assisted living or board and care, or helping mitigate an issue with a landlord, our Advocates handle it all. Our Advocates go to bat for seniors in a housing community that is not complying with their lease agreement or is not ADA compliant. Our Advocates have prevented many evictions by working collaboratively with apartment owners and the tenants to overcome issues.

Program Goal #1

To ensure that seniors and disabled adults in need of housing, caregiving, resource provision, nutrition, transportation, housing intervention, mental health support, or other related age-in-place services are supported through hands-on assistance, or through referrals to trusted, vetted resources. When necessary, act as a Case Manager to coordinate care for a senior with complex health or living conditions, to stabilize their situation.

Program Objectives - Goal #1

Objective 1: Support 1,200 seniors and/or disabled adults with our Care Advocate services during the FRHD fiscal year

Objective 2: Enroll at least 500 new clients in our Care Advocates Program during the FRHD fiscal year

Objective 3: Conduct at least 250 home or healthcare facility visits to seniors or disabled adults during the FRHD fiscal year

Objective 4: Provide FRHD-supported educational or referral resources for the designated priority medical concerns of diabetes and mental illness. Support this initiative by delivering any FRHD-provided materials to 90% of clients served during the FRHD fiscal year, who identifies a struggle with diabetes or mental health issues.

Objective 5: Act as a Case Manager for clients with complex health or living needs, creating a plan of action and regular visits and follow-ups, with a goal to stabilize their situation.

Program Outcomes/Measurables - Goal & Objectives #1

Capture and electronically record all visits for new and existing clients. Produce reports showing number of new and existing clients.

Capture and electronically record all activities and referrals provided. Produce reports showing referrals and activities, including a breakdown by referral.

Capture and electronically record all home or healthcare facility visits provided. Produce reports showing visit types and counts.

Capture and electronically record distribution of educational materials for diabetes or mental health. Produce reports showing the number of clients receiving materials and the number of clients identified as diabetic or with mental health issues.

Capture and record the number of clients for whom we are acting as Case Managers.

Anticipated Acknowledgment

Anticipated Acknowledgment

Social Media Postings

Signage at Service Sites

Print Materials to Service Recipients

Website Display

Other

Anticipated Acknowledgment

- The FRHD logo will be affixed to the sides of our Care Vans.
- We will include the FRHD logo and official sponsor designation in company-wide emails
- Our organization brochure will feature the FRHD logo and official sponsor language
- FRHD logo and sponsor status will appear on our website and in promotional event emails
- FRHD logo and support will be highlighted at our annual fundraiser
- We will promote District events every month via the following social media platforms: Facebook, Instagram.
- Our staff email signature lines will include the FRHD logo and grant supporter statement

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 Revenue Sources
- 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

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. Please include a single line items for general staffing expenses such as personell expenses (Payroll taxes, WC, etc). Benefits (health, retirement, etc) should be listed on a separate line.

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, prining, program related insurance (e.g., vehicle), trainings and cetifications.

3 Revenue Sources

- > Please list all sources of revenue the agency recieves by category. This Form has two sections, one for Agency Funding and one for Project Funding. Please fill out both sides of the table. Amounts do not need to be exact; however, we ask for best estimates.

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
- > utliity expenses are generally understood, but expenses relating to trianing or for a specilayty insurance could be expressed here.

5 Budget Reporting Form

- This form will be used for those grantees who are awarded contracts. This form would 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:	Foundation for Senior Care	PROGRAM NAME:	Senior Care Advocacy
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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	50,480.27	31,297.77	14,134.48	5,048.03
A2	General Insurance (not program specific)	821.88	509.57	230.13	82.19
A3	Accounting & audit expenses	3,432.00	2,127.84	960.96	343.20
A4	Consultant/Contractor Fees	734.78	455.56	205.74	73.48
A5	Physical Assets (Rent, Facility Costs)	165.38	102.53	46.31	16.54
A6	Utilities	1,950.00	1,209.00	546.00	195.00
A7	IT & Internet	2,308.32	1,431.16	646.33	230.83
A8	Marketing & Communications	1,641.83	1,017.93	459.71	164.18
A9	Office Supplies	585.18	362.81	163.85	58.52
A10	Training & Education				
A11	Other: specify				
TOTAL INDIRECT EXPENSE		62,119.63	38,514.17	17,393.50	6,211.96
B	PERSONNEL EXPENSES - PROGRAM SPECIFIC	PROGRAM COST	APPLYING ORGANIZATION	OTHER FUNDERS	REQUESTED FROM FRHD
B1	Senior Care Advocates (2.4 FTE)	96,481.84	21,226.00	27,014.92	48,240.92
B2	Durable Medical Equipment Coord (.05 FTE)	1,768.13	388.99	495.08	884.07
B3	Program Supervisor (.05 FTE)	4,196.01	923.12	1,174.88	2,098.01
B4					
B5	Payroll Expenses (WC, taxes)	11,722.19	2,578.88	3,282.21	5,861.10
B6	Benefits	3,323.30	731.13	930.52	1,661.65
B7	Other: specify				
TOTAL PERSONNEL EXPENSE		117,491.47	25,848.12	32,897.61	58,745.74
C	DIRECT PROGRAM EXPENSES	PROGRAM COST	APPLYING ORGANIZATION	OTHER FUNDERS	REQUESTED FROM FRHD
C1	Equipment	3,867.80	850.92	1,082.98	1,933.90
C2	Program/Project Supplies	1,193.65	262.60	334.22	596.83
C3	Printing/Duplicating	1,368.00	300.96	383.04	684.00
C4	Travel/Mileage	150.00	33.00	42.00	75.00
C5	Program Specific Insurance	2,789.95	613.79	781.19	1,394.98
C6	Program-Specific Telephone/Software	2,887.80	635.32	808.58	1,443.90
C7	Program-Specific Training	440.00	96.80	123.20	220.00
C8	Program Outreach/Promotions	5,660.63	1,245.34	1,584.98	2,830.32
C9	Volunteer Clearances	210.00	46.20	58.80	105.00
C10					
C11					
C12					
C13					
C14					
C15					
TOTAL OTHER EXPENSES		18,567.83	4,084.92	5,198.99	9,283.92

