

Organization Information

Legal Name

Vista Community Clinic

DBA (if Applicable)

Not applicable

Program Name/Title

Poder Popular de Fallbrook: Engaging Fallbrook Residents in Community Health

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

To date, VCC has launched the Poder Popular de Fallbrook program and successfully recruited 10 community leaders (Líderes) that will disseminate educational information to Fallbrook residents. VCC identified a training curriculum and secured a location to provide training to the Líderes. The 10 volunteers have been trained in 1) how to conduct community outreach 2) public speaking and 3) leadership. In addition, VCC has been able to foster strong partnerships in Fallbrook with agencies such as the Community Health and Wellness Center, Fallbrook Food Pantry, Fallbrook Community Garden as well as nearby nurseries and agricultural sites.

Is this a new initiative/service or established program within your organization?

Established Program

Program Information - Type

Ongoing

Funding Amount Being Requested

40000

Organization's Mission Statement

The mission of Vista Community Clinic (VCC) is to provide high-quality, comprehensive, compassionate, and community-engaged health and wellness services to all those in need.

Organization's Vision Statement

It is VCC's vision to create Valuable Connected Care that meets the health and wellness needs of the local community. Valuable care means VCC provides high-quality integral services in the community for those who need it most. Connected care means building a robust and supportive culture that allows the organization to collaborate as it connects with each patient to meet their unique needs. In addition to providing healthcare services to individuals, VCC also enhances care and strengthens its community through the varied programs and services the organization offers. With a focus on valuable connected care, VCC intends this vision to inspire and guide the organization as it works together with community members and partners to fulfill its mission.

Organization History & Accomplishments

VCC was established over 50 years ago and in 2002 was certified as a Federally Qualified Health Center and Migrant Health Center, serving low-income, underserved community members, regardless of insurance or residency status. VCC operates twelve neighborhood-based clinics and four mobile units in Southern California, including its clinic, VCC: Fallbrook Pediatrics.

In 2024, VCC clinicians cared for more than 65,000 patients. The organization's patient population is predominantly (65%) Hispanic. In addition, about 28% of patients prefer to receive care in Spanish, while

19% of patients belong to a priority population including migrant farm workers, people experiencing homelessness, and military veterans. VCC clinicians provide primary medical care, dental care, mental health care, substance use disorder treatment, vision services, as well as prevention and support services such as health and cancer screenings, immunizations, patient navigation, care coordination, transportation, and translation.

Within its first decade of operation, VCC clinicians recognized that patients’ medical outcomes could be vastly improved with health education, so the agency opened its Community Health Department in the late 1980s. Community Health offers programming in youth development; HIV/AIDS, alcohol, tobacco, and other drug prevention; parent, child, and migrant farm worker health and wellness; community-led organizing; and public health policy advocacy.

VCC’s Community Outreach and Migrant Health staff, working in partnership with trained volunteer Lideres (leaders), has long provided essential health information and services to low-income, monolingual, and bilingual residents, effectively reaching populations with language and literacy barriers. A team of trained community members, known as Poder Popular, has been operational for nearly two decades, primarily in Vista but most recently in Fallbrook through funding from Fallbrook Regional Health District. With the District’s ongoing support, VCC and its 10 trained Lideres will continue to engage Fallbrook residents in community health activities.

Organization Collaborations

The Poder Popular de Fallbrook program has two active collaborators: Mission Resource Conservation District (MRCD), operator of the Fallbrook Community Garden, along with VCC’s neighborhood-based clinic, VCC: Fallbrook Pediatrics. (While this clinic currently sees pediatric patients, there is a plan in place to expand services to adults.) VCC will continue to work in partnership with MRCD to maintain its volunteer meeting. Lideres will engage in quarterly meetings at the Fallbrook Community Garden. VCC Outreach staff will also work with the VCC Fallbrook clinic and mobile medical unit staff to organize one health fair event during the grant term. The event location will be limited to places with parking lots large enough to host the mobile medical unit vehicle, such as the public library, or affordable housing complexes.

Target Population - Age

	Percent of program participants	Estimated number of participants
Children (infants to 12)		
Young Adults (13-17)		
Adults (18-60)	80	384
Seniors (60+)	20	96
We do not collect this data (indicate with 100%)*		

Target Population not collected - Age

N/A

Target Population - Gender

	Percent of program participants
Female	75
Male	25
Non-binary	
Unknown*	

*Target Population - Gender

N/A

Target Population - Income Level

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

*Target Population - Income Level

During patient registration, VCC collects income level data from its patients in order to help determine Medi-Cal eligibility. Records show that 95% of enrolled patients are low-income (200% of federal poverty level); however, enrollment at VCC is not required to participate in community events and activities led by Community Health Department staff. Their work aims to improve health at the population level, thereby benefiting VCC patients and non-patients alike. Thus, VCC does not collect income data from community participants; in fact, staff indicates that this would likely be a barrier to civic engagement.

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

480

Social Determinants of Health (SDOH)

Program/Services Description - Social Determinants of Health

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

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

How are other organizations addressing this need in the community?

VCC is unaware of any other volunteer groups operating within Fallbrook with a focus on health and wellness services that actively engage community members and receive ongoing staff support and guidance. In fact, VCC's work on another grant application revealed there are multiple organizations offering health and social services in Fallbrook that would benefit from enhanced community engagement and mobilization. During last year's establishment of Poder Popular de Fallbrook, VCC planted community roots, began identifying key community issues that need to be addressed, and commenced the process of

galvanizing volunteers and local agencies to apply best practice solutions. Continuing to strengthen these efforts would help align resources and initiatives undertaken by the other organizations within Fallbrook, ensuring a more coordinated approach to addressing community needs.

Program/Services Description - Program Entry & Follow Up

In its foundational year, volunteers for Poder Popular de Fallbrook were identified by VCC staff and existing Lideres via word of mouth. To recruit members, tabling and brief presentations were conducted at community centers and amongst community grassroots organizations, such as Voces de Fallbrook, an intergenerational, multicultural grassroots community organization that has worked with Fallbrook Human Rights Committee on local equity and justice issues. Selected Poder Popular members were trained in outreach and leadership to effectively connect with Fallbrook residents.

VCC's established group of Poder Popular members work with community organizations such as Fallbrook Public Library and Community Housing Works to recruit Fallbrook residents to engage in health education, screenings, advocacy campaigns, with guidance to develop a connection to a medical home. By direct outreach, Fallbrook residents learn about workshops and VCC's health fair through the trusted connection built by Poder Popular members with residents. Given the volunteers' deep roots to the community, Poder Popular is able to share important information in a way that is culturally relevant and easily understood. Volunteers are able to build a trusted relationship, which serves a critical role in encouraging engagement and participation, building awareness of local resources available, disseminating accurate information about health and wellness topics while also combating misinformation. Poder Popular's trusted community relationship facilitates greater health equity by ensuring access to education and resources and enabling Fallbrook residents to be proactive in their own wellness.

Though no follow-up services are offered to Fallbrook residents who attend the educational workshops or health fair, Poder Popular members are accessible to residents and can gauge impact by asking for participant feedback on topics of interest, further support needed or any sustained benefits by participating in the workshops or health fair. Feedback garnered from Fallbrook residents can be used to inform future program offerings.

Program/Services Description - Program Activities

The proposed project will encompass numerous activities, including identifying community needs, holding educational workshops, conducting outreach, and hosting a Fallbrook health fair. To identify 4-5 community priority needs, VCC staff will hold quarterly community garden meetings with the Lideres at the Fallbrook Community Garden. Through these meetings, Lideres will outline the health and wellness topics of greatest interest to Fallbrook residents while planning and coordinating the educational workshops and health fair.

For educational workshops, the project will use the "Pláticas" model favored in Hispanic and Latino communities to address the identified community needs. The "Pláticas" model invites trained community members (Poder Popular Lideres) to disseminate information and resources to fellow community members on critical or sensitive community issues. For example, if members were concerned about emergency and disaster preparedness, VCC staff would train Poder Popular Lideres on the issue, gather educational materials in English and Spanish on the safety steps for any disaster, and familiarize residents with local agencies who can assist them on the concern. Then, the team could provide a hands-on workshop that requires the Lideres to prepare an emergency kit to be able to demonstrate to fellow community members how to prepare theirs. The "Pláticas" model is designed to be flexible and responsive to emerging community needs. At the same time, staff does their homework to look at prevalence data, best practices, and curriculum that may illustrate problems and offer solutions.

Once trained, Lideres will conduct outreach and disseminate educational information they were trained on to fellow community members. The Lideres will be equipped to answer Fallbrook residents' questions and direct them to resources within the community. In addition, during their direct engagement with residents, Lideres will also promote VCC's health fair to be hosted in Fallbrook. The health fair will be held at a convenient, easily accessible location, where Fallbrook residents can obtain community resources, medical care, immunizations, and blood pressure/glucose screenings. For those needing follow-up care based on the health screenings, VCC staff will ensure Fallbrook residents are connected to a medical home. The health fair will be designed to promote early detection of health conditions, increase health literacy, and foster community engagement, empowering individuals - especially those low-income

community members - to take proactive steps toward better health. Additionally, these events help reduce healthcare disparities by bringing essential services directly to underserved populations. VCC intends to invite its community-based partners and local health professionals to provide information, resources, and services at the health fair.

Program Goal

The goal of the program is to meaningfully engage Fallbrook residents in improving the health and wellness of underserved, low-income community members, with support from VCC staff and Poder Popular Líderes. In that, the program has outlined three key objectives:

- 1) By June 30, 2026, hold four quarterly meetings with the Poder Popular Líderes at the Fallbrook Community Garden to identify 4-5 high priority community needs.
- 2) By June 30, 2026, conduct six Platicas (educational workshops) and engage 250 community members through Líderes-led outreach and education.
- 3) By June 30, 2026, engage 100 Fallbrook residents in one community health fair.

Anticipated Acknowledgment

Anticipated Acknowledgment

Social Media Postings

Print Materials to Service Recipients

Anticipated Acknowledgment

With project funds, VCC intends to promote the Fallbrook Regional Health District's name and logo on printed educational materials used for quarterly meetings with the Líderes. In addition, the name and logo will be predominantly displayed on printed flyers distributed to Fallbrook community members promoting the educational workshops and health fair. VCC staff also intend to utilize social media content containing the Fallbrook Regional Health District's logo to promote events and information on VCC's Facebook and Instagram, social media platforms.

Terms and Conditions

Accepted

Authorized Signature



Eligibility Check

Tax Exempt Status

YES

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

Service Area

Fallbrook

Will no less than 80% of the program recipients live within the communities of Fallbrook, Rainbow, Bonsall or De Luz?

YES

Collaborative/Joint Application

NO

Organization Information

Contact Information

Contact Name

Fernando Sañudo

Title

CEO

Primary Contact Phone

(760) 631-5000

Email Address

CEO@vcc.org

Organization Physical Address

100 Vale Terrace Drive
Vista, CA, 92084-5218

Board of Directors



VCC Board of Directors.pdf

Financial Documents - Audit



VCC Audit 2024.pdf

Financial Documents - P&L and Balance Sheet



VCC P & L and Balance Sheet.pdf

Financial Documents - 990



VCC 990 Tax Return.pdf

Writing Instructions:

Program Information

Brief Program Description

This project will leverage its 10 trained community leaders (Líderes) to improve Fallbrook health and wellness through outreach, Platicás (educational workshops), and a health fair. VCC will build on the foundation built in the prior year to expand the number of workshops, actively engage migrant workers, and grow community partnerships.

Did this program receive FRHD CHC - Grant funding last funding cycle (FY 23.24).

YES

If this program was previously funded, please provide an example of how the District's funding of this program was acknowledged.



