

Fallbrook Regional HEALTH DISTRICT

AGENDA FINANCE COMMITTEE

Wednesday, November 6, 2019 at 6:00 P.M.
Board Conference Room, 138 S. Brandon Rd., Fallbrook CA 92028

Committee Members: Jennifer Jeffries & Barbara Mroz
Board members: Howard Salmon, Bill Leach and Kate Schwartz-Frates
Executive Director: Rachel Mason
Administrative Assistant: Linda Bannerman
Accountant: Susan Woodward; Bookkeeper: Wendy Lyon

1. Call to Order/Roll Call
2. Public Comments
3. Review of Financial Statements for September 2019
 - 1) Balance Sheet Comparison of September to August
 - 2) Income Statement for the Month Ended September 30, 2019 & Fiscal Year to Date
 - 3) Profit & Loss Actual vs Budget – July 2019 to September 2019
 - 4) Profit & Loss Approved Annual Budget Overview July 2019 – June 2020
 - 5) Local Agency Investment Fund (LAIF) Statement – September
 - 6) CalTrust Statement – September
 - 7) Property Tax Revenue – Fiscal Year to Date
 - 8) Check Detail as of September
 - 9) Med+ Urgent Care Utilization Report
 - 10) Checkbook Report – September
4. Discussion Items
 - a. Lyft Pilot Program Budget - Draft
 - b. Review of Annual Audit
5. Adjournment

I certify that on November 1, 2019, I posted a copy of the foregoing agenda near the regular meeting place of the Board of Directors of Fallbrook Regional Health District, said time being at least 72 hours in advance of the meeting. **The American with Disabilities Act provides that no qualified individual with a disability shall be excluded from participation in, or denied the benefits of District business. If you need assistance to participate in this meeting, please contact the District office 24 hours prior to the meeting at 760-731-9187.**



Board Secretary/Clerk

**FALLBROOK REGIONAL HEALTH DISTRICT
BALANCE SHEET COMPARISON**

Comparison of September 2019 to August 2019

	Sep 30, 19	Aug 31, 19	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
102.3 · Cash in Bank-P.W. Oper. Acct.	570,132	608,186	(38,054)	(6)%
102.6 · Cash in Bank -LAIF	1,328,776	1,328,776		
102.9 · CalTRUST Investment Account	7,042,641	7,050,882	(8,242)	(0)%
102.91 · Petty Cash	19	65	(46)	(71)%
Total Checking/Savings	8,941,567	8,987,909	(46,342)	(1)%
Other Current Assets				
104 · Prepaid Insurance	20,593	22,171	(1,577)	(7)%
107 · Tax apportion receivable	27,119	13,012	14,106	108%
110 · Reimbursmnt Rec'ble - Comm Inv	(46,000)	(46,000)		
Total Other Current Assets	1,712	(10,817)	12,529	116%
Total Current Assets	8,943,279	8,977,092	(33,813)	(0)%
Fixed Assets				
121 · Equipment	62,999	62,999		
121.2 · Equipment Depreciation	(38,348)	(37,549)	(799)	(2)%
122.0 · Assets				
122.01 · E. Alvarado Street	137,054	137,054		
122.012 · E. Alvarado Street Improvements	1,823	998	825	83%
122.013 · E Alvarado St Land	154,186	154,186		
122.02 · S. Brandon Road	161,578	161,578		
122.022 · S. Brandon Road Improvements	6,331	4,337	1,994	46%
122.023 · Brandon Road Land	129,662	129,662		
122.03 · E. Mission Road	1,440,790	1,440,790		
122.032 · E. Mission Road Improvements	31,729	30,101	1,628	5%
122.033 · E Mission Rd Land	360,629	360,629		
122.039 · Accum Depr - E. Mission Improv.	(1,526)	(1,356)	(170)	(13)%
122.07 · Accum Depr - ALL BUILDINGS	(42,997)	(42,997)		
Total 122.0 · Assets	2,379,259	2,374,982	4,277	0%
Total Fixed Assets	2,403,910	2,400,432	3,478	0%
TOTAL ASSETS	11,347,189	11,377,524	(30,335)	(0)%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
140 · Accounts Payable	50,413	40,628	9,785	24%
Total Accounts Payable	50,413	40,628	9,785	24%
Other Current Liabilities				
204 · Accrued Vacation & Sick Leave	12,832	13,927	(1,095)	(8)%
213 · Simple Plan Payable	3,100	2,000	1,100	55%
215 · District Wellness Initiatives				
215.23 · Health Fair	1,380	1,440	(60)	(4)%
215.39 · PSA Screening	703	1,369	(665)	(49)%
215.43 · Mahjong	1,007	1,007		
215.46 · FHD Promotional Float	100	100		
215.50 · Woman of Wellness (WOW)	(43)	46	(89)	(193)%
Total 215 · District Wellness Initiatives	3,148	3,962	(814)	(21)%

**FALLBROOK REGIONAL HEALTH DISTRICT
BALANCE SHEET COMPARISON**

Comparison of September 2019 to August 2019

	Sep 30, 19	Aug 31, 19	\$ Change	% Change
220 · Refundable Deposit Payable	5,250	5,250		
Total Other Current Liabilities	24,330	25,139	(809)	(3)%
Total Current Liabilities	74,743	65,767	8,976	14%
Total Liabilities	74,743	65,767	8,976	14%
Equity				
300 · Unrestricted Operations Fund	1,702,889	1,702,889		
302.2 · Community Investment Fund	9,554,578	9,554,578		
3900 · Retained Earnings	398,645	398,645		
Net Income	(383,667)	(344,356)	(39,311)	(11)%
Total Equity	11,272,446	11,311,757	(39,311)	(0)%
TOTAL LIABILITIES & EQUITY	11,347,189	11,377,524	(30,335)	(0)%

FALLBROOK REGIONAL HEALTH DISTRICT
Income Statement
For the Month Ended September 30, 2019 & Fiscal Year to Date

	Sep 19	Jul - Sep 19
Ordinary Income/Expense		
Income		
400. · District		
402 · Property tax revenue	27,119	71,050
403 · Interest / Dividends	12,660	39,035
406 · Unearned Inc (Loss) - Cal Trust	(20,902)	6,961
Total 400. · District	18,877	117,045
450. · Properties		
450.02 · Cost of Elder Str Property Sale	(4,788)	(10,848)
Total 450. · Properties	(4,788)	(10,848)
460 · Lease Income		
460.01 · Med+ Urgent Care (formerly A+)	2,800	8,400
460.03 · Rock Rose School	3,500	10,500
Total 460 · Lease Income	6,300	18,900
Total Income	20,389	125,097
Gross Profit	20,389	125,097
Expense		
500 · Admin. Expenses & Overhead		
500.10 · Salaries	20,568	64,768
500.12 · Payroll Taxes	1,749	6,731
500.14 · W/C Insurance	146	438
500.15 · Employee Health & Welfare	2,531	7,919
500.16 · Board Stipends	2,300	6,200
500.17 · Education & Conferences		5,836
500.18 · Dues & Subscriptions	215	215
500.19 · Insurance - General	2,052	6,155
500.20 · Independent Accounting Services	1,850	3,550
500.21 · Annual Independent Audit		8,360
500.23 · General Counsel	4,848	10,500
500.25 · Office Expense		
01 · Communications	293	1,453
02 · I.T. and Website services	319	1,945
04 · Office Expenses	321	2,313
05 · LAFCO Admin fees	1,210	1,210
06 · Independent Contract Services	3,233	13,784
Total 500.25 · Office Expense	5,376	20,705
500.27 · Depreciation	969	2,852
500.29 · Dist Promotions & Publications	2,686	7,028
500.30 · Simple IRA Expense	1,650	4,650
500.32 · Consultant Fees	1,955	3,196
500.33 · Copier Lease	802	2,406
500.36 · Accrued Vacation & Sick Leave	(1,095)	(1,095)
Total 500 · Admin. Expenses & Overhead	48,601	160,414
550 · Mgmt./Maint. - Alvarado Street		

FALLBROOK REGIONAL HEALTH DISTRICT
Income Statement
For the Month Ended September 30, 2019 & Fiscal Year to Date

	Sep 19	Jul - Sep 19
550.10 · Maintenance Services & Repairs	125	580
550.32 · Consultant Fees	455	1,059
Total 550 · Mgmt./Maint. - Alvarado Street	580	1,639
570 · Mgmt./Maint. - E. Mission Road		
570.02 · Gas & Electric	470	521
570.03 · Water	(1,060)	(952)
570.04 · Waste Management		69
570.05 · Security	1,141	1,141
570.06 · Landscape - Grounds Environment		1,400
570.10 · Maintenance Services & Repairs	51	2,302
570.11 · Contractor Expense		330
570.22 · Property Manager	638	1,388
570.25 · Office Expense		
25.01 · Communications	33	149
25.04 · Office Expenses		72
Total 570.25 · Office Expense	33	220
570.32 · Consultant Fees	980	3,640
Total 570 · Mgmt./Maint. - E. Mission Road	2,253	10,059
590 · Mgmt./Maint. - S. Brandon Road		
590.01 · Property Manager	150	1,050
590.02 · Gas & Electric	1,038	2,649
590.03 · Water	219	688
590.04 · Waste Management		76
590.06 · Landscape - Grounds Environment		800
590.07 · Custodial Services	720	2,340
590.08 · Elevator	191	573
590.09 · Vehicle Expenses		222
590.10 · Maintenance Services & Repairs	125	2,928
590.11 · Medical Records Store & Service	1,695	12,457
Total 590 · Mgmt./Maint. - S. Brandon Road	4,139	23,783
600 · Community Health Contracts		
600.02 · Fbk Citizens Crime Prevention		2,825
600.03 · Be Well Therapy, Inc.		5,929
600.04 · Boys & Girls Club		19,240
600.05 · Community Health Systems, Inc.		30,000
600.07 · Fbk Senior Citizens Srvc Club		31,250
600.08 · Fallbrook Smiles Project		22,545
600.11 · Palomar Family Counseling Srvc		16,856
600.17 · Foundation for Senior Care		71,840
600.18 · Fallbrook Food Pantry		32,500
600.33 · REINS Therapeutic Prgm		24,716
600.37 · Trauma Intervention Prgm of SD		2,500
600.46 · Mental Health Systems, Inc.		2,534
600.51 · North County C.E.R.T. Inc.		1,305
600.53 · Jeremiah's Ranch	(3,872)	(3,872)
600.58 · Michelle's Place		8,041
600.60 · D'Vine Path, Inc.		1,910

FALLBROOK REGIONAL HEALTH DISTRICT
Income Statement
For the Month Ended September 30, 2019 & Fiscal Year to Date

	<u>Sep 19</u>	<u>Jul - Sep 19</u>
600.61 · San Diego North County Lions		5,000
600.62 · Neighborhood Healthcare		3,750
Total 600 · Community Health Contracts	(3,872)	278,869
800 · District Direct Care Services		
800.02 · Med+ Urgent Care	8,000	34,000
Total 800 · District Direct Care Services	8,000	34,000
Total Expense	59,700	508,764
Net Ordinary Income	(39,311)	(383,667)
Net Income	(39,311)	(383,667)

FALLBROOK REGIONAL HEALTH DISTRICT
Profit & Loss YTD Actual vs Budget

July through September 2019

	Jul - Sep 19	Budget	\$ Over B...
Ordinary Income/Expense			
Income			
400 · District			
402 · Property tax revenue	71,050	109,000	(37,950)
403 · Interest / Dividends	39,035	51,500	(12,465)
406 · Unearned Inc (Loss) - Cal Trust	6,961	8,000	(1,039)
Total 400 · District	117,045	168,500	(51,455)
450 · Properties			
450.02 · Cost of Elder Str Property Sale	(10,848)	0	(10,848)
Total 450 · Properties	(10,848)	0	(10,848)
460 · Lease Income			
460.01 · Med+ Urgent Care (formerly A+)	8,400	8,400	0
460.03 · Rock Rose School	10,500	10,500	0
Total 460 · Lease Income	18,900	18,900	0
Total Income	125,097	187,400	(62,303)
Gross Profit	125,097	187,400	(62,303)
Expense			
500 · Admin. Expenses & Overhead			
500.10 · Salaries	64,768	64,010	758
500.12 · Payroll Taxes	6,731	5,250	1,481
500.14 · W/C Insurance	438	438	0
500.15 · Employee Health & Welfare	7,919	8,000	(81)
500.16 · Board Stipends	6,200	7,500	(1,300)
500.17 · Education & Conferences	5,836	3,000	2,836
500.18 · Dues & Subscriptions	215	9,110	(8,895)
500.19 · Insurance - General	6,155	6,155	(0)
500.20 · Independent Accounting Services	3,550	2,000	1,550
500.21 · Annual Independent Audit	8,360	9,000	(640)
500.23 · General Counsel	10,500	12,500	(2,000)
500.25 · Office Expense			
01 · Communications	1,453	1,550	(97)
02 · I.T. and Website services	1,945	1,500	445
03 · Refreshments	0	375	(375)
04 · Office Expenses	2,313	3,000	(687)
05 · LAFCO Admin fees	1,210	1,367	(157)
06 · Independent Contract Services	13,784	15,000	(1,216)
Total 500.25 · Office Expense	20,705	22,792	(2,087)
500.27 · Depreciation	2,852	2,450	402
500.29 · Dist Promotions & Publications	7,028	3,000	4,028
500.30 · Simple IRA Expense	4,650		
500.32 · Consultant Fees	3,196	3,750	(554)
500.33 · Copier Lease	2,406	2,350	56
500.36 · Accrued Vacation & Sick Leave	(1,095)	1,750	(2,845)
Total 500 · Admin. Expenses & Overhead	160,414	163,055	(2,641)

