

Organization Information

Legal Name

Fallbrook Senior Citizens Service Club Inc.

DBA (if Applicable)

Fallbrook Senior Center

Program Name/Title

Nutrition Program 2025-2026

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.

The Nutrition Program continues to provide a vital service to older adults (50+) in Fallbrook, Bonsall, Rainbow, and DeLuz, offering nutritious, sit-down, restaurant-style meals for a nominal \$5 fee, Monday through Friday. By fostering both nutritional well-being and social interaction, the program serves as a crucial intervention for seniors who might otherwise struggle to maintain a balanced diet. In Quarter 1, the program served 2,528 meals, reaching 208 seniors. In Quarter 2, participation grew significantly, with 2,677 meals served to 287 seniors, demonstrating increasing community engagement and impact. Beyond meals, the program offers "Lunch and Learn" sessions, where nursing students from Cal State San Marcos provide health screenings, including blood pressure checks, and educate seniors on managing chronic conditions. These sessions empower seniors with knowledge to support their long-term well-being. The program also enriches social connections through monthly birthday celebrations, holiday gatherings, and themed cultural events like vibrant Mexican fiestas. These activities foster a sense of belonging, helping to combat isolation and improve emotional health. With rising participation and continued collaboration with local businesses and educational institutions, the program remains a cornerstone of senior well-being, enhancing both physical health and community engagement.

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

Established Program

Program Information - Type

Ongoing

Funding Amount Being Requested

45000.00

Organization's Mission Statement

The mission of the Fallbrook Senior Center is to promote healthy aging, independence, and well-being of active, older adults in the communities we serve. We will provide programs and services which support the dignity and enrichment of life for seniors fifty (50) and above.

Organization's Vision Statement

The vision of the Fallbrook Senior Center is to transform the experience of aging for the families and Community of Fallbrook through the development of a new, vibrant, and inclusive Center and bridging multicultural and generational gaps while enriching the well-being and longevity of our members and their families.

Organization History & Accomplishments

The Fallbrook Senior Center has operated its Nutrition Program since 1978, providing restaurant-style meals to older adults in the community. During COVID-19, we adapted to a Meals-to-Go curbside service from March 2020 to November 2021, ensuring seniors continued receiving nutritious meals while

maintaining social distancing. Although socialization was limited, we remained committed to alleviating food insecurity. Coming back from COVID, we were uncertain if seniors would return to in-person dining. Our Meals-to-Go service provided food security, but social connection was lost. When we resumed restaurant-style dining in November 2021, we didn't know if participation would return to pre-pandemic levels. Over time, attendance steadily grew as seniors sought nutrition and socialization. Today, we serve 35 to 42 meals daily, offering a welcoming space where seniors can enjoy good food, conversation, and community. Since returning to in-person dining, we have expanded our focus on social engagement, incorporating live musical entertainment and special events to enhance the dining experience. We host seasonal celebrations for Thanksgiving, Christmas, and New Year's, a Christmas sing-along, and an annual Mexican Independence Day event with mariachi music. In January 2024, we lowered the eligibility age from 60 to 50, allowing more older adults to access hot, nutritious meals for just \$5.00. The strong and consistent turnout reaffirms the need for affordable meals and social engagement, reinforcing our commitment to serving older adults in Fallbrook and the surrounding areas.

Organization Collaborations

Active collaboration strengthens our senior meal program by leveraging community partnerships to enhance services, expand outreach, and ensure long-term sustainability. Our established collaboration with the Foundation for Senior Care provides critical transportation support, allowing seniors without personal means of travel to access our meals and educational programs. This partnership directly increases attendance and ensures that vulnerable seniors remain engaged and nourished. Additionally, we work closely with the Cal State University San Marcos (CSUSM) Nursing Program, which provides nursing students to conduct wellness checks and educational sessions on chronic conditions such as diabetes and high blood pressure. By integrating healthcare education into our meal program, we offer a holistic approach to senior well-being, addressing both nutrition and preventive care while giving future healthcare professionals hands-on experience in community health. Our partnership with local businesses, including Major Market, supports program funding and sustainability. Their contributions help ensure we can continue offering high-quality, restaurant-style meals for seniors. We actively seek additional corporate sponsors to expand our reach and enhance our services. Further, our relationship with La Paloma Elementary School enhances inter-generational engagement. Students participate in activities such as holiday card-making and special events, fostering meaningful connections between older adults and young community members. Two or three times per year we collaborate with the Fallbrook Community Center to provide intergenerational activities for youth who attend their day camp programs. A particularly popular activity is the pickleball instruction provided by older adults.

These collaborations ensure that our meal program is more than just a food service—it becomes a center of social connection, healthcare support, and community engagement. By continuing to build and strengthen these relationships, we can enhance program accessibility and effectiveness, ultimately improving the quality of life for the older adults we serve.

Target Population - Age

	Percent of program participants	Estimated number of participants
Children (infants to 12)		
Young Adults (13-17)		
Adults (18-60)	3	17
Seniors (60+)	97	548
We do not collect this data (indicate with 100%)*		

Target Population not collected - Age

na

Target Population - Gender

	Percent of program participants
Female	60
Male	40
Non-binary	
Unknown*	

*Target Population - Gender

NA

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

We include the question on the form, but there is an option to Decline to State. To date, every respondent has chosen that option.

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

565

Social Determinants of Health (SDOH)

Program/Services Description - Social Determinants of Health

Economic Stability (Employment, Food Insecurity, Housing Instability, Poverty)

Neighborhood & Built Environment (Access to Foods that Support Healthy Eating Patterns, Crime and Violence, Environmental Conditions, Quality of Housing)

Social Determinants of Health - Economic Stability

The Fallbrook Senior Center Nutrition Program addresses food insecurity as part of the Social Determinants of Health (SDOH) – Economic Stability framework. By providing nutritious, substantial meals five days a week, the program helps alleviate food insecurity among older adults in our community. Beyond addressing hunger, participation in the program promotes healthy aging, improved quality of life, and social engagement, all of which are essential for overall well-being. By ensuring access to balanced, nutrient-rich meals in a supportive environment, we help older adults maintain independence and remain in their homes safely for as long as possible. The Nutrition Program plays a vital role in enhancing long-term health and stability for seniors, ensuring they receive the nutrition, social connection, and resources needed to thrive in our community.

How are other organizations addressing this need in the community?

The Fallbrook Senior Center is the only organization in our District that serves freshly prepared meals daily by our staff in a welcoming, social environment for older adults. Other local services provide meal assistance but lack the extended social interaction we offer. The Fallbrook Food Pantry delivers a weekly box of dry goods, fresh, canned, and dry goods that seniors must prepare themselves. Meals on Wheels provides daily hot meal deliveries for a fee, with only a brief wellness check at drop-off. While these services address food access, they do not provide the community, engagement, and companionship essential for overall well-being. At the Fallbrook Senior Center, meals are more than just nourishment—they create a space for conversation, laughter, and meaningful connections, ensuring that no senior has to face isolation.

Program/Services Description - Program Entry & Follow Up

The Fallbrook Senior Center introduces older adults to our Nutrition Program through multiple outreach channels. Members receive The Chronicle newsletter which highlights the monthly menu and special lunchtime events. We also keep the community informed via Instagram and Facebook, ensuring easy access to updates. Those searching online for “senior lunch in Fallbrook” will find our website, which provides detailed program information. Additionally, The Foundation for Senior Care distributes our flyers to potential participants. However, the most powerful way people learn about our program is through positive word-of-mouth testimonials from those who experience it firsthand.

Once a week, nursing students from Cal State San Marcos provide wellness checks, which include blood pressure, temperature, and, when needed, glucose levels, while also giving participants the opportunity to discuss any concerns. During the nursing student reviews, they provide training materials, reinforcing healthy nutrition habits and encouraging older adults to make informed choices for their well-being.

Program/Services Description - Program Activities

At the Fallbrook Senior Center, our mission is clear: to provide older adults facing food insecurity with not just a meal, but a sense of belonging. Each weekday, we welcome individuals aged 50 and above to enjoy warm, freshly prepared, three-course meals for just \$5. This very low-cost offering is designed to ease financial strain, ensuring that no older adult has to choose between essential needs and a nutritious meal. One guest said “The food is excellent; the price was good and the people were nice. We will be back.”
Laura Wilson (First-time attendee)

But our impact goes beyond the plate. Within our welcoming, restaurant-style setting, older adults find a vibrant community where companionship flourishes. As they gather around tables, sharing laughter and conversation, they form friendships that uplift their spirits and brighten their days. In a world where loneliness often accompanies aging—especially in the wake of the pandemic—we stand as a beacon of

warmth, reminding seniors that they are never alone.

We respect the independence of our older adults while recognizing the risks of isolation. That’s why we foster social interaction, knowing that a simple conversation over lunch can enhance both physical and emotional well-being. To further support their overall health, our Nutrition Program offers bi-monthly “Lunch and Learn” sessions with guest speakers covering engaging topics, alongside “Doc Talk” discussions where medical experts provide valuable health insights. Additionally, we partner with Cal State San Marcos School of Nursing, bringing student-led sessions on nutrition and wellness to our guests during mealtime. These interactive discussions empower older adults with practical knowledge—from budget-friendly grocery shopping, to easy at-home exercises—helping them maintain independence and thrive long after the last bite of lunch.