D	TOTAL ALL EXPENSES	W PROGRAM COST	X % REQUESTED FROM FRHD	Y	Z
		\$ 198,178.93	37%		

2) FUNDING SOURCES

E	FUNDS FOR PROGRAM		
E1	APPLYING ORGANIZATION	X	68,447.22
E2	OTHER FUNDERS	Y	55,490.10
E3	REQUESTED FROM FRHD	Z	74,241.61
TOTAL FUNDING SOURCES			\$ 198,178.93

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

3) % OF AGENCY BUDGET

F	CALCULATE % of Total Agency budget that this Program represents.	\$ 1,040,855	\$ 198,178.93	19%
		AGENCY BUDGET**	PROGRAM COST	% of AGENCY BUDGET

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

Agency Name: Foundation for Senior Care
Program Name: Senior Care Advocacy

Total Organization Budget (Current Fiscal Year) \$ 1,040,855.00
Total Project Budget (Current Fiscal Year) \$ 198,178.93

Organization Sources of Revenue
(Total Organization Budget)

Sources of Funding
(This Project Request)

Source of funds	\$ Amount	Percent of Total	One-time funding? (Yes/No)	\$ Amount	Percent of Total	One-time funding? (Yes/No)
Federal						
State						
City/County*						
Other Govt.						
Proposed FRHD	242770	23%	Yes	74239	37%	Yes
Fees for Service	244305	23%	No	32952	17%	Yes
Grants (non-gov't)	187437	18%	Yes	55488	28%	Yes
General Donations	141500	14%	Yes	5500	3%	Yes
Other Internal						
Organizational Fundraising	224843	22%	Yes	30000	15%	Yes
Other (list):						
Total	\$1,040,855.00	100%		\$198,179.00	100%	

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

Agency Name: **Foundation for Senior Care**
Program Name: **Senior Care Advocacy**

INSTRUCTIONS:

- 1 List items from your PROJECT BUDGET FORM (Sections A and B) where an expense is indicated, that you are seeking FRHD support.
- 2 Provide a brief narrative description of each budget line item to be funded by the proposed grant.
- 3 Your narrative should explain why this expense is necessary to the project and why or how FRHD funding would make an impact.

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

#	Name	Narrative:
A1	Administrative Support	Includes 30% of the cost of Administrative personnel expense for overall operations, facilities management, finance and payroll processing, reception, phones, etc.
A2	General Insurance (not program specific)	Includes 30% of Directors & Officers Insurance and General Liability
A3	Accounting & audit expenses	Includes 30% all accounting and audit expense
A4	Consultant/Contractor Fees	Includes 30% of HR & Website Development expenses
A5	Physical Assets (Rent, Facility Costs)	Includes a portion of facility repairs and maintenance and all taxes, licenses & permits
A6	Utilities	Electric, Gas, Waste, & Water expense
A7	IT & Internet	Includes 30% of all administrative and fundraising software, hardware, internet expense, and security monitoring
A8	Marketing & Communications	Includes 30% of agency general advertising and promotions, and printing and duplication
A9	Office Supplies	Includes 30% of administrative office supplies, postage and delivery
A10	Training & Education	
A11	Other: specify	

B. PERSONNEL EXPENSES -PROGRAM SPECIFIC

#	Name	Narrative:
B1	Senior Care Advocates (2.4 FTE)	73% of salary for 2.4 FTE senior care advocates; some percent of salary also allocated to other programs; Our senior care advocates serve over 1100 district seniors (and disabled adults) a year. That's 10% or more of all our 65+ district seniors. For one agency, funded exclusively by grants and donations, that's an achievement. Seniors do not pay for our Advocacy assistance, and an estimated 65% of our clients are low-income seniors with no funds to donate.
B2	Durable Medical Equipment Coord (.05 FTE)	2 hours a week for handling approximately 100 loaned items of durable medical equipment (DME) that must be extracted from storage, cleaned, tagged, and checked out each year. Additionally this resource schedules appts for Advocates.
B3	Program Supervisor (.05 FTE)	Includes 5% of direct program supervision - team planning meetings, procedures development, coordination of new procedures with Aetna & HealthNet, and IT systems review & reportings on Advocate activities
B4		
B5	Payroll Expenses (WC, taxes)	Standard payroll taxes and workers comp
B6	Benefits	Benefits expense for the above resources

C. DIRECT PROGRAM EXPENSES

#	Name	Narrative:
C1	Equipment	Includes 10% vehicle expense (fuel, license fees, maintenance and repairs) - vehicle is used by Advocates for home visits and doctor visits; also includes a new Advocate laptop required this year to replace an old device
C2	Program/Project Supplies	Includes costs for 1 Life-Line subscription for a low-income senior, program folders and materials for client files, program postage and minimal emergency supplies for clients (\$25 grocery cards, toiletries), when needed
C3	Printing/Duplicating	15% of printing and duplicating expense - heavy photocopying of client materials
C4	Travel/Mileage	Minimal amount to reimburse volunteers for mileage when they visit an isolated senior
C5	Program Specific Insurance	5% of auto insurance expense; 15% of volunteer, and liability insurances allocated to this program
C6	Program-Specific Telephone/Software	20% of program-related telephone, internet, and software expenses; The Advocates utilize a custom-built software program exclusively designed for our Advocacy program
C7	Program-Specific Training	Minimal training expense to cover education on new regulations in housing, ADA compliance, etc.
C8	Program Outreach/Promotions	20-25% of program advertising/promotion expense - running newspaper and social media ads for the Advcoacy program all year; portion of promotional event and outreach expense
C9	Volunteer Clearances	Expense for background checks and TB testing for Advocacy volunteer

