



**AGENDA
FINANCE COMMITTEE**


Wednesday, December 2, 2020 at 4:30 P.M.

In accordance with the current State of Emergency and the Governor's Executive Order N-25-20, of March 12, 2020 and N-33-20 of March 19, 2020, teleconferencing will be used for this meeting. Board members, staff and members of the public will be able to participate by webinar by using the following link: <https://us02web.zoom.us/j/86150091673?pwd=dEYvN0svMVJPWFBEaDczRWM2NUs0QT09> Meeting ID: 861 5009 1673 Password: 266427 Participants will need to download the Zoom app on their mobile device. Members of the public will also be able to participate by telephone using the following dial in information: Dial in #: (310) 372-7549 Passcode 660448.

Committee Members: Jennifer Jeffries & Barbara Mroz
Executive Director: Rachel Mason
Administrative Assistant: Linda Bannerman
Accountant: Susan Woodward
Bookkeeper: Wendy Lyon

1. Call to Order/Roll Call
2. Public Comments
3. Review of Financial Statements for October 2020
 - 1) Balance Sheet Comparison of October to September
 - 2) Income Statement for the Month Ended October 31, 2020 & Fiscal Year to Date
 - 3) Profit & Loss Actual vs Budget July 2020 to Fiscal Year to Date
 - 4) Profit & Loss Approved Annual Budget Overview July 2020 – June 2021
 - 5) Local Agency Investment Fund (LAIF) Statement – October 2020
 - 6) CalTrust Statement – October 2020
 - 7) Property Tax Revenue – July 2020 – June 2021
 - 8) Check Detail as of October 2020
4. Discussion Items
 - a. FRHD Funds Worksheet
5. Board Member Comments and Future Agenda Items
6. Adjournment

I certify that on December 1, 2020, I posted a copy of the foregoing agenda near the regular meeting place of the Board of Directors of Fallbrook Regional Health District, said time being at least 24 hours in advance of the meeting. The American with Disabilities Act provides that no qualified individual with a disability shall be excluded from participation in or denied the benefits of District business. If you need assistance to participate in this meeting, please contact the District office 24 hours prior to the meeting at 760-731-9187.



Board Secretary/Clerk

Fallbrook Regional Health District
BALANCE SHEET COMPARISON
Comparison of October 2020 to September 2020

	Oct 31, 20	Sep 30, 20	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
102.3 · Cash in Bank - Pacific Western	245,629.41	306,591.54	-60,962.13
102.6 · Cash in Bank - LAIF	2,040,842.69	2,035,979.89	4,862.80
102.9 · Cash in Bank - CalTRUST	6,105,025.26	6,105,929.72	-904.46
102.10 · Petty Cash	153.07	146.17	6.90
Total Checking/Savings	8,391,650.43	8,448,647.32	-56,996.89
Other Current Assets			
104 · Prepaid Insurance	21,570.68	24,285.54	-2,714.86
107 · Tax Apportionment Receivable	116,065.90	44,421.29	71,644.61
110 · Reimbursement Rec'ble - CIF	-354.17	-354.17	0.00
Total Other Current Assets	137,282.41	68,352.66	68,929.75
Total Current Assets	8,528,932.84	8,516,999.98	11,932.86
Fixed Assets			
121 · Equipment	64,986.31	62,988.62	1,997.69
121.2 · Equipment Depreciation	-30,418.53	-29,379.72	-1,038.81
122.0 · Assets			
122.01 · S. Brandon Road	161,578.00	161,578.00	0.00
122.011 · S. Brandon Road Improvements	141,163.91	140,340.26	823.65
122.012 · S. Brandon Road Land	129,662.00	129,662.00	0.00
122.02 · E. Mission Road	1,441,539.86	1,441,539.86	0.00
122.021 · E. Mission Road Improvements	261,594.12	260,722.37	871.75
122.022 · E. Mission Road Land	360,629.00	360,629.00	0.00
122.04 · Accum Depr - All Buildings	-108,502.17	-104,318.68	-4,183.49
Total 122.0 · Assets	2,387,664.72	2,390,152.81	-2,488.09
Total Fixed Assets	2,422,232.50	2,423,761.71	-1,529.21
Other Assets			
130 · Note Receivable - East Alvarado	487,500.00	487,500.00	0.00
Total Other Assets	487,500.00	487,500.00	0.00
TOTAL ASSETS	<u>11,438,665.34</u>	<u>11,428,261.69</u>	<u>10,403.65</u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
140 · Accounts Payable	2,108.27	15,893.27	-13,785.00
Total Accounts Payable	2,108.27	15,893.27	-13,785.00
Other Current Liabilities			
203 - Accrued Payroll	13,562.20	14,153.11	-590.91
204 · Accrued Vacation & Sick Leave	18,361.62	18,361.62	0.00
211 · Payroll Taxes Payable	4,422.17	4,539.08	-116.91
213 · Simple Plan Payable	726.90	712.50	14.40
220 · Refundable Deposit Payable	5,250.00	5,250.00	0.00
Total Other Current Liabilities	42,322.89	43,016.31	-693.42
Total Current Liabilities	44,431.16	58,909.58	-14,478.42
Total Liabilities	44,431.16	58,909.58	-14,478.42

Fallbrook Regional Health District
BALANCE SHEET COMPARISON
Comparison of October 2020 to September 2020

