

Fallbrook Regional Health District
REPORT 1 - BALANCE SHEET COMPARISON
Comparison of Nov 2022 to Oct 2022

| | Nov 30, 22 | Oct 31, 22 | \$ Change |
|--|-----------------------------|-----------------------------|--------------------------|
| ASSETS | | | |
| Current Assets | | | |
| Checking/Savings | | | |
| 102.3 · Cash in Bank - Pacific Western | 618,500.36 | 614,371.91 | 4,128.45 |
| 102.6 · Cash in Bank - LAIF | 1,667,359.73 | 1,667,359.73 | 0.00 |
| 102.9 · Cash in Bank - CalTRUST | 5,558,885.25 | 5,514,122.06 | 44,763.19 |
| 102.10 · Petty Cash | 418.84 | 418.84 | 0.00 |
| Total Checking/Savings | 7,845,164.18 | 7,796,272.54 | 48,891.64 |
| Other Current Assets | | | |
| 104 · Prepaid Insurance | 17,848.13 | 20,397.85 | -2,549.72 |
| 107 · Tax Apportionment Receivable | 748,316.37 | 101,462.22 | 646,854.15 |
| 110 · Reimbursement Rec'ble - CIF | -369.42 | -369.42 | 0.00 |
| Total Other Current Assets | 765,795.08 | 121,490.65 | 644,304.43 |
| Total Current Assets | 8,610,959.26 | 7,917,763.19 | 693,196.07 |
| Fixed Assets | | | |
| 121 · Equipment | 79,034.49 | 79,034.49 | 0.00 |
| 121.2 · Equipment Depreciation | -50,526.25 | -49,756.00 | -770.25 |
| 122.0 · Assets | | | |
| 122.01 · S. Brandon Road | 161,578.00 | 161,578.00 | 0.00 |
| 122.011 · S. Brandon Road Improvements | 223,424.76 | 223,424.76 | 0.00 |
| 122.012 · S. Brandon Road Land | 129,662.00 | 129,662.00 | 0.00 |
| 122.02 · E. Mission Road | 1,441,539.86 | 1,441,539.86 | 0.00 |
| 122.021 · E. Mission Road Improvements | 467,486.37 | 450,806.49 | 16,679.88 |
| 122.022 · E. Mission Road Land | 360,629.00 | 360,629.00 | 0.00 |
| 122.04 · Accum Depr - All Buildings | -215,114.50 | -210,741.00 | -4,373.50 |
| Total 122.0 · Assets | 2,569,205.49 | 2,556,899.11 | 12,306.38 |
| Total Fixed Assets | 2,597,713.73 | 2,586,177.60 | 11,536.13 |
| Other Assets | | | |
| 130 · Note Receivable - East Alvarado | 466,235.37 | 466,790.41 | -555.04 |
| Total Other Assets | 466,235.37 | 466,790.41 | -555.04 |
| TOTAL ASSETS | <u>11,674,908.36</u> | <u>10,970,731.20</u> | <u>704,177.16</u> |
| LIABILITIES & EQUITY | | | |
| Liabilities | | | |
| Current Liabilities | | | |
| Accounts Payable | | | |
| 140 · Accounts Payable | 36,175.75 | 12,368.41 | 23,807.34 |
| Total Accounts Payable | 36,175.75 | 12,368.41 | 23,807.34 |
| Other Current Liabilities | | | |
| 203 - Accrued Payroll | 18,451.54 | 17,673.93 | 777.61 |
| 204 · Accrued Vacation & Sick Leave | 35,930.38 | 35,930.38 | 0.00 |
| 211 · Payroll Taxes Payable | 7,058.42 | 6,544.27 | 514.15 |
| 213 · Simple Plan Payable | 3,060.89 | 3,060.92 | -0.03 |
| 220 · Refundable Deposit Payable | 200.00 | 0.00 | 200.00 |
| Total Other Current Liabilities | 64,701.23 | 63,209.50 | 1,491.73 |
| Total Current Liabilities | 100,876.98 | 75,577.91 | 25,299.07 |
| Total Liabilities | 100,876.98 | 75,577.91 | 25,299.07 |

Fallbrook Regional Health District
REPORT 1 - BALANCE SHEET COMPARISON
 Comparison of Nov 2022 to Oct 2022

| | <u>Nov 30, 22</u> | <u>Oct 31, 22</u> | <u>\$ Change</u> |
|---------------------------------------|-----------------------------|-----------------------------|--------------------------|
| Equity | | | |
| 302.2 · Community Investment Funds | 8,912,578.12 | 8,912,578.12 | 0.00 |
| 300 · Unrestricted Operations Fund | 2,485,148.17 | 2,485,148.17 | 0.00 |
| Net Income | 176,305.09 | -502,573.00 | 678,878.09 |
| Total Equity | <u>11,574,031.38</u> | <u>10,895,153.29</u> | <u>678,878.09</u> |
| TOTAL LIABILITIES & EQUITY | <u>11,674,908.36</u> | <u>10,970,731.20</u> | <u>704,177.16</u> |

Fallbrook Regional Health District
REPORT 2 - INCOME STATEMENT
For the Month Ended November 2022 & Fiscal Year to Date