At the Fallbrook Senior Center, we believe food does more than nourish the body—it feeds the soul. With every meal served and every conversation shared, we witness the profound impact of kindness, connection, and community. Together, we create a space where older adults feel valued, supported, and inspired to live their best lives.

Program Goal

The Fallbrook Senior Center Nutrition Program aims to reduce food insecurity and social isolation among older adults by offering nutritious, low-cost meals in a communal setting. In addition to meals, the program provides music sessions, inter-generational events, “Doc Talk,” “Lunch & Learn” sessions, and visits from nursing students to encourage social engagement and lifelong learning.

The program serves approximately 42 meals daily, Monday through Friday, providing at least 175 meals per week in an interactive environment. It aims to reach 200 unique participants throughout each quarter, with social engagement tracked through attendance records and participant feedback.

By leveraging existing resources, partnerships, and outreach efforts, the program continues to attract adults aged 50 and older while enhancing participation through structured activities. Addressing food insecurity and social isolation aligns with community needs, promoting healthy aging and well-being. Progress is reviewed quarterly to maintain consistency and impact.

Anticipated Acknowledgment

Anticipated Acknowledgment

Social Media Postings

Signage at Service Sites

Print Materials to Service Recipients

Website Display

Anticipated Acknowledgment

We will acknowledge the generous funding from the Fallbrook Regional Health District through our monthly newsletter and website. Their logo will be featured on our monthly meal menus, along with regular recognition on our Facebook and Instagram pages throughout the year.

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

Bonsall

De Luz

Fallbrook

Rainbow

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

Matt Tompkins

Title

Donor Development

Primary Contact Phone

760-728-4498

Email Address

fallbrookscgrants@gmail.com

Organization Physical Address

399 Heald Lane
Fallbrook, CA, 92028

Board of Directors



2025 Board of Directors.pdf

Financial Documents - Audit



FSC Audit 2024.pdf

Financial Documents - P&L and Balance Sheet



FY23-24 Profit and Loss.pdf



FY23-24 Balance Sheet.pdf

Financial Documents - 990



Form 990 2023-2024.pdf

Writing Instructions:

Program Information

Brief Program Description

The Fallbrook Senior Center Nutrition Program provides a welcoming, restaurant-style lunch experience, promoting healthy aging through nutritious meals and social connection. We also offer engaging health workshops and lively events with music, creating opportunities for learning, laughter, and community.

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.





What language(s) can this program accommodate:

- English
- Spanish

What demographic group does this program predominately serve:

- Older Adults

Social Determinants of Health - Neighborhood and Built Environment

The Fallbrook Senior Center Nutrition Program directly supports access to foods that promote healthy eating patterns, aligning with the Social Determinants of Health (SDOH) – Neighborhood & Built Environment framework.

Our restaurant-style meals, served five days a week, provide older adults with consistent access to nutritious food essential for healthy aging. Each meal is substantial and well-balanced, featuring protein, fruits, vegetables, grains, and dairy to ensure proper nutrition. The monthly menu is carefully designed to model healthy eating habits, encouraging participants to maintain independence and well-being through proper nutrition. Beyond nourishment, the Nutrition Program fosters dignity, social connection, and a better quality of life for the older adults we serve. One member said: “This program is a therapy to come to and socialize with

friends.” Another said its “Good therapy to talk to others.” By offering accessible, nutritious meals in a welcoming setting, we empower seniors to make healthy choices that support their long-term well-being.

Statement of Need/Problem

The Need for the Fallbrook Senior Center Nutrition Program - The Fallbrook Senior Center Nutrition Program is essential in addressing food insecurity and social isolation among older adults within the District. As the only congregate meal provider serving freshly prepared, low-cost meals in a social setting, our program directly supports healthy aging, economic stability, and community well-being.

According to the 2020 U.S. Census, Fallbrook had 32,267 residents, with 17.8% aged 65 or older, a nearly 4% increase over the past decade. In Bonsall, 22% of residents are seniors, and in Rainbow, 29% are aged 65 or older. This growing senior population increases demand for accessible, affordable nutrition programs that support independence and well-being.

Food insecurity is a critical issue in San Diego County, particularly for older adults. According to the San Diego Hunger Coalition, as of September 2024, 1 in 4 people (25%) in the county experience nutrition insecurity, meaning they struggle to provide three nutritious meals per day for themselves and their families. Of the estimated 824,000 nutrition-insecure individuals in our county: 170,000 are older adults (age 60+), 214,000 are children, 135,000 are living with disabilities.

In Fallbrook, the challenge is even more pronounced. With the Hispanic population now at 51%, and research showing that 50% of Hispanic/Latino individuals experience food insecurity, the need for accessible, affordable meals is greater than ever.

Local services, such as the Fallbrook Food Pantry, provide weekly groceries but lack daily fresh meals and social engagement. Many seniors struggle with meal preparation due to mobility or cognitive limitations. The Fallbrook Senior Center Nutrition Program ensures consistent access to fresh, nutritious meals in a welcoming, social environment.

Social isolation is a growing public health concern, significantly impacting the physical and cognitive health of older adults. The National Institute on Aging links social isolation to an increased risk of depression, heart disease, and cognitive decline. Studies by the American Counseling Association confirm that shared meals in social settings

significantly reduce depression and anxiety, improve brain function, and promote longevity.

The Fallbrook Senior Center Nutrition Program combats isolation by providing a welcoming, social environment where seniors share meals, build friendships, and participate in interactive activities. Our “Lunch & Learn” and “Doc Talk” sessions foster education and dialogue, while visits from Cal State San Marcos nursing students offer health monitoring and wellness education, reinforcing positive nutrition and lifestyle habits.

The Fallbrook Senior Center Nutrition Program is more than just a meal service—it is a comprehensive approach to senior health, nutrition, and social engagement. By addressing food insecurity, economic stability, and social isolation, the program enhances the long-term health and quality of life for older adults in our community. With 1 in 4 San Diegans experiencing nutrition insecurity, and 170,000 older adults struggling to access proper nutrition, sustaining and expanding this program is essential. Investing in senior nutrition means investing in healthier, longer, and more connected lives for our community’s most vulnerable residents.

Program Objectives & Measurable Outcomes

Objectives and Measurement of Program Goals

The Fallbrook Senior Center Nutrition Program is designed to reduce food insecurity and social isolation among older adults by providing nutritious meals and a socially engaging environment. To ensure program success, we have identified clear objectives that directly align with our mission. These objectives define who we serve, what we aim to accomplish, and how we will measure success.

Objective 1: Provide Consistent Access to Nutritious, Affordable Meals

Who & What: The program serves older adults (50+) in Fallbrook and surrounding communities, offering 35 to 42 fresh, nutritious meals daily in a restaurant-style setting for a low cost of \$5.00 per meal.

Measurement & Evaluation: Meals Served: Tracking the total number of meals served daily, weekly, and monthly, ensuring we consistently meet or exceed our target of 175+ meals per week. Participant Tracking: Documenting unique individuals served to assess program reach and participation trends, with a goal of reaching at least 200 unique participants quarterly. Food Quality & Satisfaction: Conducting quarterly participant surveys to measure satisfaction with food quality, portion size, and variety, ensuring meals meet both nutritional and

cultural preferences.

Expected Outcome: By maintaining steady participation and high satisfaction rates, we ensure that older adults regularly receive nutritious meals that contribute to healthy aging and overall well-being.

Objective 2: Reduce Social Isolation by Encouraging Community Engagement

Who & What: The program creates a welcoming, social dining environment, encouraging older adults to gather, interact, and build relationships. We incorporate live musical entertainment, social activities, and themed celebrations to enhance engagement.

Measurement & Evaluation: Attendance & Repeat Visits: Tracking the number of repeat participants, aiming for a 10% increase in attendance over the next year. Social Connection Surveys: Conducting quarterly surveys to assess self-reported levels of social interaction and connection, measuring the impact of group dining and activities on reducing loneliness. Event Participation: Monitoring attendance at special events (e.g., Thanksgiving, Christmas, New Year's, and Mexican Independence Day celebrations) to measure program impact on community engagement.

Expected Outcome: By increasing attendance and engagement, we will provide seniors with meaningful social interactions that reduce loneliness, foster community, and improve mental well-being.

Quantitative Data Collection & Reporting:

To assess program impact, we will collect and report on the following key metrics:

Meals Served – Tracking daily, weekly, and annual meal counts.

Unique Participants – Monitoring new vs. returning older adults served.

Attendance & Repeat Visits – Measuring participant engagement levels.

Satisfaction & Social Engagement Surveys – Conducting quarterly feedback assessments on food, experience, and community impact.

Conclusion

The Fallbrook Senior Center Nutrition Program is data-driven and outcome-focused, ensuring that

every meal served not only nourishes but also fosters community and well-being. Through consistent meal service, social engagement opportunities, health education, and community outreach, the program directly supports healthy aging and quality of life for older adults. By maintaining clear objectives, measurable benchmarks, and a commitment to continuous evaluation, we ensure that seniors in our community receive the support, nourishment, and connection they need.

John, one of our guests, told us: "This program is so vital to us seniors in many ways. Not only providing us with low-cost nutritious meals but also the manner to meet new people and have social interaction. Some of us do not have air conditioning at home so having a cool place to go is essential."