	<u>Oct 31, 20</u>	<u>Sep 30, 20</u>	<u>\$ Change</u>
Equity			
302.2 · Community Investment Funds	9,266,578.12	9,266,578.12	0.00
300 · Unrestricted Operations Fund	2,391,352.10	2,391,352.10	0.00
Net Income	-263,696.04	-288,578.11	24,882.07
Total Equity	<u>11,394,234.18</u>	<u>11,369,352.11</u>	<u>24,882.07</u>
TOTAL LIABILITIES & EQUITY	<u>11,438,665.34</u>	<u>11,428,261.69</u>	<u>10,403.65</u>

Fallbrook Regional Health District
INCOME STATEMENT
For the Month Ended October 31, 2020 & Fiscal Year to Date

	Oct 20	Jul - Oct 20
Ordinary Income/Expense		
Income		
400 · District Income		
402 · Property Tax Revenue	116,065.90	220,422.45
403 · Interest / Dividends	9,886.42	27,567.74
Total 400 · District Income	125,952.32	247,990.19
460 · Lease Income		
460.03 · Lease Income	3,500.00	14,000.00
Total 460 · Lease Income	3,500.00	14,000.00
Total Income	129,452.32	261,990.19
Expense		
Administrative Expenses		
500.01 · Communications	865.29	2,497.65
500.02 · IT Services	190.00	760.00
500.04 · Office Expenses	718.41	4,309.96
500.05 · Utilities	1,304.71	5,835.26
500.06 · Independent Contract Services	3,631.25	4,156.25
500.07 · Maintenance Services & Repairs	1,673.55	8,077.65
500.08 · Vehicle Expenses	49.35	709.52
500.10 · Salaries	30,743.76	121,296.15
500.12 · Payroll Taxes	2,470.51	9,957.07
500.14 · W/C Insurance	406.33	474.65
500.15 · Employee Health & Welfare	4,106.06	16,283.58
500.16 · Board Stipends	1,260.00	6,405.00
500.17 · Education & Conferences	125.00	275.00
500.18 · Dues & Subscriptions	15,010.11	18,282.32
500.19 · Insurance - General	2,294.03	9,176.07
500.20 · Independent Accounting Services	1,000.00	4,000.00
500.21 · Annual Independent Audit	0.00	6,500.00
500.22 · Medical Records Store & Service	1,917.74	9,332.31
500.23 · General Counsel	1,435.00	15,575.00
500.29 · Dist Promotions & Publications	1,520.80	4,090.33
500.30 · Simple IRA Expense	726.90	2,893.20
500.33 · Copier Lease	828.98	3,315.92
Total Administrative Expenses	72,277.78	254,202.89
570 · Health & Wellness Center		
570.01 · Communications	89.02	276.01
570.04 · Office Expenses	35.00	35.00
570.05 · Utilities	1,322.28	4,018.23
570.06 · Independent Contract Services	281.25	2,000.25
570.07 · Maintenance Services & Repairs	526.24	5,326.24
570.19 · Insurance - General	272.50	1,090.06
Total 570 · Health & Wellness Center	2,526.29	12,745.79
600 · Community Health Contracts		
600.01 · Be Well Therapy	0.00	5,111.00
600.02 · Boys & Girls Clubs of North Cty	0.00	26,250.00
600.03 · Champions for Health	0.00	5,871.00
600.04 · D'Vine Path	0.00	4,380.00
600.05 · Fallbrook Food Pantry	0.00	38,825.00
600.06 · Fallbrook Land Conservancy	0.00	6,223.62
600.07 · Fallbrook Senior Citizens Serv	0.00	43,813.86
600.08 · Fallbrook Smiles Project	0.00	11,685.00
600.09 · Fallbrook Union High School	0.00	6,250.00
600.10 · Foundation for Senior Care	0.00	94,108.61
600.11 · Hospice of the Valleys	0.00	5,813.50
600.12 · Michelle's Place Cancer Res Ctr	0.00	10,087.50
600.13 · Neighborhood Healthcare	0.00	3,750.00
600.14 · Palomar Family Counseling Svc	0.00	25,958.15
600.15 · REINS	0.00	29,250.00

**Fallbrook Regional Health District
INCOME STATEMENT**

For the Month Ended October 31, 2020 & Fiscal Year to Date

	Oct 20	Jul - Oct 20
600.16 · SSNAAPE	0.00	1,250.00
600.17 · Trauma Intervention Prog of SD	0.00	2,500.00
600.51 · NC Fire JPA (EMSO)	0.00	17,227.23
600.52 · NC Fire JPA (Public Comms)	0.00	5,731.90
Total 600 · Community Health Contracts	0.00	344,086.37
800 · District Direct Care Services		
800.01 · Health Services and Clinics	385.80	425.50
Total 800 · District Direct Care Services	385.80	425.50
Total Expense	75,189.87	611,460.55
Net Ordinary Income	54,262.45	-349,470.36
Other Income/Expense		
Other Income		
810 · Interest Income - Alvarado Str.	1,650.00	6,650.00
406 · Unearned Gain/Loss - CalTRUST	-5,928.08	-5,939.92
Total Other Income	-4,278.08	710.08
Other Expense		
825 · Depreciation		
500.27 · Depreciation - Brandon Rd.	5,222.30	20,925.11
Total 825 · Depreciation	5,222.30	20,925.11
830 · Community Investment Funds Used		
830.01 · Consultants	19,880.00	86,095.00
Total 830 · Community Investment Funds Used	19,880.00	86,095.00
900 · Community Investment Fund Reimb	0.00	-192,084.35
Total Other Expense	25,102.30	-85,064.24
Net Other Income	-29,380.38	85,774.32
Net Income	24,882.07	-263,696.04