FRHD CHC GRANT BUDGET REPORTING FORM

Agency Name: **Foundation for Senior Care** PROGRAM NAME: **Senior Care Advocacy**

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	REQUESTED FROM FRHD	AMOUNT USED Q1	AMOUNT USED Q2	AMOUNT USED Q3	AMOUNT USED Q4
	A1	Administrative Support	\$ 50,480.27	\$ 5,048.03				
	A2	General Insurance (not program specific)	\$ 821.88	\$ 82.19				
	A3	Accounting & audit expenses	\$ 3,432.00	\$ 343.20				
	A4	Consultant/Contractor Fees	\$ 734.78	\$ 73.48				
	A5	Physical Assets (Rent, Facility Costs)	\$ 165.38	\$ 16.54				
	A6	Utilities	\$ 1,950.00	\$ 195.00				
	A7	IT & Internet	\$ 2,308.32	\$ 230.83				
	A8	Marketing & Communications	\$ 1,641.83	\$ 164.18				
	A9	Office Supplies	\$ 585.18	\$ 58.52				
	A10	Training & Education	\$ -	\$ -				
	A11	Other: specify	\$ -	\$ -				
TOTAL INDIRECT EXPENSE			\$62,119.63	\$6,211.96	\$0.00	\$0.00	\$0.00	\$0.00
	B	PERSONNEL EXPENSES - PROGRAM SPECIFIC	PROGRAM COST	REQUESTED FROM FRHD	AMOUNT USED Q1	AMOUNT USED Q2	AMOUNT USED Q3	AMOUNT USED Q4
	B1	Senior Care Advocates (2.4 FTE)	\$ 96,481.84	\$ 48,240.92				
	B2	Durable Medical Equipment Coord (.05 FTF)	\$ 1,768.13	\$ 884.07				
	B3	Program Supervisor (.05 FTE)	\$ 4,196.01	\$ 2,098.01				
	B4	0	\$ -	\$ -				
	B5	Payroll Expenses (WC, taxes)	\$ 11,722.19	\$ 5,861.10				
	B6	Benefits	\$ 3,323.30	\$ 1,661.65				
	B7	Other: specify	\$ -	\$ -				
TOTAL PERSONNEL EXPENSE			\$117,491.47	\$58,745.74	\$0.00	\$0.00	\$0.00	\$0.00
	C	DIRECT PROGRAM EXPENSES	PROGRAM COST	REQUESTED FROM FRHD	AMOUNT USED Q1	AMOUNT USED Q2	AMOUNT USED Q3	AMOUNT USED Q4
	C1	Equipment	\$ 3,867.80	\$ 1,933.90				
	C2	Program/Project Supplies	\$ 1,193.65	\$ 596.83				
	C3	Printing/Duplicating	\$ 1,368.00	\$ 684.00				
	C4	Travel/Mileage	\$ 150.00	\$ 75.00				
	C5	Program Specific Insurance	\$ 2,789.95	\$ 1,394.98				
	C6	Program-Specific Telephone/Software	\$ 2,887.80	\$ 1,443.90				
	C7	Program-Specific Training	\$ 440.00	\$ 220.00				
	C8	Program Outreach/Promotions	\$ 5,660.63	\$ 2,830.32				
	C9	Volunteer Clearances	\$ 210.00	\$ 105.00				
	C10	0	\$ -	\$ -				
	C11	0	\$ -	\$ -				
	C12	0	\$ -	\$ -				
	C13	0	\$ -	\$ -				
	C14	0	\$ -	\$ -				
	C15	0	\$ -	\$ -				
TOTAL OTHER EXPENSES			\$18,567.83	\$9,283.92	\$0.00	\$0.00	\$0.00	\$0.00
			W	Z				
D	TOTALS		PROGRAM COST	FRHD Funds Expended				
			\$198,178.93	\$0.00				

Grantor	Program/Project	Amount Requested
<i>SUBMITTED 202</i>		
Legacy - Elizabeth Wilson Grant	Advocacy	\$ 8,000.00
Rancho Santa Fe Women's Fund	Advocacy for Women	\$ 40,000.00
The San Diego Foundation	Age Friendly Communities 2021 for all 4 programs (combined): Advocacy Door Through Door Transportation Adult Day Program	\$ 30,000.00
SDGE	Advocacy/Medical Baseline Social Media Campaign 2021	\$ 1,000.00

Amount Awarded	Date Submitted	Status	Month/Year of Funding
21			
\$ 8,000.00	07/29/21	Approved	Nov-21
pending	12/17/21	Pending Grant Request	May-22
\$ -	8.12.21	Declined	Oct-21
\$ 1,000.00	1/31/21	Approved	Oct-21



Board of Directors 2021

Officers	
<p>Roger Shaver <i>President</i></p> <p><i>rshaver@email.com</i></p>	<ul style="list-style-type: none"> ○ Pharmacist - U S Navy (Retired) ○ Past Pharmacy Director Menifee Valley Medical Center ○ Past Pharmacy Director Fallbrook Hospital ○ Life Member Military Officers Association of America ○ Life Member Veterans of Foreign Wars ○ Life Member and Past Commander Disabled American Veterans Chapter 95 Oceanside CA ○ Sea West Federal Credit Union (formerly on Board of Directors) ○ Menifee Valley Medical Center Foundation (formerly on Board of Directors)
<p>Mike McReynolds <i>Past President</i></p> <p><i>mikem@mbarccarports.com</i></p>	<ul style="list-style-type: none"> ○ Founder of M Bar C Carports, Inc. ○ Served on the Board of Public Office, Vista Fire Protection District ○ Fraternal-Past Master, Culver City-Foshay Masonic Lodge #467 ○ Youth Leadership- Honorary American Degree, National Future Farmers of America
<p>Mark Haskell <i>1st Vice President</i></p> <p><i>haskclan@roadrunner.com</i></p>	<ul style="list-style-type: none"> ○ Member of Christ the King Lutheran Church ○ Served as an Officer/ Member of Orange County Fire Marshal, Metro Cities Fire Dispatch, Central Net Operations Authority
<p>Carlos Perez <i>2nd Vice President</i></p> <p><i>carlosperez@AQhomecare.com</i></p>	<ul style="list-style-type: none"> ○ Owner/Operator, Affordable & Quality Home Care