FALLBROOK REGIONAL HEALTH DISTRICT Profit & Loss YTD Actual vs Budget

July through September 2019

	Jul - Sep 19	Budget	\$ Over B...
550 · Mgmt./Maint. - Alvarado Street			
550.10 · Maintenance Services & Repairs	580		
550.32 · Consultant Fees	1,059		
Total 550 · Mgmt./Maint. - Alvarado Street	1,639		
570 · Mgmt./Maint. - E. Mission Road			
570.02 · Gas & Electric	521	1,875	(1,354)
570.03 · Water	(952)	625	(1,577)
570.04 · Waste Management	69	75	(6)
570.05 · Security	1,141		
570.06 · Landscape - Grounds Environment	1,400	3,000	(1,600)
570.07 · Custodial Services	0	1,170	(1,170)
570.10 · Maintenance Services & Repairs	2,302	3,750	(1,448)
570.11 · Contractor Expense	330	0	330
570.12 · Fire Alarm System	0	750	(750)
570.22 · Property Manager	1,388		
570.23 · General Counsel	0	15,000	(15,000)
570.25 · Office Expense			
25.01 · Communications	149		
25.02 · I.T. & Website Services	0	375	(375)
25.04 · Office Expenses	72	2,250	(2,178)
25.06 · Independent Contract Services	0	1,250	(1,250)
Total 570.25 · Office Expense	220	3,875	(3,655)
570.29 · Dist. Promotions & Publications	0	3,000	(3,000)
570.32 · Consultant Fees	3,640	7,500	(3,860)
Total 570 · Mgmt./Maint. - E. Mission Road	10,059	40,620	(30,561)
590 · Mgmt./Maint. - S. Brandon Road			
590.01 · Property Manager	1,050	3,750	(2,700)
590.02 · Gas & Electric	2,649	2,500	149
590.03 · Water	688	750	(62)
590.04 · Waste Management	76	75	1
590.06 · Landscape - Grounds Environment	800	2,750	(1,950)
590.07 · Custodial Services	2,340	2,000	340
590.08 · Elevator	573	625	(52)
590.09 · Vehicle Expenses	222	222	0
590.10 · Maintenance Services & Repairs	2,928	1,250	1,678
590.11 · Medical Records Store & Service	12,457	5,500	6,957
590.12 · Fire Alarm System	0	250	(250)
590.13 · Renovations / Improvements			
.13.01. · Architect Expense	0	2,500	(2,500)
Total 590.13 · Renovations / Improvements	0	2,500	(2,500)
Total 590 · Mgmt./Maint. - S. Brandon Road	23,783	22,172	1,611

FALLBROOK REGIONAL HEALTH DISTRICT
Profit & Loss YTD Actual vs Budget

July through September 2019

	<u>Jul - Sep 19</u>	<u>Budget</u>	<u>\$ Over B...</u>
600 · Community Health Contracts			
600.02 · Fbk Citizens Crime Prevention	2,825	2,825	0
600.03 · Be Well Therapy, Inc.	5,929	5,929	0
600.04 · Boys & Girls Club	19,240	19,240	0
600.05 · Community Health Systems, Inc.	30,000	30,000	0
600.07 · Fbk Senior Citizens Srvc Club	31,250	31,250	0
600.08 · Fallbrook Smiles Project	22,545	22,545	0
600.11 · Palomar Family Counseling Srvc	16,856	16,856	0
600.17 · Foundation for Senior Care	71,840	71,840	0
600.18 · Fallbrook Food Pantry	32,500	32,500	0
600.33 · REINS Therapeutic Prgm	24,716	24,716	0
600.37 · Trauma Intervention Prgm of SD	2,500	2,500	0
600.46 · Mental Health Systems, Inc.	2,534	2,534	0
600.51 · North County C.E.R.T. Inc.	1,305	1,305	0
600.53 · Jeremiah's Ranch	(3,872)	0	(3,872)
600.57 · NC Fire Protection District	0	26,250	(26,250)
600.58 · Michelle's Place	8,041	8,041	0
600.60 · D'Vine Path, Inc.	1,910	1,910	0
600.61 · San Diego North County Lions	5,000	5,000	0
600.62 · Neighborhood Healthcare	3,750	3,750	0
Total 600 · Community Health Contracts	278,869	308,991	(30,122)
800 · District Direct Care Services			
800.02 · Med+ Urgent Care	34,000	24,000	10,000
Total 800 · District Direct Care Services	34,000	24,000	10,000
Total Expense	508,764	558,838	(50,074)
Net Ordinary Income	(383,667)	(371,438)	(12,229)
Net Income	(383,667)	(371,438)	(12,229)

FALLBROOK REGIONAL HEALTH DISTRICT
Profit & Loss - Approved Annual Budget Overview
 July 2019 through June 2020

	Jul 19	Aug 19	Sep 19	Oct 19	Nov 19	Dec 19	Jan 20	Feb 20	Mar 20	Apr 20	May 20	Jun 20	TOTAL Jul '19 - ...
Ordinary Income/Expense													
Income													
400 - District													
402 - Property tax revenue	26,000	15,000	68,000	152,000	635,000	350,000	50,000	50,000	430,000	200,000	40,000	30,000	2,046,000
403 - Interest/ Dividends	17,500	17,500	16,500	16,500	16,500	16,500	16,500	16,500	16,500	16,500	16,500	16,500	200,000
406 - Unearned Inc (Loss) - Cal Trust	2,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	35,000
Total 400 - District	45,500	35,500	87,500	171,500	654,500	369,500	69,500	69,500	449,500	219,500	59,500	49,500	2,281,000
460 - Lease Income													
460.01 - Med+ Urgent Care (formerly A+)	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	33,600
460.03 - Rock Rose School	3,500	3,500	3,500	3,500	3,500	3,500	0	0	0	0	0	0	21,000
Total 460 - Lease Income	6,300	6,300	6,300	6,300	6,300	6,300	2,800	2,800	2,800	2,800	2,800	2,800	54,600
Total Income	51,800	41,800	93,800	177,800	660,800	375,800	72,300	72,300	452,300	222,300	62,300	52,300	2,335,600
Gross Profit	51,800	41,800	93,800	177,800	660,800	375,800	72,300	72,300	452,300	222,300	62,300	52,300	2,335,600
Expense													
500 - Admin. Expenses & Overhead													
500.10 - Salaries	21,337	21,337	21,337	21,337	21,337	21,337	21,337	21,337	21,337	21,337	21,337	21,337	256,040
500.12 - Payroll Taxes	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	21,000
500.14 - W/C Insurance	146	146	146	146	146	146	146	146	146	146	146	146	1,750
500.15 - Employee Health & Welfare	2,667	2,667	2,667	2,667	2,667	2,667	2,667	2,667	2,667	2,667	2,667	2,667	32,000
500.16 - Board Stipends	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	30,000
500.17 - Education & Conferences	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
500.18 - Dues & Subscriptions	8,811	199	100	6,000	110	50	180	100	300	300	300	150	16,600
500.19 - Insurance - General	2,052	2,052	2,052	2,052	2,052	2,052	2,052	2,052	2,052	2,052	2,052	2,052	24,620
500.20 - Independent Accounting Services	667	667	667	667	667	667	667	667	667	667	667	667	8,000
500.21 - Annual Independent Audit	0	9,000	0	0	0	0	0	0	0	0	0	0	9,000
500.23 - General Counsel	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	50,000
500.25 - Office Expense													
01 - Communications	517	517	517	517	517	517	517	517	517	517	517	517	6,200
02 - I.T. and Website services	500	500	500	500	500	500	500	500	500	500	500	500	6,000
03 - Refreshments	125	125	125	125	125	125	125	125	125	125	125	125	1,500
04 - Office Expenses	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
05 - LAFCO Admin fees	1,367	0	0	0	0	0	0	0	0	0	0	0	1,367
06 - Independent Contract Services	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	60,000
Total 500.25 - Office Expense	8,509	7,142	7,142	7,142	7,142	7,142	7,142	7,142	7,142	7,142	7,142	7,142	87,067
500.27 - Depreciation	817	817	817	817	817	817	817	817	817	817	817	817	9,800
500.29 - Dist Promotions & Publications	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
500.32 - Consultant Fees	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	15,000
500.33 - Copier Lease	783	783	783	783	783	783	783	783	783	783	783	783	9,400
500.36 - Accrued Vacation & Sick Leave	583	583	583	583	583	583	583	583	583	583	583	583	7,000
500.40 - Video/AV Equipment	0	0	0	10,000	0	0	0	0	0	0	0	0	10,000
Total 500 - Admin. Expenses & Overhead	58,038	57,058	47,959	63,859	47,969	47,909	48,039	47,959	48,159	48,159	48,159	48,009	611,277

FALLBROOK REGIONAL HEALTH DISTRICT
Profit & Loss - Approved Annual Budget Overview
 July 2019 through June 2020

	Jul 19	Aug 19	Sep 19	Oct 19	Nov 19	Dec 19	Jan 20	Feb 20	Mar 20	Apr 20	May 20	Jun 20	TOTAL Jul '19 - ...
570 - Mgmt./Maint. - E. Mission Road													
570.02 - Gas & Electric	625	625	625	625	625	625	625	625	625	625	625	625	7,500
570.03 - Water	208	208	208	208	208	208	208	208	208	208	208	208	2,500
570.04 - Waste Management	0	75	0	75	0	75	0	75	0	75	0	75	450
570.06 - Landscape - Grounds Environment	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
570.07 - Custodial Services	390	390	390	390	390	390	390	390	390	390	390	390	4,680
570.08 - Architect Expense	0	0	0	0	0	0	0	4,000	0	4,000	0	0	13,000
570.09 - Land Use - Permitting	0	0	0	0	0	0	0	4,000	0	4,000	0	0	13,000
570.10 - Maintenance Services & Repairs	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	15,000
570.12 - Fire Alarm System	250	250	250	250	250	250	250	250	250	250	250	250	3,000
570.23 - General Counsel	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	60,000
570.25 - Office Expense													
25.02 - I.T. & Website Services	125	125	125	125	125	125	125	125	125	125	125	125	1,500
25.04 - Office Expenses	750	750	750	750	750	750	750	750	750	750	750	750	9,000
25.06 - Independent Contract Services	417	417	417	417	417	417	417	417	417	417	417	417	5,000
Total 570.25 - Office Expense	1,292	1,292	1,292	1,292	1,292	1,292	1,292	1,292	1,292	1,292	1,292	1,292	15,500
570.29 - Dist. Promotions & Publications	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
570.32 - Consultant Fees	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	30,000
Total 570 - Mgmt./Maint. - E. Mission Road	13,515	13,590	13,515	13,590	13,515	13,590	13,515	21,590	13,515	21,590	13,515	13,590	188,630
590 - Mgmt./Maint. - S. Brandon Road													
590.01 - Property Manager	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	15,000
590.02 - Gas & Electric	833	833	833	833	833	833	833	833	833	833	833	833	10,000
590.03 - Water	250	250	250	250	250	250	250	250	250	250	250	250	3,000
590.04 - Waste Management	0	75	0	75	0	75	0	75	0	75	0	75	450
590.06 - Landscape - Grounds Environment	917	917	917	917	917	917	917	917	917	917	917	917	11,000
590.07 - Custodial Services	667	667	667	667	667	667	667	667	667	667	667	667	8,000
590.08 - Elevator	208	208	208	208	208	208	208	208	208	208	208	208	2,500
590.09 - Vehicle Expenses	0	222	0	0	378	0	0	0	0	0	0	0	600
590.10 - Maintenance Services & Repairs	417	417	417	417	417	417	417	417	417	417	417	417	5,000
590.11 - Medical Records Store & Service	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	22,000
590.12 - Fire Alarm System	83	83	83	83	83	83	83	83	83	83	83	83	1,000
590.13 - Renovations / Improvements													
13.01 - Architect Expense	833	833	833	833	833	833	833	833	833	833	833	833	10,000
Total 590.13 - Renovations / Improvements	833	833	833	833	833	833	833	833	833	833	833	833	10,000
Total 590 - Mgmt./Maint. - S. Brandon Road	7,292	7,589	7,292	7,367	7,670	7,367	7,292	7,367	7,292	7,367	7,292	7,367	88,550
600 - Community Health Contracts													
600.02 - Fbk Citizens Crime Prevention	2,825	0	0	0	2,825	0	0	2,825	0	0	2,825	0	11,300
600.03 - Be Well Therapy, Inc.	5,929	0	0	0	5,929	0	0	5,929	0	0	5,929	0	23,714
600.04 - Boys & Girls Club	19,240	0	0	0	10,000	0	0	10,000	0	0	10,000	0	49,240
600.05 - Community Health Systems, Inc.	30,000	0	0	0	30,000	0	0	30,000	0	0	30,000	0	120,000
600.07 - Fbk Senior Citizens Svc Club	31,250	0	0	0	31,250	0	0	31,250	0	0	31,250	0	125,000
600.08 - Fallbrook Smiles Project	22,545	0	0	0	22,545	0	0	22,545	0	0	22,545	0	90,180
600.11 - Palomar Family Counseling Svc	16,856	0	0	0	16,856	0	0	16,856	0	0	16,856	0	67,423
600.17 - Foundation for Senior Care	71,840	0	0	0	71,840	0	0	71,840	0	0	71,840	0	287,362
600.18 - Fallbrook Food Pantry	32,500	0	0	0	32,500	0	0	32,500	0	0	32,500	0	130,000
600.33 - REINS Therapeutic Prgm	24,716	0	0	0	24,716	0	0	24,716	0	0	24,716	0	98,865
600.37 - Trauma intervention Prgm of SD	2,500	0	0	0	2,500	0	0	2,500	0	0	2,500	0	10,000
600.46 - Mental Health Systems, Inc.	2,534	0	0	0	2,534	0	0	2,534	0	0	2,534	0	10,137
600.51 - North County C.E.R.T. Inc.	1,305	0	0	0	1,305	0	0	1,305	0	0	1,305	0	5,220

FALLBROOK REGIONAL HEALTH DISTRICT
Profit & Loss - Approved Annual Budget Overview
 July 2019 through June 2020