Fallbrook Regional Health District
PROFIT & LOSS YTD ACTUAL vs. BUDGET
 July 2020 through October 2020

	Jul - Oct 20	Budget	\$ Over B...	% of Bud...
Ordinary Income/Expense				
Income				
400 · District Income				
402 · Property Tax Revenue	220,422.45	145,000.00	75,422.45	152.0%
403 · Interest / Dividends	27,567.74	51,932.33	(24,364.59)	53.1%
Total 400 · District Income	247,990.19	196,932.33	51,057.86	125.9%
460 · Lease Income				
460.03 · Lease Income	14,000.00	14,000.00	0.00	100.0%
Total 460 · Lease Income	14,000.00	14,000.00	0.00	100.0%
Total Income	261,990.19	210,932.33	51,057.86	124.2%
Expense				
Administrative Expenses				
500.01 · Communications	2,497.65	2,714.66	(217.01)	92.0%
500.02 · IT Services	760.00	760.00	0.00	100.0%
500.03 · Refreshments	0.00	200.00	(200.00)	0.0%
500.04 · Office Expenses	4,309.96	4,456.70	(146.74)	96.7%
500.05 · Utilities	5,835.26	3,192.00	2,643.26	182.8%
500.06 · Independent Contract Services	4,156.25	4,400.00	(243.75)	94.5%
500.07 · Maintenance Services & Repairs	8,077.65	4,750.00	3,327.65	170.1%
500.08 · Vehicle Expenses	709.52	1,050.00	(340.48)	67.6%
500.10 · Salaries	121,296.15	115,312.85	5,983.30	105.2%
500.12 · Payroll Taxes	9,957.07	10,378.14	(421.07)	95.9%
500.14 · W/C Insurance	474.65	576.57	(101.92)	82.3%
500.15 · Employee Health & Welfare	16,283.58	16,958.55	(674.97)	96.0%
500.16 · Board Stipends	6,405.00	10,500.00	(4,095.00)	61.0%
500.17 · Education & Conferences	275.00	2,060.00	(1,785.00)	13.3%
500.18 · Dues & Subscriptions	18,282.32	18,116.42	165.90	100.9%
500.19 · Insurance - General	9,176.07	9,176.16	(0.09)	100.0%
500.20 · Independent Accounting Services	4,000.00	4,000.00	0.00	100.0%
500.21 · Annual Independent Audit	6,500.00	9,000.00	(2,500.00)	72.2%
500.22 · Medical Records Store & Service	9,332.31	7,356.84	1,975.47	126.9%
500.23 · General Counsel	15,575.00	15,293.27	281.73	101.8%
500.29 · Dist Promotions & Publications	4,090.33	8,100.00	(4,009.67)	50.5%
500.30 · Simple IRA Expense	2,893.20	7,752.00	(4,858.80)	37.3%
500.33 · Copier Lease	3,315.92	3,208.56	107.36	103.3%
Total Administrative Expenses	254,202.89	259,312.72	(5,109.83)	98.0%
570 · Health & Wellness Center				
570.01 · Communications	276.01	202.92	73.09	136.0%
570.04 · Office Expenses	35.00	0.00	35.00	100.0%
570.05 · Utilities	4,018.23	2,682.00	1,336.23	149.8%
570.06 · Independent Contract Services	2,000.25	1,917.72	82.53	104.3%
570.07 · Maintenance Services & Repairs	5,326.24	4,400.00	926.24	121.1%
570.19 · Insurance - General	1,090.06	1,090.06	0.00	100.0%
570.23 · General Counsel	0.00	764.63	(764.63)	0.0%
570.29 · Dist Promotions & Publications	0.00	750.00	(750.00)	0.0%
Total 570 · Health & Wellness Center	12,745.79	11,807.33	938.46	107.9%

Fallbrook Regional Health District
PROFIT & LOSS YTD ACTUAL vs. BUDGET
 July 2020 through October 2020

