



**Fallbrook
Healthcare
District**

138 S. Brandon St. • Fallbrook CA 92028 • 760-731-9187

**BOARD OF DIRECTORS
REGULAR BOARD MEETING**

**WEDNESDAY
MARCH 9, 2016**

6:00 PM

AT

**FPUD
FALLBROOK PUBLIC UTILITY DISTRICT
990 EAST MISSION ROAD
FALLBROOK, CA 92028**



AGENDA
FALLBROOK HEALTHCARE DISTRICT
REGULAR BOARD MEETING

Wednesday, March 9, 2016, 6:00 p.m.
Fallbrook Public Utilities District, 990 E. Mission Rd., Fallbrook

A. CALL MEETING TO ORDER - PLEDGE OF ALLEGIANCE

B. ADDITIONS TO AGENDA

Pursuant to the Brown Act, additions to the Agenda as posted are exceptional, and expressly limited to three specific situations, as set forth in Government Code 54954.2(b): (1) an "emergency" as determined by majority vote of the board; (2) a 2/3 vote of the board finding that an item requires immediate action – and the need for this action arose in time after the agenda was posted or (3) the item was continued from an earlier meeting (no more than 5 days earlier), at which time the item was validly posted on the agenda of the earlier meeting.

C. BOARD MEMBER AND PUBLIC COMMENTS

Opportunity for board members and citizens to speak on items of interest within subject matter jurisdiction of the District. For the record, please state your name. "Request to speak" cards should be filled out in advance and presented to the Board President or the recording secretary. The Board has a policy limiting any speaker to not more than five minutes

D. PRESENTATION

- D1. Executive Director Rachel Mason of Foundation for Senior Care
- D2. A Plus Urgent Care – Regarding first year of service/extended care hours

E. CONSENT ITEMS

- E1. Minutes of February 10, 2016 Regular Board Meeting
- E2. Agenda of February 27, 2016 Board Workshop
- E3. Minutes of February 29, 2016 Special Board Meeting
- E4. Approval of January 2016 Financial Statements
- E5. Grant Criteria Recommended by Finance Committee

F. REPORTS

- F1. Finance/Audit/Grant/Investment Committee – Directors Salmon and Mroz
- F2. Community Programs – Directors Mroz and Abbott
- F3. Gov't and Public Relations/Community Relations – Directors Abbott and Tinker
- F4. Facilities – Directors Tinker and Winton
- F5. Long Range Planning – Directors Salmon and Winton
- F6. Executive Director – Bobbi Palmer
- F7. General Counsel – Blaise Jackson

G. DISCUSSION/ACTION ITEMS

- G1. Consideration of Approval of "Amendment to Purchase and Sale Agreement and Joint Escrow Instructions"

H. ITEMS FOR SUBSEQUENT MEETINGS

- H1. Other Director/Staff discussion items
 - H1a. Item(s) for future board agendas
 - H1b. Announcements of upcoming events:
 - Community Collaborative Committee meeting, Tuesday, March 29, 2016, 9 a.m., FPUD
 - Community Collaborative Breakfast, Sat., March 12, 2016, 8:00 a.m., Fallbrook Library
 - ACHD Legislative Days, April 4-5, 2016, Sacramento CA
 - Woman of Wellness (WOW) April 7, 2016, 6 p.m., Fallbrook Library
 - ACHD 64th Annual Meeting, May 3-5, 2016, Monterey CA
 - Health & Wellness Fair, Saturday, May 14, 2016, La Paloma Elementary School
- H2. Next Regular Board meeting, Wednesday, April 12, 2016, 6:00 p.m.

I. ADJOURNMENT

NOTE: This agenda posted at the Fallbrook Healthcare District Administration Office on Friday, March 4, 2016. 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.

CONSENT ITEMS



**MINUTES
FALLBROOK HEALTHCARE DISTRICT
REGULAR BOARD MEETING**

Wednesday, February 10, 2016, 6:00 p.m.
Fallbrook Public Utilities District, 990 E. Mission Rd., Fallbrook

A. CALL TO ORDER

The meeting was called to order by President Tinker at 6:03 p.m.

Board members present: Barbara Mroz, Gordon Tinker, Howard Salmon and Frank Winton
Board members absent: Stephen Abbott
Others present: General Counsel Blaise Jackson and Executive Director Bobbi Palmer

President Tinker led in the Pledge of Allegiance.

B. ADDITIONS TO AGENDA

There were no additions to the agenda.

C. BOARD MEMBER AND PUBLIC COMMENTS

None.

D. PRESENTATION

D1. Jennifer Vetch, Executive Director of the Fallbrook Food Pantry reported on changes in services in the District served by the grant.

E. CONSENT ITEMS

- E1. Minutes of January 13, 2016 Regular Board Meeting
Counsel recommended revised language regarding Item I, RETURN TO OPEN SESSION "The Board took no action on Items H1 or H3. The Board directed its negotiator to take appropriate action concerning H2.
- E2. Minutes of January 21, 2016 Special Board Meeting
Counsel would augment the line "Director Abbott recused himself" in Item B1 with "for the entirety of Item B1" after "himself."
- E3. Approval of December 2016 Financial Statements

Director Mroz moved to approve minutes and financial statements, Director Salmon seconded the motion. The motion was approved unanimously.

F. REPORTS

- F1. Finance Committee – Director Salmon reported the committee met on 2/3/16. The following
- Profit and Loss Statement
 - LAIF
 - CalTrust
 - Property Tax Apportionment
 - Richard Ebert from UBS Financial Services to discuss a reserver investment policy for the District.
 - Recommendation for revised criteria for the the 2016-2017 Grant Program
- F2. Community Healthcare Programs – Director Mroz reported on the Community Collaborative Committee meeting of 1/26/16.
- F3. Gov't and Community Relations – Directors Abbott and Tinker. No reports.
- F4. Facilities – Director Tinker. No report.
- F5. Executive Director – Bobbi Palmer. Please refer to ED report included in the packet.
- F6. General Counsel – Blaise Jackson said he would give his report and discussion would be in G1 and in closed session.

G. DISCUSSION/ACTION ITEMS

- G1. Review and discussion of updated by-laws. Director Salmon moved to approve updated by-laws, Director Winton seconded the motion. The motion was approved unanimously.

H. ITEMS FOR SUBSEQUENT MEETINGS

- H1. Other Director/Staff discussion items
 - H1a. No item(s) for future board agenda.
 - H1b. Announcements of upcoming events:
 - CCC meeting Tuesday, February 23, 2016 9 a.m. – FPUD
 - CCC Board Workshop, February 27, 2016 8:00 a.m. – FHD Board Room
 - Community Collaborative Breakfast – Saturday, March 12, 2016 – Fbk. Library
 - Health & Fitness Fair – Saturday, May 14, 2016 – La Paloma Elementary School
- H2. Next Regular Board meeting – Wednesday, March 9, 2016

Open session moved to closed session at 6:51 p.m.

I. CLOSED SESSION 6:51

- I1. Conference With Real Estate Negotiator Concerning Real Property Pursuant To Govt Code Section 54956.8
- I2. Conference With Legal Counsel Re: Potential Litigation Pursuant To Govt Code 54956.9(d)(2) – One case

J. RETURNED TO OPEN SESSION AT 7:17 p.m.

K. ADJOURNMENT

The meeting was adjourned by President Tinker at 7:19 p.m.



**AGENDA
FALLBROOK HEALTHCARE DISTRICT
BOARD WORKSHOP**

Saturday, February 27, 2016, 8:00 a.m. to 1:00 p.m.
Fallbrook Healthcare District, Board Room, 138 S. Brandon Rd., Fallbrook

A. CALL MEETING TO ORDER Tinker

A Special Meeting may be called at any time by the President, or three Board members, by delivering notice to each Board member and to each local newspaper or general circulation, radio, or television station requesting such notice in writing, personally or by mail. Such notice must be delivered personally or by mail at least seventy-two (72) hours before the time of such meeting as specified in the notice. The call and notice shall specify the time and place of the special meeting and the business to be transacted. No other business shall be considered at special meetings. Such written notice may be dispensed with as to any Board member, who at, or prior to the time the meeting convenes, files with the Secretary a written waiver of notice. Such waiver may be given by telegram. Such written notice may also be dispensed with as to any member who is actually present at the meeting at the time it convenes.

B. DISCUSSION/ACTION ITEMS 300 MINUTES

- B1.** CentraForce Data Review 45 minutes/Salmon & Palmer
- B2.** Vision Document 45 minutes/Abbott & Tinker
- B3.** New email addresses distribution with March 1st start date 5 minutes/Palmer
- B4.** March Community Collaborative Breakfast message from Board of Directors and announcement of Healthcare Heroes 45 minutes/Tinker
- B5.** Grants and revised criteria 45 minutes/Finance Committee: Salmon & Mroz
- B6.** New committee assignments/goals and objectives 40 minutes/Tinker
- B7.** The Walker Company "Generating Governance Gain—Best Practices for Building a High Performance Board" (ACHD) 30/Palmer
- B8.** Possible Property Acquisition/Rental Property??? 30 minutes/Tinker

Next Regular Board Meeting: Wednesday, March 9, 2016

C. ADJOURNMENT Tinker

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**MINUTES
FALLBROOK HEALTHCARE DISTRICT
SPECIAL BOARD MEETING**

**Monday, February 29, 2016, 4:00 p.m.
Fallbrook Healthcare District, Board Room, 138 S. Brandon Rd., Fallbrook**

Board members present: S Abbott, B Mroz, H Salmon, G Tinker and Frank Winton
Board members absent: None
Others present: General Counsel Blaise Jackson, Executive Director Bobbi Palmer
Travis Ives, Brokerage Consultant

A. CALL MEETING TO ORDER

The meeting was called to order by President Gordon Tinker at 4:00 P.M.

B. CLOSED SESSION 4:05 P.M.

- B1. CONFERENCE WITH REAL ESTATE NEGOTIATOR REGARDING SALE OF REAL PROPERTY PRICE AND TERMS (APN NUMBERS 105-811-01-00, 103-246-521-00)**

The Board took no action with respect to item B1.

C. RECONVENE INTO OPEN SESSION — REPORT OUT OF CLOSED SESSION 4:20 P.M.

- C1. CONSIDERATION AND ACTION REGARDING PURCHASE & SALE AGREEMENT WITH LATHAM MGMT & CONSULTING SVCS, INC.**

Counsel briefly summarized the Purchase and Sale Agreement terms for the Board, and provided a brief overview of the negotiating history since the discussions with buyer began in November, 2015. The PSA was presented for acceptance and authorization to enter into the Agreement. It was moved by Director Salmon, seconded by Director Winton, to accept the PSA as presented and authorize Board President Tinker to execute it, and to transmit the signed agreement to the Title company to open escrow. The Motion carried unanimously.

D. CLOSED SESSION 4:25 P.M.

- D1. CONFERENCE WITH LEGAL COUNSEL REGARDING POTENTIAL LITIGATION PURSUANT TO GOVT CODE 54956.9(D)(2) – ONE CASE**

E. RECONVENE INTO OPEN SESSION — REPORT OUT OF CLOSED SESSION 4:35 P.M.

The Board directed legal counsel to take appropriate action concerning the item of potential litigation.

F. ADJOURNMENT

The meeting was adjourned by President Tinker at 4:45 P.M.



**AGENDA
FALLBROOK HEALTHCARE DISTRICT
FINANCE COMMITTEE**

**Wednesday, March 8, 2016 at 10:30 A.M.
Board Conference Room, 138 S. Brandon Rd., Fallbrook CA 92028**

Committee Members: Howard Salmon, Barbara Mroz

Staff Members: Bobbi Palmer

1. Call to Order/Roll Call
2. Public Comments
3. Review of Financial Statements for January 2016
 - Review of Profit & Loss Statement January 2016
 - Budget vs. Actual January 2016
 - Balance Sheet as of December 31, 2015 Fiscal Qtr
 - Balance Sheet as of December, 2015
 - Balance Sheet as of January 31, 2016
 - Balance Sheet as of February 29, 2016
 - Balance Sheet as of March 2, 2016 Fiscal Year-To-Date
 - LAIF Report
 - CalTrust
 - Tax Apportionment – Property Tax Revenue
4. Other Items
 - Investment Reserve Policy
 - RFP for Independent Auditor
 - CHS Response to Request for Reimbursement
5. Adjournment

I certify that on January 29, 2016, I posted a copy of the foregoing agenda near the regular meeting place of the Board of Directors of Fallbrook Healthcare District, said time being at least 72 hours in advance of the meeting of the Finance Committee.