Poder Popular Flyer Recruitment Flyer... .pdf

What language(s) can this program accommodate:

English

Spanish

What demographic group does this program predominately serve:

Community - Health & Fitness

Social Determinants of Health - Social and Community Context

The Poder Popular program addresses Social & Community Context by establishing and engaging a group of community volunteer Lideres (leaders) in outreach, education, and community advocacy projects. The use of Líderes that engage directly with Fallbrook residents fosters stronger social connections and builds trust. Leveraging community-based education workshops and a health fair creates spaces where individuals can engage with local healthcare professionals, community organizations, and peers, strengthening social support networks and promoting collective well-being. By addressing health disparities and providing culturally relevant education, VCC can empower the Fallbrook community to advocate for their needs, ultimately enhancing social cohesion and long-term community resilience.

Líderes are trained to engage in conversations with community members in order to identify and overcome their barriers to health and wellness, such as a lack of English language skills, transportation, housing, and food. VCC staff maintains a directory of resources in its service area that Líderes will use to link community members to other agencies in and around Fallbrook that serve low-income and monolingual residents. VCC staff and volunteers are trained to make “warm hand offs”, to connect

residents directly to resources by phone or in person.

Social Determinants of Health - Healthcare Access and Quality

Poder Popular de Fallbrook addresses Healthcare Access & Quality by promoting health and preventing disease through the engagement of Fallbrook residents in free health screenings, and referring those in need for follow-up care. The use of community-based workshops and health fairs help bridge gaps in care by reducing financial, information, and logistical barriers that often prevent underserved populations from seeking medical attention. Additionally, they promote preventative care and early intervention, leading to better health outcomes and a more informed, proactive approach to managing personal and family health. Through Poder Popular, volunteers promote healthcare services available at VCC and other community health centers in Fallbrook and provide information on scheduling appointments or advising how to access services at area organizations. Currently, VCC Outreach staff can make appointments at VCC's clinic location in Fallbrook. Uninsured, low-income residents will be connected to VCC staff that can provide assistance with Medi-Cal enrollment paperwork and VCC patient registration. The Líderes will refer uninsured Fallbrook residents to these resources and distribute English/Spanish brochures that describe VCC services.

Statement of Need/Problem

VCC's ongoing Poder Popular de Fallbrook program will address two categories of social health: Social & Community Context and Healthcare Access & Quality by (a) engaging a group of community volunteer Líderes (leaders) in outreach, education, and community advocacy projects, and (b) promoting health and preventing disease by engaging Fallbrook residents in health screenings, and referring those in need for follow-up care.

VCC's Community Outreach and Migrant Health programs leverage trusted, trained volunteer Líderes in providing essential health information and services to low-income, monolingual, and bilingual residents to effectively reach populations with language and literacy barriers. Throughout its education and outreach efforts in Fallbrook during the last funding period, the volunteer group of Líderes report that Fallbrook families are in urgent need for more services in their own community, given that the nearest cities are 15-20 miles away, often through muddy rural roads and then into heavy freeway traffic to access services. The need has escalated given the current political climate and its

effect in the immigrant community, exacerbating the fear to leave the safety of their homes and neighborhoods in search of much needed resources.

The use of trained trusted community messengers to conduct health education and outreach has been validated as a critical pathway to addressing mistrust within the healthcare context, according to 2023 research conducted by New York University. Fallbrook is home to over 36% low-income families, of which almost 15% live in poverty; in addition, over 60% of residents are Hispanic or from other communities of color, including a large migrant worker population and many monolingual speakers (U.S. Census, 2021, ACS 5-Year). In communities such as Fallbrook, where low-income and vulnerable populations exist, building trust is critical to increasing health education and access to make the deepest impact on community members.

With the Fallbrook Regional Health District's support, VCC will continue to engage its 10 fully trained volunteers of Poder Popular de Fallbrook and facilitate quarterly group meetings. With support from VCC staff, Fallbrook volunteers will guide community education and health promotion efforts. VCC staff will leverage existing and new partnerships to sustain and expand Poder Popular de Fallbrook, including VCC Fallbrook clinic staff and Mission Resource Conservation District that oversees the Fallbrook Community Garden.

Program Objectives & Measurable Outcomes

Objective 1: By June 30, 2026, hold four quarterly meetings with the Poder Popular Lideres at the Fallbrook Community Garden to identify 5-6 high priority needs.

Activities:

VCC plans to work closely with its 10 trained Líderes by hosting quarterly volunteer meetings at the Fallbrook Community Garden. This will require setting up a defined, outdoor meeting space with items such as picnic tables, umbrellas, benches, and office supplies that can be used by volunteers during formal and informal meetings. When the weather does not permit outdoor assembly, meetings will take place in an alternate location such as the Fallbrook Library.

At the quarterly meetings, the Líderes and VCC staff will develop a wide range of projects to improve community health and wellness. Past priorities have ranged from parental education about the dangers of fentanyl to mental health education and resources. The Líderes will generate an initial list of likely projects or campaigns, and then reach out to a wide range of community members for feedback on

priority needs. High on the list of community stakeholders to liaison with are bilingual and monolingual parents that may be hard to reach. In addition, other targets include teachers, youth leadership at the local high school, area clinicians, first responders as well as youth organizations. VCC staff will help volunteers to design a simple tool to rank the list of priorities and compile comments from Fallbrook residents. The final list of 4-5 top priorities will be shared with those that provided feedback and broadcast to the broader community via social media and existing e-news channels of Fallbrook organizations. Residents will be invited to join Poder Popular meetings and engage in identified community wellness campaigns to address at least 3 of those priorities in this grant term.

Meetings will be facilitated by VCC staff who will take notes and guide members in their volunteer activities. Impact will be measured by logging meeting attendance.

Objective 2: By June 30, 2026, conduct six Platicas (educational workshops) and engage 250 community members through Lideres-led outreach and education.

Activities:

Once priority community needs have been identified, VCC staff will train Poder Popular Líderes on each selected issue to be disseminated into the broader Fallbrook community. Educational materials in English and Spanish will be created, while a list of community resources and local agencies will be developed for distribution to the community.

Following training, the Lideres will host six Platicas (structured educational workshops) for Fallbrook residents at convenient community locations. The workshops will be promoted through community flyers and on social media channels. The Platicas will be used to share information, raise awareness, and promote dialogue on important health and wellness issues impacting the Fallbrook community. In addition to receiving accurate and culturally responsive educational information, the Platicas will provide a safe place for participants to ask questions and share experiences. Through the workshops, the Lideres aim to bridge gaps in knowledge, reduce misinformation, and empower Fallbrook residents to take proactive steps toward improving their well-being. The Platicas also strengthen social networks and collective action, which will contribute to the long-term health and resilience of the Fallbrook community.

To measure the success of the Platicás, VCC will document participation at each workshop. VCC will

track the number of attendees, and the Líderes will provide feedback on the level of interaction, questions asked, and type of discussions during the workshop.

Objective 3: By June 30, 2026, engage 100 Fallbrook residents in one community health fair.

Activities:

VCC will invite community partners, local Fallbrook agencies, and other health professionals to participate in a Fallbrook health fair, which will be hosted at a convenient, accessible location. A diverse range of activities will be provided, which are designed to enhance health awareness, provide preventive care, and connect Fallbrook attendees with essential resources. The event will provide health screenings, such as blood pressure and glucose tests. Educational sessions and demonstrations will supply information and guidance on topics such as nutrition, chronic disease prevention, and mental health awareness. Fallbrook residents will also be provided free immunizations, wellness check-ups, and reproductive health services to support preventive healthcare efforts. The health fair will also connect community members to available resources and offer activities such health insurance enrollment assistance, mental health referrals, and social services related to housing, food, and employment. To create an engaging and inclusive environment, the health fair will also include family-friendly activities like games, face painting, raffles, and giveaways, along with opportunities to meet local healthcare providers.

The success of the health fair will be gauged through various metrics. VCC will track the number of individuals who attend the health fair, the number of community members who engage in health screenings as well as the number of immunizations administered. In addition, VCC will compile the number of community partners engaged, such as healthcare providers and local nonprofits, in addition to the number of health materials (i.e. flyers, brochures) distributed. The number of referrals made to follow-up medical care or social services will also be documented.

Financial Reporting & Budget

Funding History

NO

Program Budget

 VCC 25-26 FRHD CHC Program Budg... .xlsx



Vista Community Clinic 2024-2025 Board of Directors

<p>Fernando Sanudo Chief Executive Officer Fernando@vcc.org (760) 631-5000 x 7164</p>	<p>Karen Lopez Administrative Assistant Karen.A.Lopez@vcc.org (760) 631-5000 x 1131</p>	<p>Admin Fax: (760) 295-3850</p>
<p>Michael Hire President Navy/Marine Corps Relief 1452 Eastmore Pl. Oceanside, CA 92056 (h) 760-758-0206 (c) 760-519-0185 mikehire@cox.net</p>	<p>Lisa Winberg Member Riverside County Office of Education 35788 Quail Run Street Murrieta, CA 92562 (c) 831-588-2320 lisalwinberg@gmail.com</p>	<p>Jose Aponte Member County of San Diego 3364 Ironwood Pl. Oceanside CA, 92056 (c) 760-214-8224 josecyn@cox.net</p>
<p>Mark Phillipi Vice President State Farm Insurance 1351 G-3 S. Beach Blvd La Habra, CA 90631 (w) 562 943-0147 (c) 714-326-8726 markephillipi@yahoo.com</p>	<p>Kwan Lee Member MartPlan Insurance Agency, Inc. 1001 W. Whittier Blvd. La Habra, CA 90631 (w) 562-691-9414 kwan@martplaninsurance.com</p>	<p>Monica Nava Member San Diego Co. Office of Education 2951 Cape Cod Circle Carlsbad, CA 92010 (c) 760- 212-3659 Mcnava@sbcglobal.net</p>
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¿Le gustaría
ayudar a tu
comunidad?

¿Le gustaría ser
líder
comunitario?

¿Le gustaría que
su comunidad
aprenda a cuidar
de su salud?

¡ÚNETE a Poder Popular de Fallbrook!

poder popular



para la salud del pueblo

¡Aprenda sobre el liderazgo comunitario!

Tiempo y horarios para las reuniones por ser determinadas. Niños bienvenidos con sus padres.