	Jul - Oct 20	Budget	\$ Over B...	% of Bud...
600 · Community Health Contracts				
600.01 · Be Well Therapy	5,111.00	5,111.00	0.00	100.0%
600.02 · Boys & Girls Clubs of North Cty	26,250.00	26,250.00	0.00	100.0%
600.03 · Champions for Health	5,871.00	5,871.00	0.00	100.0%
600.04 · D'Vine Path	4,380.00	4,380.00	0.00	100.0%
600.05 · Fallbrook Food Pantry	38,825.00	38,825.00	0.00	100.0%
600.06 · Fallbrook Land Conservancy	6,223.62	6,223.63	(0.01)	100.0%
600.07 · Fallbrook Senior Citizens Serv	43,813.86	43,813.87	(0.01)	100.0%
600.08 · Fallbrook Smiles Project	11,685.00	11,685.00	0.00	100.0%
600.09 · Fallbrook Union High School	6,250.00	6,250.00	0.00	100.0%
600.10 · Foundation for Senior Care	94,108.61	94,108.64	(0.03)	100.0%
600.11 · Hospice of the Valleys	5,813.50	5,813.50	0.00	100.0%
600.12 · Michelle's Place Cancer Res Ctr	10,087.50	10,087.50	0.00	100.0%
600.13 · Neighborhood Healthcare	3,750.00	3,750.00	0.00	100.0%
600.14 · Palomar Family Counseling Svc	25,958.15	25,958.15	0.00	100.0%
600.15 · REINS	29,250.00	29,250.00	0.00	100.0%
600.16 · SSNAAPE	1,250.00	1,250.00	0.00	100.0%
600.17 · Trauma Intervention Prog of SD	2,500.00	2,500.00	0.00	100.0%
600.50 · NC Fire JPA (Ambulance)	0.00	26,666.68	(26,666.68)	0.0%
600.51 · NC Fire JPA (EMSO)	17,227.23	26,666.68	(9,439.45)	64.6%
600.52 · NC Fire JPA (Public Comms)	5,731.90	5,833.32	(101.42)	98.3%
Total 600 · Community Health Contracts	344,086.37	380,293.97	(36,207.60)	90.5%
800 · District Direct Care Services				
800.01 · Health Services and Clinics	425.50	1,000.00	(574.50)	42.6%
800.02 · Urgent Care	0.00	32,000.00	(32,000.00)	0.0%
800.03 · Women of Wellness	0.00	150.00	(150.00)	0.0%
Total 800 · District Direct Care Services	425.50	33,150.00	(32,724.50)	1.3%
Total Expense	611,460.55	684,564.02	(73,103.47)	89.3%
Net Ordinary Income	(349,470.36)	(473,631.69)	124,161.33	73.8%
Other Income/Expense				
Other Income				
810 · Interest Income - Alvarado Str.	6,650.00	0.00	6,650.00	100.0%
406 · Unearned Gain/Loss - CalTRUST	(5,939.92)	0.00	(5,939.92)	100.0%
Total Other Income	710.08	0.00	710.08	100.0%
Other Expense				
825 · Depreciation				
500.27 · Depreciation - Brandon Rd.	20,925.11	5,000.00	15,925.11	418.5%
Total 825 · Depreciation	20,925.11	5,000.00	15,925.11	418.5%
830 · Community Investment Funds Used				
830.01 · Consultants	86,095.00	0.00	86,095.00	100.0%
Total 830 · Community Investment Funds Used	86,095.00	0.00	86,095.00	100.0%
900 · Community Investment Fund Reimb	(192,084.35)			
Total Other Expense	(85,064.24)	5,000.00	(90,064.24)	(1,701.3)%
Net Other Income	85,774.32	(5,000.00)	90,774.32	(1,715.5)%
Net Income	(263,696.04)	(478,631.69)	214,935.65	55.1%

Fallbrook Regional Health District
PROFIT & LOSS - APPROVED ANNUAL BUDGET OVERVIEW
 July 2020 through June 2021

