



**AGENDA  
FINANCE COMMITTEE**

**Wednesday, February 1, 2023, at 4:30 P.M.**

**Administrative Office, 1<sup>st</sup> Floor Community Room, 138 S. Brandon Rd., Fallbrook**

In accordance with California Government Code Section 54953 teleconferencing will be used for this meeting. Board members, staff and members of the public will be able to participate by webinar by using the following link:

<https://us02web.zoom.us/j/86025179692?pwd=b3VzdVRSWHJ5MGxQUIRQdDZnK1dWUT09>.

Meeting ID: 860 2517 9692 Passcode: 469010. Participants will need to download the Zoom app on their mobile device.

Members of the public will also be able to participate by telephone using the following dial in information: Dial in #: (310) 372-7549, Passcode 660448. \*All meetings are hybrid unless otherwise noted.

Committee Members: Director Terry Brown & Director Jennifer Jeffries

Staff: CEO Rachel Mason, Executive Assistant Raquel Williams, Administrative Officer Judith Oswald, Community Health & Wellness Center Administrator Theresa Geracitano

Accountant: Susan Woodward

1. Call to Order/Roll Call
2. Public Comments - Announcement  
Members of the public may address the Board regarding any item listed on the Agenda at the time the item is being considered. Members of the public attending in-person need to fill-out a "Request to Speak" card and those attending by webinar need to raise your hand at this time and identify the Agenda item they would like to speak on. The Board has a policy limiting any speaker to not more than five minutes.
3. Review of Financial Statements for **December 2022**  
Report 1 – Balance Sheet Comparison of **December 2022**  
Report 2 – Income Statement for the Month Ended **December 2022 & Fiscal Year to Date**  
Report 3 – Profit & Loss Actual vs YTD Budget – **December 2022**  
Report 4 – Approved Annual Budget **July 2022 – June 2023**  
Report 5 – Local Agency Investment Fund (LAIF) Statement – **December 2022**  
Report 6 – CalTrust Statement – **December 2022**  
FRHD Compliance Report  
Report 7 – Property Tax Revenue – **July 2022 – December 2022**  
Report 8 – Check Detail Report as of **December 2022**  
Report 9 – VISA Credit Card Statement – **December 2022**  
Report 10 – Community Investment Fund Report as of **December 2022**
4. Discussion Items
  - a. Update on Audit status
  - b. Chart of Accounts Draft
5. Board Member Comments and Future Agenda Items
6. Adjournment

I certify that on January 31, 2023, I posted a copy of the foregoing agenda near the regular meeting place of the Board of Directors of Fallbrook Regional Health District, said time being at least 24 hours in advance of the meeting. The American with Disabilities Act provides that no qualified individual with a disability shall be excluded from participation in or denied the benefits of District business. If you need assistance to participate in this meeting, please contact the District office 24 hours prior to the meeting at 760-731-9187.

A handwritten signature in blue ink, appearing to read "Raquel Williams", is written over a horizontal line.

Executive Assistant/Board Clerk

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

	Dec 31, 22	Nov 30, 22	\$ Change
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
102.3 · Cash in Bank - Pacific Western	1,224,821.37	619,450.36	605,371.01
102.6 · Cash in Bank - LAIF	1,667,359.73	1,667,359.73	0.00
102.9 · Cash in Bank - CalTRUST	5,575,758.32	5,558,885.25	16,873.07
102.10 · Petty Cash	418.84	418.84	0.00
<b>Total Checking/Savings</b>	<b>8,468,358.26</b>	<b>7,846,114.18</b>	<b>622,244.08</b>
<b>Other Current Assets</b>			
104 · Prepaid Insurance	15,298.41	17,848.13	-2,549.72
107 · Tax Apportionment Receivable	8,806.15	748,316.37	-739,510.22
110 · Reimbursement Rec'ble - CIF	-369.42	-369.42	0.00
<b>Total Other Current Assets</b>	<b>23,735.14</b>	<b>765,795.08</b>	<b>-742,059.94</b>
<b>Total Current Assets</b>	<b>8,492,093.40</b>	<b>8,611,909.26</b>	<b>-119,815.86</b>
<b>Fixed Assets</b>			
121 · Equipment	79,034.49	79,034.49	0.00
121.2 · Equipment Depreciation	-51,296.50	-50,526.25	-770.25
<b>122.0 · Assets</b>			
122.01 · S. Brandon Road	161,578.00	161,578.00	0.00
122.011 · S. Brandon Road Improvements	223,424.76	223,424.76	0.00
122.012 · S. Brandon Road Land	129,662.00	129,662.00	0.00
122.02 · E. Mission Road	1,441,539.86	1,441,539.86	0.00
122.021 · E. Mission Road Improvements	474,770.49	467,486.37	7,284.12
122.022 · E. Mission Road Land	360,629.00	360,629.00	0.00
122.04 · Accum Depr - All Buildings	-219,488.00	-215,114.50	-4,373.50
<b>Total 122.0 · Assets</b>	<b>2,572,116.11</b>	<b>2,569,205.49</b>	<b>2,910.62</b>
<b>Total Fixed Assets</b>	<b>2,599,854.10</b>	<b>2,597,713.73</b>	<b>2,140.37</b>
<b>Other Assets</b>			
130 · Note Receivable - East Alvarado	465,678.02	466,235.37	-557.35
<b>Total Other Assets</b>	<b>465,678.02</b>	<b>466,235.37</b>	<b>-557.35</b>
<b>TOTAL ASSETS</b>	<b><u>11,557,625.52</u></b>	<b><u>11,675,858.36</u></b>	<b><u>-118,232.84</u></b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
140 · Accounts Payable	11,643.38	36,175.75	-24,532.37
<b>Total Accounts Payable</b>	<b>11,643.38</b>	<b>36,175.75</b>	<b>-24,532.37</b>
<b>Other Current Liabilities</b>			
203 - Accrued Payroll	17,635.42	18,451.54	-816.12
204 · Accrued Vacation & Sick Leave	33,585.59	35,930.38	-2,344.79
211 · Payroll Taxes Payable	6,398.07	7,058.42	-660.35
213 · Simple Plan Payable	2,969.45	3,060.89	-91.44
220 · Refundable Deposit Payable	200.00	200.00	0.00
<b>Total Other Current Liabilities</b>	<b>60,788.53</b>	<b>64,701.23</b>	<b>-3,912.70</b>
<b>Total Current Liabilities</b>	<b>72,431.91</b>	<b>100,876.98</b>	<b>-28,445.07</b>
<b>Total Liabilities</b>	<b>72,431.91</b>	<b>100,876.98</b>	<b>-28,445.07</b>