Ubicación:

Fallbrook Regional Community Health and Wellness Center
1636 E. Mission Rd, Fallbrook, CA 92028

Para apuntarse o para aprender
más, por favor llame a:

Edith Lopez



(760) 691-6286

**VISTA COMMUNITY CLINIC
REVENUE AND EXPENSE REPORT
AS OF 12/31/2024**

REVENUE:

Patient Fees	43,010,431
Contracts	9,048,216
Other Revenue	1,070,099
Total Revenue	<u>53,128,746</u>

EXPENSES:

Salaries	34,469,366
Fringe Benefits	6,721,267
Patient Contract Services	1,253,377
Non-Patient Contr Svcs	673,010
Supplies	2,831,665
Communications	426,962
Travel	230,561
Equipment	1,046,266
Facilities	1,511,297
Insurance	283,536
Financing	93,720
Recruitment	209,007
Depreciation	960,947
Other	785,802
Outreach	277,656
Total Expenses	<u>51,774,440</u>

NET:

1,354,306

Vista Community Clinic
Balance Sheet as of December 31, 2024

*******Assets*******

Cash

Cash	\$	13,070,961
Short-term Investments	\$	92,925
Total Cash & Cash Equivalents	\$	13,163,886

Other Assets

Accounts Receivable	\$	5,410,712
OB Panel Receivable	\$	27,381
Grants Receivable	\$	2,266,183
Estimated Third Party Settlements	\$	11,882,922
Inventories	\$	6,778
Prepaid Expenses and Deposits	\$	2,826,444
Total Other Assets	\$	22,420,421

Fixed Assets

Land-Vale Terrace	\$	894,006
Land-995 Vale Terrace	\$	625,000
Land-Grapevine	\$	825,000
Land-Pier View	\$	214,402
Land-La Tortuga	\$	1,362,622
Land-Lake Elsinore	\$	862,613
Land-La Habra	\$	78,847
Construction in Progress	\$	370,986
Building-Vale Terrace	\$	3,277,316
Building-Women's Center	\$	5,965,237
VTB Parking Garage	\$	7,960,505
Building-Grapevine	\$	3,033,558
Building-Pier View	\$	655,091
Building-Horne	\$	422,694
Building-La Tortuga	\$	4,057,991
Building-Lake Elsinore	\$	7,985,175
Building-La Habra	\$	14,134
Leaseholds	\$	97,147
Vans	\$	1,096,155
Equipment	\$	1,185,862
Total Fixed Assets	\$	40,984,340

Other Assets

Practice Acquisition	\$	186,000
Right of Use - Operating Leases	\$	2,527,885
Board Designated Investments	\$	14,952,461
Total Other Assets	\$	17,666,346

Total Assets

\$ 94,234,993

*******Liabilities*******

Accounts Payable	\$	2,329,729
Accrued Payroll	\$	1,069,404
Accrued Vacation	\$	3,424,744
Accrued CHAP	\$	280,000
Deferred Revenue	\$	1,474,319
Leases	\$	2,566,128
CNB Loan	\$	243,323
CHFFA Loan	\$	110,735
BQuest Loan	\$	561,102
CNB LE Construction Loan	\$	2,214,533
Other LT Liabilities	\$	3,000,000
Total Liabilities	\$	17,274,018

*******Fund Balance*******

Beginning Fund Balance & Reserve	\$	75,606,669
Current Excess/Deficit	\$	1,354,306
Total Fund Balance	\$	76,960,975

Total Liabilities and Fund Balance

\$ 94,234,993

Days in Receivables

24.00

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2023

Department of the Treasury Internal Revenue Service

Do not enter social security numbers on this form as it may be made public. Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

A For the 2023 calendar year, or tax year beginning 07/01/2023 and ending 06/30/2024

B Check if applicable: C Name of organization VISTA COMMUNITY CLINIC D Employer identification number 95-2815615 E Telephone number 760-631-5000 G Gross receipts \$ 108,778,372

I Tax-exempt status: 501(c)(3) H(a) Is this a group return for subordinates? H(b) Are all subordinates included? H(c) Group exemption number

J Website: K Form of organization: Corporation L Year of formation: 1972 M State of legal domicile: CA

Part I Summary

Table with 2 columns: Description and Amount. Rows include mission statement, governance checks, and financial metrics like revenue and expenses.

Table with 3 columns: Description, Prior Year, and Current Year. Rows include revenue breakdown, expenses, and net assets.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Sign Here: Signature of officer Fernando Sanudo, CEO. Date field.

Paid Preparer Use Only: Print/Type preparer's name Jeremy Ware, Preparer's signature, Date, Check self-employed, PTIN P00642659.

May the IRS discuss this return with the preparer shown above? See instructions Yes No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission:
The mission of Vista Community Clinic is to advance community health and hope by providing access to premier health services and education for those who need it most.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 88,786,877 including grants of \$ 0) (Revenue \$ 88,223,274)
Vista Community Clinic provided health care and health education services to over 70,000 patients with over 306,000 patient encounters during the fiscal year.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe on Schedule O.)
(Expenses \$ 0 including grants of \$ 0) (Revenue \$ 0)

4e Total program service expenses 88,786,877

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
c Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
14a Did the organization maintain an office, employees, or agents outside of the United States?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I. See instructions</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	<input type="checkbox"/>	<input type="checkbox"/>
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Part IV Checklist of Required Schedules (continued)

		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		✓
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	✓	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		✓
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		✓
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		✓
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II		✓
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III		✓
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).		
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV		✓
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV		✓
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV		✓
29	Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M	✓	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		✓
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		✓
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		✓
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		✓
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1		✓
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		✓
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		✓
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		✓
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O	✓	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

		Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		53
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		0
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	✓	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 1051		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		2b ✓	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?			3a ✓
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O			3b
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?			4a ✓
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a ✓
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			5b ✓
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?			5c
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?			6a ✓
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			6b
7	Organizations that may receive deductible contributions under section 170(c).			
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?			7a ✓
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			7b
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			7c ✓
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			7e ✓
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			7f ✓
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			7g
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			7h
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?			8
9	Sponsoring organizations maintaining donor advised funds.			
a	Did the sponsoring organization make any taxable distributions under section 4966?			9a
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?			9b
10	Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12	10a		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11	Section 501(c)(12) organizations. Enter:			
a	Gross income from members or shareholders	11a		
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?			12a
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.			
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.			13a
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b		
c	Enter the amount of reserves on hand	13c		
14a	Did the organization receive any payments for indoor tanning services during the tax year?			14a ✓
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O			14b
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.			15 ✓
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.			16 ✓
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.			17

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
	1a 14		
b	Enter the number of voting members included on line 1a, above, who are independent		
	1b 14		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		✓
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		✓
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		✓
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		✓
6	Did the organization have members or stockholders?		✓
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		✓
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		✓
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	✓	
b	Each committee with authority to act on behalf of the governing body?	✓	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		✓

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		✓
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	✓	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	✓	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	✓	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	✓	
13	Did the organization have a written whistleblower policy?	✓	
14	Did the organization have a written document retention and destruction policy?	✓	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official	✓	
b	Other officers or key employees of the organization	✓	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		✓
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed CA
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records.

Michele Lambert, (760)631-5000
 1000 Vale Terrace, Vista, CA 92084

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants, and Other Similar Amounts	1a	Federated campaigns	1a 0					
	b	Membership dues	1b 0					
	c	Fundraising events	1c 71,564					
	d	Related organizations	1d 0					
	e	Government grants (contributions)	1e 15,383,930					
	f	All other contributions, gifts, grants, and similar amounts not included above	1f 2,823,730					
	g	Noncash contributions included in lines 1a-1f	1g \$ 253,712					
	h	Total. Add lines 1a-1f						18,279,224
	Program Service Revenue	2a	Net patient service revenue					Business Code 621400
b		-----						
c		-----						
d		-----						
e		-----						
f		All other program service revenue		11,383,524	11,383,524	0	0	
g		Total. Add lines 2a-2f		88,223,274				
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		728,365	0	0	728,365	
	4	Income from investment of tax-exempt bond proceeds		0	0	0	0	
	5	Royalties		0	0	0	0	
	6a	Gross rents	(i) Real	(ii) Personal				
			6a					
			6b					
	c	Rental income or (loss)	6c 0	0				
	d	Net rental income or (loss)						
	7a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
			7a					
			7b					
	c	Gain or (loss)	7c 0	0				
	d	Net gain or (loss)						
	8a	Gross income from fundraising events (not including \$ 0 of contributions reported on line 1c). See Part IV, line 18						
			8a					
8b								
c	Net income or (loss) from fundraising events							
9a	Gross income from gaming activities. See Part IV, line 19							
		9a						
		9b						
c	Net income or (loss) from gaming activities							
10a	Gross sales of inventory, less returns and allowances							
		10a						
		10b						
c	Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11a	-----	Business Code					
	b	-----						
	c	-----						
	d	All other revenue		1,547,509	1,547,509	0	0	
	e	Total. Add lines 11a-11d		1,547,509				
12	Total revenue. See instructions		108,778,372	89,770,783	0	728,365		

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2	Grants and other assistance to domestic individuals. See Part IV, line 22				
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	1,532,053		1,532,053	
6	Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	60,899,011	56,060,117	4,556,192	282,702
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	1,297,861	1,116,311	178,660	2,890
9	Other employee benefits	6,871,930	5,997,888	820,146	53,896
10	Payroll taxes	4,508,751	4,045,379	442,880	20,492
11	Fees for services (nonemployees):				
a	Management				
b	Legal	288,214		288,214	
c	Accounting	50,760		50,760	
d	Lobbying				
e	Professional fundraising services. See Part IV, line 17				
f	Investment management fees	65,706		65,706	
g	Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	5,840,835	5,108,218	732,617	
12	Advertising and promotion	14,864	2,199	12,665	
13	Office expenses	1,771,122	1,353,941	415,107	2,074
14	Information technology	2,154,276	1,432,011	720,664	1,601
15	Royalties				
16	Occupancy	3,895,085	3,618,945	273,802	2,338
17	Travel	453,930	364,847	89,083	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	178,568	57,226	121,342	
20	Interest	113,300		113,300	
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	1,946,123	1,613,557	330,572	1,994
23	Insurance	1,253,050	311,426	941,425	199
24	Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a	-----				
b	-----				
c	-----				
d	-----				
e	All other expenses	11,758,332	7,704,812	3,915,779	137,741
25	Total functional expenses. Add lines 1 through 24e	104,893,771	88,786,877	15,600,967	505,927
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year	
Assets	1	Cash—non-interest-bearing	5,563,969	1	4,998,036
	2	Savings and temporary cash investments	23,186,873	2	23,044,541
	3	Pledges and grants receivable, net	2,124,628	3	2,557,453
	4	Accounts receivable, net	5,240,100	4	6,047,994
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use	7,936	8	6,778
	9	Prepaid expenses and deferred charges	1,289,132	9	2,355,352
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 67,166,464		
	b	Less: accumulated depreciation	10b 23,286,791		
	11	Investments—publicly traded securities		11	
	12	Investments—other securities. See Part IV, line 11		12	
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets	248,000	14	186,000
	15	Other assets. See Part IV, line 11	4,833,359	15	11,268,385
16	Total assets. Add lines 1 through 15 (must equal line 33)	86,633,912	16	94,344,212	
Liabilities	17	Accounts payable and accrued expenses	6,997,150	17	11,513,110
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties	6,673,780	23	5,983,519
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D	0	25	0
	26	Total liabilities. Add lines 17 through 25	13,670,930	26	17,496,629
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.				
	27	Net assets without donor restrictions	71,817,432	27	75,498,455
	28	Net assets with donor restrictions	1,145,550	28	1,349,128
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.				
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
32	Total net assets or fund balances	72,962,982	32	76,847,583	
33	Total liabilities and net assets/fund balances	86,633,912	33	94,344,212	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	108,778,372
2	Total expenses (must equal Part IX, column (A), line 25)	2	104,893,771
3	Revenue less expenses. Subtract line 2 from line 1	3	3,884,601
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	72,962,982
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	76,847,583

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? . . . If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		✓
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	✓	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? . . . If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	✓	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	✓	
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits .	✓	

**SCHEDULE A
(Form 990)**

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Name of the organization VISTA COMMUNITY CLINIC	Employer identification number 95-2815615
---	---

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
 - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
 (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	15,337,613	17,251,311	23,906,261	25,107,897	18,279,224	99,882,306
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	15,337,613	17,251,311	23,906,261	25,107,897	18,279,224	99,882,306
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						99,882,306

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	15,337,613	17,251,311	23,906,261	25,107,897	18,279,224	99,882,306
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	290,498	226,054	294,800	604,591	728,365	2,144,308
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						102,026,614
12 Gross receipts from related activities, etc. (see instructions)				12		
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f))	14	97.9 %
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	98.26 %
16a 33 1/3% support test—2023. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
b 33 1/3% support test—2022. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10%-facts-and-circumstances test—2023. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10%-facts-and-circumstances test—2022. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2023

Department of the Treasury Internal Revenue Service

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Open to Public Inspection

Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization: VISTA COMMUNITY CLINIC; Employer identification number: 95-2815615

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, and questions about donor advisement.