	Jul 20	Aug 20	Sep 20	Oct 20	Nov 20	Dec 20	Jan 21	Feb 21	Mar 21	Apr 21	May 21	Jun 21	TOTAL Jul '20 - Ju...
Ordinary Income/Expense													
Income													
400 District Income													
402 Property Tax Revenue	30,000.00	13,000.00	27,000.00	75,000.00	707,918.25	230,000.00	43,000.00	25,900.00	400,000.00	315,000.00	35,000.00	10,000.00	1,911,818.25
403 Interest / Dividends	13,144.66	12,175.60	11,868.43	14,743.64	12,448.64	35,480.50	20,826.60	11,264.03	12,117.90	20,374.44	6,856.42	17,751.07	189,051.93
Total 400 District Income	43,144.66	25,175.60	38,868.43	89,743.64	720,366.89	265,480.50	63,826.60	37,164.03	412,117.90	335,374.44	41,856.42	27,751.07	2,100,870.18
460 Lease Income													
460.03 Lease Income	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	42,000.00
460 Lease Income - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 460 Lease Income	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	42,000.00
Total Income	46,644.66	28,675.60	42,368.43	93,243.64	723,866.89	268,980.50	67,326.60	40,664.03	415,617.90	338,874.44	45,356.42	31,251.07	2,142,870.18
Expense													
Administrative Expenses													
500.01 Communications	710.00	710.00	616.85	677.81	630.84	641.92	689.06	828.10	743.91	888.76	599.94	570.30	8,307.49
500.02 IT Services	190.00	190.00	190.00	190.00	190.00	190.00	190.00	190.00	190.00	190.00	190.00	190.00	2,280.00
500.03 Refreshments	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	3,750.00
500.04 Office Expenses	1,342.45	1,161.91	802.14	1,150.20	405.20	810.73	587.96	1,074.05	708.57	1,704.16	681.67	830.61	11,259.65
500.05 Utilities	762.00	834.00	762.00	834.00	762.00	834.00	762.00	834.00	762.00	1,554.00	762.00	834.00	10,296.00
500.06 Independent Contract Services	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00	100.00	100.00	100.00	100.00	100.00	100.00	7,200.00
500.07 Maintenance Services & Repairs	1,440.00	935.00	935.00	1,440.00	935.00	935.00	1,440.00	935.00	935.00	1,440.00	935.00	935.00	13,240.00
500.08 Vehicle Expenses	600.00	300.00	50.00	100.00	50.00	50.00	100.00	50.00	50.00	100.00	50.00	50.00	1,550.00
500.10 Salaries	28,828.25	28,828.20	28,828.20	28,828.20	28,828.20	28,828.20	28,828.20	28,828.20	28,828.20	28,828.20	28,828.20	28,828.20	345,938.45
500.12 Payroll Taxes	2,594.52	2,594.54	2,594.54	2,594.54	2,594.54	2,594.54	2,594.54	2,594.54	2,594.54	2,594.54	2,594.54	2,594.54	31,134.46
500.14 W/C Insurance	144.15	144.14	144.14	144.14	144.14	144.14	144.14	144.14	144.14	144.14	144.14	144.14	1,729.69
500.15 Employee Health & Welfare	4,239.63	4,239.64	4,239.64	4,239.64	4,239.64	4,239.64	4,239.64	4,239.64	4,239.64	4,239.64	4,239.64	4,239.64	50,875.67
500.16 Board Stipends	2,625.00	2,625.00	2,625.00	2,625.00	2,625.00	2,625.00	2,625.00	2,625.00	2,625.00	2,625.00	2,625.00	2,625.00	31,500.00
500.17 Education & Conferences	530.00	0.00	1,500.00	30.00	1,500.00	650.00	30.00	1,500.00	0.00	3,530.00	0.00	0.00	9,270.00
500.18 Dues & Subscriptions	9,804.46	1,486.02	317.48	6,508.46	532.46	702.46	532.46	8,021.40	647.46	795.46	532.46	317.46	30,198.04
500.19 Insurance - General	2,294.07	2,294.03	2,294.03	2,294.03	2,294.03	2,294.03	2,294.03	2,294.03	2,294.03	2,294.03	2,294.03	2,294.03	27,528.40
500.20 Independent Accounting Services	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	12,000.00
500.21 Annual Independent Audit	0.00	8,500.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,000.00
500.22 Medical Records Store & Service	1,839.21	1,839.21	1,839.21	1,839.21	1,839.21	1,839.21	1,839.21	1,839.21	1,839.21	1,839.21	1,839.21	1,839.21	22,070.52
500.23 General Counsel	3,823.34	3,823.31	3,823.31	3,823.31	3,823.31	3,823.31	3,823.31	3,823.31	3,823.31	3,823.31	3,823.31	3,823.31	45,879.75
500.29 Dist Promotions & Publications	275.00	5,200.00	1,550.00	1,075.00	200.00	1,200.00	275.00	200.00	200.00	275.00	200.00	200.00	10,850.00
500.30 Simple IRA Expense	1,938.00	1,938.00	1,938.00	1,938.00	1,938.00	1,938.00	1,938.00	1,938.00	1,938.00	1,938.00	1,938.00	1,938.00	23,256.00
500.33 Copier Lease	802.14	802.14	802.14	802.14	802.14	802.14	802.14	802.14	802.14	802.14	802.14	802.14	9,625.68
500.40 Office Equipment	0.00	0.00	0.00	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00
500.50 General Election	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,000.00	0.00	0.00	0.00	18,000.00
Total Administrative Expenses	66,932.22	70,595.14	58,501.68	63,283.68	56,483.71	58,742.32	55,334.69	64,360.76	72,965.15	61,205.59	54,679.28	54,655.58	737,739.80
750 Health & Wellness Center													
750.01 Communications	50.73	50.73	50.73	50.73	50.73	50.73	50.73	50.73	50.73	50.73	50.73	50.73	608.76
750.02 IT Services	0.00	0.00	0.00	0.00	1,000.00	63.32	63.32	63.32	63.32	63.32	63.32	63.32	1,443.24
750.03 Refreshments	0.00	0.00	0.00	0.00	0.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	210.00
750.04 Office Expenses	0.00	0.00	0.00	0.00	0.00	202.68	146.99	268.51	177.14	426.04	170.42	207.66	1,599.44
750.05 Utilities	685.00	656.00	685.00	656.00	685.00	656.00	685.00	656.00	685.00	1,106.00	685.00	656.00	8,496.00
750.06 Independent Contract Services	479.43	479.43	479.43	479.43	479.43	159.81	159.81	159.81	159.81	159.81	159.81	159.81	3,515.82
750.07 Maintenance Services & Repairs	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	14,250.00
750.10 Salaries	0.00	0.00	0.00	0.00	0.00	0.00	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	14,400.00
750.12 Payroll Taxes	0.00	0.00	0.00	0.00	0.00	0.00	216.00	216.00	216.00	216.00	216.00	216.00	1,296.00
750.14 W/C Insurance	0.00	0.00	0.00	0.00	0.00	0.00	24.21	24.21	24.21	24.21	24.21	24.21	145.26
750.15 Employee Health & Welfare	0.00	0.00	0.00	0.00	0.00	0.00	600.00	600.00	600.00	600.00	600.00	600.00	3,600.00
750.18 Dues & Subscriptions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
750.19 Insurance - General	272.56	272.50	272.50	272.50	272.50	272.50	272.50	272.50	272.50	272.50	272.50	272.50	3,270.06
750.23 General Counsel	191.12	191.17	191.17	191.17	191.17	191.17	191.17	191.17	191.17	191.17	191.17	191.17	2,293.99
750.29 Dist Promotions & Publications	0.00	0.00	0.00	750.00	250.00	250.00	250.00	250.00	250.00	750.00	250.00	250.00	3,250.00
750.30 Simple IRA Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Fallbrook Regional Health District
PROFIT & LOSS - APPROVED ANNUAL BUDGET OVERVIEW