REVIEW OF FINANCIAL STATEMENTS

FALLBROOK HEALTHCARE DISTRICT
Profit & Loss Budget vs. Actual

January 2016

	Jan 16	Budget	\$ Over B...
Ordinary Income/Expense			
Income			
400. · District			
402 · Property tax revenue	266,319	253,075	13,244
403 · Interest / Dividends	4,763	0	4,763
406 · Unearned Inc(Loss) - Cal Trust	16,667	0	16,667
Total 400. · District	287,749	253,075	34,674
450. · Properties			
450.01 · Disposition of Surplus Property	0	0	0
460 · Lease Income			
460.01 · A+ Urgent Care	4,800	4,800	0
Total 460 · Lease Income	4,800	4,800	0
Total 450. · Properties	4,800	4,800	0
Total Income	292,549	257,875	34,674
Gross Profit	292,549	257,875	34,674
Expense			
500 · Administrative Expenses			
500.10 · Salaries	17,132	27,126	(9,994)
500.12 · Payroll Taxes	4,417	2,102	2,315
500.14 · W/C Insurance	95	95	0
500.15 · Employee Health & Welfare	2,097	1,530	567
500.16 · Board Stipends	1,600	2,200	(600)
500.17 · Education & Conferences	0	0	0
500.18 · Dues & Subscriptions	0	0	0
500.19 · Insurance - General	3,632	3,632	0
500.20 · Accounting	3,050	850	2,200
500.21 · Annual Independent Audit	0	0	0
500.23 · General Counsel	0	16,663	(16,663)
500.25 · Office Expense			
25.1 · Communications	681		
25.2 · I.T. and Website services	1,585		
25.3 · Refreshments	246		
25.4 · Office supplies	690		
25.5 · Admin fees	68		
500.25 · Office Expense - Other	0	4,478	(4,478)
Total 500.25 · Office Expense	3,271	4,478	(1,207)
500.27 · Depreciation	138	138	0
500.29 · Dist Promotions & Publications	0	500	(500)
500.30 · Pension	0	150	(150)
500.32 · Consultant Fees	0	7,500	(7,500)
500.33 · Copier Lease	935	468	468
500.40 · Rent	0	0	0
500.45 · Relocation Expenses	4,100		
500.85 · Calif Mandated Reimbursement	0	0	0
580.01 · General Election	0	0	0
Total 500 · Administrative Expenses	40,469	67,432	(26,963)
590 · Management & Maintenance			
590.01 · Building Engineer	6,446	7,071	(624)

FALLBROOK HEALTHCARE DISTRICT

Profit & Loss Budget vs. Actual

January 2016

	Jan 16	Budget	\$ Over B...
590.02 · Gas & Electric	11,519	7,850	3,669
590.03 · Water	4,213	1,920	2,293
590.04 · Waste Management	90	100	(10)
590.05 · Security	1,501	1,100	401
590.06 · Landscape - Grounds Environment	5,000	2,708	2,292
590.07 · Custodial Services	0	208	(208)
590.08 · Elevator	165	167	(2)
590.09 · Vehicle Expenses	0	150	(150)
590.10 · Maintenance Services & Repairs	165	1,760	(1,595)
590.11 · Medical Records Store & Service	195	3,500	(3,305)
Total 590 · Management & Maintenance	29,295	26,534	2,761
600 · Community Healthcare Programs			
600.54 · Healthy Adventures Foundation	0	0	0
600.53 · Jeremiah's Ranch	0	0	0
600.01 · Courier Service	0	0	0
600.04 · Boys & Girls Club	0	0	0
600.07 · Senior Citizens Center	0	0	0
600.08 · Smiles Project	0	0	0
600.11 · Palomar Family Coun.Serv.	0	0	0
600.14 · Flbk Family Health Center	0	0	0
600.17 · Foundation for Senior Care	0	0	0
600.18 · Flbk Comm Project - FOOD PANT...	0	0	0
600.23 · Community Health Fair	0	0	0
600.24 · Community Collaboratives	0	0	0
600.33 · REINS Therapy	0	0	0
600.37 · Trauma Intervention Programs	0	0	0
600.40 · Think First Program	0	0	0
600.46 · North Inland Comm Prev Program	0	0	0
600.47 · FUHS - Asperger's Support Ctr	0	0	0
600.48 · Save Our Children's Sight	0	0	0
Total 600 · Community Healthcare Programs	0	0	0
800 · District Direct Care Services			
800.01 · SERA	0	0	0
800.02 · A+ Urgent Care	14,500	19,500	(5,000)
Total 800 · District Direct Care Services	14,500	19,500	(5,000)
Total Expense	84,264	113,465	(29,201)
Net Ordinary Income	208,285	144,410	63,875
Other Income/Expense			
Other Expense			
700 · Asset Management - District			
900.01 · CPU Consultant	0	0	0
900.03 · Architectural Services	0	0	0
900.04 · Engineering	0	0	0
900.05 · Facilities Analysis	0	0	0
900.06 · Equipment Analysis	0	0	0
Total 700 · Asset Management - District	0	0	0
950 · CHS Termination Activities			
950.01 · Continuation Agreement	0	0	0
950.03 · Lease Termination Settlement	0	0	0

FALLBROOK HEALTHCARE DISTRICT

Profit & Loss Budget vs. Actual

January 2016

	Jan 16	Budget	\$ Over B...
950.04 · Expenses Pd on Behalf of CHS	0	0	0
950.05 · DPNF - HFS Consultant services	0	0	0
Total 950 · CHS Termination Activities	0	0	0
Total Other Expense	0	0	0
Net Other Income	0	0	0
Net Income	<u>208,285</u>	<u>144,410</u>	<u>63,875</u>

FALLBROOK HEALTHCARE DISTRICT

Balance Sheet

As of December 31, 2015

	Dec 31, 15
ASSETS	
Current Assets	
Checking/Savings	
102.9 · Cal Trust - Contingency Fund	4,176,029.55
100 · CASH CLEARING	281.22
101 · TEMP CASH RECONCILE ACCT	397.05
102.1 · Cash in Bank-Operating Cash	67,044.49
102.2 · Cash in Bank - New Operating	52,176.18
102.6 · Cash in Bank -LAIF	1,855,104.42
Total Checking/Savings	6,151,032.91
Other Current Assets	
104 · Prepaid Insurance	25,997.02
114 · Interest Receivable	3,253.88
Total Other Current Assets	29,250.90
Total Current Assets	6,180,283.81
Fixed Assets	
120.01 · ALVARADO BLDG	291,240.00
121 · Equipment	19,396.11
121.2 · Depreciation	(18,330.98)
122.0 · ASSETS HELD FOR RESALE	
122.01 · FALLBROOK HOSPITAL	4,417,521.00
122.02 · WELLNESS CENTER	291,240.00
Total 122.0 · ASSETS HELD FOR RESALE	4,708,761.00
Total Fixed Assets	5,001,066.13
TOTAL ASSETS	11,181,349.94
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
140 · Accounts Payable	12,149.38
Total Accounts Payable	12,149.38
Other Current Liabilities	
204 · Accrued Vacation & Sick Leave	33,059.40
211 · P/R Taxes Payable	8,353.42
215 · Comm Healthcare Programs Pble	
215.23 · Health Fair	11,679.50
215.24 · Community Collaborative	19,812.45
215.39 · PSA Screening	(907.03)
215.46 · FHD Promotional Float	186.09
215.47 · Healthcare Heroes	(42.75)
215.70 · Woman of Wellness (WOW)	3,030.75
215 · Comm Healthcare Programs Pble - Other	291,650.00
Total 215 · Comm Healthcare Programs Pble	325,409.01
Total Other Current Liabilities	366,821.83

/02/16

FALLBROOK HEALTHCARE DISTRICT

Balance Sheet

As of December 31, 2015

	<u>Dec 31, 15</u>
Total Current Liabilities	378,971.21
Total Liabilities	378,971.21
Equity	
300 · Unrestricted fund balance	1,817,972.49
302.2 · Lse Termination Contingency Fd	9,837,855.82
3900 · Retained Earnings	(417,394.39)
Net Income	(436,055.19)
Total Equity	10,802,378.73
TOTAL LIABILITIES & EQUITY	<u>11,181,349.94</u>

03/02/16

FALLBROOK HEALTHCARE DISTRICT

Balance Sheet

December 1 thru December 31, 2015

	<u>Jan 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
102.9 · Cal Trust - Contingency Fund	4,195,950.52
100 · CASH CLEARING	281.22
101 · TEMP CASH RECONCILE ACCT	397.05
102.2 · Cash in Bank - New Operating	301,549.22
102.6 · Cash in Bank -LAIF	1,856,538.19
Total Checking/Savings	<u>6,354,716.20</u>
Other Current Assets	
104 · Prepaid Insurance	22,269.52
114 · Interest Receivable	3,328.93
Total Other Current Assets	<u>25,598.45</u>
Total Current Assets	<u>6,380,314.65</u>
Fixed Assets	
120.01 · ALVARADO BLDG	291,240.00
121 · Equipment	19,396.11
121.2 · Depreciation	(18,469.37)
122.0 · ASSETS HELD FOR RESALE	
122.01 · FALLBROOK HOSPITAL	4,417,521.00
122.02 · WELLNESS CENTER	291,240.00
Total 122.0 · ASSETS HELD FOR RESALE	<u>4,708,761.00</u>
Total Fixed Assets	<u>5,000,927.74</u>
TOTAL ASSETS	<u>11,381,242.39</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
140 · Accounts Payable	28,356.70
Total Accounts Payable	<u>28,356.70</u>
Other Current Liabilities	
204 · Accrued Vacation & Sick Leave	(5,949.47)
211 · P/R Taxes Payable	22,762.52
215 · Comm Healthcare Programs Pble	
215.23 · Health Fair	11,679.50
215.24 · Community Collaborative	19,812.45
215.39 · PSA Screening	(907.03)
215.46 · FHD Promotional Float	186.09
215.47 · Healthcare Heroes	(42.75)
215.70 · Woman of Wellness (WOW)	3,030.75
215 · Comm Healthcare Programs Pble - Other	291,650.00
Total 215 · Comm Healthcare Programs Pble	<u>325,409.01</u>
Total Other Current Liabilities	<u>342,222.06</u>

03/02/16

FALLBROOK HEALTHCARE DISTRICT

Balance Sheet

December 1 thru December 31, 2015

	<u>Jan 31, 16</u>
Total Current Liabilities	370,578.76
Total Liabilities	370,578.76
Equity	
300 · Unrestricted fund balance	1,817,972.49
302.2 · Lse Termination Contingency Fd	9,837,855.82
3900 · Retained Earnings	(417,394.39)
Net Income	(227,770.29)
Total Equity	11,010,663.63
TOTAL LIABILITIES & EQUITY	<u>11,381,242.39</u>

03/02/16

FALLBROOK HEALTHCARE DISTRICT

Balance Sheet

January 1 thru January 31, 2016

	Jan 31, 16
ASSETS	
Current Assets	
Checking/Savings	
102.9 · Cal Trust - Contingency Fund	4,195,950.52
100 · CASH CLEARING	281.22
101 · TEMP CASH RECONCILE ACCT	397.05
102.2 · Cash in Bank - New Operating	301,549.22
102.6 · Cash in Bank -LAIF	1,856,538.19
Total Checking/Savings	6,354,716.20
Other Current Assets	
104 · Prepaid Insurance	22,269.52
114 · Interest Receivable	3,328.93
Total Other Current Assets	25,598.45
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120.01 · ALVARADO BLDG	291,240.00
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122.0 · ASSETS HELD FOR RESALE	
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122.02 · WELLNESS CENTER	291,240.00
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Total Fixed Assets	5,000,927.74
TOTAL ASSETS	11,381,242.39
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
140 · Accounts Payable	28,356.70
Total Accounts Payable	28,356.70
Other Current Liabilities	
204 · Accrued Vacation & Sick Leave	(5,949.47)
211 · P/R Taxes Payable	22,762.52
215 · Comm Healthcare Programs Pble	
215.23 · Health Fair	11,679.50
215.24 · Community Collaborative	19,812.45
215.39 · PSA Screening	(907.03)
215.46 · FHD Promotional Float	186.09
215.47 · Healthcare Heroes	(42.75)
215.70 · Woman of Wellness (WOW)	3,030.75
215 · Comm Healthcare Programs Pble - Other	291,650.00
Total 215 · Comm Healthcare Programs Pble	325,409.01
Total Other Current Liabilities	342,222.06