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

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	<u>Dec 31, 22</u>	<u>Nov 30, 22</u>	<u>\$ Change</u>
<b>Equity</b>			
<b>302.2 · Community Investment Funds</b>	8,912,578.12	8,912,578.12	0.00
<b>300 · Unrestricted Operations Fund</b>	2,485,148.17	2,485,148.17	0.00
<b>32000 · Retained Earnings</b>	950.00	950.00	0.00
<b>Net Income</b>	86,517.32	176,305.09	-89,787.77
<b>Total Equity</b>	<u>11,485,193.61</u>	<u>11,574,981.38</u>	<u>-89,787.77</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>11,557,625.52</b></u>	<u><b>11,675,858.36</b></u>	<u><b>-118,232.84</b></u>

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

	Dec 22	Jul - Dec 22
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
<b>400 · District Income</b>		
402 · Property Tax Revenue	8,806.15	948,990.77
403 · Interest / Dividends	11,142.25	62,048.72
<b>Total 400 · District Income</b>	19,948.40	1,011,039.49
<b>460 · Lease Income</b>		
570.00 · Wellness Center Income	587.00	587.00
<b>Total 460 · Lease Income</b>	587.00	587.00
<b>Total Income</b>	20,535.40	1,011,626.49
<b>Expense</b>		
<b>500 · Administrative Expenses</b>		
500.01 · Communications	571.11	4,069.85
500.02 · IT Services	400.00	2,460.00
500.03 · Refreshments	89.10	347.80
500.04 · Office Expenses	4,252.21	10,508.71
500.05 · Utilities	995.90	6,844.33
500.06 · Independent Contract Services	1,338.75	8,032.50
500.07 · Maintenance Services & Repairs	2,425.61	33,010.99
500.08 · Vehicle Expenses	76.35	568.45
500.10 · Salaries	33,689.35	206,615.62
500.12 · Payroll Taxes	2,806.84	19,573.28
500.14 · W/C Insurance	230.33	1,269.48
500.15 · Employee Health & Welfare	7,060.35	19,860.39
500.16 · Board Stipends	1,764.00	9,276.75
500.17 · Education & Conferences	0.00	15,652.06
500.18 · Dues & Subscriptions	1,567.09	15,248.71
500.19 · Insurance - General	1,712.87	10,277.22
500.20 · Independent Accounting Services	1,500.00	9,000.00
500.21 · Annual Independent Audit	6,068.96	11,068.96
500.22 · Medical Records Store & Service	2,726.87	15,790.56
500.23 · General Counsel	0.00	11,865.00
500.29 · Dist Promotions & Publications	7,270.28	10,775.76
500.30 · Simple IRA Expense	838.06	4,124.27
500.33 · Copier Lease	902.85	5,408.10
500.36 · Accrued Vacation & Sick Leave	-2,084.81	943.67
500.40 · Office Equipment	0.00	1,727.41
500 · Administrative Expenses - Other	-259.98	-259.98
<b>Total 500 · Administrative Expenses</b>	75,942.09	434,059.89
<b>570 · Comm. Health &amp; Wellness Center</b>		
570.32 · Vehicle Expenses	83.13	348.25
570.01 · Communications	515.91	2,490.46
570.04 · Office Expenses	312.79	3,718.76
570.05 · Utilities	1,470.60	7,416.85
570.07 · Maintenance Services & Repairs	4,110.04	29,708.65
570.10 · Salaries	16,028.72	73,318.51
570.12 · Payroll Taxes	1,254.44	5,680.98
570.15 · Employee Health & Welfare	2,631.11	15,828.01
570.18 · Dues & Subscriptions	0.00	516.00
570.19 · Insurance - General	606.52	3,639.12
570.29 · Dist Promotions & Publications	34.00	3,818.84
570.30 · Simple IRA Expense	283.91	1,515.96
570.40 · Office Equipment	0.00	1,315.79
<b>Total 570 · Comm. Health &amp; Wellness Center</b>	27,331.17	149,316.18