<p>Barbara Creech <i>Secretary</i></p> <p><i>Bjcreech03@gmail.com</i></p>	<ul style="list-style-type: none">○ Operations Director (Retired)
<p>Herb Baker <i>Treasurer</i></p> <p><i>herb@herbbaker.com</i></p>	<ul style="list-style-type: none">○ Operations and Controller (Retired)○ Served on the Board of University of San Diego, College for Men○ Fallbrook Rotary Club○ Eucharistic Minister, San Rafael's Catholic Church



Other Board Members	
Cecilia Brown <i>Cmbrownplus@yahoo.com</i>	<ul style="list-style-type: none"> ○ Medicare Broker
Sarah Eckhardt <i>Nordicprincess74@yahoo.com</i>	<ul style="list-style-type: none"> ○ Licensed Vocational Nurse ○ Owner/Operator, Angels Among Us, Vista CA
Gail Jones <i>gjonesjag@gmail.com</i>	<ul style="list-style-type: none"> ○ Owner of Alvarado Veterinary Hospital in Fallbrook. ○ Member of Fallbrook Rotary Club ○ Treasurer of St. John's Episcopal Church
Robert Pace <i>Espirit1@roadrunner.com</i>	<ul style="list-style-type: none"> ○ MD, Orthopedic Surgeon (Retired)
Lougene Williams <i>lougenewilliams@sbcglobal.net</i>	<ul style="list-style-type: none"> ○ Senior Manufacturing Executive (Retired) ○ Served on Personnel Committee at church ○ SCORE Volunteer

Return of Organization Exempt From Income Tax

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

2020

Department of the Treasury
Internal Revenue Service

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

Open to Public Inspection

A For the **2020** calendar year, or tax year beginning **2020**, and ending **20**

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 Fallbrook Healthcare Foundation Inc. PO Box 2155 Fallbrook, CA 92088	D Employer identification number 95-3389263	E Telephone number 760-723-7570
F Name and address of principal officer: Same As C Above		G Gross receipts \$ 2,028,672. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions	
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		J Website: ▶ https://foundationforseniorcare.org/	
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation:	M State of legal domicile: CA

Part I Summary

1	Briefly describe the organization's mission or most significant activities: <u>Its purpose is to provide programs and resources enabling seniors to enhance their well-being and give them a more meaningful life. The geographic areas served include Fallbrook, Bonsall, Rainbow, DeLuz, southwest Temecula and areas of North County San Diego.</u>		
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	13
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	13
5	Total number of individuals employed in calendar year 2020 (Part V, line 2a)	5	17
6	Total number of volunteers (estimate if necessary)	6	40
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.
8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
9	Program service revenue (Part VIII, line 2g)	312,934.	1,047,980.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	80,384.	87,369.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	8,846.	8,077.
12	Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	97,105.	41,713.
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	499,269.	1,185,139.
14	Benefits paid to or for members (Part IX, column (A), line 4)		
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	292,394.	627,241.
16a	Professional fundraising fees (Part IX, column (A), line 11e)		
b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 164,810.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	156,809.	378,187.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	449,203.	1,005,428.
19	Revenue less expenses. Subtract line 18 from line 12	50,066.	179,711.
20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
21	Total liabilities (Part X, line 26)	1,067,578.	1,302,241.
22	Net assets or fund balances. Subtract line 21 from line 20	52,334.	60,574.
		1,015,244.	1,241,667.

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

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 [X]

1 Briefly describe the organization's mission:

See Schedule O

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

If "Yes," describe these new services on Schedule O.

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

If "Yes," describe these changes on Schedule O.

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 \$ 314,850. including grants of \$ 217,892.) (Revenue \$ 408,895.)

Assisting the elderly and their families with a varying degree of services.

4b (Code:) (Expenses \$ 235,124. including grants of \$ 216,660.) (Revenue \$ 170,721.)

Provide shuttle services for the elderly and their families to assure that they can make health care appointments.

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

4d Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 549,974.