Financial Reporting & Budget

Funding History

NO

Program Budget



website 25_26 FRHD CHC Program B... .xlsx

2025 Board of Directors: Full Name, Board Position, Professional Affiliation/Industry, email

1. Nicole Williams, President, member Association of Surgical Technologists, healthcare industry
a. techchick@gmail.com
2. Dr. Mark Weaver, Vice President, clinical psychologist
a. mark@deepcoachworks.com
3. John A. Schirner, Secretary, Certified Internal Auditor (retired), finance industry
a. gnpajack@gmail.com
4. Howard Salmon, Treasurer, health care operations and planning, past Chairman of Fallbrook Regional Health Care District, Lifetime Fellow American College of Health Care Executives
a. hsalmon@hwsadvisors.com
5. Richard West, Director, U.S. Dept of Defense (retired), electronics industry
a. westrichard492@gmail.com
6. Tom Mintun, Director, Engineering and Program Management (retired), member American Nuclear Society, past president of Friends of the Fallbrook Library (2016-2023)
a. tmintun@roadrunner.com

thank you!

Thank you to the Fallbrook Regional Health District for your support!



fallbrookseniorcenter



fallbrookseniorcenter We extend our appreciation to our esteemed partner, The Fallbrook Regional Health District, whose collaboration enables impactful initiatives within the Fallbrook community. Thank you!
#fallbrookcalifornia #seniorcenter #partnerships

41w



fallbrookhealth You have a strong impact on the senior community in Fallbrook. Thank you for everything you do ❤️

41w Reply



View insights

Boost post



Liked by fallbrookhealth and 9 others


April 25, 2024



Add a comment...

Post



 **Fallbrook Regional**
HEALTH DISTRICT



fallbrookseniorcenter



fallbrookseniorcenter Thank You to the Fallbrook Regional Health District!

We would like to extend our sincere thanks to the Fallbrook Regional Health District for their generous grant and valued partnership. Your support helps us continue providing vital programs and services to the seniors in our community.

We appreciate your commitment to improving health and well-being in Fallbrook, and we look forward to continuing our work together to serve our community.

Thank you for making a difference!

¡Gracias al Distrito de Salud Regional de Fallbrook!

Quisiéramos expresar nuestro más sincero agradecimiento al Distrito de Salud Regional de Fallbrook por su generosa subvención y valiosa colaboración. Su apoyo nos ayuda a seguir brindando programas y servicios vitales a las personas mayores de nuestra comunidad.

Agradecemos su compromiso con la mejora de la salud y el bienestar en Fallbrook, y esperamos continuar trabajando juntos para servir a nuestra comunidad.

¡Gracias por marcar la diferencia!

12w

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Liked by [nickie_a_williams](#) and 2 others

November 15, 2024



Add a comment...

Post

THANK YOU!

Thank you 😎

**Legacy
Endowment**

Las Patronas

**Fallbrook Regional
Health District**

Better World Trust

County of San Diego

Sensata

Thank you to our recent donors. Your contributions directly support our programs and make a real difference in the lives of our seniors. We deeply appreciate your generosity.



Sonnenberg & Company, CPAs

A Professional Corporation

5190 Governor Drive, Suite 201, San Diego, California 92122

Phone: (858) 457-5252 • (800) 464-4HOA • Fax: (858) 457-2211 • (800) 303-4FAX



Leonard C. Sonnenberg, CPA

**FALLBROOK SENIOR CITIZEN'S
SERVICE CLUB
Audited Financial Statements
Year Ended June 30, 2024**

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Leonard C. Sonnenberg, CPA

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Fallbrook Senior Citizen's Service Club

Opinion

We have audited the accompanying financial statements of Fallbrook Senior Citizen's Service Club (a nonprofit organization), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Fallbrook Senior Citizen's Service Club as of June 30, 2024, and the changes in net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 Fallbrook Senior Citizen's Service Club and to meet our other ethical responsibilities in accordance with the 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 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 Fallbrook Senior Citizen's Service Club's ability to continue as a going concern within 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 is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted 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, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted 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 Fallbrook Senior Citizen's Service Club'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 Fallbrook Senior Citizen's Service Club'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.

Report on Summarized Comparative Information

We have previously audited Fallbrook Senior Citizen's Service Club's June 30, 2023 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated September 13, 2023. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2023, is consistent, in all material respects, with the audited financial statements from which it has been derived.



September 16, 2024

Sonnenberg & Company, CPAs

Fallbrook Senior Citizen's Service Club
Statement of Financial Position
June 30, 2024
(With Comparative Information as of June 30, 2023)

	<u>2024</u>	<u>2023</u>
ASSETS:		
Cash	\$ 47,045	\$ 262,406
Grants Receivable	-	11,658
Promise to Give - County of San Diego	5,500	8,500
Prepaid Expenses	7,028	7,471
Inventory - Donated Merchandise	10,266	9,804
Investments	1,071,386	1,060,090
Property and Equipment, Net	143,105	92,954
Right of Use Asset, net - Operating Lease	<u>12,990</u>	<u>19,908</u>
TOTAL ASSETS	<u>\$ 1,297,320</u>	<u>\$ 1,472,791</u>
LIABILITIES AND NET ASSETS:		
Accounts Payable and Accrued Expenses	\$ 14,001	\$ 18,387
Accrued Payroll and Related Liabilities	31,053	32,215
Operating Lease Liability	<u>12,990</u>	<u>19,908</u>
TOTAL LIABILITIES	<u>58,044</u>	<u>70,510</u>
NET ASSETS:		
Without Donor Restrictions	1,150,976	1,294,172
With Donor Restrictions	<u>88,300</u>	<u>108,109</u>
TOTAL NET ASSETS	<u>1,239,276</u>	<u>1,402,281</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 1,297,320</u>	<u>\$ 1,472,791</u>

The Accompanying Notes Are an Integral Part of the Financial Statements

Fallbrook Senior Citizen's Service Club
Statement of Activities
For the Year Ended June 30, 2024
(With Summarized Comparative Information for the Year Ended June 30, 2023)

	2024		2023	
	Without Donor Restrictions	With Donor Restrictions	Totals	Totals
SUPPORT AND REVENUES:				
Government Grants				
County of San Diego - Nutrition	\$ 70,055		\$ 70,055	\$ 125,316
Fallbrook Healthcare District	47,000		47,000	40,679
County of San Diego - Other		40,599	40,599	100,000
Employee Retention Tax Credit			-	181,628
Contributions				
Donations and Grants	55,495	33,000	88,495	118,197
Bequests	20,191		20,191	-
Memberships	8,745		8,745	8,489
Contributed Nonfinancial Assets	12,000		12,000	-
Meals	49,748		49,748	46,416
Thrift Shop Sales	123,199		123,199	117,653
Donated Inventory - Merchandise	462		462	2,585
Miscellaneous	13,627		13,627	1,781
Interest and Dividends	28,733		28,733	27,468
Realized and Unrealized Investment Gain	67,563		67,563	53,463
Net Assets Released from Restrictions	93,408	(93,408)	-	-
Total Support & Revenues	<u>590,226</u>	<u>(19,809)</u>	<u>570,417</u>	<u>823,675</u>
EXPENSES:				
Program Services	508,626		508,626	484,850
Supporting Services:				
Management and General	183,642		183,642	125,549
Fundraising	41,154		41,154	36,985
Total Supporting Services	<u>224,796</u>	<u>-</u>	<u>224,796</u>	<u>162,534</u>
Total Expenses	<u>733,422</u>	<u>-</u>	<u>733,422</u>	<u>647,384</u>
CHANGE IN NET ASSETS	\$ (143,196)	\$ (19,809)	\$ (163,005)	\$ 176,291
BEGINNING NET ASSETS	<u>1,294,172</u>	<u>\$ 108,109</u>	<u>1,402,281</u>	<u>1,225,990</u>
ENDING NET ASSETS	<u>\$ 1,150,976</u>	<u>\$ 88,300</u>	<u>\$ 1,239,276</u>	<u>\$ 1,402,281</u>

The Accompanying Notes Are an Integral Part of the Financial Statements

Fallbrook Senior Citizen's Service Club

Statement of Functional Expenses

For the Year Ended June 30, 2024

(With Summarized Comparative Information for the Year Ended June 30, 2023)

	2024				2023
	Program Services	Management & General	Fundraising	Totals	Totals
Payroll and Related Expenses					
Salaries and Workers Comp	\$ 245,204	\$ 109,669	\$ 26,711	\$ 381,584	\$ 324,562
Payroll Taxes	20,143	9,009	2,194	31,347	26,360
Total Payroll and Related Expenses	265,347	118,678	28,905	412,931	350,922
Operating Expenses					
Accounting		23,000		23,000	30,400
Auto and Fuel	4,357			4,357	11,952
Advertising and Marketing	12,299			12,299	5,367
Dues and Subscriptions	2,303			2,303	2,373
Food Costs	100,657			100,657	109,815
Fundraising Events			3,288	3,288	-
Insurance	14,928			14,928	12,834
Miscellaneous	6,340	5,067		11,407	10,169
Office Expense	7,426	8,408		15,834	14,994
Postage and Printing		857	5,315	6,172	11,202
Professional Fees	15,371	4,697		20,068	13,450
Rent	10,200			10,200	10,200
Repairs and Maintenance	3,326	17,072		20,398	8,501
Kitchen/Dining Supplies	17,720			17,720	24,412
Kitchen Equipment	18,340			18,340	-
Telephone and Utilities	6,548	2,929	713	10,191	11,088
Depreciation	23,463	2,933	2,933	29,329	19,705
Total Operating Expenses	243,278	64,963	12,249	320,491	296,462
Total Expenses	\$ 508,626	\$ 183,642	\$ 41,154	\$ 733,422	\$ 647,384