03/02/16

FALLBROOK HEALTHCARE DISTRICT

Balance Sheet

January 1 thru January 31, 2016

	<u>Jan 31, 16</u>
Total Current Liabilities	370,578.76
Total Liabilities	370,578.76
Equity	
300 · Unrestricted fund balance	1,817,972.49
302.2 · Lse Termination Contingency Fd	9,837,855.82
3900 · Retained Earnings	(417,394.39)
Net Income	(227,770.29)
Total Equity	11,010,663.63
TOTAL LIABILITIES & EQUITY	<u>11,381,242.39</u>

03/02/16

FALLBROOK HEALTHCARE DISTRICT

Balance Sheet

February 1 thru February 29, 2016

	<u>Feb 29, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
102.9 · Cal Trust - Contingency Fund	4,195,950.52
100 · CASH CLEARING	281.22
101 · TEMP CASH RECONCILE ACCT	397.05
102.1 · Cash in Bank-Operating Cash	(25.92)
102.2 · Cash in Bank - New Operating	71,782.66
102.6 · Cash in Bank -LAIF	1,856,538.19
Total Checking/Savings	<u>6,124,923.72</u>
Other Current Assets	
104 · Prepaid Insurance	22,269.52
114 · Interest Receivable	3,328.93
Total Other Current Assets	<u>25,598.45</u>
Total Current Assets	6,150,522.17
Fixed Assets	
120.01 · ALVARADO BLDG	291,240.00
121 · Equipment	19,396.11
121.2 · Depreciation	(18,469.37)
122.0 · ASSETS HELD FOR RESALE	
122.01 · FALLBROOK HOSPITAL	4,417,521.00
122.02 · WELLNESS CENTER	291,240.00
Total 122.0 · ASSETS HELD FOR RESALE	<u>4,708,761.00</u>
Total Fixed Assets	<u>5,000,927.74</u>
TOTAL ASSETS	<u>11,151,449.91</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
140 · Accounts Payable	4,599.08
Total Accounts Payable	<u>4,599.08</u>
Credit Cards	
150.1 · American Express 41007	10.00
Total Credit Cards	<u>10.00</u>
Other Current Liabilities	
204 · Accrued Vacation & Sick Leave	(5,949.47)
211 · P/R Taxes Payable	22,762.52
215 · Comm Healthcare Programs Pble	
215.23 · Health Fair	11,679.50
215.24 · Community Collaborative	19,786.53
215.39 · PSA Screening	(907.03)
215.46 · FHD Promotional Float	186.09
215.47 · Healthcare Heroes	(42.75)
215.70 · Woman of Wellness (WOW)	3,030.75
215 · Comm Healthcare Programs Pble - Other	135,050.00

03/02/16

FALLBROOK HEALTHCARE DISTRICT

Balance Sheet

February 1 thru February 29, 2016

	<u>Feb 29, 16</u>
Total 215 · Comm Healthcare Programs Pble	168,783.09
Total Other Current Liabilities	185,596.14
Total Current Liabilities	190,205.22
Total Liabilities	190,205.22
Equity	
300 · Unrestricted fund balance	1,817,972.49
302.2 · Lse Termination Contingency Fd	9,837,855.82
3900 · Retained Earnings	(417,394.39)
Net Income	(277,189.23)
Total Equity	10,961,244.69
TOTAL LIABILITIES & EQUITY	<u>11,151,449.91</u>

FALLBROOK HEALTHCARE DISTRICT

Balance Sheet

As of March 2, 2016

	<u>Mar 2, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
102.9 · Cal Trust - Contingency Fund	4,195,950.52
100 · CASH CLEARING	281.22
101 · TEMP CASH RECONCILE ACCT	397.05
102.1 · Cash in Bank-Operating Cash	(25.92)
102.2 · Cash in Bank - New Operating	71,782.66
102.6 · Cash in Bank -LAIF	1,856,538.19
Total Checking/Savings	6,124,923.72
Other Current Assets	
104 · Prepaid Insurance	22,269.52
114 · Interest Receivable	3,328.93
Total Other Current Assets	25,598.45
Total Current Assets	6,150,522.17
Fixed Assets	
120.01 · ALVARADO BLDG	291,240.00
121 · Equipment	19,396.11
121.2 · Depreciation	(18,469.37)
122.0 · ASSETS HELD FOR RESALE	
122.01 · FALLBROOK HOSPITAL	4,417,521.00
122.02 · WELLNESS CENTER	291,240.00
Total 122.0 · ASSETS HELD FOR RESALE	4,708,761.00
Total Fixed Assets	5,000,927.74
TOTAL ASSETS	<u>11,151,449.91</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
140 · Accounts Payable	4,599.08
Total Accounts Payable	4,599.08
Credit Cards	
150.1 · American Express 41007	10.00
Total Credit Cards	10.00
Other Current Liabilities	
204 · Accrued Vacation & Sick Leave	(5,949.47)
211 · P/R Taxes Payable	22,762.52
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FALLBROOK HEALTHCARE DISTRICT

Balance Sheet

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

www.treasurer.ca.gov/pmia-laif/laif.asp
February 22, 2016

FALLBROOK HEALTHCARE DISTRICT

ADMINISTRATOR
P.O. BOX 2587
FALLBROOK, CA 92088

PMIA Average Monthly Yields

Account Number:



// Tran Type Definitions

January 2016 Statement

Effective Date	Transaction Date	Tran Type	Confirm Number	Authorized Caller	Amount
1/15/2016	1/14/2016	QRD	1490956	SYSTEM	1,433.77

Account Summary

Total Deposit:	1,433.77	Beginning Balance:	1,855,104.32
Total Withdrawal:	0.00	Ending Balance:	1,856,538.09



FALLBROOK HEALTHCARE DISTRICT
 STATEMENT FOR PERIOD
 January 01, 2016 - January 31, 2016

02-000080-10

CalTrust Medium Term Fund

Date	Transaction	Shares	Price Per Share	Amount	Average Cost NAV	Average Cost Amount	Realized Gain/Loss*
12/31/2015	BALANCE FORWARD	416,353.892	10.03	4,176,029.54	10.05170902	4,185,068.17	
01/04/2016	INCOME DISTRIBUTION - DECEMBER	324.411	10.03	3,253.84	10.05169211	3,253.84	0.00
01/31/2016	UNREALIZED GAIN (LOSS)	0.000		16,667.13		0.00	
01/31/2016	ENDING BALANCE	<u>416,678.303</u>	10.07	<u>4,195,950.51</u>		<u>4,188,322.01</u>	
	INCOME DISTRIBUTION PAID - DECEMBER			0.00			
	INCOME ACCRUAL - JANUARY			3,328.89			
	CUMULATIVE UNREALIZED GAIN (LOSS)			7,628.50			

* 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.

For Inquiries About Your Account, Contact:

Nottingham Investment Administration
 116 South Franklin Street
 Rocky Mount, NC 27804
 Attention: CalTRUST Shareholder Services
 Phone: 800.773.3863
 Fax: 252-972-1908
 Email: caltrustsupport@ncfunds.com

FALLBROOK HEALTHCARE DISTRICT
 FALLBROOK HEALTHCARE DIST
 ATTN: BOBBI A PALMER
 138 SOUTH BRANDON ROAD
 FALLBROOK CA 92028



Service Center
888-422-8778

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FALLBROOK HEALTHCARE DISTRICT

Account #	Account	Shares	Market Value	Date
CalTrust Medium Term Fund				
[REDACTED]	FALLBROOK HEALTHCARE DISTRICT	417,008.878	\$4,199,279.40	2/19/2016
	Total Balance	417,008.878	\$4,199,279.40	

Show zero balance accounts.

Notice: A few improvements have been made to the on-line portal. The Year End Statements option has been removed. Year end statements are now available under the Statements option. For participants with multiple top level investor accounts the interface has been greatly improved. All of the accounts are now more tightly intergraded into the reports. The buttons to change investor views are no longer needed and have been removed.

2/24/16

FALLBROOK HEALTHCARE DISTRICT
Transaction Detail by Account
July 1, 2014 through February 24, 2015

Type	Date	Name	Amount	Balance
400. · District				
402 · Property tax revenue				
Deposit	07/18/14	County of San Diego	8,909.13	8,909.13
Deposit	08/13/14	County of San Diego	21,313.46	30,222.59
Deposit	09/10/14	County of San Diego	15,199.93	45,422.52
Deposit	10/01/14	County of San Diego	12,057.07	57,479.59
Deposit	11/05/14	County of San Diego	69,750.03	127,229.62
Deposit	12/10/14	County of San Diego	540,527.04	667,756.66
Deposit	01/13/15	County of San Diego	253,274.97	921,031.63
Deposit	02/11/15	County of San Diego	42,652.73	963,684.36
Total 402 · Property tax revenue			963,684.36	963,684.36
Total 400. · District			963,684.36	963,684.36
TOTAL			963,684.36	963,684.36

OTHER ITEMS

SPECIAL DISTRICT RESERVE GUIDELINES

reserve guidelines



Table of Contents

Acknowledgements	2
The Formation of Special District Reserve Guidelines	3
Prudent Accumulation and Management of Reserves	5
Capital Planning	8
Fund Equity and Retained Earnings	13
Glossary	17
Resources	20

Acknowledgements

In preparing the *Special District Reserve Guidelines*, the California Special Districts Association (CSDA) greatly benefited from individuals who were very generous with their time and insightful with their views. Our task force consisted of finance staff and general managers from independent special districts and professional financial consultants.

CSDA extends its appreciation to its district task force members:

- ◆ Dewey Ausmus of North County Cemetery District
- ◆ Ward Winchell of Southgate Recreation & Park District
- ◆ Rainy Selamat of Olivenhain Municipal Water District
- ◆ Ray Waletzko of Contra Costa Mosquito & Vector Control District
- ◆ Janice Simcoe of Sacramento Metropolitan Fire District
- ◆ John Martin of Bear Valley Community Services District
- ◆ Jeff Ramos of Elk Grove Community Services District

To the finance professionals on our task force, who significantly contributed to the development of the treatises, in addition to the drafting of the principles and guidelines, CSDA extends its sincere gratitude. The contributions of the following were invaluable:

- ◆ Jim Marta, CPA, of James Marta & Company
- ◆ Tim Schaefer of the public financial advisory firm, Fieldman, Rolapp & Associates
- ◆ Saul Rosenbaum of the investment banking firm, Prager, McCarthy & Sealy
- ◆ Steven Northcote, CPA, of Leaf & Cole

The Formation of Special District Reserve Guidelines

Answering a Call, Fulfilling a Need

The genesis for CSDA's *Special District Reserve Guidelines* was a 2000 Little Hoover Commission report entitled, "Special Districts: Relics of the Past or Resources for the Future?" The report includes a section on special district reserves with an introductory finding that states: "*Hundreds of independent special districts have banked multi-million dollar reserves that are not well publicized and often not considered in regional or statewide infrastructure planning.*"

The section raises a number of issues relating to special district reserves including:

- ◆ Lack of guidelines and consistency
- ◆ Lack of visibility, and publication of, district financial information
- ◆ Lack of understanding among constituents and policymakers of district finances
- ◆ Lack of districts incorporating reserve information into infrastructure planning

The Commission's report claimed that, statewide, independent special districts have over \$19.4 billion in reserves and many special districts have excess retained earnings (reserves). The report recommends that guidelines for prudent reserves be established, and that investment policies and practices be reviewed to determine if additional oversight is warranted.

The Little Hoover Commission report generated significant media coverage with banner headlines claiming that "obscure" public agencies have "hoarded" billions in reserves. Legislative hearings on special district finances were held and interest was spiked among grand juries, leading them to investigate how special districts within their counties handle reserves. The Sacramento Grand Jury report of 2000-2001 states: "*Few of the enterprise districts have an easily understood, board-approved and documented plan describing the development and use of undesignated retained earnings.*"

CSDA Forms Task Force

Although special district advocacy organizations have concerns with some of the report's findings and data interpretation, CSDA believes that the establishment of reserve guidelines will assist special district governing officials and administrators in fulfilling their fiduciary responsibilities. To accomplish this, CSDA formed a task force in 2001 to identify both the essential elements of a reserve policy and the issues to be discussed during policy development.