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

	<u>Dec 22</u>	<u>Jul - Dec 22</u>
<b>600 · Community Health Contracts</b>		
600.02 · Boys & Girls Clubs of North Cty	0.00	35,312.00
600.04 · D'Vine Path	0.00	23,574.00
600.05 · Fallbrook Food Pantry	0.00	75,200.00
600.07 · Fallbrook Senior Citizens Serv	0.00	20,339.56
600.10 · Foundation for Senior Care	0.00	61,002.42
600.11 · Hospice of the Valleys	0.00	8,922.22
600.12 · Michelle's Place Cancer Res Ctr	0.00	23,703.00
600.14 · Palomar Family Counseling Svc	0.00	30,000.00
600.51 · NC Fire JPA (EMSO)	0.00	39,702.57
600.52 · NC Fire JPA (Public Comms)	9,579.63	18,059.30
<b>Total 600 · Community Health Contracts</b>	<u>9,579.63</u>	<u>335,815.07</u>
<b>800 · District Direct Care Services</b>		
800.01 · Health Services and Clinics	0.00	3,671.05
<b>Total 800 · District Direct Care Services</b>	<u>0.00</u>	<u>3,671.05</u>
<b>Total Expense</b>	<u>112,852.89</u>	<u>922,862.19</u>
<b>Net Ordinary Income</b>	-92,317.49	88,764.30
<b>Other Income/Expense</b>		
<b>Other Income</b>		
406 · Unearned Gain/Loss - CalTRUST	5,730.82	-79,702.12
810 · Interest Income - Alvarado Str.	1,942.65	11,690.39
<b>Total Other Income</b>	<u>7,673.47</u>	<u>-68,011.73</u>
<b>Other Expense</b>		
825 · Depreciation		
500.27 · Depreciation - Brandon Rd.	1,408.45	8,450.70
570.27 · Depreciation - Mission Rd.	3,735.30	22,411.80
<b>Total 825 · Depreciation</b>	<u>5,143.75</u>	<u>30,862.50</u>
835 · FRHD Foundation		
580 · FRHD Foundation Support		
580.17 · Education & Conferences	0.00	176.71
<b>Total 580 · FRHD Foundation Support</b>	<u>0.00</u>	<u>176.71</u>
<b>Total 835 · FRHD Foundation</b>	<u>0.00</u>	<u>176.71</u>
900 · Community Investment Fund Reimb	0.00	-96,803.96
<b>Total Other Expense</b>	<u>5,143.75</u>	<u>-65,764.75</u>
<b>Net Other Income</b>	<u>2,529.72</u>	<u>-2,246.98</u>
<b>Net Income</b>	<u><u>-89,787.77</u></u>	<u><u>86,517.32</u></u>

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

	Jul - Dec 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
400 · District Income				
402 · Property Tax Revenue	948,990.77	1,162,142.47	(213,151.70)	81.7%
403 · Interest / Dividends	62,048.72	10,481.76	51,566.96	592.0%
<b>Total 400 · District Income</b>	<b>1,011,039.49</b>	<b>1,172,624.23</b>	<b>(161,584.74)</b>	<b>86.2%</b>
460 · Lease Income				
570.00 · Wellness Center Income	587.00	600.00	(13.00)	97.8%
<b>Total 460 · Lease Income</b>	<b>587.00</b>	<b>600.00</b>	<b>(13.00)</b>	<b>97.8%</b>
<b>Total Income</b>	<b>1,011,626.49</b>	<b>1,173,224.23</b>	<b>(161,597.74)</b>	<b>86.2%</b>
<b>Expense</b>				
500 · Administrative Expenses				
500.01 · Communications	4,069.85	4,878.00	(808.15)	83.4%
500.02 · IT Services	2,460.00	1,710.00	750.00	143.9%
500.03 · Refreshments	347.80	390.00	(42.20)	89.2%
500.04 · Office Expenses	10,508.71	5,700.00	4,808.71	184.4%
500.05 · Utilities	6,844.33	7,642.50	(798.17)	89.6%
500.06 · Independent Contract Services	8,032.50	8,502.00	(469.50)	94.5%
500.07 · Maintenance Services & Repairs	33,010.99	8,520.00	24,490.99	387.5%
500.08 · Vehicle Expenses	568.45	325.00	243.45	174.9%
500.10 · Salaries	206,615.62	165,725.04	40,890.58	124.7%
500.12 · Payroll Taxes	19,573.28	13,258.02	6,315.26	147.6%
500.14 · W/C Insurance	1,269.48	1,260.00	9.48	100.8%
500.15 · Employee Health & Welfare	19,860.39	21,760.20	(1,899.81)	91.3%
500.16 · Board Stipends	9,276.75	9,450.00	(173.25)	98.2%
500.17 · Education & Conferences	15,652.06	4,800.00	10,852.06	326.1%
500.18 · Dues & Subscriptions	15,248.71	23,425.00	(8,176.29)	65.1%
500.19 · Insurance - General	10,277.22	13,428.48	(3,151.26)	76.5%
500.20 · Independent Accounting Services	9,000.00	9,600.00	(600.00)	93.8%
500.21 · Annual Independent Audit	11,068.96	14,500.00	(3,431.04)	76.3%
500.22 · Medical Records Store & Service	15,790.56	13,308.06	2,482.50	118.7%
500.23 · General Counsel	11,865.00	15,916.25	(4,051.25)	74.5%
500.29 · Dist Promotions & Publications	10,775.76	8,750.00	2,025.76	123.2%
500.30 · Simple IRA Expense	4,124.27	4,971.78	(847.51)	83.0%
500.33 · Copier Lease	5,408.10	5,078.04	330.06	106.5%
500.36 · Accrued Vacation & Sick Leave	943.67	0.00	943.67	100.0%
500.40 · Office Equipment	1,727.41	5,700.00	(3,972.59)	30.3%
500 · Administrative Expenses - Other	(259.98)			
<b>Total 500 · Administrative Expenses</b>	<b>434,059.89</b>	<b>368,598.37</b>	<b>65,461.52</b>	<b>117.8%</b>
570 · Comm. Health & Wellness Center				
570.32 · Vehicle Expenses	348.25	0.00	348.25	100.0%
570.01 · Communications	2,490.46	1,320.00	1,170.46	188.7%
570.02 · IT Services	0.00	660.00	(660.00)	0.0%
570.04 · Office Expenses	3,718.76	3,000.00	718.76	124.0%
570.05 · Utilities	7,416.85	8,245.89	(829.04)	89.9%
570.06 · Independent Contract Services	0.00	693.00	(693.00)	0.0%
570.07 · Maintenance Services & Repairs	29,708.65	12,210.00	17,498.65	243.3%
570.10 · Salaries	73,318.51	77,000.70	(3,682.19)	95.2%
570.12 · Payroll Taxes	5,680.98	6,160.08	(479.10)	92.2%
570.15 · Employee Health & Welfare	15,828.01	17,086.92	(1,258.91)	92.6%
570.18 · Dues & Subscriptions	516.00	0.00	516.00	100.0%
570.19 · Insurance - General	3,639.12	4,500.00	(860.88)	80.9%
570.23 · General Counsel	0.00	12,000.00	(12,000.00)	0.0%
570.29 · Dist Promotions & Publications	3,818.84	10,650.02	(6,831.18)	35.9%
570.30 · Simple IRA Expense	1,515.96	2,332.92	(816.96)	65.0%
570.33 · Copier Lease	0.00	5,078.04	(5,078.04)	0.0%
570.40 · Office Equipment	1,315.79	5,000.00	(3,684.21)	26.3%
<b>Total 570 · Comm. Health &amp; Wellness Center</b>	<b>149,316.18</b>	<b>165,937.57</b>	<b>(16,621.39)</b>	<b>90.0%</b>

