



## **AGENDA**

### **BOARD OF DIRECTORS MEETING**

**Wednesday, November 13, 2024, 6:00 pm**  
**138 S. Brandon Rd., Fallbrook, CA 92028**  
**Administrative Office, 1<sup>st</sup> Floor Community Room**  
*\*All meetings are hybrid unless otherwise noted.*

**\*Please contact the Board clerk for language translation services 48 hours in advance of the meeting. In accordance with California Government Code Section 54953 teleconferencing will be used for this meeting. Board members, staff and members of the public will be able to participate by webinar by using the following link: <https://us02web.zoom.us/j/85264765046?pwd=EYIs6N6JYipSit5lD1kIDHzrwDOzkN.1> Meeting ID: 852 6475 5046. Passcode: 666544 Participants will need to download the Zoom app on their mobile device. Members of the public will also be able to participate by telephone using the following number: +1-669-900-6833 Meeting ID: 852 6475 5046. Passcode: 666544**

- A. CALL MEETING TO ORDER | ROLL CALL | ESTABLISH A QUORUM | PLEDGE OF ALLEGIANCE-**
- B. APPROVAL OF THE AGENDA-**
- C. PUBLIC COMMENTS - ANNOUNCEMENT**  
Members of the public may address the Board regarding any item listed on the Agenda at the time the item is being considered. Members of the public may also speak on any item not listed on the Agenda which falls within the subject matter jurisdiction of the District immediately prior to Board Comments & Items for Subsequent Meetings section below. Members of the public attending in-person need to fill-out a "Request to Speak" card and those attending by webinar need to raise their hand at this time and identify the Agenda item they would like to speak on. The Board has a policy limiting any speaker to not more than five minutes.
- D. PRESENTATION- Community Health Contracts Youth Fitness  
BIG CHECK Presentation**
- E. CONSENT ITEMS -**
  - E1. Minutes of October 9, 2024, Board of Directors Meeting
  - E2. Minutes of October 16, 2024, Strategic Planning Committee Meeting
  - E3. Finance Committee Report- Director Jeffries & Director Salmon
  - E4. Facilities Committee Report- Director Jeffries & Director Mroz
  - E5. Strategic Planning Committee Report- Director/Chair Leach & Director Mroz
  - E6. Community Health & Wellness Center Administrator Report- Theresa Geracitano
  - E7. Chief Executive Officer Report – Rachel Mason
  - E8. General Counsel Report– Jeffrey Scott
  - E9. Records Retention Destruction of 2015-2016 Accounts Payable
  - E10. Financial Statements and Independent Auditors Report for the Fiscal Year Ended June 30, 2024
- F. DISCUSSION POSSIBLE ACTION ITEMS-**
  - F1. Q1 Community Health Contracts Grant Impact Reports- Boys & Girls Clubs, Palomar Family Counseling Service, San Diego Children’s Discovery Museum
- G. BOARD MEMBER COMMENTS & ITEMS FOR SUBSEQUENT MEETINGS -**

**Announcements of upcoming events:**

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

**Facilities Committee Meeting Wednesday, November 20, 2024**

**Strategic Planning Meeting Wednesday, November 20, 2024 at 6:00 pm**

**Next Finance Committee Meeting Wednesday, December 4, 2024 at 10:00 am**

**Next Board of Directors Meeting December 11, 2024 at 6:00 pm**

**H. ADJOURNMENT**

**NOTE:** I certify that on Friday, November 8, 2024 I posted a copy of the foregoing agenda near the regular meeting place of the Board of Directors of Fallbrook Regional Health District, said time being at least 72 hours in advance of the meeting. The American with Disabilities Act provides that no qualified individual with a disability shall be excluded from participation in, or denied the benefits of District business. If you need assistance to participate in this meeting, please contact the District office 24 hours prior to the meeting at 760-731-9187.

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



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Executive Assistant / Board Clerk

**COMMUNITY HEALTH CONTRACTS  
FY 24/25 YOUTH FITNESS  
BIG CHECK PRESENTATION**



## MINUTES BOARD OF DIRECTORS MEETING

Wednesday, October 9, 2024, 6:00 pm  
138 S. Brandon Rd., Fallbrook, CA 92028  
Administrative Office, 1<sup>st</sup> Floor Community Room

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

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- A. CALL MEETING TO ORDER | ROLL CALL | ESTABLISH A QUORUM | PLEDGE OF ALLEGIANCE-** Chair Bill Leach called the meeting to order at 6:00 p.m. and led the Pledge of Allegiance.  
In attendance: Chair Bill Leach, Directors Howard Salmon and Barbara Mroz, CEO Rachel Mason, Accountant Susan Woodward, Legal Counsel Jeffrey Scott  
Staff members: Chief Administrative Officer Judith Oswald, Chief Programs Officer Theresa Geracitano, Programs Coordinator Bianca Heyming, EA/Board Clerk Raquel Williams  
Director Jennifer Jeffries was absent.
- B. APPROVAL OF THE AGENDA-**  
**Action:** It was moved by Director Mroz seconded by Director Salmon to approve the agenda as presented.  
**Motion carried (3-0)**  
Director Leach...Aye  
Director Mroz...Aye  
Director Salmon...Aye
- C. PUBLIC COMMENTS – ANNOUNCEMENT** –Jackie Arditti of San Diego Children’s Discovery Museum stopped by to say thank you for the grant and to share about the great start that they have had at the Fallbrook, Bonsall Schools, the program has already served more than 800 students. Dr. Frank Winton spoke on the impending closure of the Fallbrook Graybill Medical Offices due to a separation from the Palomar Health Medical Group. He is hopeful that the medical groups will come to an agreement and keep the much-needed medical offices open to the community.
- D. PRESENTATION- ENCINITAS DESIGN GROUP | DEMONSTRATION KITCHEN**  
Todd Pullman from Encinitas Design Group gave a brief presentation of the design concept plans that have been created for the Demonstration Kitchen going into building B of the Community Health & Wellness Center. The exterior of the building has been modified to accommodate for another entrance and the roof will also be modified to screen the HVAC equipment and match the style of the metal building. Interior of the building will be completely redone with new restrooms, storage closets, and the Demonstration kitchen will be able to accommodate more than 15 persons.
- E. CONSENT ITEMS -**
- E1. Minutes of August 14, 2024, Board of Directors Meeting  
E2. Minutes of August 21, 2024, September 18, 2024, Facilities Meeting  
E3. Community Health & Wellness Center Administrator Report- Theresa Geracitano

- E4. Chief Executive Officer Report – Rachel Mason
- E5. General Counsel Report– Jeffrey Scott

**Action:** It was moved by Director Salmon seconded by Director Mroz to approve the consent items as presented.

**Motion carried (3-0)**

Director Leach...Aye  
Director Mroz...Aye  
Director Salmon...Aye

**F. DISCUSSION POSSIBLE ACTION ITEMS-**

F1. Review & Award 24/25 Youth Fitness Grants

**Action:** It was moved by Director Salmon seconded by Director Mroz to approve the Boys & Girls Clubs Basketball, Fallbrook Band Boosters, Boys Warriors Soccer, Fallbrook Bonsall Little League.

**Motion carried (3-0)**

Director Leach...Aye  
Director Mroz...Aye  
Director Salmon...Aye

F2. SitelogiQ Admin Parking Lot Update- CEO Rachel Mason updated the Board on the issues that have arisen with the Admin parking lot, it appears that much of the admin parking lot was sold to the MedPlus Urgent Care site. The land must be resurveyed to have the boundaries adjusted. General Counsel Jeff Scott informed the Board that at the time of the sale of the Hospital unfortunately the boundary lines did not exist at the time, but he believes that this issue will be resolved without too much effort.

F3. 24/25 Community Health Contracts Grantee Site Visit- Directors Mroz and Salmon have agreed to join us for the Vista Community Clinic site visit on October 30.

F4. Resolution to Authorize CEO to sign on District Operating Account-

**Action:** It was moved by Director Leach seconded by Director Salmon to approve Resolution to Authorize CEO to sign on District Operating Account.

**Motion carried (3-0)**

Director Leach...Aye  
Director Mroz...Aye  
Director Salmon...Aye

F5. Conduct a Compensation Study to ensure the District is consistent with Market and Benefits- CAO Judith Oswald shared with the Board that it is time to do a study since the District has never had one done before, it is recommended to do a study every 5-8 years and before the District takes on more benefits for the staff.

Director Salmon asked about the cost estimate, CAO Judith Oswald informed the Board that preliminary estimates for this service are \$3,000.00 - \$5,000.00.

**Action:** It was moved by Director Salmon, seconded by Director Leach to approve the Conduct a Compensation Study to ensure the District is consistent with Market and Benefits.

**Motion carried (3-0)**

Director Leach...Aye  
Director Mroz...Aye  
Director Salmon...Aye

F6. Revision of Employee Handbook Section Workplace Privacy - Audio/Video Recording  
General Counsel Jeff Scott gave his opinion on the revision saying that it is best that employees do not get involved in matters out of their scope and gave Chair Leach kudos for catching the section and ask for a revision. General Counsel Jeff Scott says the proper authorities must be always contacted for the safety of all.

**Action:** It was moved by Director Leach seconded by Director Salmon to approve the Revision of Employee Handbook Section Workplace Privacy - Audio/Video Recording

**Motion carried (3-0)**

Director Leach...Aye

Director Mroz...Aye

Director Salmon...Aye

**F. BOARD MEMBER COMMENTS & ITEMS FOR SUBSEQUENT MEETINGS –**

Chair Leach shared his congratulations to the staff for all the great things happening in the District Winning ACHD Health District of the Year 2024, Chair Leach also shared his appreciation to Director Mroz for her 14 years of service to the District.

**H. CLOSED SESSION**

Consultation with Legal Counsel pursuant to potential litigation pursuant to Government Code Section 54956.9(d)(2) (one case)

**I. REPORT AFTER CLOSED SESSION**

The Board discussed a potential litigator matter and took no action.

**J. ADJOURNMENT-**

There being no further business the meeting was adjourned at 7:30 PM.



Executive Assistant / Board Clerk



## **MINUTES**

### **STRATEGIC PLANNING COMMITTEE**

**Wednesday, October 16, 2024, at 6:00 P.M.**

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

**138 S. Brandon Rd., Fallbrook, CA 92028**

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

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

In attendance Chair/Director Bill Leach, Director Barbara Mroz, CEO Rachel Mason, CAO Judith Oswald, Chief Programs Officer Theresa Geracitano

#### **2. PUBLIC COMMENTS – ANNOUNCEMENT**

None

#### **3. DISCUSSION ITEMS-**

a. Transportation- Laz Transportations Systems- CEO Rachel Mason shared with the committee that she has had a few conversations about a transportation program for the District. The Foundation for Senior Care is looking to eliminate their senior transportation program and give the District 3 vehicles to continue a transportation program for those in need. CEO Mason says that it does fall within the strategic plan, but the District cannot afford to have its own program.

A meeting was held with Laz Transportations Systems, and they are proposing they take and lease the 3 vans from the Foundation for Senior Care and brand it with FRHD logos, drivers will wear FRHD shirts, and it will look like us, but Laz Transportation will be running the show. It will be offered to the whole community, not just the elderly. Discussions with the local schools have also occurred and they've been informed of the potential they are eager to see this type of service for the community.

Discussion ensued.

b. Urgent Care Services- Universal Health Services, Inc. UHS Status – CEO Mason shared that even though Graybill is going to stay in the District they are not going to open an Urgent Care. CAO Judith Oswald and CEO Mason have tried numerous medical groups in the County of San Diego, and none are interested in bringing urgent care services to the District. CAO Judith Oswald reached Universal Health Services, Inc. in Riverside County and they were quite receptive. UHS shared that they have an urgent care model currently running in Nevada that might work in the District. They are interested in being in Northern San Diego County. A site visit was taken to Bonsall, and they were impressed with the location. A tentative proposal is forthcoming.

c. Status of Community Health Contracts Program- CEO Mason started the discussion on the grants program. Thinking forward to the 3–5-year timeline it has already been discussed in the past that the grants will be decreased. With the potential new programs proposed in the Strategic Plan the money must come from somewhere. Grantees have been informed for many years that the money will be decreased as Wellness Center programming comes in. CEO Mason wanted to start the conversation with the committee as preparation for the upcoming grant cycle. Chair Leach is not sure if the budget needs to be cut by 50% but he is aware that they need to be reduced significantly. Discussion ensued.

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

CEO Mason and Director Mroz, would like to place the same three items to the agenda for the next meeting.

**5. ADJOURNMENT-**

There being no further business, the meeting was adjourned at 6:55 pm.



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Executive Assistant/Board Clerk



# Fallbrook Regional Health District

## Report #1 - Balance Sheet Comparison

As of September 30, 2024

	TOTAL		
	AS OF SEP 30, 2024	AS OF AUG 31, 2024 (PP)	% CHANGE
<b>ASSETS</b>			
Current Assets			
Bank Accounts			
Banc of California - Checking	289,577.96	169,561.95	70.78 %
Five Star Bank Account	442,412.46	592,412.46	(25.32 %)
Petty Cash	138.47	138.47	0.00 %
<b>Total Bank Accounts</b>	<b>\$732,128.89</b>	<b>\$762,112.88</b>	<b>(3.93 %)</b>
Other Current Assets			
Interest Receivable - LAIF	0.00	0.00	
Loan Receivable - FRHD Foundation	25,000.00	25,000.00	0.00 %
Prepaid Insurance	26,512.89	29,873.33	(11.25 %)
Reimbursement Receivable - CDD	(195.06)	(195.06)	0.00 %
Tax Apportionment Receivable	47,160.71	20,877.91	125.89 %
<b>Total Other Current Assets</b>	<b>\$98,478.54</b>	<b>\$75,556.18</b>	<b>30.34 %</b>
<b>Total Current Assets</b>	<b>\$830,607.43</b>	<b>\$837,669.06</b>	<b>(0.84 %)</b>
Fixed Assets			
Accumulated Depreciation - All Buildings	(317,130.40)	(312,537.40)	(1.47 %)
Construction in Progress	18,149.92	18,149.92	0.00 %
E. Mission Road	1,441,539.86	1,441,539.86	0.00 %
E. Mission Road - Improvements	1,073,133.79	892,265.77	20.27 %
E. Mission Road - Land	360,629.00	360,629.00	0.00 %
<b>Total E. Mission Road</b>	<b>2,875,302.65</b>	<b>2,694,434.63</b>	<b>6.71 %</b>
Equipment	85,471.17	85,471.17	0.00 %
Equipment - Depreciation	(67,212.30)	(66,320.88)	(1.34 %)
S. Brandon Road	161,578.00	161,578.00	0.00 %
S. Brandon Road - Improvements	233,355.76	233,355.76	0.00 %
S. Brandon Road - Land	129,662.00	129,662.00	0.00 %
<b>Total S. Brandon Road</b>	<b>524,595.76</b>	<b>524,595.76</b>	<b>0.00 %</b>
<b>Total Fixed Assets</b>	<b>\$3,119,176.80</b>	<b>\$2,943,793.20</b>	<b>5.96 %</b>
Other Assets			
California Class	1,066,390.27	1,061,814.19	0.43 %
CalTrust - Liquidity Fund	1,047,663.64	1,043,166.61	0.43 %
CalTrust - Medium Term Fund	5,030,607.74	4,987,755.70	0.86 %
LAIF	1,108,729.25	1,353,729.25	(18.10 %)
Note Receivable - East Alvarado Street	0.00	0.00	
<b>Total Other Assets</b>	<b>\$8,253,390.90</b>	<b>\$8,446,465.75</b>	<b>(2.29 %)</b>
<b>TOTAL ASSETS</b>	<b>\$12,203,175.13</b>	<b>\$12,227,928.01</b>	<b>(0.20 %)</b>

# Fallbrook Regional Health District

## Report #1 - Balance Sheet Comparison

As of September 30, 2024

	TOTAL		
	AS OF SEP 30, 2024	AS OF AUG 31, 2024 (PP)	% CHANGE
<b>LIABILITIES AND EQUITY</b>			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable (A/P)	38,803.72	26,691.39	45.38 %
<b>Total Accounts Payable</b>	<b>\$38,803.72</b>	<b>\$26,691.39</b>	<b>45.38 %</b>
Credit Cards			
Five Star Bank - CC			
Five Star Bank - CC	0.00	0.00	
Umpqua Bank - Credit Card			
Umpqua Bank - Credit Card	0.00	0.00	
<b>Total Credit Cards</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
Other Current Liabilities			
Payroll - Tax Payable			
Payroll - Tax Payable	9,788.25	9,453.57	3.54 %
Payroll - Vacation & Sick Payable			
Payroll - Vacation & Sick Payable	44,791.60	40,207.61	11.40 %
Payroll - Wages Payable			
Payroll - Wages Payable	23,559.51	22,576.96	4.35 %
Refundable Deposits - Rental Security			
Refundable Deposits - Rental Security	480.00	480.00	0.00 %
Simple IRA Plan - Payable			
Simple IRA Plan - Payable	5,751.98	5,473.54	5.09 %
<b>Total Other Current Liabilities</b>	<b>\$84,371.34</b>	<b>\$78,191.68</b>	<b>7.90 %</b>
<b>Total Current Liabilities</b>	<b>\$123,175.06</b>	<b>\$104,883.07</b>	<b>17.44 %</b>
<b>Total Liabilities</b>	<b>\$123,175.06</b>	<b>\$104,883.07</b>	<b>17.44 %</b>
Equity			
Community Development Disbursement			
Community Development Disbursement	8,447,859.14	8,447,859.14	0.00 %
Opening balance equity			
Opening balance equity	0.00	0.00	
Retained Earnings			
Retained Earnings	686,186.70	686,186.70	0.00 %
Unrestricted Operations Fund			
Unrestricted Operations Fund	2,878,900.88	2,878,900.88	0.00 %
Net Income			
Net Income	67,053.35	110,098.22	(39.10 %)
<b>Total Equity</b>	<b>\$12,080,000.07</b>	<b>\$12,123,044.94</b>	<b>(0.36 %)</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$12,203,175.13</b>	<b>\$12,227,928.01</b>	<b>(0.20 %)</b>