| | Nov 22 | Jul - Nov 22 |
|---|-------------------|-------------------|
| Ordinary Income/Expense | | |
| Income | | |
| 400 · District Income | | |
| 402 · Property Tax Revenue | 748,316.37 | 940,184.62 |
| 403 · Interest / Dividends | 10,442.93 | 50,906.47 |
| Total 400 · District Income | <u>758,759.30</u> | <u>991,091.09</u> |
| Total Income | 758,759.30 | 991,091.09 |
| Expense | | |
| 500 · Administrative Expenses | | |
| 500.01 · Communications | 814.98 | 3,498.74 |
| 500.02 · IT Services | 400.00 | 2,060.00 |
| 500.03 · Refreshments | 37.18 | 258.70 |
| 500.04 · Office Expenses | 1,238.32 | 6,256.50 |
| 500.05 · Utilities | 813.51 | 5,848.43 |
| 500.06 · Independent Contract Services | 0.00 | 6,693.75 |
| 500.07 · Maintenance Services & Repairs | 3,103.11 | 30,585.38 |
| 500.08 · Vehicle Expenses | 20.00 | 492.10 |
| 500.10 · Salaries | 34,209.21 | 172,926.27 |
| 500.12 · Payroll Taxes | 2,752.41 | 16,766.44 |
| 500.14 · W/C Insurance | 230.33 | 1,039.15 |
| 500.15 · Employee Health & Welfare | 2,563.28 | 12,800.04 |
| 500.16 · Board Stipends | 1,212.75 | 7,512.75 |
| 500.17 · Education & Conferences | 1,349.03 | 15,652.06 |
| 500.18 · Dues & Subscriptions | 925.21 | 13,681.62 |
| 500.19 · Insurance - General | 1,712.87 | 8,564.35 |
| 500.20 · Independent Accounting Services | 1,500.00 | 7,500.00 |
| 500.21 · Annual Independent Audit | 0.00 | 5,000.00 |
| 500.22 · Medical Records Store & Service | 2,690.35 | 13,063.69 |
| 500.23 · General Counsel | 2,800.00 | 11,865.00 |
| 500.29 · Dist Promotions & Publications | 1,090.00 | 3,505.48 |
| 500.30 · Simple IRA Expense | 838.06 | 3,286.21 |
| 500.33 · Copier Lease | 902.85 | 4,505.25 |
| 500.36 · Accrued Vacation & Sick Leave | 0.00 | 3,028.48 |
| 500.40 · Office Equipment | 0.00 | 1,727.41 |
| Total 500 · Administrative Expenses | <u>61,203.45</u> | <u>358,117.80</u> |
| 570 · Comm. Health & Wellness Center | | |
| 570.32 · Vehicle Expenses | 43.13 | 265.12 |
| 570.01 · Communications | 435.91 | 1,974.55 |
| 570.04 · Office Expenses | 1,005.47 | 3,405.97 |
| 570.05 · Utilities | 1,512.90 | 5,946.25 |
| 570.07 · Maintenance Services & Repairs | 7,842.00 | 25,598.61 |
| 570.10 · Salaries | 13,431.13 | 57,289.79 |
| 570.12 · Payroll Taxes | 1,033.75 | 4,426.54 |
| 570.15 · Employee Health & Welfare | 2,323.13 | 13,196.90 |
| 570.18 · Dues & Subscriptions | 344.00 | 516.00 |
| 570.19 · Insurance - General | 606.52 | 3,032.60 |
| 570.29 · Dist Promotions & Publications | 276.89 | 3,784.84 |
| 570.30 · Simple IRA Expense | 283.91 | 1,232.05 |
| 570.40 · Office Equipment | 0.00 | 1,315.79 |
| Total 570 · Comm. Health & Wellness Center | <u>29,138.74</u> | <u>121,985.01</u> |

Fallbrook Regional Health District
REPORT 2 - INCOME STATEMENT
For the Month Ended November 2022 & Fiscal Year to Date

| | Nov 22 | Jul - Nov 22 |
|--|------------|--------------|
| 600 · Community Health Contracts | | |
| 600.02 · Boys & Girls Clubs of North Cty | 0.00 | 35,312.00 |
| 600.04 · D'Vine Path | 0.00 | 23,574.00 |
| 600.05 · Fallbrook Food Pantry | 0.00 | 75,200.00 |
| 600.07 · Fallbrook Senior Citizens Serv | 0.00 | 20,339.56 |
| 600.10 · Foundation for Senior Care | 0.00 | 61,002.42 |
| 600.11 · Hospice of the Valleys | 0.00 | 8,922.22 |
| 600.12 · Michelle's Place Cancer Res Ctr | 0.00 | 23,703.00 |
| 600.14 · Palomar Family Counseling Svc | 0.00 | 30,000.00 |
| 600.51 · NC Fire JPA (EMSO) | 20,660.49 | 39,702.57 |
| 600.52 · NC Fire JPA (Public Comms) | 0.00 | 8,479.67 |
| Total 600 · Community Health Contracts | 20,660.49 | 326,235.44 |
| 800 · District Direct Care Services | | |
| 800.01 · Health Services and Clinics | 0.00 | 3,671.05 |
| Total 800 · District Direct Care Services | 0.00 | 3,671.05 |
| Total Expense | 111,002.68 | 810,009.30 |
| Net Ordinary Income | 647,756.62 | 181,081.79 |
| Other Income/Expense | | |
| Other Income | | |
| 406 · Unearned Gain/Loss - CalTRUST | 34,320.26 | -85,432.94 |
| 810 · Interest Income - Alvarado Str. | 1,944.96 | 9,747.74 |
| Total Other Income | 36,265.22 | -75,685.20 |
| Other Expense | | |
| 825 · Depreciation | | |
| 500.27 · Depreciation - Brandon Rd. | 1,408.45 | 7,042.25 |
| 570.27 · Depreciation - Mission Rd. | 3,735.30 | 18,676.50 |
| Total 825 · Depreciation | 5,143.75 | 25,718.75 |
| 835 · FRHD Foundation | | |
| 580 · FRHD Foundation Support | | |
| 580.17 · Education & Conferences | 0.00 | 176.71 |
| Total 580 · FRHD Foundation Support | 0.00 | 176.71 |
| Total 835 · FRHD Foundation | 0.00 | 176.71 |
| 900 · Community Investment Fund Reimb | 0.00 | -96,803.96 |
| Total Other Expense | 5,143.75 | -70,908.50 |
| Net Other Income | 31,121.47 | -4,776.70 |
| Net Income | 678,878.09 | 176,305.09 |