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)? <i>If 'Yes,' complete Schedule A.</i>	1 X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> See instructions?.....	2 X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If 'Yes,' complete Schedule C, Part I.</i>	3	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? <i>If 'Yes,' complete Schedule C, Part II.</i>	4	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 Revenue Procedure 98-19? <i>If 'Yes,' complete Schedule C, Part III.</i>	5	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? <i>If 'Yes,' complete Schedule D, Part I.</i>	6	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? <i>If 'Yes,' complete Schedule D, Part II.</i>	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If 'Yes,' complete Schedule D, Part III.</i>	8	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? <i>If 'Yes,' complete Schedule D, Part IV.</i>	9	X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If 'Yes,' complete Schedule D, Part V.</i>	10	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? <i>If 'Yes,' complete Schedule D, Part VI.</i>	11 a 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? <i>If 'Yes,' complete Schedule D, Part VII.</i>	11 b	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? <i>If 'Yes,' complete Schedule D, Part VIII.</i>	11 c	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? <i>If 'Yes,' complete Schedule D, Part IX.</i>	11 d	X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If 'Yes,' complete Schedule D, Part X.</i>	11 e 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)? <i>If 'Yes,' complete Schedule D, Part X.</i>	11 f	X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If 'Yes,' complete Schedule D, Parts XI and XII.</i>	12a X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI and XII is optional.</i>	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If 'Yes,' complete Schedule E.</i>	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?.....	14a	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? <i>If 'Yes,' complete Schedule F, Parts I and IV.</i>	14b	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? <i>If 'Yes,' complete Schedule F, Parts II and IV.</i>	15	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? <i>If 'Yes,' complete Schedule F, Parts III and IV.</i>	16	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? <i>If 'Yes,' complete Schedule G, Part I</i> See instructions.....	17	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? <i>If 'Yes,' complete Schedule G, Part II.</i>	18 X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If 'Yes,' complete Schedule G, Part III.</i>	19	X
20a Did the organization operate one or more hospital facilities? <i>If 'Yes,' complete Schedule H.</i>	20a	X
b If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?.....	20b	
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? <i>If 'Yes,' complete Schedule I, Parts I and II.</i>	21	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
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?.....		
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?.....		
24d Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?.....		
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
25b 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 Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):		
28a 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
28b A family member of any individual described in line 28a? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
28c A 35% controlled entity of one or more individuals and/or organizations described in lines 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
35b 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 in 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
1 a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.....		
1 b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.....		
1 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 17		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? 2b		X
Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			
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? If 'No' to line 3b, provide an explanation on Schedule O 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? 13a		
Note: See the instructions for additional information the organization must report on Schedule O.			
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? If 'No,' provide an explanation on Schedule O. 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? 15		X
If 'Yes,' see instructions and file Form 4720, Schedule N.			
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? 16		X
If 'Yes,' complete Form 4720, Schedule O.			

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
1 a Enter the number of voting members of the governing body at the end of the tax year.	1 a 13		
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.			
b Enter the number of voting members included on line 1a, above, who are independent.	1 b 13		
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?	2		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?	3		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6 Did the organization have members or stockholders?	6		X
7 a 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?	7 a		X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7 b		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a The governing body?	8 a		X
b Each committee with authority to act on behalf of the governing body?	8 b		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.	9		X

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

	Yes	No
10 a Did the organization have local chapters, branches, or affiliates?	10 a	X
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?	10 b	
11 a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11 a	X
b Describe in Schedule O the process, if any, used by the organization to review this Form 990. See Schedule O		
12 a Did the organization have a written conflict of interest policy? If 'No,' go to line 13.	12 a	X
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12 b	X
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this was done. See Schedule O.	12 c	X
13 Did the organization have a written whistleblower policy?	13	X
14 Did the organization have a written document retention and destruction policy?	14	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?		
a The organization's CEO, Executive Director, or top management official. See Schedule O.	15 a	X
b Other officers or key employees of the organization.	15 b	X
If 'Yes' to line 15a or 15b, describe the process in Schedule O (see instructions).		
16 a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16 a	X
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?	16 b	

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed ▶ CA
- 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.
 Own website Another's website Upon request Other (explain on Schedule O) See Sch. 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. See Schedule O
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records ▶
 Perla Hurtado 135 S Mission Road Fallbrook CA 92028 (760) 723-7570

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

1 a 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 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 and/or Box 7 of Form 1099-MISC) 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 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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(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) Karen A Geuy Interim Executive Director	40 0				X		77,251.	0.	0.	
(2) Keith Birkfield Executive Director	40 0				X		48,224.	0.	0.	
(3) Barbara Creech Director	1 0	X					0.	0.	0.	
(4) Jerry Kalman 2nd Vice Pres	1 0	X		X			0.	0.	0.	
(5) Roger Shaver President	2 0	X		X			0.	0.	0.	
(6) Carlos Perez Director	2 0	X					0.	0.	0.	
(7) Mike McReynolds Past President	2 0	X		X			0.	0.	0.	
(8) Cecilia Brown Director	2 0	X					0.	0.	0.	
(9) Laurene Soper Director	1 0	X					0.	0.	0.	
(10) Robert Pace Director	2 0	X		X			0.	0.	0.	
(11) Herb Baker Treasurer	1 0	X		X			0.	0.	0.	
(12) Laura Holck Director	1 0	X					0.	0.	0.	
(13) Mark Haskell Secretary	1 0	X		X			0.	0.	0.	
(14) Gail Jones Director	1 0	X					0.	0.	0.	

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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(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			
(15) Lougene Williams Director	1 0	X					0.	0.	0.	
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1 b Subtotal							125,475.	0.	0.	
c Total from continuation sheets to Part VII, Section A							0.	0.	0.	
d Total (add lines 1b and 1c)							125,475.	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>	3	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>	4	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>	5	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

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	1 a Federated campaigns	1 a				
	b Membership dues	1 b				
	c Fundraising events	1 c 6,200.				
	d Related organizations	1 d				
	e Government grants (contributions)	1 e				
	f All other contributions, gifts, grants, and similar amounts not included above	1 f 1,041,780.				
	g Noncash contributions included in lines 1a-1f	1 g				
	h Total. Add lines 1a-1f		1,047,980.			
	Program Service Revenue	2 a <u>Service fees</u>	Business Code	87,369.	87,369.	
		b _____				
c _____						
d _____						
e _____						
f All other program service revenue						
g Total. Add lines 2a-2f			87,369.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		9,802.	9,802.		
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6 a Gross rents	(i) Real				
		(ii) Personal				
		6 b Less: rental expenses				
		6 c Rental income or (loss)				
	d Net rental income or (loss)					
	7 a Gross amount from sales of assets other than inventory	(i) Securities	841,808.			
		(ii) Other				
		7 b Less: cost or other basis and sales expenses	843,533.			
		7 c Gain or (loss)	-1,725.			
	d Net gain or (loss)		-1,725.	-1,725.		
	8 a Gross income from fundraising events (not including \$ 6,200. of contributions reported on line 1c). See Part IV, line 18		41,713.			
		8 b Less: direct expenses				
c Net income or (loss) from fundraising events			41,713.		41,713.	
9 a Gross income from gaming activities. See Part IV, line 19						
	9 b Less: direct expenses					
	c Net income or (loss) from gaming activities					
10 a Gross sales of inventory, less returns and allowances						
	10 b Less: cost of goods sold					
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue	11 a _____	Business Code				
	b _____					
	c _____					
	d All other revenue					
	e Total. Add lines 11a-11d					
	12 Total revenue. See instructions		1,185,139.	95,446.	0.	41,713.