# Fallbrook Regional Health District

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

September 2024

	TOTAL	
	SEP 2024	JUL - SEP, 2024 (YTD)
<b>Income</b>		
Property Tax Revenue	47,160.71	113,900.56
Rental Income	1,080.00	2,440.00
Wellness Center Income - Event/Space Rental		300.00
<b>Total Income</b>	<b>\$48,240.71</b>	<b>\$116,640.56</b>
<b>GROSS PROFIT</b>	<b>\$48,240.71</b>	<b>\$116,640.56</b>
<b>Expenses</b>		
Advertising & Promotions	666.07	2,693.74
Auto Expenses	355.29	1,017.49
Community Health Contracts		
Boys & Girls Club of North County		31,832.39
D'Vine Path		12,750.00
Fallbrook Food Pantry		21,250.00
Fallbrook Senior Citizens		12,500.00
Foundation for Senior Care		24,862.50
Michelle's Place Cancer Ctr	3,541.66	7,083.32
Palomar Family Counseling		12,207.00
Reins Therapeutic Horsemanship Program		6,250.00
San Diego Children's Discovery Museum		5,000.00
Vista Community Clinic		10,000.00
Voices for Children		3,750.00
<b>Total Community Health Contracts</b>	<b>3,541.66</b>	<b>147,485.21</b>
District Direct Care Services		
Health Services & Clinics	10,773.75	34,850.41
<b>Total District Direct Care Services</b>	<b>10,773.75</b>	<b>34,850.41</b>
Dues & Subscriptions	70.00	8,954.07
Education & Conferences	9,394.77	25,657.43
Equipment Lease	1,669.84	4,854.94
General Insurance	381.16	1,143.48
IT Services	600.00	1,800.00
Legal & Accounting services		
Accounting	3,500.00	10,500.00
Independent Audit		11,000.00
Legal		(2,002.50)
<b>Total Legal &amp; Accounting services</b>	<b>3,500.00</b>	<b>19,497.50</b>
Medical Records Expense	2,711.26	14,820.61
Meeting Expenses		380.44
Office Expenses		
General Office Expenses	400.82	1,000.00
Maintenance & Repairs	7,895.10	22,779.79

# Fallbrook Regional Health District

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

September 2024

	TOTAL	
	SEP 2024	JUL - SEP, 2024 (YTD)
Office Equipment & Fixtures		895.99
Office Supplies	257.15	1,670.82
Postage & Shipping	29.04	378.16
Software & Website	873.26	4,343.89
<b>Total Office Expenses</b>	<b>9,455.37</b>	<b>31,068.65</b>
Payroll Expenses		
Board Stipends	1,764.00	4,520.25
Employee Benefits	9,861.35	28,886.78
Payroll Processing Fees	272.44	825.22
Payroll Taxes	4,873.96	14,698.53
Salaries	62,030.31	187,925.34
Simple IRA Match	1,844.42	3,688.84
Vacation & Sick Leave	4,583.99	4,583.99
Workers Compensation	3,227.28	9,185.84
<b>Total Payroll Expenses</b>	<b>88,457.75</b>	<b>254,314.79</b>
Utilities		
Cell Phones	350.00	1,050.00
General Utilities	3,931.99	11,999.41
Internet/Telephone	1,867.40	4,753.85
<b>Total Utilities</b>	<b>6,149.39</b>	<b>17,803.26</b>
<b>Total Expenses</b>	<b>\$137,726.31</b>	<b>\$566,342.02</b>
NET OPERATING INCOME	<b>\$ (89,485.60)</b>	<b>\$ (449,701.46)</b>
Other Income		
Interest/Dividend Income	26,709.00	81,829.11
Other Income		1,080.90
Unrealized Gain/Loss - LAIF		4,987.03
Unrealized Gain/Loss CalTrust - Medium Term	25,216.15	100,451.54
<b>Total Other Income</b>	<b>\$51,925.15</b>	<b>\$188,348.58</b>
Other Expenses		
Community Development Disbursements Expense		(344,859.49)
Depreciation Expense		
Depreciation Expense - Brandon Road	1,480.92	4,442.76
Depreciation Expense - Mission Road	4,003.50	12,010.50
<b>Total Depreciation Expense</b>	<b>5,484.42</b>	<b>16,453.26</b>
<b>Total Other Expenses</b>	<b>\$5,484.42</b>	<b>\$ (328,406.23)</b>
NET OTHER INCOME	<b>\$46,440.73</b>	<b>\$516,754.81</b>
NET INCOME	<b>\$ (43,044.87)</b>	<b>\$67,053.35</b>

**Fallbrook Regional Health District**  
**Budget vs. Actuals: Budget FY 24-25 - FY25 P&L Classes**  
 July - September, 2024

	Administrative			
	Actual	Budget	over Budget	% of Budget
<b>Income</b>				
Property Tax Revenue	113,900.56	95,183.40	18,717.16	119.66%
Rental Income	2,040.00	2,727.00	(687.00)	74.81%
<b>Total Income</b>	<b>\$ 115,940.56</b>	<b>\$ 97,910.40</b>	<b>\$ 18,030.16</b>	<b>118.41%</b>
<b>Gross Profit</b>	<b>\$ 115,940.56</b>	<b>\$ 97,910.40</b>	<b>\$ 18,030.16</b>	<b>118.41%</b>
<b>Expenses</b>				
Advertising & Promotions	1,602.82	550.00	1,052.82	291.42%
Auto Expenses	552.51	603.45	(50.94)	91.56%
Community Health Contracts			0.00	
Bonsall/Fallbrook Little League		5,000.00	(5,000.00)	0.00%
Boys & Girls Club No County - Fitness Grant		5,000.00	(5,000.00)	0.00%
Boys & Girls Club of North County	31,832.39	31,832.39	0.00	100.00%
Boys Warriors Soccer Booster, Inc.		5,000.00	(5,000.00)	0.00%
D'Vine Path	12,750.00	12,750.00	0.00	100.00%
Fallbrook Band Boosters		5,000.00	(5,000.00)	0.00%
Fallbrook Food Pantry	21,250.00	21,250.00	0.00	100.00%
Fallbrook Senior Citizens	12,500.00	12,500.00	0.00	100.00%
Foundation for Senior Care	24,862.50	24,862.50	0.00	100.00%
NC Fire JPA (Ambulance)		100,000.00	(100,000.00)	0.00%
Palomar Family Counseling	12,207.00	12,207.00	0.00	100.00%
Reins Therapeutic Horsemanship Program	6,250.00	6,250.00	0.00	100.00%
San Diego Children's Discovery Museum	5,000.00	5,000.00	0.00	100.00%
Vista Community Clinic	10,000.00	10,000.00	0.00	100.00%
Voices for Children	3,750.00	3,750.00	0.00	100.00%
<b>Total Community Health Contracts</b>	<b>\$ 140,401.89</b>	<b>\$ 260,401.89</b>	<b>\$ (120,000.00)</b>	<b>53.92%</b>
District Direct Care Services			0.00	
District Sponsored Events		500.00	(500.00)	0.00%
<b>Total District Direct Care Services</b>	<b>\$ -</b>	<b>\$ 500.00</b>	<b>\$ (500.00)</b>	<b>0.00%</b>
Dues & Subscriptions	8,954.07	9,470.21	(516.14)	94.55%
Education & Conferences	14,861.76	9,857.58	5,004.18	150.76%
Equipment Lease	2,466.13	2,490.00	(23.87)	99.04%
General Election		0.00	0.00	
General Insurance	571.74	4,593.00	(4,021.26)	12.45%
IT Services	900.00	1,050.00	(150.00)	85.71%
Legal & Accounting services			0.00	
Accounting	10,500.00	10,500.00	0.00	100.00%
Independent Audit	11,000.00	8,000.00	3,000.00	137.50%
Legal	(2,002.50)	4,500.00	(6,502.50)	-44.50%
<b>Total Legal &amp; Accounting services</b>	<b>\$ 19,497.50</b>	<b>\$ 23,000.00</b>	<b>\$ (3,502.50)</b>	<b>84.77%</b>

Medical Records Expense	14,820.61	12,475.22	2,345.39	118.80%
Meeting Expenses	355.88	179.76	176.12	197.98%
Office Expenses			0.00	
General Office Expenses	623.96	2,677.85	(2,053.89)	23.30%
Maintenance & Repairs	14,850.54	30,750.00	(15,899.46)	48.29%
Office Supplies	699.21	825.00	(125.79)	84.75%
Postage & Shipping	378.16	185.00	193.16	204.41%
Software & Website	2,876.02	1,701.61	1,174.41	169.02%
<b>Total Office Expenses</b>	<b>\$ 19,427.89</b>	<b>\$ 36,139.46</b>	<b>\$ (16,711.57)</b>	<b>53.76%</b>
Payroll Expenses			0.00	
Board Stipends	4,520.25	11,250.00	(6,729.75)	40.18%
Employee Benefits	12,999.65	21,855.00	(8,855.35)	59.48%
Payroll Processing Fees	825.22	432.00	393.22	191.02%
Payroll Taxes	9,711.07	9,101.58	609.49	106.70%
Salaries	122,210.31	113,769.60	8,440.71	107.42%
Simple IRA Match	2,395.48	3,413.10	(1,017.62)	70.18%
Workers Compensation	4,716.92	693.00	4,023.92	680.65%
<b>Total Payroll Expenses</b>	<b>\$ 157,378.90</b>	<b>\$ 160,514.28</b>	<b>\$ (3,135.38)</b>	<b>98.05%</b>
Property Management Fees		600.00	(600.00)	0.00%
Utilities			0.00	
Cell Phones	600.00	600.00	0.00	100.00%
General Utilities	4,119.03	4,426.15	(307.12)	93.06%
Internet/Telephone	2,140.83	1,545.00	595.83	138.57%
<b>Total Utilities</b>	<b>\$ 6,859.86</b>	<b>\$ 6,571.15</b>	<b>\$ 288.71</b>	<b>104.39%</b>
<b>Total Expenses</b>	<b>\$ 388,651.56</b>	<b>\$ 528,996.00</b>	<b>\$ (140,344.44)</b>	<b>73.47%</b>
<b>Net Operating Income</b>	<b>\$ (272,711.00)</b>	<b>\$ (431,085.60)</b>	<b>\$ 158,374.60</b>	<b>63.26%</b>
Other Income				
Interest/Dividend Income	81,829.11	29,286.37	52,542.74	279.41%
<b>Total Other Income</b>	<b>\$ 81,829.11</b>	<b>\$ 29,286.37</b>	<b>\$ 52,542.74</b>	<b>279.41%</b>
<b>Net Other Income</b>	<b>\$ 81,829.11</b>	<b>\$ 29,286.37</b>	<b>\$ 52,542.74</b>	<b>279.41%</b>
<b>Net Income</b>	<b>\$ (190,881.89)</b>	<b>\$ (401,799.23)</b>	<b>\$ 210,917.34</b>	<b>47.51%</b>

Thursday, Oct 31, 2024 11:22:28 AM GMT-7 - Accrual Basis

**Fallbrook Regional Health District**  
**Budget vs. Actuals: Budget FY 24-25 - FY25 P&L Classes**  
 July - September, 2024

	Wellness Center			
	Actual	Budget	over Budget	% of Budget
<b>Income</b>				
Program Fees		0.00	0.00	
Wellness Center Income - Event/Space Rental	300.00	250.00	50.00	120.00%
<b>Total Income</b>	<b>\$ 300.00</b>	<b>\$ 250.00</b>	<b>\$ 50.00</b>	<b>120.00%</b>
<b>Gross Profit</b>	<b>\$ 300.00</b>	<b>\$ 250.00</b>	<b>\$ 50.00</b>	<b>120.00%</b>
<b>Expenses</b>				
Advertising & Promotions	1,090.92	2,499.99	(1,409.07)	43.64%
Auto Expenses	464.98	195.00	269.98	238.45%
District Direct Care Services			0.00	
District Sponsored Events		0.00	0.00	
Health Services & Clinics	34,850.41	44,784.99	(9,934.58)	77.82%
<b>Total District Direct Care Services</b>	<b>\$ 34,850.41</b>	<b>\$ 44,784.99</b>	<b>\$ (9,934.58)</b>	<b>77.82%</b>
Dues & Subscriptions		285.00	(285.00)	0.00%
Education & Conferences	10,795.67	21,900.00	(11,104.33)	49.30%
Equipment Lease	2,388.81	2,391.00	(2.19)	99.91%
General Insurance	571.74	4,500.00	(3,928.26)	12.71%
IT Services	900.00	1,050.00	(150.00)	85.71%
Legal & Accounting services			0.00	
Legal		6,500.00	(6,500.00)	0.00%
<b>Total Legal &amp; Accounting services</b>	<b>\$ -</b>	<b>\$ 6,500.00</b>	<b>\$ (6,500.00)</b>	<b>0.00%</b>
Meeting Expenses	24.56	150.00	(125.44)	16.37%
Office Expenses			0.00	
General Office Expenses	376.04	12,950.00	(12,573.96)	2.90%
Maintenance & Repairs	7,929.25	16,500.00	(8,570.75)	48.06%
Office Equipment & Fixtures		5,000.00	(5,000.00)	0.00%
Office Supplies	971.61	1,500.00	(528.39)	64.77%
Postage & Shipping		50.00	(50.00)	0.00%
Software & Website	1,467.87	963.24	504.63	152.39%
<b>Total Office Expenses</b>	<b>\$ 10,744.77</b>	<b>\$ 36,963.24</b>	<b>\$ (26,218.47)</b>	<b>29.07%</b>
Payroll Expenses			0.00	
Employee Benefits	15,887.13	17,484.00	(1,596.87)	90.87%
Payroll Processing Fees		360.00	(360.00)	0.00%
Payroll Taxes	4,987.46	5,157.00	(169.54)	96.71%
Salaries	65,715.03	64,462.41	1,252.62	101.94%
Simple IRA Match	1,293.36	1,941.00	(647.64)	66.63%
Workers Compensation	4,468.92	567.00	3,901.92	788.17%
<b>Total Payroll Expenses</b>	<b>\$ 92,351.90</b>	<b>\$ 89,971.41</b>	<b>\$ 2,380.49</b>	<b>102.65%</b>
Utilities			0.00	
Cell Phones	450.00	450.00	0.00	100.00%
General Utilities	7,880.38	5,734.47	2,145.91	137.42%

<b>Internet/Telephone</b>	2,613.02	1,544.49	1,068.53	169.18%
<b>Total Utilities</b>	<b>\$ 10,943.40</b>	<b>\$ 7,728.96</b>	<b>\$ 3,214.44</b>	<b>141.59%</b>
<b>Total Expenses</b>	<b>\$ 165,127.16</b>	<b>\$ 218,919.59</b>	<b>\$ (53,792.43)</b>	<b>75.43%</b>
<b>Net Operating Income</b>	<b>\$ (164,827.16)</b>	<b>\$ (218,669.59)</b>	<b>\$ 53,842.43</b>	<b>75.38%</b>
<b>Net Income</b>	<b>\$ (164,827.16)</b>	<b>\$ (218,669.59)</b>	<b>\$ 53,842.43</b>	<b>75.38%</b>

Tuesday, Oct 29, 2024 01:38:57 PM GMT-7 - Accrual Basis



# California State Treasurer *Fiona Ma, CPA*



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

October 07, 2024

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

## FALLBROOK REGIONAL HEALTH DISTRICT

DISTRICT ADMINISTRATOR  
138 SOUTH BRANDON ROAD  
FALLBROOK, CA 92028

[Tran Type Definitions](#)



Account Number: XXXXXXXXXX

September 2024 Statement

Effective Date	Transaction Date	Tran Type	Confirm Number	Web Confirm Number	Authorized Caller	Amount
9/4/2024	9/3/2024	RW	1759100	N/A	JENNIFER JEFFRIES	-245,000.00

### Account Summary

Total Deposit:	0.00	Beginning Balance:	1,353,729.25
Total Withdrawal:	-245,000.00	Ending Balance:	1,108,729.25



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

# Investment Account Summary

09/01/2024 through 09/30/2024

## SUMMARY OF INVESTMENTS

Fund	Account Number	Total Shares Owned	Net Asset Value per Share on Sep 30 (\$)	Value on Sep 30 (\$)	Average Cost Amount (\$)	Cumulative Change in Value (\$)
<b>FALLBROOK REGIONAL HEALTH DISTRICT</b>						
CalTRUST Medium Term Fund	[REDACTED]	506,097.358	9.94	5,030,607.74	5,066,865.32	(36,257.58)
CalTRUST Liquidity Fund	[REDACTED]	1,047,663.640	1.00	1,047,663.64	1,047,663.64	0.00
<b>Portfolios Total value as of 09/30/2024</b>				<b>6,078,271.38</b>		