The Accompanying Notes Are an Integral Part of the Financial Statements

Fallbrook Senior Citizen's Service Club
Statement of Cash Flows
For the Year Ended June 30, 2024
(With Comparative Information for the Year Ended June 30, 2023)

	<u>2024</u>	<u>2023</u>
Cash Flows From Operating Activities		
Change in Net Assets	\$ (163,005)	\$ 176,291
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities		
Depreciation	29,329	19,705
Donated Inventory	(462)	(2,585)
Net Realized & Unrealized Gains on Investments	(67,563)	(53,463)
Promise to Give - County of San Diego	3,000	3,000
Right of Use Asset Amortization	6,918	6,804
Changes in operating assets and liabilities		
Grants Receivable	11,658	11,932
Other Receivable	-	570
Prepaid Expenses	443	(2,259)
Accounts Payable and Accrued Expenses	(4,386)	(6,446)
Accrued Payroll and Related Liabilities	(1,162)	6,472
Operating Lease Liability	<u>(6,918)</u>	<u>(6,804)</u>
Net Cash Provided by (Used in) Operating Activities	<u>(192,148)</u>	<u>153,217</u>
Cash Flows From Investing Activities		
Purchase of Property and Equipment	(79,480)	-
Proceeds from Sales of Investments	85,000	60,000
Reinvestment of Interest and Dividends	<u>(28,733)</u>	<u>(27,468)</u>
Net Cash Provided by (Used in) Investing Activities	<u>(23,213)</u>	<u>32,532</u>
Net Change in Cash	(215,361)	185,749
Cash at Beginning of Year	<u>262,406</u>	<u>76,657</u>
Cash at End of Year	<u>\$ 47,045</u>	<u>\$ 262,406</u>
Supplemental Cash Flow Information		
Cash paid for amounts included in the measurement of operating lease liabilities:	\$ <u>7,200</u>	\$ <u>7,200</u>
Right of use asset obtained in exchange for lease liabilities:	\$ <u>-</u>	\$ <u>26,712</u>

The Accompanying Notes Are an Integral Part of the Financial Statements

Fallbrook Senior Citizen's Service Club
Notes to Financial Statements
Year ended June 30, 2024

Note 1 - Organization:

The Fallbrook Senior Citizen's Service Club (Senior Center) was incorporated on June 17, 1974 pursuant to the general non-profit corporation laws of the State of California. The specific purpose of the Senior Center is to provide a place where all senior citizens from Fallbrook, Bonsall, and Rainbow can find social interaction, recreation, learning opportunities, and nutritious meals in an environment that is comfortable and welcoming. Services provided by the Senior Center include a lunch program for both congregate and home delivery.

Approximately 28% of the Senior Center's support and revenue for the year ended June 30, 2024 is government funds passed through the County of San Diego and Fallbrook Healthcare District to support the Senior Center's senior lunch, home delivered meals, and transportation programs.

Note 2 - Significant Accounting Policies:

Basis of Accounting: The Senior Center accounting records and the accompanying financial statements are prepared on the accrual basis in accordance with accounting principles generally accepted in the United States of America whereby revenue is recognized when earned and expenses are recognized when incurred.

Net Assets: Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net Assets With Donor Restrictions – Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity.

The Senior Center reports contributions restricted by donors as increase in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increase in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions. As of June 30, 2024, the Senior Center had \$88,300 of net assets with donor restrictions.

Fallbrook Senior Citizen's Service Club
Notes to Financial Statements
Year ended June 30, 2024

Note 2 - Significant Accounting Policies (continued):

Income Tax Status: The Senior Center is organized as California nonprofit corporations and has been recognized by the IRS as exempt from federal income taxes under IRC Section 501(a) as an organization described in IRC Section 501(c)(3), qualifies for the charitable contribution deduction, and has been determined not to be a private foundation. The Senior Center is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, it is subject to income tax on net income that is derived from business activities that are unrelated to the exempt purposes. The Senior Center has determined that it is not subject to unrelated business income tax and have not filed an Exempt Organization Business Income Tax Return (Form 990-T) with the IRS.

The Senior Center follows the provisions for accounting for uncertain tax positions. The Senior Center evaluates its tax positions to determine whether the tax positions are more likely than not of being sustained by the applicable tax authority. Tax positions not deemed to meet the more likely than not threshold are recorded as an expense in the applicable year. There are no amounts accrued in the financial statements related to uncertain tax positions for the year ended June 30, 2024.

Cash and Cash Equivalents: Cash and cash equivalents primarily include cash in banks and highly liquid investments with an original maturity of three months or less. Cash and highly liquid financial instruments restricted to long-term purposes are excluded from this definition. As of June 30, 2024, the Senior Center did not have any cash equivalents.

Investments: The Senior Center records investment purchases at cost, or if donated, at fair value on the date of donation. Thereafter, investments are reported at their fair values in the statement of financial position. Investment earnings are recorded net of custodial fees and investment advisory fees, if any.

Promises to Give: Unconditional promises to give that are expected to be collected within one year are recorded as a revenue at net realizable value. Unconditional promises to give expected to be collected in future years are recorded at the present value of their estimated future cash flows. The discount on those amounts are computed using risk-adjusted interest rates applicable to the years in which the promises are received. Discount amortization is included in contribution revenue. Allowance for uncollectable promises to give is based on historical experience, an assessment of economic conditions, and review of subsequent collections. Promises to give are written off when deemed uncollectable.

Inventories – Thrift Shop: The Senior Center operates a thrift shop within its facilities. All sales from the thrift shop are from donated items. The Senior Center follows traditional non-profit accounting practices and records only the sale of the merchandise, rather than a contribution at the time the merchandise is donated. At the end of the year the value of the inventory is estimated based on turnover and retail value of the merchandise on hand.

Fallbrook Senior Citizen's Service Club
Notes to Financial Statements
Year ended June 30, 2024

Note 2 - Significant Accounting Policies (continued):

Property and Equipment: Property and equipment purchases greater than \$5,000 are recorded at cost or, if donated, at fair value on the date of donation. Depreciation is computed using the straight line method over the estimated useful life of each class of depreciable assets. Improvements to leased facilities are depreciated over the shorter of the estimated useful life or the remaining lease term. All contributions of property and equipment are considered to be available for unrestricted use unless specifically restricted by the donor. When assets are sold or otherwise disposed of, the cost and related depreciation are removed from the accounts, and any resulting gain or loss is included in the statement of activities. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed.

The Senior Center has certain equipment loaned by the County of San Diego Aging & Independence Services and may have to be returned if the meals program is terminated. Loaned equipment is not included in the statement of financial position.

Valuation of Long-Lived Assets: In accordance with the provisions of the accounting pronouncement on accounting for the impairment or disposal of long-lived assets, the Senior Center reviews long-lived assets, including property and equipment, for impairment whenever events or changes in business circumstances indicate that the carrying amount of the assets may not be fully recoverable. Management has determined that no assessment was required for the year ended June 30, 2024.

Fair Value Measurements: The Senior Center measures fair value at the price that would be received upon sale of an asset, or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Authoritative guidance establishes a hierarchy for ranking the quality and reliability of the information used to determine fair values, requiring that assets and liabilities carried at fair value be classified and disclosed in one of the following three categories:

Level 1: Unadjusted quoted market prices for identical assets or liabilities in active markets.

Level 2: Unadjusted quoted market prices for similar assets and liabilities in active markets, unadjusted quoted prices for identical or similar assets or liabilities in markets that are not active, or inputs other than quoted prices that are observable for the asset or liability.

Level 3: Significant unobservable inputs for the asset or liability.

Compensated Absences: Unpaid employee leave benefits are recognized as liabilities of the Senior Center. As of June 30, 2024, the liability for accrued vacation is \$15,835.

Recognition of Revenue: Revenue from programs is recognized when earned. Program service fees and payments under cost-reimbursable contracts received in advance are deferred to the applicable period in which the related services are performed or expenditures are incurred, respectively.

Contributions are recognized when cash or other assets, an unconditional promise to give is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met.

Fallbrook Senior Citizen's Service Club
Notes to Financial Statements
Year ended June 30, 2024

Note 2 - Significant Accounting Policies (continued):

Contributed Nonfinancial Assets: The estimated fair value of contributed nonfinancial assets is recorded in the financial statements. The donated goods are recorded at fair value at the date of donation. Contributed services are recognized as contributions when services (a) create or enhance non-financial assets, or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Senior Center. The Senior Center presents contributed nonfinancial assets in accordance with Accounting Standards Update 2020-07, Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets.

Functional Expenses: The costs of providing various services and other activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited. The expenses that are allocated include salaries and wages, payroll taxes, utilities, telephone, and depreciation which are allocated on the basis of estimates of time and effort.

Estimates: The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates under different assumptions or conditions.