	Jul 19	Aug 19	Sep 19	Oct 19	Nov 19	Dec 19	Jan 20	Feb 20	Mar 20	Apr 20	May 20	Jun 20	TOTAL Jul '19 - ...
600.57 - NC Fire Protection District	26,250	0	0	0	26,250	0	0	26,250	0	0	26,250	0	105,000
600.58 - Michelle's Place	8,041	0	0	0	8,041	0	0	8,041	0	0	8,041	0	32,162
600.60 - D'Vine Path, Inc.	1,910	0	0	0	1,910	0	0	1,910	0	0	1,910	0	7,640
600.61 - San Diego North County Lions	5,000	0	0	0	0	0	0	0	0	0	0	0	5,000
600.62 - Neighborhood Healthcare	3,750	0	0	0	3,750	0	0	3,750	0	0	3,750	0	15,000
Total 600 - Community Health Contracts	308,991	0	0	0	294,751	0	0	294,751	0	0	294,751	0	1,193,243
800 - District Direct Care Services	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	96,000
800.02 - Med+ Urgent Care	0	0	0	8,889	8,889	8,889	8,889	8,889	8,889	8,889	8,889	8,889	80,000
800.03 - North County Fire JPA EMSO/Amb.	0	0	0	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	30,000
800.04 - NC Fire JPA Public Comm.	8,000	8,000	8,000	20,222	20,222	20,222	20,222	20,222	20,222	20,222	20,222	20,222	206,000
Total 800 - District Direct Care Services	395,835	86,237	76,766	105,038	384,127	99,088	89,068	391,889	89,188	97,338	383,939	89,188	2,287,700
Total Expense	(344,035)	(44,437)	17,034	72,762	276,673	276,712	(16,768)	(319,589)	363,112	124,962	(321,639)	(36,888)	47,900
Net Ordinary Income	(344,035)	(44,437)	17,034	72,762	276,673	276,712	(16,768)	(319,589)	363,112	124,962	(321,639)	(36,888)	47,900
Net Income													

California State Treasurer
Fiona Ma, CPA



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

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

FALLBROOK REGIONAL HEALTH DISTRICT

ADMINISTRATOR
P.O. BOX 2587
FALLBROOK, CA 92088

Tran Type Definitions

Account Number:

September 2019 Statement

Account Summary

Total Deposit:	0.00	Beginning Balance:	1,328,775.78
Total Withdrawal:	0.00	Ending Balance:	1,328,775.78



CalTRUST
 c/o Ultimus Fund Solutions
 PO Box 541150
 Omaha, NE 68154-9150
 www.caltrust.org
 Email: CalTRUSTSupport@ultimusfundsolutions.com
 Fax: 402-963-9094
 Phone: 833-CALTRUST (225-8787)

Investment Account Summary

09/01/2019 through 09/30/2019

SUMMARY OF INVESTMENTS

Fund	Account Number	Total Shares Owned	Net Asset Value per Share on Sep 30 (\$)	Value on Sep 30 (\$)	Average Cost Amount (\$)	Cumulative Unrealized Gain/(Loss) (\$)
FALLBROOK REGIONAL HEALTH DISTRICT						
CalTRUST Medium Term Fund		697,982.226	10.09	7,042,640.66	6,999,563.29	43,077.37
Portfolios Total value as of 09/30/2019				7,042,640.66		

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) (\$)
CalTRUST Medium Term Fund		FALLBROOK REGIONAL HEALTH DISTRICT			Account Number:			
Beginning Balance	09/01/2019			696,727.493	10.12	7,050,882.23		
Accrual Income Div Reinvestment	09/30/2019	12,660.26	1,254.733	697,982.226	10.09	7,042,640.66	0.00	0.00
Unrealized Gain/(Loss)						(20,901.83)		
Closing Balance as of	Sep 30			697,982.226	10.09	7,042,640.66		

FALLBROOK REGIONAL HEALTH DISTRICT
Property Tax Revenue - Fiscal Year to Date
 July through September 2019

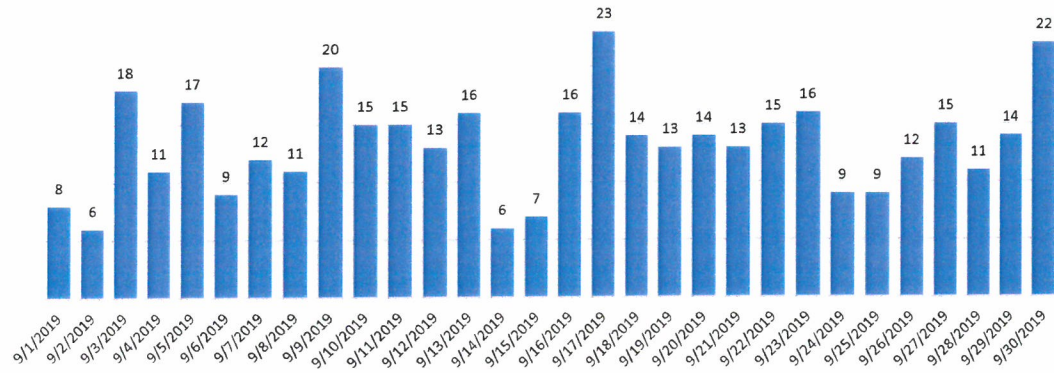
<u>Type</u>	<u>Date</u>	<u>Name</u>	<u>Amount</u>	<u>Balance</u>
400. · District				
402 · Property tax revenue				
Gener...	07/31/19		30,918.85	30,918.85
Gener...	08/31/19		13,012.42	43,931.27
Gener...	09/30/19		27,118.51	71,049.78
Total 402 · Property tax revenue			71,049.78	71,049.78
Total 400. · District			71,049.78	71,049.78
TOTAL			71,049.78	71,049.78

FALLBROOK REGIONAL HEALTH DISTRICT
Check Detail Report - September 2019

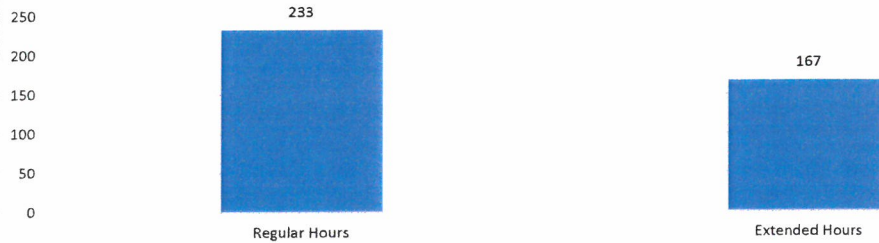
Type	Date	Num	Name	Memo	Amount
102.3 · Cash in Bank-P.W. Oper. Acct.					
Che...	09/02/19		Microsoft Office	Microsoft Office monthly s...	-49.50
Che...	09/04/19	10803	Cash	Replenish Petty Cash	-250.00
Bill ...	09/04/19	10804	Aztec Cleaning & Mai...	Office cleaning - Inv. 250...	-180.00
Bill ...	09/04/19	10805	Dodge Data & Analyti...		-2,568.00
Bill ...	09/04/19	10806	Holmes, Rob	August 2019 stmt. - Side...	-1,437.50
Bill ...	09/04/19	10807	Profile Display	Inv. 70516; Economy Log...	-99.00
Che...	09/11/19	10808	Mireya Banuelos	Reimbursement-PSA scr...	-121.11
Bill ...	09/11/19	10809	AT&T U-Verse - com...	146524365	-64.70
Bill ...	09/11/19	10810	Aztec Cleaning & Mai...	Office cleaning - Inv. 250...	-180.00
Bill ...	09/11/19	10811	BETA Health Insuran...	2018-19 FY W/C balance ...	-620.00
Bill ...	09/11/19	10812	Fallbrook Chamber o...	2nd booth for 10/20/19 H...	-60.00
Bill ...	09/11/19	10813	Glennie's Office Prod...	6493	-145.09
Bill ...	09/11/19	10814	Iron Mountain SX-302	SX302/Fallbrook Hosp.	-4,739.96
Bill ...	09/11/19	10815	Jaurez, Steven	Snake drains for new sink...	-350.00
Bill ...	09/11/19	10816	L & M Enterprises, Inc.	Reimbursement: Adobe ...	-72.42
Bill ...	09/11/19	10817	Palomar Mountain Pr...	45919	-96.27
Bill ...	09/11/19	10818	Ramirez Landscapin...		-1,100.00
Bill ...	09/11/19	10819	Scott & Jackson Esq.	Professional services Aug...	-7,420.00
Bill ...	09/11/19	10820	Southeast Publications	Fallbrook C of C guest gui...	-444.00
Bill ...	09/11/19	10821	Streamline	Website monthly fee - Se...	-200.00
Bill ...	09/11/19	10822	Sun Realty		-1,027.69
Bill ...	09/11/19	10823	Termin-8 Pest Control		-250.00
Bill ...	09/16/19	10824	Ascent Elevator Servi...	Inv. 33782; September m...	-191.00
Bill ...	09/16/19	10825	Fallbrook Awards	Inv. 277740; 1 name bad...	-9.16
Bill ...	09/16/19	10826	FPUD - SIDEWALK ...	Fire Hydrant Grade Adjust...	-1,000.00
Bill ...	09/16/19	10827	Impact Marketing & D...	Inv. IN19-3034 (500 sungl...	-625.30
Bill ...	09/16/19	10828	Kathleen Bogle		-2,350.00
Che...	09/20/19	10829	Pamela Knox	Reimburse - Dental 10/1/...	-232.22
Bill ...	09/20/19	10830	AT&T 1636 E. Missio...	289713009	-32.72
Bill ...	09/20/19	10831	Aztec Cleaning & Mai...	Office cleaning - Inv. 250...	-180.00
Bill ...	09/20/19	10832	County of San Diego-...	Billing of LAFCO cost for ...	-1,210.26
Bill ...	09/20/19	10833	L & M Enterprises, Inc.	September 2019 bookkee...	-3,232.50
Bill ...	09/20/19	10834	Schwab, Charles & C...	September 2019 IRA cont...	-1,100.00
Bill ...	09/20/19	10835	Village News	1641	-1,290.00
Bill ...	09/20/19	10836	Whalen, J. & Associa...	Inv. 19-300-06; E. Mission...	-802.84
Bill ...	09/20/19	10837	CalPERS	1559595490	-2,298.59
Bill ...	09/20/19	10838	Dependable Alarm S...	Inv. 80595; E. Mission Ro...	-1,141.25
Total 102.3 · Cash in Bank-P.W. Oper. Acct.					-37,171.08
TOTAL					<u>-37,171.08</u>

MedPlus Urgent Care Patient Counts & Details September 2019

Total Patients Seen: 400 (51.5% Using Medi-Cal HMO coverage*)

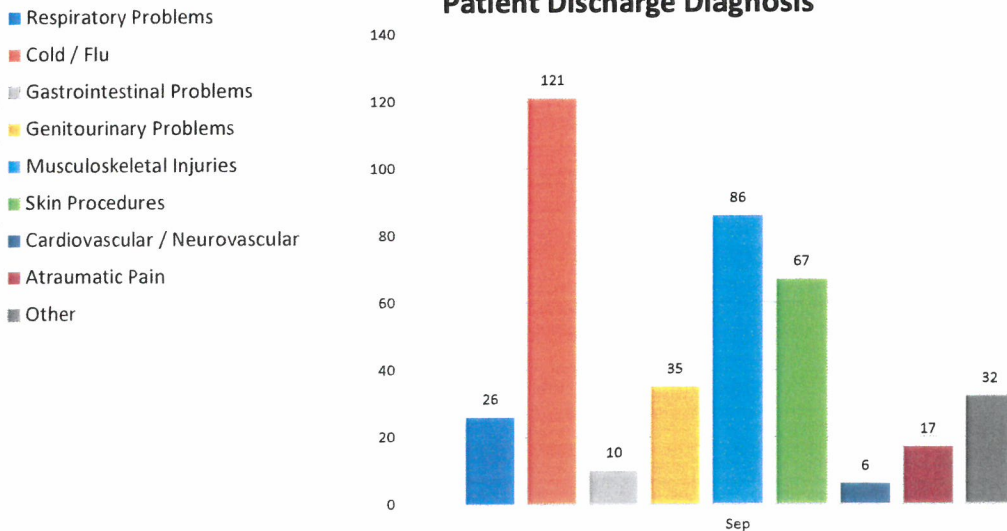


Regular Hours vs Extended Hours (Patients Seen)



Extended hours include: Monday - Friday after 5:00pm, Saturday & Sunday hours, Holiday hours
Regular hours: Monday - Friday 9:00am - 5:00pm

Patient Discharge Diagnosis



Note* Medi-Cal HMO values consist of Molina, Community Health Group, Rady's Children's Hospital San Diego & Vantage Medical Group

CHECKBOOK REPORT JULY-SEPT 2019
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COMMUNITY INVESTMENT FUND JULY-SEPT 2019:

BEGINNING BALANCE:	\$ 9,549,180.59
FUNDS SPENT:	\$ 31,688.94
ENDING BALANCE:	\$ 9,517,491.65

(See attached report for itemized detail)

QUARTERLY TOTAL DUE FOR REIMBURSEMENT JULY-SEPT 2019:	\$ 31,688.94
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TOTAL COMMUNITY INVESTMENT FUNDS SPENT SINCE FISCAL YEAR BEGAN 7/1/19:	\$ 31,688.94
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OPERATIONS FUND JULY-SEPT 2019:

BEGINNING BALANCE:	\$ 964,528.84
DEPOSITS:	\$ 147,291.38
BILL PMTS./PAYROLL EXPENSES/COMM. HEALTH CONTRACTS:	\$ 541,687.98
ENDING BALANCE:	\$ 570,132.24

(See attached report for itemized detail)

JULY-SEPT 2019	\$ (541,687.98)
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TOTAL OPERATIONS FUNDS SPENT JULY-SEPT 2019:	\$ (541,687.98)
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**FALLBROOK REGIONAL HEALTH DISTRICT
USES OF COMMUNITY INVESTMENT FUNDS
7/1/19 - 9/30/19**