## DETAIL OF TRANSACTION ACTIVITY

Activity Description	Activity Date	Amount (\$)	Amount in Shares	Balance in Shares	Price per Share (\$)	Balance (\$)	Average Cost Amt (\$)	Realized Gain/(Loss) (\$)
		<b>FALLBROOK REGIONAL HEALTH DISTRICT</b>					Account Number: [REDACTED]	
CalTRUST Medium Term Fund								
Beginning Balance	09/01/2024			504,323.124	9.89	4,987,755.70		
Accrual Income Div Reinvestment	09/30/2024	17,635.89	1,774.234	506,097.358	9.94	5,030,607.74	0.00	0.00
Change in Value						25,216.15		
<b>Closing Balance as of</b>	<b>Sep 30</b>			<b>506,097.358</b>	<b>9.94</b>	<b>5,030,607.74</b>		
		<b>FALLBROOK REGIONAL HEALTH DISTRICT</b>					Account Number: [REDACTED]	
CalTRUST Liquidity Fund								
Beginning Balance	09/01/2024			1,043,166.610	1.00	1,043,166.61		
Accrual Income Div Reinvestment	09/30/2024	4,497.03	4,497.030	1,047,663.640	1.00	1,047,663.64	0.00	0.00
Change in Value						0.00		
<b>Closing Balance as of</b>	<b>Sep 30</b>			<b>1,047,663.640</b>	<b>1.00</b>	<b>1,047,663.64</b>		

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



# Summary Statement

September 30, 2024

Page 1 of 3

Investor ID: [REDACTED]

0000078-0000324 PDF 697362

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

## California CLASS

### California CLASS

Average Monthly Yield: 5.2597%

		Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
[REDACTED]	FRHD_CLASS_Prime	1,061,814.19	0.00	0.00	4,576.08	42,194.10	1,061,966.73	1,066,390.27
<b>TOTAL</b>		<b>1,061,814.19</b>	<b>0.00</b>	<b>0.00</b>	<b>4,576.08</b>	<b>42,194.10</b>	<b>1,061,966.73</b>	<b>1,066,390.27</b>



Account Statement

September 30, 2024

Page 2 of 3

Account Number: [REDACTED]

FRHD\_CLASS\_Prime

Account Summary

Average Monthly Yield: 5.2597%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
California CLASS	1,061,814.19	0.00	0.00	4,576.08	42,194.10	1,061,966.73	1,066,390.27

Transaction Activity

Transaction Date	Transaction Description	Contributions	Withdrawals	Balance	Transaction Number
09/01/2024	Beginning Balance			1,061,814.19	
09/30/2024	Income Dividend Reinvestment	4,576.08			
09/30/2024	Ending Balance			1,066,390.27	



California CLASS

California CLASS

Date	Dividend Rate	Daily Yield
09/01/2024	0.00000000	5.4035%
09/02/2024	0.00000000	5.4035%
09/03/2024	0.000146793	5.3787%
09/04/2024	0.000147382	5.3942%
09/05/2024	0.000147628	5.4032%
09/06/2024	0.000442686	5.4008%
09/07/2024	0.00000000	5.4008%
09/08/2024	0.00000000	5.4008%
09/09/2024	0.000147346	5.3929%
09/10/2024	0.000147355	5.3932%
09/11/2024	0.000147286	5.3907%
09/12/2024	0.000146932	5.3777%
09/13/2024	0.000440367	5.3725%
09/14/2024	0.00000000	5.3725%
09/15/2024	0.00000000	5.3725%
09/16/2024	0.000147118	5.3845%
09/17/2024	0.000147765	5.4082%
09/18/2024	0.000147687	5.4053%
09/19/2024	0.000144865	5.3021%
09/20/2024	0.000414282	5.0543%
09/21/2024	0.00000000	5.0543%
09/22/2024	0.00000000	5.0543%
09/23/2024	0.000137865	5.0459%
09/24/2024	0.000137691	5.0395%
09/25/2024	0.000137589	5.0357%
09/26/2024	0.000137358	5.0273%
09/27/2024	0.000412029	5.0267%
09/28/2024	0.00000000	5.0267%
09/29/2024	0.00000000	5.0267%
09/30/2024	0.000137730	5.0409%

Performance results are shown net of all fees and expenses and reflect the reinvestment of dividends and other earnings. Many factors affect performance including changes in market conditions and interest rates and in response to other economic, political, or financial developments. Investment involves risk including the possible loss of principal. No assurance can be given that the performance objectives of a given strategy will be achieved. **Past performance is no guarantee of future results. Any financial and/or investment decision may incur losses.**

# Fallbrook Regional Health District

## Report #7 - Check Detail

September 2024

DATE	TRANSACTION TYPE	NUM	AMOUNT	SPLIT
<b>24 Hour Elevator Inc.</b>				
09/17/2024	Bill Payment (Check)	14463	(2,880.23)	Banc of California - Checking
09/11/2024	Bill	175138	2,619.45	Office Expenses:Maintenance & Repairs
09/01/2024	Bill	173978	260.78	Office Expenses:Maintenance & Repairs
<b>ACHD</b>				
09/24/2024	Bill Payment (Check)	14487	(3,700.00)	Banc of California - Checking
08/02/2024	Bill	411	2,775.00	-Split-
08/02/2024	Bill	427	925.00	Education & Conferences
<b>Amazon Capital Services</b>				
09/17/2024	Bill Payment (Check)	14464	(152.11)	Banc of California - Checking
09/15/2024	Bill	1Q1N-HYKX-QLCH	30.38	Office Expenses:Office Supplies
09/28/2024	Bill	19DR-J4M4-9DP4	112.04	Office Expenses:Office Supplies
08/28/2024	Bill	1VT9-NWWG-CQW1	9.69	Office Expenses:Office Supplies
<b>Arch 5 Design</b>				
09/17/2024	Bill Payment (Check)	14484	(2,500.00)	Banc of California - Checking
08/26/2024	Bill	754	2,500.00	E. Mission Road:E. Mission Road - Improvements
<b>CalPERS</b>				
09/24/2024	Bill Payment (Check)	14488	(8,687.84)	Banc of California - Checking
09/16/2024	Bill	Business Unit #1800	8,687.84	-Split-
<b>Culligan of Escondido</b>				
09/02/2024	Bill Payment (Check)	14435	(63.28)	Banc of California - Checking
09/01/2024	Bill		63.28	Office Expenses:General Office Expenses
<b>Culligan of San Diego</b>				
09/02/2024	Bill Payment (Check)	14436	(75.70)	Banc of California - Checking
09/01/2024	Bill		75.70	Office Expenses:General Office Expenses
<b>Department of Industrial Relations</b>				
09/17/2024	Bill Payment (Check)	14465	(675.00)	Banc of California - Checking
08/29/2024	Bill	S 2096197 SD	675.00	Office Expenses:Maintenance & Repairs
<b>Fallbrook Chamber of Commerce</b>				
09/17/2024	Bill Payment (Check)	14466	(10.00)	Banc of California - Checking
09/04/2024	Bill	2024-39	10.00	Advertising & Promotions
09/24/2024	Bill Payment (Check)	14489	(110.00)	Banc of California - Checking
09/17/2024	Bill	2024-42	35.00	Advertising & Promotions
09/17/2024	Bill	2024-43	75.00	Advertising & Promotions
<b>Fallbrook Rooter &amp; Drain Service</b>				
09/17/2024	Bill Payment (Check)	14467	(1,830.00)	Banc of California - Checking

# Fallbrook Regional Health District

## Report #7 - Check Detail

September 2024

DATE	TRANSACTION TYPE	NUM	AMOUNT	SPLIT
08/28/2024	Bill	24010	1,830.00	Office Expenses:Maintenance & Repairs
Fallbrook Waste & Recycling - E. Mission				
09/02/2024	Bill Payment (Check)	14437	(295.03)	Banc of California - Checking
09/01/2024	Bill		295.03	Utilities:General Utilities
Fish Window Cleaning				
09/17/2024	Bill Payment (Check)	14468	(1,375.00)	Banc of California - Checking
08/28/2024	Bill	2887-23834	675.00	Office Expenses:Maintenance & Repairs
08/28/2024	Bill	2887-23835	700.00	Office Expenses:Maintenance & Repairs
Five Star Bank - CC				
09/17/2024	Bill Payment (Check)	14469	(3,619.41)	Banc of California - Checking
08/31/2024	Bill	08312024	3,619.41	-Split-
Howard Salmon - Reimburse				
09/17/2024	Bill Payment (Check)	14470	(1,282.78)	Banc of California - Checking
09/16/2024	Bill	09162024	1,282.78	Education & Conferences
Jan-Pro Commercial Cleaning				
09/02/2024	Bill Payment (Check)	14439	(920.00)	Banc of California - Checking
09/01/2024	Bill		920.00	Office Expenses:Maintenance & Repairs
09/17/2024	Bill Payment (Check)	14471	(920.00)	Banc of California - Checking
09/01/2024	Bill	120247	920.00	Office Expenses:Maintenance & Repairs
Jasmine Thomas				
09/17/2024	Bill Payment (Check)	14472	(38.39)	Banc of California - Checking
08/31/2024	Bill	08312024	38.39	Auto Expenses
Juana Diaz				
09/01/2024	Bill Payment (Check)	14455	(180.00)	Banc of California - Checking
09/01/2024	Bill	09012024	180.00	Office Expenses:Maintenance & Repairs
09/09/2024	Bill Payment (Check)	14456	(180.00)	Banc of California - Checking
09/08/2024	Bill	379483	180.00	Office Expenses:Maintenance & Repairs
09/16/2024	Bill Payment (Check)	14457	(180.00)	Banc of California - Checking
09/15/2024	Bill	379484	180.00	Office Expenses:Maintenance & Repairs
09/24/2024	Bill Payment (Check)	14490	(180.00)	Banc of California - Checking
09/18/2024	Bill	379485	180.00	Office Expenses:Maintenance & Repairs
KARN Engineering & Surveying				
09/17/2024	Bill Payment (Check)	14485	(400.00)	Banc of California - Checking
08/29/2024	Bill	7116	400.00	E. Mission Road:E. Mission Road - Improvements
Katia Elizondo Marquez				
09/17/2024	Bill Payment (Check)	14473	(88.84)	Banc of California - Checking

# Fallbrook Regional Health District

## Report #7 - Check Detail

September 2024

DATE	TRANSACTION TYPE	NUM	AMOUNT	SPLIT
08/31/2024	Bill	08312024	88.84	Auto Expenses
Knight Security & Fire Systems				
09/02/2024	Bill Payment (Check)	14441	(44.00)	Banc of California - Checking
09/01/2024	Bill		44.00	Office Expenses:Maintenance & Repairs
Konica Minolta				
09/02/2024	Bill Payment (Check)	14442	(1,592.55)	Banc of California - Checking
09/01/2024	Bill		1,592.55	-Split-
Kuhlman Scott Architecture				
09/17/2024	Bill Payment (Check)	14486	(6,032.52)	Banc of California - Checking
09/01/2024	Bill	1755	6,032.52	E. Mission Road:E. Mission Road - Improvements
LDC Always Green Landscape				
09/17/2024	Bill Payment (Check)	14474	(2,080.00)	Banc of California - Checking
08/31/2024	Bill	1526	730.00	Office Expenses:Maintenance & Repairs
08/31/2024	Bill	1525	1,350.00	Office Expenses:Maintenance & Repairs
Leslie Salmon				
09/02/2024	Bill Payment (Check)	14443	(1,181.25)	Banc of California - Checking
09/01/2024	Bill		1,181.25	District Direct Care Services:Health Services & Clinics
Michelle's Place Cancer Resource Center				
09/17/2024	Bill Payment (Check)	14475	(3,541.66)	Banc of California - Checking
09/15/2024	Bill		3,541.66	Community Health Contracts:Michelle's Place Cancer Ctr
Palomar Family Counseling Service Inc.				
09/17/2024	Bill Payment (Check)	14476	(4,680.00)	Banc of California - Checking
08/31/2024	Bill	13040	4,680.00	District Direct Care Services:Health Services & Clinics
Portero Services				
09/02/2024	Bill Payment (Check)	14445	(2,000.00)	Banc of California - Checking
08/31/2024	Bill		2,000.00	Legal & Accounting services:Accounting
Raquel Williams				
09/24/2024	Bill Payment (Check)	14491	(1,215.53)	Banc of California - Checking
09/19/2024	Bill	Exp Reimburse 9/19	29.04	Office Expenses:Postage & Shipping
09/19/2024	Bill	Exp Reimburse 9/19-2	96.60	Auto Expenses
09/24/2024	Bill	Exp Reimburse 9/24	1,089.89	Education & Conferences
Rotary Club of Fallbrook Village				
09/17/2024	Bill Payment (Check)	14477	(70.00)	Banc of California - Checking
09/14/2024	Bill	3177	70.00	Dues & Subscriptions



# Fallbrook Regional Health District

## Report #7 - Check Detail

September 2024

DATE	TRANSACTION TYPE	NUM	AMOUNT	SPLIT
<b>Safe and Sound Security</b>				
09/02/2024	Bill Payment (Check)	14446	(75.87)	Banc of California - Checking
09/01/2024	Bill		75.87	Office Expenses:Maintenance & Repairs
<b>SDG&amp;E - 6994 - Brandon</b>				
09/17/2024	Bill Payment (Check)	14478	(1,073.42)	Banc of California - Checking
08/27/2024	Bill	08272024	1,073.42	Utilities:General Utilities
<b>SDRMA</b>				
09/24/2024	Bill Payment (Check)	14492	(697.27)	Banc of California - Checking
09/05/2024	Bill	H46396	697.27	-Split-
<b>SitelogIQ</b>				
09/24/2024	Bill Payment (Check)	14494	(164,138.62)	Banc of California - Checking
09/24/2024	Bill		164,138.62	E. Mission Road:E. Mission Road - Improvements
<b>Spectrum - Mission</b>				
09/17/2024	Bill Payment (Check)	14479	(518.68)	Banc of California - Checking
08/22/2024	Bill	60354082224	518.68	Utilities:Internet/Telephone
<b>Spectrum Business-Brandon</b>				
09/17/2024	Bill Payment (Check)	14480	(326.19)	Banc of California - Checking
08/21/2024	Bill	60321082124	326.19	Utilities:Internet/Telephone
<b>Springston Design LLC</b>				
09/02/2024	Bill Payment (Check)	14447	(600.00)	Banc of California - Checking
09/01/2024	Bill		600.00	-Split-
<b>Superior Rain Gutters &amp; Awning, Inc.</b>				
09/24/2024	Bill Payment (Check)	14493	(350.00)	Banc of California - Checking
09/17/2024	Bill	9851	350.00	Office Expenses:Maintenance & Repairs
<b>Susan Woodward</b>				
09/02/2024	Bill Payment (Check)	14448	(1,500.00)	Banc of California - Checking
08/31/2024	Bill		1,500.00	Legal & Accounting services:Accounting
<b>T-Mobile</b>				
09/02/2024	Bill Payment (Check)	14449	(79.88)	Banc of California - Checking
09/01/2024	Bill		79.88	Utilities:Internet/Telephone
<b>Theresa Geracitano-reimburse</b>				
09/17/2024	Bill Payment (Check)	14481	(113.90)	Banc of California - Checking
09/17/2024	Bill	09172024	113.90	Auto Expenses

# Fallbrook Regional Health District

## Report #7 - Check Detail

September 2024

DATE	TRANSACTION TYPE	NUM	AMOUNT	SPLIT
Tracy Rosalee				
09/17/2024	Bill Payment (Check)	14482	(16.75)	Banc of California - Checking
09/10/2024	Bill	09102024	16.75	Auto Expenses
UMPQUA Bank				
09/17/2024	Bill Payment (Check)	14483	(276.77)	Banc of California - Checking
08/30/2024	Bill	08302024	276.77	Office Expenses:Software & Website

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

Through the Pooled Money Investment Account (PMIA), the State Treasurer invests taxpayers' money to manage the State's cash flow and strengthen the financial security of local governmental entities. PMIA policy sets as primary investment objectives safety, liquidity and yield.

As of September 30, 2024, the District's balance was \$1,108,729.25. This represents 13.43% of the District's investment portfolio. The Average Monthly Effective Yield for the month of September, 2024 was 4.575%. In September, 2024, the District reported \$0.00 in quarterly earnings.

### **CalTRUST**

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

The District is invested in two CalTRUST Funds: Medium Term Fund and Liquidity Fund. As of September 30, 2024, the District's closing Net Asset Value was \$6,078,271.38. This represents 73.65% of the District's investment portfolio.

In September, 2024, the District earned \$22,132.92 in dividend income and reported \$25,216.15 in unrealized gains. The One Year Yield on the Medium-Term Fund was 4.11% and the One Year Yield on the Liquidity Fund was 5.58%.