Comparative Financial Information: The comparative information from the previous year is included to provide a basis for comparison and presents summarized totals only. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States and should be read in conjunction with the Senior Center's financial statements for the year ended June 30, 2023 from which the summarized information was derived. Certain reclassifications have been made to the June 30, 2023 financial statements presentation to correspond to the current year's format. Net assets and changes in net assets are unchanged due to the reclassifications.

Leases: The Senior Center accounts for leases in accordance with FASB ASC 842. The Senior Center determines if an arrangement conveys the right to use an identified asset and whether the Senior Center obtains substantially all of the economic benefits from and has the ability to direct the use of the asset. The Senior Center recognizes a lease liability and ROU asset at the commencement date of the lease. Beginning July 1, 2022, operating lease ROU assets and related operating lease liabilities have been presented in the balance sheet. The Senior Center elected not to record ROU assets and corresponding lease liabilities for short-term leases with a lease term of 12 months or less.

A lease liability is measured based on the present value of its future lease payments. Variable payments are included in the future lease payments when those variable payments depend on an index or rate and are measured using the index or rate at the commencement date.

Fallbrook Senior Citizen’s Service Club
Notes to Financial Statements
Year ended June 30, 2024

Note 2 - Significant Accounting Policies (continued):

Leases (continued): Lease payments, including variable payments made based on an index rate, are remeasured when any of the following occur: (1) the lease is modified (and the modification is not accounted for as a separate contract), (2) certain contingencies related to variable lease payments are resolved, or (3) there is a reassessment of any of the following: the lease term, purchase options, or amounts that are probable of being owed under a residual value guarantee. The discount rate is the rate implicit in the lease if it is readily determinable; otherwise, the Senior Center uses the U.S. Treasury rate. The implicit rates of the Senior Center’s leases are not readily determinable; accordingly, the Senior Center uses the U.S. Treasury rate based on the information available at the commencement date for each lease. Lease terms may include renewal or extension options to the extent they are reasonably certain to be exercised. A ROU asset is measured at the commencement date at the amount of the initially measured liability plus any lease payments made to the lessor before or after commencement date, minus any lease incentives received, plus any initial direct costs. Lease cost for lease payments is recognized on a straight-line basis over the lease term.

Note 3 - Promise to Give – County of San Diego:

The Senior Center leases its principal facilities under a forty year lease with the County of San Diego expiring April 30, 2026. Under the terms of the lease, the Senior Center will pay rent of \$1 for use of the land with the following stipulations: (1) the premises must be used for a community senior citizens center, and (2) the buildings and improvements are owned by the Senior Center while used, but will revert to the County of San Diego upon expiration of the lease or discontinuation of the agreed upon use, whichever comes first. The promise to give is recorded at the estimated remaining value of \$5,500 based on the managements original estimate of the fair rental value of the land at \$3,000 per year. For the year ended June 30, 2024, \$3,000 is recorded as rent expense.

Note 4 - Investments:

Money market deposits that are not used for operations are treated as investments due to their nature as long-term investments. The investments may fluctuate in value, are subject to market risk and are not insured. Market risk relates to the possibility that invested assets may experience loss due to prevailing market conditions. The Senior Center has adopted a diversified asset allocation policy to avoid undue concentration of risk. At June 30, 2024 investments consist of the following:

	<u>Cost</u>	<u>Fair Value</u>
Fidelity Government Cash Reserves	\$ 35,716	\$ 35,716
Mutual Funds	135,052	125,313
Exchange Traded Products	223,499	375,898
Stocks	155,953	283,786
Bonds	250,352	244,841
Other	7,729	5,832
Total	<u>\$ 808,301</u>	<u>\$ 1,071,386</u>

Fallbrook Senior Citizen's Service Club
Notes to Financial Statements
Year ended June 30, 2024

Note 5 - Fair Value Measurements:

Fair values of assets measured on a recurring basis at June 30, 2024 are as follows:

	Fair Value	Listed FMV (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Fidelity Government Cash Reserves	\$ 35,716	\$ 35,716	\$	\$
Mutual Funds, Stocks, ETPs, Stocks, Bonds and Other	1,035,670	1,035,670		
Unconditional Promise to Give – County of San Diego – value of lease	5,500			5,500
Total Assets Measured at Fair Value	\$ 1,076,886	\$ 1,071,386	\$ -	\$ 5,500

Fair value of investments in equity securities is determined by reference to quoted market prices and other relevant information generated by market transactions. Fair rental value of unconditional promise to give from the County of San Diego (see Note 3), was valued at estimated fair value of the land in May 1986 and is classified as a Level 3 input because the Senior Center has not undertaken any effort to determine current fair market value.

Note 6 – Property and Equipment:

The Senior Center's depreciable property and equipment consist of facilities, office equipment, and vehicles. Depreciation has been calculated on straight line method over 5 to 40 years estimated useful lives. Depreciation expense was \$29,329 for the current year. As of June 30, 2024, property and equipment consisted of the following:

	Assets Without Donor Restrictions	Assets With Donor Restrictions (Note 7)	Total Property and Equipment	Accumulated Depreciation	Net Book Value
Facilities	\$ 567,507	\$ 44,267	\$ 611,774	\$ (540,193)	\$ 71,581
Office Equipment	29,752		29,752	(29,752)	-
Vehicles	50,400		50,400	(5,880)	44,520
Other Equipment	40,231	16,009	56,240	(29,236)	27,004
Total	\$ 687,890	\$ 60,276	\$ 748,166	\$ (605,061)	\$ 143,105

Fallbrook Senior Citizen's Service Club
Notes to Financial Statements
Year ended June 30, 2024

Note 7 - Net Assets With Donor Restrictions:

The unconditional promise to give, for the value of future free rent, is included as net assets with donor restrictions. In addition, the County of San Diego has provided the Senior Center with several grants for equipment, and repairs and improvements throughout the Senior Center. As of June 30, 2024, net assets with donor restrictions are restricted for the following purposes:

Unconditional Promise to Give – Facilities (Note 3)	\$ 5,500
Property and Equipment (Net of Accum. Depreciation, Note 6)	12,456
The Thrift Store Improvement and Expansion	38,695
Outreach and Donor Development Specialist	30,000
Tables and Chairs	<u>1,649</u>
TOTAL	<u>\$ 88,300</u>

Net assets totaling \$93,408 were released from donor restrictions due to the satisfaction of purpose restrictions during the year ended June 30, 2024.

Note 8 – Liquidity and Availability:

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following:

Cash	\$ 47,045
Investments	<u>1,071,386</u>
	1,118,431
Less amounts not available to be used within one year:	
Funds subject to donor-imposed restrictions	<u>(70,344)</u>
Financial assets available to meet general expenditures within one year	<u>\$ 1,048,087</u>

The Senior Center receives contributions with donor restrictions to be used in accordance with the associated purpose restrictions. The Senior Center must maintain sufficient resources to meet those responsibilities to its donors. Thus, financial assets may not be available for general expenditure within one year. As part of the Senior Center's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. The Senior Center invests cash in excess of daily requirements in money market funds, mutual funds, bonds and equity securities.

Fallbrook Senior Citizen’s Service Club

Notes to Financial Statements

Year ended June 30, 2024

Note 9 – Contributed Nonfinancial Assets:

For the year ended June 30, 2024, contributed nonfinancial assets recognized within the statement of activities included \$12,000 of marketing services. The Senior Center recognized contributed nonfinancial assets within revenue. Contributed nonfinancial assets did not have donor-imposed restrictions.

Contributed services are valued and reported at the estimated fair value in the financial statements based on current rates for similar marketing services. Contributed marketing services comprise professional services for rebranding, growing public awareness, and increasing membership.

Note 10 – Lease Commitment:

In April 2001, the Senior Center signed an agreement with the Fallbrook Community Center for use of its kitchen and auditorium area for the Senior Center meal program. The Fallbrook Community Center is operated by the County of San Diego. This agreement is classified as an operating lease and has an original term of one year. The parties may extend the term of the agreement by written amendment signed by both parties which is reasonably certain of exercise until the end of the lease agreement of its principal facilities expiring April 30, 2026 (see Note 3). Rent payments are \$600 per month payable to the County of San Diego. The conditions of this agreement become void if the County of San Diego discontinues its support of the meal program or if the Fallbrook Community Center is no longer operated by the County of San Diego. During the year ended June 30, 2024, the Senior Center paid \$7,200 in rent under the terms of this agreement.

Lease liability maturities as of June 30, 2024, are as follows:

Year Ending June 30,	
2025	\$ 7,200
2026	<u>6,000</u>
Total Lease Payments	13,200
Less: Present Value Adjustments	<u>(210)</u>
Present Value of Lease Liability	<u>\$ 12,990</u>

The remaining lease term, including extensions, and discount rate related to lease liability as of June 30, 2024 were 1.8 years and 1.63%.

Note 11 – Date of Management’s Review:

Management evaluated subsequent events through September 16, 2024, the date on which the financial statements were available to be issued. Management is not aware of any other subsequent events that would require adjustment to, or disclosure in, the financial statements.