Part II Conservation Easements

Table with 2 columns: Held at the End of the Tax Year. Rows include purpose of easements, total number of easements, and monitoring details.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets

Table with 2 columns: Revenue, Assets. Rows include questions about reporting art and historical treasures.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3** Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).
- a** Public exhibition
 - b** Scholarly research
 - c** Preservation for future generations
 - d** Loan or exchange program
 - e** Other
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? . . . Yes No

Part IV Escrow and Custodial Arrangements

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a** Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table.
- | | Amount |
|--|-----------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	245,134	229,244	0	0	0
b Contributions	0	0	0	0	0
c Net investment earnings, gains, and losses	22,192	15,890	0	0	0
d Grants or scholarships	0	0	0	0	0
e Other expenditures for facilities and programs	0	0	0	0	0
f Administrative expenses	0	0	0	0	0
g End of year balance	267,326	245,134	0	0	0

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a** Board designated or quasi-endowment _____ 100 %
- b** Permanent endowment _____ 0 %
- c** Term endowment _____ 0 %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i)** Unrelated organizations?
- (ii)** Related organizations?

	Yes	No
3a(i)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3a(ii)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3b	<input type="checkbox"/>	<input type="checkbox"/>

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	0	4,866,890	0	4,866,890
b Buildings	0	41,064,381	14,049,621	27,014,760
c Leasehold improvements	0	10,690,066	3,605,886	7,084,180
d Equipment	0	7,688,629	5,631,284	2,057,345
e Other	0	2,856,498	0	2,856,498
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				43,879,673

Part VII Investments—Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other _____		
(A) _____		
(B) _____		
(C) _____		
(D) _____		
(E) _____		
(F) _____		
(G) _____		
(H) _____		
Total. (Column (b) must equal Form 990, Part X, line 12, col. (B))		

Part VIII Investments—Program Related

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) _____		
(2) _____		
(3) _____		
(4) _____		
(5) _____		
(6) _____		
(7) _____		
(8) _____		
(9) _____		
Total. (Column (b) must equal Form 990, Part X, line 13, col. (B))		

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) Estimated third party settlements	11,268,385
(2) _____	
(3) _____	
(4) _____	
(5) _____	
(6) _____	
(7) _____	
(8) _____	
(9) _____	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	11,268,385

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) _____	
(3) _____	
(4) _____	
(5) _____	
(6) _____	
(7) _____	
(8) _____	
(9) _____	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	0

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII .

**SCHEDULE G
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization
VISTA COMMUNITY CLINIC

Employer identification number
95-2815615

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

- 1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.
- a** Mail solicitations
 - b** Internet and email solicitations
 - c** Phone solicitations
 - d** In-person solicitations
 - e** Solicitation of non-government grants
 - f** Solicitation of government grants
 - g** Special fundraising events
- 2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? **Yes** **No**
- b** If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total						

- 3** List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

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Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		Annual Gala (event type)	Pickleball Tournament (event type)	0 (total number)	
Revenue	1 Gross receipts	183,385	25,818		209,203
	2 Less: Contributions	0	0		0
	3 Gross income (line 1 minus line 2)	183,385	25,818		209,203
Direct Expenses	4 Cash prizes	0	0		0
	5 Noncash prizes	0	0		0
	6 Rent/facility costs	0	0		0
	7 Food and beverages	0	0		0
	8 Entertainment	0	0		0
	9 Other direct expenses	133,903	3,736		137,639
	10 Direct expense summary. Add lines 4 through 9 in column (d)				137,639
11 Net income summary. Subtract line 10 from line 3, column (d)				71,564	

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
		1 Gross revenue			
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
7 Direct expense summary. Add lines 2 through 5 in column (d)					
8 Net gaming income summary. Subtract line 7 from line 1, column (d)					

9 Enter the state(s) in which the organization conducts gaming activities: _____
a Is the organization licensed to conduct gaming activities in each of these states? Yes No
b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No
b If "Yes," explain: _____

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information
For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Name of the organization

Employer identification number

VISTA COMMUNITY CLINIC

95-2815615

Part I Questions Regarding Compensation

	Yes	No
<p>1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.</p> <p> <input type="checkbox"/> First-class or charter travel <input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Travel for companions <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Discretionary spending account <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) </p>		
<p>b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain.</p>	1b	
<p>2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?</p>	2	
<p>3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.</p> <p> <input type="checkbox"/> Compensation committee <input type="checkbox"/> Written employment contract <input type="checkbox"/> Independent compensation consultant <input type="checkbox"/> Compensation survey or study <input type="checkbox"/> Form 990 of other organizations <input checked="" type="checkbox"/> Approval by the board or compensation committee </p>		
<p>4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:</p>		
<p>a Receive a severance payment or change-of-control payment?</p>	4a	✓
<p>b Participate in or receive payment from a supplemental nonqualified retirement plan?</p>	4b	✓
<p>c Participate in or receive payment from an equity-based compensation arrangement?</p> <p>If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.</p>	4c	✓
<p>Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.</p>		
<p>5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:</p>		
<p>a The organization?</p>	5a	✓
<p>b Any related organization?</p> <p>If "Yes" on line 5a or 5b, describe in Part III.</p>	5b	✓
<p>6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:</p>		
<p>a The organization?</p>	6a	✓
<p>b Any related organization?</p> <p>If "Yes" on line 6a or 6b, describe in Part III.</p>	6b	✓
<p>7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III.</p>	7	✓
<p>8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III.</p>	8	✓
<p>9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?</p>	9	

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

Name of the organization

Employer identification number

VISTA COMMUNITY CLINIC

95-2815615

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16	✓	1	107,141	FMV
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement **29** 0

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		✓
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	✓	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		✓
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

**SCHEDULE O
(Form 990)**

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

2023

Attach to Form 990 or Form 990-EZ.

Open to Public Inspection

Go to www.irs.gov/Form990 for the latest information.

Department of the Treasury
Internal Revenue Service

Name of the organization

Employer identification number

VISTA COMMUNITY CLINIC

95-2815615

Form 990, Part VI, Section B, Line 11b - The Form 990 is reviewed by senior management and provided to the Board of Directors for review, prior to filing.

Form 990, Part VI, Section B, Line 12c - Board Members are required to disclose conflicts of Interest each year; policy is enforced by VCC's Compliance department, headed by Dorothy Lujan, Chief Compliance Officer. Additionally, new Board Members are asked to disclose as part of their onboarding process.

Form 990, Part VI, Section B, Line 15 - Salary information compiled by CHRO using external sources (relevant labor market data and regional community clinic data, etc.). Meeting of Comp Committee held to review formal structured performance appraisal. Suggested salary, goals/objectives brought to full BOD for approval and vote, all of which is recorded in BOD meeting minutes. Comp Committee meeting held mid-year to review goals/objectives.

Form 990, Part VI, Section C, Line 19 - Available upon request.

Form 990, Part IX, Line 24e - Other operating expenses.

Audited Financial Statements

Vista Community Clinic

For the Years Ended June 30, 2024 and 2023

Vista Community Clinic

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Independent Auditor's Report

Board of Directors
Vista Community Clinic
Vista, California

Opinion

We have audited the accompanying financial statements of Vista Community Clinic, ("VCC"), which comprise the balance sheets as of June 30, 2024, and 2023, and the related statements of operations and changes in net assets, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Vista Community Clinic as of June 30, 2024, and 2023, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about VCC's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but not absolute assurance, and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 16, 2024, on our consideration of VCC's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering VCC's internal control over financial reporting and compliance.

CAW, LLP

Fresno, California

October 16, 2024

Vista Community Clinic
Balance Sheets
June 30, 2024 and 2023

	2024	2023
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 4,998,036	\$ 5,563,969
Short-term investments	16,005,898	15,280,006
Patient accounts receivable, net	6,047,994	5,240,100
Grants, contracts and other receivables	2,557,453	2,120,628
Pledges receivable	-	4,000
Estimated third-party payor settlements	11,268,385	4,833,359
Inventories	6,778	7,936
Prepaid assets	2,355,352	1,289,132
Total current assets	43,239,896	34,339,130
Property and equipment, net	41,351,788	41,483,497
Practice acquisition	186,000	248,000
Right of use asset	2,527,885	2,656,418
Board designated investments	7,038,643	7,906,867
Total assets	\$ 94,344,212	\$ 86,633,912
LIABILITIES AND NET ASSETS		
Liabilities:		
Current liabilities:		
Accounts payable	\$ 4,589,242	\$ 2,358,527
Accrued payroll liabilities	6,189,938	3,926,453
Estimated third-party payor settlements	733,930	712,170
Lease liability, current portion	605,963	528,522
Long-term debt, current portion	580,400	561,591
Total current liabilities	12,699,473	8,087,263
Lease liability	1,960,165	2,166,276
Long-term debt	2,836,991	3,417,391
Total liabilities	17,496,629	13,670,930
Net Assets:		
Net assets without donor restrictions	75,498,455	71,817,432
Net assets with donor restriction	1,349,128	1,145,550
Total net assets	76,847,583	72,962,982
Total liabilities and net assets	\$ 94,344,212	\$ 86,633,912

See accompanying Notes to the Financial Statements

Vista Community Clinic
Statements of Operations and Changes in Net Assets
For the years ended June 30, 2024 and 2023

	2024	2023
Change in net assets without donor restrictions		
Revenues and other support:		
Patient service revenue, net	\$ 76,839,750	\$ 60,165,643
Capitation revenue	11,383,524	11,042,870
Grant and contract revenue	15,383,930	22,023,262
Contributions	704,200	784,524
In-kind contributions	253,712	161,459
Other	2,275,874	1,727,927
Net assets released from restrictions	1,733,804	1,590,760
Total unrestricted revenue and other support	108,574,794	97,496,445
Expenses:		
Salaries & benefits	75,109,606	67,458,679
Other operating expenses	10,584,833	7,492,518
Medical supplies and drugs	6,315,842	5,030,335
Contract services	6,179,809	5,939,237
Space costs	2,937,276	2,872,913
Depreciation	1,946,123	1,946,848
Insurance	1,253,051	484,476
Travel, conferences and meetings	453,931	321,684
Interest	113,300	130,946
Total expenses	104,893,771	91,677,636
Increase in net assets without donor restrictions	3,681,023	5,818,809
Change in net assets with donor restrictions		
Contributions	1,937,382	2,138,652
Net assets released from donor restrictions	(1,733,804)	(1,590,760)
Change in net assets with donor restriction	203,578	547,892
Increase in net assets	3,884,601	6,366,701
Net Assets:		
Net assets, beginning of year	72,962,982	66,596,281
Net assets, end of year	\$ 76,847,583	\$ 72,962,982

See accompanying Notes to the Financial Statements

Vista Community Clinic
Statements of Cash Flows
For the years ended June 30, 2024 and 2023

	2024	2023
Cash flows from operating activities:		
Change in net assets	\$ 3,884,601	\$ 6,366,701
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	1,884,123	1,884,848
Practice purchase amortization	62,000	62,000
Unrealized gain	(652,476)	(344,565)
Non-cash lease expense	(137)	38,380
Changes in operating assets and liabilities:		
Patient accounts receivable, net	(807,894)	(1,004,819)
Grants, contracts and other receivables	(436,825)	1,641,897
Pledge receivable	4,000	-
Estimated third-party payor settlements	(6,413,266)	(1,310,576)
Inventories	1,158	(297)
Prepaid assets	(1,066,220)	167,774
Accounts payable	2,230,715	439,810
Accrued payroll and other liabilities	2,263,485	(1,021,221)
Net cash provided by operating activities	953,264	6,919,932
Cash flows from investing activities:		
Purchase of investments	(29,126,226)	(34,295,587)
Purchase of practice	-	(310,000)
Sale/maturity of investments	29,921,034	26,878,481
Net acquisition of property and equipment	(1,752,414)	(5,724,778)
Net cash used in investing activities	(957,606)	(13,451,884)
Cash flows from financing activities:		
Principal payments on long-term debt	(561,591)	(543,851)
Net cash used in in financing activities	(561,591)	(543,851)
Net decrease in cash and cash equivalents	\$ (565,933)	\$ (7,075,803)
Cash at beginning of year:	5,563,969	12,639,772
Cash at end of year:	\$ 4,998,036	\$ 5,563,969
Supplemental disclosure of cash flow information:		
Interest paid	\$ 113,300	\$ 130,946

See accompanying Notes to the Financial Statements

Vista Community Clinic
Notes to the Financial Statements
For the years ended June 30, 2024 and 2023

Note A: Organization and Operations

Vista Community Clinic ("VCC") a nonprofit organization operates healthcare facilities at twelve sites in San Diego, Riverside, and Orange County. Vista Community Clinic provides a variety of medical, dental, mental health and health education services providing low-cost, high quality, comprehensive primary care services to residents of those counties.