### **California CLASS**

The California Cooperative Liquid Assets Securities System (California CLASS) is a pooled investment option that invests in high-quality, short-to-medium-term securities that prioritizes principal preservation. The California CLASS management has appointed Public Trust Advisors, LLC to serve as the Investment Advisor and Administrator. As of September 30, 2024, the District's balance was \$1,066,390.27. This represents 12.92% of the District's investment portfolio. In September, 2024, the District reported \$4,576.08 in earnings. The 30-day average yield was 5.2597%.

The investments of the District are in compliance with the District's 2023-2024 Investment Policy. The balances in the District's investment accounts give the District the ability to meet its expenditure requirements for the next eighteen (18) months.



**Account Summary**




Billing Cycle		09/30/2024
Days In Billing Cycle		31
Previous Balance		\$276.77
Purchases	+	\$1,124.50
Cash	+	\$0.00
Balance Transfers	+	\$0.00
Special	+	\$0.00
Credits	-	\$0.00
Payments	-	\$276.77-
Other Charges	+	\$0.00
Finance Charges	+	\$0.00

**NEW BALANCE \$1,124.50**

**Credit Summary**

Total Credit Line	\$12,000.00
Available Credit Line	\$10,875.50
Available Cash	\$0.00
Amount Over Credit Line	\$0.00
Amount Past Due	\$0.00
Disputed Amount	\$0.00

**Account Inquiries**

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

**Payment Summary**

<b>NEW BALANCE</b>	<b>\$1,124.50</b>
<b>MINIMUM PAYMENT</b>	<b>\$1,124.50</b>
<b>PAYMENT DUE DATE</b>	<b>10/25/2024</b>

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

**Corporate Activity**

Trans Date	Post Date	Reference Number	Transaction Description	Amount
09/23	09/23	0000000LBX2409235546006	PAYMENT - THANK YOU	\$276.77-

**Cardholder Account Summary**

RACHEL MASON #### #### #### 2600	Payments & Other Credits \$0.00	Purchases & Other Charges \$399.62	Cash Advances \$0.00	Total Activity \$399.62
-------------------------------------	---------------------------------------	--	-------------------------	----------------------------

**Cardholder Account Detail**

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
09/26	09/29	PPLN01	24755424271262718105767	EMBASSY SUITES SCRMT 916-3265000 CA	\$284.62
09/27	09/29	PPLN01	24034544272006194763665	82518 - ALADDIN AIRPORT P SAN DIEGO CA	\$115.00

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

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



**Account Number**  
 #### #### #### 7117

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

AMOUNT OF PAYMENT ENCLOSED

Closing Date	New Balance	Total Minimum Payment Due	Payment Due Date
09/30/24	\$1,124.50	\$1,124.50	10/25/24

\$



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

MAKE CHECK PAYABLE TO:

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

Cardholder Account Summary				
THERESA GERACITANO ##### 9073	Payments & Other Credits \$0.00	Purchases & Other Charges \$724.88	Cash Advances \$0.00	Total Activity \$724.88

Cardholder Account Detail					
Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
09/25	09/27	PPLN01	24692164270101623690035	TST*HIGH FLYING FOODS - San Diego CA	\$48.61
09/26	09/27	PPLN01	24445004270300586790091	SPO*BEAR&CROWNBRITISHPUB SACRAMENTO CA	\$107.03
09/27	09/29	PPLN01	24755424272282720247679	EMBASSY SUITES SCRMT SACRAMENTO CA	\$569.24

Finance Charge Summary / Plan Level Information									
Plan Name	Plan Description	FCM <sup>1</sup>	Average Daily Balance	Periodic Rate *	Corresponding APR	Finance Charges	Effective APR Fees **	Effective APR	Ending Balance
<b>Purchases</b>									
PPLN01 001	PURCHASE	E	\$0.00	0.06008%(D)	21.9900%	\$0.00	\$0.00	0.0000%	\$1,124.50
<b>Cash</b>									
CPLN01 001	CASH	A	\$0.00	0.06554%(D)	23.9900%	\$0.00	\$0.00	0.0000%	\$0.00
* Periodic Rate (M)=Monthly (D)=Daily							Days In Billing Cycle: 31		
** includes cash advance and foreign currency fees							APR = Annual Percentage Rate		
<sup>1</sup> FCM = Finance Charge Method									
(V) = Variable Rate If you have a variable rate account the periodic rate and Annual Percentage Rate (APR) may vary.									



ACCOUNTS PAYABLE

Account Number: XXXX XXXX XXXX 0944

ACCOUNT SUMMARY	
Credit Limit	\$15,000.00
Credit Available	\$7,443.00
Statement Closing Date	September 30, 2024
Days in Billing Cycle	30
Previous Balance	\$3,619.41
- Payments & Credits	\$3,766.95
+ Purchases & Other Charges	\$7,330.44
+ Cash Advances	\$0.00
+ Finance Charges	\$0.00
= New Balance	\$7,182.90
Questions?	Call Cardmember Services 1-855-401-4743
Or Write:	PO Box 332509 Murfreesboro, TN 37133-2509
Or visit:	MyApexCard.com

PAYMENT INFORMATION	
New Balance	\$7,182.90
Minimum Payment Due	\$7,182.90
Payment Due Date	October 25, 2024

Notice: SEE REVERSE SIDE FOR MORE IMPORTANT INFORMATION

TRANSACTIONS

Tran Date	Post Date	Reference Number	Transaction Description	Amount
			<b>TOTAL XXXXXXXXXXXX 0944</b>	<b>\$3,619.41-</b>
09/24	09/24	8559325LW00XV8YY9	PAYMENT - THANK YOU	3,619.41-
		<b>JUDITH OSWALD</b>	<b>TOTAL XXXXXXXXXXXX 2307</b>	<b>\$4,631.75</b>
09/02	09/02	5531020L71D39MDXB	ALASKA A 0272381253387 SEATTLE WA	35.00
			OSWALD/JUDITH	
		09/03/24 1	SAN DIEGO WASHINGTON	
09/03	09/03	5543687L850LH3YT9	SAN PEETS COFFEE T2E 4 SAN DIEGO CA	4.71
09/03	09/03	7536943L87TZ0S0WF	OLD EBBITT GRILL WASHINGTON DC	44.79
09/03	09/03	5754024L7LX2BMG9J	ADOBE *ADOBE 4085366000 CA	149.93
09/04	09/04	5542950L8LY1LWQRG	UBER *TRIP 8005928996 CA	50.69
09/05	09/05	0230537L9EHYETQR3	TST* LEYE - RPM ITALIA WASHINGTON DC	42.26
09/05	09/05	7270069LAS66EDJ1L	ELLA S WOOD FIRED KITC WASHINGTON DC	30.36
09/08	09/08	5542950LQML7EY8LB	UBER *TRIP 8005928996 CA	43.58
09/08	09/08	2230379LD01FK82TD	82518 - ALADDIN AIRPOR SAN DIEGO CA	138.00
09/08	09/08	5270487LD1G9R9W23	GRAND HYATT WASHINGTON WASHINGTON DC	1,513.15

Transactions continued on next page

Please detach bottom portion and submit with payment using enclosed envelope



Cardmember Services  
PO BOX 332509  
Murfreesboro TN 37133

Payment Information

Account Number:	XXXX XXXX XXXX 0944
Payment Due Date	October 25, 2024
New Balance	\$7,182.90
Minimum Payment Due	\$7,182.90
Past Due Amount	\$0.00

Make Check  
Payable to:

Amount Enclosed: \$

ACCOUNTS PAYABLE  
FALLBROOK REGIONAL HD  
138 S BRANDON RD  
FALLBROOK CA 92028-2205



Cardmember Services  
PO BOX 306005  
Nashville TN 37230-6005



553312031005094400718290007182901

ACCOUNTS PAYABLE

Account Number: XXXX XXXX XXXX 0944

**TRANSACTIONS (continued)**

Tran Date	Post Date	Reference Number	Transaction Description	Amount
		CHECK-IN 09/03/24	FOLIO #30233647	
09/10	09/10	5513158LE2ET5RJMB	MICROSOFT*365 MSBILL.INFO WA CREDIT	147.54-
09/13	09/13	7541823LH62N6ES9N	BAMBOOHR HRIS LINDON UT	676.00
09/14	09/14	5543286LJ62KY4HME	WWW COSTCO COM 800-955-2292 WA	103.94
09/25	09/25	2524780LY04JN65WF	COUNTY OF SAN DIEGO PL SAN DIEGO CA	1,946.88
		<b>JASMINE THOMAS</b>	<b>TOTAL XXXXXXXXXXXX 8726 \$739.76</b>	
09/09	09/09	5543286LD60XH6461	AMAZON MKTPL*ZT1GX1751 AMZN.COM/BILL WA	17.23
09/22	09/22	1230202LS00PWQ7KM	FACEBK *DC6MU8GH42 MENLO PARK CA	75.00
09/27	09/27	5543687M0879P18AJ	EMBASSY SUITES SCRMTNT SACRAMENTO CA	569.24
		CHECK-IN 09/25/24	FOLIO #1326266	
09/27	09/27	2230379M004Z21WMM	82518 - ALADDIN AIRPOR SAN DIEGO CA	69.00
09/30	09/30	1230202M2016T577X	FACEBK *P66DR9CH42 MENLO PARK CA	9.29
		<b>RACHEL MASON-RUNNELLS</b>	<b>TOTAL XXXXXXXXXXXX 6849 \$1,062.80</b>	
09/23	09/23	5554650LV2V9Z06H4	SMARTSIGN BROOKLYN NY	113.37
09/23	09/23	8271116LV000413YS	VOICEOFSANDIEGO.ORG SAN DIEGO CA	10.53
09/24	09/24	5543687LW7LLHSSKJ	EMBASSY BISTRO LOUNGE SACRAMENTO CA	48.24
09/24	09/24	5754024LWMKTW1QR7	UBER *TRIP 8005928996 CA	32.95
09/27	09/27	0543684LZ8PK8HOET	SPO*BEAR&CROWNBRITISHP SACRAMENTO CA	136.65
09/27	09/27	5543687M0879P18EY	EMBASSY SUITES SCRMTNT SACRAMENTO CA	569.24
		CHECK-IN 09/25/24	FOLIO #1331111	
09/27	09/27	5543687M0879P19NM	EMBASSY BISTRO LOUNGE SACRAMENTO CA	32.82
09/27	09/27	7541823LZ63M1LRAL	EIG*CONSTANTCONTACT.CO WALTHAM MA	119.00
		<b>THERESA GERACITANO</b>	<b>TOTAL XXXXXXXXXXXX 9242 \$748.59</b>	
09/01	09/01	5550629L627BK32KS	KAHOOTS FALLBROOK - 14 FALLBROOK CA	76.02
09/09	09/09	5543286LE61AYQKH3	RENAISSANCE HOTELS F/B INDIAN WELLS CA	18.32
		CHECK-IN 09/09/24	FOLIO #M25545	
09/12	09/12	5543286LH626EFFBQ	RENAISSANCE HOTELS F/B INDIAN WELLS CA	8.89
		CHECK-IN 09/12/24	FOLIO #M25838	
09/12	09/12	5543286LH626EFQ50	RENAISSANCE HOTELS PAL INDIAN WELLS CA	628.13
		CHECK-IN 09/09/24	FOLIO #11405	
09/19	09/19	8271116LR00048N6B	MADD POTTER FALLBRO FALLBROOK CA	17.23

**INTEREST CHARGE CALCULATION**

Your Annual Percentage Rate (APR) is the annual interest rate on your account

Type of Balance	ANNUAL PERCENTAGE RATE (APR)	Expiration Date	Balance Subject to Interest Rate	Days in Billing Cycle	Interest Charge
Purchases	23.99% (v)	-	\$0.00	30	\$0.00
Cash Advances	21.00% (f)	-	\$0.00	30	\$0.00

(v) = variable (f) = fixed

**Fallbrook Regional Health District**  
**Report #9 - Community Development Disbursements**  
 July - September, 2024

	<b>Date</b>	<b>Num</b>	<b>Name</b>	<b>Memo/Description</b>	<b>Split</b>	<b>Amount</b>
<b>Wellness Center</b>	07/08/2024	726	Arch 5 Design	CDD - SF Studios as-built measure	E. Mission Road:E. Mission Road - Improvements	1,800.00
	07/11/2024		County of San Diego Planning Services	CDD	E. Mission Road:E. Mission Road - Improvements	2,672.71
	07/11/2024		County of San Diego Planning Services	CDD	E. Mission Road:E. Mission Road - Improvements	2,667.48
	07/30/2024		SitelogIQ		E. Mission Road:E. Mission Road - Improvements	49,000.00
	08/26/2024	754	Arch 5 Design		E. Mission Road:E. Mission Road - Improvements	2,500.00
	08/29/2024	7116	KARN Engineering & Surveying		E. Mission Road:E. Mission Road - Improvements	400.00
	09/01/2024	1755	Kuhlman Scott Architecture		E. Mission Road:E. Mission Road - Improvements	6,032.52
	09/24/2024		SitelogIQ		E. Mission Road:E. Mission Road - Improvements	164,138.62
	09/30/2024	09302024-2	Five Star Bank - CC		E. Mission Road:E. Mission Road - Improvements	1,946.88
<b>Total for Wellness Center</b>						<b>\$ 231,158.21</b>



## Vivify Painting

33110 Wilson Street  
Wildomar, California 92595

## QUOTE #2201

SENT ON:

10/07/2024

**RECIPIENT:**

### Fallbrook Regional Health District

138 South Brandon Road  
Fallbrook, California 92028

Phone: 760-458-0616 Judiths cell

who quoted?: Phil



Phone: 951-775-7522

Email: [vivifypainting@gmail.com](mailto:vivifypainting@gmail.com)

Website: [www.vivifypainting.com](http://www.vivifypainting.com)

Product/Service	Description	Total
Job Walk	<p>Customer is wanting a complete exterior paint job. This will include the metal window and front door metal millon. The will be prepped, sanded, primed, and painted with DTM paint. This will includes the metal exterior side of man doors on back side of building. All stucco will be prepped and painted. Customer is looking for main stucco color to be a light gray(poss. agreeable gray) would like a darker gray accent. This includes brick retaining walls. There is a patch on front of building we will make better. We will use a hopper and blend in better.</p> <p>EXCLUDES- white metal bottom balcony, Excludes all green hand rails.</p>	

# Vivify Painting

33110 Wilson Street  
Wildomar, California 92595

# QUOTE #2201

SENT ON:

10/07/2024

Product/Service	Description	Total
Exterior painting	<p>This is for a complete exterior commercial paint job. This will include the metal window and front door metal million. The will be prepped, sanded, primed, and painted with DTM paint. This will includes the metal exterior side of man doors on back side of building. All stucco will be prepped and painted. Customer is looking for main stucco color to be a light gray(poss. agreeable gray) would like a darker gray accent. This includes brick retaining walls. There is a patch on front of building we will make better. We will use a hopper and blend in better.</p> <p>EXCLUDES- white metal bottom balcony by front door and metal stairs, Excludes all green hand rails.</p> <p>Complete exterior painting of all items on the home unless specified.</p> <p>Prep: Pressure washing whole building- Stucco patching- addressing cracks- Use a filler for cracks smaller than a 1/4 in. Stucco patch bigger cracks and holes. Sand doors and casings with 180-220 grit sand paper Take off door knobs and deadbolts prior to painting Trench back 4-6 in. soil and rock where it meets house. Take down exterior lights (Only, if not silicon on)</p> <p>Complete exterior painting of all items on the home unless specified.</p> <p>Pop outs/ Accent Color- after prep, reverse mask and spray two coats flat paint. Stucco Body- After stucco patch, addressing cracks, trenching, spray two coats flat paint. Front Door/ Man Doors- scrape, sand 220 grit, caulk and brush and roll two coats semi gloss paint. Door Jams- scrape, prime, caulk and brush and roll two coats semi gloss paint. Metal Millions(metal window frames)- sand with 220 grit, dust, and paint two coats DTM (direct to metal paint) aristoshield semi gloss.</p> <p>Includes- Retaining walls</p>	\$15,000.00*
Prep Supplies Exterior	<p>Painting Drops- for floor prep and protection. 2 in.blue tape 3m- for window masking 2 in. orange tape for masking mason, cement, eaves, reverse masking 1 in orange tape- for masking machine and masking paper 12 in masking paper 3m- gives protectio to cement, non painted areas Plastic- for covering windows and other areas of protection Alex plus caulking- for caulking wood trim cracks DEC 10 caulking for caulking small cracks Stucco patch- for patching holes, and cracks. Spray shields- for protecting over spray and protecting residence</p>	

# Vivify Painting

33110 Wilson Street  
Wildomar, California 92595

# QUOTE #2201

SENT ON:

10/07/2024

Product/Service	Description	Total
Spartasheild Flat- Stucco Application	<p>SPARTASHIELD® is a complete line of premium, ultra-low VOC, 100% acrylic exterior paints that provide exceptional hide, durability and versatility. SPARTASHIELD® products apply easily, dry to a smooth, uniform finish and are low odor.</p> <p>Superior hide and durability Exceptional balance of sag resistance and flow &amp; leveling Easy to apply and dries to a smooth uniform finish Ideally suited for use on commercial and residential projects such as schools, hotels, hospitals and single family or multi-tenant housing Very low odor and ultra-low VOC content</p>	
Endura-coat paint	<p>ENDURA-COAT® is a high performance, interior/exterior, low VOC, direct to metal, water-based acrylic Industrial Maintenance Coating with excellent corrosion resistance and direct-to-metal properties. It can be used on properly prepared and primed metal, wood, masonry, plaster or drywall.</p>	
Agreement to the contract for these services	<p>The contract will be sent as an attachment to the emailed quote. By signing for this work to be done, you are therefore agreeing to the terms set forth in the contract.</p>	
Payment options:	<p>We accept cash and check for the deposit and final payment.</p> <p>*Credit card payments: there is a 3% fee applied to the total paid at the time of credit card payment.</p>	

**A deposit of \$1,000.00 will be required to begin. Please mail your deposit check to us.**

**Total**

**\$15,000.00**

This quote is valid for 45 days, after which values may be subject to change. If you would like to proceed with booking, please electronically approve the quote. Gina will contact you with a scheduling date and job start information. Please mail us your deposit payment to the address on the top right hand corner.