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

	Jul - Dec 22	Budget	\$ Over Budget	% of Budget
<b>600 · Community Health Contracts</b>				
600.02 · Boys & Girls Clubs of North Cty	35,312.00	25,156.00	10,156.00	140.4%
600.04 · D'Vine Path	23,574.00	11,787.00	11,787.00	200.0%
600.05 · Fallbrook Food Pantry	75,200.00	37,600.00	37,600.00	200.0%
600.07 · Fallbrook Senior Citizens Serv	20,339.56	10,169.78	10,169.78	200.0%
600.10 · Foundation for Senior Care	61,002.42	30,501.21	30,501.21	200.0%
600.11 · Hospice of the Valleys	8,922.22	4,461.11	4,461.11	200.0%
600.12 · Michelle's Place Cancer Res Ctr	23,703.00	11,851.50	11,851.50	200.0%
600.14 · Palomar Family Counseling Svc	30,000.00	15,000.00	15,000.00	200.0%
600.50 · NC Fire JPA (Ambulance)	0.00	105,000.00	(105,000.00)	0.0%
600.51 · NC Fire JPA (EMSO)	39,702.57	40,000.00	(297.43)	99.3%
600.52 · NC Fire JPA (Public Comms)	18,059.30	15,000.00	3,059.30	120.4%
<b>Total 600 · Community Health Contracts</b>	335,815.07	306,526.60	29,288.47	109.6%
<b>800 · District Direct Care Services</b>				
800.01 · Health Services and Clinics	3,671.05	106,500.02	(102,828.97)	3.4%
<b>Total 800 · District Direct Care Services</b>	3,671.05	106,500.02	(102,828.97)	3.4%
<b>Total Expense</b>	922,862.19	947,562.56	(24,700.37)	97.4%
<b>Net Ordinary Income</b>	88,764.30	225,661.67	(136,897.37)	39.3%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
406 · Unearned Gain/Loss - CalTRUST	(79,702.12)	0.00	(79,702.12)	100.0%
810 · Interest Income - Alvarado Str.	11,690.39	0.00	11,690.39	100.0%
<b>Total Other Income</b>	(68,011.73)	0.00	(68,011.73)	100.0%
<b>Other Expense</b>				
825 · Depreciation				
500.27 · Depreciation - Brandon Rd.	8,450.70	0.00	8,450.70	100.0%
570.27 · Depreciation - Mission Rd.	22,411.80	0.00	22,411.80	100.0%
<b>Total 825 · Depreciation</b>	30,862.50	0.00	30,862.50	100.0%
835 · FRHD Foundation				
580 · FRHD Foundation Support				
580.17 · Education & Conferences	176.71	0.00	176.71	100.0%
<b>Total 580 · FRHD Foundation Support</b>	176.71	0.00	176.71	100.0%
<b>Total 835 · FRHD Foundation</b>	176.71	0.00	176.71	100.0%
900 · Community Investment Fund Reimb	(96,803.96)	0.00	(96,803.96)	100.0%
<b>Total Other Expense</b>	(65,764.75)	0.00	(65,764.75)	100.0%
<b>Net Other Income</b>	(2,246.98)	0.00	(2,246.98)	100.0%
<b>Net Income</b>	<b>86,517.32</b>	<b>225,661.67</b>	<b>(139,144.35)</b>	<b>38.3%</b>





**Fallbrook Regional Health District**  
**REPORT 4 - APPROVED ANNUAL BUDGET**

July 2022 through June 2023

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

# California State Treasurer *Fiona Ma, CPA*



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

January 08, 2023

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

## FALLBROOK REGIONAL HEALTH DISTRICT

DISTRICT ADMINISTRATOR  
138 SOUTH BRANDON ROAD  
FALLBROOK, CA 92028

[Tran Type Definitions](#)

Account Number: XXXXXXXXXX

December 2022 Statement

### Account Summary

Total Deposit:	0.00	Beginning Balance:	1,667,359.73
Total Withdrawal	0 00	Ending Balance	1,667,359.73



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

## Investment Account Summary

12/01/2022 through 12/31/2022

### SUMMARY OF INVESTMENTS

Fund	Account Number	Total Shares Owned	Net Asset Value per Share on Dec 31 (\$)	Value on Dec 31 (\$)	Average Cost Amount (\$)	Cumulative Change in Value (\$)
<b>FALLBROOK REGIONAL HEALTH DISTRICT</b>						
CalTRUST Medium Term Fund		574,228.457	9.71	5,575,758.32	5,759,054.53	(183,296.21)
<b>Portfolios Total value as of 12/31/2022</b>				<b>5,575,758.32</b>		

### DETAIL OF TRANSACTION ACTIVITY

Activity Description	Activity Date	Amount (\$)	Amount in Shares	Balance in Shares	Price per Share (\$)	Balance (\$)	Average Cost Amt (\$)	Realized Gain/(Loss) (\$)
		<b>FALLBROOK REGIONAL HEALTH DISTRICT</b>			<b>Account Number: [REDACTED]</b>			
Beginning Balance	12/01/2022			573,080.954	9.70	5,558,885.25		
Accrual Income Div Reinvestment	12/30/2022	11,142.25	1,147.503	574,228.457	9.71	5,575,758.32	0.00	0.00
Change in Value						5,730.82		
<b>Closing Balance as of</b>	<b>Dec 31</b>			<b>574,228.457</b>	<b>9.71</b>	<b>5,575,758.32</b>		

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

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

Through the Pooled Money Investment Account (PMIA), the State Treasurer invests taxpayers' money to manage the State's cash flow and strengthen the financial security of local governmental entities. PMIA policy sets as primary investment objectives safety, liquidity and yield. Total assets under LAIF Management at month-end was \$27.7 billion.