Vista Community Clinic derives its support through grants and contracts with the U.S. Department of Health and Human Services ("DHHS"), the State of California, the County of San Diego, and various other entities. Additionally, revenues are derived from patient fees and third party charges.

Note B: Summary of Significant Accounting Policies

Cash and Cash Equivalents:

For purposes of the statement of cash flows, Vista Community Clinic considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. As of June 30, 2024 and 2023 the carrying amount of all the accounts, net of outstanding checks, were \$4,998,036 and \$5,563,969, respectively. Per the various financial institutions as of June 30, 2024 and 2023, approximately \$500,000 and \$500,000, respectively was covered by federal depository insurance.

Patient Accounts Receivable:

Patient accounts receivable are recorded at amounts that reflect the consideration to which VCC expects to be entitled in exchange for providing patient care. Patient receivables are recorded in the accompanying balance sheet net of implicit and explicit price concessions, which reflect management's estimate of the transaction price. VCC estimates the transaction price based on negotiated contractual agreements, historical experience, and current market conditions. The initial estimate of the transaction price is determined by reducing the standard charge by any contractual adjustments, discounts, and implicit price concessions and is recorded through a reduction of gross revenue and a credit to patient receivables. Subsequent changes to the estimate of the transaction price are generally recorded as adjustments to patient service revenue in the period of the change.

Patient receivables are due from patients, third-party payors (including health insurers and government programs) and others. As a service to the patient, VCC bills third-party payors directly and bills the patient when the patient's responsibility for copays, coinsurance, and deductibles is determined. Patient accounts receivable are due in full when billed. VCC does not have a policy to charge interest on past due accounts.

No material credit loss expense has been recognized for the years ended June 30, 2024 and 2023.

As of June 30, 2022, patient accounts receivable, net was \$4,235,281.

Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles in the United States requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates. Management believes these estimates are reasonable.

Vista Community Clinic
Notes to the Financial Statements
For the years ended June 30, 2024 and 2023

Note B: Summary of Significant Accounting Policies (Continued)

Property, Building and Equipment:

Land, building and equipment are carried at cost or estimated fair value at date of acquisition. VCC capitalizes all acquisitions greater than \$5,000. Depreciation is calculated by the straight-line method over the estimated useful lives of the assets ranging from three to thirty-nine years. Leasehold improvements are amortized on a straight-line method over the estimated useful life of the improvement or the term of the lease, whichever is less. Construction-in-progress is recorded at cost and is capitalized upon completion. Depreciation is recorded when construction is substantially complete, and the assets are placed in service.

Reclassifications:

Certain prior year amounts may have been reclassified to conform to the current year financial statement presentation.

Net Assets with Donor Restrictions:

Contributions, including government grants and contracts, are recorded as donor restricted if they are received with donor stipulations that limit the use of the donated asset. When a donor restriction expires, that is, when a stipulated time restrictions ends or purpose restriction is accomplished, donor restricted assets are reclassified to net assets without donor restrictions and reported in the statement of operations and changes in net assets as net assets released from restrictions. Donor-restricted contributions whose restrictions expire during the same fiscal year are recognized as unrestricted revenue.

Income Taxes:

Vista Community Clinic is a private not-for-profit corporation organized under the laws of the State of California. VCC has been determined to be exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and Section 23701d of the State of California Revenue and Taxation Code by the IRS and Franchise Tax Board, respectively. VCC's returns are subject to examination by federal and state taxing authorities generally for three years after they are filed.

Revenue Recognition:

Net patient service revenue is reported at the amount that reflects the consideration to which VCC expects to be entitled in exchange for providing patient care. These amounts are due from patients, third-party payers (including health insurers and government programs), and others and includes variable consideration for retroactive revenue adjustments due to settlement of audits, reviews, and investigations. Generally, VCC bills the patients and third-party payers several days after the services are performed. Revenue is recognized as performance obligations are satisfied.

VCC provides medical, dental, mental health, health education and enabling services to eligible patients at a discounted rate or for a nominal fee, based on eligibility determined by the patient's household size and income.

VCC has agreements with various plans to provide medical services to subscribing Medi-Cal participants. Under the agreements, VCC received monthly capitation payments based on the number of participants, regardless of the services actually performed by VCC. Capitation payments are recognized as capitation revenue during the period in which VCC is obligated to provide services to participants. VCC also receives interim payments from the Medi-Cal program. These payments are reconciled on an annual basis to insure VCC ultimately receives the established Medi-Cal payment rate for all visits under these contracts.

Vista Community Clinic
Notes to the Financial Statements
For the years ended June 30, 2024 and 2023

Note B: Summary of Significant Accounting Policies (Continued)

Revenue from government grants and contracts restricted for use in specific activities is recognized in the period when expenditures have been incurred in compliance with the grantor's restrictions. Capital grants and contributions consist of grants and contributions or resources that are restricted by the grantors or donors for capital asset purposes-to acquire, construct or renovate capital assets associated with the restricted purpose. Capital grants and contributions are recorded as increases to net assets with donor restrictions when cash is received in advance of acquisition of capital assets. In absence of donor stipulations to the contrary, capital grants and contributions are recorded as revenue during the fiscal year in which the assets are acquired. Cash received in excess of revenue recognized is recorded as deferred revenue.

Inventories:

Inventories consist of pharmaceutical, medical and office supplies and are stated at cost. Due to rapid turnover of supplies, cost approximates market value.

Recently Adopted Accounting Pronouncement:

Accounting Standards Update (“ASU”) No. 2016-13, *Measurement of Credit Losses on Financial Instruments*, requires VCC to present financial assets measured at amortized cost at the net amount expected to be collected over their remaining contractual lives. Estimated credit losses are based on relevant information about historical experience, current conditions, and reasonable supportable forecasts that affect the collectability of the reported amounts. VCC adopted ASU No. 2016-13 on July 1, 2023. The adoption of this ASU did not have a material impact on the financial statements, but required some additional disclosures.

Subsequent Events:

VCC has evaluated all events and transactions that occurred after June 30, 2024, and through October 16, 2024, the date of the financial statements and notes to financial statement were available to be issued. During this period no events or transactions occurred that would require adjustments of the financial statements or disclosure in the accompanying notes.

Vista Community Clinic
Notes to the Financial Statements
For the years ended June 30, 2024 and 2023

Note C: Fair Value of Financial Instruments

Financial Accounting Standards Board's (FASB) Accounting Standard Codification (ASC) 820, *Fair Value Measurements and Disclosures*, requires the fair value of financial assets and liabilities to be determined using a specific fair-value hierarchy. The objective of the fair value measurement of financial instruments is to reflect the hypothetical amounts at which VCC could sell assets or transfer liabilities in an orderly transaction between market participants at the measurement date. FASB ASC 820 describes three levels of inputs that may be used to measure fair value:

Level 1 Quoted prices in active markets for identical assets;

Level 2 Observable inputs other than Level 1 prices, such as quoted prices for similar assets; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets;

Level 3 Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets.

The following table presents financial instruments measured at fair value on a recurring basis in accordance with FASB ASC 820 as of June 30, 2024 and 2023:

June 30, 2024:	Fair Value	Fair Value Measurement Using		
		Level 1	Level 2	Level 3
Corporate bonds	\$ 4,549,505	\$ -	\$ 4,549,505	\$ -
US government bonds	5,177,462	-	5,177,462	-
Fixed income mutual funds	1,037,329	-	1,037,329	-
Mutual funds	1,289,009	-	1,289,009	-
Foreign bonds	688,364	-	688,364	-
Stock	2,702,997	2,702,997	-	-
Beneficial interest in assets held at the Rancho Santa Fe Foundation Endowment	422,913	-	422,913	-
Beneficial interest in assets held at the Jewish Community Endowment	12,097	-	12,097	-
Total	\$ 15,879,675	\$ 2,702,997	\$13,176,678	\$ -

Vista Community Clinic
Notes to the Financial Statements
For the years ended June 30, 2024 and 2023

Note C: Fair Value of Financial Instruments (Continued)

June 30, 2023:	Fair Value	Fair Value Measurement Using		
		Level 1	Level 2	Level 3
Corporate bonds	\$ 4,299,422	\$ -	\$ 4,299,422	\$ -
US government bonds	5,113,925	-	5,113,925	-
Fixed income mutual funds	1,007,905	-	1,007,905	-
Mutual funds	1,317,896	-	1,317,896	-
Foreign bonds	480,235	-	480,235	-
Stock	2,203,316	2,203,316	-	-
Beneficial interest in assets held at the Rancho Santa Fe Foundation Endowment	385,570	-	385,570	-
Beneficial interest in assets held at the Jewish Community Endowment	11,002	-	11,002	-
Total	\$ 14,819,271	\$ 2,203,316	\$12,615,955	\$ -

The carrying amounts reported in the balance sheets for other financial assets and liabilities that are not measured at fair value on a recurring basis including patient accounts receivable, grants contracts and other receivables, estimated third-party payor settlements, accounts payable, accrued payroll liabilities, deferred revenue, and long-term debt approximate fair value.

The beneficial interest in assets held at the Rancho Santa Fe Foundation Endowment (“RSF”) and Jewish Community Endowment (“JCE”) have been valued, as a practical expedient, at the fair value of VCC’s share of the investment pool as of the measurement date. RSF and JCE value securities and other financial instruments on a fair value basis of accounting. The estimated fair values of certain investments, which includes private placements and other securities for which prices are not readily available, are determined by their management and may not reflect amounts that could be realized upon immediate sale, nor amounts that ultimately may be realized. Accordingly, the estimated fair values may differ significantly from the values that would have been used had a ready market existed for these investments. RSF investments are comprised of 41 percent domestic equities, 21 percent international equities, 36 percent bonds, and 2 percent cash. JCE investments are comprised of 7 percent emerging market equities, 20 percent international equities, 43 percent domestic equities, 25 percent defensive fixed income, and 5 percent growth fixed income. The beneficial interest in assets held at JCE is redeemable by VCC on request. The beneficial interest in assets held at RSF is held in two separate accounts. \$167,684 is redeemable by VCC upon request and \$255,229 is subject to RSF’s spending limits whereby 5 percent of the average value of the account over the prior 12 months is available to VCC.