The *Special District Reserve Guidelines* were developed by the task force as a tool for special district governing officials and administrators to assist them in fulfilling their commitment to provide cost-effective and efficient public services for the communities they serve. The guidelines may be used to evaluate an existing reserve policy, develop a new reserve policy, and/or promote comprehensive and easily understood policies within a special district. CSDA encourages district officials to incorporate guideline elements into their policies that are applicable to their district based on its size and the services it offers.

These guidelines are general in nature and should not be reviewed as legal or financial opinions. Prior to a district's adoption of any policy, the agency should seek review by its legal counsel, accountant and/or auditor to ensure compliance with all applicable rules and regulations.

In developing the guidelines, the task force recognized that many independent special districts already have established reserve policies and most, if not all, special districts officials recognize their fiduciary responsibilities and take them very seriously. What may have generated the concern regarding special district reserves is not lack of policy, but lack of outreach to constituents and others regarding district operations. It is essential that special districts increase the level of understanding outside their boardroom and initiate an outreach program on district financial management to increase the level of understanding among the public, media and legislators.

To assist special districts in their effort to either launch or enhance their community outreach efforts, CSDA introduced a new member benefit – “Public Outreach Assistance Service”. CSDA’s outreach assistance program is a fee-based copy editing/writing and graphic design service developed to encourage districts to increase their visibility and the level of understanding among constituents, the media and other decision-makers. Additional information on this program can be obtained by calling CSDA at (877) 924-CSDA.

Prudent Accumulation and Management of Reserves

The principles and guidelines that follow reflect the common belief among special districts that there should be clear and well-articulated rationale for the accumulation and management of reserve funds. Individual districts should formulate and adopt a reserve policy, as it is an integral part of the prudent accumulation and management of reserves. The public has a general lack of understanding regarding the purpose of special district reserves and appropriate reserve levels. Districts can make great strides in dispelling misperceptions related to reserve levels--while building stronger bonds with the communities they represent--through the adoption of a well-developed reserve policy and efforts to educate and inform the public of reserve particulars.

While it is essential that districts adopt reserve policies, it is critical to understand that a reserve policy must be developed in a manner consistent with other financial policies, budgetary practices, district programs, and legal requirements. Three foundational elements are essential prerequisites to the development of any reserve policy:

1. A clear, organizational philosophy/mission
2. A well-developed capital improvement plan, as a critical element of regular strategic-planning efforts
3. Use of a standardized method of financial reporting, such as GASB 34

Principles and Guidelines

1. Identify the uniqueness of the district.
 - a) Consider district goals, needs, and constraints.
 - b) Utilize life-cycle analysis if district is capital intensive. Regularly measure condition of assets.
2. Have a complete understanding of the district's core business.
3. Develop and maintain a strategic plan, including a well-developed capital improvement plan.
4. Make communicating with customers and constituents a priority.
 - a) Seek input through customer surveys, community meetings, and other means.
 - b) Inform customers and constituents of output and seek their input in evaluating policies.
5. Recognize that a good reserve policy must be consistent with other financial policies, such as balanced operating budget or investment policies.*

*An excellent resource on this point is "Recommended Budget Practices: A Framework for Improved State and Local Government Budgeting," available from the Government Finance Officers Association. For more information, log onto www.gfoa.org.

6. Clearly identify reserves, both categories and purposes. Set target level for reserves that are consistent with district's mission, the district's uniqueness, and the philosophy of the district's board and community.
7. A broad reserve policy may include many elements or sub-policies. Some areas that may need sub-policies include:
 - a) rate-stabilization funds
 - b) fees and charges
 - c) debt issuance and management
 - d) deferred maintenance
 - e) contingency funds
8. Engage in strategic planning.
 - a) By developing, regularly evaluating and, when necessary, modifying strategic plans, districts can more efficiently plan and shape their futures. Strategic planning can help district boards anticipate and adapt to changing environmental, regulatory and demographic conditions. This assists districts in establishing appropriate reserve funds and adopting adequate target levels.
 - b) Seek community input in the strategic planning process, i.e., ratepayers, business groups, community organizations, etc.
 - c) While a district might invite some community members to participate in a formal strategic planning meeting with the board, a more likely scenario is for the district to engage various stakeholders through surveys, focus groups, or a series of neighborhood meetings.
9. Make communicating with customers and constituents an integral part of the district's financial practices. Whether through a quarterly newsletter or a condensed annual report, it is critical for districts to explain their financial position to their customers in layman's terms. If a district needs assistance or new ideas on how to effectively communicate with its constituents or customers, CSDA is available to assist through its Public Outreach Assistance Service or other means.

Specific Considerations for Budgeting and Allocating Fund Balance or Retained Earnings

1. Define organization's objectives:
 - ◆ Short-term
 - ◆ Long-term
 - ◆ Operating
 - ◆ Capital

2. Identify where funds are used:

- ◆ Operating revenues
These are the general-purpose funds through which ongoing activities are funded.
- ◆ Special-purpose revenues
Most often these are legally restricted for a particular use. For example, a special assessment for infrastructure must be separately accounted for and spent on the designated infrastructure costs.
- ◆ Debt proceeds
These should be used to fund costs that provide a benefit across fiscal years. The issuance of debt allows the district to allocate these costs by spreading the debt service to these periods. Debt proceeds should never be used for short-term operating costs because this would entail allocating current operating costs to future periods.
- ◆ Other one-time revenues
One-time revenues should be used for one-time expenses. If a special district gets one-time revenues and uses it to provide additional full-time positions or to fund on-going operating costs, there may be a budget crisis when the one-time funding runs out.

Capital Planning

A Capital Improvement Program (CIP) exists to identify and prioritize a district's need for capital goods. A CIP should prioritize the importance and timing of the various assets to be acquired. In addition, a CIP should contemplate how those goods will be paid for – cash (equity) or debt. A capital plan is a strategic or comprehensive plan for the acquisition and implementation of the district's capital assets as a group, or over time. In that sense, it is different from a finance plan, which focuses on individual acquisitions and how to pay for them.

To fulfill its mission, the district must make capital investments. Debt -- especially tax-exempt debt -- is recognized as an important and continuing source of a district's capital to fund improvements necessary to achieve its mission and strategic objectives. A CIP provides the framework by which decisions will be made regarding the use of cash and debt to finance capital projects. Debt is defined to include all short- and long-term obligations, guarantees and instruments that have the effect of committing the district to future payments. The assumption of debt, both direct and indirect, will be subject to the district's approval. Any debt issued by subsidiary entities is subject to these policies. In satisfying their fiduciary responsibilities, it is critical that the district's board and management know the extent of debt obligations.

CIP Objectives

1. To provide guidelines to management on the use of reserves and debt to support the district's capital needs while achieving the lowest overall cost of capital.
2. To provide selected financial measures, with specific targets, to ensure that the district continues to operate within appropriate financial parameters while allowing the agency to maintain financial stability and the highest acceptable credit rating that permits it to issue debt at favorable rates.
3. To bridge the cash flow gap between the district's available funds and its capital needs when the assumption of debt is deemed prudent.

Debt Allocation

Given that a district has limited debt capacity, management must prioritize debt resources among all uses, including capital projects, equipment financing, real estate investment, financial opportunities, and other projects. In allocating debt, the following guidelines may be used:

- ◆ **Core mission:** Only projects which relate to the core mission of the district will be considered for tax-exempt debt financing.
- ◆ **New revenue stream or budgetary savings:** A project that has a related revenue stream or can create budgetary savings will receive priority consideration. However, this is not meant to exclude other projects that are key to the district's mission. For these projects, the use of debt must be supported by an achievable financial plan that includes servicing the debt and meeting any new or increased operating costs. These costs could include the funding of a replacement and renovation reserve. For projects that can create budgetary savings, the budget may be reduced to fund the debt service and any additional savings may be invested into other critical capital projects.
- ◆ **Length of useful life:** The useful life of a project needs to be taken into account when considering long-term debt for capital investment.
- ◆ **Capacity to attract outside funds:** Project-generating revenues, federal and state grants, expendable reserves, and other sources are expected to finance a portion of the cost of a project. Debt is to be used conservatively and strategically.
- ◆ **Other considerations:** The above factors are not intended to be all-inclusive. Management's judgment ultimately will determine the use and amount of debt.

Debt Portfolio

No undue restriction should be imposed on the nature of a debt instrument as long as it can be appropriate and advantageous for the purpose of limiting interest-rate exposure and reducing debt-service costs. Fixed-rate debt provides more long-term interest rate stability than variable-rate debt, however, variable-rate debt can be a desirable component of the debt portfolio because it is typically issued at lower interest rates. Because the use of variable debt exposes the debt portfolio to interest rate fluctuations, the district should limit the use of variable-rate debt, and use it only when it is clearly advantageous.

Credit-rating Maintenance

Maintaining the highest acceptable credit rating is a primary objective of a CIP. This permits the district to continue to issue debt and to finance capital projects at favorable interest rates, while meeting its strategic objectives. The district should limit its overall debt to a level that maintains an acceptable credit rating with the bond-rating agencies.

Creating a Capital Plan

Creating a capital plan takes six basic steps:

1. Establish goals
2. Assess needs
3. Develop strategic cash vs. borrow approach
4. Identify methods available for funding
5. Design the loan or secure financing
6. Organize approach

Establish Goals

The key elements in setting clear capital plan goals include:

1. Understanding the role of the planning horizon.
2. Integrating the use (or lack thereof) of reserves.
3. Understanding the repetitive nature of implementing the CIP.

Planning horizons are important considerations in well-developed capital plans. For example, it makes little sense to try to plan for a 10- or 20-year horizon if innovation, technology, demographics or legislative threats to the plan occur often or on short notice. Conversely, agencies that are in low-technology businesses and stable demographic circumstances can afford to (and probably should) plan for long periods.

The extent to which a particular district has accumulated reserves will dramatically impact the capital plan. The development of, and adherence to, strong reserve policies can greatly simplify funding choices for the capital plan. But, blind adherence to arbitrary reserve levels can be just as inhibiting as no reserves at all. The key is to make the reserve accumulation, or depletion, work in harmony with the capital plan, the operating budget and the risk management of the district.

The last point is worth emphasizing. The capital plan is by its nature repetitive. For that reason, many districts choose to review and update it annually, usually as an adjunct to deliberation of the operating budget. This keeps the capital plan current and tempered by current information on the financial and political priorities of the district.

Assess Needs

Every capital plan starts with a needs assessment. The assessment should rely on a comprehensive inventory of capital assets already owned, an estimate of their remaining useful lives, and a good understanding of future requirements. While a detailed review of the steps necessary for an effective needs assessment are beyond the scope of the *Special District Reserve Guidelines*, the needs assessment is the foundation for virtually all of the decisions that will arise in the capital planning process. As a result, it pays big dividends to emphasize this element of the plan.

Useful tools in the operation of the needs assessment may include: community focus groups or commissions, local and regional planning agency studies, staff input, and reviews by engineering, accounting and legal experts.

A Strategic Decision – Pay-as-you-go or Borrow?

Once major acquisition needs are identified and service goals established, the district faces the decision of whether to pay cash or borrow to acquire capital assets. There are two theories as to which is the best approach to take. Those who believe that paying cash is the most desirable way of funding capital assets point to the inherent fiscal conservatism of such an approach. This approach is often referred to as “pay-as-you-go” or “pay-as-you-acquire.” Use of this approach produces cash equity in capital assets and is often promoted because a dollar not borrowed is a dollar on which interest need not be paid.

On the other side of the spectrum are the “pay-as-you-use” proponents, who usually argue that accumulation or creation of major amounts of equity in capital assets is economically inefficient, particularly for those districts that are capital intense and whose capital goods are “used up” over long periods of time. The rationale behind this approach is that the district’s stakeholders should “pay” for the assets required to deliver the goods or services of the agency over a time period that more closely mirrors the useful life of those assets.

Most districts use a blended approach. Often, a district’s approach is dictated as much by affordability as by philosophy, as few public bodies can afford (either in a political sense or economic one) to pay cash for all capital assets. Similarly, financing of smaller capital goods, or those with short or uncertain useful lives, is also inefficient.

Identify Methods Available for Financing

Once the goals have been set, the needs assessed and the decision whether to pay cash or finance the asset has been made, some thought must be given to the method of financing. For example, even if an asset is to be procured for cash, and the cash is on hand in a reserve set aside for that purpose, a decision still must be made on whether to replenish or restore that reserve, and over what time period and from what source it will be replenished.

Choosing to issue debt means that the following choices must be made: form of debt, mode (fixed or variable rate), repayment terms, and method of sale. These are the tactical decisions that often blur the understanding of the strategic elements of the capital plan.