As of December 31, 2022, the PMIA's holdings included US Treasury Bills and Notes (66.67% of portfolio), Federal Agency Debentures and Discount Notes (20.08% of portfolio), CDs and Commercial Paper (10.21% of portfolio).

As of December 31, 2022, the District's balance was \$1,667,359.73. This represents 23.02% of the District's investment portfolio. The Performance Rate for the month of December was 2.173%.

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

## **CalTRUST**

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

The District is invested in the CalTRUST Medium Term Fund which held, in part, the following sectors at December 31, 2022: Corporate Bonds (30.23% of portfolio), US Government and Agencies (52.96% of portfolio) and CDs (3.22% of portfolio). Total assets under CalTRUST Management at month-end was over \$2.4 billion.

As of December 31, the District's closing Net Asset Value was \$5,575,758.32. This represents 76.98% of the District's investment portfolio.

In December 2022, the District earned \$11,142.25 in dividend income and reported an unrealized gain of \$5,730.82. The One Year Yield on the Medium-Term Fund was 1.34%

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

**Fallbrook Regional Health District**  
**REPORT 7 - PROPERTY TAX REVENUE**  
November 2022

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Type	Date	Name	Amount	Balance
<b>400 · District Income</b>				
<b>402 · Property Tax Revenue</b>				
General Journal	07/31/2022		33,039.59	33,039.59
General Journal	08/31/2022		19,112.02	52,151.61
General Journal	09/30/2022		38,254.42	90,406.03
General Journal	10/31/2022		101,462.22	191,868.25
General Journal	11/30/2022		748,316.37	940,184.62
General Journal	12/31/2022		8,806.15	948,990.77
Total 402 · Property Tax Revenue			948,990.77	948,990.77
Total 400 · District Income			948,990.77	948,990.77
<b>TOTAL</b>			<b>948,990.77</b>	<b>948,990.77</b>

**Fallbrook Regional Health District**  
**REPORT 8 - CHECK DETAIL REPORT**  
**December 2022**

Date	Num	Name	Memo	Amount
<b>102.3 - Cash in Bank - Pacific Western</b>				
12/01/2022	13070	Juana Diaz	Office Cleaning	-380.00
12/01/2022	13071	Fallbrook Local Locks...	WC - Upgrade Locks	-3,962.38
12/01/2022	13072	First Impulse	Admin - Phone maintenance	-180.00
12/01/2022	13073	FPUD - 7720-001	7720-001	-137.04
12/01/2022	13074	FPUD - 7720-002 - E. ...	Utilities - WC	-65.03
12/01/2022	13075	FPUD - 7720-003 - E. ...	Utilities - WC	-375.56
12/01/2022	13076	FPUD - 7721-000	Utilities - Admin	-65.03
12/01/2022	13077	Iron Mountain	Document storage	-2,690.35
12/01/2022	13078	Portero Services	Bookkeeping	-1,338.75
12/01/2022	13079	Rotary Club of Fallbrook	WC - Theresa Geracitano	-172.00
12/01/2022	13080	SDG&E - 5971 - E. Mi...	Utilities - Admin	-505.55
12/01/2022	13081	SDG&E - 6994 - Bran...	Utilities - Admin	-611.44
12/01/2022	13082	Spectrum Business-Br...	8448 20 899 0060321	-342.91
12/01/2022	13083	Taylor Design	WC - Services	-3,135.00
12/01/2022	13084	Woodward, Susan	Accounting - October	-1,500.00
12/01/2022		Streamline		-200.00
12/02/2022		American Funds Inves...		-4,182.86
12/05/2022	276		11/30/22 Payroll/Tax Disbursement	-25,509.96
12/08/2022	13085	24 Hour Elevator Inc.	Admin - elevator maintenance	-238.11
12/08/2022	13086	Amazon Capital Servi...		-509.99
12/08/2022	13087	Juana Diaz	Office Cleaning	-560.00
12/08/2022	13088	Culligan of Escondido	Admin - water service	-58.50
12/08/2022	13089	Culligan of San Diego		-73.00
12/08/2022	13090	Fallbrook Waste & Re...	Utilities - WC	-283.38
12/08/2022	13091	Fallbrook Waste & Re...	Admin - Utilities	-89.00
12/08/2022	13092	Fowler Pest Control, L...		-240.00
12/08/2022	13093	Geracitano-reimburse,...	WC - expense reimbursement	-61.45
12/08/2022	13094	Judith Oswald	Admin - Office Expenses	-68.04
12/08/2022	13095	Key, Darren	Admin Maintenance	-110.00
12/08/2022	13096	Konica Minolta	Admin - copier lease	-902.85
12/08/2022	13097	LDC Always Green La...		-1,710.00
12/08/2022	13098	Low Voltage	Admin - maintenance	-260.00
12/08/2022	13099	Profile Display, Inc.	Admin - Dist Promo	-99.00
12/08/2022	13100	Reeder Media	Admin - dist promo	-400.00
12/08/2022	13101	Rotary Club of Fallbro...	Admin - dues	-199.00
12/08/2022	13102	Spectrum - Mission	8448 20 899 0060354	-285.91
12/08/2022	13103	Springston Design LLC	Admin - IT Services	-400.00
12/08/2022	13104	Uline	WC - Office Expenses	-106.85
12/08/2022	13105	Woodward, Susan	Accounting Services	-1,500.00
12/08/2022			Deposit	2,550.00
12/09/2022		ADP, LLC		-130.70
12/14/2022	280		Tax Apportionment for December	748,316.37
12/15/2022	13116	Amazon Capital Servi...	WC - Keyless entry systems	-705.72
12/15/2022	13117	Bannerman Security	Admin - Security System	-720.00
12/15/2022	13118	Fallbrook Chamber of ...	WC - Promotions	-10.00
12/15/2022	13119	Fallbrook Printing Cor...		-8,810.13
12/15/2022	13120	Home Depot	WC - Carpet Installation	-7,284.12
12/15/2022	13121	Juana Diaz	Office Cleaning	-380.00
12/15/2022	13122	JW Mechanical	WC - HVAC	-9,582.50
12/15/2022	13123	Scott, Jeffrey G., Esq...	General Counsel	-2,800.00
12/15/2022	13124	SDRMA	Employee Benefits	-351.92
12/15/2022	13125	UMPQUA Bank		-1,988.04
12/15/2022	13106	VOID		
12/15/2022		VOID		
12/15/2022	13108	VOID		0.00
12/15/2022		VOID		
12/15/2022	13110	VOID		0.00
12/15/2022	13111	VOID		0.00
12/15/2022	13112	VOID		0.00
12/15/2022	13113	VOID		0.00
12/15/2022	13114	VOID		0.00
12/15/2022	13115	VOID		0.00
12/15/2022			Deposit	468.27
12/19/2022		GoDaddy		-191.88
12/20/2022	276		12/15/22 Payroll/Tax Disbursement	-28,199.95
12/22/2022	13126	Ahrend Studios	Board Membr Photos	-727.13
12/22/2022	13127	Amazon Capital Servi...		-181.95