Fallbrook Regional Health District
REPORT 3 - PROFIT & LOSS ACTUAL vs. YTD BUDGET
 July through November 2022

| | Jul - Nov 22 | Budget | \$ Over Budget | % of Budget |
|---|-------------------|-------------------|--------------------|---------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| 400 · District Income | | | | |
| 402 · Property Tax Revenue | 940,184.62 | 839,694.54 | 100,490.08 | 112.0% |
| 403 · Interest / Dividends | 50,906.47 | 8,440.72 | 42,465.75 | 603.1% |
| Total 400 · District Income | 991,091.09 | 848,135.26 | 142,955.83 | 116.9% |
| 460 · Lease Income | | | | |
| 570.00 · Wellness Center Income | 0.00 | 500.00 | (500.00) | 0.0% |
| Total 460 · Lease Income | 0.00 | 500.00 | (500.00) | 0.0% |
| Total Income | 991,091.09 | 848,635.26 | 142,455.83 | 116.8% |
| Expense | | | | |
| 500 · Administrative Expenses | | | | |
| 500.01 · Communications | 3,498.74 | 4,065.00 | (566.26) | 86.1% |
| 500.02 · IT Services | 2,060.00 | 1,425.00 | 635.00 | 144.6% |
| 500.03 · Refreshments | 258.70 | 200.00 | 58.70 | 129.4% |
| 500.04 · Office Expenses | 6,256.50 | 4,750.00 | 1,506.50 | 131.7% |
| 500.05 · Utilities | 5,848.43 | 6,769.60 | (921.17) | 86.4% |
| 500.06 · Independent Contract Services | 6,693.75 | 7,085.00 | (391.25) | 94.5% |
| 500.07 · Maintenance Services & Repairs | 30,585.38 | 7,100.00 | 23,485.38 | 430.8% |
| 500.08 · Vehicle Expenses | 492.10 | 305.00 | 187.10 | 161.3% |
| 500.10 · Salaries | 172,926.27 | 138,104.20 | 34,822.07 | 125.2% |
| 500.12 · Payroll Taxes | 16,766.44 | 11,048.35 | 5,718.09 | 151.8% |
| 500.14 · W/C Insurance | 1,039.15 | 1,050.00 | (10.85) | 99.0% |
| 500.15 · Employee Health & Welfare | 12,800.04 | 18,133.50 | (5,333.46) | 70.6% |
| 500.16 · Board Stipends | 7,512.75 | 7,875.00 | (362.25) | 95.4% |
| 500.17 · Education & Conferences | 15,652.06 | 4,800.00 | 10,852.06 | 326.1% |
| 500.18 · Dues & Subscriptions | 13,681.62 | 22,575.00 | (8,893.38) | 60.6% |
| 500.19 · Insurance - General | 8,564.35 | 11,190.40 | (2,626.05) | 76.5% |
| 500.20 · Independent Accounting Services | 7,500.00 | 7,000.00 | 500.00 | 107.1% |
| 500.21 · Annual Independent Audit | 5,000.00 | 12,000.00 | (7,000.00) | 41.7% |
| 500.22 · Medical Records Store & Service | 13,063.69 | 11,090.05 | 1,973.64 | 117.8% |
| 500.23 · General Counsel | 11,865.00 | 13,965.00 | (2,100.00) | 85.0% |
| 500.29 · Dist Promotions & Publications | 3,505.48 | 5,625.00 | (2,119.52) | 62.3% |
| 500.30 · Simple IRA Expense | 3,286.21 | 4,143.15 | (856.94) | 79.3% |
| 500.33 · Copier Lease | 4,505.25 | 4,231.70 | 273.55 | 106.5% |
| 500.36 · Accrued Vacation & Sick Leave | 3,028.48 | 0.00 | 3,028.48 | 100.0% |
| 500.40 · Office Equipment | 1,727.41 | 3,600.00 | (1,872.59) | 48.0% |
| Total 500 · Administrative Expenses | 358,117.80 | 308,130.95 | 49,986.85 | 116.2% |
| 570 · Comm. Health & Wellness Center | | | | |
| 570.32 · Vehicle Expenses | 265.12 | 0.00 | 265.12 | 100.0% |
| 570.01 · Communications | 1,974.55 | 1,100.00 | 874.55 | 179.5% |
| 570.02 · IT Services | 0.00 | 550.00 | (550.00) | 0.0% |
| 570.04 · Office Expenses | 3,405.97 | 2,500.00 | 905.97 | 136.2% |
| 570.05 · Utilities | 5,946.25 | 6,808.98 | (862.73) | 87.3% |
| 570.06 · Independent Contract Services | 0.00 | 577.50 | (577.50) | 0.0% |
| 570.07 · Maintenance Services & Repairs | 25,598.61 | 10,175.00 | 15,423.61 | 251.6% |
| 570.10 · Salaries | 57,289.79 | 64,011.00 | (6,721.21) | 89.5% |
| 570.12 · Payroll Taxes | 4,426.54 | 5,120.90 | (694.36) | 86.4% |
| 570.15 · Employee Health & Welfare | 13,196.90 | 14,239.10 | (1,042.20) | 92.7% |
| 570.18 · Dues & Subscriptions | 516.00 | 0.00 | 516.00 | 100.0% |
| 570.19 · Insurance - General | 3,032.60 | 3,750.00 | (717.40) | 80.9% |
| 570.23 · General Counsel | 0.00 | 10,000.00 | (10,000.00) | 0.0% |
| 570.29 · Dist Promotions & Publications | 3,784.84 | 9,633.35 | (5,848.51) | 39.3% |
| 570.30 · Simple IRA Expense | 1,232.05 | 1,944.10 | (712.05) | 63.4% |
| 570.33 · Copier Lease | 0.00 | 4,231.70 | (4,231.70) | 0.0% |
| 570.40 · Office Equipment | 1,315.79 | 4,000.00 | (2,684.21) | 32.9% |
| Total 570 · Comm. Health & Wellness Center | 121,985.01 | 138,641.63 | (16,656.62) | 88.0% |

Fallbrook Regional Health District
REPORT 3 - PROFIT & LOSS ACTUAL vs. YTD BUDGET
 July through November 2022