Designing the Loan – The Tactical Plan

If a decision is made to borrow, there is a dizzying array of choices to be made. Some districts choose to borrow from banks or private lenders; others choose public offerings of debt. Lease financing may be considered as an alternate to bond financing. Some districts pool their needs with other similarly situated districts in order to reduce costs through efficiencies of scale.

Regardless of the choice of lenders or approach, important considerations of this element include matching the useful life of the financed asset to the borrowing term. Common sense tells us that we should hesitate to finance automobiles with 30-year bonds. By the same token, a water treatment plant with a design life of 50 years can be safely and prudently financed over long periods of time.

This element of the capital plan should also carefully consider other needs within the strategic plan when pledging assets or revenues to lenders. A generous package to a lender on today's asset may make tomorrow's asset financing problematic or impossible. The key is to ensure that each tactical financing plan within the capital plan works harmoniously with other elements of the plan and is flexible enough to allow for the inherently changing nature of the capital plan.

Organizing the Approach

The successful capital planning process looks a great deal like the successful budgeting process. The end-result articulates the goals and objectives of the organization to all stakeholders and relies on accurate and unbiased assessment of needs. It provides for an evaluation of the desired assets to distinguish between "wants" and "needs." It is written and shared with the district's stakeholders.

The capital plan is revisited often and provisions for changing or amending it are straightforward. Finally, it incorporates periodic analysis of results and achievements for management and governing bodies.

Summary

A capital plan need not be elaborate or weighty to be effective. Many effective capital plans consist of a single spreadsheet and several paragraphs of supporting text. The development of the plan is vital to the efficient use of capital. It is a key ingredient in a lender's assessment of management's effectiveness and control. It is among the most important tools an elected official possesses to discharge the duties of office.

Readers who are interested in additional information about the development of capital plans should consider a variety of books, and other information sources, on the topic. Some suggested examples are shown in the attached resource listing at the back of this document.

Fund Equity and Retained Earnings

In a public entity, the board and management have to decide how much money is enough for the district's needs and how much is too much. Public entities such as utility districts collect fees from users to provide day-to-day services, as well as to maintain the corporate facilities. A water district has operating expenses such as water purchase and delivery costs, maintenance and operations and infrastructure costs. Fees collected by districts need to provide for day-to-day operations, as well as the anticipated repair and replacement of the infrastructure. The excess of the amount collected in fees and other revenues during the fiscal year over the amount expended during the same period go into the fund equity or retained earnings. Fund equity and retained earnings is the net excess of assets over liabilities.

Governmental-fund types use the terminology "fund balance" to describe the net excess of assets over liabilities. Enterprise-fund types (governmental organizations that are operated and account like a commercial enterprise) use the term "retained earnings" to describe the net excess of assets over liabilities.

To further understand the fund balance or retained earnings and how much is enough, review the following financial statement (*Exhibit 1*). Under the enterprise statement, the total assets are \$3.5 million dollars and the retained earnings are in excess of \$2.5 million dollars. Is this enough?

Exhibit 1

XYZ GOVERNMENT BALANCE SHEET

	<u>General</u>	<u>Enterprise</u>
Assets:		
Total Assets	<u>423,450</u>	<u>3,502,459</u>
Liabilities and Fund Equity:		
Total Liabilities	<u>136,000</u>	<u>935,000</u>
Total fund balance/retained earnings	<u>287,450</u>	<u>2,567,459</u>
Total liabilities and fund equity	<u>423,450</u>	<u>3,502,459</u>

In Exhibit 2, more detail shows that the assets are primarily invested in buildings and improvements. Analysis of the components of the retained earnings shows that over \$2.1 million of the \$2.5 million in retained earnings is a result of net investment in fixed (not spendable) assets.

Exhibit 2

XYZ GOVERNMENT BALANCE SHEET

	<u>General</u>	<u>Enterprise</u>
Assets:		
Cash	65,000	113,559
Cash with fiscal agent	25,000	-
Investments	258,000	1,178,400
Receivables	48,000	29,000
Inventory	7,200	24,000
Prepaid expenses	250	1,500
Restricted investments	20,000	-
Building and improvements		3,580,125
Accumulated depreciation		(1,424,125)
Total Assets	<u>423,450</u>	<u>3,502,459</u>
Liabilities and Fund Equity:		
Accounts payable	118,000	135,000
Deferred revenue	18,000	-
Bonds Payable		800,000
Total Liabilities	<u>136,000</u>	<u>935,000</u>
Fund Equity:		
Investment in fixed assets	-	2,156,000
Retained earnings:		
unreserved		7,459
Reserved for:		
inventory	7,200	24,000
Designated for:		
debt service	-	200,000
capital improvements	-	150,000
contingencies	100,000	30,000
Undesignated	180,250	
Total fund balance/retained earnings	<u>287,450</u>	<u>2,567,459</u>
Total liabilities and fund equity	<u>423,450</u>	<u>3,502,459</u>

Is this organization in good financial shape? That depends on the condition of the current assets and the short- and long-term needs of the organization as they relate to its resources. If there exists \$2 million dollars in current infrastructure needs, then financing may be required. Is enough set aside for contingencies? If water costs increase by 10 percent, how will that affect total retained earnings? If the federal government mandates high water-quality standards, then what will be the equipment costs related to meeting this new standard?

Governmental entities collect, hold and expend resources in public trust. If not enough is collected, they risk not being able to meet mandated needs. If too much is collected, then the government overburdens the public and ties up resources that taxpayers could use in the economy. Governments have not always done a good job budgeting and making long-term plans for capital needs and for contingencies. Historically, governments spend most of their resources each year. Governmental entities need to examine their operations and make long-term plans and budgets to ensure that expenses are anticipated and resources set aside.

Some governments, either through good fortune or good planning, have set aside retained earnings for future plans and needs. What most governments have failed to do, as emphasized in the Little Hoover Commission's report, is to effectively communicate their plans for the retained earnings and explain why the balance is appropriate.

Each district needs to:

1. Examine its financial position.
2. Examine its current and long-term needs.
3. Determine the need for a long-term capital plan.
4. Establish target fund balance or retained earnings.
5. Communicate its goals and needs through policy, budgets and enhanced financial statements note disclosures.
6. Anticipate public scrutiny of financial statements and disclose how finances are being used.

Summary

CSDA facilitated the Reserve Guidelines Task Force in response to the concerns outlined in the Little Hoover Commission's report "Special Districts: Relics of the Past or Resources for the Future?" Our goal was to prepare a document that could be used by all independent special districts as a map in the preparation or review of the district's reserve policy. We encourage you to have your financial and legal professionals review the final policy prior to adoption to ensure you are in compliance with all current laws and regulations. Districts should schedule a regular review of their reserve policy as the financial environment within which it operates may be dynamic as well as there may be applicable legislative or regulatory changes.

The report concluded that there is a disconnect between special districts and their constituents and other local government entities. Districts should consider preparation of a public outreach program to communicate financial and program information on a regular basis to affected or interested populations. How involved each respective public outreach program is for a district is typically determined by the size and complexity of the district. It may be as simple as adding the information to an agency's website or the development of an annual report. In response to the demand for help in effectively communicating this information, CSDA launched its Public Outreach Assistance Service. This program is a member service of CSDA and can be tailored to meet the various communication needs of both small and large districts. It is important that each agency not only develop a reserve policy, but ensure that your constituents and fellow local governments understand your financial position and decision-making tools.

We hope you find these guidelines helpful and if you have any comments or suggestions on how we can improve this document, please contact us at (877) 924-CSDA.

Glossary

Net assets: The amount of assets in excess of liabilities
For governmental-fund types, this excess is referred to as “fund balance.”
For enterprise-fund types, this excess is referred to as “retained earnings.”

The GASB has made a distinction between reserved equity and designated equity in accordance with NCGA-1 (Governmental Accounting and Financial Reporting Principles).

Designations v. Reservations

While cash set asides are popularly referred to as “reserves,” it is important and more accurate to identify them as designations or reservations. The two are distinctly different.

Designations: Net funds that are set aside based on board policy or tentative plans. Discretionary.

Examples:

- ◆ Designated for cash-flow (to help cover operating expenses during shortfalls)
- ◆ Designated for capital improvements
- ◆ Designated for contingency
- ◆ Designated for rate stabilization

Fund-balance designations may be established to indicate tentative plans for financial resource utilization in a future period, such as for general contingencies or for equipment replacement. Such designations reflect tentative managerial plans, or intent, and should be clearly distinguished from reserves. Such plans, or intent, are subject to change and may never be legally authorized or result in expenditures. Designated portions of fund balance represent financial resources available to finance expenditures other than those tentatively planned. Designations should be reported as part of the unreserved fund balance, i.e., “Designated for ...” or disclosed parenthetically or in the notes to the financial statements.

(National Council on Governmental Accounting Statement: NCGAS-1, paragraph 120)

Reservations: Net funds that are not appropriable. Assets that cannot be spent or are limited by legal or contractual requirements.

The following are examples of reservations that may be made because the funds are not appropriable:

- ◆ Reserved for inventory
- ◆ Reserved for restricted cash or investments
- ◆ Reserved for investment in net fixed assets

Often debt covenants require that certain reserve balances be maintained to secure payment of the debt service. **Debt-service reserves** is an example of a contractual requirement to set-aside funds.

Many governments and their accountants have referred to the excess of assets over liabilities as "reserves," however, preparers and users need to be careful with the terminology used in conjunction with financial information.

Reserves should be reported in the "Fund Balance" section of governmental fund balance sheets, not as liabilities or between liabilities and fund balance. The "Fund Balance" section may be subdivided between or among its reserved and unreserved components, or separate "Reserved Fund Balance" and "Unreserved Fund Balance" sections may be used. (NCGAS-1, paragraph 121)

Use of the term "reserve" in proprietary fund accounting should parallel commercial accounting and reporting. Thus, it should be limited to indicating "Reserved Retained Earnings." (NCGAS-1, paragraphs 121)

Restricted Funds: Equivalent to reserved funds.

Some governments often need special funds for building projects or special funding. Resources restricted for expenditure for specific purposes may be accounted in the general fund, provided that any applicable legal requirements can be met and the use of a separate fund is not legally mandated. If this type of funding is accounted along with other general funding, any excess balances should be recorded as restricted funds in the "Fund Balance" section of the financial statements.

Fund Balance Reserves (Reservations) and Designations

In governmental-fund accounting and reporting, use of the term "reserve" should be limited to indicating that a portion of the fund balance is not appropriable for expenditure or is legally segregated for a specific future use.

An example of a portion of a fund balance that is not appropriable for expenditure is the Reserve for Inventories, which indicates that the portion of fund balance represented by inventories is not available for appropriation and expenditure at a balance sheet date.

An example of a reserve indicating that a portion of the fund balance is legally segregated is the Reserve for Encumbrances, which indicates that a portion of the fund balance has been segregated for expenditure on vendor performance.

In instances where part of the fund balance is reserved, the remainder should be reported as Unreserved Fund Balance. (NCGAS-1, paragraph 118)

GASB 34 Note:

Under GASB 34, the formal presentation of the report should not include use of the terms reservations, reserves, or designations. Funds are broadly classified as either restricted funds (equivalent to reserved funds) or unrestricted funds (designated or undesignated surpluses). In the footnotes to the financial report, however, these additional terms can be effectively employed to provide greater detail and full disclosure of plans for the district's fund balance/retained earnings, the importance of which cannot be overstated.

Resources

The Government Finance Officers Association (GFOA) is a great source for more information regarding various government financial matters, including fund balance and financial reporting. GFOA has an extensive publications department. View a list of their full offerings by logging onto their website at www.gfoa.org. The following publications may be useful:

- ◆ “Recommended Budget Practices: A Framework for Improved State and Local Government Budgeting”
- ◆ “An Elected Official’s Guide to Fund Balance”
- ◆ “An Elected Official’s Guide to Financial Reporting”
- ◆ “Governmental Accounting, Auditing, and Financial Reporting”

INVESTMENT RESERVE POLICY

ACHD POLICIES AND PROCEDURES

SUBJECT: Accounting for Investments and Investment Income	REVISED DATE: June 30, 2014
	DATE ISSUED: September 23, 2002

I. POLICY

ACHD is governed by Government Code, Sections 53600 et seq. Within the investments permitted by the Government Code, ACHD, with the approval of its board of directors, will make investments to meet its cash flow requirements as stated in I. (4). The Finance Committee will review the Investment Report each quarter to ensure compliance of this Code Section along with any exceptions expressly approved by the Board.