**Fallbrook Regional Health District**  
**REPORT 8 - CHECK DETAIL REPORT**  
**December 2022**

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
12/22/2022	13128	Blue Miles Construction	Admin - Office Expenses	-52.37
12/22/2022	13129	Bonsall Chamber of C...	Chamber Dues	-50.00
12/22/2022	13130	California Association ...	Admin - Dues	-250.00
12/22/2022	13131	CalPERS	ID 1559595490	-4,826.44
12/22/2022	13132	Clifton Larson Allen LLP	Admin - Audit	-6,068.96
12/22/2022	13133	Fowler Pest Control, I...		-240.00
12/22/2022	13134	Juana Diaz	Office Cleaning	-380.00
12/22/2022	13135	Judith Oswald	VOID: Tuition Reimbursement	0.00
12/22/2022	13136	North County Fire Prot...	Salaries	-9,579.63
12/22/2022	13137	Rachel Mason	Admin - Gifts	-211.05
12/22/2022	13138	Sun Realty		-225.00
12/22/2022	13139	Tracy Rosalee - Reim...	Expense Reimbursement	-20.00
12/23/2022		GoDaddy		-47.88
12/23/2022		GoDaddy		-47.88
12/23/2022		ADP, LLC		-112.79
12/29/2022	13142	Fallbrook Local Locks...		-901.30
12/29/2022	13143	FPUD - 7720-001	7720-001	-154.50
12/29/2022	13144	FPUD - 7720-002 - E. ...	WC - Utilities	-65.03
12/29/2022	13145	FPUD - 7720-003 - E. ...	WC - Utilities	-342.04
12/29/2022	13146	FPUD - 7721-000	Admin - Utilities	-65.03
12/29/2022	13147	Geracitano-reimburse,...	WC - Mileage Reimbursement	-64.38
12/29/2022	13148	Juana Diaz	Office Cleaning	-380.00
12/29/2022	13149	Pitney Bowes - Lease	0018137865	-77.29
12/29/2022	13150	SDG&E - 5971 - E. Mi...	WC - Utilities	-780.15
12/29/2022	13151	SDG&E - 6994 - Bran...	Admin - Utilities	-687.37
12/29/2022	13141	Linda Bannerman	Accrued Vacation and Sick Balance	-259.98
12/29/2022	13152	Judith Oswald	Tuition Reimbursement	-4,921.87
12/29/2022			Deposit	467.00
12/29/2022	279		Book Linda Bannerman's Last PR Check	-46.71
Total 102.3 - Cash in Bank - Pacific Western				605,371.01
<b>TOTAL</b>				<b>605,371.01</b>



UMPQUA BANK

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



Account Summary

Table with 3 columns: Description, Sign, Amount. Includes Billing Cycle, Days In Billing Cycle, Previous Balance, Purchases, Cash, Balance Transfers, Special, Credits, Payments, Other Charges, Finance Charges.

NEW BALANCE \$2,083.56

Credit Summary

Table with 2 columns: Description, Amount. Includes Total Credit Line, Available Credit Line, Available Cash, Amount Over Credit Line, Amount Past Due, Disputed Amount.

Account Inquiries

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

Payment Summary

Table with 2 columns: Description, Amount. Includes NEW BALANCE \$2,083.56, MINIMUM PAYMENT \$2,083.56, PAYMENT DUE DATE 01/25/2023

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

Corporate Activity

Table with 5 columns: Trans Date, Post Date, Reference Number, Transaction Description, Amount. Includes TOTAL CORPORATE ACTIVITY \$1,988.04-

Cardholder Account Summary

Table with 5 columns: Cardholder Name, Payments & Other Credits, Purchases & Other Charges, Cash Advances, Total Activity. Includes LINDA BANNERMAN

Cardholder Account Detail

Table with 6 columns: Trans Date, Post Date, Plan Name, Reference Number, Description, Amount. Includes VAST CONFERENCE, ADOBE \*ACROPRO SUBS, AED SUPERSTORE