| | Jul - Nov 22 | Budget | \$ Over Budget | % of Budget |
|--|--------------------|-------------------|--------------------|---------------|
| 600 · Community Health Contracts | | | | |
| 600.02 · Boys & Girls Clubs of North Cty | 35,312.00 | 25,156.00 | 10,156.00 | 140.4% |
| 600.04 · D'Vine Path | 23,574.00 | 11,787.00 | 11,787.00 | 200.0% |
| 600.05 · Fallbrook Food Pantry | 75,200.00 | 37,600.00 | 37,600.00 | 200.0% |
| 600.07 · Fallbrook Senior Citizens Serv | 20,339.56 | 10,169.78 | 10,169.78 | 200.0% |
| 600.10 · Foundation for Senior Care | 61,002.42 | 30,501.21 | 30,501.21 | 200.0% |
| 600.11 · Hospice of the Valleys | 8,922.22 | 4,461.11 | 4,461.11 | 200.0% |
| 600.12 · Michelle's Place Cancer Res Ctr | 23,703.00 | 11,851.50 | 11,851.50 | 200.0% |
| 600.14 · Palomar Family Counseling Svc | 30,000.00 | 15,000.00 | 15,000.00 | 200.0% |
| 600.50 · NC Fire JPA (Ambulance) | 0.00 | 105,000.00 | (105,000.00) | 0.0% |
| 600.51 · NC Fire JPA (EMSO) | 39,702.57 | 20,000.00 | 19,702.57 | 198.5% |
| 600.52 · NC Fire JPA (Public Comms) | 8,479.67 | 7,500.00 | 979.67 | 113.1% |
| Total 600 · Community Health Contracts | 326,235.44 | 279,026.60 | 47,208.84 | 116.9% |
| 800 · District Direct Care Services | | | | |
| 800.01 · Health Services and Clinics | 3,671.05 | 89,583.35 | (85,912.30) | 4.1% |
| Total 800 · District Direct Care Services | 3,671.05 | 89,583.35 | (85,912.30) | 4.1% |
| Total Expense | 810,009.30 | 815,382.53 | (5,373.23) | 99.3% |
| Net Ordinary Income | 181,081.79 | 33,252.73 | 147,829.06 | 544.6% |
| Other Income/Expense | | | | |
| Other Income | | | | |
| 406 · Unearned Gain/Loss - CalTRUST | (85,432.94) | 0.00 | (85,432.94) | 100.0% |
| 810 · Interest Income - Alvarado Str. | 9,747.74 | 0.00 | 9,747.74 | 100.0% |
| Total Other Income | (75,685.20) | 0.00 | (75,685.20) | 100.0% |
| Other Expense | | | | |
| 825 · Depreciation | | | | |
| 500.27 · Depreciation - Brandon Rd. | 7,042.25 | 0.00 | 7,042.25 | 100.0% |
| 570.27 · Depreciation - Mission Rd. | 18,676.50 | 0.00 | 18,676.50 | 100.0% |
| Total 825 · Depreciation | 25,718.75 | 0.00 | 25,718.75 | 100.0% |
| 835 · FRHD Foundation | | | | |
| 580 · FRHD Foundation Support | | | | |
| 580.17 · Education & Conferences | 176.71 | 0.00 | 176.71 | 100.0% |
| Total 580 · FRHD Foundation Support | 176.71 | 0.00 | 176.71 | 100.0% |
| Total 835 · FRHD Foundation | 176.71 | 0.00 | 176.71 | 100.0% |
| 900 · Community Investment Fund Reimb | (96,803.96) | 0.00 | (96,803.96) | 100.0% |
| Total Other Expense | (70,908.50) | 0.00 | (70,908.50) | 100.0% |
| Net Other Income | (4,776.70) | 0.00 | (4,776.70) | 100.0% |
| Net Income | 176,305.09 | 33,252.73 | 143,052.36 | 530.2% |

Fallbrook Regional Health District
REPORT 4 - APPROVED ANNUAL BUDGET

July 2022 through June 2023

| | Jul 22 | Aug 22 | Sep 22 | Oct 22 | Nov 22 | Dec 22 | Jan 23 | Feb 23 | Mar 23 | Apr 23 | May 23 | Jun 23 | TOTAL Jul '22 - Jun 23 |
|--|--------------------|--------------------|-------------------|-----------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|---------------------------|
| 835 - FRHD Foundation | | | | | | | | | | | | | |
| 580 - FRHD Foundation Support | | | | | | | | | | | | | |
| 580.01 - Communications | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 580.02 - IT Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 580.03 - Refreshments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 580.04 - Office Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 580.05 - Utilities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 580.07 - Maintenance Services & Repairs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 580.10 - Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 580.12 - Payroll Taxes | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 580.14 - W/C Insurance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 580.17 - Education & Conferences | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 580.18 - Dues & Subscriptions | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 580.19 - Insurance - General | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 580.20 - Independent Accounting Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 580.21 - Annual Independent Audit | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 580.23 - General Counsel | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 580.33 - Copier Lease | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 580.40 - Office Equipment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 580 - FRHD Foundation Support - Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total 580 - FRHD Foundation Support | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total 835 - FRHD Foundation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 900 - Community Investment Fund Reimb | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Other Expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Other Income | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Income | -340,580.25 | -109,213.42 | -64,632.08 | 7,067.56 | 540,610.92 | 192,408.94 | -12,744.26 | -40,896.96 | 313,806.46 | 174,116.18 | -68,822.72 | -104,799.00 | 486,321.37 |

California State Treasurer
Fiona Ma, CPA



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

December 13, 2022

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

FALLBROOK REGIONAL HEALTH DISTRICT

DISTRICT ADMINISTRATOR
138 SOUTH BRANDON ROAD
FALLBROOK, CA 92028

[Tran Type Definitions](#)

//

Account Number: [REDACTED]

November 2022 Statement

Account Summary

| | | | |
|-------------------|------|--------------------|--------------|
| Total Deposit: | 0.00 | Beginning Balance: | 1,667,359.73 |
| Total Withdrawal: | 0.00 | Ending Balance: | 1,667,359.73 |



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

Investment Account Summary

11/01/2022 through 11/30/2022

SUMMARY OF INVESTMENTS

| Fund | Account Number | Total Shares Owned | Net Asset Value per Share on Nov 30 (\$) | Value on Nov 30 (\$) | Average Cost Amount (\$) | Cumulative Change in Value (\$) |
|--|----------------|--------------------|--|----------------------|--------------------------|---------------------------------|
| FALLBROOK REGIONAL HEALTH DISTRICT | ██████████ | | | | | |
| CalTRUST Medium Term Fund | ██████████ | 573,080.954 | 9.70 | 5,558,885.25 | 5,747,912.28 | (189,027.03) |
| Portfolios Total value as of 11/30/2022 | | | | 5,558,885.25 | | |

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) (\$) |
|---------------------------------|---------------|---|------------------|--------------------|----------------------|---------------------|-----------------------------------|---------------------------|
| | | FALLBROOK REGIONAL HEALTH DISTRICT | | | | | Account Number: ██████████ | |
| Beginning Balance | 11/01/2022 | | | 572,004.363 | 9.64 | 5,514,122.06 | | |
| Accrual Income Div Reinvestment | 11/30/2022 | 10,442.93 | 1,076.591 | 573,080.954 | 9.70 | 5,558,885.25 | 0.00 | 0.00 |
| Change in Value | | | | | | 34,320.26 | | |
| Closing Balance as of | Nov 30 | | | 573,080.954 | 9.70 | 5,558,885.25 | | |

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.