Gina is available to answer your questions Mon-Friday 8:00am to 5:00pm

Thank you for the opportunity to provide you with a quote.

Vivify Painting  
951-775-7522 call/text

**Vivify Painting**

33110 Wilson Street  
Wildomar, California 92595

**QUOTE #2201**

---

SENT ON:

10/07/2024

**Notes Continued...**

\* Non-taxable

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

## CHIEF EXECUTIVE OFFICER'S REPORT - NOVEMBER

### Community Health & Wellness Center:

- Facility construction updates
  - Arch5 – Bldg B – multipurpose rooms, interior and exterior restrooms. RFP was announced on Oct. 31, Bidders Conference is Nov 19, Bids due Dec. 11
  - EDG – Demonstration Kitchen – the architect and team will present the building concept to the Fallbrook Planning Group – Design Review Board on Nov. 13<sup>th</sup>. Already finishing the kitchen layout designs.
  - SiteLogIQ – The Groundbreaking will be held on Nov 26 at the CHWC. Don't forget to get it on your calendar! Construction start date is December 2, so we'll shutdown the CHWC until January 13<sup>th</sup>-ish.
    - Admin. – The surveyor will be onsite soon and will be providing us with the proposed boundary adjustment documents. I have informed Dr Skeoch of the situation and will confer with him once we have the final boundary adjustment documents.
- Still awaiting word from the County regarding our grant request for water bottle refilling stations at the CHWC. Looking to have three stations: one on either side of Bldg. B and one inside Bldg A. – awaiting notice
- We were awarded \$28,500 from the FPUD – Community Benefit Program to support about half the costs (~\$30,000) of the ADA ramps and sidewalk at the Center.

### Clinical Care Option – Pending additional info

- SESAME-Costco telehealth care option. Judith has made contact and we are awaiting additional information to launch the portal. – NO CHANGE
- Judith and I are in conversation with a potential partner regarding expansion of clinical services – Urgent care. We should have more to present in a few months.

### Administrative Projects:

- Judith and I are working with Jeff, consultants at CSDA and CalPERS to better understand the District's current contract for employee health benefits. Our current contract was written in 2000 and has vague language and terms that will need to be updated. Additionally, we are researching better employee retirement plans. We have a Simple IRA plan in place now, but it is extremely limited and may not serve a younger workforce. – Still being reviewed
- Website name change – pending, but we have applied for and are awaiting confirmation of our new domain fallbrookhealth.ca.gov. This new domain will allow us more credibility and is in the pipeline of requirements for special districts anyway.

### Associations:

- We are still basking in the glow of our ACHD District of the Year for 2024 award.

I'm in Fiji...



When Sleeping



When Awake

## Record Retention Destruction List November 2024



CLOSED YEARS	RECORD SERIES DESCRIPTION	DISPOSAL	SHRED YEAR
2015-2016	1099's	Shred	2022
2015-2016	Employee Reimbursements	Toss	2022
2015-2016	A+ Urgent Care contract	Shred	2022
2015-2016	A+ Urgent Care Subsidy	Shred	2022
2015-2016	24 Hour Fire Protection AP	Shred	2022
2015-2016	Ace Party Rentals AP	Shred	2018
2015-2016	Ahrend Studios AP	Shred	2018
2015-2016	Alpha Fund Finance	Shred	2022
2015-2016	Ascent Elevators AP	Toss	2022
2015-2016	American Express( 4 Files) AP	Shred	2022
2015-2016	Amercan Surveying AP	Shred	2022
2015-2016	ACHD Member invoices	Shred	2022
2015-2016	AT&T ( 2 Files) AP	Toss	2018
2015-2016	Avg.Technologies AP	Toss	2018
2015-2016	Aztec Cleaning AP	Toss	2018
2014-2015	Bank Of America	Shred	2021
2012-2016	Bogle, Kathy CPA Invoices	Shred	2023
2015-2016	Bonsall Chamber Of Commerce	Toss	2018
2016	Bradshaw Engineering	Toss	2019
2015-2016	Calpers ( 2 Files)2015 AP	Shred	2022
2015-2016	CDPH AP	Shred	2022
2013-2016	CSDA Member invoices	Shred	2022
2013-2016	Citrus Plaza Storage Facility AP	Toss	2019
2016	Communication Advantage	Toss	2019
2015-2016	Cramers Heating & Cooling AP	Toss	2019
2015	DMV District registration	Toss	2019
2015	Donut Pantry AP	Toss	2019
2015	Employment Screening Services AP	Toss	2017
2015	Fallbrook Awards AP	Toss	2017
2015-2016	Fallbrook Chamber Of Commerce	Toss	2017
2014	Fallbrook Hospital Catering Event A	Toss	2016
2011-2015	FHUD ( 5 Files) AP	Toss	2018
2016	Fallbrook Waste Edco AP	Toss	2018
2015	Firehawk AP	Toss	2017

2014	Getty Images AP	toss	2016
2014-2015	Glennies Office Supply AP	Toss	2017
2014-2015	HFS Consultants AP	Toss	2017
2014-2015	Holloway Computers AP	Toss	2017
2015-2016	Iron Mountain AP	Shred	2018
2014-2016	Jim's Sign Shop AP	Toss	2018
2015	Karn Engineering	Toss	2017
2014-2016	Konica Minolta ( 3 Files)	Toss	2018
2015-2016	Landscape CHWC	Toss	2018
2010-2015	Law Offices of Jeffrey Scott	Shred	2022
2015-2016	Law Offices of Scott & Jackson	Shred	2023
2015	Major Market	Toss	2016
2014	Mail Bigfiles	Toss	2016
2013-2016	Murphy's Printing	Toss	2018
2013-2014	National Rural Health Assoc.	Toss	2016
2015-2016	Odyssey Power	Toss	2018
2016	Palomar Mountain Water	Toss	2018
2016	Paragon Services Engineering	Toss	2018
2014	Paypal	Toss	2016
2014-2015	Personnel Concepts	Toss	2017
2013-2015	Profile Display	Toss	2017
2015	Pun Group, CPA	Toss	2017
2016	SDG&E ( 3 Files)	Toss	2018
2015-2016	Skylark	Toss	2018
2015	Taylor Design	Toss	2017
2015-2016	TOUCHBASE	Toss	2017
2015-2016	TRL SYSTEMS	Toss	2018
2015-2016	T.R.Y. ENTERPRISES INC.	Toss	2018
2014	T&J COMMUNICATIONS	Toss	2016
2015	Trupianos Italian Bistro	Toss	2017
2015	Ulta GRAPHIX	Toss	2017
2015-2016	U.s. Postal Service	Toss	2018
2014-2015	Village Medical Center	Toss	2017
2014-2016	Village News	Toss	2018
2015-2016	World Landscape Inc.	Toss	2018



## RECORDS RETENTION DESTRUCTION LIST | 2024

CLOSED YEARS	RECORD SERIES DESCRIPTION	DISPOSAL	SHRED YEAR
1973	Fallbrook Planning Group	Toss	2023
2015	Pun & Mc Geady Subpoenas, Depositions	Shred	2023
2021	General Correspondence	Toss	2022
2021	Community Health Contracts Check delivery list	Shred	2022
2013	Prostate Specific Antigen	Shred	2023
2001-2013	LAIF	Shred	2023
2015	Public Records Act Requests	Shred	2023
2015	Request to speak cards	Shred	2023
2014	Request for Proposal	Shred	2023



**FALLBROOK REGIONAL HEALTH DISTRICT**  
**FINANCIAL STATEMENTS AND**  
**INDEPENDENT AUDITORS' REPORT**  
**For the Fiscal Year Ended**  
**June 30, 2024**  
**(With Comparative Amounts as of June 30, 2023)**

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

**FALLBROOK REGIONAL HEALTH DISTRICT**  
*For the Fiscal Year Ended June 30, 2024*  
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***Financial Section***

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## INDEPENDENT AUDITORS' REPORT

Board of Directors  
Fallbrook Regional Health District  
Fallbrook, California

### Opinion

We have audited the accompanying financial statements of the governmental activities and general fund of Fallbrook Regional Health District (District) as of and for the fiscal year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the general fund of the District, as of June 30, 2024, and the respective changes in financial position for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinion

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

### Management's Responsibility for the Financial Statements

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

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

## **Auditors' Responsibility**

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

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

## **Required Supplementary Information**

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

**Prior-Year Comparative Information**

The financial statements include partial prior-year comparative information. Such information does not include sufficient detail to constitute a presentation in accordance with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended June 30, 2023, from which such partial information was derived.

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

In accordance with *Government Auditing Standards*, we have also issued a separate report dated November 13, 2024, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Murrieta, California  
November 13, 2024

**FALLBROOK REGIONAL HEALTH DISTRICT**  
*Management's Discussion and Analysis (Unaudited)*  
 For the Fiscal Year Ended June 30, 2024

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Management's Discussion and Analysis (MD&A) offers readers of Fallbrook Regional Health District's financial statements a narrative overview of the District's financial activities for the fiscal year ended June 30, 2024. This MD&A presents financial highlights, an overview of the accompanying financial statements, an analysis of net position and results of operations, a current-to prior year analysis, a discussion on restrictions, commitments and limitations, and a discussion of significant activity involving capital assets and long-term debt. Please read in conjunction with the financial statements, which follow this section.

**FINANCIAL HIGHLIGHTS**

- The District's net position increased 5.88%, or \$686,338 from the prior year's net position of \$11,671,479 to \$12,357,817 as a result of this year's operations.
- Total revenues from all sources increased by 15.91%, or \$406,455 from \$2,554,922 to \$2,961,377, from the prior year, primarily due to an increase in investment earnings of \$333,543.
- Total expenses for the District's operations decreased by 3.48% or \$81,919 from \$2,356,958 to \$2,275,039, from the prior year, primarily due to an decrease in depreciation of \$177,897.

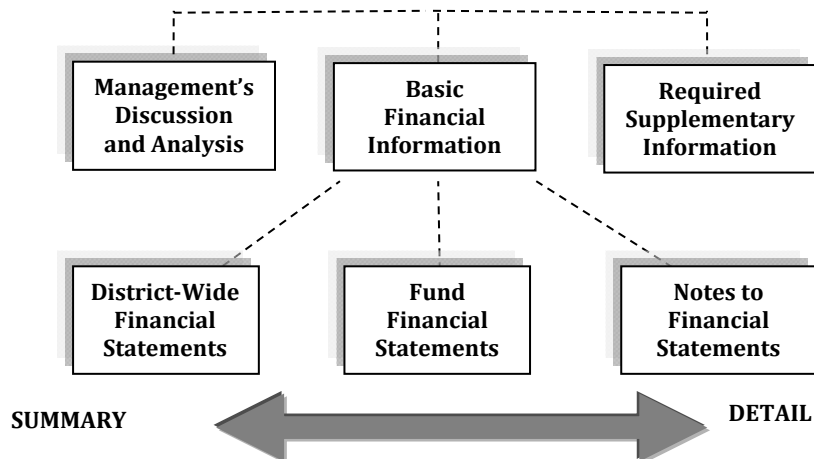
**OVERVIEW OF THE FINANCIAL STATEMENTS**

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

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

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

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





**FALLBROOK REGIONAL HEALTH DISTRICT**  
*Management's Discussion and Analysis (Unaudited)*  
*For the Fiscal Year Ended June 30, 2024*

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

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

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

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

**FALLBROOK REGIONAL HEALTH DISTRICT**  
*Management's Discussion and Analysis (Unaudited)*  
*For the Fiscal Year Ended June 30, 2024*

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

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

**District-Wide Statements**

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

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

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

**Fund Financial Statements**

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

The District has one fund, the General Fund.

**FALLBROOK REGIONAL HEALTH DISTRICT**  
*Management's Discussion and Analysis (Unaudited)*  
*For the Fiscal Year Ended June 30, 2024*

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**FINANCIAL ANALYSIS AND CONDENSED FINANCIAL INFORMATION**

**Analysis of Net Position**

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

	<u>June 30, 2024</u>	<u>June 30, 2023</u>	<u>Change</u>
<b>Assets:</b>			
Current assets	\$ 9,758,254	\$ 8,951,149	\$ 807,105
Non-current assets	-	336,966	(336,966)
Capital assets, net	<u>2,871,722</u>	<u>2,485,200</u>	<u>386,522</u>
<b>Total assets</b>	<u>12,629,976</u>	<u>11,773,315</u>	<u>856,661</u>
<b>Liabilities:</b>			
Current liabilities	252,055	78,259	173,796
Non-current liabilities	<u>20,104</u>	<u>23,577</u>	<u>(3,473)</u>
<b>Total liabilities</b>	<u>272,159</u>	<u>101,836</u>	<u>170,323</u>
<b>Net position:</b>			
Investment in capital assets	2,871,722	2,485,200	386,522
Unrestricted	<u>9,486,095</u>	<u>9,186,279</u>	<u>299,816</u>
<b>Total net position</b>	<u>\$ 12,357,817</u>	<u>\$ 11,671,479</u>	<u>\$ 686,338</u>

At the end of fiscal year 2024, the District shows a positive balance in its unrestricted net position of \$9,486,095 that may be utilized in future years.

**FALLBROOK REGIONAL HEALTH DISTRICT**  
*Management's Discussion and Analysis (Unaudited)*  
*For the Fiscal Year Ended June 30, 2024*

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

**Analysis of Revenues and Expenses**

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

	<u>June 30, 2024</u>	<u>June 30, 2023</u>	<u>Change</u>
<b>Operating expenses</b>	\$ 2,275,039	\$ 2,356,958	\$ 81,919
<b>Operating loss</b>	(2,275,039)	(2,356,958)	81,919
<b>Non-operating revenues</b>	<u>2,961,377</u>	<u>2,554,922</u>	<u>406,455</u>
<b>Change in net position</b>	686,338	197,964	488,374
<b>Net position – beginning of period</b>	<u>11,671,479</u>	<u>11,473,515</u>	<u>197,964</u>
<b>Net position – end of period</b>	<u><u>\$ 12,357,817</u></u>	<u><u>\$ 11,671,479</u></u>	<u><u>\$ 686,338</u></u>

The statement of activities shows how the government's net position changed during the fiscal year. In the case of the District, the net position of the District increased by \$686,338 during the fiscal year ended June 30, 2024.

**Table A-3: Total Revenues**

	<u>June 30, 2024</u>	<u>June 30, 2023</u>	<u>Increase (Decrease)</u>
<b>Non-operating revenues:</b>			
Property taxes	\$ 2,511,314	\$ 2,353,404	\$ 157,910
Investment earnings	436,587	103,044	333,543
Grants	-	96,827	(96,827)
Other revenues	<u>13,476</u>	<u>1,647</u>	<u>11,829</u>
<b>Total general revenues</b>	<u>2,961,377</u>	<u>2,554,922</u>	<u>406,455</u>
<b>Total revenues</b>	<u><u>\$ 2,961,377</u></u>	<u><u>\$ 2,554,922</u></u>	<u><u>\$ 406,455</u></u>

Total revenues from all sources increased by 15.91%, or \$406,455 from \$2,554,922 to \$2,961,377, from the prior year, primarily due to an increase in investment earnings.

**FALLBROOK REGIONAL HEALTH DISTRICT**  
*Management's Discussion and Analysis (Unaudited)*  
*For the Fiscal Year Ended June 30, 2024*

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

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

**Table A-4: Total Expenses**

	<u>June 30, 2024</u>	<u>June 30, 2023</u>	<u>Increase (Decrease)</u>
<b>Operating expenses:</b>			
Salaries and wages	\$ 777,285	\$ 663,848	\$ 113,437
Employee benefits	121,102	88,537	32,565
Materials and services	552,016	555,040	(3,024)
Community healthcare programs	759,129	806,129	(47,000)
Depreciation	<u>65,507</u>	<u>243,404</u>	<u>(177,897)</u>
<b>Total expenses</b>	<u>\$ 2,275,039</u>	<u>\$ 2,356,958</u>	<u>\$ (81,919)</u>

Total expenses for the District's operations decreased by 3.48% or \$81,919 from \$2,356,958 to \$2,275,039, from the prior year, primarily due to a decrease in depreciation of \$177,897.