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				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	125,475.	71,521.	38,897.	15,057.
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.	0.	0.	0.
7 Other salaries and wages	436,247.	246,282.	144,214.	45,751.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	14,717.	7,669.	5,513.	1,535.
10 Payroll taxes	50,802.	29,745.	16,073.	4,984.
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	13,869.	10,149.	3,220.	500.
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	24,282.	7,824.	2,918.	13,540.
12 Advertising and promotion	24,472.	3,880.	2,777.	17,815.
13 Office expenses	8,088.	2,971.	4,440.	677.
14 Information technology				
15 Royalties				
16 Occupancy	18,252.	6,790.	11,016.	446.
17 Travel	16,545.	16,349.	196.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	4,169.		4,169.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	47,301.		47,301.	
23 Insurance	9,919.	7,823.	2,096.	
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 <u>Events & programs</u>	161,524.	110,321.	-384.	51,587.
b <u>Utilities</u>	16,139.	11,065.	3,775.	1,299.
c <u>Printing and Publications</u>	9,854.	6,313.	1,550.	1,991.
d <u>Bank / credit card fees</u>	6,909.	4,104.	229.	2,576.
e All other expenses	16,864.	7,168.	2,644.	7,052.
25 Total functional expenses. Add lines 1 through 24e	1,005,428.	549,974.	290,644.	164,810.
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	76,067.	1	122,837.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	
	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		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)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	1,200.	9	20,446.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 850,570.		
	b Less: accumulated depreciation	10b 412,567.	485,304.	10c 438,003.
	11 Investments – publicly traded securities	505,007.	11	720,955.
	12 Investments – other securities. See Part IV, line 11		12	
	13 Investments – program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 33)	1,067,578.	16	1,302,241.	
Liabilities	17 Accounts payable and accrued expenses	22,994.	17	28,704.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		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		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	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	29,340.	25	31,870.
	26 Total liabilities. Add lines 17 through 25	52,334.	26	60,574.
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	933,241.	27	1,167,164.
	28 Net assets with donor restrictions	82,003.	28	74,503.
	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		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances.	1,015,244.	32	1,241,667.
33 Total liabilities and net assets/fund balances.	1,067,578.	33	1,302,241.	

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	1,185,139.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,005,428.
3	Revenue less expenses. Subtract line 2 from line 1	3	179,711.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,015,244.
5	Net unrealized gains (losses) on investments	5	46,712.
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	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	1,241,667.

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 in Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		X
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			
2b	Were the organization's financial statements audited by an independent accountant?	X	
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			
2c	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?		X
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
3b	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 Healthcare Foundation, Inc.
dba Foundation for Senior Care
(A Non-Profit Organization)
Financial Statements
December 31, 2020

Fallbrook Healthcare Foundation, Inc.
dba Foundation for Senior Care
December 31, 2020

Table of Contents

	Page
Independent Auditor's Report	1
Statement of Financial Position	3
Statement of Activities	4
Statement of Functional Expenses	5
Statement of Cash Flow	6
Notes to the Financial Statements	7



INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of Fallbrook Healthcare Foundation Inc. dba Foundation for Senior Care (a nonprofit organization), which comprise the statement of financial position as of December 31, 2020, and the related statement of activity, functional expense and cash flows for the year then ended and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Fallbrook Healthcare Foundation, Inc. dba Foundation for Senior Care as of December 31, 2020 and the changes in its net assets and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

VanderSpek Howerzyl, CPAs

Escondido, CA

September 29, 2021

Fallbrook Healthcare Foundation, Inc.
dba Foundation for Senior Care
Statement of Financial Position
December 31, 2020

Assets

Current Assets

Cash and cash equivalents	\$ 122,837
Investments	720,955
Prepaid expenses	20,446
Total current assets	864,238

Property and equipment, net	438,003
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Total Assets	\$ 1,302,241
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Liabilities and Net Assets

Current Liabilities

Accounts Payable and Accrued Expenses	\$ 1,885
Payroll liabilities	26,819
Current portion of notes payable	17,679
Total Current Liabilities	46,383

Other Liabilities

Notes payable, net of current portion	15,142
Discount on non interest bearing notes	(951)

Total Liabilities	60,574
-------------------	--------

Net Assets

Net Assets, without donor restrictions	1,167,164
Net Assets, with donor restrictions	74,503
Total Net Assets	1,241,667

Total Liabilities and Net Assets	\$ 1,302,241
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See Notes to Financial Statements

Fallbrook Healthcare Foundation, Inc.
dba Foundation for Senior Care
Statement of Activities
For the Year Ended December 31, 2020

	Without Donor Restriction	With Donor Restriction	Total Dec. 31, 2020
Support and revenues			
Donations - public support	\$ 454,130	\$ -	\$ 454,130
Fees	87,369		87,369
Fundraising	47,913		47,913
Grants	587,650		587,650
Net investment income	54,789		54,789
Total support and revenues	<u>1,231,851</u>	<u>-</u>	<u>1,231,851</u>
Net assets released from restrictions			
Satisfaction of donor restrictions	<u>7,500</u>	<u>(7,500)</u>	
Expenses			
Programs	549,974		549,974
Fundraising	165,006		165,006
General and administrative	290,448		290,448
Total expenses	<u>1,005,428</u>	<u>-</u>	<u>1,005,428</u>
Change in net assets	233,923	(7,500)	226,423
Net assets, beginning	933,241	82,003	1,015,244
Net assets, ending	<u>\$ 1,167,164</u>	<u>\$ 74,503</u>	<u>\$ 1,241,667</u>