2022 CalTRUST Closures

Please note that the CalTRUST Funds will be closed for trading on the following days:

| Date | Holiday |
|------------------------------|--------------------------------------|
| —*— | New Year's Day |
| January 17, 2022 | Martin Luther King, Jr. Day |
| February 21, 2022 | Washington's Birthday |
| April 15, 2022 | Good Friday |
| May 30, 2022 | Memorial Day |
| June 20, 2022 (observed) | Juneteenth National Independence Day |
| July 4, 2022 | Independence Day |
| September 5, 2022 | Labor Day |
| October 10, 2022 | Columbus Day |
| November 11, 2022 | Veterans Day |
| November 24, 2022 | Thanksgiving Day |
| December 26, 2022 (observed) | Christmas Day |

EARLY CLOSURES:

April 14, May 27, July 1, November 25, December 23, and December 30

LOCAL AGENCY INVESTMENT FUND (LAIF)

Through the Pooled Money Investment Account (PMIA), the State Treasurer invests taxpayers' money to manage the State's cash flow and strengthen the financial security of local governmental entities. PMIA policy sets as primary investment objectives safety, liquidity and yield. Total assets under LAIF Management at month-end was \$27.6 billion.

As of November 30, 2022, the PMIA's holdings included US Treasury Bills and Notes (66.35% of portfolio), Federal Agency Debentures and Discount Notes (19.46% of portfolio), CDs and Commercial Paper (11.17% of portfolio).

As of November 30, 2022, the District's balance was \$1,667,359.73. This represents 23.07% of the District's investment portfolio. The Performance Rate for the month of November was 2.007%.

In November, 2022, the District reported \$0.00 in quarterly earnings.

CalTRUST

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

The District is invested in the CalTRUST Medium Term Fund which held, in part, the following sectors at November 30, 2022: Corporate Bonds (31.88% of portfolio), US Government and Agencies (48.95% of portfolio) and CDs (3.19% of portfolio). Total assets under CalTRUST Management at month-end was over \$2.4 billion.

As of November 30, 2022, the District's closing Net Asset Value was \$5,558,885.25. This represents 76.93% of the District's investment portfolio.

In November 2022, the District earned \$10,442.93 in dividend income and reported an unrealized gain of \$34,320.26. The One Year Yield on the Medium-Term Fund was 1.16%

The investments of the District are in compliance with the District's 2022-2023 Investment Policy. The balances in the District's investment accounts give the District the ability to meet its expenditure requirements for the next eighteen (18) months.

Fallbrook Regional Health District
REPORT 7 - PROPERTY TAX REVENUE

November 2022

| Type | Date | Name | Amount | Balance |
|-----------------------------------|------------|------|-------------------|-------------------|
| 400 · District Income | | | | |
| 402 · Property Tax Revenue | | | | |
| General Journal | 07/31/2022 | | 33,039.59 | 33,039.59 |
| General Journal | 08/31/2022 | | 19,112.02 | 52,151.61 |
| General Journal | 09/30/2022 | | 38,254.42 | 90,406.03 |
| General Journal | 10/31/2022 | | 101,462.22 | 191,868.25 |
| General Journal | 11/30/2022 | | 748,316.37 | 940,184.62 |
| Total 402 · Property Tax Revenue | | | 940,184.62 | 940,184.62 |
| Total 400 · District Income | | | 940,184.62 | 940,184.62 |
| TOTAL | | | 940,184.62 | 940,184.62 |