Fallbrook Senior Citizens Service Club

Balance Sheet

As of June 30, 2024

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
Chase Bank	46,705
Credit Cards in Transit	0
Deposits in Transit Account	0
Fidelity Investments	1,071,386
Paypal	0
Payroll Clearing	0
Petty Cash	426
Square Clearing Account	15
Total Bank Accounts	\$1,118,531
Other Current Assets	\$12,528
Total Current Assets	\$1,131,059
Fixed Assets	
Accumulated Depr.-Restricted	-47,821
Accumulated Depr.-Unrestricted	-557,240
Bingo Equipment	6,050
Building Equipment-Unrestricted	0
Building/Equip-Restricted	0
Computers	0
Equipment Kitchen	0
Equipment Office	45,761
Facilities	504,244
Other Equipment	34,180
Solar Equipment	63,264
Thrift Shop Improvements	44,268
Vehicles	50,400
Total Fixed Assets	\$143,105
Other Assets	
ROU Asset - Kitchen Lease	23,325
Thrift Shop Inventory	9,804
Total Other Assets	\$33,129
TOTAL ASSETS	\$1,307,293

Fallbrook Senior Citizens Service Club

Balance Sheet

As of June 30, 2024

	TOTAL
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	\$7,944
Credit Cards	\$0
Other Current Liabilities	
Accrued Accounts Payable	4,087
Accrued Expenses	0
Accrued Payroll	11,199
Accrued Vacation	15,835
Deferred Grant Income	0
Direct Deposit Liabilities	0
Direct Deposit Payable	0
FHD Grant Prepayment	0
Insurance Payable	0
Loans Payable	0
Painting Grant	0
Payroll Benefits Payable	76
Payroll Liabilities	358
Payroll Taxes Payable	3,585
Restricted Grant-SD County	0
Sales Tax Payable	2,069
Workers' Comp. Insurance Pay.	0
Total Other Current Liabilities	\$37,209
Total Current Liabilities	\$45,154
Long-Term Liabilities	
Lease Liability	23,325
Total Long-Term Liabilities	\$23,325
Total Liabilities	\$68,478
Equity	
Fund & Investment Balances	0
Net Assets w/Donor Restrictions	38,291
Net Assets w/o Donor Restrictio	1,351,456
OPENING BAL EQUITY	0
Retained Earnings	12,535
Net Income	-163,467
Total Equity	\$1,238,814
TOTAL LIABILITIES AND EQUITY	\$1,307,293

Fallbrook Senior Citizens Service Club

Profit and Loss

July 2023 - June 2024

	TOTAL
Income	
1 - AIS Contract	70,055
2 - Donations	28,318
3 - Fundraising	17,405
4 - Grant Income	130,371
5 - Meals	49,748
6 - Memberships	8,745
7 - Miscellaneous Income	13,527
8 - Thrift Shop Sales	123,199
Program Income	100
Total Income	\$441,469
GROSS PROFIT	\$441,469
Expenses	
11 - PAYROLL EXPENSES	
12 - Salaries	325,797
13 - Salaries - Fringe Benefits	55,787
14 - Taxes	31,347
Total 11 - PAYROLL EXPENSES	412,930
13 - PAYROLL EXPENSES	0
15 - Food-Related Costs	
16 - Food Costs	100,657
17 - Kitchen/Dining Room Supplies	17,576
Total 15 - Food-Related Costs	118,234
18 - Repairs	
19 - Maintenance & Repairs	20,398
20 - Auto Expenses & Repairs	991
21 - Fuel	3,366
Total 18 - Repairs	24,755
22 - Administrative Expenses	
23 - Rents	10,200
24 - Professional Fees	32,488
25 - Fundraising Expenses	8,603
26 - Insurance - General	14,928
27 - Miscellaneous Expenses	5,876
28 - Office Equipment & Small Tools	25,369
29 - Office Supplies & Expenses	8,806
30 - Outside Services	10,579
31 - Advertising Expense	299
32 - Bank and Merchant Fees	2,894
33 - Dues & Subscriptions	2,303
34 - Postage	857
35 - Program Supplies	144

Fallbrook Senior Citizens Service Club

Profit and Loss

July 2023 - June 2024

	TOTAL
36 - Taxes & Licenses	1,135
37 - Telephone	2,363
38 - Utilities	7,828
Total 22 - Administrative Expenses	134,673
580 11 - Salaries	0
Grant Expense	1,502
Payroll Expenses	0
Salaries	0
Total Expenses	\$692,094
NET OPERATING INCOME	\$ -250,625
Other Income	
Bequests	20,191
Interest & Dividends	28,733
Monthly Portfolio Value Change	75,496
Total Other Income	\$124,421
Other Expenses	
39 - Depreciation Expense	29,329
40 - Investment Management Fees	7,933
Total Other Expenses	\$37,263
NET OTHER INCOME	\$87,158
NET INCOME	\$ -163,467

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

Do not enter social security numbers on this form as it may be made public.

Open to Public Inspection

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

Department of the Treasury Internal Revenue Service

Header section A-M containing organization details: Name (Fallbrook Senior Citizens Service Club), EIN (95-2892632), address (399 Heald Lane, Fallbrook, CA 92028), and principal officer (Nickie Williams).

Part I Summary

Summary table with 22 rows. Columns include: Line number, Description, Prior Year, Current Year. Key totals: Total revenue (502,854), Total expenses (741,355), Net assets (1,239,276).

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.

Signature block containing officer signature (Nickie Williams, President) dated 10/17/2024, and paid preparer signature (Leonard C Sonnenberg) dated 10/18/2024.

May the IRS discuss this return with the preparer shown above? See instructions. [X] 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:
Social and recreational activities, program services, and low cost meals for senior citizens.

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.

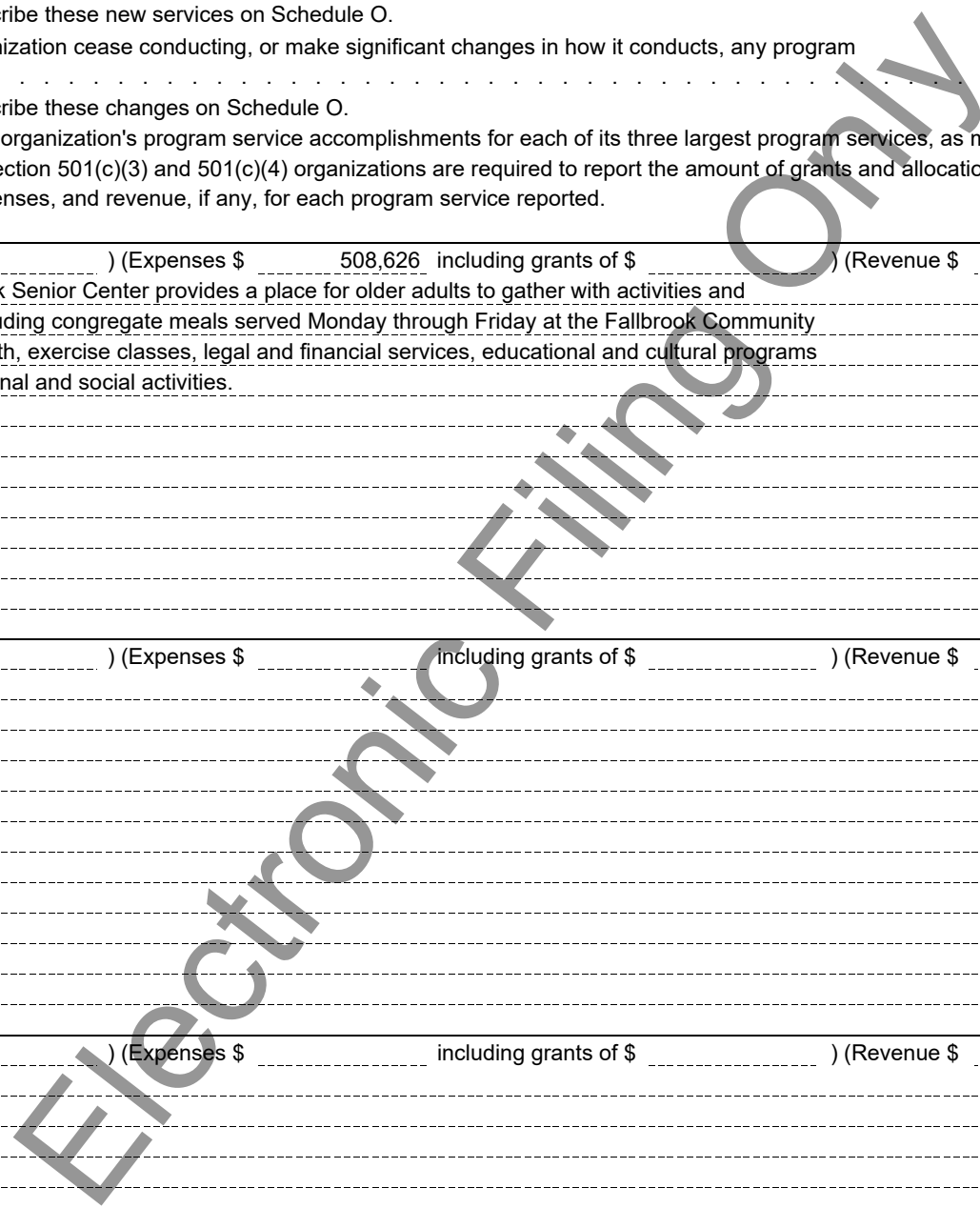
4a (Code:) (Expenses \$ 508,626 including grants of \$) (Revenue \$ 49,748)
The Fallbrook Senior Center provides a place for older adults to gather with activities and services including congregate meals served Monday through Friday at the Fallbrook Community Center, health, exercise classes, legal and financial services, educational and cultural programs and recreational and social activities.