July 2020 through June 2021

	Jul 20	Aug 20	Sep 20	Oct 20	Nov 20	Dec 20	Jan 21	Feb 21	Mar 21	Apr 21	May 21	Jun 21	TOTAL Jul '20 - Ju...
570.33 Copier Lease	0.00	0 00	0 00	0.00	0 00	401.07	401.07	401.07	401.07	401.07	401 07	401.07	2,807.49
570.40 Office Equipment	0.00	0 00	0 00	0.00	0 00	0.00	0.00	0.00	0.00	0 00	0 00	0.00	0.00
Total 570 Health & Wellness Center	2,778.84	2,749.83	2,778.83	3,499.83	4,028.83	3,527.28	6,740.80	6,833.32	6,770.95	7,940.85	6,764.23	6,772.47	61,186.06
600 Community Health Contracts													
600.01 Be Well Therapy	5,111.00	0 00	0 00	0.00	5,111 00	0.00	0.00	5,111.00	0.00	0.00	5,111 00	0.00	20,444.00
600.02 Boys & Girls Clubs of North Cty	26,250.00	0 00	0 00	0.00	11,250 00	0 00	0.00	11,250.00	0.00	0.00	11,250 00	0.00	60,000.00
600.03 Champions for Health	5,871.00	0 00	0 00	0.00	5,871 00	0.00	0.00	5,871.00	0.00	0.00	5,871 00	0.00	23,484.00
600.04 D'Vine Path	4,380.00	0 00	0 00	0.00	4,380 00	0.00	0.00	4,380.00	0.00	0.00	4,380 00	0.00	17,520.00
600.05 Fallbrook Food Pantry	38,825.00	0 00	0 00	0.00	38,825 00	0 00	0.00	38,825.00	0.00	0.00	38,825 00	0.00	155,300.00
600.06 Fallbrook Land Conservancy	6,223.63	0 00	0 00	0.00	6,223 63	0.00	0.00	6,223.63	0.00	0.00	6,223 61	0.00	24,894.50
600.07 Fallbrook Senior Citizens Serv	43,813.87	0 00	0 00	0.00	43,813 87	0 00	0.00	43,813.87	0.00	0.00	43,813 85	0.00	175,255.46
600.08 Fallbrook Smiles Project	11,685.00	0 00	0 00	0.00	11,685 00	0 00	0.00	11,685.00	0.00	0.00	11,685 00	0.00	46,740.00
600.09 Fallbrook Union High School	6,250.00	0 00	0 00	0.00	6,250 00	0.00	0.00	6,250.00	0.00	0.00	6,250 00	0.00	25,000.00
600.10 Foundation for Senior Care	94,108.64	0 00	0 00	0.00	94,108 64	0 00	0.00	94,108.64	0.00	0.00	94,108 62	0.00	376,434.54
600.11 Hospice of the Valleys	5,813.50	0 00	0 00	0.00	5,813 50	0.00	0.00	5,813.50	0.00	0.00	5,813 50	0.00	23,254.00
600.12 Michelle's Place Cancer Res Ctr	10,087.50	0 00	0 00	0.00	10,087 50	0 00	0.00	10,087.50	0.00	0.00	10,087 50	0.00	40,350.00
600.13 Neighborhood Healthcare	3,750.00	0 00	0 00	0.00	3,750 00	0.00	0.00	3,750.00	0.00	0.00	3,750 00	0.00	15,000.00
600.14 Palomar Family Counseling Svc	25,958.15	0 00	0 00	0.00	25,958 15	0 00	0.00	25,958.15	0.00	0.00	25,958 15	0.00	103,832.60
600.15 REINS	29,250.00	0 00	0 00	0.00	29,250 00	0 00	0.00	29,250.00	0.00	0.00	29,250 00	0.00	117,000.00
600.16 SSNAAPE	1,250.00	0 00	0 00	0.00	1,250 00	0.00	0.00	1,250.00	0.00	0.00	1,250 00	0.00	5,000.00
600.17 Trauma Intervention Prog of SD	2,500.00	0 00	0 00	0.00	2,500 00	0.00	0.00	2,500.00	0.00	0.00	25,000 00	0.00	32,500.00
600.50 NC Fire JPA (Ambulance)	6,666.67	6,666 67	6,666 67	6,666 67	6,666 67	6,666 67	6,666 67	6,666 67	6,666 67	6,666 67	6,666 67	6,666 63	80,000.00
600.51 NC Fire JPA (EMSO)	6,666.67	6,666 67	6,666 67	6,666 67	6,666 67	6,666 67	6,666 67	6,666 67	6,666 67	6,666 67	6,666 67	6,666 63	80,000.00
600.52 NC Fire JPA (Public Comms)	1,458.33	1,458 33	1,458 33	1,458 33	1,458 33	1,458 33	1,458 33	1,458 33	1,458 33	1,458 33	1,458 33	1,458 37	17,500.00
Total 600 Community Health Contracts	335,918.96	14,791.67	14,791.67	14,791.67	320,918.96	14,791.67	14,791.67	320,918.96	14,791.67	14,791.67	343,418.90	14,791.63	1,439,509.10
800 District Direct Care Services													
800.01 Health Services and Clinics	50.00	50 00	50 00	850.00	50 00	50.00	50.00	50.00	50.00	50.00	500 00	50.00	1,850.00
800.02 Urgent Care	8,000.00	8,000 00	8,000 00	8,000.00	8,000 00	8,000 00	8,000.00	8,000.00	8,000.00	8,000.00	8,000 00	8,000.00	96,000.00
800.03 Women of Wellness	0.00	50 00	50.00	50.00	50 00	0.00	50.00	50.00	50.00	50 00	50 00	50.00	500.00
Total 800 District Direct Care Services	8,050.00	8,100.00	8,100.00	8,900.00	8,100.00	8,050.00	8,100.00	8,100.00	8,100.00	8,100.00	8,550.00	8,100.00	98,350.00
Total Expense	413,680.02	96,236.64	84,172.18	90,475.18	389,531.50	85,111.27	84,967.16	400,213.04	102,627.77	92,038.11	413,412.41	84,319.68	2,336,784.96
Net Ordinary Income	-367,035.36	-67,561.04	-41,803.75	2,768.46	334,335.39	183,869.23	-17,640.56	-359,549.01	312,990.13	246,836.33	-368,055.99	-53,068.61	-193,914.78
Other Income/Expense													
Other Income													
810 Interest Income - Alvarado Str.	0 00	0 00	0 00	0.00	0 00	0 00	0 00	0.00	0.00	0.00	0.00	0 00	0 00
406 Unearned Gain/Loss - CalTRUST	0 00	0 00	0 00	0.00	0 00	0 00	0 00	0.00	0.00	0.00	0.00	0 00	0 00
Total Other Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Expense													
825 Depreciation													
500.27 Depreciation - Brandon Rd.	1,250.00	1,250 00	1,250 00	1,250.00	1,250 00	1,250 00	1,250.00	1,250.00	1,250.00	1,250.00	1,250 00	1,250.00	15,000.00
570.27 Depreciation - Mission Rd.	0.00	0 00	0 00	0.00	0 00	0.00	0.00	0.00	0.00	0 00	0 00	0.00	0.00
Total 825 Depreciation	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	15,000.00
830 Community Investment Funds Used													
830.01 Consultants	0.00	0 00	0 00	0.00	0 00	0.00	0.00	0.00	0.00	0 00	0 00	0.00	0.00
Total 830 Community Investment Funds U...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Expense	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	15,000.00
Net Other Income	-1,250.00	-1,250.00	-1,250.00	-1,250.00	-1,250.00	-1,250.00	-1,250.00	-1,250.00	-1,250.00	-1,250.00	-1,250.00	-1,250.00	-15,000.00
Net Income	-368,285.36	-68,811.04	-43,053.75	1,518.46	333,085.39	182,619.23	-18,890.56	-360,799.01	311,740.13	245,586.33	-369,305.99	-54,318.61	-208,914.78