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

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



Account Number
####-####-####-7117

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

Table with 4 columns: Closing Date, New Balance, Total Minimum Payment Due, Payment Due Date. Includes 12/30/22, \$2,083.56, \$2,083.56, 01/25/23

AMOUNT OF PAYMENT ENCLOSED



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



MAKE CHECK PAYABLE TO:

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



Cardholder Account Detail Continued					
Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
12/27	12/28	PPLN01	24906412361163717292016	EIG*CONSTANTCONTACT.COM 855-2295506 MA	\$95.00
12/28	12/29	PPLN01	24492152362852631020518	PAYPAL *DOORBLOK 402-935-7733 CA	\$78.66

Cardholder Account Summary					
RACHEL MASON ##### 2600		Payments & Other Credits \$0.00	Purchases & Other Charges \$1,535.36	Cash Advances \$0.00	Total Activity \$1,535.36

Cardholder Account Detail					
Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
11/30	12/01	PPLN01	24692162335100414424601	MICHAELS STORES 9974 TEMECULA CA	\$107.46
11/30	12/02	PPLN01	24129422335100000625943	MAJOR MARKET FALLBROOK CA	\$35.28
12/05	12/06	PPLN01	24793382339449538097423	ONLINE JOB ADS INDEED 512-4595300 TX	\$520.00
12/09	12/11	PPLN01	24793382343000094383824	ONLINE JOB ADS INDEED 512-4595300 TX	\$520.00
12/11	12/12	PPLN01	24692162345106623562766	AMZN Mktp US*I63SC3F43 Amzn.com/bill WA	\$48.45
12/18	12/20	PPLN01	24226382353360780406212	WAL-MART #5096 PALM DESERT CA	\$53.82
12/27	12/29	PPLN01	24034542362003260539488	7-ELEVEN 43109 BONSALL CA	\$76.35
12/29	12/29	PPLN01	24011342363000006042109	JOTFORM INC. HTTPSWWW.JOTF CA	\$174.00

Cardholder Account Summary					
THERESA GERACITANO ##### 9073		Payments & Other Credits \$0.00	Purchases & Other Charges \$223.61	Cash Advances \$0.00	Total Activity \$223.61

Cardholder Account Detail					
Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
11/29	12/01	PPLN01	24943012334010186608122	THE HOME DEPOT #1018 OCEANSIDE CA	\$11.34
12/08	12/09	PPLN01	24204292342000162888360	FACEBK D5CQ8L7TF2 650-5434800 CA	\$24.00
12/13	12/14	PPLN01	24801972347200619300428	POSTAL ANNEX - FALLBROOK FALLBROOK CA	\$72.00
12/13	12/14	PPLN01	24692162347108347963666	AMZN Mktp US*LC79Z9ZV3 Amzn.com/bill WA	\$7.53
12/17	12/18	PPLN01	24692162351101320103692	AMZN Mktp US*1L2W85CS3 Amzn.com/bill WA	\$21.32
12/19	12/20	PPLN01	24692162353103073350700	AMZN Mktp US*2L4O63EL3 Amzn.com/bill WA	\$30.13
12/19	12/20	PPLN01	24692162353103076239660	AMZN Mktp US*N261O6NC3 Amzn.com/bill WA	\$45.46
12/20	12/21	PPLN01	24692162354104052226944	AMZN Mktp US*HP2GD82J3 Amzn.com/bill WA	\$11.83

Finance Charge Summary / Plan Level Information										
Plan Name	Plan Description	FCM <sup>1</sup>	Average Daily Balance	Periodic Rate *	Corresponding APR	Finance Charges	Effective APR Fees **	Effective APR	Ending Balance	
<b>Purchases</b>										
PPLN01001	PURCHASE	E	\$0.00	0.06024%(D)	21.9900%	\$0.00	\$0.00	0.0000%	\$2,083.56	
<b>Cash</b>										
CPLN01001	CASH	A	\$0.00	0.06572%(D)	23.9900%	\$0.00	\$0.00	0.0000%	\$0.00	
* Periodic Rate (M)=Monthly (D)=Daily							Days In Billing Cycle: 30			
** includes cash advance and foreign currency fees							APR = Annual Percentage Rate			
<sup>1</sup> FCM = Finance Charge Method										
(V) = Variable Rate If you have a variable rate account the periodic rate and Annual Percentage Rate (APR) may vary.										

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

<b>Community Investment Fund Beginning Balance as of 12/01/2022</b>				<b>\$8,557,172.65</b>
	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
<b>122.021 - E. Mission Road Improvements</b>				
	12/12/2022	Home Depot	WC - Carpet Installation	7,284.12
Total 122.021 - E. Mission Road Improvements				<u>7,284.12</u>
 <b>570.07 · Maintenance Services &amp; Repairs</b>				
	12/08/2022	Amazon	Keyless Entry System	705.72
Total 570.07 · Maintenance Services & Repairs				<u>705.72</u>
<b>Community Investment Fund Ending Balance as of 12/31/2022</b>				<b>\$8,549,182.81</b>
<b>Total Community Funds used FY 2022-2023</b>				<b>\$ 120,033.85</b>