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 508,626



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>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions.	X	
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>		X
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>		X
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>		X
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>		X
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>		X
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>		X
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>		X
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>		X
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>	X	
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>		X
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>		X
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>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i>	X	
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>		X
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>	X	
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>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E.</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
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>		X
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>		X
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>		X
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.</i> See instructions.		X
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>		X
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>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H.</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
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>		X

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question number, Description, and Yes/No columns. Rows 22-38 cover various organizational requirements.

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. []

Table with 3 columns: Question number, Description, and Yes/No columns. Rows 1a-1c cover Form 1096 and gaming winnings.

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	10		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a			X
b	If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation on Schedule O.</i>	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			X
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			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
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			X
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			X
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			X
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			X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			X
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			X
b	If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O.</i>	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			X
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			X
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. [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a (6), 1b (6), 2 (X), 3 (X), 4 (X), 5 (X), 6 (X), 7a (X), 7b (X), 8a (X), 8b (X), 9 (X).

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

Table with 3 columns: Question, Yes, No. Rows include: 10a (X), 10b, 11a (X), 11b, 12a (X), 12b (X), 12c (X), 13 (X), 14 (X), 15a (X), 15b (X), 16a (X), 16b.

Section C. Disclosure

Table with 2 columns: Question, Answer. Rows include: 17 (CA), 18 (Own website, Another's website, [X] Upon request, Other), 19, 20 (Susan Gonsalves, (760) 728-4498, 399 Heald Lane, Fallbrook, CA 92028).

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

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

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Susan Gonsalves Executive Director	40.00 0.00			X				90,500	3,000	
(2) Nickie Williams President	10.00 0.00	X		X						
(3) Howard Salmon Treasurer	2.00 0.00	X		X						
(4) Mark J. Weaver Vice President	10.00 0.00	X		X						
(5) Jack Schirner Secretary	10.00 0.00	X		X						
(6) Richard West Board Member	2.00 0.00	X								
(7) Tom Mintun Board Member	2.00 0.00	X								
(8)										
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b Subtotal							90,500	0	3,000	
c Total from continuation sheets to Part VII, Section A							0	0	0	
d Total (add lines 1b and 1c)							90,500	0	3,000	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 0

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual.</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual.</i>		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person.</i>		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
		0
		0
		0
		0
		0

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 0

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	8,745				
	c	Fundraising events	1c	0				
	d	Related organizations	1d	0				
	e	Government grants (contributions)	1e	157,654				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	121,148				
	g	Noncash contributions included in lines 1a-1f	1g	\$ 12,462				
	h	Total. Add lines 1a-1f		287,547				
	Program Service Revenue	2a	Meals	Business Code 624210	49,748	49,748		
		b	-----		0			
c		-----		0				
d		-----		0				
e		-----		0				
f		All other program service revenue		0				
g		Total. Add lines 2a-2f		49,748				
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		28,733			28,733	
	4	Income from investment of tax-exempt bond proceeds		0				
	5	Royalties		0				
	6a	Gross rents	(i) Real	(ii) Personal				
			6a					
			6b					
	6c	Rental income or (loss)	0	0				
	d	Net rental income or (loss)			0			
	7a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
			7a		0	0		
			7b		0	0		
	7c	Less: cost or other basis and sales expenses	0	0				
	d	Net gain or (loss)			0			
	8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18						
			8a		0			
			8b		0			
	c	Net income or (loss) from fundraising events			0			
9a	Gross income from gaming activities. See Part IV, line 19							
		9a		0				
		9b		0				
c	Net income or (loss) from gaming activities			0				
10a	Gross sales of inventory, less returns and allowances							
		10a		123,199				
		10b		0				
c	Net income or (loss) from sales of inventory			123,199				
Miscellaneous Revenue	11a	Miscellaneous Income	Business Code 900099	13,627	13,627			
	b	-----		0				
	c	-----		0				
	d	All other revenue		0				
	e	Total. Add lines 11a-11d		13,627				
12	Total revenue. See instructions		502,854	63,375	0	28,733		

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	0			
2	Grants and other assistance to domestic individuals. See Part IV, line 22	0			
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	0			
4	Benefits paid to or for members	0			
5	Compensation of current officers, directors, trustees, and key employees	93,500	60,083	26,872	6,545
6	Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7	Other salaries and wages	288,084	185,121	82,797	20,166
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	0			
9	Other employee benefits	0			
10	Payroll taxes	31,347	20,144	9,009	2,194
11	Fees for services (nonemployees):				
a	Management	0			
b	Legal	0			
c	Accounting	23,000		23,000	
d	Lobbying	0			
e	Professional fundraising services. See Part IV, line 17	0			
f	Investment management fees	7,933		7,933	
g	Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	20,068	15,371	4,697	
12	Advertising and promotion	12,299	12,299		
13	Office expenses	15,834	7,426	8,408	
14	Information technology	0			
15	Royalties	0			
16	Occupancy	20,390	16,748	2,929	713
17	Travel	0			
18	Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19	Conferences, conventions, and meetings	0			
20	Interest	0			
21	Payments to affiliates	0			
22	Depreciation, depletion, and amortization	29,329	23,463	2,933	2,933
23	Insurance	14,928	14,928		
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	Food Costs	100,657	100,657		
b	Kitchen & Dining Room Supplies and Equipment	36,060	36,060		
c	Repairs & Maintenance	20,398	3,326	17,072	
d	Postage & Printing	6,172		857	5,315
e	All other expenses	21,356	13,000	5,068	3,288
25	Total functional expenses. Add lines 1 through 24e	741,355	508,626	191,575	41,154
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	262,406	1	47,045
	2 Savings and temporary cash investments	34,478	2	35,716
	3 Pledges and grants receivable, net	20,158	3	5,500
	4 Accounts receivable, net	0	4	0
	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	0	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)	0	6	
	7 Notes and loans receivable, net	0	7	0
	8 Inventories for sale or use	9,804	8	10,266
	9 Prepaid expenses and deferred charges	7,471	9	7,028
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 748,166		
	b Less: accumulated depreciation	10b 605,061	92,954	10c 143,105
	11 Investments—publicly traded securities	1,025,612	11	1,035,670
	12 Investments—other securities. See Part IV, line 11	0	12	0
	13 Investments—program-related. See Part IV, line 11	0	13	0
	14 Intangible assets	0	14	0
	15 Other assets. See Part IV, line 11	19,908	15	12,990
16 Total assets. Add lines 1 through 15 (must equal line 33)	1,472,791	16	1,297,320	
Liabilities	17 Accounts payable and accrued expenses	50,602	17	45,054
	18 Grants payable	0	18	
	19 Deferred revenue	0	19	
	20 Tax-exempt bond liabilities	0	20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	0	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	0	22	
	23 Secured mortgages and notes payable to unrelated third parties	0	23	0
	24 Unsecured notes and loans payable to unrelated third parties	0	24	0
	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	19,908	25	12,990
	26 Total liabilities. Add lines 17 through 25	70,510	26	58,044
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	1,294,172	27	1,150,976
	28 Net assets with donor restrictions	108,109	28	88,300
	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	0	29	
	30 Paid-in or capital surplus, or land, building, or equipment fund	0	30	
	31 Retained earnings, endowment, accumulated income, or other funds	0	31	
32 Total net assets or fund balances	1,402,281	32	1,239,276	
33 Total liabilities and net assets/fund balances	1,472,791	33	1,297,320	