California State Treasurer
Fiona Ma, CPA



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

November 02,
2020November 02, 2020

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

FALLBROOK REGIONAL HEALTH DISTRICT

ADMINISTRATOR
P.O. BOX 2587
FALLBROOK, CA 92088

[Tran Type Definitions](#)

Account Number: [REDACTED]

October 2020 Statement

Effective Date	Transaction Date	Tran Type	Confirm Number	Web Confirm Number	Authorized Caller	Amount
10/15/2020	10/14/2020	QRD	1656419	N/A	SYSTEM	4,862.80

Account Summary.

Total Deposit:	4,862.80	Beginning Balance:	2,035,979.89
Total Withdrawal:	0.00	Ending Balance:	2,040,842.69



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

Investment Account Summary

10/01/2020 through 10/31/2020

SUMMARY OF INVESTMENTS

Fund	Account Number	Total Shares Owned	Net Asset Value per Share on Oct 31 (\$)	Value on Oct 31 (\$)	Average Cost Amount (\$)	Cumulative Unrealized Gain/(Loss) (\$)
FALLBROOK REGIONAL HEALTH DISTRICT						
CalTRUST Medium Term Fund	[REDACTED]	593,296.915	10.29	6,105,025.26	5,951,544.36	153,480.90
Portfolios Total value as of 10/31/2020				6,105,025.26		

DETAIL OF TRANSACTION ACTIVITY

Activity Description	Activity Date	Amount (\$)	Amount in Shares	Balance in Shares	Price per Share (\$)	Balance (\$)	Average Cost Amt (\$)	Realized Gain/(Loss) (\$)
		FALLBROOK REGIONAL HEALTH DISTRICT			Account Number: [REDACTED]			
Beginning Balance	10/01/2020			592,808.711	10.30	6,105,929.72		
Accrual Income Div Reinvestment	10/30/2020	5,023.62	488.204	593,296.915	10.29	6,105,025.26	0.00	0.00
Unrealized Gain/(Loss)						(5,928.08)		
Closing Balance as of	Oct 31			593,296.915	10.29	6,105,025.26		

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

0000049-0000102 PDFT 935774

Fallbrook Regional Health District
REPORT 7 - PROPERTY TAX REVENUE
 July 2020 through June 2021

Type	Date	Name	Amount	Balance
400 · District Income				
402 · Property Tax Revenue				
General Journal	07/31/2020		28,757.66	28,757.66
General Journal	08/31/2020		31,177.60	59,935.26
General Journal	09/30/2020		44,421.29	104,356.55
General Journal	10/31/2020		116,065.90	220,422.45
Total 402 · Property Tax Revenue			220,422.45	220,422.45
Total 400 · District Income			220,422.45	220,422.45
TOTAL			220,422.45	220,422.45