II. SCOPE

This Policy applies to ACHD, a non-profit corporation exempt under section 115 of the Internal Revenue Code, which is governed by the board of the Association of California Healthcare Districts.

III. PRUDENCE

Section 53600.3 of the Government Code identifies as trustees those persons authorized to make investment decisions on behalf of a local agency. As a trustee, the standard of prudence shall be the "prudent investor" standard. Investments shall be made with care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of ACHD, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of ACHD.

IV. OBJECTIVES

The overall program shall be designed and managed with a degree of professionalism worthy of the public trust. The primary objectives, in order of priority, of ACHD's investment activities shall be:

- 1. Safety** - The safety and risk associated with an investment refers to the potential loss of principal, interest or a combination of these amounts. All "allowable investments" are of a very high quality and would be considered extremely safe and conservative. Safety of principal is the foremost objective of the investment program.
- 2. Liquidity** - An adequate percentage of the portfolio will be maintained in liquid short-term securities that can be converted to cash as necessary to meet disbursement requirements. The liquidity percentage will be determined and adjusted as necessary based upon projected cash flow reports. Investments will be made in securities with active secondary or resale markets.
- 3. Yield** - Within the constraints of safety and liquidity, the highest and best return will be sought. The portfolio will be designed to attain a market average rate of return, taking into account ACHD's risk constraints, the cash flow characteristics of the portfolio and state law.
- 4. Maturity** - Maturities shall be selected to anticipate cash needs, thus avoiding forced liquidations. Since funds are invested for the specific purpose of providing for short term and medium growth, investments should not exceed five years.

**ACHD
POLICIES AND PROCEDURES**

SUBJECT: Accounting for Investments and Investment Income	REVISED DATE: DATE ISSUED:	June 30, 2014 September 23, 2002
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V. PERFORMANCE EVALUATION

As a reference point for the performance of ACHD's portfolio, the quarterly total return of the portfolio will be compared with the quarterly return for LAIF.

VI. DELEGATION OF AUTHORITY

The Board of Directors ("Board") hereby delegates authority to invest ACHD's funds for a one-year period to the **Chief Financial Officer**, who shall thereafter assume full responsibility for those transactions until the delegation of authority is revoked or expires. Subject to review, the Board may renew the delegation of authority each year. No person may engage in an investment transaction except as provided under the limits of this Policy. The **Chief Financial Officer** may delegate day-to-day investment decision making and execution authority to an investment advisor. The advisor shall follow this Policy and such other written instructions as are provided.

VII. RESPONSIBILITY

The board of directors of ACHD is responsible for establishing the overall investment objectives. The Finance Department is responsible for recording the investment activity including purchase transactions, amortization of premiums or discounts, maintaining the unrealized gain/(loss) calculation on a monthly basis, accruing appropriate interest income on a monthly basis and for ensuring proper realized gains and losses are recorded upon sale or maturity.

VIII. ETHICS AND CONFLICTS OF INTEREST

All participants in the investment process shall seek to act responsibly as custodians of the public trust. Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment recommendations and decisions.

IX. TERM OF INVESTMENTS

Section 53601 of the Government Code specifically states that no investment, unless specifically stated in this section, shall exceed a maturity of five years from the date of purchase unless the Board has granted express authority to make that investment either specifically or as a part of an investment program approved by the Board. The Board will reaffirm this decision each year. Some of the specifically stated investments within this section include bonds issued by a local agency, United States notes and bonds, and obligations issued by Government Sponsored Enterprises.

**ACHD
POLICIES AND PROCEDURES**

SUBJECT: Accounting for Investments and Investment Income	REVISED DATE: DATE ISSUED:	June 30, 2014 September 23, 2002
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X. AUTHORIZED INVESTMENTS

Investment of ACHD funds is governed by the California Government Code Sections 53600 et seq., within the context of the limitations. The following investments are authorized, as further limited herein:

1. United States Treasury Bills, Bonds, and Notes or those for which the full faith and credit of the United States are pledged for payment of principal and interest. There is no percentage limitation on the portfolio, which can be invested in this category, although a five-year maturity limitation is applicable.
2. Federal agency or United States government-sponsored enterprise obligations, participations or other instruments, including those issued by or fully guaranteed as to principal and interest by federal agencies or United States government-sponsored enterprises. There is no percentage limitation on the portfolio for these securities, although a five-year maturity limitation is applicable.
3. Local Agency Investment Fund (LAIF), a State of California managed investment pool may be used up to the maximum permitted by California State Law. LAIF is a demand account so no maturity limitation is required.
4. Negotiable certificates of deposit issued by nationally or state chartered banks or state or federal savings institutions. Purchases of negotiable certificates of deposit may not exceed 30% of the total portfolio. A maturity limitation of five years is applicable.
5. Medium Term Corporate Notes, with a maximum maturity of five years may be purchased. Securities eligible for investment shall be rated A or higher by Moody's or Standard and Poor's rating services at the time of purchase. Purchase of medium term notes may not exceed 30% of the market value of the portfolio and not more than 15% of the market value may be invested in notes issued by one corporation.
6. Bonds issued by a local agency within this state, including bonds payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by the local agency, or by a department, board, agency, or authority of the local agency.

XI. PROHIBITED INVESTMENTS

Ineligible investments are those that are not described herein, including, but not limited to: common stocks and long term (over five years maturity) notes and bonds are prohibited from use in this portfolio unless specifically allowed both by state law and board approval.

In addition to the limitations in Government Code Section 53601.6, this Policy further restricts investments as follows:

1. No investment will be made that has either (a) an embedded option or characteristic which could result in a loss of principal if the investment is held to maturity, or (b) an embedded option or characteristic which could seriously limit accrual rates or which could result in zero accrual periods.
2. No investment will be made that could cause the portfolio to be leveraged.

XII. SAFEKEEPING AND CUSTODY

Securities purchased from broker/dealers will be held in a third-party custodian/safekeeping account. Exceptions to this policy will be approved by the Finance Director and included in quarterly reporting to the Board.

ACHD
POLICIES AND PROCEDURES

SUBJECT:	REVISED DATE:	June 30, 2014
Accounting for Investments and Investment Income	DATE ISSUED:	September 23, 2002

XIII. REPORTING

The Chief Financial Officer shall render an investment report to the Finance Committee and Board at the scheduled quarterly meeting. The report shall be broken down by investment type with the market value and the unrealized gain or loss. This report will also contain any individual investments that subsequent to purchase have been downgraded to where they are no longer considered to be investment grade. These securities shall be reviewed for possible sale within a reasonable amount of time after the downgrade. The quarterly report also shall (i) state compliance of the portfolio to the statement of investment policy, or manner in which the portfolio is not in compliance, (ii) include a description of any of the Fund's investments or programs that are under the management of contracted parties, including lending programs, and (iii) include a statement denoting the ability of ACHD to meet its expenditure requirements for the next six months, or provide an explanation as to why sufficient money may or may not be available.

XIV. INVESTMENT POLICY REVIEW

Annually, the Treasurer shall render to the ACHD's Board a "Statement of Investment Policy," which the Board shall review and approve along with any changes in the policy.

XV. LEGISLATIVE CHANGES

Any State of California legislative action that further restricts allowable maturities, investment type, or percentage allocations will supersede any of the material presented herein. In this case, the applicable law will become part and parcel of this investment policy.

RFP FOR INDEPENDENT AUDITOR

**FY 2012 AUDIT PROPOSAL
REQUEST**

<u>Contact Name</u>	<u>Firm Name</u>	<u>Address</u>	<u>Phone</u>	<u>Email</u>	<u>Notes/Info:</u>
Paul J Kaymark, CPA	Charles Z. Fedak & Co., CPAs	6081 Orange Ave., 2nd floor Cypress, Ca 90630	(714) 527- 1818 x30	paul@czfcpa.com	
John Rodriguez	Maze & Associates	3478 Buskirk Ave., Suite 215 Pleasant Hill, CA 94523	(925) 930-0902	Maze@mazeassociates.com	Make sure to ATTN: John Rodriguez
Ahmad Gharaibeh	Vavrinek Trine, Day & Co., LLP	260 Shriedan Ave. Suite 440 Palo Alto, CA 94306	(650) 462-0400	Agharaibeh@vtdcpa.com	Please CC: Hgarciav@vtdc pa.com
Vaughn Johnson	Vaughn Johnson, CPA, MBA	4120 Cameron Park Drive, Suite 101 Cameron Park, CA 95682	(530) 667-1390	Vaughnj5652@sbcglobal.net	Fax: (530) 676- 7379
Kendra Mahan	Brown Armstrong Accountancy Corporation	4200 Truxton Ave., Suite 300 Bakersfield, CA 93309	(661) 324-4971	Kmahan@bacpas.com	
Robert Johnson	Robert W. Johnson An Accountancy Corporation, CPA	6234 Birdcage Street Citrus Heights, CA 95610-5949	(916) 723-2555	rwjcpa@surrewest.net	
Craig Fechter	Fechter & Company, Certified Public Accountants	1870 Avondale Ave, Suite 4 Sacramento, CA 95825	(916) 333-5360	cfechter@fechtercpa.com	
Brian Gruber	Lance Soil Lunghard	203 North Brea Blvd. Ste 203 Brea, CA 92821	(714) 672-0022	bryan.gruber@lslcpas.com	

CHS RESPONSE TO REQUEST FOR REIMBURSEMENT


 **COPY**

CHS RESPONSE TO REQUEST FOR REIMBURSEMENT.

Listed below is the name of the company/vendor paid, the amount paid and the FHD cost center to which the expense was attributed. Invoices of each entity with record of payment, for each month of service was provided to CHS for review and consideration. Attorneys of the two entities conferred and came to accord on the \$59,136.33 as indicated on the chart below. Check was received 12/21/2015. Community Health Systems check # 8000801919 in the amount of \$59,136.53. In order to deposit, the full amount was credited to cost center 590.13 CHS Reimbursement for FHD Expense. To be discussed with Accountant to determine if each cost center should be credited separately. Copy of check attached.

VENDOR:	REQUESTED:	COST CENTER	SERVICE TO BE REIMBURSED TO COST CENTER:	REIMBURSED:
PARAGON ENGINEERING SERVICES	\$ 20,881.43	590.01	BUILDING ENGINEER	\$ -
SDG & E	\$ 26,899.00	590.02	GAS & ELECTRIC	\$ 26,899.00
T.R.Y. ENTERPRISES	\$ 4,400.00	590.05	SECURITY	\$ 4,400.00
FALLBROOK PUBLIC UTILITY DISTRICT	\$ 7,257.25	590.03	WATER	\$ 7,257.25
WASTE MANAGEMENT	\$ 356.55	590.04	WASTE	\$ 356.55
WORLD LANDSCAPE INC	\$ 10,567.89	590.06	LANDSCAPE / GROUNDS ENVIRONMENT	\$ 10,567.89
VILLAGE MEDICAL CENTER	\$ 11,937.46	500.40.	RENT - FHD Administration office	\$ 9,299.84
SPECIAL DISTRICT RISK MANAGEMENT ASSOC	\$ 11,794.86	500.19	Insurance -Prorated for April 1 through June 30, 2015	\$ -
AIR POLLUTION CONTROL DISTRICT	\$ 356.00	950.04	Hospital Certificate renewal - Air Pollution Control - San Diego County	\$ 356.00
TOTAL FOR CONSIDERATION: \$ 94,450.44				\$ 59,136.53

COMMUNITY HEALTH SYSTEMS
c/o Supply Chain Services
PO Box 5006
Antioch, TN 37011
62.6% of requested reimbursement.

 12/21/2015 VI DUPRE, ADMINISTRATOR



Fallbrook Healthcare District

P.O. Box 2587 • Fallbrook, CA 92028 • 760-731-9187 • Fax 760-731-9131

TO: BLAISE JACKSON
SCOTT & JACKSON ATTORNEYS AT LAW
16935 W BERNARDO DRIVE SUITE 170
SAN DIEGO, CA 92028

cc: GORDON TINKER and STEPHEN ABBOTT

FROM: VI DUPRE, ADMINISTRATOR
FALLBROOK HEALTHCARE DISTRICT

DATE: Tuesday, August 11, 2015

UPDATED: Thursday, August 13, 2015

RE: LIST OF EXPENSES PAID BY FHD AND REIMBURSEABLE BY CHS/FHC
APRIL 1, 2015 THROUGH JULY 20, 2015

Update: Rent expense for FHD Admin office January through July.