See Notes to Financial Statements

Fallbrook Healthcare Foundation, Inc.
dba Foundation for Senior Care
Statement of Functional Expenses
For the Year Ended December 31, 2020

	Program	Fundraising	General Admin	Totals
Advertising	\$ 3,880	\$ 17,815	\$ 2,777	\$ 24,472
Bank charges	4,104	2,576	229	6,909
Depreciation & amortization			47,301	47,301
Dues and subscriptions		5,333	188	5,521
Events/activities	110,321	51,587	(384)	161,524
Insurance	7,823		2,096	9,919
Interest expense			4,169	4,169
Licenses	4,420		389	4,809
Office expense & supplies	2,971	677	4,440	8,088
Outside Services	7,824	13,540	2,918	24,282
Professional fees	10,149	500	3,220	13,869
Publicity	6,313	1,991	1,550	9,854
Postage	556	749	594	1,899
Employee expenses	355,217	67,327	204,697	627,241
Repairs & maintenance	6,790	446	11,016	18,252
Taxes	75	36	41	152
Telephone	2,117	934	1,432	4,483
Travel & transport	16,349	196		16,545
Utilities	11,065	1,299	3,775	16,139
Totals for 2020	<u>\$ 549,974</u>	<u>\$ 165,006</u>	<u>\$ 290,448</u>	<u>\$ 1,005,428</u>

See Notes to Financial Statements

Fallbrook Healthcare Foundation, Inc.
dba Foundation for Senior Care
Statement of Cash Flows
For the Year Ended December 31, 2020

Cash flows from operating activities:	
Change in net assets	\$ 226,423
Adjustments to reconcile changes in net assets to net cash used in operating activities	
Depreciation & amortization	47,301
Unrealized gain on investments	(46,716)
Increase in prepaid	(19,246)
Increase in accounts payable	1,008
Increase in payroll liabilities	23,123
Decrease accrued discount on non interest bearing notes	(1,266)
Net cash provided by operations	<u>230,627</u>
Cash flows from investing activities:	
Sale of investments	773,779
Purchase of investments	(940,479)
Net cash used by investing activities	<u>(166,700)</u>
Cash flows from financing activities:	
Proceeds from loans	
Payments on loans	(17,157)
Net cash used for financing activities	<u>(17,157)</u>
Net increase/(decrease) in cash	46,770
Cash balance at beginning of year	<u>76,067</u>
Cash balance at end of year	<u><u>\$ 122,837</u></u>
Interest expense	<u><u>\$ 4,169</u></u>

See Notes to Financial Statements

Fallbrook Healthcare Foundation, Inc.
dba Foundation for Senior Care
Notes to Financial Statements
December 31, 2020

Note 1 - Summary of significant accounting policies

Nature of Activities

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

Basis of Accounting

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

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

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

Use of Estimates

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

Fallbrook Healthcare Foundation, Inc.
dba Foundation for Senior Care
Notes to Financial Statements
December 31, 2020

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

Endowment Fund

The Foundation's endowment was established by the board of directors in 2012 with a goal to raise \$5,000,000 to provide support to the foundation's projects into perpetuity. As required by generally accepted accounting principles, net assets associated with endowment funds, including funds designated by the Board of Directors to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

The Board of Directors of the Foundation has interpreted the State Prudent Management of Institutional Funds Act (SPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Foundation classifies as net assets with donor restrictions (a) the original value of gifts donated to the perpetual endowment, (b) the original value of subsequent gifts to the perpetual endowment, and (c) accumulations to the perpetual endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. In accordance with SPMIFA, the Foundation considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (1) the duration and preservation of the various funds, (2) the purposes of the donor-restricted endowment funds, (3) general economic conditions, (4) the possible effect of inflation and deflation, (5) the expected total return from income and the appreciation of investments, (6) other resources of the Foundation, and (7) the Foundation's investment policies.

Investment Return Objectives, Risk Parameters and Strategies. The Foundation has adopted investment and spending policies, approved by the Board of Directors, for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment funds while also maintaining the purchasing power of those endowment assets over the long-term. Accordingly, the investment process seeks to achieve an after-cost total real rate of return, including investment income as well as capital appreciation, which exceeds the annual distribution with acceptable levels of risk. Endowment assets are invested in a well-diversified asset mix, which includes equity and debt securities, that is intended to result in a consistent inflation-protected rate of return that has sufficient liquidity to make an annual distribution of 4%, while growing the funds if possible. Therefore, the Foundation expects its endowment assets, over time, to produce an average rate of return of approximately 4% annually. Actual returns in any given year may vary from this amount. Investment risk is measured in terms of the total endowment fund; investment assets and allocation between asset classes and strategies are managed to not expose the fund to unacceptable levels of risk.

Spending Policy. The Foundation has a policy of appropriating for distribution each year the income created by the endowment.

From time to time, certain donor-restricted endowment funds may have fair values less than the amount required to be maintained by donors or by law (underwater endowments). The Board of Directors of the Foundation has interpreted SPMIFA to permit spending from underwater endowments in accordance with prudent measures required under law.

Fallbrook Healthcare Foundation, Inc.
dba Foundation for Senior Care
Notes to Financial Statements
December 31, 2020

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

Revenue and Support

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

Cash and Cash Equivalents

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

Property and Equipment

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

Advertising Costs

The Foundation expenses the costs of advertising as they are incurred. Advertising expenses incurred during for the year ended December 31, 2020 was \$24,472.

Functional Allocation of Expenses

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

Fallbrook Healthcare Foundation, Inc.
dba Foundation for Senior Care
Notes to Financial Statements
December 31, 2020

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

Fair values of Financial Instruments

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

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

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

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

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

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

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

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

Fallbrook Healthcare Foundation, Inc.
dba Foundation for Senior Care
Notes to Financial Statements
December 31, 2020

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

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

Income Tax Status

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

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

Recently Adopted Standards

Effective July 1, 2019, the Foundation adopted the FASB ASU 2018-08, Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made. This standard clarifies the definition of an exchange transaction and the criteria for evaluating whether contributions are unconditional or conditional. The Foundation adopted ASU 2018-08 using the modified prospective method applied to all contributions and grants with no impact on revenue recognition or grant expenses.