**GOVERNMENTAL FUNDS FINANCIAL ANALYSIS**

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

As of June 30, 2024, the District reported a total fund balance of \$9,526,303. An amount of \$9,468,095 constitutes the District's *unassigned fund balance*, which is available for future expenditures.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

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

**FALLBROOK REGIONAL HEALTH DISTRICT**  
*Management's Discussion and Analysis (Unaudited)*  
*For the Fiscal Year Ended June 30, 2024*

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**CAPITAL ASSET ADMINISTRATION**

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

	<u>Balance</u> <u>June 30, 2024</u>	<u>Balance</u> <u>June 30, 2023</u>
<b>Capital assets:</b>		
Non-depreciable assets	\$ 852,890	\$ 490,291
Depreciable assets	2,386,721	2,297,291
Accumulated depreciation	<u>(367,889)</u>	<u>(302,382)</u>
<b>Total capital assets, net</b>	<u><u>\$ 2,871,722</u></u>	<u><u>\$ 2,485,200</u></u>

At the end of fiscal year 2024, the District's investment in capital assets amounted to \$2,871,722 (net of accumulated depreciation). This investment in capital assets includes buildings, improvements and equipment. Major capital asset additions during the year include equipment additions totaling \$452,029.

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

**FACTORS AFFECTING CURRENT FINANCIAL POSITION**

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

**CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

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

**FALLBROOK REGIONAL HEALTH DISTRICT***Statement of Net Position**June 30, 2024**(With Comparative Amounts as of June 30, 2023)*

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<u>ASSETS</u>	<u>2024</u>	<u>2023</u>
<b>Current assets:</b>		
Cash and investments (Note 2)	\$ 9,702,695	\$ 8,880,870
Accrued interest receivable	16,418	22,622
Property taxes receivable	21,141	24,875
Note receivable (Note 3)	-	22,782
Prepaid items	18,000	-
<b>Total current assets</b>	<u>9,758,254</u>	<u>8,951,149</u>
<b>Non-current assets:</b>		
Note receivable (Note 3)	-	336,966
Capital assets – not being depreciated (Note 4)	852,890	490,291
Capital assets – being depreciated, net (Note 4)	2,018,832	1,994,909
<b>Total non-current assets</b>	<u>2,871,722</u>	<u>2,822,166</u>
<b>Total assets</b>	12,629,976	11,773,315
<b>Current liabilities:</b>		
Accounts payable and accrued expenses	231,951	54,682
Compensated absences (Note 5)	20,104	23,577
<b>Total current liabilities</b>	252,055	78,259
<b>Non current liabilities:</b>		
Compensated absences (Note 5)	20,104	23,577
<b>Total liabilities</b>	<u>272,159</u>	<u>101,836</u>
<b>Net position:</b>		
Investment in capital assets	2,871,722	2,485,200
Unrestricted	9,486,095	9,186,279
<b>Total net position</b>	<u>\$ 12,357,817</u>	<u>\$ 11,671,479</u>

**FALLBROOK REGIONAL HEALTH DISTRICT***Statement of Activities**For the Fiscal Year Ended June 30, 2024**(With Comparative Amounts for the Fiscal Year Ended June 30, 2023)*

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	<u>2024</u>	<u>2023</u>
<b>Operating expenses:</b>		
Salaries and wages	\$ 777,285	\$ 663,848
Employee benefits	121,102	88,537
Materials and services	552,016	555,040
Community healthcare programs	759,129	806,129
Depreciation	65,507	243,404
<b>Total operating expenses</b>	<u>2,275,039</u>	<u>2,356,958</u>
<b>Operating loss</b>	<u>(2,275,039)</u>	<u>(2,356,958)</u>
<b>Non-operating revenues:</b>		
Property taxes	2,511,314	2,353,404
Investment earnings and change in fair-value	436,587	103,044
Grant revenue	-	96,827
Other revenues	13,476	1,647
<b>Total non-operating revenues</b>	<u>2,961,377</u>	<u>2,554,922</u>
<b>Change in net position</b>	686,338	197,964
<b>Net position:</b>		
Beginning of year	<u>11,671,479</u>	<u>11,473,515</u>
End of year	<u>\$ 12,357,817</u>	<u>\$ 11,671,479</u>



**FALLBROOK REGIONAL HEALTH DISTRICT**  
*Balance Sheet – Governmental Funds*  
*June 30, 2024*  
*(With Comparative Amounts as of June 30, 2023)*

	<u>General Fund</u>	
	<u>2024</u>	<u>2023</u>
<b><u>ASSETS</u></b>		
<b>Assets:</b>		
Cash and investments	\$ 9,702,695	\$ 8,880,870
Accrued interest receivable	16,418	22,622
Property taxes receivable	21,141	24,875
Note receivable	-	336,966
Prepaid items	18,000	-
<b>Total assets</b>	<b>\$ 9,758,254</b>	<b>\$ 9,265,333</b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>		
<b>Liabilities:</b>		
Accrued payroll and related liabilities	\$ 231,951	\$ 54,682
<b>Total liabilities</b>	<b>231,951</b>	<b>54,682</b>
<b>Deferred inflows of resources</b>		
Unavailable revenues from note receivable	-	336,966
<b>Total deferred inflows</b>	<b>-</b>	<b>336,966</b>
<b>Fund balances: (Note 6)</b>		
Nonspendable	18,000	-
Assigned	40,208	47,154
Unassigned	9,468,095	8,826,531
<b>Total fund balances</b>	<b>9,526,303</b>	<b>8,873,685</b>
<b>Total liabilities, deferred inflows, and fund balances</b>	<b>\$ 9,758,254</b>	<b>\$ 9,265,333</b>

**FALLBROOK REGIONAL HEALTH DISTRICT**

*Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position  
June 30, 2024*

*(With Comparative Amounts as of June 30, 2023)*

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	<u>2024</u>	<u>2023</u>
<b>Fund Balance of Governmental Funds</b>	<b>\$ 9,526,303</b>	<b>\$ 8,873,685</b>
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds balance sheet. However, the statement of net position includes those assets as capital assets.	2,871,722	2,485,200
Long-term liabilities applicable to the District are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the statement of net position as follows:		
Compensated absences	(40,208)	(47,154)
Deferred inflows from unavailable revenues, which arise only under a modified accrual basis of accounting, are reported only in the governmental funds balance sheet. These amounts are deferred and recognized as revenue in the period that amounts become available.	-	359,748
<b>Total adjustments</b>	<u>2,831,514</u>	<u>2,797,794</u>
<b>Net Position of Governmental Activities</b>	<u><u>\$ 12,357,817</u></u>	<u><u>\$ 11,671,479</u></u>

**FALLBROOK REGIONAL HEALTH DISTRICT***Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds  
For the Fiscal Year Ended June 30, 2024**(With Comparative Amounts for the Fiscal Year Ended June 30, 2023)*

	<b>General Fund</b>	
	<b>2024</b>	<b>2023</b>
<b>Revenues:</b>		
Property taxes	\$ 2,511,314	\$ 2,353,404
Investment earnings change in fair-value	436,587	103,044
Grant revenue	-	96,827
Other revenues	13,476	1,647
<b>Total revenues</b>	<b>2,961,377</b>	<b>2,554,922</b>
<b>Expenditures:</b>		
Current operations:		
Salaries and wages	784,231	626,097
Employee benefits	121,102	88,537
Materials and services	552,016	578,539
Community healthcare programs	759,129	806,129
Capital outlay	452,029	158,473
<b>Total expenditures</b>	<b>2,668,507</b>	<b>2,257,775</b>
<b>Excess of revenues over expenditures</b>	<b>292,870</b>	<b>297,147</b>
<b>Other financing sources (uses):</b>		
Principal received from note receivable	359,748	109,240
<b>Net change in fund balance</b>	<b>652,618</b>	<b>406,387</b>
<b>Fund Balance:</b>		
Beginning of year	8,873,685	8,467,298
End of year	<b>\$ 9,526,303</b>	<b>\$ 8,873,685</b>

## FALLBROOK REGIONAL HEALTH DISTRICT

### Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities

For the Fiscal Year Ended June 30, 2024

(With Comparative Amounts for the Fiscal Year Ended June 30, 2023)

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	<u>2024</u>	<u>2023</u>
<b>Net Change in Fund Balance - Governmental Funds</b>	<b>\$ 652,618</b>	<b>\$ 406,387</b>
Amount reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:		
Capital outlay	452,029	158,473
Depreciation expense	(65,507)	(243,404)
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenses in governmental funds as follows:		
Net change in compensated absences	6,946	(14,252)
Principal received on note is reported as a revenue in governmental funds. However, principal payments reduce the note receivable in the statement of net position and does not result in revenue in the statement of activities.	(359,748)	(109,240)
<b>Total adjustments</b>	<b>33,720</b>	<b>(208,423)</b>
<b>Change in Net Position of Governmental Activities</b>	<b>\$ 686,338</b>	<b>\$ 197,964</b>

# FALLBROOK REGIONAL HEALTH DISTRICT

## Notes to Financial Statements

June 30, 2024

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

#### A. Description of Organization

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

The Fallbrook Regional Health District Foundation (the “Foundation”) is a California non-profit public benefit corporation whose purpose is to establish an organization to raise and administer funds and assets that are donated, bequeathed, or devised by any lawful manner in order to promote the availability of and access to high quality health and wellness related services to the people of the Fallbrook Regional Health District and the communities it serves or for other purposes approved by the Board of Directors in conjunction with the policies established by the Board of Directors of the Fallbrook Regional Health District.

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

##### 1. Basis of Presentation

###### Government-Wide Financial Statements

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

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

The consolidated financial statements include the Fallbrook Regional Health District and the Fallbrook Regional Health District Foundation. All significant inter-company transactions have been eliminated.

###### Fund Financial Statements

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

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

# FALLBROOK REGIONAL HEALTH DISTRICT

## Notes to Financial Statements

June 30, 2024

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

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

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

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

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

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

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

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

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

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

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

##### 1. Cash and Cash Equivalents

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

##### 2. Prepaid Items

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

## FALLBROOK REGIONAL HEALTH DISTRICT

### Notes to Financial Statements

June 30, 2024

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

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

###### 3. Capital Assets

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

###### 4. Compensated Absences

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

###### 5. Net Position

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

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

###### 6. Fund Balances

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

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

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

## FALLBROOK REGIONAL HEALTH DISTRICT

### Notes to Financial Statements

June 30, 2024

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

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

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

##### 7. Fund Balance Policy

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

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

##### D. Use of Estimates

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

##### E. Property Taxes

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

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

##### F. Budgetary Accounting

An annual unappropriated budget, which establishes the total spending authority for the General Fund, is adopted by the Board of Directors just prior to the beginning of the District's fiscal year. Estimated revenue is the original estimate with modifications for new programs which are anticipated to be received during the fiscal year. Expenditures cannot legally exceed appropriations at the fund level. Appropriations for the General Fund lapse at the end of the fiscal year. The Board of Directors may authorize amendments to the budget during the year as deemed necessary. Budgeted amounts were not amended for the fiscal year ended June 30, 2024.



**FALLBROOK REGIONAL HEALTH DISTRICT**  
*Notes to Financial Statements*  
*June 30, 2024*

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**NOTE 2 – CASH AND INVESTMENTS**

Cash and cash equivalents at June 30, 2024, consist of the following:

<u>Description</u>	<u>June 30, 2024</u>
Petty Cash	\$ 138
Demand deposits with financial institutions	1,407,851
Local Agency Investment Fund (LAIF)	1,332,324
California CLASS	1,052,143
CalTRUST	<u>5,910,239</u>
<b>Total cash and investments</b>	<b><u>\$ 9,702,695</u></b>

**Demand Deposits**

At June 30 2024, the carrying amount of the District’s demand deposits were \$1,407,851, and the financial institution’s balance was \$1,438,897. The net difference represents outstanding checks, deposits-in-transit and/or other reconciling items between the financial institution’s balance and the District’s balance.

**Custodial Credit Risk – Deposits**

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

## **FALLBROOK REGIONAL HEALTH DISTRICT**

### *Notes to Financial Statements*

*June 30, 2024*

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

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

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

The District is a voluntary participant in LAIF. The fair value of the District's investment in this pool is reported at an amount based upon the District's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of the portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF. LAIF is not categorized under the fair value hierarchy established by GAAP as it is held at an amortized cost basis and it is Not Rated under the current credit risk ratings format. For financial reporting purposes, the District considers funds in LAIF a cash equivalent due to its highly liquid nature and dollar-in dollar-out amortized cost methodology. As of June 30, 2024, the District held \$1,332,324 in LAIF.

##### **California Cooperative Liquid Assets Securities System (California CLASS)**

The California Cooperative Liquid Assets Securities System (California CLASS) is a joint exercise of power entity authorized under Section 6509.7, California Government Code. California CLASS is a pooled investment option that was created via a joint exercise of powers agreement by and among California public agencies. California CLASS provides California public agencies with a convenient method for investing in high-quality, short- to medium-term securities carefully selected to optimize interest earnings while prioritizing safety and liquidity. The California CLASS Prime and Enhanced Cash funds offer public agencies the opportunity to strengthen and diversify their cash management programs in accordance with the safety, liquidity, and yield hierarchy that governs the investment of public funds.

The management of California CLASS is under the direction of a Board of Trustees comprised of eligible Participants of the program. The Board of Trustees has appointed Public Trust Advisors, LLC to serve as the Investment Advisor and Administrator of the program and has appointed U.S. Bank as the Custodian.

The District is a voluntary participant in California CLASS. The fair value of the District's investment in this pool is reported at an amount based upon the District's pro-rata share of the fair value provided by California CLASS for the entire California CLASS portfolio (in relation to the amortized cost of the of that portfolio). The balance available for withdrawal is based on the accounting records maintained by California CLASS. California CLASS is not categorized under the fair value hierarchy established by GAAP as it is held at an amortized cost basis. The California Class Prime and Enhanced Cash funds receive a credit rating of AAAM (S&P Global Ratings) and AAaf/S1 (FitchRatings), respectively. For financial reporting purposes, the District considers California CLASS a cash equivalent due to its highly liquid nature and dollar-in dollar-out amortized cost methodology. As of June 30, 2024, the District held \$1,052,143 in California CLASS.

## **FALLBROOK REGIONAL HEALTH DISTRICT**

### *Notes to Financial Statements*

*June 30, 2024*

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

##### **CalTRUST**

The District is a voluntary participant in the Investment Trust of California (CalTRUST) which is a Joint Powers Authority governed by a Board of Trustees made up of local treasures and investment officers. The Board of Trustees sets overall policy for CalTRUST and selects and supervises the activities of the Investment Manager and other agents. As of June 30, 2024, the District has \$5,910,239 invested with CalTRUST in two different funds. The medium-term fund has a targeted portfolio duration of 1 to 3 years. The S&P rating of the medium-term fund is AA-f/S1. As of June 30, 2024, the District's investment in the medium-term fund is \$4,876,554. The liquidity fund has a maximum duration of 60days. The S&P rating of the liquidity fund is AAAm. As of June 30, 2024, the District's investment in the liquidity fund is \$1,033,685. Amounts that may be withdrawn from the Medium-Term Pool are based on the net asset value per share and the number of shares held by participants. CalTRUST investments are subject to market risk as a result of changes in interest rates.

#### **NOTE 3 – NOTE RECEIVABLE**

The District's note receivable is from the sale of one of the District's properties in the amount of \$487,500 in June 2020. The original note called for interest only payments due monthly with the entire amount of the principal due March 27, 2022. During the fiscal year ended June 30, 2022, the note was renegotiated. The renegotiated note called for a \$17,500 lump-sum payment toward the existing principal balance, a one-year extension at 5% interest with \$2,500 per month payments during the one year, and a lump-sum payment due at the end of the one-year extension. During the fiscal year ended June 30, 2023, the note was renegotiated. The renegotiated note called for a \$100,000 lump-sum toward existing principal balance, a one-year extension at a 5.50% interest rate with \$3,500 per month payments during that one year, and a final lump-sum payment due in March 2024. Principal and interest payments received during the fiscal year ended June 30, 2024 amounted to \$359,749 and \$16,102 respectively.

**FALLBROOK REGIONAL HEALTH DISTRICT**  
*Notes to Financial Statements*  
*June 30, 2024*

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**NOTE 4 – CAPITAL ASSETS**

Changes in capital assets for the year were as follows:

<u>Description</u>	<u>Balance July 1, 2023</u>	<u>Additions/ Transfers</u>	<u>Deletions/ Transfers</u>	<u>Balance June 30, 2024</u>
Non-depreciable capital assets:				
Land	\$ 490,291	\$ -	\$ -	\$ 490,291
Construction-in-progress	-	362,599	-	362,599
Total non-depreciable capital assets	<u>490,291</u>	<u>362,599</u>	<u>-</u>	<u>852,890</u>
Depreciable capital assets:				
Buildings and improvements	2,211,820	89,430	-	2,301,250
Equipment	85,471	-	-	85,471
Total depreciable capital assets	<u>2,297,291</u>	<u>89,430</u>	<u>-</u>	<u>2,386,721</u>
Accumulated depreciation:				
Buildings and improvements	(247,193)	(56,158)	-	(303,351)
Equipment	(55,189)	(9,349)	-	(64,538)
Total accumulated depreciation	<u>(302,382)</u>	<u>(65,507)</u>	<u>-</u>	<u>(367,889)</u>
Total depreciable capital assets, net	<u>1,994,909</u>	<u>23,923</u>	<u>-</u>	<u>2,018,832</u>
<b>Total capital assets, net</b>	<u>\$ 2,485,200</u>	<u>\$ 386,522</u>	<u>\$ -</u>	<u>\$ 2,871,722</u>

**NOTE 5 – COMPENSATED ABSENCES**

Compensated absences comprise unpaid vacation leave which is accrued as earned. The District’s liability for compensated absences is determined annually. The changes to the compensated absences balance at June 30, 2024 were as follows:

<u>Balance July 1, 2023</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2024</u>	<u>Due Within One Year</u>	<u>Due in More Than One Year</u>
\$ 47,154	\$ 58,500	\$ (65,446)	\$ 40,208	\$ 20,104	\$ 20,104

**NOTE 6 – FUND BALANCES**

At June 30, 2024, fund balances of the District’s governmental funds were classified as follows:

<u>Description</u>	<u>Balance</u>
<b>Nonspendable:</b>	
Prepaid items	\$ 18,000
<b>Assigned:</b>	
Compensated absences	40,208
<b>Unassigned</b>	
Unassigned	<u>9,468,095</u>
<b>Total fund balances</b>	<u>\$ 9,526,303</u>

## **FALLBROOK REGIONAL HEALTH DISTRICT**

*Notes to Financial Statements*

*June 30, 2024*

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### **NOTE 7- DEFINED CONTRIBUTION PENSION PLAN**

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

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

Total employer contributions paid by the District amounted to \$19,409.