As discussed, I have compiled the list of expenses that Fallbrook Healthcare District (FHD) has paid and which should be presented to CHS/Fallbrook Hospital Corporation for reimbursement. These are costs which have been for the maintenance of services and obligations of CHS/FHC that FHD has paid and for which the District deems it is entitled to reimbursement.

Listed below is the name of the company/entity paid, the amount paid and the FHD cost center to which the expense is attributable. Invoices of each entity with record of payment, for each month of service will be forwarded in a separate mailing.

PARAGON ENGINEERING SERVICES	\$ 20,881.43	590.01	BUILDING ENGINEER
SDG & E	\$ 26,899.00	590.02	GAS & ELECTRIC
T.R.Y. ENTERPRISES	\$ 4,400.00	590.05	SECURITY
FALLBROOK PUBLIC UTILITY DISTRICT	\$ 7,257.25	590.03	WATER
WASTE MANAGEMENT	\$ 356.55	590.04	WASTE
WORLD LANDSCAPE INC	\$ 10,567.89	590.06	LANDSCAPE / GROUNDS ENVIRONMENT
VILLAGE MEDICAL CENTER	\$ 11,937.46	500.40	RENT - FHD Administration office
SPECIAL DISTRICT RISK MANAGEMENT ASSOC	\$ 11,794.86	500.19	Insurance -Prorated for April 1 through June 30, 2015
AIR POLLUTION CONTROL DISTRICT	\$ 356.00	950.04	Hospital Certificate renewal - Air Pollution Control - San Diego County
TOTAL FOR CONSIDERATION: \$ 94,450.44			

As discussed, FHD requests that the list and support documentation be presented to CHS/Fallbrook Hospital Corporation for their review and payment of reimbursement requested.

Thank you for your attention to and management of this request.

CONSENT ITEM E5.

2. A-G and H. Include Organizations' Board of Directors

Fallbrook Healthcare District
Fallbrook, CA

Treasurer's Report to the Board-February 10, 2016

The Finance Committee of the Board met on February 3, 2016 at 5 PM in the offices of the District. Members Present: Howard Salmon, Chairman and Treasurer, Barbara Mroz, member, and Bobbi Palmer, Executive Director

The Committee reviewed the following:

Bank Statement and Reconciliation

The December bank statement and reconciliation was reviewed and approved. The balance of the checking account was \$115,886.03; up by \$81,292.11 over the prior month.

For the month of December, 2015

Profit and Loss Statement

- The District had a net positive income of \$529,468 after revenue of \$592,434 (comprised of interest, unearned income, and lease income)
- Variance from Budget _____ \$ _____
 - YTD-\$759,553
- Expenses \$62,966 (variance from budget ____?)
 - Admin- \$77,677
 - Management and Maintenance- \$
 - Direct care: A+ Urgent Care subsidy- \$

*CHS reimbursement for FHD expense of \$59,137

YTD-\$1,171,438

LAIF

Balance 01/15/16- \$ 1,433,770 vs. (do not have Dec.) vs. 11/15/15 of \$1,418,104

CalTRUST (Lease Termination Contingency Fund)

Balance (12 31 15) - \$4,176,029.54 vs. \$4,181,232.75 the prior month

Up/Down \$5,203 over prior month

Property Tax Apportionment

Rec'd 12/11/15 Apportionment \$587,633.55

Fiscal YTD \$708,353.01
Same period YTD Previous Year:

Other

1. The committee received information from Richard Ebert, UBS Financial Services, The Woodlands, TX, regarding alternative investment tools available to CA Healthcare Districts. He also led a discussion regarding the Board needing to develop a written reserve and investment policy. He provided some samples and Bobbi will gather others from ACHD, other Healthcare and special Districts including FPUD.
2. As noted during the January Board meeting, the Committee discussed revised criteria for those writing and applying for 2016-17 FHD grants. These criteria would also serve as guidelines in evaluating and ranking the proposals. The Committee recommends the following criteria for Board adoption and to be included in this coming Grant year application guidance:
 - a. The applicant will show how the potential grant recipient will use the money to support FHD's (yet to be determined) health care goals addressed in the community health assessment and strategic planning meeting
 - b. Show how the agency will work collaboratively with other community agencies in addressing that/those goals
 - c. Show how the grant money will assist in developing community outreach
 - d. Show how the agency will support proposed programs/services after the grant money ends
 - e. FHD will give priority to new entities or new programs within existing entities
 - f. Include within the grant proposal what measurable health outcomes it intends to accomplish through the proposed programs/services. How will those be measured on a quarterly basis?
 - g. How will a proposed program demonstrate for others how to implement successful programs/services
3. Accounting, Bookkeeping, and financial issues
 - a. Citibank-operating cash account
 - i. Reconciled up to Dec. 2015. There was a problem with batch check numbers not matching actual checks (a check printing issue), causing time consuming corrections with the reconciliation. This was corrected for December and is being carefully reviewed for

additional errors moving forward. Procedure is being implemented to prevent this in future batch printings.

b. American Express

i. The credit card account has never had an account line item. That has now been corrected and charges will be itemized moving forward. The monthly payments have been made and the account is current. It is presumed but not known if the credit card has ever been reconciled properly in the past. The new account line item will insure this is done moving forward.

c. 500.25(office expense account). There is some clean up to be done to the prior year for this account. The previous bookkeeper used a single bulk journal entry to break down all charges on the statement. The impact of this type of entry is that purchases were not itemized/coded properly. These purchases now need to be reviewed as almost all charges were posted to line item 500.25(office expense). Without further consideration of these purchases, the line item 500.25 is much larger than it should be and now requires additional review for a proper audit.

d. Accounts payable- Accounts Payable application in QuickBooks had not been activated. That has been corrected

e. The District has retained a firm to review the District's financial systems and recommend action

f. Competitive bid to go out for new independent auditor since FHD has used the same auditor for the last 8 years

There being no other business the meeting adjourned at 7:20 PM

REPORTS



To: Board of Directors
Fallbrook Healthcare District
From: Bobbi Palmer, MBA, MSW
Executive Director

March 2016 Report

Mission: Promoting the health of the people of the District and enhancing access to sustainable, quality healthcare services.

Vision: Collaboratively identifying and supporting a broad range of healthcare needs with the District in pursuit of positive measurable outcomes in **community health**.

Community Engagement

1. Meeting with Executive Director of Foundation for Senior Care
2. Meeting with Executive Director of Fallbrook Food Pantry
3. CATCH monthly meeting presenter
4. Meeting with RN Director at California State University San Marcos-Community Health
5. Meeting with Fallbrook Citizen's Crime Prevention Director
6. Caregiver Coalition Planning Committee
7. Meeting with Special Projects Manager of the Fallbrook Senior Center
8. Jack John's Family Health Clinic

CentraForce monthly update

The Fallbrook Healthcare District overweight population enjoys being in the kitchen. They like to cook, try out new food products and have fun serving up dishes from recipes they find. 63% say this activity is very fulfilling. 34% spend \$200 or more on groceries each week and they have reported they shop at Alberton's or take a trip to Temecula and shop at either Costco's or Walmart Super Center. This Population snack and 64% snack between meals although 60% agree that most snack food is not healthy. Although the **Fallbrook Overweight**

Population has a desire to be healthy, old habits die hard. In fact, 63% eat the foods they like regardless of calories, even as 58% feel they often over eat and 41% say eating fattening foods make them feel guilty. As you recall one area of **concern** of seniors 65% or over is obesity; with 43.6% who are overweight and 28.8% defined as obese.

Health Disparities prevalent in the District Area: Dementia and Alzheimer's disease.

Doctors recommend the following lifestyle upgrades:

1. Enjoy a healthy diet including fresh produce, lean protein, 100% whole grains and a little fat-free dairy; while avoiding added sugar and saturated fats.
2. Aim for 30 minutes of exercise daily.
3. Learn something new, which shrinks your risk of memory loss.
4. Get your blood sugar levels normal
5. Take in enough magnesium which has demonstrated a strong link between your brain cells.
6. Take vitamin D3.
7. Sleep well. Lab reports indicate that the brain may turn on its "Self-clean" function when we get eight hours of sleep nightly.
8. Go for yogurt which has the beneficial effects of producing more connections between important parts of the brain stem.

Population Health as a business model has developed and is moving to the forefront as a **solution to contain the costs of healthcare**, as well as improve the **health of the population** as a general goal. This model means that **wellness** providers are motivated to minimize admissions to hospitals (as well as readmissions). This approach provides a greater control of the utilization of expensive medical treatments. The **wellness** industry share similar goals as population health. **Wellness Centers** that become community-focused are trending as an aging population prefer to remain in their own community.

Living Long and Living Well: How to Live to 100, Researchers Find New Genetic Clues

Establishing a Blue Zone in the Fallbrook Healthcare District: Population Health and Wellness: The Prevention of Illness

A paper published in PLOS Genetics at Stanford University found that those who live to be 100 may have fewer of the genes that generally contribute to major chronic diseases. . “It seems intuitive and obvious, that avoiding disease is part of the strategy of becoming a centenarian. They found that, at least in part those that live longer because they don’t get sick and prevention are an integral part of their strategy.”

As you recall **Blue Zones** is a concept used to identify a demographic and/or geographic area of the world where people live measurably longer lives. The concept grew out of demographic work done by Gianni Pes and Michael Poulain. The people inhabiting Blue Zones share common lifestyle characteristics that contribute to their longevity.

- Family-put ahead of other concerns
- Less smoking
- Semi-vegetarians with the majority of food consumed from plants. Also legumes are a large part of their diet
- Physical activity as a part of their lifestyle
- Social engagement with and integrated into their communities
- Life purpose
- Spirituality or religion

I have invited Rachel Mason Executive Director of the Fallbrook Senior Center to present at the March board meeting. In an effort to center our focus on the senior residents, the District is engaging in creating a system to both track results and develop a strategy for a “Living Long, Living Well” Plan. We have discussed a model similar to the Blue Zone as a potential scope of work. By developing a tracking system the District will be better equipped to both maximize our funding for this population and better integrate available resources.

Program Design and Development through collaborative Efforts

1. The Food Pharmacy
2. Increased Hot meals for seniors discharged from the hospital or living at home and unable to get out
3. Identification of barriers preventing access to nutrition and education for diabetes management of residents in the Fallbrook Healthcare District area.
4. Model for creating a Blue Zone

Grant Management

Distribution of checks and the 18 organizations were invited to meet with me at the office. The other check disbursements will be mailed. As we move forward and revise our process to a more streamlined system, I would imagine fewer glitches.

Finance Management

Preparing for an independent audit RFP process.

LEGISLATIVE COMMUNICATION

Subject: AB 1757 (Waldron): Follow Up

From: Sheila Johnston <Sheila.Johnston@achd.org>

Date: February 9, 2016 at 3:58:26 PM PST

To: "smccrear@icloud.com" <smccrear@icloud.com>, "mbholat@mednet.ucla.edu" <mbholat@mednet.ucla.edu>, "linnyr@caltel.com" <linnyr@caltel.com>, "julia@juliamiller.net" <julia@juliamiller.net>, "bill@vom.com" <bill@vom.com>, "fhdpalmer@earthlink.net" <fhdpalmer@earthlink.net>, "nygaardj@tcmc.com" <nygaardj@tcmc.com>, "lrubin.pmhd@gmail.com" <lrubin.pmhd@gmail.com>, "dparazo@hdmg.net" <dparazo@hdmg.net>, "lmichelson@sequoiahealthcaredistrict.com" <lmichelson@sequoiahealthcaredistrict.com>, "rfaith@phcd.org" <rfaith@phcd.org>

Cc: David McGhee <David.McGhee@alphafund.org>, Ken Cohen <ken.cohen@achd.org>, Jean Hurst <jkh@hbeadvocacy.com>, Kelly Brooks-Lindsey <kbl@hbeadvocacy.com>, Sheila Johnston <Sheila.Johnston@achd.org>, "Avie K. Reader" <akreader@hdmg.net>, "ehowseman@phcd.org" <ehowseman@phcd.org>, Amber King <amber.king@achd.org>

Dear Directors,

Last week during the Board Meeting, a question was asked of [Hurst Brooks Espinosa](#), relating to the impact of [AB 1757](#) (Waldron).