COMMUNITY INVESTMENT FUND BEGINNING BALANCE 7/1/19:				\$ 9,549,180.59
	Date	Name	Memo	Amount
215 - District Wellness Initiatives				
Health Fair				
	08/30/2019	Fallbrook Chamber of Commerce	10/20/19 Harvest Faire flu shots	60.00
	09/11/2019	Fallbrook Chamber of Commerce	2nd booth for 10/20/19 Harvest Faire flu shots	60.00
PSA Screening				
	08/02/2019	Village News	Inv. 35857 - Prostate Screening ads 8/8 & 8/29/19	518.00
	08/30/2019	Pamela Knox	Reimbursement: mileage distributing PSA screening flyers	25.45
	09/11/2019	Mireya Banuelos	Costco - PSA screening supplies (snacks/drinks/cups)	86.02
	09/11/2019	Mireya Banuelos	Starbucks - PSA screening supplies (coffee travelers)	35.09
	09/25/2019	Quest Diagnostics	Inv. 9184207751; PSA screenings	544.00
Woman of Wellness (WOW)				
	07/12/2019	Pamela Knox	Reimbursements: WOW event snacks/utensils	61.38
	07/31/2019		WOW refreshments/prizes	78.76
	08/31/2019		WOW refreshments/prizes	53.99
	09/30/2019		WOW refreshments/prizes	88.52
570 - Mgmt./Maint. - E. Mission Road				
Gas & Electric				
	07/31/2019	SDG&E - East Mission Road	Account No. 5182 613 597 1; 7/25/19 invoice	320.33
	08/23/2019	SDG&E - East Mission Road	Account No. 5182 613 597 1; 8/23/19 invoice	25.30
	09/24/2019	SDG&E - East Mission Road	Account No. 5182 613 597 1; 9/24/19 invoice	470.12
Water				
	07/23/2019	FPUD - Wellness Center - 7720-002	Meter 14359987; Account No. 7720-002; 6/21-7/23/19	54.10
	08/21/2019	FPUD - Wellness Center - 7720-002	Meter 14359987; Account No. 7720-002; 7/24-8/21/19	54.10
	09/23/2019	FPUD - Wellness Center - 7720-002	Meter 14359987; Account No. 7720-002; 8/22-9/23/19	54.10
Waste Management				
	08/01/2019	Fallbrook Waste - 446183 Wellness Ctr	Service for Aug/Sep - E. Mission Road; Acct. 20-T1 446183	69.00
Security				
	09/16/2019	Dependable Alarm Systems	Inv. 80595; E. Mission Road	1,141.25
Landscape - Grounds Environment				
	07/31/2019	Ramirez Landscaping & Tree Service	E. Mission Road - monthly landscape maintenance	700.00
	08/31/2019	Ramirez Landscaping & Tree Service	E. Mission Road - monthly landscape maintenance	700.00
	09/30/2019	Ramirez Landscaping & Tree Service	E. Mission Road - monthly landscape maintenance	700.00
Land Use - Permitting				
	07/22/2019	Whalen, J. & Associates	Inv. 19-300-04; E. Mission Road zoning/permit	4,376.32
	07/31/2019	Whalen, J. & Associates	Inv. 19-300-05; E. Mission Road zoning/permit	2,944.48
Maintenance Services & Repairs				
	07/03/2019	TRL Systems, inc.	E. Mission Road - 2019 Annual Fire Alarm Testing	1,120.00
	07/08/2019	AA Beekeeper	Invoice 3724; E. Mission Road property	800.00
	07/19/2019	Payne, Jonathan	Inv. 383890; E. Mission Road repairs	150.00
	08/20/2019	Sun Realty	Labor - E. Mission Road repairs	10.50
	08/27/2019	Key, Darren	Labor to move and assemble items at E. Mission Road prop	170.00
	09/18/2019	Sun Realty	Labor - E. Mission Road repairs	51.25
Contractor Expense				
	08/02/2019	Village News (RFP ad)	Inv. 35857 - RFP for roof repairs - Mission Road	330.00
Property Manager				
	07/23/2019		Property Mgmt. - E. Mission Road	675.00
	08/10/2019		Property Mgmt. - E. Mission Road	75.00
	09/08/2019		Property Mgmt. - E. Mission Road	637.50
570.25 - Office Expense				
	08/08/2019	AT&T 1636 E. Mission Rd.	Acct. 289713009; E. Mission Road	115.82
	09/08/2019	AT&T 1636 E. Mission Rd.	Acct. 289713009; E. Mission Road	32.72
	08/30/2019	Howard Salmon	Reimbursement: lunch meeting re: E. Mission Road develop	71.95
570.32 - Consultant Fees				
	07/31/2019	Scott & Jackson Esq.	Roofing project hours - E. Mission Road	1,137.50
	08/31/2019	Scott & Jackson Esq.	Roofing project hours - E. Mission Road	1,522.50
	09/23/2019	Scott & Jackson Esq.	Roofing project hours - E. Mission Road	980.00
122.032 - E. Mission Road Improvements				
	07/22/2019	Whalen, J. & Associates	Inv. 19-300-04; E. Mission Road zoning/permit	4,376.32
	07/30/2019	Magellan, A.D.	Inv. 1523; RFPs & Contract Assistance Services	356.25
	07/31/2019	Whalen, J. & Associates	Inv. 19-300-05; E. Mission Road zoning/permit	2,944.48
	08/26/2019	Dodge Data & Analytics	GreenSheet ad in print and online; Inv. A40019300 - Mission	1,284.00
	09/16/2019	Whalen, J. & Associates	Inv. 19-300-06; E. Mission Road zoning/permit	802.84
	09/20/2019	Magellan, A.D.	Inv. 1551; Add'l. Bid Facilitation Services	825.00
JULY-SEPT 2019 TOTAL:				\$ 31,688.94
COMMUNITY INVESTMENT FUND ENDING BALANCE 9/30/19:				\$ 9,517,491.65

FALLBROOK REGIONAL HEALTH DISTRICT OPERATIONS ACCOUNT

As of September 30, 2019

Type	Date	Num	Name	Memo	Debit	Credit	Balance
102.3 - Cash in Bank-P.W. Oper. Acct.							964,528.84
Bill Pmt -C...	07/01/19	10639	ACHD	Membership ...		8,111.00	956,417.84
Check	07/01/19	10659	A+ Urgent Care, Inc.	June 2019 su...		10,000.00	946,417.84
Bill Pmt -C...	07/01/19	10657	Aztec Fire & Safety, ...	Fire sprinkler ...		3,049.44	943,368.40
Bill Pmt -C...	07/01/19	10660	Aztec Fire & Safety, ...	Valve replace...		285.00	943,083.40
Bill Pmt -C...	07/01/19	10661	L & M Enterprises, L...	June bookkee...		4,975.00	938,108.40
Bill Pmt -C...	07/01/19	10662	SDG&E - East Missi...	5182 613 597 1		288.19	937,820.21
Bill Pmt -C...	07/01/19	10663	SDG&E FHD - 6994	40605976994		486.78	937,333.43
Deposit	07/01/19			Deposit	8,765.00		946,098.43
General Jo...	07/01/19	KATH...		Reverse of G...	8,111.00		954,209.43
Check	07/02/19		Microsoft Office	Microsoft Offi...		49.50	954,159.93
Check	07/03/19	10686	Cash	Replenish Pet...		250.00	953,909.93
Check	07/03/19	10687	Linda Bannerman	Reimburseme...		215.52	953,694.41
Bill Pmt -C...	07/03/19	10688	Aztec Cleaning & M...	Office cleanin...		180.00	953,514.41
Bill Pmt -C...	07/03/19	10689	Glennie's Office Pro...	6493		20.75	953,493.66
Bill Pmt -C...	07/03/19	10690	Kathleen Bogle			1,600.00	951,893.66
Bill Pmt -C...	07/03/19	10691	Key, Darren	Labor to remo...		195.00	951,698.66
Bill Pmt -C...	07/03/19	10692	L & M Enterprises, L...	Reimburseme...		67.96	951,630.70
Bill Pmt -C...	07/03/19	10693	Pitney Bowes - Lease	0018137865		77.32	951,553.38
Bill Pmt -C...	07/03/19	10694	Scott & Jackson Esq.	Professional s...		10,690.00	940,863.38
General Jo...	07/03/19	7-4	Linda Bannerman	SALARY: Ban...		1,494.91	939,368.47
General Jo...	07/03/19	7-8	Mireya Banuelos	SALARY: Ban...		1,320.02	938,048.45
General Jo...	07/03/19	7-6	Pamela Knox	SALARY: Knox		1,235.15	936,813.30
General Jo...	07/03/19	7-15		Payroll Tax C...		195.58	936,617.72
General Jo...	07/03/19	7-16		IRS Tax Pay...		1,171.15	935,446.57
Check	07/08/19	10664	Be Well Therapy	CHC 338 - P...		5,928.50	929,518.07
Check	07/08/19	10665	Boys & Girls Club	CHC 339 - P...		9,240.00	920,278.07
Check	07/08/19	10666	Boys & Girls Club - ...	CHC 340 - P...		10,000.00	910,278.07
Check	07/08/19	10667	Community Health ...	CHC 341 - P...		30,000.00	880,278.07
Check	07/08/19	10668	D'vine Path, Inc.	CHC 342 - P...		1,910.00	878,368.07
Check	07/08/19	10669	San Diego North Co...	CHC 343 - P...		5,000.00	873,368.07
Check	07/08/19	10670	Fallbrook Citizens - ...	CHC 344 - P...		2,825.00	870,543.07
Check	07/08/19	10671	Fallbrook Food Pantry	CHC 345 - P...		32,500.00	838,043.07
Check	07/08/19	10672	Foundation for Seni...	CHC 346 - P...		15,572.00	822,471.07
Check	07/08/19	10673	Foundation for Seni...	CHC 347 - P...		10,438.74	812,032.33
Check	07/08/19	10674	Foundation for Seni...	CHC 348 - P...		23,644.87	788,387.46
Check	07/08/19	10675	Foundation for Seni...	CHC 349 - P...		22,184.87	766,202.59
Check	07/08/19	10676	Fallbrook Senior Citi...	CHC 350 - P...		31,250.00	734,952.59
Check	07/08/19	10677	Fallbrook Smiles Pr...	CHC 351 - P...		22,545.00	712,407.59
Check	07/08/19	10678	Mental Health Syste...	CHC 352 - P...		2,534.25	709,873.34
Check	07/08/19	10679	Michelle's Place	CHC 353 - P...		8,040.50	701,832.84
Check	07/08/19	10680	Neighborhood Healt...	CHC 354 - P...		3,750.00	698,082.84
Check	07/08/19	10681	NORTH COUNTY C...	CHC 355 - P...		1,305.00	696,777.84
Check	07/08/19	10682	Palomar Family Cou...	CHC 356 - P...		16,855.75	679,922.09
Check	07/08/19	10683	Reins	CHC 357 - P...		15,000.00	664,922.09
Check	07/08/19	10684	Reins	CHC 358 - P...		9,716.25	655,205.84
Check	07/08/19	10685	Trauma Intervention...	CHC 359 - P...		2,500.00	652,705.84
Deposit	07/08/19			Deposit	2,800.00		655,505.84
Check	07/10/19	10695	Pamela Knox	Reimburse - ...		215.22	655,290.62
Check	07/12/19	10696	Pamela Knox	REIMBURSE...		61.38	655,229.24
Bill Pmt -C...	07/12/19	10697	AA Beekeeper	Invoice 3724; ...		800.00	654,429.24
Bill Pmt -C...	07/12/19	10698	AT&T U-Verse - co...	146524365		64.70	654,364.54
Bill Pmt -C...	07/12/19	10699	Aztec Cleaning & M...	Office cleanin...		180.00	654,184.54
Bill Pmt -C...	07/12/19	10700	CSDA-State	1589		10.00	654,174.54
Bill Pmt -C...	07/12/19	10701	Holmes, Rob	June 2019 st...		1,375.00	652,799.54
Bill Pmt -C...	07/12/19	10702	Iron Mountain SX-302	SX302/Fallbro...		2,273.03	650,526.51
Bill Pmt -C...	07/12/19	10703	Quest Diagnostics	Inv. 91827074...		8.00	650,518.51
Bill Pmt -C...	07/12/19	10704	Streamline	Website mont...		200.00	650,318.51
Bill Pmt -C...	07/12/19	10705	Termin-8 Pest Control			250.00	650,068.51
Bill Pmt -C...	07/12/19	10706	TRL Systems, Inc.	FAL004		2,240.00	647,828.51
Bill Pmt -C...	07/15/19	10707	Ahrend Studios	Inv. 016522; s...		134.69	647,693.82
Bill Pmt -C...	07/15/19	10708	Ascent Elevator Ser...	Inv. 33398; m...		191.00	647,502.82
Bill Pmt -C...	07/15/19	10709	AT&T U-Verse - co...	146524365		54.27	647,448.55
Bill Pmt -C...	07/15/19	10710	Aztec Cleaning & M...	Office cleanin...		180.00	647,268.55
Bill Pmt -C...	07/15/19	10711	CalPERS	1559595490		2,298.59	644,969.96
Bill Pmt -C...	07/15/19	10712	Payne, Jonathan	Inv. 383890; ...		150.00	644,819.96
General Jo...	07/17/19	7-4	Linda Bannerman	SALARY: Ban...		1,458.27	643,361.69
General Jo...	07/17/19	7-8	Mireya Banuelos	SALARY: Ban...		1,327.64	642,034.05