FALLBROOK REGIONAL HEALTH DISTRICT  
CHART OF ACCOUNTS

Classes
Administrative
Wellness Center
Board

NAME	TYPE	PURPOSE
Cash in Bank - CalTrust	Bank	
Cash in Bank - LAIF	Bank	
Cash in Bank - Pacific Western	Bank	
Petty Cash	Bank	
Accounts Receivable	Accounts Receivable	
Note Receivable - East Alvarado	Accounts Receivable	
Prepaid Insurance	Other Current Asset	
Reimbursement Receivable - CIF	Other Current Asset	
Tax Apportionment Receivable	Other Current Asset	
Computer Equipment	Fixed Asset	
Computer Equipment - Depreciation	Fixed Asset	
Furniture & Fixtures	Fixed Asset	
Furniture & Fixtures - Depreciation	Fixed Asset	
S. Brandon Road	Fixed Asset	
S. Brandon Road - Improvements	Fixed Asset	
S. Brandon Road - Land	Fixed Asset	
E. Mission Road	Fixed Asset	
E. Mission Road - Improvements	Fixed Asset	
E. Mission Road - Land	Fixed Asset	
Accumulated Depreciation - All Buildings	Fixed Asset	
Accounts Payable	Current Liability	
Accrued Payroll	Current Liability	
Accrued Vacation & Sick Leave	Current Liability	
Payroll Taxes Payable	Current Liability	
Simple Plan Payable	Current Liability	
Refundable Deposit Payable - WC Event Deposits	Current Liability	
Community Development Disbursements	Equity	Summation of monies previously spent (and future expenditures) for improvements on Brandon and Mission
Unrestricted Operations Fund	Equity	
Retained Earnings	Equity	
Property Tax Revenue	Income	
Interest/Dividend Income	Other Income	
Rental Income	Income	long term users
Program Fees	Income	
Wellness Center Income - Event/Space Rental	Income	Single/ST events
Advertising & Promotions	Expenses	Village News (& Sourcebook), Brand Assasins, Fallbrook Directory, Fallbrook Printing (Xmas Cards & Annual Reports), Impact Marketing & Design
Auto Expenses	Expenses	includes gas, registration, repairs, mileage etc
Community Health Contracts	Expenses	
Community Health Contracts: Boys & Girls Club of North County	Expenses	If needed - for example
Community Health Contracts: D'Vine Path	Expenses	If needed - for example
Community Health Contracts: Fallbrook Food Pantry	Expenses	If needed - for example
Community Health Contracts: Fallbrook Senior Citizens	Expenses	If needed - for example
Community Health Contracts: Foundation for Senior Care	Expenses	If needed - for example
Community Health Contracts: Hospice of the Valleys	Expenses	If needed - for example
Community Health Contracts: Michelle's Place Cancer Ctr	Expenses	If needed - for example
Community Health Contracts: NC Fire JPA (Ambulance)	Expenses	
Community Health Contracts: NC Fire JPA (EMSO)	Expenses	
Community Health Contracts: NC Fire JPA (Public Comms)	Expenses	
Community Health Contracts: Palomar Family Counseling	Expenses	If needed - for example
Depreciation Expense	Expenses	
Depreciation Expense: Brandon Road	Expenses	
Depreciation Expense: Mission Road	Expenses	
District Direct Care Services	Expenses	
District Direct Care Services: Health Services & Clinics	Expenses	Mou's with other entities
District Direct Care Services: District Sponsored Events	Expenses	FRHD "owned" events
Dues & Subscriptions	Expenses	Memberships: Bonsall Chamber of Commerce, Fallbrook Chamber of Commerce, ACHD, CSDA, Rotary Clubs, AFP, SHRM, Cal Nonprofits
Education & Conferences	Expenses	CSDA, ACHD, AFP, Employee Tuition reimbursement
Equipment Lease	Expenses	Konica Minolta, Pitney Bowes
General Election	Expenses	
Insurance	Expenses	SDRMA
IT Services	Expenses	Jason Springston and First Impulse
Legal & Professional	Expenses	
Legal & Professional: Accounting	Expenses	Marni & Susan
Legal & Professional: Independent Audit	Expenses	Auditors
Legal & Professional: Legal	Expenses	Jeff
Medical Records Expenses	Expenses	Iron Mountain, Costs associated with handling - copies, mailing, etc?
Meeting Expenses	Expenses	Refreshments, Vast Conference, Tomedes, Zoom
Office Expenses	Expenses	Shred It, Corodata,
Office Expenses: General Office Expenses	Expenses	Staff photos - Ahrend Studios; Culligan Water, Business Cards - Fallbrook Printing
Office Expenses: Maintenance & Repairs	Expenses	Office cleaning-Juana Diaz, landscaping - LDC Always green, elevator- 24 Hour, pest control - Fowler, handyman services, security system - Knights, fire alarm & sprinkler maintenance - Low Voltage, Locksmith - Fallbrook local Locksmith, Plumber - Fallbrook Rooter & Drain, RxRepair - Darren Keys
Office Expenses: Office Equipment & Fixtures	Expenses	Anything under \$500 per item generally from Amazon, Complete Office, Costco, Uline
Office Expenses: Office Supplies	Expenses	Anything under \$500 per item generally from Amazon, Complete Office, Costco, Uline
Office Expenses: Postage & Shipping	Expenses	Pitney Bowes, shipping costs
Office Expenses: Software	Expenses	Constant Contact, Go Daddy/Microsoft, Jotform, Streamline, Event Temple, Adobe, Intuit
Payroll Expenses:	Expenses	
Payroll Expenses: Accrued Vacation & Sick Leave	Expenses	This is done quarterly
Payroll Expenses: Board Stipends	Expenses	
Payroll Expenses: Employee Benefits	Expenses	CalPERS(Medical); SDRMA (Vision & Dental)
Payroll Expenses: Payroll Processing Fees	Expenses	ADP
Payroll Expenses: Payroll Taxes	Expenses	
Payroll Expenses: Salaries	Expenses	
Payroll Expenses: Simple IRA Match	Expenses	American Funds
Payroll Expenses: Workers Compensation	Expenses	BETA
Property Management Fees	Expenses	Sun Realty-Roy Moosa
Unearned Gain/Loss - CalTRUST	Other Income	
Utilities	Expenses	
Utilities: Cell Phones	Expenses	

FALLBROOK REGIONAL HEALTH DISTRICT  
CHART OF ACCOUNTS

<u>Classes</u>
Administrative
Wellness Center
Board

NAME	TYPE	PURPOSE
Utilities: General Utilities	Expenses	SDGE, FPUD, Fallbrook Waste
Utilities: Internet/Phone	Expenses	Spectrum