Jean Hurst, of Hurst Brooks Espinosa, contacted the Assemblywoman's office and confirmed that the author does not have any plans for AB 1757. It is a local government "spot" bill in case there is a need for a legislative vehicle in the future. Hurst Brooks Espinosa will continue to monitor AB 1757 through the legislative session.

Please contact [Jean Hurst](#) if you have any further questions.

Thank you,
Sheila



Sheila Johnston, MPPA | Member Services Specialist
ACHD · ALPHA Fund
1215 K Street, Suite 2005 · Sacramento, CA 95814
916-266-5208 direct
916-266-5201 fax
www.achd.org www.alphafund.org

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Subject: Advocacy Committee: SB 957

From: Annie Hohn [<mailto:annie.hohn@achd.org>]

Sent: Wednesday, February 10, 2016 3:34 PM

To: Howard Salmon <hsalmon@hwsadvisors.com>; Ken Cohen <ken.cohen@achd.org>; dillong@csda.net; smccrear@icloud.com; wrayres@cox.net; bill@vom.com; Dara.czerwonka@palomarhealth.org; abehat@citlink.net; randy.lenac.bigspringsranch@gmail.com; Julia@juliamiller.net; alan.macphee@jcf-hospital.com; kmklas@comcast.net; dparazo@hdmg.net; Sheila Johnston <Sheila.Johnston@achd.org>

Cc: akreader@hdmg.net; Deborah.Hollick@palomarhealth.org

Dear Advocacy Committee,

Please find the attached documents pertaining to the topic of SB 957 discussed on the conference call this morning. We encourage you to share this information with your districts, local leadership, and we look forward to receiving your letters of support on SB 957.

Please feel free to contact [Jean Hurst](#) if you require any additional information.

Thank you!
Annie Hohn



SENATOR BEN HUESO, 40TH DISTRICT

SB 957 (Hueso) Design-Build

Proposal:

Authorizes all Healthcare Districts to utilize the design-build process for construction projects.

Current Law:

The Local Agency Public Construction Act requires local officials to invite bids for construction projects and then award contracts to the lowest responsible bidder.

The Public Contracts Code provides authorization for the use of the design-build process for cities, counties, school districts and specified special districts.

Sections 32132.5-32132.8 of the Health and Safety Code authorize four Healthcare Districts to utilize the design-build process: Sonoma Valley Health Care District, Marin Healthcare District, Last Frontier Healthcare District and Mayers Memorial Hospital District.

Previous Legislation:

SB 1699 (Wiggins) Ch. 415, 2008, Sonoma Valley Healthcare District

SB 785 (Wolk) Ch. 931, 2014, Design Build re-write bill (added Marin Healthcare District)

SB 268 (Gaines) Ch. 18, 2014, Last Frontier Healthcare District

AB 1290 (Dahle), Ch. 34 2015, Mayers Memorial Hospital District

Background:

Under the design-build method, a single contract covers the design and construction of a project with a single company or consortium that acts as both the project designer and builder. The design-build entity arranges all architectural, engineering, and construction services, and is responsible for delivering the project at a guaranteed price and schedule based upon performance criteria set by the public agency. The design-build method can be faster (and therefore, cheaper) than the design-bid-build method.

The traditional design-bid-build project approach requires: the separate selection of the design consultant or contractor; completion of design; advertising for bids; and selection of the construction contractor. Typically, design-bid-build projects incur many delays, costly change orders and longer Office of Statewide Health Planning and Development review times resulting in increased costs. Design-build avoids those problems due to the fusion of design and construction activities, thereby resulting in additional time savings and lower project costs.

Legislation passed in 2013, SB 785 (Wolk), amended Government Code relating to the design-build procurement processes already in law and extends the sunset date for such authorization until 2025.

The Legislature has already granted the design build utilization method to four healthcare districts. This bill will ensure that there is uniformity among healthcare districts across all of California rather than utilizing a piece-meal approach. Moreover, this will effectively provide another tool for our healthcare districts to utilize for project deliveries.

The following Districts have indicated they would significantly benefit from the design-build process with this legislation: Tri-City Healthcare District, Peninsula Health Care District, John C. Fremont Healthcare District, Pioneer Healthcare District and Tahoe Forest Hospital District.

Support

Association of California Healthcare Districts (Co-Sponsor)

California Building Trades Council (Co-Sponsor)

Contact

Aracely Campa, Legislative Director
(916) 651-4040
Aracely.Campa@sen.ca.gov

Amber King, Senior Legislative Advocate
Association of California Healthcare Districts
(916) 266-5207 (direct)
Amber.king@achd.org

February 10, 2016

The Honorable Ben Hueso
California State Senate
State Capitol, Room 4035
Sacramento, CA 95814

Re: **SB 957 (Hueso) – SUPPORT**

Dear Senator Hueso:

On behalf of the [*insert your Healthcare District name here*], I write to express our strong support for your SB 957, a measure that would authorize California healthcare districts to utilize the design-build process for construction of health care facilities.

SB 957 provides an important tool to California healthcare districts, as they work to provide much needed community health care services. As you know, our healthcare district provides [*list health care services*] and serves as an important component of the health care safety net in our region. Design-build authority will assist us in [*describe planned construction projects, i.e. seismic compliance, urgent care clinic, etc.*]. These projects are important to health care delivery to our community, will improve access to services and health outcomes, and save taxpayer dollars.

We greatly appreciate your leadership on this important matter and are pleased to support SB 957.

Sincerely,

[Sign your name here]

cc: Association of California Healthcare Districts

February 5, 2016

The Honorable Ben Hueso
California State Senate
State Capitol, Room 4035
Sacramento, CA 95814

Re: **SB 957 (Hueso) – CO-SPONSOR**

Dear Senator Hueso:

The Association of California Healthcare Districts (ACHD) is pleased to sponsor your Senate Bill 957, which would authorize California healthcare districts to utilize the design-build process for purposes of building health care facilities. As healthcare districts work to adapt to changes in our health care delivery systems, design-build offers an important opportunity to develop hospital and clinic infrastructure to parts of the state that are medically underserved.

ACHD represents 78 Healthcare Districts throughout California, in both urban and rural settings. Districts offer a variety of services aimed at improving community health including acute hospital care, chronic disease management education, senior services, ambulance services, primary care clinics, dental clinics, nutritional counseling, physical education, and long term care/skilled nursing, among others. Across the state, Healthcare Districts are the sole source of health care in the community – serving as an integral part of the safety net for the State’s uninsured and underinsured. Districts will also participate in the state’s Medicaid 2020 waiver, participating in the state’s efforts towards delivery system improvement and transformation.

The Legislature has previously authorized four California healthcare districts to utilize design-build for purposes of building new facilities (Sonoma Valley Healthcare District, Marin Healthcare District, Last Frontier Healthcare District, and Mayers Memorial Hospital District) and other healthcare districts are seeking similar authorization, especially as seismic retrofit deadlines loom near. SB 957 will allow those districts that are seeking to expand and modernize their facilities to provide needed services using the efficient and cost-effective means of design-build. Districts can keep costs down, expedite the design and construction process, and save taxpayer dollars while meeting community health care needs.

Healthcare districts greatly appreciate your leadership in working to improve the quality and access to health care facilities in all parts of California and are pleased to sponsor SB 957. Please don’t hesitate to contact me at 916/272-0010 if I can be of additional assistance.

Sincerely,

Jean Kinney Hurst
Legislative Advocate

Welcome to the Senate Governance and Finance Committee

The Governance and Finance Committee meets every Wednesday of the month, at 9:30 a.m. in Room 112.

State Capitol, Room 408
Sacramento, CA 95814

Members

Senator Robert M. Hertzberg (Chair)
State Capitol, Room 4038

Senator Janet Nguyen (Vice Chair)
State Capitol, Room 3048

Senator Jim Beall
State Capitol, Room 5066

Senator Ed Hernandez
State Capitol, Room 2080

Senator Ricardo Lara
State Capitol, Room 5050

Senator John M. W. Moorlach
State Capitol, Room 2048

Senator Fran Pavley
State Capitol, Room 5108

DISCUSSION/ACTION ITEMS

ITEMS FOR SUBSEQUENT MEETINGS



~ CCC ~
**Community Collaborative Committee
Meeting Agenda**

TUESDAY, MARCH 22nd 2016, 9:00 a.m. – 10:30 a.m.
at
Fallbrook Public Utility District (FPUD) • 990 East Mission Road, Fallbrook

WELCOME: Director Barbara Mroz and Bobbi Palmer, FHD Executive Director	9:00
PRESENTATION: Fallbrook Family Health Center – Danny Avella, Administrator	9:05-9:20
FHD PROGRAMS AND EVENTS:	9:20-9:40
<ul style="list-style-type: none">❖ WOMAN OF WELLNESS (WOW) Thursday, April 7th 6:00 p.m. Fallbrook Public Library❖ Grant Program 2016-2017 – Bobbi Palmer❖ Health Fair – May 14th 2016, 9:00 a.m. to 1:00 p.m. @ La Paloma Elementary School❖ Next Month's Presentation: _____	
NEXT FHD BOARD MEETING: Wednesday, April 13 th 2016, 6:00 p.m. @ FPUD	9:40-9:45
ROUND TABLE: Agency announcements, activities and upcoming events	9:45-10:25
NEXT CCC MEETING: Tuesday, April 26 th 2016, 9:00 a.m. – 10:30 a.m. @ FPUD	10:25
ADJOURNMENT	10:30



**Fallbrook
Healthcare
District**

INVITES YOU TO THE

**17TH Annual Community
Collaborative Breakfast**

AND PRESENTATION OF FHD'S

**2016 Healthcare Hero
Awards**

Saturday - March 12, 2016

8:00 to 9:00 AM – Breakfast

9:00 – 11:30 AM – Presentation

Fallbrook Public Library

Community Room

124 South Mission Road, Fallbrook CA 92028

› Community Members › Adults Only



ACHD

ASSOCIATION OF CALIFORNIA
HEALTHCARE DISTRICTS

QUESTIONS

Sheila Johnston
Member Services Specialist
Sheila.Johnston@achd.org
916.266.5208

REGISTER

To register, visit: achd.org

ACHD

PO Box 619084
Roseville, CA 95661

LEADERSHIP ACADEMY

WHEN: January 21–22, 2016

WHERE: Hyatt Regency, Sacramento, 1209 L Street, Sacramento, CA 95815

EVENT: The Leadership Academy is designed to provide new and veteran Trustees with the knowledge and skills necessary to effectively govern a Healthcare District. Healthcare District Administrators, Clerks and Secretaries to the Board are encouraged to take advantage of this educational opportunity.

LEGISLATIVE DAY

WHEN: April 4–5, 2016

WHERE: Hyatt Regency, Sacramento, 1209 L Street, Sacramento, CA 95815

EVENT: The Legislative Day program is tailored to connect Healthcare District Trustees and Administrators with Legislative Representatives in California's Capitol. The program will provide detailed information regarding the most pressing legislative issues, while creating opportunities for Trustees and Administrators to foster existing relationships with state lawmakers.

64TH ANNUAL MEETING

WHEN: May 3–5, 2016

WHERE: Monterey Plaza Hotel and Spa, 400 Cannery Row, Monterey, CA 93940

EVENT: ACHD's Annual Meeting discusses a wide variety of topics, ranging from effective governance to advancing the health in your communities, while providing many opportunities to share your experiences and views with your Healthcare District colleagues.

FALLBROOK HEALTHCARE DISTRICT
HEALTH & WELLNESS FAIR

Sat. May 14 2016
9:00AM to 1:00PM

La Paloma
Elementary School
300 Heald Lane

FREE!

For more info call
760.731.9187

Fallbrook Health & Wellness Fair

Activities & Information For All Ages!

Health Screenings
~
Fitness Activities
~
Nutrition
~
Vaccinations
Flu Shots for 6 months & up
Tdap for 18 years & up
~
Live Entertainment
~
Games and Activities



SPONSORED BY



FALLBROOK HEALTHCARE DISTRICT
FERIA DE SALUD Y BIENESTAR

Sábado
14 De Mayo 2016
9:00AM a 1:00PM

La Paloma
Elementary School
300 Heald Lane

¡EVENTO GRATIS!

Para más información llame al
760.731.9187

Fallbrook Feria de Salud y Bienestar

Actividades e Información Para Todas Las Edades

Exámenes de Salud
Actividades físicas
Nutrición
VACUNAS
Vacunas contra la Gripe para
niños de 6 meses o más
Tdap para personas
mayores de 18 años
Entretención
Juegos



PATROCINADO POR