**FALLBROOK REGIONAL HEALTH DISTRICT
OPERATIONS ACCOUNT
As of September 30, 2019**

Type	Date	Num	Name	Memo	Debit	Credit	Balance
General Jo...	07/17/19	7-6	Pamela Knox	SALARY: Knox		1,298.80	640,735.25
General Jo...	07/17/19	7-2	Rachel Mason-Runn...	SALARY: Ma...		3,489.94	637,245.31
General Jo...	07/17/19	7-17		Payroll tax CA...		444.40	636,800.91
General Jo...	07/17/19	7-21		IRS Tax Pay...		2,449.42	634,351.49
Check	07/19/19	10713	Rachel Mason-Runn...	Reimburseme...		165.21	634,186.28
Check	07/19/19	10714	Rachel Mason-Runn...	Reimburseme...		139.84	634,046.44
Check	07/19/19	10715	Rachel Mason-Runn...	Reimburseme...		1,567.04	632,479.40
Check	07/19/19	10716	Mireya Banuelos	Reimburseme...		44.30	632,435.10
Bill Pmt -C...	07/22/19	10717	Touchbase	344664		62.11	632,372.99
Bill Pmt -C...	07/24/19	10718	AT&T - phone lines	7607318344-...		225.92	632,147.07
Bill Pmt -C...	07/24/19	10719	Aztec Cleaning & M...	Office cleanin...		180.00	631,967.07
Bill Pmt -C...	07/24/19	10720	Konica Minolta Leas...	061-0116888-...		810.14	631,156.93
Bill Pmt -C...	07/24/19	10722	Ramirez Landscapin...			1,100.00	630,056.93
Bill Pmt -C...	07/24/19	10721	Sun Realty			1,660.06	628,396.87
Bill Pmt -C...	07/29/19	10723	County of SD-Treas...	219-6240037		95.00	628,301.87
Bill Pmt -C...	07/29/19	10724	FPUD - 7720-001	7720-001		165.28	628,136.59
Bill Pmt -C...	07/29/19	10725	FPUD - 7721-000	7721-000		54.10	628,082.49
Bill Pmt -C...	07/29/19	10726	FPUD - Wellness C...	7720-002		54.10	628,028.39
Bill Pmt -C...	07/29/19	10727	SDG&E - East Missi...	VOID: 5182 6...	0.00		628,028.39
Bill Pmt -C...	07/29/19	10728	SDG&E FHD - 6994	40605976994		726.08	627,302.31
Check	07/30/19		Deluxe Check Printing	CHECKS RE...		306.38	626,995.93
General Jo...	07/30/19	7-34		Property tax r...	21,137.24		648,133.17
General Jo...	07/31/19	7-5	Linda Bannerman	SALARY: Ban...		1,458.26	646,674.91
General Jo...	07/31/19	7-9	Mireya Banuelos	SALARY: Ban...		1,303.40	645,371.51
General Jo...	07/31/19	7-12	Jennifer Jeffries	STIPEND: Jef...		277.05	645,094.46
General Jo...	07/31/19	7-7	Pamela Knox	SALARY: Knox		1,274.94	643,819.52
General Jo...	07/31/19	7-13	William Leach	STIPEND: Le...		461.75	643,357.77
General Jo...	07/31/19	7-3	Rachel Mason-Runn...	SALARY: Ma...		3,489.96	639,867.81
General Jo...	07/31/19	7-11	Barbara Mroz	STIPEND-Mroz		277.05	639,590.76
General Jo...	07/31/19	7-10	Howard Salmon	STIPEND: Sa...		369.40	639,221.36
General Jo...	07/31/19	6-14	Karen Schwartz-Frat...	STIPEND: Sc...		369.40	638,851.96
General Jo...	07/31/19	7-17		Payroll tax CA...		441.26	638,410.70
General Jo...	07/31/19	7-18		IRS Tax Pay...		2,449.87	635,960.83
General Jo...	07/31/19	7-18		IRS Tax Pay...		290.70	635,670.13
Check	08/02/19	10729	Pamela Knox	Reimburse - ...		220.00	635,450.13
Bill Pmt -C...	08/02/19	10730	Aztec Cleaning & M...	Office cleanin...		180.00	635,270.13
Bill Pmt -C...	08/02/19	10731	Constant Contact	6 months of e...		336.00	634,934.13
Bill Pmt -C...	08/02/19	10732	L & M Enterprises, I...	July 2019 boo...		4,987.50	629,946.63
Bill Pmt -C...	08/02/19	10735	DMV	License No. 8...		222.00	629,724.63
Bill Pmt -C...	08/02/19	10736	L & M Enterprises, I...	Amended inv...		564.25	629,160.38
Check	08/02/19	10733		VOID: PRINT...	0.00		629,160.38
Check	08/02/19	10734		VOID: PRINT...	0.00		629,160.38
Deposit	08/02/19			Deposit	3,545.00		632,705.38
Check	08/02/19	10737	A+ Urgent Care, Inc.	VOID: see Ch...	0.00		632,705.38
Check	08/02/19		Microsoft Office	Microsoft Offi...		49.50	632,655.88
Check	08/05/19	10738	Mireya Banuelos	Reimburseme...		37.35	632,618.53
Check	08/05/19	10739	L & M Enterprises, I...	Reimburseme...		117.61	632,500.92
Check	08/05/19	10740	Rachel Mason-Runn...	Reimburseme...		56.09	632,444.83
Check	08/05/19	10741	Rachel Mason-Runn...	Reimburseme...		102.66	632,342.17
Check	08/05/19	10742	A+ Urgent Care, Inc.	July 2019 sub...		8,000.00	624,342.17
Bill Pmt -C...	08/05/19	10743	AT&T U-Verse - co...	146524365		64.70	624,277.47
Bill Pmt -C...	08/05/19	10744	Employment Develo...	Ltr. ID: L1278...		1,302.01	622,975.46
Bill Pmt -C...	08/05/19	10745	Fallbrook Waste - 4...	Service for Au...		69.00	622,906.46
Bill Pmt -C...	08/05/19	10746	Fallbrook Waste - F...	20-T1 441078		75.50	622,830.96
Bill Pmt -C...	08/05/19	10747	Glennie's Office Pro...	6493		187.11	622,643.85
Bill Pmt -C...	08/05/19	10748	Holmes, Rob	July 2019 stm...		1,500.00	621,143.85
Bill Pmt -C...	08/05/19	10749	Iron Mountain SX-302	SX302/Fallbro...		6,022.43	615,121.42
Bill Pmt -C...	08/05/19	10750	Magellan, A.D.	Inv. 1523; RF...		1,068.75	614,052.67
Bill Pmt -C...	08/05/19	10751	Schwab, Charles & ...	Acct. 4899-2...		900.00	613,152.67
Bill Pmt -C...	08/05/19	10752	Village News	1641		336.70	612,815.97
Bill Pmt -C...	08/05/19	10753	Whalen, J. & Associ...	Inv. 19-300-0...		4,376.32	608,439.65
Bill Pmt -C...	08/05/19	10754	Village News	1641		1,508.00	606,931.65
Deposit	08/07/19			Deposit	2,830.00		609,761.65
Bill Pmt -C...	08/07/19	10755	Aztec Cleaning & M...	Office cleanin...		180.00	609,581.65
Bill Pmt -C...	08/07/19	10756	CSDA, SD Chapter	8/15/19 dinne...		30.00	609,551.65
Bill Pmt -C...	08/07/19	10757	Termin-8 Pest Control	138 S. Brand...		125.00	609,426.65
Bill Pmt -C...	08/07/19	10758	Termin-8 Pest Control	617 E. Alvara...		125.00	609,301.65
Check	08/09/19		GoDaddy.com	Annual servic...		790.56	608,511.09

FALLBROOK REGIONAL HEALTH DISTRICT OPERATIONS ACCOUNT

As of September 30, 2019

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Bill Pmt -C...	08/12/19	10759	Kathleen Bogle			1,300.00	607,211.09
Bill Pmt -C...	08/12/19	10760	Palomar Mountain P...	45919		72.29	607,138.80
Bill Pmt -C...	08/12/19	10761	Purchase Power (Pit...	80009090097...		201.00	606,937.80
Bill Pmt -C...	08/12/19	10762	Streamline	Website mont...		200.00	606,737.80
Bill Pmt -C...	08/12/19	10763	Sun Realty	7/23/19 prope...		1,087.50	605,650.30
General Jo...	08/14/19	8-4	Linda Bannerman	SALARY: Ban...		1,413.40	604,236.90
General Jo...	08/14/19	8-8	Mireya Banuelos	SALARY: Ban...		1,286.94	602,949.96
General Jo...	08/14/19	8-6	Pamela Knox	SALARY: Knox		1,282.89	601,667.07
General Jo...	08/14/19	8-2	Rachel Mason-Runn...	SALARY: Ma...		3,489.94	598,177.13
General Jo...	08/14/19	8-15		Payroll Tax C...		434.73	597,742.40
General Jo...	08/19/19	8-001		VOID JEREM...	0.00		597,742.40
Check	08/21/19	10764	Rachel Mason-Runn...	Reimburseme...		991.95	596,750.45
Check	08/21/19	10765	Rachel Mason-Runn...	Reimburseme...		2,475.00	594,275.45
Bill Pmt -C...	08/21/19	10766	Ascent Elevator Ser...	Inv. 33592; m...		191.00	594,084.45
Bill Pmt -C...	08/21/19	10767	AT&T 1636 E. Missi...	289713009		115.82	593,968.63
Bill Pmt -C...	08/21/19	10768	Aztec Cleaning & M...			360.00	593,608.63
Bill Pmt -C...	08/21/19	10769	CalPERS	1559595490		2,298.59	591,310.04
Bill Pmt -C...	08/21/19	10770	Maloney & Associat...	Inv. 20071; si...		953.00	590,357.04
Bill Pmt -C...	08/21/19	10771	Payne, Jonathan	Inv. 083694; ...		2,175.00	588,182.04
Bill Pmt -C...	08/21/19	10772	Ramirez Landscapin...			1,100.00	587,082.04
Bill Pmt -C...	08/21/19	10778	Scott & Jackson Esq.	Professional s...		2,380.00	584,702.04
Bill Pmt -C...	08/21/19	10774	Sun Realty	8/10/19 prope...		750.00	583,952.04
Bill Pmt -C...	08/21/19	10775	Touchbase	344664		62.11	583,889.93
Bill Pmt -C...	08/21/19	10776	ULINE	Cust. No. 148...		2,506.78	581,383.15
Bill Pmt -C...	08/21/19	10777	Whalen, J. & Associ...	Inv. 19-300-0...		2,944.48	578,438.67
Check	08/21/19	10773	VOID CHECK	Professional s...	0.00		578,438.67
General Jo...	08/28/19	8-5	Linda Bannerman	SALARY: Ban...		1,407.45	577,031.22
General Jo...	08/28/19	8-9	Mireya Banuelos	SALARY: Ban...		1,040.71	575,990.51
General Jo...	08/28/19	8-7	Pamela Knox	SALARY: Knox		1,262.99	574,727.52
General Jo...	08/28/19	8-3	Rachel Mason-Runn...	SALARY: Ma...		3,489.94	571,237.58
General Jo...	08/28/19	8-16		IRS Tax Pay...		2,420.60	568,816.98
General Jo...	08/28/19	8-17		Payroll tax CA...		410.85	568,406.13
General Jo...	08/28/19	8-18		IRS Tax Pay...		2,337.96	566,068.17
General Jo...	08/30/19	8-12	Jennifer Jeffries	STIPEND: Jef...		369.40	565,698.77
General Jo...	08/30/19	8-13	William Leach	STIPEND: Le...		461.75	565,237.02
General Jo...	08/30/19	8-11	Barbara Mroz	STIPEND-Mroz		277.05	564,959.97
General Jo...	08/30/19	8-10	Howard Salmon	STIPEND: Sa...		277.05	564,682.92
General Jo...	08/30/19	8-14	Kate Schwartz-Frates	STIPEND: Sc...		461.75	564,221.17
Check	08/30/19	10779	Pamela Knox	REIMBURSE...		32.83	564,188.34
Check	08/30/19	10780	Howard Salmon	Reimburseme...		1,170.41	563,017.93
Check	08/30/19	10781	A+ Urgent Care, Inc.	August 2019 ...		8,000.00	555,017.93
Check	08/30/19	10782	Mireya Banuelos	Reimburseme...		140.00	554,877.93
Check	08/30/19	10783	Pamela Knox	REIMBURSE...		25.45	554,852.48
Check	08/30/19	10784	Mireya Banuelos	Reimburseme...		45.98	554,806.50
Bill Pmt -C...	08/30/19	10785	AT&T	760-731-9187...		225.87	554,580.63
Bill Pmt -C...	08/30/19	10786	Aztec Cleaning & M...	Office cleanin...		180.00	554,400.63
Bill Pmt -C...	08/30/19	10787	Fallbrook Chamber ...	10/20/19 Harv...		60.00	554,340.63
Bill Pmt -C...	08/30/19	10788	Fallbrook Local Lock...	Inv. 1865		672.16	553,668.47
Bill Pmt -C...	08/30/19	10789	Fechter & Company,...	6/30/2019 Au...		8,360.00	545,308.47
Bill Pmt -C...	08/30/19	10790	FPUD - 7720-001	7720-001		195.01	545,113.46
Bill Pmt -C...	08/30/19	10791	FPUD - 7721-000	7721-000		54.10	545,059.36
Bill Pmt -C...	08/30/19	10792	FPUD - Wellness C...	7720-002		54.10	545,005.26
Bill Pmt -C...	08/30/19	10793	Holloway Computers	Invoice 7081: ...		200.00	544,805.26
Bill Pmt -C...	08/30/19	10794	Impact Marketing & ...			3,341.89	541,463.37
Bill Pmt -C...	08/30/19	10795	Key, Darren	Labor to mov...		170.00	541,293.37
Bill Pmt -C...	08/30/19	10796	Konica Minolta Leas...	061-0116888-...		821.48	540,471.89
Bill Pmt -C...	08/30/19	10797	L & M Enterprises, I...	August bookk...		5,000.00	535,471.89
Bill Pmt -C...	08/30/19	10798	Schwab, Charles & ...	August 2019 ...		1,100.00	534,371.89
Bill Pmt -C...	08/30/19	10799	SDG&E - East Missi...	5182 613 597 1		25.30	534,346.59
Bill Pmt -C...	08/30/19	10800	SDG&E FHD - 6994	40605976994		885.01	533,461.58
Bill Pmt -C...	08/30/19	10801	Sun Realty	8/20/19 reimb...		1,174.11	532,287.47
Bill Pmt -C...	08/30/19	10802	ULINE	Cust. No. 148...		713.98	531,573.49
General Jo...	08/30/19	8-18		IRS Tax Pay...		306.00	531,267.49
General Jo...	08/31/19	8-32		August proper...	30,918.85		562,186.34
General Jo...	08/31/19	8-33		4th Qtr Invest ...	46,000.00		608,186.34
Deposit	09/01/19			Deposit	3,500.00		611,686.34
General Jo...	09/01/19	9-001		VOID JEREM...	3,871.87		615,558.21
Check	09/02/19		Microsoft Office	Microsoft Offi...		49.50	615,508.71