Part XI Reconciliation of Net Assets

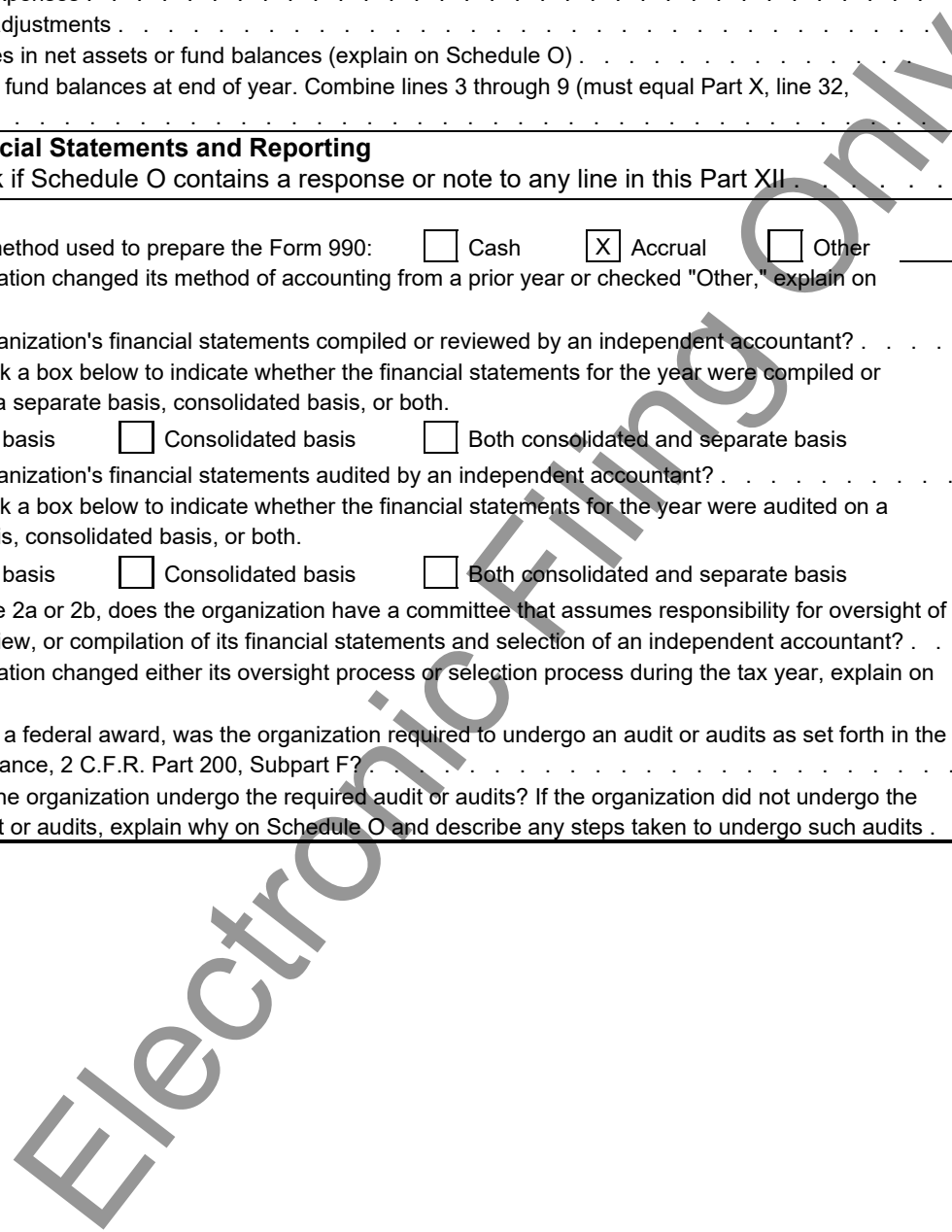
Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	502,854
2	Total expenses (must equal Part IX, column (A), line 25)	2	741,355
3	Revenue less expenses. Subtract line 2 from line 1	3	-238,501
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,402,281
5	Net unrealized gains (losses) on investments	5	75,496
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	1,239,276

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		X
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	X	
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.	X	
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?		X
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		



FRHD CHC GRANT BUDGET FORM

Agency Name:	Fallbrook Senior Citizens Service Club	PROGRAM NAME:	Nutrition Program 2025-2026
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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	30,100	10,500	19,600	
	A2	General Insurance (not program specific)	1,000	350	650	
	A3	Accounting & audit expenses	10,600	4,100	6,500	
	A4	Consultant/Contractor Fees		-	-	
	A5	Physical Assets (Rent, Facility Costs)	1,000	350	650	
	A6	Utilities	2,000	700	1,300	
	A7	IT & Internet	300	150	150	
	A8	Marketing & Communications	3,000	1,050	1,950	
	A9	Office Supplies	1,500	525	975	
	A10	Training & Education				
	A11	Other: specify				
		TOTAL INDIRECT EXPENSE	49,500.00	17,725.00	31,775.00	-
	B	PERSONNEL EXPENSES - PROGRAM SPECIFIC	PROGRAM COST	APPLYING ORGANIZATION	OTHER FUNDERS	REQUESTED FROM FRHD
	B1	Chef	29,250	6,400	17,850	5,000
	B2	Kitchen Assistant	23,400	5,200	15,000	3,200
	B3	Nutrition Manager	10,000	5,000	5,000	
	B4	Lead Server	10,900	3,400	7,500	
	B5	Payroll Expenses (WC, taxes)	10,400	2,500	6,100	1,800
	B6	Benefits	3,800	3,800		
	B7	Other: specify				
		TOTAL PERSONNEL EXPENSE	87,750.00	26,300.00	51,450.00	10,000.00
	C	DIRECT PROGRAM EXPENSES	PROGRAM COST	APPLYING ORGANIZATION	OTHER FUNDERS	REQUESTED FROM FRHD
	C1	Equipment				
	C2	Program/Kitchen Supplies	11,300	3,000	3,300	5,000
	C3	Printing/Duplicating	800	800		
	C4	Travel/Mileage				
	C5	Program Specific Insurance	4,500	1,700	2,800	
	C6	Food	70,000	22,000	18,000	30,000
	C7	Kitchen rental	7,200	3,000	4,200	
	C8					
	C9					
	C10					
	C11					
	C12					
	C13					
	C14					
	C15					
		TOTAL OTHER EXPENSES	93,800.00	30,500.00	28,300.00	35,000.00

	W	X	Y	Z
D TOTAL ALL EXPENSES	PROGRAM COST	% REQUESTED FROM FRHD		
	\$ 231,050.00	19%		

2) FUNDING SOURCES

E FUNDS FOR PROGRAM			
E1	APPLYING ORGANIZATION	X	74,525.00 32%
E2	OTHER FUNDERS	Y	111,525.00 48%
E3	REQUESTED FROM FRHD	Z	45,000.00 19%
	TOTAL FUNDING SOURCES		\$ 231,050.00

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

3) % OF AGENCY BUDGET

F	AGENCY BUDGET**	PROGRAM COST	% of AGENCY BUDGET
CALCULATE % of Total Agency budget that this Program represents.	\$ 586,876.00	\$ 231,050.00	39%

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

Agency Name: **Fallbrook Senior Citizens Service Club**

Program Name: **Nutrition Program 2025-2026**

INSTRUCTIONS:

List other funders that have been approached by your organization for this program in the past year, do not include FRHD. Include Name, Date, Amount Requested, Awarded, Declined or Pending. Please include all major sources of funding - this includes agencies fundraisers, annual community support and grantmakers.

Funder Name	Date Submitted	Amount Requested	Status
Henry Guenther Foundation	04/16/2024	\$45,000.00	Awarded
KFC Foundation	05/30/2024	\$10,000.00	Declined
Neighborhood Reinvestment Grant	07/01/2024	\$18,170.00	Awarded
Community Appeal	07/19/2024	\$5,156.00	Awarded
Legacy Endowment	07/31/2024	\$15,000.00	Awarded
Helen Brach Foundation	09/06/2024	\$20,000.00	Pending
Better World Trust	09/13/2024	\$10,000.00	Awarded
Hormel Foods	09/13/2024	\$20,000.00	Declined
Rainbow Valley Grange	11/27/2024	\$250.00	Awarded
Barona Casino	11/27/2024	\$5,000.00	Declined
Angel Society	01/13/2025	\$10,000.00	Awarded
Meal Recipients	Various	\$51,400.00	Partial Received
Sensata	05/09/2024	\$6,500.00	Awarded
Kickoff for a Cause Fundraiser	02/09/2025	\$275.00	Awarded

Agency Name: **Fallbrook Senior Citizens Service Club**

Program Name: **Nutrition Program 2025-2026**

INSTRUCTIONS:

1. List items from your PROJECT BUDGET FORM (Sections A and B) that you are seeking FRHD support, and that requires explanation.
2. Your narrative should explain why this expense is necessary to the project and why or how FRHD funding would make an impact.

A. INDIRECT EXPENSES: Please indicate by the Line Number and Item Name

#	Name	Narrative:

B. PERSONNEL EXPENSES -PROGRAM SPECIFIC

#	Name	Narrative:
B1	Salary-Chef	\$5k of the \$29k needed to employ an experienced chef insures that we can continue to provide quality meals that meet the strict requirements of the program
B2	Salary-Kitchen Assistant	\$3k of the \$23k needed to employ an assistant to the chef to insure we are able to prepare meals each day for the seniors who depend on this food source

C. DIRECT PROGRAM EXPENSES

#	Name	Narrative:
C2	Kitchen Supplies	\$5k of the \$11k needed for aprons and towels, napkins and paper goods, cleaning and sterilizing supplies, rubber gloves. Use of many of these items are required by the Health Department for food-handling establishments and allow us to pass inspections with an "A" rating. The funding provided by FRHD allows for a healthy environment where the meals are prepared and served.
C6	Food	\$30k of the \$70k needed for food that includes dry goods, fresh, frozen, and canned foods necessary to prepare meals as planned on the monthly menu. The purchase of food is of the highest priority to continue the meal program. The funding provided by FRHD enables the purchase of high-quality food.

FRHD CHC GRANT BUDGET REPORTING FORM

 Agency Name: **Fallbrook Senior Citizens Service Club** PROGRAM NAME: **Nutrition Program 2025-2026**

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	\$49,500.00	\$0.00				
	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	\$87,750.00	\$10,000.00				
	C	DIRECT PROGRAM EXPENSES	PROGRAM COST	REQUESTED FROM FRHD	AMOUNT USED Q1	AMOUNT USED Q2	AMOUNT USED Q3	AMOUNT USED Q4
		TOTAL OTHER EXPENSES	\$93,800.00	\$35,000.00				
	D	TOTALS	PROGRAM COST	FRHD Funds Awarded	Total Amount Q1	Total Amount Q2	Total Amount Q3	Total Amount Q4
			\$231,050.00	\$0.19	\$0.00	\$0.00	\$0.00	\$0.00

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