Fallbrook Regional Health District
REPORT 8 - CHECK DETAIL REPORT
November 2022

| Date | Num | Name | Memo | Amount |
|---|-------|----------------------------|--------------------------------------|-----------------|
| 102.3 - Cash in Bank - Pacific Western | | | | |
| 11/02/2022 | | Getstreamline | | -200.00 |
| 11/02/2022 | 279 | | October Simple Plan - American Funds | -4,182.86 |
| 11/03/2022 | 13034 | Juana Diaz | Office Cleaning | -420.00 |
| 11/03/2022 | 13035 | Brand Assasins | Signage - WC | -172.29 |
| 11/03/2022 | 13036 | California Special Dist... | Conference | -625.00 |
| 11/03/2022 | 13037 | CSDA-SD Chapter | Meeting Registration | -60.00 |
| 11/03/2022 | 13038 | Fallbrook Chamber of ... | Christmas Parade registration | -20.00 |
| 11/03/2022 | 13039 | Fallbrook Local Locks... | Replace lock project - 50% deposit | -3,972.00 |
| 11/03/2022 | 13040 | Fallbrook Waste & Re... | Utilities - WC | -283.38 |
| 11/03/2022 | 13041 | Fowler Pest Control, L... | Pest Control - WC | -155.00 |
| 11/03/2022 | 13042 | Geracitano-reimburse,... | Mileage reimbursement | -13.75 |
| 11/03/2022 | 13043 | Iron Mountain | Medical Records Storage | -2,590.71 |
| 11/03/2022 | 13044 | Konica Minolta | Copier Lease - Admin | -902.85 |
| 11/03/2022 | 13045 | LDC Always Green La... | | -1,585.00 |
| 11/03/2022 | 13046 | Patty Taylor | Supplies - WC | -137.47 |
| 11/03/2022 | 13047 | SDG&E - 5971 - E. Mi... | Utilities - WC | -585.78 |
| 11/03/2022 | 13048 | SDG&E - 6994 - Bran... | Utilities - Admin | -719.38 |
| 11/03/2022 | 13049 | Spectrum - Mission | 8448 20 899 0060354 | -285.91 |
| 11/03/2022 | 13050 | Spectrum Business-Br... | 8448 20 899 0060321 | -342.91 |
| 11/03/2022 | 13051 | Springston Design LLC | IT Management | -400.00 |
| 11/03/2022 | 13052 | Village News | Underpayment of invoice | -10.00 |
| 11/04/2022 | 263 | | 10/31/22 Payroll/Tax Disbursement | -24,218.20 |
| 11/10/2022 | 13053 | 24 Hour Elevator Inc. | Maintenance - Admin | -238.11 |
| 11/10/2022 | 13054 | Ahrend Studios | Portraits - WC | -204.73 |
| 11/10/2022 | 13055 | Association of Fundrai... | Membership Dues | -350.00 |
| 11/10/2022 | 13056 | Juana Diaz | Cleaning Service | -380.00 |
| 11/10/2022 | 13057 | Culligan of Escondido | Water service - Admin | -58.50 |
| 11/10/2022 | 13058 | Fallbrook Directory | Promo and Pubs - Admin | -575.00 |
| 11/10/2022 | 13059 | Fallbrook Printing Cor... | Business Cards - WC | -122.84 |
| 11/10/2022 | 13060 | Patty Taylor | Sept & Oct mileage | -30.58 |
| 11/10/2022 | 13061 | Pitney Bowes - Purch... | 8000-9090-0976-9550 | -150.00 |
| 11/10/2022 | 13062 | SDRMA | Health Coverage | -293.35 |
| 11/10/2022 | | | Deposit | 2,700.00 |
| 11/14/2022 | | ADP, LLC | | -130.70 |
| 11/16/2022 | 277 | | Tax Apportionment for November | 101,462.22 |
| 11/17/2022 | 13063 | Juana Diaz | Office Cleaning | -380.00 |
| 11/17/2022 | 13064 | Key, Darren | | -1,905.00 |
| 11/17/2022 | 13065 | UMPQUA Bank | | -1,999.53 |
| 11/17/2022 | 13066 | Judith Oswald | Travel reimbursement | -687.45 |
| 11/18/2022 | 265 | | 11/15/22 Payroll/Tax Disbursement | -24,059.62 |
| 11/18/2022 | | GoDaddy | | -191.88 |
| 11/21/2022 | | GoDaddy | | -71.88 |
| 11/22/2022 | 13067 | CalPERS | ID 1559595490 | -5,001.83 |
| 11/22/2022 | 13068 | Rotary Club of Fallbrook | Sept/Oct Dues | -172.00 |
| 11/22/2022 | 13069 | Sun Realty | Maintenance & Repairs - Admin | -375.00 |
| 11/22/2022 | 13140 | North County Fire Prot... | MSO - Salaries | -20,660.49 |
| 11/25/2022 | | ADP, LLC | | -112.79 |
| Total 102.3 - Cash in Bank - Pacific Western | | | | 4,128.45 |
| TOTAL | | | | 4,128.45 |



UMPQUA BANK

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



Account Summary




| | | |
|-----------------------|---|------------|
| Billing Cycle | | 11/30/2022 |
| Days In Billing Cycle | | 30 |
| Previous Balance | | \$1,999.53 |
| Purchases | + | \$1,983.84 |
| Cash | + | \$0.00 |
| Balance Transfers | + | \$0.00 |
| Special | + | \$0.00 |
| Credits | - | \$0.00 |
| Payments | - | \$1,999.53 |
| Other Charges | + | \$4.20 |
| Finance Charges | + | \$0.00 |

NEW BALANCE \$1,988.04

Credit Summary

| | |
|-------------------------|------------|
| Total Credit Line | \$6,000.00 |
| Available Credit Line | \$4,011.96 |
| 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
-  Write us at PO BOX 35142 - LB1181, SEATTLE, WA 98124-5142

Payment Summary

| | |
|-------------------------|-------------------|
| NEW BALANCE | \$1,988.04 |
| MINIMUM PAYMENT | \$1,988.04 |
| PAYMENT DUE DATE | 12/25/2022 |

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

Corporate Activity

| TOTAL CORPORATE ACTIVITY | | | | \$1,999.53- |
|--------------------------|-----------|-------------------------|-------------------------|-------------|
| Trans Date | Post Date | Reference Number | Transaction Description | Amount |
| 11/22 | 11/22 | 0000000LBX2211224205001 | PAYMENT - THANK YOU | \$1,999.53- |

Cardholder Account Summary

| LINDA BANNERMAN #### #### #### 7133 | Payments & Other Credits \$0.00 | Purchases & Other Charges \$1,192.51 | Cash Advances \$0.00 | Total Activity \$1,192.51 |
|--|---------------------------------------|--|-------------------------|------------------------------|
|--|---------------------------------------|--|-------------------------|------------------------------|

Cardholder Account Detail

| Trans Date | Post Date | Plan Name | Reference Number | Description | Amount |
|------------|-----------|-----------|-------------------------|-------------------------------------|----------|
| 11/03 | 11/03 | PPLN01 | 24692162307109172381741 | VAST CONFERENCE 888-8868869 CA | \$7.87 |
| 11/03 | 11/04 | PPLN01 | 24492152307719202614433 | ADOBE *ACROPRO SUBS 408-536-6000 CA | \$67.96 |
| 11/10 | 11/13 | PPLN01 | 24943002315708323045330 | HOLIDAY INN EXPRESS MONT SEASIDE CA | \$661.58 |
| 11/17 | 11/17 | PPLN01 | 24692162321109632594208 | WWW COSTCO COM 800-955-2292 WA | \$35.99 |

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 |
|--------------|-------------|---------------------------|------------------|
| 11/30/22 | \$1,988.04 | \$1,988.04 | 12/25/22 |

\$



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

MAKE CHECK PAYABLE TO:

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

| Cardholder Account Detail Continued | | | | | |
|-------------------------------------|-----------|-----------|-------------------------|--|----------|
| Trans Date | Post Date | Plan Name | Reference Number | Description | Amount |
| 11/14 | 11/17 | PPLN01 | 74579162320459080782761 | BLS*TOMEDES LTD8777748914 LONDON | \$70.00 |
| 11/14 | 11/17 | PPLN01 | 74579162320459080782779 | BLS*TOMEDES LTD8777748914 LONDON | \$140.00 |
| 11/14 | 11/17 | PPLN01 | 74579162320459080782761 | INTERNATIONAL TRANS FEE | \$1.40 |
| 11/14 | 11/17 | PPLN01 | 74579162320459080782779 | INTERNATIONAL TRANS FEE | \$2.80 |
| 11/17 | 11/18 | PPLN01 | 24801972321726160694009 | AED SUPERSTORE 800-544-0048 WI | \$109.91 |
| 11/27 | 11/28 | PPLN01 | 24906412331161478028147 | EIG*CONSTANTCONTACT.COM 855-2295506 MA | \$95.00 |