FALLBROOK REGIONAL HEALTH DISTRICT OPERATIONS ACCOUNT

As of September 30, 2019

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Check	09/04/19	10803	Cash	Replenish Pet...		250.00	615,258.71
Bill Pmt -C...	09/04/19	10804	Aztec Cleaning & M...	Office cleanin...		180.00	615,078.71
Bill Pmt -C...	09/04/19	10805	Dodge Data & Analy...			2,568.00	612,510.71
Bill Pmt -C...	09/04/19	10806	Holmes, Rob	August 2019 ...		1,437.50	611,073.21
Bill Pmt -C...	09/04/19	10807	Profile Display	Inv. 70516; E...		99.00	610,974.21
Deposit	09/09/19			Deposit	2,800.00		613,774.21
Check	09/11/19	10808	Mireya Banuelos	Reimburseme...		121.11	613,653.10
Bill Pmt -C...	09/11/19	10809	AT&T U-Verse - co...	146524365		64.70	613,588.40
Bill Pmt -C...	09/11/19	10810	Aztec Cleaning & M...	Office cleanin...		180.00	613,408.40
Bill Pmt -C...	09/11/19	10811	BETA Health Insura...	2018-19 FY ...		620.00	612,788.40
Bill Pmt -C...	09/11/19	10812	Fallbrook Chamber ...	2nd booth for ...		60.00	612,728.40
Bill Pmt -C...	09/11/19	10813	Glennie's Office Pro...	6493		145.09	612,583.31
Bill Pmt -C...	09/11/19	10814	Iron Mountain SX-302	SX302/Fallbro...		4,739.96	607,843.35
Bill Pmt -C...	09/11/19	10815	Jaurez, Steven	Snake drains ...		350.00	607,493.35
Bill Pmt -C...	09/11/19	10816	L & M Enterprises, I...	Reimburseme...		72.42	607,420.93
Bill Pmt -C...	09/11/19	10817	Palomar Mountain P...	45919		96.27	607,324.66
Bill Pmt -C...	09/11/19	10818	Ramirez Landscapin...			1,100.00	606,224.66
Bill Pmt -C...	09/11/19	10819	Scott & Jackson Esq.	Professional s...		7,420.00	598,804.66
Bill Pmt -C...	09/11/19	10820	Southeast Publicatio...	Fallbrook C of...		444.00	598,360.66
Bill Pmt -C...	09/11/19	10821	Streamline	Website mont...		200.00	598,160.66
Bill Pmt -C...	09/11/19	10822	Sun Realty			1,027.69	597,132.97
Bill Pmt -C...	09/11/19	10823	Termin-8 Pest Control			250.00	596,882.97
General Jo...	09/11/19	9-4	Linda Bannerman	SALARY: Ban...		1,637.26	595,245.71
General Jo...	09/11/19	9-8	Mireya Banuelos	SALARY: Ban...		1,448.27	593,797.44
General Jo...	09/11/19	9-6	Pamela Knox	SALARY: Knox		1,390.34	592,407.10
General Jo...	09/11/19	9-2	Rachel Mason-Runn...	SALARY: Ma...		3,489.95	588,917.15
General Jo...	09/11/19	9-15		Payroll Tax C...		493.63	588,423.52
General Jo...	09/11/19	9-16		IRS Tax Pay...		2,629.25	585,794.27
Bill Pmt -C...	09/16/19	10824	Ascent Elevator Ser...	Inv. 33782; S...		191.00	585,603.27
Bill Pmt -C...	09/16/19	10825	Fallbrook Awards	Inv. 277740; ...		9.16	585,594.11
Bill Pmt -C...	09/16/19	10826	FPUD - SIDEWALK ...	Fire Hydrant ...		1,000.00	584,594.11
Bill Pmt -C...	09/16/19	10827	Impact Marketing & ...	Inv. IN19-303...		625.30	583,968.81
Bill Pmt -C...	09/16/19	10828	Kathleen Bogle			2,350.00	581,618.81
Check	09/20/19	10829	Pamela Knox	Reimburse - ...		232.22	581,386.59
Bill Pmt -C...	09/20/19	10830	AT&T 1636 E. Missi...	289713009		32.72	581,353.87
Bill Pmt -C...	09/20/19	10831	Aztec Cleaning & M...	Office cleanin...		180.00	581,173.87
Bill Pmt -C...	09/20/19	10832	County of San Dieg...	Billing of LAF...		1,210.26	579,963.61
Bill Pmt -C...	09/20/19	10833	L & M Enterprises, I...	September 20...		3,232.50	576,731.11
Bill Pmt -C...	09/20/19	10834	Schwab, Charles & ...	September 20...		1,100.00	575,631.11
Bill Pmt -C...	09/20/19	10835	Village News	1641		1,290.00	574,341.11
Bill Pmt -C...	09/20/19	10836	Whalen, J. & Associ...	Inv. 19-300-0...		802.84	573,538.27
Bill Pmt -C...	09/20/19	10837	CalPERS	1559595490		2,298.59	571,239.68
Bill Pmt -C...	09/20/19	10838	Dependable Alarm ...	Inv. 80595; E...		1,141.25	570,098.43
General Jo...	09/25/19	9-5	Linda Bannerman	SALARY: Ban...		1,466.42	568,632.01
General Jo...	09/25/19	9-9	Mireya Banuelos	SALARY: Ban...		1,399.33	567,232.68
General Jo...	09/25/19	9-7	Pamela Knox	SALARY: Knox		1,235.14	565,997.54
General Jo...	09/25/19	9-3	Rachel Mason-Runn...	SALARY: Ma...		3,489.94	562,507.60
General Jo...	09/25/19	9-17		Payroll tax CA...		447.04	562,060.56
General Jo...	09/25/19	9-16		IRS Tax Pay...		2,464.79	559,595.77
General Jo...	09/30/19	9-12	Jennifer Jeffries	STIPEND: Jef...		461.75	559,134.02
General Jo...	09/30/19	9-13	William Leach	STIPEND: Le...		369.40	558,764.62
General Jo...	09/30/19	9-11	Barbara Mroz	STIPEND-Mroz		369.40	558,395.22
General Jo...	09/30/19	9-10	Howard Salmon	STIPEND: Sa...		461.75	557,933.47
General Jo...	09/30/19	9-14	Kate Schwartz-Frates	STIPEND: Sc...		461.75	557,471.72
General Jo...	09/30/19	9-19		IRS Tax Pay...		351.90	557,119.82
General Jo...	09/30/19	9-29		August proper...			570,132.24
Total 102.3 - Cash in Bank-P.W. Oper. Acct.							
					147,291.38	541,687.98	570,132.24
TOTAL					147,291.38	541,687.98	570,132.24

Accnt. #	Account	BUDGET 2019-20
INCOME		
	Community Investment Fund	\$41,195.70
TOTAL INCOME		\$41,195.70
500	Admin. Expenses & Overhead	
500.10	Salaries	\$7,440.00
500.12	Payroll Taxes	\$595.20
500.14	W/C Insurance	\$148.80
500.15	Employee Health & Welfare	\$3,300.00
500.23	General Counsel	\$2,500.00
500.25	Office Expense	
01	Communications	\$1,500.00
02	I.T. and Website Services/Social Media	\$2,500.00
04	Office Expenses	\$500.00
500.29	Dist Promotions & Publications	\$1,550.00
TOTAL 500 - ADMINISTRATIVE EXPENSES		\$20,034.00
800 - DISTRICT DIRECT CARE SERVICES		
800.0X	Lyft Ride fees	\$19,200.00
TOTAL EXPENSES		\$39,234.00
NET TOTAL INCOME		\$1,961.70

**FALLBROOK REGIONAL
HEALTH DISTRICT
MANAGEMENT REPORT
FOR THE YEAR ENDED JUNE 30, 2019**

FALLBROOK REGIONAL HEALTH DISTRICT

Management Report
For the Year Ended June 30, 2019

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Craig R. Fechter, CPA, MST

Board of Directors of the
Fallbrook Regional Health District
Fallbrook, California

In planning and performing our audit of the financial statements of the Fallbrook Regional Health District for the year ended June 30, 2019, we considered the District's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

Our consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce, to a relatively low level, the risk that errors or irregularities in amounts that would be material in relation to the basic financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

We will review the status of these comments during our next audit engagement. We will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations. We thank the District's staff for its cooperation on this audit.

Fechter & Company
Certified Public Accountants

A handwritten signature in cursive script that reads 'Fechter & Company, CPAs'.

October 25, 2019
Sacramento, CA

FALLBROOK REGIONAL HEALTH DISTRICT
Management Report
For the Year Ended June 30, 2019

The Auditor's Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated July 4, 2019, our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, but not absolute assurance that the financial statements are free of material misstatement and are fairly presented in accordance with U.S. generally accepted accounting principles. Because an audit is designed to provide reasonable, but not absolute assurance and because we did not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us.

In planning and performing our audit, we considered the District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting.

As part of obtaining reasonable assurance about whether the District financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit.

Significant Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the District during the year that were both significant and unusual, and of which, under professional standards, we are required to inform you, or transactions for which there is a lack of authoritative guidance or consensus.

Internal Control Related Matters

In any smaller entity, whether private enterprise or a governmental agency, the lack of segregation of duties can present potential issues in regards to the perpetuation and concealment of fraud. Even with a perfect segregation of duties frauds can be perpetuated and concealed. The District can perform some specific control procedures to help reduce the risk of fraud, however. Some of the controls would include:

- Having someone independent of the bank reconciliation function review the bank statements on a monthly basis. At this District it would mean someone independent of the accounting function reviewing the county reports and bank reconciliations.
- Examining a budget to actual report on a frequent basis.
- Comparing the financial statements on a detailed level to the prior year on a frequent basis.
- Requiring someone independent of the payroll process review payroll on a bi-weekly basis, checking for accuracy of pay rates, paid time off recorded, etc.

**FALLBROOK REGIONAL HEALTH DISTRICT
Management Report
For the Year Ended June 30, 2019**

- Verifying that a second person is approving all disbursement activity and that an individual independent of the accounting function is signing checks and asking questions about invoices presented for payment.
- Frequently displaying “professional skepticism” when considering staff responses on District finances.

California Government Code Section 12422.5 requires the State Controller’s office to develop internal control guidelines applicable to each local agency by January 1, 2015. The intent of the legislation is to assist local agencies in establishing a system of internal control to safeguard assets and prevent and detect financial errors and fraud. To this end, the State Controller’s Office has produced a draft of control guidelines for local Agencies. As the District contemplates changes to its system of internal control, we advise in utilizing these guidelines when developing internal procedures to assist with your internal control processes.

The State Controller’s office has defined internal controls into five components that work together in an integrated framework. Their guidelines were adopted from the definitions and descriptions contained in *Internal Control – Integrated Framework*, published by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). The components are:

- Control Environment
- Risk Assessment
- Control Activities
- Information and Communication
- Monitoring Activities

The objective of *control environment* is the set of standards, processes, and structures that provided the basis for carrying out internal control across the entity. The governing board and management establish the “tone at the top” regarding the importance of internal control, including expected standards of conduct which then cascade down through the various levels of the organization and have a strong effect on the overall system of internal control.

A District’s *Risk Assessment* process includes how management identifies risks (including fraud risk) relevant to the preparation and fair presentation of the financial statements in accordance with the District’s applicable financial reporting framework. In addition, this would also involve areas of business and operational risk which could potentially affect the District’s finances on a go-forward basis.

The District’s risk assessment process is an extremely important activity the board and management should undertake. Every organization, public or private, faces business risks on a day to day basis. Identifying those risks and then acting on them in a timely manner may prevent future problems from becoming completely unmanageable.

Management should consistently attempt to identify risks that exist and then present those risks to the board for action. It is impossible for us to identify every potential risk that exists but either way, management and the board should proactively attempt to identify risks that could adversely affect the District’s operations.

FALLBROOK REGIONAL HEALTH DISTRICT
Management Report
For the Year Ended June 30, 2019

Control Activities are in reference to establishing policies and procedures that achieve management directives and respond to identified risks in the internal control system. These are specific procedures designed to perform a secondary review of internal processes that will allow for segregation of duties and a management level review of processed transactions.

Information and Communication are the District's methods of identifying what information is relevant to present to management and the board to assist the District in making the correct decisions. It also is in reference to the District's internal processes of gathering and summarizing that information.

Monitoring involves evaluating the effectiveness of controls on an on-going basis and taking remedial actions when necessary when identified by the other control procedures in place. On-going monitoring activities often are built into the normal recurring activities of a local government and include regular management and supervisory activities.

There is no catch-all for finding all instances of fraud within any entity, whether public or private. One of the key factors in helping prevent fraud is to encourage ethical behavior at all levels of the organization, i.e., "tone at the top". Another key would be to note instances of abnormal behavior of finance or accounting staff when questioned about District financial matters.

The District should remember that they have outside resources available in the case of fraud – they are able to contact District auditor, their attorney, or county auditor-controller should anyone feel there is a chance of fraud or abuse.

Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the financial statements were:

- Accrual and disclosure of compensated absences
- Capital asset lives and depreciation expense

FALLBROOK REGIONAL HEALTH DISTRICT
Management Report
For the Year Ended June 30, 2019

Audit Adjustments

For purposes of this letter, professional standards define an audit adjustment as a proposed correction of the financial statements that, in our judgment, may not have been detected except through our auditing procedures. An audit adjustment may or may not indicate matters that could have a significant effect on the District's financial reporting process (that is, cause future financial statements to be materially misstated). The following audit adjustments, in our judgment, indicate matters that could have a significant effect on the District's financial reporting process:

- Restating disposition of assets and recording depreciation expense.
- Accruing expenses recorded subsequent to fiscal year-end.
- Reversing balances recorded to equity, receivables, and expense accounts in relation to the District's using the General Ledger to track intra-entity cash transfers.

Other Audit Matters

During our audit, as referenced above with regards to audit adjustments, we found that the District is recording adjustments to equity as part of tracking intra-entity cash transfers from the LAIF account to fund the ongoing Community Investment project. We found inconsistent accounting entries that adjusted equity, receivables, and expense account balances, which did not necessarily coincide with the actual cash transfer events, that needed to be reversed in order to bring the District's financial statements into compliance with GAAP. We recommend that the District use alternative methods to track the ongoing project's related expenditures to eliminate posting adjusting entries to cash and equity that pose an elevated risk of misstatement within the financial statements. QuickBooks can be used to assign classes to transactions in order to isolate and identify particular cash transfers or expenditures related to this project, or generate subledger reports to provide details behind the underlying entries in the general ledger.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Consultations with Other Independent Auditors

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Issues Discussed Prior to Retention of Independent Auditors

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing our audit.

**FALLBROOK REGIONAL
HEALTH DISTRICT**

**ANNUAL FINANCIAL REPORT
WITH
INDEPENDENT AUDITOR'S REPORT**

JUNE 30, 2019

FALLBROOK REGIONAL HEALTH DISTRICTAnnual Financial Report
For the Year Ended June 30, 2019Table of Contents

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Craig R. Fechter, CPA, MST

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
of the Fallbrook Regional Health District
Fallbrook, California

Report on Financial Statements

We have audited the accompanying financial statements of the Fallbrook Regional Health District (the District), which comprise the statement of net position as of June 30, 2019, and the related statements of revenues, expenses, and changes in net position and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

To the Board of Directors
of the Fallbrook Regional Health District
Fallbrook, California

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the District, as of June 30, 2019, and the respective changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 3 through 9 be presented to supplement the financial statements. Such information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the Required Supplementary Information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the financial statements, and other knowledge we obtained during our audit of the financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Fechter & Company
Certified Public Accountants



Sacramento, California
October 25, 2019

FALLBROOK REGIONAL HEALTH DISTRICT

Management's Discussion and Analysis For the Year Ended June 30, 2019

The Fallbrook Regional Health District (District) has issued its annual financial report for the fiscal year ended June 30, 2019 in conformity with the format prescribed by the provisions of Government Accounting Standards Board Statement No. 34 (GASB 34). This report, Management's Discussion and Analysis, is an overview of the financial activities for the fiscal year and is an integral part of the accompanying Basic Financial Statements.