Subsequent Events

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

Fallbrook Healthcare Foundation, Inc.
dba Foundation for Senior Care
Notes to Financial Statements
December 31, 2020

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

The Foundation has evaluated subsequent events through September 29, 2021 which is the date the financial statements were available to be issued. Management is not aware of any events that have occurred subsequent to the statement of financial position date that would require adjustment to or disclosure in the financial statements.

Note 2- Fair value measurement

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

	<u>Cost</u>	<u>Fair Market Value</u>
Exchange trade funds	\$ 380,309	\$ 417,977
Equity funds	156,708	193,649
Bonds	107,237	109,329
Total	<u>\$ 644,254</u>	<u>\$ 720,955</u>

Note 3 – Property and equipment

Property and equipment are summarized by major classification as follows:

Building	\$ 115,293
Building improvements	254,617
Land	200,579
Office equipment/furniture	45,791
Vans	234,378
Start up costs	4,639
	<u>855,297</u>
Accumulated depn/amort	<u>(417,294)</u>
Total	<u>\$ 438,003</u>

Depreciation and amortization expense for the year ended December 31, 2020 was \$47,301.

Fallbrook Healthcare Foundation, Inc.
dba Foundation for Senior Care
Notes to Financial Statements
December 31, 2020

Note 4 – Notes payable

In 2017 the Foundation entered into several notes payable for care vans to better assist the community in transporting individuals in need to their doctor’s appointments. The notes payable for care vans are non interest bearing; however, to reflect the time value of money, the liability recorded in the financial statements reflects future payments discounted at an imputed interest rate of 3% which approximates the Foundation’s long-term borrowing rate on vehicles at the origination date. Amortization of the discount is reported in the Statement of Activities as interest expense. A summary of the notes payable as of December 31, 2020 are as follows:

Non interest bearing note payable in 60 monthly installments of \$548, net of unamortized discount of \$340 (effective interest rate, 3%), with a face amount of loan \$12,048.	\$ 11,708
Non interest bearing note payable in 60 monthly installments of \$548, net of unamortized discount of \$340 (effective interest rate, 3%), with a face amount of loan \$11,796.	11,719
Non interest bearing note payable in 60 monthly installments of \$439, net of unamortized discount of \$271 (effective interest rate, 3%), with a face amount of loan \$9,666.	9,394
	\$ 32,821

The following is a summary of principal maturities of long-term debt:

2021	17,679
2022	15,142

Note 5 – Risk of uncertainties

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

Fallbrook Healthcare Foundation, Inc.
dba Foundation for Senior Care
Notes to Financial Statements
December 31, 2020

Note 6 – Concentration of risk

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

Subsequent to the report date the Foundation was notified that one of the major donors would be decreasing the 2021 grants by approximately 35%. This decrease will lower the total income of the Foundation by 12%. The Foundation believes this decrease will not affect the current programs, as they are currently applying for additional grants while watching their expenses.

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

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

Note 7 – Net assets

The details of the Foundations net asset categories at December 31, 2020 are as follows:

Without donor restrictions:

General missions & operations	\$ 1,167,164
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With donor restrictions:

Donor corpus restricted in perpetuity	74,503
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Total net assets	<u><u>\$ 1,241,667</u></u>
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Fallbrook Healthcare Foundation, Inc.
dba Foundation for Senior Care
Notes to Financial Statements
December 31, 2020

Note 7 – Net assets (cont'd)

The composition of the endowment funds as of December 31, 2020 is as follows:

Donor restricted endowment funds	
Donor corpus restricted in perpetuity	<u>\$ 74,503</u>

Changes in endowment net assets for the year ended December 31, 2020 were as follows:

Endowment net assets January 1, 2020	\$ 74,503
Investment returns, net	6,261
Amount appropriated for expenditure	<u>(6,261)</u>
Endowment net assets, December 30, 2020	<u>\$ 74,503</u>

Note 8 – SBA Paycheck Protection Program

During 2020 the Foundation applied for and received \$130,000 under the Paycheck Protection Program created as part of the relief efforts related to COVID-19 and administered by the Small Business Administration. The forgivable note matures in 2022 and bears interest at a fixed annual rate of 1%, with the first six months of interest deferred. The Foundation used the proceeds for qualifying expenses and the loan and interest was forgiven in March of 2021. The Foundation chooses not to follow FASB ASC 470 as the Management has concluded that the PPP loan represents in substance a grant. Therefore, the Foundation follows FASB ASC 958-605 and is reporting the loan as a grant included in support and revenues for the year ended December 31, 2020.

Fallbrook Healthcare Foundation, Inc.
dba Foundation for Senior Care
Notes to Financial Statements
December 31, 2020

Note 9 – Liquidity and availability of financial assets

The Following table reflects the Foundation’s financial assets as December 31, 2020 reduced by amounts not available for general expenditures due to contractual or donor- imposed restrictions within one year. Amounts not available include endowments. General expenditures include grant awards, operating and administrative expenses, capital spending and other financial liabilities.

Financial assets		
Cash and cash equivalents		\$ 122,837
Investments		720,955
Prepaid expenses		<u>20,446</u>
Total financial assets		<u>864,238</u>
Less assets unavailable for general expenditure within one year		
Endowments and accumulated earnings subject to appropriation beyond one year, net amounts held on behalf of others		<u>(74,503)</u>
Total assets unavailable for general expenditures within one year		(74,503)
Financial assets available to meet cash needs for general expenditures within one year.		<u><u>\$ 789,735</u></u>