Vista Community Clinic
Notes to the Financial Statements
For the years ended June 30, 2024 and 2023

Note D: Investments

Investments are either undesignated or designated by the board of directors for specific purposes. As such, these funds are unrestricted and are stated at their fair market value at June 30, 2024 and 2023. VCC is the owner of two life insurance policies. The cash surrender value of these policies was \$2,408,180 and \$2,407,363 at June 30, 2024 and 2023, respectively. The sum of the death benefits, which will be added to VCC's assets after the death of the insured is approximately \$5,536,000 and \$5,536,000 at June 30, 2024 and 2023, respectively.

Investments include the following at June 30, 2024 and 2023.

	2024	2023
Cash and money market	\$ 3,256,700	\$ 2,660,599
Certificates of deposit	1,499,985	3,299,640
Insurance contracts	2,408,180	2,407,363
Corporate bonds	4,549,505	4,299,422
Foreign bonds	688,364	480,235
Beneficial interest in assets held at the Rancho Santa Fe Foundation Endowment	422,913	385,570
Beneficial interest in assets held at the Jewish Community Endowment	12,097	11,002
US Government bonds	5,177,462	5,113,925
Stock	2,702,997	2,203,316
Fixed income mutual funds	1,037,329	1,007,905
Mutual funds	1,289,009	1,317,896
Total	\$ 23,044,541	\$ 23,186,873

Income from investments is primarily comprised of interest and dividend income, which amounted to \$728,365 and \$604,591 for the years ended June 30, 2024, and 2023, respectively. Realized gains were \$43,288 for the year ended June 30, 2024 and realized losses were \$112,152 for the year ended June 30, 2023. Unrealized gains were \$652,476 for the year ended June 30, 2024 and unrealized gains were \$344,565 for the year ended June 30, 2023.

VCC has transferred assets to RSF which is holding them as an endowment for the benefit of VCC. The investment is subject to the Foundation's investment and spending policies which currently result in a distribution to VCC of 5 percent of the average monthly value over the previous 12 months. VCC reports the fair value of the Fund as Beneficial Interest in Assets Held at the RSF and JCE in board designated investments in the balance sheet and reports distributions received as investment income. Changes in the value of the Fund are reported as gains or losses in the statement of operations.

Vista Community Clinic
Notes to the Financial Statements
For the years ended June 30, 2024 and 2023

Note E: Grants, Contracts, and Other Receivable

Grants and contract receivables are comprised of the following at June 30, 2024 and 2023:

	2024	2023
Federal	\$ 920,102	\$ 886,239
State	726,457	723,164
County	344,807	346,430
Local	566,087	164,795
Total grants and contract receivable	\$ 2,557,453	\$ 2,120,628

Note F: Concentration of Credit Risk

Financial instruments potentially subjecting VCC to concentrations of credit risk consist primarily of bank deposits in excess of FDIC limits. Management believes, however, that the risk of loss is minimal due to the high financial quality of the banks.

VCC operates several locations within San Diego County, Riverside County, and Orange County in California and provides services to patients who reside in these local geographic areas. VCC grants credit without collateral to its patients and third-party payors. Patient accounts receivable from the government agencies administering the Medicare and the Medi-Cal programs and private insurance companies administering the Medi-Cal Managed Care programs represent the only concentrated group of credit risk for VCC and management does not believe that there are significant credit risks associated with these agencies and private insurance companies. Other contracted and private pay patient receivables consist of payors and individuals involved in diverse activities, subject to differing economic conditions and does not represent any concentrated risks to VCC. The mix of accounts receivables from patients and third-party payors at June 30, 2024 and 2023 was as follows:

Payor Class	2024	2023
Medi-Cal	82%	75%
Medicare	1%	2%
Private pay patients	2%	2%
Other third-party payors	15%	21%
Total	100%	100%

For the year ended June 30, 2024 and 2023, VCC received \$7,273,999 and \$13,638,604, respectively, in Health Center Program Cluster grants from the Department of Health and Human Services, which represents 7% and 14% of the total revenue received.

Vista Community Clinic
Notes to the Financial Statements
For the years ended June 30, 2024 and 2023

Note G: Property and Equipment

Property and equipment at June 30, 2024 and 2023 was comprised of the following:

	2024	2023
Land	\$ 4,866,890	\$ 4,866,890
Motor Vehicles	1,863,596	1,611,000
Buildings & Leasehold Improvements	51,754,447	44,465,435
Medical Equipment	2,365,150	2,289,703
Office Equipment	3,459,883	3,443,966
Construction in progress	328,613	6,209,171
	64,638,579	62,886,165
Accumulated Depreciation	(23,286,791)	(21,402,668)
Total	\$ 41,351,788	\$ 41,483,497

Depreciation expense as of June 30, 2024 and 2023 is \$1,884,123 and \$1,884,848, respectively. As of June 30, 2024, the remaining commitments related to ongoing contracts totaled approximately \$147,609.

Note H: Net Patient Service Revenue

Performance obligations are determined based on the nature of the services provided by VCC. Revenue for performance obligations satisfied over time is recognized based on actual charges incurred in relation to total expected (or actual) charges. VCC believes that this method provides a faithful depiction of the transfer of services over the term of the performance obligation based on the inputs needed to satisfy the obligation.

Because all of its performance obligations relate to contracts with a duration of less than one year, VCC has elected to apply the optional exemption provided in FASB ASC Topic 606-10-50-14a and, therefore, is not required to disclose the aggregate amount of the transaction price allocated to performance obligations that are unsatisfied or partially unsatisfied at the end of the reporting period.

VCC determines the transaction price based on standard charges for goods and services provided, reduced by contractual adjustments provided to third-party payors, discounts provided to uninsured patients in accordance with VCC's sliding fee policy, and implicit price concessions provided to uninsured patients. VCC determines its estimates of contractual adjustments and discounts based on contractual agreements, its discount policies, and historical experience. VCC determines its estimate of implicit price concessions based on its historical collection experience with this class of patients.

Effective with the adoption of ASU 2014-09 on July 1, 2020, for changes in credit issues not assessed at the date of service, such as a payor files for bankruptcy or a patient defaults on a payment plan, VCC recognizes these write-offs as bad debt expense, which is presented on the accompanying statements of operations and changes in net assets as a component of other expenses.

Vista Community Clinic
Notes to the Financial Statements
For the years ended June 30, 2024 and 2023

Note H: Net Patient Service Revenue (continued)

VCC is approved as a Federally Qualified Health Center ("FQHC") for both Medicare and Medi-Cal reimbursement purposes. VCC has agreements with third-party payors that provide for payments to VCC at amounts different from its established rates. These payment arrangements include:

Medicare: Covered services rendered to Medicare program beneficiaries are paid based on a prospective payment system (PPS). Medicare payment under the FQHC PPS are 80% of the lesser of the health center's actual charge or the applicable PPS rate (patient coinsurance will be 20% of the lesser of the health center's actual charge or the applicable PPS rate). Accordingly, to the extent a health center's charge is below the applicable PPS rate, Medicare FQHC reimbursement can be limited.

Medi-Cal: Covered services rendered to Medi-Cal beneficiaries are paid under a Prospective Payment System, using rates established by VCC's "Base Years" - fiscal years ended December 31, 2000 and 1999 cost reports filed under the previous cost-based reimbursement system. These rates are adjusted annually according to changes in the Medicare Economic Index and any approved changes in VCC's scope of service. VCC is required to file a payment reconciliation report with the state. In the opinion of management, any reconciliation settlement of the payment reconciliation will not materially affect the financial statements of VCC.

Other: Payments for services rendered to those payors other than Medicare or Medi-Cal are based on established rates or on agreements with certain commercial insurance companies, health maintenance organizations and preferred provider organizations which provide for various discounts from established rates.

As of June 30, the following table reflects the net patient service revenue including capitation by major payor groups:

	2024	2023
Medicare	\$ 2,009,984	\$ 2,067,809
Medi-Cal	71,625,620	56,923,048
Other third-party payors	12,545,347	10,579,105
Private pay	2,042,325	1,638,551
Net patient service revenue	<u>\$ 88,223,274</u>	<u>\$ 71,208,513</u>

Laws and regulations concerning government programs, including Medicare and Medi-Cal, are complex and subject to varying interpretation. As a result of investigations by governmental agencies, various health care organizations have received requests for information and notices regarding alleged noncompliance with those laws and regulations, which, in some instances, have resulted in organizations entering into significant settlement agreements. Compliance with such laws and regulations may also be subject to future government review and interpretation as well as significant regulatory action, including fines, penalties, and potential exclusion from the related programs. There can be no assurance that regulatory authorities will not challenge VCC's compliance with these laws and regulations, and it is not possible to determine the impact (if any) such claims or penalties would have upon VCC. In addition, the contracts VCC has with commercial payors also provide for retroactive audit and review of claims.

Vista Community Clinic
Notes to the Financial Statements
For the years ended June 30, 2024 and 2023

Note H: Net Patient Service Revenue (continued)

Settlements with third-party payors for retroactive revenue adjustments due to audits, reviews or investigations are considered variable consideration and are included in the determination of the estimated transaction price for providing patient care. These settlements are estimated based on the terms of the payment agreement with the payor, correspondence from the payor and VCC's historical settlement activity, including an assessment to ensure that it is probable that a significant reversal in the amount of cumulative revenue recognized will not occur when the uncertainty associated with the retroactive adjustment is subsequently resolved. Estimated settlements are adjusted in future periods as adjustments become known (that is, new information becomes available), or as years are settled or are no longer subject to such audits, reviews, and investigations.

VCC has recorded an estimated third-party payor receivable of \$11,268,385 and \$4,833,359 as of June 30, 2024 and 2023, respectively, and estimated third-party payor liabilities of \$733,930 and \$712,170 as of June 30, 2024 and 2023, respectively. These balances comprise estimated settlements due to PPS Reconciliation Requests as well as Rate Setting Cost Reports and Change in Scope of Service Requests. Management periodically evaluates estimated third-party payor settlements based on the current information available and believes the final settlements will not materially affect the financial statements of VCC.

Note I: Contributions In-Kind

VCC receives significant in-kind contributions of time and pro bono services from members of the community and volunteers related to program operations, special events, and fund-raising campaigns. Donated services are recognized as contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by VCC. VCC recognizes in-kind contribution revenue and a corresponding expense in an amount approximating the estimated fair value at the time of the donation.

During fiscal year 2024, VCC received donated services for various health care providers. VCC also received contributions of the use of facilities.

	2024	2023
Services	\$ 146,571	\$ 59,293
Space	107,141	102,166
Total	\$ 253,712	\$ 161,459

All donated services and assets were utilized by VCC's programs and supporting services. There were no donor-imposed restrictions associated with the donated services and assets.

Donated space includes the medical clinic and teen center at the N. River Road clinic and is valued at the fair value of similar properties available in commercial real estate listings. Donated services are valued based on employees providing the same services.