ACCOUNTING METHOD

The District's operations are accounted for as an Enterprise Fund. Enterprise Funds are used by government agencies to account for operations which are financed and managed in a similar manner to private business enterprises, where the costs and expenses (including depreciation) of providing services to the public on a continuing basis are recovered primarily through user charges. The District receives property tax revenues. The District's revenues and expenses are recognized on a full accrual basis; revenues are recognized in the period incurred. All assets and liabilities associated with the activity of the enterprise are included on the Statement of Net Position.

THE BASIC FINANCIAL STATEMENTS

The District has only one fund, therefore the Basic Financial Statements do not reflect the activities of multiple funds. The Basic Financial Statements include the Statement of Net Position, Statement of Revenues, Expenses, and Changes in Net Position (Income Statement), and Statement of Cash Flows. Together with this report, the Basic Financial Statements provide information about the significant events, assumptions, and decisions resulting in the financial performance reflected in those statements.

The Statement of Net Position provides information regarding the financial position of the District, including its capital assets and debts.

The Statement of Revenues, Expenses, and Changes in Net Position (Income Statement) provides information regarding the revenues received by the District, and the expenses incurred in carrying out the District's programs. The ultimate focus of the income statement is the balance of effective current use of funds and planning for the future, as reflected by the amount of net income generated for the fiscal year.

The Statement of Cash Flows provides information regarding the sources and uses of the cash which flowed into and out of the District as a result of its operations and financing decisions.

FINANCIAL ACTIVITIES & FISCAL YEAR 2019 HIGHLIGHTS

Statement of Net Position

The District is a government entity operating under the Local Health Care District Law. In 1950, the residents of the area voted to establish the Fallbrook Healthcare District. In 2017, the District changed its name to the Fallbrook Regional Health District, since the building that housed the hospital, which closed in 2015, was sold.

FALLBROOK REGIONAL HEALTH DISTRICT

Management's Discussion and Analysis
For the Year Ended June 30, 2019

A condensed version of the Statement of Net Position is presented in Table A below and the changes which occurred between Fiscal Year ended 2019 and 2018.

TABLE A

	<u>2019</u>	<u>2018</u>	<u>Change</u>
Assets:			
Cash and investments	\$ 9,327,108	\$ 9,179,933	\$ 147,175
All other assets	2,441,427	2,453,890	(12,463)
Total Assets	<u>11,768,535</u>	<u>11,633,823</u>	<u>134,712</u>
Liabilities:			
Current liabilities	44,375	71,940	(27,565)
Long-term liabilities	13,927	30,362	(16,435)
Total Liabilities	<u>58,302</u>	<u>102,302</u>	<u>(44,000)</u>
Net Position:			
Net investment in capital assets	2,384,799	2,118,390	266,409
Unrestricted	9,325,434	9,413,131	(87,697)
Total Net Position	<u>\$ 11,710,233</u>	<u>\$ 11,531,521</u>	<u>\$ 178,712</u>

The \$178,712 increase in Total Net Position reflects the change in net position for the year. *Statement of Revenues, Expenses, and Changes in Net Position*

The District's business is comprised of two major segments:

- *Community Health Contract Program* – The District administers a Community Health Contract program, giving a portion of the District's annual property tax revenues to non-profit health-related programs serving residents of the Fallbrook, Bonsall, Rainbow, and De Luz areas of northern San Diego County.
- *Community Collaboratives* – Representatives of the District's healthcare organizations and interested community members meet to network their programs, and identify, develop, and initiate District sponsored health related community programs and address concerns. Additional education opportunity for guest presentations relative to health, health services and conditions; ranging in scope from Aids and Alzheimer's to Suicide, Drug Abuse, and Legislative issues impacting health and well-being.

FALLBROOK REGIONAL HEALTH DISTRICT

Management's Discussion and Analysis
For the Year Ended June 30, 2019

Table B, below, is a condensed version of the Income Statement; it summarizes the District's revenue and expenses, and compares Fiscal Year 2019 results to Fiscal Year 2018.

TABLE B

	2019	2018	Change
Revenues:			
Property tax revenue	\$ 1,972,693	\$ 1,874,033	\$ 98,660
Total Revenues	<u>1,972,693</u>	<u>1,874,033</u>	<u>98,660</u>
Expenses:			
Community Health Contracts	932,916	865,710	(67,206)
Blue Zone projects	15,018	80,903	65,885
Direct care services	120,000	130,000	10,000
Administrative services	376,465	409,055	32,590
Salaries and benefits	373,044	341,440	(31,604)
Management and maintenance	280,145	164,477	(115,668)
Depreciation	52,173	8,120	(44,053)
Total Expenses	<u>2,149,761</u>	<u>1,999,705</u>	<u>(150,056)</u>
Operating (Loss)	<u>(177,068)</u>	<u>(125,672)</u>	<u>248,716</u>
Non-Operating Income (Expenses):			
Other income	368,965	85,200	283,765
Other expenses	(13,185)	(175,943)	162,758
Total Non-Operating Income	<u>355,780</u>	<u>(90,743)</u>	<u>446,523</u>
Change in Net Position	<u>\$ 178,712</u>	<u>\$ (216,415)</u>	<u>\$ 395,127</u>

Property taxes drive the District's operations and are its primary source of revenues. The increase of \$98,660 in property taxes reflects the continuing health of the real estate market and the general state of the economy within the District's service area.

Total non-operating income increased by \$446,523 due to the increase in revenues relating to the interest earnings available from investments set aside by the District.

The Community Health Contract allocation increased by \$17,653 because the amounts requested and provided through the Community Health Contract process varies from year-to-year.

Salaries and benefits increased by \$31,604 due to a change in the position of Executive Director.

FALLBROOK REGIONAL HEALTH DISTRICT

Management's Discussion and Analysis For the Year Ended June 30, 2019

Administrative services reflect an overall decrease of \$32,590. There was an increase in expenses for general counsel in the amount of \$40,994 due to the following: HR issues pertaining to the change in Executive Director position; medical records retention and responses; a RFP for the Elder Street sidewalk project contractor; a RFP for a consultant for the Major Use Permit for the Mission Road property; and a RFP for a consultant for the roofing specifications on all three properties. In addition, there were consultant fees for remapping the District, in preparation for going to zone-based elections. Independent contract services increased by \$12,225, due to added interim director wages required from January through May, and by \$28,273 due to the addition of temporary staffing to accommodate the planning and events at the Mission Road property. Consulting fees decreased by \$28,247, due to a pivot in the District's outreach and communication services. Participation by Board members for District-sponsored events, meetings, conferences, and webinars increased by \$3,200. Information technology and web services decreased by \$5,348. Office expense increased by \$2,208, largely due to the groundbreaking event at the Mission Road property.

Direct Care Services were supplemented monthly, in accordance with an extended Memorandum of Understanding (M.O.U.), to provide economic support for urgent care services in the amount of \$10,000 per month, which was a \$10,000 decrease from last fiscal year.

Direct Care Services, a Memorandum of Understanding (M.O.U.) to provide economic support for urgent care services in the amount of \$10,000 per month, increased by \$20,000 from last fiscal year.

CAPITAL ASSETS

At June 30, 2019, the District had \$2,464,817 in capital assets and \$80,018 accumulated depreciation resulting in \$2,384,799 net capital assets

A summary of the activity and balances in capital assets is presented in Table C below:

TABLE C

	<u>Balance</u> <u>July 1, 2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Reclassifications</u>	<u>Balance</u> <u>June 30, 2019</u>
Capital assets, not depreciated:					
Land	-	-	-	\$ 644,477	644,477
Capital assets, being depreciated:					
Buildings and improvements	\$ 2,092,659	\$ 21,140	\$ -	\$ (353,237)	\$ 1,760,562
Equipment	53,576	6,202	-	-	59,778
Subtotal	2,146,235	27,342	-	(353,237)	1,820,340
Accumulated depreciation	(27,845)	(52,173)	-	-	(80,018)
Capital assets, net	<u>\$ 2,118,390</u>	<u>\$ (24,831)</u>	<u>\$ -</u>	<u>\$ 291,240</u>	<u>\$ 2,384,799</u>

FALLBROOK REGIONAL HEALTH DISTRICT

Management's Discussion and Analysis For the Year Ended June 30, 2019

ECONOMIC OUTLOOK

The Fiscal Year 2018/2019 budget reflects an 5-6% increase in revenues, as property values/taxes have increased. Interest income grew substantially due to market increases. Capital expenditures are expected to increase in the coming fiscal year, due to renovations and improvements to all three properties. The Community Investment Fund will be used to complete such renovations and improvements.

MAJOR INITIATIVES

COMMUNITY HEALTH CONTRACT PROGRAMS 2018-2019

The Community Health Contracts (CHC) undertaken each year by the District are open for nonprofit 501(c)(3) agencies. Those who are awarded CHCs must meet strict criteria and provide both comprehensive financial and service reports quarterly that demonstrate measurable outcomes.

The District's focus: Prevention, Education, Treatment, and Ancillary Services

- Amount requested: \$1,442,947.43
- Amount funded: \$910,415.97
- Twenty Community Health Contracts awarded:
 - 6 Youth programs
 - 5 Seniors
 - 9 All ages

YOUTH

- **Boys and Girls Club, Summer Water Safety Program- \$9,240.00:** Aims to inspire and enable youth members, from ages 5 to 18, on how to be safe around water and realize their full potential as productive, caring and responsible citizens.
- **Boys and Girls Club, Triple Play-\$36,750.00:** Allows youths ages 5 to 14 to learn skills such as living a full productive life in good health, engaging in positive social behaviors, to forming good habits and setting goals throughout their lives.
- **Fallbrook Citizens Crime Prevention Committee, GANAS Mentoring Program-\$10,500.00:** Provides a comprehensive approach to crime awareness, prevention, and reduction. It provides health education and career development information, promotes daily physical activity, and helps mentees develop an interest in taking responsibility for one's community. This program targets youth ages 9 to 17 that live in high crime and economically challenged neighborhoods.
- **Fallbrook Union High School District, Fallbrook High School Wellness Center-\$20,000.00:** The goal of this project is to link student health and learning, and desires to provide a comprehensive program promoting healthy eating and physical activity for district students.

FALLBROOK REGIONAL HEALTH DISTRICT

Management's Discussion and Analysis For the Year Ended June 30, 2019

- **Mental Health Systems, Fallbrook Youth Advocacy Coalition-\$9,711.45:** This program improves the lives of individuals, families, and communities impacted by substance abuse and behavioral health disorders and serves the youth mostly 12-25 years of age.

SENIORS

- **Foundation for Senior Care, Senior Care Advocacy Program - \$62,830.16:** Provides programs and resources enabling seniors to enhance their well-being and safely age at home.
- **Foundation for Senior Care, Senior Transportation Services - \$72,169.65:** Provides accessible, inexpensive reliable transportation that allows their clients to determine when to make their medical appointments and other basic needs at minimal costs and no delays. Helps their riders stay active, independent, and in control of their lives.
- **Foundation for Senior Care, Door-Through-Door, Hospital to Home - \$53,464.64:** Provides seniors and disabled adults ranging from ages 27 to 105, a bridge of care when they experience a hospitalization or stay at a skilled nursing facility and then discharged home to recover.
- **Foundation for Senior Care, Respite Support at the Adult Day Care - \$31,062.57:** The Fallbrook Day Care Center, "The Club", provides resources for seniors and the disabled, ages ranging from 27 to 105, to have an enriched life, provides socialization, and allows for respite support for those caregivers who work so hard caring for their family members.
- **Fallbrook Senior Center Service Club, Inc., Home Delivered Meals Program - \$78,750:** This program brings awareness of the importance of a healthy diet and delivers food to seniors in our District.

ALL AGES

- **Community Health Systems, Inc., Integrated Women's Health - \$105,000.00:** Provides health screenings, comprehensive perinatal health, and integrated primary care services along with oral health and behavioral health services to underserved women ages 18-64 in a dignified setting.
- **Fallbrook Food Pantry, Preventing Hunger in the Greater Fallbrook Area - \$125,600.00:** Provides an adequate and nutritious supply of food to any individuals in the community who are in need.
- **Fallbrook Land Conservancy, Expanding Community Wellness Walking Resource - \$10,000.00:** This program allows the Land Conservancy to preserve and enhance the rural character and natural beauty of our area through the permanent protection of open space and related activities, for all ages.
- **Fallbrook Smiles Project, Fallbrook Smiles Project - \$75,075.00:** The Fallbrook Smiles Program was created to improve the communities of Fallbrook, Rainbow, and Bonsall by helping the residents of all ages and genders achieve optimal physical health through dental and medical screenings.
- **Healthy Adventures, Fallbrook Community Wellness - \$9,450.00:** Provides family-friendly wellness workshops on exercise, gardening, cooking and living a healthy lifestyle. It will expand and provide CPR/First-Aid classes and health screenings with follow-up coaching.

FALLBROOK REGIONAL HEALTH DISTRICT

Management's Discussion and Analysis For the Year Ended June 30, 2019

- **Jeremiah's Ranch, Jeremiah's Ranch Support Group - \$15,487.50:** This program provides an opportunity to share information, support, and resources to family members, care providers, and extended family members of individuals with developmental disabilities, in a monthly meeting.
- **Michelle's Place Breast Cancer Resource Center, Breast Health Assistance - \$25,200.00:** This program provides breast health resources, education, navigation, financial assistance, transportation, and support to underinsured and underserved women and their families dealing with breast cancer.
- **Palomar Family Counseling Service, Inc., Healthy Bodies, Healthy Minds - \$82,950.00:** This program will address health disparities of childhood obesity and behavioral health through prevention and treatment: parent workshops, presentations on healthy lifestyles, individual counseling, and counseling services and parenting classes at the Wellness Center.
- **REINS Therapeutic Horsemanship Program, Behavioral Health & Wellness Therapy Program - \$68,250.00:** Provides advanced physical, mental, and emotional therapy by specialized, highly educated therapists. The students usually ride almost 3 miles on the Equine Therapists.