| Cardholder Account Summary | | | | | |
|----------------------------|--|------------------------------------|---------------------------------------|-------------------------|----------------------------|
| RACHEL MASON ##### 2600 | | Payments & Other Credits \$0.00 | Purchases & Other Charges \$257.18 | Cash Advances \$0.00 | Total Activity \$257.18 |

| Cardholder Account Detail | | | | | |
|---------------------------|-----------|-----------|-------------------------|--------------------------------------|----------|
| Trans Date | Post Date | Plan Name | Reference Number | Description | Amount |
| 11/01 | 11/02 | PPLN01 | 24793382305000094303828 | ONLINE JOB ADS INDEED 512-4595300 TX | \$120.00 |
| 11/18 | 11/20 | PPLN01 | 24692162322100873813828 | SQ *THE COAL BUNKER Fallbrook CA | \$37.18 |
| 11/29 | 11/30 | PPLN01 | 24801972333200835600334 | GARDEN CENTER CAFE FALLBROOK CA | \$100.00 |

| Cardholder Account Summary | | | | | |
|----------------------------------|--|------------------------------------|---------------------------------------|-------------------------|----------------------------|
| THERESA GERACITANO ##### 9073 | | Payments & Other Credits \$0.00 | Purchases & Other Charges \$538.35 | Cash Advances \$0.00 | Total Activity \$538.35 |

| Cardholder Account Detail | | | | | |
|---------------------------|-----------|-----------|-------------------------|--|----------|
| Trans Date | Post Date | Plan Name | Reference Number | Description | Amount |
| 11/08 | 11/09 | PPLN01 | 24204292312000153818166 | FACEBK GPL4DJSF2 650-5434800 CA | \$27.00 |
| 11/09 | 11/10 | PPLN01 | 24445002314000923257299 | DOLLAR TREE FALLBROOK CA | \$17.51 |
| 11/15 | 11/16 | PPLN01 | 24427332319740279612047 | GROCERY OUTLET OF F FALLBROOK CA | \$40.38 |
| 11/16 | 11/18 | PPLN01 | 24129422321100000637472 | MAJOR MARKET FALLBROOK CA | \$166.34 |
| 11/16 | 11/18 | PPLN01 | 24129422321100000638413 | MAJOR MARKET FALLBROOK CA | \$8.74 |
| 11/23 | 11/24 | PPLN01 | 24692162327104870614010 | SQ *FALLBROOK ANIMAL SANC Fallbrook CA | \$128.00 |
| 11/26 | 11/27 | PPLN01 | 24692162330106955175796 | SQ *SEW ECO CHIC Fallbrook CA | \$50.00 |
| 11/26 | 11/28 | PPLN01 | 24755422331163316251742 | FALLBROOK ART CENTER FALLBROOK CA | \$73.27 |
| 11/28 | 11/29 | PPLN01 | 24692162332108577423016 | SQ *FALLBROOK ANIMAL SANC Fallbrook CA | \$11.00 |
| 11/28 | 11/30 | PPLN01 | 24540452333202000300061 | HAWTHORNE COUNTRY STO 760-7281150 CA | \$16.11 |

| Finance Charge Summary / Plan Level Information | | | | | | | | | |
|--|------------------|------------------|-----------------------|-----------------|-------------------|-----------------|------------------------------|---------------|----------------|
| Plan Name | Plan Description | FCM ¹ | Average Daily Balance | Periodic Rate * | Corresponding APR | Finance Charges | Effective APR Fees ** | Effective APR | Ending Balance |
| Purchases | | | | | | | | | |
| PPLN01 001 | PURCHASE | E | \$0.00 | 0.06024%(D) | 21.9900% | \$0.00 | \$0.00 | 0.0000% | \$1,988.04 |
| Cash | | | | | | | | | |
| CPLN01 001 | CASH | A | \$0.00 | 0.06572%(D) | 23.9900% | \$0.00 | \$0.00 | 0.0000% | \$0.00 |
| * Periodic Rate (M)=Monthly (D)=Daily | | | | | | | Days In Billing Cycle: 30 | | |
| ** includes cash advance and foreign currency fees | | | | | | | APR = Annual Percentage Rate | | |
| ¹ FCM = Finance Charge Method | | | | | | | | | |
| (V) = Variable Rate If you have a variable rate account the periodic rate and Annual Percentage Rate (APR) may vary. | | | | | | | | | |

**Fallbrook Regional Health District
Uses of Community Investment Funds**

| Community Investment Fund Beginning Balance as of 11/01/2022 | | | | \$8,579,619.53 |
|---|-------------|---------------------------|-----------------------------------|-----------------------|
| | <u>Date</u> | <u>Name</u> | <u>Memo</u> | <u>Amount</u> |
| 122.021 - E. Mission Road Improvements | | | | |
| | 11/10/2022 | JW Mechanical | WC - HVAC | 9,582.50 |
| | 11/23/2022 | Fallbrook Local Locksmith | WC - Upgrade Locks | 3,962.38 |
| | 11/23/2022 | Taylor Design | WC - Services | 3,135.00 |
| Total 122.021 - E. Mission Road Improvements | | | | 16,679.88 |
| 570.07 · Maintenance Services & Repairs | | | | |
| | 44867 | Fallbrook Local Locksmith | Replace lock project - 50% deposi | 3,972.00 |
| | 44874 | Key, Darren | Repairs - WC | 1,795.00 |
| Total 570.07 · Maintenance Services & Repairs | | | | 5,767.00 |
| Community Investment Fund Ending Balance as of 11/30/2022 | | | | \$8,557,172.65 |
| Total Community Funds used FY 2022-2023 | | | | \$ 112,044.01 |

DISCUSSION ITEM

RECEIVED
11.21.22



BETTY T. YEE
California State Controller

November 17, 2022

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

SUBJECT: 2021-22 Special Districts' Financial Transactions Report

Dear District Fiscal Officer:

This letter provides information regarding the 2021-22 Special Districts' Financial Transactions Report (FTR). Government Code (GC) section 53891 requires that the financial transactions of each local agency be submitted to the State Controller's Office (SCO) within seven months after the close of the fiscal year or within the time prescribed by the Controller, whichever is later. The report must contain underlying data from audited financial statements prepared in accordance with generally accepted accounting principles, if this data is available.