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

# FALLBROOK REGIONAL HEALTH DISTRICT

## Notes to Financial Statements

June 30, 2024

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### NOTE 8 – RISK MANAGEMENT

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

<b>A. Entity</b>	SDRMA	
<b>B. Purpose</b>	To pool member contributions and realize the advantages of self-insurance	
<b>C. Participants</b>	As of June 30, 2023 – 493 member agencies	
<b>D. Governing board</b>	Seven representatives employed by members	
<b>E. District payments for FY 2024: Property/Liability policy</b>	\$32,587	
<b>F. Condensed financial information</b>	June 30, 2023	
<b>Statement of net position:</b>		<b>June 30, 2023</b>
<b>Total assets</b>		<u>\$ 146,574,993</u>
<b>Deferred outflows</b>		<u>1,664,198</u>
		<u>76,343,471</u>
<b>Total liabilities</b>		<u>76,343,471</u>
<b>Deferred inflows</b>		<u>274,517</u>
		<u>\$ 71,621,203</u>
<b>Statement of revenues, expenses and changes in net position:</b>		
<b>Total revenues</b>		\$ 100,884,445
<b>Total expenses</b>		<u>(96,706,371)</u>
		4,178,074
<b>Change in net position</b>		4,178,074
<b>Beginning – net position</b>		<u>67,343,129</u>
<b>Ending – net position</b>		<u>\$ 71,521,203</u>
<b>G. Member agencies share of year-end financial position</b>	Not Calculated	

## **FALLBROOK REGIONAL HEALTH DISTRICT**

### *Notes to Financial Statements*

*June 30, 2024*

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

At June 30, 2024, the District participated in the liability and property programs of the SDRMA as follows:

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

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

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

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

Settled claims have not exceeded any of the coverage amounts in any of the last three fiscal years. There were no reductions in insurance coverage in fiscal year 2024, 2023, and 2022. Liabilities are recorded when it is probable that a loss has been incurred and the amount of the loss can be reasonably estimated net of the respective insurance coverage. Liabilities include an amount for claims that have been incurred but not reported (IBNR). There were no IBNR claims payable as of June 30, 2024, 2023, and 2022.

## **FALLBROOK REGIONAL HEALTH DISTRICT**

*Notes to Financial Statements*

*June 30, 2024*

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### **NOTE 9 – COMMITMENTS AND CONTINGENCIES**

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

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

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

#### **Grant Awards**

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

#### **Litigation**

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

#### **Construction Commitments**

As of June 30, 2024, the District had commitments with respects to unfinished capital projects of approximately \$968,000 to be paid from local funds in future years.

### **NOTE 10 – SUBSEQUENT EVENTS**

The District has evaluated subsequent events through November 13, 2024, the date which the financial statements were available to be issued.



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***Required Supplementary Information***

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**FALLBROOK REGIONAL HEALTH DISTRICT**  
*Budgetary Comparison Schedule – General Fund*  
*For the Fiscal Year Ended June 30, 2024*

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	<b>Adopted Original Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>Revenues:</b>			
Property taxes	\$ 2,277,713	\$ 2,511,314	\$ 233,601
Investment earnings	73,920	436,587	362,667
Other revenues	44,602	13,476	(31,126)
<b>Total revenues</b>	<u>2,396,235</u>	<u>2,961,377</u>	<u>565,142</u>
<b>Expenditures:</b>			
Current:			
Salaries and wages	786,227	784,231	1,996
Employee benefits	173,851	121,102	52,749
Materials and services	679,180	552,016	127,164
Community healthcare programs	739,780	759,129	(19,349)
Capital outlay	-	452,029	(452,029)
<b>Total expenditures</b>	<u>2,379,038</u>	<u>2,668,507</u>	<u>(289,469)</u>
<b>Excess of revenues over expenditures</b>	<u>\$ 17,197</u>	292,870	<u>\$ 275,673</u>
<b>Other financing sources (uses):</b>			
Principal received from note receivable		<u>359,748</u>	
<b>Net change in fund balance</b>		652,618	
<b>Fund balance:</b>			
Beginning of year		<u>8,873,685</u>	
End of year		<u>\$ 9,526,303</u>	

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*Supplementary Information*

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**FALLBROOK REGIONAL HEALTH DISTRICT**  
*Consolidating Schedule – Statement of Net Position*  
*For the Fiscal Year Ended June 30, 2024*

<u>ASSETS</u>	<u>FRHD</u>	<u>Foundation</u>	<u>Intercompany Eliminations</u>	<u>Consolidated</u>
<b>Current assets:</b>				
Cash and investments	\$ 9,677,263	\$ 25,432	\$ -	\$ 9,702,695
Accrued interest receivable	16,009	-	(208)	15,801
Property taxes receivable	21,141	-	-	21,141
Prepaid items	18,000	-	-	18,000
Loan due from foundation	25,000	-	(25,000)	-
<b>Total current assets</b>	<u>9,757,413</u>	<u>25,432</u>	<u>(25,208)</u>	<u>9,757,637</u>
<b>Non-current assets:</b>				
Capital assets – not being depreciated	852,890	-	-	852,890
Capital assets – being depreciated, net	2,018,832	-	-	2,018,832
<b>Total non-current assets</b>	<u>2,871,722</u>	<u>-</u>	<u>-</u>	<u>2,871,722</u>
<b>Total assets</b>	<u>12,629,135</u>	<u>25,432</u>	<u>(25,208)</u>	<u>12,629,359</u>
<b>Current liabilities:</b>				
Accounts payable and accrued expenses	231,334	-	-	231,334
Accrued interest payable	-	208	(208)	-
Compensated absences	20,104	-	-	20,104
Loan due to District	-	25,000	(25,000)	-
<b>Total liabilities</b>	<u>251,438</u>	<u>25,208</u>	<u>(25,208)</u>	<u>251,438</u>
<b>Non current liabilities:</b>				
Compensated absences	20,104	-	-	20,104
<b>Total deferred inflows of resources</b>	<u>20,104</u>	<u>-</u>	<u>-</u>	<u>20,104</u>
<b>Net position:</b>				
Investment in capital assets	2,871,722	-	-	2,871,722
Unrestricted	9,485,871	224	-	9,486,095
<b>Total net position</b>	<u>\$ 12,357,593</u>	<u>\$ 224</u>	<u>\$ -</u>	<u>\$ 12,357,817</u>

**FALLBROOK REGIONAL HEALTH DISTRICT**  
*Consolidating Schedule – Statement of Activities*  
*For the Fiscal Year Ended June 30, 2024*

	<u>2024</u>	<u>Foundation</u>	<u>Intercompany Eliminations</u>	<u>Consolidated</u>
<b>Operating expenses:</b>				
Salaries and wages	\$ 777,285	\$ -	\$ -	\$ 777,285
Employee benefits	121,102	-	-	121,102
Materials and services	552,001	15	-	552,016
Community healthcare programs	759,129	-	-	759,129
Depreciation	65,507	-	-	65,507
<b>Total operating expenses</b>	<u>2,275,024</u>	<u>223</u>	<u>(208)</u>	<u>2,275,039</u>
<b>Operating loss</b>	<u>(2,275,024)</u>	<u>(223)</u>	<u>208</u>	<u>(2,275,039)</u>
<b>Non-operating revenues:</b>				
Property taxes	2,511,314	-	-	2,511,314
Investment earnings and change in fair-value	436,598	197	(208)	436,587
Other revenues	13,226	250	-	13,476
<b>Total non-operating revenues</b>	<u>2,961,138</u>	<u>447</u>	<u>(208)</u>	<u>2,961,377</u>
<b>Change in net position</b>	686,114	224	-	686,338
<b>Net position:</b>				
Beginning of year	<u>11,671,479</u>	<u>-</u>	<u>-</u>	<u>11,671,479</u>
End of year	<u>\$ 12,357,593</u>	<u>\$ 224</u>	<u>\$ -</u>	<u>\$ 12,357,817</u>

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***Other Independent Auditors' Report***

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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN  
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS**

Board of Directors  
Fallbrook Regional Health District  
Fallbrook, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and general fund of Fallbrook Regional Health District (District) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 13, 2024.

**Internal Control Over Financial Reporting**

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

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

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

**Compliance and Other Matters**

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

**Purpose of this Report**

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

Murrieta, California  
November 13, 2024



**FALLBROOK REGIONAL HEALTH DISTRICT**  
**Presentation to the Board of Directors**  
**For the Fiscal Year Ended**  
**June 30, 2024**

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



## SCOPE OF WORK

Perform Audit Testwork of the Entity's Annual Financial Statements/Report

Report on the Entity's internal control over financial reporting and on compliance in accordance with Government Auditing Standards

## OUR RESPONSIBILITY IN ACCORDANCE WITH PROFESSIONAL STANDARDS

1. Form and express an opinion about whether the Annual Financial Statements results, that have been prepared by management, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
2. Our responsibility is to plan and perform the audit to obtain **reasonable assurance (not absolute assurance)** about whether the Annual Financial Statements are free of material misstatements.
3. We are to consider the Entity's internal controls and segregations of duties over accounting procedures and financial reporting as we perform our audit testwork. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal controls.

## AUDIT RESULTS

An Auditor's **Unmodified Opinion** has been issued on the Annual Financial Statements.

- The Annual Financial Statements are fairly presented in all material respects.
- The adopted significant accounting policies have been consistently applied.
- Estimates are considered reasonable for Depreciation expenses.
- Required disclosures are properly reflected in the Annual Financial Statements.

## AU-C 265 – Communicating Internal Control Related Matters Identified in an Audit

**No Material Issues Arose to be Reported to the Governing Board/Management**

**Any Minor Issues Were Discussed Orally and Corrected by Management**

## How Do We Make You Better?

**Best Practice Solutions Were Conveyed to Management – That's the Audit ROI**

**Fallbrook Regional Health District**  
**Dashboard – Audited Financial Statements**  
**June 30, 2024 vs 2023**

Revenues & Expenses	2024	2023	Variance
<b>Non-Operating Revenues:</b>			
Property Taxes	\$ 2,511,314	\$ 2,353,404	\$ 157,910
Investment Earnings	436,587	103,044	333,543
Grant Revenues	-	96,827	(96,827)
Other Revenues	13,476	1,647	11,829
<b>Total Revenues</b>	<u>2,961,377</u>	<u>2,554,922</u>	<u>406,455</u>
<b>Expenses:</b>			
Salaries & Wages	777,285	663,848	113,437
Employee Benefits	121,102	88,537	32,565
Materials & Services	552,016	555,040	(3,024)
Community Healthcare Programs	759,129	806,129	(47,000)
Depreciation Expense	65,507	243,404	(177,897)
<b>Total Expenses</b>	<u>2,275,039</u>	<u>2,356,958</u>	<u>(81,919)</u>
<b>Change in Revenues &amp; Expenses</b>	<u>\$ 686,338</u>	<u>\$ 197,964</u>	<u>\$ 488,374</u>
<b>Capital Outlay:</b>			
<b>Capital Asset Additions</b>	\$ (452,029)	\$ (158,473)	\$ (293,556)
<b>Depreciation Expense</b>	<u>65,507</u>	<u>243,404</u>	<u>(177,897)</u>
<b>Change in Capital Expense</b>	<u>(386,522)</u>	<u>84,931</u>	<u>(471,453)</u>
<b>Debt Service/Recovery:</b>			
<b>Note Principal Received</b>	<u>\$ 359,748</u>	<u>\$ 109,240</u>	<u>\$ 250,508</u>
<b>Cash &amp; Investments</b>	<u>\$ 9,702,695</u>	<u>\$ 8,880,870</u>	<u>\$ 821,825</u>
<b>Quick Summary:</b>			
<b>Change in Revenues &amp; Expenses</b>	\$ 686,338		
<b>Change in Capital Expense</b>	(386,522)		
<b>Note Principal Received</b>	359,748		
<b>Change in Prepaid Items</b>	(18,000)		
<b>Change in Accounts Payable</b>	177,269		
<b>Change in Cash &amp; Investments</b>	<u>\$ 818,833</u>	<b>Approximately</b>	<u>\$ (2,992)</u>
<b>Investment Earnings to Portfolio</b>	<u>4.70%</u>		

**FALLBROOK REGIONAL HEALTH DISTRICT**  
**Report to the Board of Directors**  
**For the Fiscal Year Ended**  
**June 30, 2024**

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

**FALLBROOK REGIONAL HEALTH DISTRICT**

*Table of Contents*

*For the Fiscal Year Ended June 30, 2024*

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Board of Directors  
Fallbrook Regional Health District  
Fallbrook, California

We are pleased to present this report related to our audit of the financial statements of the Fallbrook Regional Health District (District) as of and for the year ended June 30, 2024. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the District's financial reporting process.

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

Very truly yours,

Murrieta, California  
November 13, 2024

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## ***Required Communications***

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**FALLBROOK REGIONAL HEALTH DISTRICT**

*Required Communications*

*For the Fiscal Year Ended June 30, 2024*

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

Area	Comments
<p><b>Our Responsibilities with Regard to the Financial Statement Audit</b></p>	<p>Our responsibilities under auditing standards generally accepted in the United States of America have been described to you in our arrangement letter dated May 1, 2024. Our audit of the financial statements does not relieve management or those charged with governance of their responsibilities, which are also described in that letter.</p>
<p><b>Overview of the Planned Scope and Timing of the Financial Statement Audit</b></p>	<p>An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit involved judgment about the number of transactions and the account-type of areas tested. There were no changes to the planned scope and timing of our audit testwork.</p>
<p><b>Accounting Policies and Practices</b></p>	<p><b>Accounting Policies and Practices</b>                      Under generally accepted accounting principles, in certain circumstances, management may select among alternative accounting practices. During our audit, no such circumstances were noted.</p> <p><b>Adoption of, or Change in, Significant Accounting Policies or Their Application</b>                      Management has the ultimate responsibility for the appropriateness of the accounting policies used by the District. The District did not adopt any significant new accounting policies, nor have there been any changes in existing significant accounting policies during the current period.</p> <p><b>Significant or Unusual Transactions</b>                      We did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.</p> <p><b>Management’s Judgments and Accounting Estimates</b>                      Accounting estimates are an integral part of the preparation of financial statements and are based upon management’s current judgement. No such significant accounting estimates were noted or estimate applications were changed from the previous year.</p>
<p><b>Audit Adjustments</b></p>	<p>Audit adjustments are summarized in the attached <b>Summary of Adjusting Journal Entries</b>.</p>
<p><b>Uncorrected Misstatements</b></p>	<p>We are not aware of any uncorrected misstatements other than misstatements that are clearly trivial.</p>



**FALLBROOK REGIONAL HEALTH DISTRICT**

*Required Communications*

*For the Fiscal Year Ended June 30, 2024*

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

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

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***Summary of Adjusting Journal Entries***

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**FALLBROOK REGIONAL HEALTH DISTRICT**

*Summary of Adjusting Journal Entries  
For the Fiscal Year Ended June 30, 2024*

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<b>Account</b>	<b>Description</b>	<b>Debit</b>	<b>Credit</b>
<b>Adjusting Journal Entries</b>			
<b>Adjusting Journal Entries JE # 1</b>			
To gross up property taxes			
581	County collection fees (new account)	22,853.64	
7000	Property Tax Revenue		16,387.86
7004	Interest/Dividend Income		6,465.78
<b>Total</b>		<b>22,853.64</b>	<b>22,853.64</b>
<b>Adjusting Journal Entries JE # 2</b>			
To agree to prior year report			
580.04	Office Expenses	280.95	
6000	Unrestricted Operations Fund		280.95
<b>Total</b>		<b>280.95</b>	<b>280.95</b>
	<b>Total Adjusting Journal Entries</b>	<b>23,134.59</b>	<b>23,134.59</b>

**COMMUNITY HEALTH CONTRACTS**  
**FY 24/25**  
**QUARTER 1 GRANT IMPACT REPORTS**

## Organization Information

### Legal Name

Boys Club of Fallbrook

### DBA (if Applicable)

Boys & Girls Clubs of North County

## Program Name/Title

Triple Play Program

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

Components of the Triple Play Program are incorporated into daily Club schedules and result in positive impacts on children's physical and mental health. The three components of Triple Play (mind, body, and soul) teach youth Healthy Habits (diet and nutrition curriculum), gamified Physical Ed programs, and Social Recreation activities and events for their social-emotional wellbeing. The multi-faceted approach supports mental and physical health literacy in our youth population, which is shown to lead to a healthier, stronger community. Children who are involved in our program enter young adulthood with essential skills to maintain a healthy body, form positive relationships, make safe and healthy choices, and cope with stress.