Vista Community Clinic
Notes to the Financial Statements
For the years ended June 30, 2024 and 2023

Note J: Long-term Debt

Long-term debt consists of the following at June 30, 2024 and 2023:

	2024	2023
VCC entered into a loan agreement in September 2010 for partial financing of the La Tortuga site development due September 2025. The original principal amount of the note was \$4,200,000, at 4.57% annual interest. The loan is payable in monthly installments of \$32,422 which includes principal and interest and is secured by real property at 465 La Tortuga Dr., Vista.	\$ 422,139	\$ 770,747
VCC entered into a loan agreement with the California Health Facilities Financing Authority in September 2011 for partial financing of the expansion of its Vale Terrace site; the note is due November 2026. The original principal amount of the note was \$750,000, at 3.00% annual interest. The loan is payable in monthly installments of \$5,179, which includes principal and interest and is secured by real property at 818 Pier View Way, Oceanside.	139,894	196,919
VCC entered into a loan agreement with CN Financing, Inc in February 2021 for financing of projects of its Lake Elsinore site; the note is due March 2031. The original principal amount of the note was \$2,487,826, at 2.94% annual interest. The loan is payable in monthly installments of \$11,724, which includes principal and interest and is secured by real property.	2,251,892	2,325,005
VCC entered into a loan agreement with Bquest Foundation in October 2020 for financing of a solar power project; the note is due December 2030. The original principal amount of the note was \$882,885, at 3% annual interest. The loan is payable in monthly installments of \$8,525, which includes principal and interest and is secured by real property.	603,466	686,312
	3,417,391	3,978,982
Less current portion	(580,400)	(561,591)
	\$2,836,991	\$3,417,391

The loan agreements contain various covenants, which among other things place restrictions on VCC's ability to incur additional indebtedness and require the VCC to maintain certain financial ratios. VCC was in compliance with these requirements as of June 30, 2024.

Future principal payments for the years ended June 30, 2025 through 2029 are \$580,400, \$287,389, \$191,077, \$175,464 and 180,911 respectively, and \$2,002,150 thereafter. VCC has a line-of-credit with a bank in the amount of \$2,000,000. At June 30, 2024, VCC had no outstanding balance. The line-of-credit matures on August 1, 2025.

Vista Community Clinic
Notes to the Financial Statements
For the years ended June 30, 2024 and 2023

Note K: Commitments and Contingencies

Medical malpractice claims - Vista Community Clinic is deemed an employee of the federal government and is covered for malpractice insurance under the Federal Tort Claims Act ("FTCA"). Vista Community Clinic also has supplemental Professional Liability coverage for individual claims up to \$1,000,000 and aggregate annual claims up to \$3,000,000.

Retirement plans - Vista Community Clinic maintains a tax deferred annuity plan 403(b) for substantially all of its employees who have met specified age and service requirements. On July 1, 2015, VCC amended its 403(b) plan and now fully matches the first 3% of employee contributions and matches half of the next 2% of employee contributions. For the years ended June 30, 2024 and 2023, VCC contributed \$1,297,861 and \$1,114,824, respectively relating to these retirement plans.

Litigation: In the normal course of business, VCC is, from time to time, subject to allegations that may or do result in litigation. VCC evaluates such allegations by conducting investigations to determine the validity of each potential claim. Based upon the advice of counsel, management records an estimate of the amount of ultimate expected loss, if any, for each of these matters. Events could occur that would cause the estimate of ultimate loss to differ materially in the near term.

The health care industry is subject to numerous laws and regulations of federal, state, and local governments. Compliance with such laws and regulations can be subject to future government review and interpretation, as well as regulatory actions unknown or unasserted at this time. These laws and regulations include, but are not limited to, accreditation, licensure, government health care program participation requirements, reimbursement for patient services, and Medicare and Medicaid fraud and abuse. Recently, government activity has increased with respect to investigations and allegations concerning possible violations of fraud and abuse statutes and regulations by health care providers. Violations of these laws and regulations could result in exclusion from government health care program participation, together with the imposition of significant fines and penalties, as well as significant repayment for past reimbursement for patient services received. While VCC is subject to similar regulatory reviews, there are no reviews currently underway, and management believes that the outcome of any potential regulatory review will not have a material adverse effect on VCC's financial position.

Vista Community Clinic
Notes to the Financial Statements
For the years ended June 30, 2024 and 2023

Note L: Net Assets with Donor Restrictions

Net assets with donor restrictions were comprised of the following programs at June 30, 2024 and 2023:

	2024	2023
ADAP	\$ 97,651	\$ 104,278
Elevate Youth California	243,027	279,713
Healthy Steps	419,513	-
MAT Collaboration CSUSM	197,808	-
Kids Vax	-	19,484
K-1 Community Grant	77,657	219,470
Population Health & Transition	98,438	162,871
CalOptima ECM Services	-	79,153
Expanded Learning	42,953	78,687
Other	172,081	201,894
	\$ 1,349,128	\$ 1,145,550

As net assets with donor restrictions are expended, the net assets released from restrictions are recognized as revenue without donor restrictions. As of June 30, 2024, and 2023 net assets released from donor restrictions consist of the following:

	2024	2023
ADAP	\$ 36,378	\$ 34,538
K1 Community Grant	141,813	-
Mobile Health Screening	-	119,162
Farmworker CARE Coalition	1,800	-
Quality Improvement Navigator	59,648	85,997
CareQuest	75,663	-
Gala	84,896	-
Elevate Youth California	336,738	221,494
HIV Self Testing	-	164,618
Durian Sr. Site	-	156,076
Population Health & Transition	272,766	87,129
Dental Support	85,000	79,620
Connected Care Accelerator	-	76,255
Expanding Learning	115,734	-
Other	523,368	565,871
	\$ 1,733,804	\$ 1,590,760

Vista Community Clinic
Notes to the Financial Statements
For the years ended June 30, 2024 and 2023

Note M: Information Regarding Liquidity and Availability of Resources

VCC regularly monitors the availability of resources required to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds. VCC has various sources of liquidity at its disposal, including cash and cash equivalents, investments, various receivables, and a line of credit. For purposes of analyzing resources available to meet general expenditures over a 12-month period, the VCC considers all expenditures related to its ongoing activities of providing healthcare-related activities as well as the conduct of services undertaken to support those activities to be general expenditures.

VCC strives to maintain liquid financial assets sufficient to cover 90 days of general expenditures. Financial assets in excess of daily cash requirements typically become internally designated by the board and are invested (see note D). The following table reflects VCC's financial assets as of June 30, 2024 and 2023, reduced by amounts that are not available to meet general expenditures within one year of the balance sheet date.

	2024	2023
Cash and cash equivalents	\$ 4,998,036	\$ 5,563,969
Investments	23,044,541	23,186,873
Patient accounts receivable	6,047,994	5,240,100
Grant receivable	2,557,453	2,120,628
Pledges receivable	-	4,000
Total financial assets	36,648,024	36,115,570
Board designated investments	(7,038,643)	(7,906,867)
Restricted by donors	(1,349,128)	(1,145,550)
Financial assets available to meet cash needs for general expenditures in one year	\$ 28,260,253	\$ 27,063,153

In addition to financial assets available to meet general expenditures over the next 12 months, VCC operates with a balanced budget and anticipates collecting sufficient patient service revenue to cover general expenditures not covered by grants or donor-restricted resources. VCC also has a line of credit available to meet short-term needs. See note J for information about this arrangement.

Vista Community Clinic
Notes to the Financial Statements
For the years ended June 30, 2024 and 2023

Note N: Functional Expenses

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include depreciation, interest, and office and occupancy, which are allocated on a square-footage basis, as well as salaries and benefits, which are allocated on the basis of estimates of time and effort. Expenses for the year ended June 30, 2024 include:

	Program Services	Fund Raising	General & Administration	Total
Salaries & benefits	\$ 67,219,696	\$ 359,979	\$ 7,529,931	\$ 75,109,606
Other operating expenses	5,191,436	141,719	5,251,678	10,584,833
Medical supplies and drugs	6,233,914	-	81,928	6,315,842
Contract services	5,108,218	-	1,071,591	6,179,809
Space costs	2,743,783	2,035	191,458	2,937,276
Depreciation	1,613,557	1,994	330,572	1,946,123
Insurance	311,427	199	941,425	1,253,051
Travel, conferences and meetings	364,848	-	89,083	453,931
Interest	-	-	113,300	113,300
Total expenses	\$ 88,786,879	\$ 505,926	\$ 15,600,966	\$104,893,771
Percentage	84%	1%	15%	100%

Expenses for the year ended June 30, 2023 include:

	Program Services	Fund Raising	General & Administration	Total Total
Salaries & benefits	\$ 59,900,754	\$ 361,017	\$ 7,196,908	\$ 67,458,679
Other operating expenses	4,886,608	191,888	2,414,022	7,492,518
Medical supplies and drugs	5,027,765	-	2,570	5,030,335
Contract services	5,194,853	-	744,384	5,939,237
Space costs	2,734,940	1,855	136,118	2,872,913
Depreciation	1,614,399	1,984	330,465	1,946,848
Insurance	278,241	164	206,071	484,476
Travel, conferences and meetings	246,232	-	75,452	321,684
Interest	-	-	130,946	130,946
Total expenses	\$ 79,883,792	\$ 556,908	\$ 11,236,936	\$ 91,677,636
Percentage	87%	1%	12%	100%

Vista Community Clinic
Notes to the Financial Statements
For the years ended June 30, 2024 and 2023

Note O: Leases

VCC has operating leases for clinics, corporate offices, and certain equipment. The leases have remaining lease terms of 1 year to 10 years, some of which include options to extend the leases for up to 5 years, and some of which include options to terminate the leases within 1 year. VCC elected the short-term lease practical expedient related to leases that are 12 months or less.

Leases for clinics typically include multiple optional renewal periods. Upon opening a new clinic location, VCC typically installs leasehold improvements with various useful life. Due to the specialized nature of clinic space and leasehold improvements installed, Management concludes that it is reasonably certain that a renewal option will be exercised, and thus that renewal period is included in the lease term, and the related payments are reflected in the ROU asset and lease liability.

Each operating lease includes fixed rental payments, however, it is common for the lease payments to increase at pre-determined dates based on the change in the consumer price index. VCC's operating leases are comprised of both gross leases and net leases, in which separate payments are made to the lessor based on the lessor's property and casualty insurance costs and the property taxes assessed on the property, as well as a portion of the common area maintenance associated with the property. VCC has elected the practical expedient not to separate lease and non-lease components for all building leases.

During the years ended June 30, 2024 and 2023, total lease expense was \$647,146 and \$651,599, respectively. During the years ended June 30, 2024 and 2023, the following were the cash and non-cash activities associated with VCC's operating leases:

	2024	2023
Cash paid for amounts included in the measurement of lease liabilities:		
Operating cash flows from operating leases	\$ 592,348	\$ 551,847
Non-cash investing and financing activities:		
Right-of-use assets obtained in exchange for lease obligations	\$ 456,903	\$ 3,246,645

As of June 30, 2024, the weighted-average remaining lease term for all operating leases is 5.3 years. Because VCC generally does not have access to the rate implicit in the lease, VCC utilizes the incremental borrowing rate as the discount rate. The weighted average discount rate associated with operating leases as of December 31, 2023 is 4.0%.