The FTR is due to SCO by January 31, 2023. Reporting instructions, including COVID-19 reporting guidance, and information for the 2021-22 Special Districts' FTR are available on the SCO website at https://www.sco.ca.gov/ard_locinstr_districts_forms.html.

To file your FTR, visit Local Government Reporting System Online (LGRS Online) at <https://lgrsonline.sco.ca.gov>. The entity type, username, and password for the web-based reporting program are:

Entity Type: Special Districts
Username: Fallbrook Regional Health District
Password: Ab#12143704200

The 2021-22 FTR cover page can be signed electronically on LGRS Online.

Blended component units (BCUs), although legally separate entities, are, in substance, part of the primary special district operations. According to GAAP, the financial data from BCUs should be integrated into the appropriate primary special district funds for reporting purposes. The financial data of BCUs must be included in the primary Special Districts' FTR.

District Fiscal Officer
November 17, 2022
Page 2

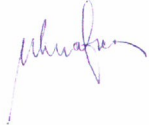
BCUs that meet the requirements to be Special Districts, as defined in GC section 12463(d)(2), must separately prepare and submit the Special Districts' FTR to SCO.

Please note that in accordance with GC section 12464, if the reports are not made in the time, form, and manner required—or there is reason to believe that a report is false, incomplete, or incorrect—SCO is authorized to conduct an investigation to obtain the required information. Any costs incurred by SCO as a result of such an investigation shall be borne by the district.

GC section 26909 requires an audit to be completed and filed with our office within 12 months after the close of the fiscal year(s) under examination. Please email an electronic copy to SDsupport@sco.ca.gov.

If you have any questions, please contact the Special Districts' Reporting Unit at SDsupport@sco.ca.gov or (916) 327-1017.

Sincerely,



EDWARD SERAFICA
Supervisor
Special Districts' Reporting Unit

Enclosure

Top Ten Reporting Issues for Special Districts' Financial Transactions Report

1. A Special District that has no financial transactions during the year must file the Cover Page form and the General Information form of the Special Districts' Financial Transactions Report, stating "No Activity" on the Cover Page form. A Special District that has no financial transactions but has outstanding debt taken out in the Special District's name must report the debt and any debt payments on the appropriate Debt and Statement of Revenues, Expenditures, and Changes in Fund Balances forms.
2. The activity type must reflect the services the Special District provides. Select the type of governmental/enterprise activity for which this report is being prepared.
3. Major variances require footnotes. If there is an overall reporting change, add an explanation in the Comments form. Access the footnote panel by double-clicking on the field in which the balance was reported. Invalid footnotes will be questioned by staff upon review of the Financial Transactions Report (FTR). Simply noting "Correct," "Confirmed OK," or "increase/decrease" is not acceptable. Please indicate what caused the variance (i.e., New AB 1234 law enforcement grant).
4. The Other fields on the revenue and expenditure forms are for items that do not apply to a hard-coded field elsewhere on the form. Please review all of the fields on the forms before reporting an item as Other. A footnote is required for those entries.
5. Include a footnote to explain the reason for a prior period adjustment exceeding 20% of the Fund Balance/Net Position, Beginning of Period.
6. Report residual equity transfers and transfers of capital assets as Transfer In and Transfer Out. Include a footnote to explain why and where a transfer was made.
7. The Appropriations Limit Information form must be completed by all special districts that receive property taxes and are subject to the provisions of California Constitutional Article XIII B. Refer to California Constitutional Article XIII B for specific information on this requirement. If the Special District is exempt from having an appropriation, note that in the General Comment form. Failure to report your Appropriations Limit might affect your mandated cost reimbursement.

8. If the Special District has any debt reported on the debt forms, the activity reported on the debt form must match the activity on the governmental/enterprise form (i.e., Fire Protection activity reported on the governmental form must have Fire Protection selected as the activity type on the debt form). All debt reported must have Principal and Interest (P&I) payments. If there are no P&I payments, include footnotes to explain why there are no current-year payments.
 - Long-Term Debt
 - Principal Amount Issued During Fiscal Year
 - Report the total amount of principal **issued** during the fiscal year on the appropriate Long-Term Debt form.
 - Use a separate form for each debt issued.
 - For Governmental Activities, the principal amount issued must also be reflected on the Governmental Activity's Revenues, Expenditures, and Change in Fund Balance form, on a Long-Term Debt Proceeds line.
 - Principal Amount Matured During Fiscal Year
 - Report the amount of principal paid during the fiscal year on the Long-Term Debt form. Do not include the current portion of principal amounts that are payable in the following fiscal year or the interest payment during the fiscal year.
 - For Governmental Activities, the principal payments reported must also be reflected on the Governmental Activity's Revenues, Expenditures, and Changes in Fund Balance form on the Retirement of Long-Term Debt line.
 - Interest Payment During the Fiscal Year
 - Report the amount of interest paid during the fiscal year on the Long-Term Debt Form.
 - Report interest payments on the Interest on Long-Term Debt/Interest Expense line of the Revenues, Expenditures, and Changes in Fund Balance form of the governmental or enterprise activity related to the debt.
 - Other Long-Term Debt
 - Do not include liability type debts that have no P&I payments [e.g. Compensated Absences and Other Post-Employment Benefits (OPEB)] or interfund loans (e.g., copiers, vehicles, etc.) on the Long-Term Debt forms as Other Long-Term Debt.
9. Improvement District, Special Assessment, Mello-Roos, and Mark Roos Bonds
 - Improvement District (1911 Act, 1913 Act, and 1915 Act), Other Special Assessment, Mello-Roos, and Marks-Roos bonds and Other Nonagency debts are liabilities of property owners to bondholders and not primary liabilities of the local agency. Any transactions and balances relating to these bonds should not be reported elsewhere in the Financial Transaction Report, but on Long-Term Debt form only. Unless the debt is backed fully by the faith and credit of the government or fully or partly backed by some other type of the general government commitment.
10. We cannot grant extensions to submit reports. If you are unable to submit your report, please contact the Special Districts' Reporting Unit at SDsupport@sco.ca.gov or (916) 327-1017. Audited financial statements can also be submitted electronically to the same email address. You must submit the signed Cover Page.