## Target Population - Age

	Percent of program participants	Estimated number of participants
Children (infants to 12)	93	965
Young Adults (13-17)	6.5	73
Adults (18-60)	.5	3
Seniors (60+)	0	0
We do not collect this data (indicate with 100%)*		

## Target Population not collected - Age

NA

## Target Population - Gender

	Percent of program participants
Female	51
Male	49
Non-binary	0
Unknown*	0

## \*Target Population - Gender

NA

## Target Population - Income Level

	Percent of program participants
Extremely Low-Income Limits, ceiling of \$32,100	35
Very Low (50%) Income Limits, ceiling of \$53,500	40
Low (80%) Income Limits, ceiling of \$85,600	20
Higher Than Listed Limits	5
We do not collect this data (indicate with 100%)*	

## \*Target Population - Income Level

NA

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

3123

## Social Determinants of Health (SDOH)

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

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

Education Access & Quality (Early Childhood Education and Development, Enrollment in Higher Education, High School Graduation, Language and Literacy)

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 Goal

Our goal is to improve the overall health and resilience of the youth in our program. In order to reach this goal, we have provided healthy snacks, nutrition and exercise curriculum, and social-emotional learning programs at each of our 8 sites. Our outcomes are measured using attendance data. Our program is ongoing and sustainable- it is incorporated into the daily schedule for each day of program year-round, inseparable from our Club. Our partnerships with local organizations such as the Fallbrook Food Pantry and FRHD Wellness Center aid families of our members to make our approach even more holistic and far-reaching.

## Anticipated Acknowledgment

### Anticipated Acknowledgment

Social Media Postings

Print Materials to Service Recipients

Website Display

## Eligibility Check

**You are ineligible to apply per the District's Grant Policy & Procedures, please contact District staff to if you have questions.**

## Organization Information

### Contact Information

#### Contact Name

Lisa Ware

#### Title

Vice Pres. of Operations

#### Primary Contact Phone

7607285871

#### Email Address

lisaw@bgcnorthcounty.org

### Organization Physical Address

445 East Ivy Street  
Fallbrook, CA, 92028

## Writing Instructions:

## Program Information

**What language(s) can this program accommodate:**

English

Spanish

ASL

**What demographic group does this program predominately serve:**

Youth - school based

Youth - other setting

### Program Objectives & Measurable Outcomes

1) Hire and train staff members to provide daily Triple Play activities at eight Boys & Girls Clubs of North County sites during the 2024-25 school year. 2) Provide 60 minutes of vigorous physical activity each day at each Boys & Girls Clubs of North County sites for at least 600 youth per day during the 2024-25 school year. 3) Provide three family nights each year at eight Boys & Girls Clubs of North County

sites for families of Boys & Girls Clubs of North County members during the 2024-25 school year.

Hiring and training logs will be kept for each site. Staff members will receive an orientation upon hire to familiarize them with the Boys & Girls Club, our programs, and our expectations. Staff will also receive annual training specifically on the Triple Play program, implementation, and curriculum. Participation counts will be kept at each site each day to track the achievement of our goal to reach 600 youth. Staff members will track participation on roll sheets, which will be accumulated and reported centrally each month, and then compiled in preparation for grant reporting. In the spring, youth participants over the age of 9 will complete the National Youth Outcomes Initiative (NYOI) survey. This tool developed by Boys & Girls Clubs of America measures the impact of our programs. From this survey, we can determine the wide range of impacts we are having on our youth including: fruit and vegetable consumption, water consumption, physical activity participation, ability to cope with challenges, identifying emotions, impulse control, problem-solving, relationship building, self-efficacy, and empathy. Responses in these areas will demonstrate the impact that Triple Play has on youth participants. Participation counts and other documentation will be kept on the family night events held three times each year at each site. Staff will track attendance using roll sheets, which will be accumulated and reported centrally each month, where the data will be compiled in preparation for grant reporting. Other documentation, such as flyers and photos, will also be collected centrally.

## Financial Reporting & Budget

### Program Budget



Q1 Budget Report Form.pdf





# Boys & Girls Clubs of North County

Published by Loomly

July 18



A great big THANK YOU to [Fallbrook Regional Health District](#) for supporting our members, our programs & our Club. We appreciate your continuing commitment to our Fallbrook community





Boys & Girls Clubs of North County

Published by Loomly

• August 9 •



Thank you [Fallbrook Regional Health District](#) for your continuing support of our summer swim safety program. We are extremely grateful for this partnership providing our community the chance to just keep swimming! 🌊  
We ❤️ [Fallbrook Regional Health District](#)





Boys & Girls Clubs of North County

Published by Loomly

June 24



Summer is at the CLUB 🏖️ Make payment for Summer Camp by this Wednesday 6/26 to reserve a spot for next week!

🏊 Next swim lesson session starts Monday- be sure to register today.

**BOYS & GIRLS CLUBS OF NORTH COUNTY**  
**SUMMER 2024**  
*June 3rd- August 2nd*  
 Ingold Clubhouse - 445 E Ivy St. Fallbrook

**CURRENT MEMBERSHIP & PRE PAYMENT REQUIRED FOR ALL PROGRAMS**

<b>DAY CAMP</b>	<b>SWIM LESSONS</b>
MONDAY - FRIDAY 6:30AM-6PM	2 WEEK SESSIONS MORNINGS MONDAY - FRIDAY

Fallbrook Regional HEALTH DISTRICT



The Clubs will be closed the week of August 5th for training & cleaning. We reopen for the school year on Monday August 12.

 205 W. ALVARADO ST. FALLBROOK, CA 760-726-5871  
**bgnorthcounty.org**

**BOYS & GIRLS CLUBS OF NORTH COUNTY**

See insights and ads

Boost post

## Organization Information

### Legal Name

Palomar Family Counseling Service

### DBA (if Applicable)

n/a

## Program Name/Title

Mental Health Matters

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

6 youth have been referred for individual counseling, anger management, reasons for referrals include depression, anxiety, family issues, and behavior issues. 6 youth have been referred for group counseling, most have behavior challenges, aggression with other children, and in need of social skill development. PFCS has conducted 4 targeted outreach activities to low-income, minority and senior populations. We have reached a total of 38 district residents. As a result 1 adult and 1 family has requested services and will begin counseling in October. Four children were referred to our Full Service Partnership program.

## Target Population - Age

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

## Target Population not collected - Age

n/a

## Target Population - Gender

	Percent of program participants
Female	33
Male	67
Non-binary	
Unknown*	

## \*Target Population - Gender

n/a

## Target Population - Income Level

	Percent of program participants
Extremely Low-Income Limits, ceiling of \$32,100	34
Very Low (50%) Income Limits, ceiling of \$53,500	8
Low (80%) Income Limits, ceiling of \$85,600	50
Higher Than Listed Limits	8
We do not collect this data (indicate with 100%)*	

### \*Target Population - Income Level

n/a

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

12

## Social Determinants of Health (SDOH)

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

Education Access & Quality (Early Childhood Education and Development, Enrollment in Higher Education, High School Graduation, Language and Literacy)

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

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

### Program Goal

Ensure that residents of the Fallbrook Regional Health District have access to and receive high-quality, affordable, and culturally competent mental health care in order to enhance overall well-being and quality of life, particularly for low-income and minority communities.

## Anticipated Acknowledgment

### Anticipated Acknowledgment

Social Media Postings

Website Display

Other

## Eligibility Check

**You are ineligible to apply per the District's Grant Policy & Procedures, please contact District staff to if you have questions.**

## Organization Information

### Contact Information

#### Contact Name

David Drazenovich

#### Title

Director of Development

#### Primary Contact Phone

760.741.2660

#### Email Address

ddrazenovich@pfcs.agency

### Organization Physical Address

120 W. Hawthorne  
Fallbrook, CA, 92028

## Writing Instructions:

## Program Information

**What language(s) can this program accommodate:**

English

Spanish

**What demographic group does this program predominately serve:**

Youth - other setting

### Program Objectives & Measurable Outcomes

Objective 1: Children and Youth Provide individual or group counseling services to 50 referred children and youth between July 1, 2024 and June 30, 2025, in order to improve behavioral, emotional, and/or social functioning. Measure 1a: 75% of children/youth completing 5 or more sessions of individual therapy will improve mental health functioning as measured by improvements in



scores on the Columbia Impairment Scale administered pre and post counseling, completion of treatment goals, or therapist observations recorded on HIPAA compliant electronic data sheets. Measure 1b: 75% of students completing 5 or more sessions of group counseling will improve social-emotional functioning as measured by therapist reports recorded on HIPAA compliant electronic data sheets. Objective 2: Adults Provide office based or telehealth counseling to 20 self-referred adults between July 1, 2023 and June 30, 2024 in order to improve mental, behavioral, emotional, and/or social functioning. Measure 2: 80% of adults completing 5 or more sessions of counseling will improve mental health functioning as measured by improvements in scores on standardized screening instruments (PHQ-9, the Hamilton Anxiety Scale, or the GAD-7) administered pre and post counseling, completion of treatment goals, and/or therapist observations recorded on HIPAA compliant electronic health records. Objective 3: Wellness Workshop Series Offer 4 community-based wellness groups and 4 educational workshops to 40 self-referred adults in order to increase the number of individuals who show resilience to challenges and stress, take part in healthy behaviors and develop foundational mental health skills needed now and for the future. Measure 3: 80% of individuals participating in wellness groups or workshops will recommend PFCS to a friend or family member and report improved awareness of social-emotional functioning and other aspects of mental health on surveys administered after each workshop or last group session. Objective 4: Satisfaction Provide effective counseling services that meet the needs of 110 area residents, in order to create an environment where the full potential for health and well-being can be met. Measure 4a: 80% of individuals (adults, families of children) who receive counseling services between July 1, 2024 and June 30, 2025, will rate their satisfaction with services as good or excellent, on a 5-point scale administered 1 month post treatment via an anonymous electronic survey. Measure 4b: 80% of community partners will rate the quality of service provided by PFCS as good or excellent as measured by a 5 point scale administered electronically in the last month of the grant year.

## Financial Reporting & Budget

### Program Budget



FY 24-25 Mental Health Mat... .xlsx



# Mental Health Matters

**Fallbrook area residents:** If you or someone you know is in need of counseling services, contact us today at **760.741.2660**

## Our Services:

- Family Counseling
- Individual Counseling  
*(children youth, & adults)*
- Couples / Marriage Counseling
- Wellness Workshops

In person at the Community Health & Wellness Center or via telehealth

## Payment options include:

- Some private insurance or private pay
- Low or no cost for those in need through special funding from:





## Organization Information

### Legal Name

San Diego Children's Discovery Museum

### DBA (if Applicable)

San Diego Children's Discovery Museum

## Program Name/Title

Access for All Mobile Children's Museum Scholarships for Fallbrook Children

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

The Access for All Mobile Children's Museum program has significantly impacted the health and wellness of children in Fallbrook, serving 945 individuals, including 857 students and 88 adults. We have visited local schools—Mary Fay Pendleton Elementary, William H. Frazier Elementary, La Paloma Elementary, Live Oak Elementary, San Onofre, Fallbrook STEM Academy, Mike Choate ECE Center, and Maie Ellis Elementary—delivering workshops and exhibits that enhance students' understanding of health and their environment while fostering social-emotional development.

Our Creature Features Workshops align with Next Generation Science Standards (NGSS), emphasizing the needs of plants and animals and highlighting connections between health, well-being, and biodiversity. Additionally, our preschool exhibits provide hands-on learning experiences, promoting fine motor and social-emotional skills through free-flow learning. This holistic approach encourages curiosity about the natural world and supports the development of essential skills for overall health.

Post-workshop evaluations from teachers reflect the program's positive outcomes. One teacher remarked, " My students absolutely loved all of the different activities! As a teacher it was great to see them learning how to communicate with one another, problem solve, practice fine and gross motor activities, while also having a lot of fun in the process!"

The cumulative effect of this program is long-lasting, equipping students with critical social-emotional skills that enhance their ability to collaborate and navigate social situations. Our goal of reaching every Preschool, TK, and Kindergarten class in the district has been successfully achieved, demonstrating the program's effectiveness and reach.

## Target Population - Age

	Percent of program participants	Estimated number of participants
Children (infants to 12)	91	857
Young Adults (13-17)		
Adults (18-60)	9	88
Seniors (60+)		
We do not collect this data (indicate with 100%)*		

## Target Population not collected - Age

NA

## Target Population - Gender

	Percent of program participants
Female	
Male	
Non-binary	
Unknown*	100

### \*Target Population - Gender

While we do not collect this data, the Fallbrook Union School District (FUSD) collects it as part of their student records. This ensures demographic data, including gender, is tracked comprehensively, allowing us to focus on delivering equitable programming without duplicating FUSD's existing data efforts.

## Target Population - Income Level

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

### \*Target Population - Income Level

We do not collect income-level data for our program participants because the Fallbrook Union School District manages this information as part of their student records. Our focus is on providing accessible, equitable educational experiences for all students, regardless of their income level, and we rely on the district's data systems to ensure demographic needs are met without duplicating efforts.

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

945

## Social Determinants of Health (SDOH)

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

Education Access & Quality (Early Childhood Education and Development, Enrollment in Higher Education, High School Graduation, Language and Literacy)

### Program Goal

By the end of the 2024-2025 academic year, the Mobile Children's Museum aims to deliver a minimum of 40 STEM workshops to ALL PreK, TK, and Kindergarten students in Fallbrook Union Elementary Schools, impacting over 900 children and ensuring financial inclusivity for all participants through Access for All scholarships. This goal will be evaluated quarterly by assessing program success through structured

observations, surveys, and participation metrics, aiming to enhance social-emotional development, academic engagement, and overall effectiveness based on continuous improvement strategies.

# Anticipated Acknowledgment

## Anticipated Acknowledgment

- Social Media Postings
- Website Display
- Other

# Eligibility Check

**You are ineligible to apply per the District's Grant Policy & Procedures, please contact District staff to if you have questions.**

## Organization Information

### Contact Information

#### Contact Name

Heather Disher

#### Title

Director of Advancement

#### Primary Contact Phone

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#### Email Address

heatherd@sdcdm.org

### Organization Physical Address

320 N Broadway  
Escondido, California, 92025

## Writing Instructions:

## Program Information

**What language(s) can this program accommodate:**

English

**What demographic group does this program predominately serve:**

Youth - school based

### Program Objectives & Measurable Outcomes

SDCDM uses both quantitative and qualitative metrics to measure the success of our mobile programming. Evaluations are analyzed quarterly, and improvements are made based on the findings. Our mobile museum metrics include the number and ages of children and adults served, post-program survey results from participating teachers and Museum staff members, and program efficacy

measured by the engagement level of the children.

The primary goal of the Mobile Children's Museum project is to provide enriching, hands-on, immersive learning experiences, particularly in the field of STEM (Science, Technology, Engineering, and Mathematics), to children in marginalized, economically disadvantaged, and geographically under-resourced communities.

**SMART Goal for Increasing Program Participation:**  
Achieve a 15% increase in student participation in Mobile Museum experiences among Fallbrook students during the current academic year, measured by comparing the number of participants to the figures recorded in the previous year.

**SMART Goal for Financial Inclusivity:**  
Attain 100% financial inclusivity by ensuring that at least 100% of Fallbrook participants benefit from fully funded or subsidized STEM workshops through Access for All scholarships, quantified by calculating the percentage of children covered by these scholarships.

**SMART Goal for Increasing Access to STEM Education:**  
Deliver STEM workshops to a minimum of 900 children in Fallbrook Union Elementary Schools during the 2024-2025 academic year, ensuring broader access to STEM education.

**SMART Goal for Enhancing Academic Engagement:**  
Design and implement at least two grade-specific STEM workshops aligned with Next Generation Science and Common Core Standards, fostering hands-on learning experiences for students in Fallbrook Union Elementary Schools to enhance academic engagement.

**SMART Goal for Evaluating Program Success:**  
Regularly assess the success of the program by analyzing quarterly evaluations of both onsite and mobile programming. Implement improvements based on the findings to enhance the overall effectiveness and impact of the Mobile Children's Museum.

## Financial Reporting & Budget

### Program Budget



FRHD\_Program Budget Repo... .pdf



## San Diego Children's Discovery Museum

1,259 followers

34m •

Thank you to **Fallbrook Regional Health District** for granting us the opportunity to bring our Mobile Children's Museum to over 800 Preschool, Transitional Kindergarten, and Kindergarten students in Fallbrook Union School District this fall!

One TK teacher at Live Oak Elementary shared her excitement, saying, "My students absolutely loved all of the different activities! As a teacher, it was great to see them learning how to communicate with one another, problem solve, and practice fine and gross motor activities while also having a lot of fun in the process!" It is thanks to partnerships like these that we can provide amazing hands-on opportunities for students and teachers.



with Fallbrook Regional Health District



Thank you  
Fallbrook Regional  
HEALTH DISTRICT



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