Vista Community Clinic
Notes to the Financial Statements
For the years ended June 30, 2024 and 2023

Note O: Leases (continued)

The future payments due under operating leases as of June 30, 2024 are as follows:

2025	\$ 708,203
2026	663,950
2027	569,337
2028	258,234
2029 and thereafter	647,643
	<u>2,847,367</u>
Less effects of discounting	<u>(281,239)</u>
Operating lease liabilities recognized	<u>\$ 2,566,128</u>

Note P: Medical Practice Acquisition

As part of the acquisition of a medical practice VCC acquired certain intangible assets. VCC amortizes these intangibles over 5 years. Amortization expense for the years ended June 30, 2024 and 2023 was \$62,000 and \$62,000 respectively. Intangible medical practice acquisition assets at June 30, 2024 and 2023 was comprised of the following:

	<u>2024</u>	<u>2023</u>
Intangible – Fallbrook Pediatrics	\$ 310,000	\$ 310,000
Less accumulated amortization	<u>(124,000)</u>	<u>(62,000)</u>
Intangible assets, net of accumulated amortization	<u>\$ 186,000</u>	<u>\$ 248,000</u>

SINGLE AUDIT REPORTS

**Report on Internal Control Over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with Government Auditing Standards**

Independent Auditor's Report

Board of Directors
Vista Community Clinic
Vista, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Vista Community Clinic ("VCC"), which comprise the balance sheets as of June 30, 2024 and 2023 and the related statements of operations and changes in net assets, and cash flows for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated October 16, 2024.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

CAW. LLP

Fresno, California
October 16, 2024

**Report on Compliance For Each Major Federal Program
And Report on Internal Control Over Compliance
Required by the Uniform Guidance**

Independent Auditor's Report

Board of Directors
Vista Community Clinic
Vista, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Vista Community Clinic's ("VCC") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of VCC's major federal programs for the year ended June 30, 2024. VCC's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, VCC complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America ("GAAS"); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States ("*Government Auditing Standards*"); and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of VCC and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of VCC's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to VCC's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on VCC's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about VCC's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding VCC's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of VCC's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of VCC's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that have not been identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

CAW. LLP

Fresno California
October 16, 2024

**Vista Community Clinic
Schedule of Expenditures of Federal Awards
For the year ended June 30, 2024**

Federal Grant / Program Title	ALN	Pass-Through Identification Number	Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<u>Direct Programs:</u>			
Community Health Center, Section 330	*93.224	N/A	\$ 6,872,979
COVID-19 Expanded Services	*93.527	N/A	87,106
Health Center Program Service Expansion – School based	*93.527	N/A	228,527
BAP American Rescue Plan	*93.527	N/A	85,387
Total Health Center Program Cluster			7,273,999
COVID-19 ARPA Capital	93.526	N/A	77,965
Healthy Tomorrows	93.110	N/A	51,455
SAMSHA Prevention Navigator Program	93.243	N/A	216,264
Subtotal Direct Programs			7,619,683
<u>Passed Through:</u>			
Essential Access Health - Title X	93.217	2288-5320-71219-22	229,163
California Department of Public Health - CA Prep	93.092	21-10403	290,142
Health Quality Partners - CHIPRA	93.767	1Y1CMS331690	74,997
SAMHSA Lotus	93.914	H79TIO85203	123,513
Center for Disease Control - CHIP	93.940	NU62PS9247160100	75,362
Family Health Centers - YMSM Counseling and Testing	93.939	CDC-RFA-PS17-1704	106,499
National Cancer Institute - ACCSIS CRC Screening	93.353	IUG3CA233314	73,238
San Ysidro Health - Workforce Wellness	93.732	1-U3MHP45381-01	390,185
Passed through Cal State Univ of San Marcos – Comm Schools	93.779	W1CMS331899	27,744
Passed through County of San Diego:			
Ryan White Care Act Outreach	93.914	557751	25,610
Referral for Health Care	93.914	557751	167,552
Medical Case Management	93.914	557751	226,582
RW Mental Health	93.914	557751	94,528
Peer Navigation	93.914	557751	103,164
HIV Prevention Services	93.940	561585	302,730
Alcohol & Drug Prevention Services	93.959	551557	430,122
CHW Pilot Training Program	93.495	566132	85,387
Total Department of Health & Human Services			10,360,814

* Denotes major program

**Vista Community Clinic
Schedule of Expenditures of Federal Awards
For the year ended June 30, 2024**

Federal Grant / Program Title	ALN	Pass-Through Identification Number	Expenditures
U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT			
Passed through City of Vista - CDBG Vista Pediatrics	14.218	20230089	16,374
Passed through City of Oceanside - CDBG Club 55	14.218	21-D0572-4	13,670
Passed through City of Lake Elsinore - CDBG Lake Elsinore	14.218	1.LE 75.21	21,000
Passed through City of Oceanside - CDBG Reach Project	14.218	22-D0621-4	18,973
			70,017
U.S. DEPARTMENT OF EDUCATION			
Passed through Vista School District - REACH Rancho Buena Vista	84.287	V20210351C	40,000
U.S. DEPARTMENT OF JUSTICE			
Passed through The Children’s Initiative - Enhancing Resilience	16.609	PSN-20073383754	3,245
U.S. DEPARTMENT OF THE INTERIOR			
Passed through the EPA-Environmental Justice Collaborative Problem-Solving	66.306	EPA-OP-OEJ-21-02	100,822
			\$ 10,574,898

* Denotes major program

Vista Community Clinic
Notes to Schedule of Expenditures of Federal Awards
For the year ended June 30, 2024

Note A: Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the “Schedule”) summarizes the expenditures of Vista Community Clinic (the “VCC”) under programs of the federal government for the year ended June 30, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of VCC, it is not intended to, and does not, present the financial position, changes in net assets, or cash flows for VCC.

Note B: Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. VCC elected not to use the de minimis cost rate because it has a negotiated indirect cost rate in place.

Vista Community Clinic
Schedule of Findings and Questioned Costs
For the year ended June 30, 2024

I. Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued		Unmodified
Internal Control over financial reporting: Material weakness(es) identified?	_____ Yes	___ <u>X</u> ___ No
Significant deficiency(ies) identified that are not considered to be material weaknesses?	_____ Yes	___ <u>X</u> ___ None Reported
Noncompliance material to financial statements noted?	_____ Yes	___ <u>X</u> ___ No

Federal Awards

Internal control over major programs: Material weakness(es) identified?	_____ Yes	___ <u>X</u> ___ No
Significant deficiency(ies) identified that are not considered to be material weaknesses?	_____ Yes	___ <u>X</u> ___ None Reported
Type of auditor’s report issued on compliance for major programs:		Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	_____ Yes	___ <u>X</u> ___ No

Major Programs

	<u>ALN</u>
Community Health Center, Section 330	93.224
COVID-19 Expanded Services	93.527
Health Center Program Service Expansion – School based	93.527
BAP American Rescue Plan	93.527

Dollar threshold used to distinguish Types A and B programs	\$750,000
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Auditee qualified as low-risk auditee?	___ <u>X</u> ___ Yes	_____ No
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**Vista Community Clinic
Schedule of Findings and Questioned Costs
For the year ended June 30, 2024**

II. Financial Statement Findings

None Reported

III. Federal Award Findings And Questioned Costs

None Reported

Prior Year Findings and Questioned Costs:

None Reported

FRHD CHC GRANT BUDGET REPORTING FORM

Agency Name:

Vista Community Clinic

PROGRAM NAME:

Poder Popular de Fallbrook: Engaging Fallbrook Residents in Com

The main categories align with the budget submitted with your application. Aggregate totals are all that should be reported under each heading.

1)	A	INDIRECT EXPENSES:	PROGRAM COST	REQUESTED FROM FRHD	AMOUNT USED Q1	AMOUNT USED Q2	AMOUNT USED Q3	AMOUNT USED Q4
		TOTAL INDIRECT EXPENSE	\$7,886.00	\$3,843.00				
	B	PERSONNEL EXPENSES - PROGRAM SPECIFIC	PROGRAM COST	REQUESTED FROM FRHD	AMOUNT USED Q1	AMOUNT USED Q2	AMOUNT USED Q3	AMOUNT USED Q4
		TOTAL PERSONNEL EXPENSE	\$48,614.00	\$24,307.00				
	C	DIRECT PROGRAM EXPENSES	PROGRAM COST	REQUESTED FROM FRHD	AMOUNT USED Q1	AMOUNT USED Q2	AMOUNT USED Q3	AMOUNT USED Q4
		TOTAL OTHER EXPENSES	\$18,250.00	\$11,850.00				
	D	TOTALS	PROGRAM COST	FRHD Funds Awarded	Total Amount Q1	Total Amount Q2	Total Amount Q3	Total Amount Q4
			\$74,750.00	\$0.54	\$0.00	\$0.00	\$0.00	\$0.00

 Total funds expended to date: **\$0.00**

FRHD CHC GRANT BUDGET FORM

 Agency Name: **Vista Community Clinic** PROGRAM NAME: **Poder Popular de Fallbrook: Engaging Fallbrook Residents in Community Health**

Not all line items will correspond with your program budget. If the item does not fully align either leave it blank or group it in the best category possible. However, be sure your program budget is fully itemized.

1) A	INDIRECT EXPENSES:	PROGRAM COST	APPLYING ORGANIZATION	OTHER FUNDERS	REQUESTED FROM FRHD
A1	Administrative Support	-	-	-	-
A2	General Insurance (not program specific)	-	-	-	-
A3	Accounting & audit expenses	-	-	-	-
A4	Consultant/Contractor Fees	-	-	-	-
A5	Physical Assets (Rent, Facility Costs)	-	-	-	-
A6	Utilities	-	-	-	-
A7	IT & Internet	-	-	-	-
A8	Marketing & Communications	-	-	-	-
A9	Office Supplies	\$ 400.00	\$ -	\$ 300.00	\$ 100.00
A10	Training & Education	-	-	-	-
A11	Other: Indirect rate @ 15.4% of Total Personnel	7,486.00	-	3,743.00	3,743.00
TOTAL INDIRECT EXPENSE		7,886.00	-	4,043.00	3,843.00

B	PERSONNEL EXPENSES - PROGRAM SPECIFIC	PROGRAM COST	APPLYING ORGANIZATION	OTHER FUNDERS	REQUESTED FROM FRHD
B1	Program Manager	14,512.00	-	7,256.00	7,256.00
B2	Program Coordinator	26,000.00	-	13,000.00	13,000.00
B3	Salary (list position)	-	-	-	-
B4	Salary (list position)	-	-	-	-
B5	Payroll Expenses (WC, taxes)	-	-	-	-
B6	Benefits	8,102.00	-	4,051.00	4,051.00
B7	Other: specify	-	-	-	-
TOTAL PERSONNEL EXPENSE		48,614.00	-	24,307.00	24,307.00

C	DIRECT PROGRAM EXPENSES	PROGRAM COST	APPLYING ORGANIZATION	OTHER FUNDERS	REQUESTED FROM FRHD
C1	Outreach Materials	\$ 600.00	\$ -	\$ 500.00	\$ 100.00
C2	Program Materials	\$ 1,200.00	\$ -	\$ -	\$ 1,200.00
C3	Printing/Copies	\$ 500.00	\$ -	\$ 400.00	\$ 100.00
C4	Travel/Mileage	\$ 1,300.00	\$ -	\$ 600.00	\$ 700.00
C5	Meeting Supplies	\$ 3,750.00	\$ -	\$ -	\$ 3,750.00
C6	Stipends	\$ 7,500.00	\$ -	\$ 1,500.00	\$ 6,000.00
C7	Cell Phone	\$ 1,200.00	\$ -	\$ 1,200.00	\$ -
C8	Computer Supplies	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -
C9	Internet	\$ 1,200.00	\$ -	\$ 1,200.00	\$ -
C10					
C11					
C12					
C13					
C14					
C15					
TOTAL OTHER EXPENSES		18,250.00	-	6,400.00	11,850.00

D	TOTAL ALL EXPENSES	PROGRAM COST	% REQUESTED FROM FRHD
		\$ 74,750.00	54%

2) FUNDING SOURCES

E	FUNDS FOR PROGRAM	
E1	APPLYING ORGANIZATION	X -
E2	OTHER FUNDERS	Y 34,750.00
E3	REQUESTED FROM FRHD	Z 40,000.00
TOTAL FUNDING SOURCES		\$ 74,750.00

NOTE: THIS AMOUNT SHOULD BE EQUAL TO YOUR PROJECT COST.

3) % OF AGENCY BUDGET

F	CALCULATE % of Total Agency budget that this Program represents.	\$ 110,390,750.00	\$ 74,750.00	0.07%
		AGENCY BUDGET**	PROGRAM COST	% of AGENCY BUDGET

** Agency budget is your agency's entire budget for the year. Fill in the amount.