During the fiscal year 2018-2019, the District received a total of \$1,472,947.43 in Community Health Contract requests. The Board of Directors approved distribution of \$910,415.97 to qualified applicants, plus \$25,000 to North County Fire, as the 4th installment of a \$100,000 grant agreement, for a total of \$935,415.97. This brings the total amount granted by the District since June 1999 to \$9,756,690.64.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

Fallbrook Regional Health District
138 South Brandon Road
Fallbrook, CA 92028
(760) 731-9187 Office
(760) 731-9131 Fax
Email: bookkeeper@fallbrookhealth.org
Website: www.fallbrookhealth.org

FINANCIAL STATEMENTS

**FALLBROOK REGIONAL HEALTHCARE DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2019**

ASSETS

Current Assets:	
Cash and cash equivalents	\$ 2,330,463
Investments	6,996,645
Taxes receivable	21,137
Interest receivable	8,925
Prepaid expenses	<u>26,566</u>
Total current assets	<u>9,383,736</u>
Non-current assets:	
Assets held for resale (Note 10)	-
Capital assets, net of accumulated depreciation	<u>2,384,799</u>
Total non-current assets	<u>2,384,799</u>
TOTAL ASSETS	<u><u>\$ 11,768,535</u></u>

LIABILITIES AND NET POSITION

Current liabilities:	
Accrued liabilities	<u>\$ 44,375</u>
Total current liabilities	<u>44,375</u>
Compensated absences	<u>13,927</u>
Total liabilities	58,302
Net Position	
Invested in capital assets, net	2,384,799
Unrestricted	<u>9,325,434</u>
Total net position	<u>11,710,233</u>
TOTAL LIABILITIES AND NET POSITION	<u><u>\$ 11,768,535</u></u>

The accompanying notes are an integral part of these financial statements.

**FALLBROOK REGIONAL HEALTHCARE DISTRICT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2019**

Operating revenues:	
Property taxes	<u>\$ 1,972,693</u>
Total operating revenues	<u>1,972,693</u>
Operating expenses:	
Community healthcare programs	932,916
Blue Zone projects	15,018
Direct care services	120,000
Administrative services	376,466
Salaries and benefits	373,044
Management and maintenance	280,144
Depreciation	<u>52,173</u>
Total operating expenses	<u>2,149,761</u>
Operating income (loss)	<u>(177,068)</u>
Non-operating revenues and (expenses):	
Interest and investment income	311,365
Lease income	57,600
Other expenses	<u>(13,185)</u>
Total non-operating revenues and (expenses)	<u>355,780</u>
Change in net position	178,712
Beginning net position	<u>11,531,521</u>
Ending net position	<u><u>\$ 11,710,233</u></u>

The accompanying notes are an integral part of these financial statements.

**FALLBROOK REGIONAL HEALTHCARE DISTRICT
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2019**

Cash flows from operating activities:	
Cash received from County of San Diego for property taxes	\$ 1,968,723
Cash payments to vendors for goods and services	(825,620)
Cash payments to employees for services	(389,479)
Cash payments to grantees for programs	<u>(932,916)</u>
Net cash (used in) operating activities	<u>(179,292)</u>
Cash flows from capital and related financing activities:	
Proceeds from lease of property	<u>57,600</u>
Net cash provided by capital and related financing activities	<u>57,600</u>
Cash flows from investing activities:	
Fixed asset additions	(27,186)
Other capital outlay activity	(13,185)
Interest revenue	<u>33,245</u>
Net cash (used in) investing activities	<u>(7,126)</u>
Net (decrease) in cash and cash equivalents	(128,818)
Cash and cash equivalents, beginning of year	<u>2,459,437</u>
Cash and cash equivalents, end of year	<u><u>\$ 2,330,619</u></u>
Reconciliation of operating income (loss) to net cash provided by (used) by operating activities:	
Operating (loss)	\$ (177,068)
Adjustments to reconcile operating (loss) to net cash (used) by operating activities:	
Depreciation	52,173
Changes in operating assets and liabilities:	
Tax receivable	(3,970)
Reimbursement receivable	-
Prepaid items and deposits	(6,427)
Accrued liabilities	(27,565)
Compensated absence	<u>(16,435)</u>
Net cash (used) by operating activities	<u><u>\$ (179,292)</u></u>

The accompanying notes are an integral part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

FALLBROOK REGIONAL HEALTH DISTRICT

Notes to the Financial Statements
For the Year Ended June 30, 2019

Note 1: Summary of Significant Accounting Policies

The financial statements of the Fallbrook Regional Health District (the District) have been prepared in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) as it applies to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies are described below.

A. Reporting Entity

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

B. Basis of Accounting and Measurement Focus

The financial statements include a Statement of Net Position, a Statement of Revenues, Expenses, and Changes in Net Position, and a Statement of Cash Flows.

The Statement of Net Position reports separate sections for Deferred Outflows of Resources and Deferred Inflows of Resources, where applicable.

Deferred Outflows of Resources represent outflows of resources (consumption of net position) that apply to future periods and that, therefore, will not be recognized as an expense until that time.

Deferred Inflows of Resources represent inflows of resources (acquisition of net position) that apply to future periods and that, therefore, are not recognized as revenue until that time.

These financial statements are accounted for using the "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all of the District's assets and liabilities, including capital assets, are included in the accompanying Statement of Net Position. The Statement of Revenues, Expenses, and Changes in Net Position presents the change in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred. The Statement of Revenues, Expenses, and Changes in Net Position presents increases (revenues) and decreases (expenses) in total net position. Operating revenues are those revenues that are generated from property tax only. All other revenues are reported as non-operating revenues. Operating expenses are those expenses that are essential to the primary operations of the District. All other expenses are reported as non-operating expenses.

FALLBROOK REGIONAL HEALTH DISTRICT

Notes to the Financial Statements
For the Year Ended June 30, 2019

Note 1: Summary of Significant Accounting Policies - continued**C. Investments****Investment Valuation**

Highly liquid investments with maturities of one year or less at the time of purchase are stated at amortized cost. All other investments are stated at fair value. Market value is used as fair value for those securities for which market quotations are readily available.

State Investment Pool

The District participates in the Local Agency Investment Fund (LAIF), an investment pool managed by the State of California. LAIF has invested a portion of the pool funds in Structured Notes and Asset-Backed Securities. These Structured Notes and Asset-Backed Securities are subject to market risk as a result of changes in interest rates. LAIF's investments are subject to credit risk with the full faith and credit of the State of California collateralizing these investments.

CalTrust Investment

The District also participates in CalTrust, which is a pool of diversified marketable bonds; including federal, federal agency, corporate, and California municipal bonds. The bonds are pooled in a Medium-Term account and the pool is managed by Nottingham Investment Administration. CalTrust investments are subject to market risk as a result of changes in interest rates.

D. Property Taxes

Property taxes are levied on March 1 and are payable in two installments: November 1 and February 1 of each year. Property taxes become delinquent on December 10 and April 10, for the first and second installments, respectively. The lien date is March 1. The County of San Diego, California (County) bills and collects property taxes and remits them to the District according to a payment schedule established by the County.

The County is permitted by State law to levy on properties at 1% of full market value (at time of purchase) and can increase the property tax rate at no more than 2% per year. The District receives a share of this basic tax levy proportionate to what it received during the years 1976-1978.

Property taxes are recognized in the fiscal year for which the taxes have been levied. No allowance for doubtful accounts was considered necessary.

FALLBROOK REGIONAL HEALTH DISTRICT

Notes to the Financial Statements
For the Year Ended June 30, 2019

Note 1: **Summary of Significant Accounting Policies** - continued

F. Capital Assets

The District's capital assets are stated at the lower of cost or fair market value. Depreciation has been provided over the estimated useful lives of the assets using the straight-line method, generally 3-10 years. The capitalization threshold is \$500.

G. Compensated Absences

It is the District's policy to permit contract employees to accumulate earned but unused vacation leave time. Non-contract employees may accumulate earned but unused vacation leave time up to a maximum of thirty (30) days. All employees may accrue unused sick leave time up to a maximum of thirty (30) days. Upon termination, all employees are entitled to a lump sum payment of 25% of accrued sick leave, not to exceed fifteen (15) days. At June 30, 2019, compensated absences balance was \$13,927.

H. Net Position

Net position represents the difference between all other elements in the statement of net position and should be displayed in the following three components:

Net Investment in Capital Assets component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets.

Unrestricted component of net position is the amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

At June 30, 2019, the District had no restricted component of net position.

Use of Restricted and Unrestricted Net Position

When an expense is incurred for purposes for which both restricted and unrestricted component of net position is available, the District's policy is to apply restricted component of net position first.

FALLBROOK REGIONAL HEALTH DISTRICT

Notes to the Financial Statements
For the Year Ended June 30, 2019

Note 1: **Summary of Significant Accounting Policies** - continued

I. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Note 2: **Cash and Cash Equivalents**

The following is a summary of cash and cash equivalents at June 30, 2019:

	Amount
Cash and Cash Equivalents:	
Bank deposits	\$ 964,529
Petty cash	84
LAIF	1,365,850
Total Cash and Cash Equivalents	\$ 2,330,463

A. Cash Deposits

The carrying amount of the District's cash deposits was \$964,529 as of June 30, 2019. Bank balances before reconciling items were \$1,019,854 at that date, which were fully insured or collateralized with securities held by the pledging financial institutions in the District's name as discussed below.

The California Government Code requires California banks and savings and loan associations to secure the District's cash by pledging securities as collateral. This Code states that collateral pledged in this manner shall have the effect of perfecting a security interest in such collateral superior to those of a general creditor. Thus, collateral for cash is considered to be held in the District's name. The market value of pledged securities must equal at least 110% of the District's cash. California law also allows financial institutions to secure the District's cash by pledging first trust deed mortgage notes having a value of 150% of the District's total cash.

FALLBROOK REGIONAL HEALTH DISTRICT

Notes to the Financial Statements
For the Year Ended June 30, 2019

Note 2: **Cash and Cash Equivalents** - continued

B. Local Agency Investment Funds

The District participates in The Local Agency Investment Fund (LAIF), a voluntary program for California's local governments and special districts. Accordingly, the District has adopted the provisions of GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, requiring all applicable investments to be reported at fair value as provided by the State Treasurer. The Local Investment Advisory Board (LIAB), consisting of five members, provides oversight for LAIF. Included in the LAIF's investment portfolio are U.S. Treasury bills and notes, certificates of deposit, time deposits, mortgage-backed securities, and commercial paper.

As of June 30, 2019, the District had a balance of \$1,365,850 invested in LAIF.

Note 3: **Investments**

The District is generally authorized under state statutes to invest in:

- Obligations of the U.S. Government, its agencies, and instrumentalities
- Certificates of deposit and other evidences of deposit at commercial banks and savings and loan institutions
- Prime banker's acceptances
- Prime commercial paper
- Negotiable certificates of deposit
- Repurchase agreements
- Money market funds
- State of California Local Agency Investment Fund
- Medium-term notes

The following is summary of investments grouped by maturity date at June 30, 2019:

	Credit Rating	Amount
Investments:		
CalTrust	Not Rated	6,996,645

FALLBROOK REGIONAL HEALTH DISTRICT

Notes to the Financial Statements
For the Year Ended June 30, 2019

Note 4: **Capital Assets**

Capital assets activities for the year ended June 30, 2019, are as follows:

	Balance July 1, 2018	Additions	Deletions	Reclassifications	Balance June 30, 2019
Capital assets, not depreciated:					
Land	-	-	-	\$ 644,477	644,477
Capital assets, being depreciated:					
Buildings and improvements	\$ 2,092,659	\$ 21,140	\$ -	\$ (353,237)	\$ 1,760,562
Equipment	53,576	6,202	-	-	59,778
Subtotal	2,146,235	27,342	-	(353,237)	1,820,340
Accumulated depreciation	(27,845)	(52,173)	-	-	(80,018)
Capital assets, net	<u>\$ 2,118,390</u>	<u>\$ (24,831)</u>	<u>\$ -</u>	<u>\$ 291,240</u>	<u>\$ 2,384,799</u>

Depreciation expense for Fiscal Year ended June 30, 2019 totaled \$52,173.

Note 5: **Insurance**

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the District carries insurance through Special District Risk Management Authority (SDRMA). SDRMA is a risk pooling joint powers authority formed under the California Government Code to provide insurance coverage for SDRMA's member districts. SDRMA purchases excess insurance from commercial carriers to reduce its exposure to large losses.

There were no instances in the past three years where a settlement exceeded the District's coverage provided through SDRMA.

FALLBROOK REGIONAL HEALTH DISTRICT

Notes to the Financial Statements
For the Year Ended June 30, 2019

Note 6: **Operating Lease Commitment**

The District is under contract for one operating lease for its copy machine, located in the administrative office. The minimum future equipment rental payments under this non-cancelable, unsecured 60-month operating lease as of June 30, 2019 are as follows:

Fiscal Year Ending June 30,	Minimum Lease Commitments
2020	8,664
2021	8,664
2022	8,664
2023	6,498
2024	-
Total	32,490

Note 7: **Defined Contribution Pension Plan**

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

Eligible non-contract employees may begin participating in the Pension Plan following a one-year probationary employment period. The Administrator may begin participating the first day of the month following the employment date of work. The Plan is entirely funded by District contributions of up to 3% of the participants' gross pay for employees hired on or after March 1, 2006 who contribute up to 3% of their salary to the deferred compensation plan. Participants are fully vested upon joining the plan. Plan provisions and contribution requirements are established and may be amended by the District. Participants are eligible to begin receiving benefits at age 55.

The District's payroll for employees covered by the Plan for the year ended June 30, 2019, was \$0. Total employer contributions paid by the District amounted to \$0.

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

FALLBROOK REGIONAL HEALTH DISTRICT

Notes to the Financial Statements
For the Year Ended June 30, 2019

Note 8: **Subsequent Events**

Subsequent events have been evaluated through October 25, 2019, the date the financial statements were available to be issued, and determined that there were no events occurring subsequent to June 30, 2019 that would have a material impact on the results of operations or its financial position.