Fallbrook Regional Health District CHECK DETAIL REPORT

October 2020

Date	Num	Name	Memo	Amount
10/01/2020		Deposit	Rock Rose School October 2020 rent	\$ 3,500.00
10/02/2020	11548	Aztec Cleaning & Maintenance	Inv. 448027 & 448028	\$ (280.00)
10/02/2020	11549	Culligan of Escondido	Inv. 1080784	\$ (50.00)
10/02/2020	11550	FPUD	9/23/20 inv. - Brandon Rd.	\$ (205.83)
10/02/2020	11551	FPUD	9/23/20 inv. - Mission Rd.	\$ (58.42)
10/02/2020	11552	FPUD	9/23/20 inv. - Mission Rd.	\$ (703.50)
10/02/2020	11553	FPUD	9/23/20 inv. - Brandon Rd.	\$ (58.42)
10/02/2020	11554	North County Fire Protection District	Inv. 20-011; Social Media salary & benefits 6/5-9/4/20	\$ (5,731.90)
10/02/2020	11555	Rotary Club of Fallbrook	Inv. 2125 - Rachel Mason - Sept/Oct dues	\$ (115.00)
10/02/2020	11556	SDG&E	9/23/20 inv. - Mission Rd.	\$ (471.24)
10/02/2020	11557	SDG&E	9/23/20 inv. - Brandon Rd.	\$ (1,164.67)
10/02/2020	11558	Springston Design LLC	Inv. 4113 - October IT services	\$ (190.00)
10/02/2020	11559	Woodward, Susan	September accounting services	\$ (1,000.00)
10/02/2020		Deposit	Pac Western credit for Sept. Analysis Charge	\$ 7.50
10/05/2020	10-2	Payroll clearing	October 5, 2020 payroll	\$ (14,153.11)
10/05/2020	10-3a	Payroll taxes	Federal - October 5, 2020 pay period	\$ (3,863.28)
10/05/2020	10-3b	Payroll taxes	State - October 5, 2020 pay period	\$ (675.80)
10/05/2020	EFT	ADP, LLC	10/5/20 payroll processing fee	\$ (116.51)
10/05/2020		Deposit	October 2020 interest payment	\$ 1,650.00
10/05/2020	11560	24 Hour Elevator Inc.	Inv. 88724	\$ (200.55)
10/05/2020	11561	Glennie's Office Products, Inc.	9/30/20 stmt.	\$ (144.72)
10/05/2020	11562	Iron Mountain	Inv. CYPR069	\$ (1,827.19)
10/05/2020	11563	Low Voltage	Inv. 38767; annual fire alarm system test & inspection	\$ (315.00)
10/05/2020	11564	Pitney Bowes - Lease	Inv. 3104244840	\$ (77.32)
10/09/2020	11565	ACHD	Inv. 2020-1001; member dues 7/1/20-6/30/21	\$ (8,111.00)
10/09/2020	11566	AT&T U-Verse	9/27/20 inv. - Brandon Rd.	\$ (88.50)
10/09/2020	11567	Aztec Cleaning & Maintenance	Inv. 311182 & 311183	\$ (280.00)
10/09/2020	11568	BETA Healthcare Group	Inv. WCA1362192010-01; Add'l. contribution for 2019-20	\$ (258.00)
10/09/2020	11569	CSDA Visa - UMPQUA Bank	9/30/20 stmt.	\$ (1,290.42)
10/09/2020	11570	Fal brook Waste & Recycling	10/1/20 inv. - Mission Rd.	\$ (73.50)
10/09/2020	11571	Fal brook Waste & Recycling	10/1/20 inv. - Brandon Rd.	\$ (80.00)
10/09/2020	11572	Sun Realty	10/7/20 inv.	\$ (1,313.74)
10/13/2020	11581	Rachel Mason-Runnells	Reimbursement - Vaccination refrigerator	\$ (1,997.69)
10/16/2020	11573	Aztec Cleaning & Maintenance	Inv. 311184 & 311185	\$ (280.00)
10/16/2020	11574	Catalyst - Freeman White	Inv. 15202	\$ (19,880.00)
10/16/2020	11575	Low Voltage	Inv. 38937	\$ (503.00)
10/16/2020	11576	SDRMA	Inv. 33900 - incl. spousal coverage	\$ (533.48)
10/16/2020	11577	Streamline	Inv. 107365	\$ (200.00)
10/16/2020	11578	White Nelson Diehl Evans LLP	Inv. 209815	\$ (3,000.00)
10/16/2020	11579	Edward Jones	October contributions	\$ (200.00)
10/16/2020	11580	Charles Schwab & Co., Inc.	October contributions	\$ (1,239.40)

Fallbrook Regional Health District CHECK DETAIL REPORT

October 2020

10/20/2020	10-4	Payroll	October 20, 2020 payroll	\$ (11,846.80)
10/20/2020	10-5a	Payroll taxes	Federal - October 20, 2020 pay period	\$ (3,522.87)
10/20/2020	10-5b	Payroll taxes	State - October 20, 2020 pay period	\$ (643.33)
10/20/2020	EFT	ADP, LLC	10/20/20 payroll processing fee	\$ (99.64)
10/21/2020	11582	ACHD	Inv. 88; balance of annual meeting registration - Mason	\$ (80.00)
10/21/2020	11583	AT&T U-Verse	10/8/20 inv. - Mission Rd.	\$ (89.02)
10/21/2020	11584	CalPERS	ID 1559595490	\$ (3,572.58)
10/21/2020	11585	CSDA-State	10/1/20 inv.	\$ (6,345.00)
10/21/2020	11586	Darren Key	10/16/20 inv.; labor & materials to install counter tops	\$ (823.65)
10/21/2020	11587	Ramirez Landscape & Tree Service	Inv. 3440 & 4534	\$ (950.00)
10/21/2020	11588	J. Whalen & Associates, Inc.	Inv. 10000298	\$ (871.75)
10/22/2020	11589	Tracy Rosalee	Reimbursement - gas for FRHD truck	\$ (49.35)
10/22/2020	10-20	Deposit	September property tax received; 10/22/20 actual post date	\$ 44,421.29
10/23/2020	11590	AT&T - phone lines	10/14/20 inv.	\$ (438.29)
10/23/2020	11591	Aztec Cleaning & Maintenance	Inv. 311186 & 311187	\$ (280.00)
10/23/2020	11592	Termin-8 Pest Control	Inv. 120055	\$ (125.00)
10/27/2020	11593	Mireya Banuelos	Reimbursement - Joe's Hardware (key for Mission Rd.)	\$ (35.00)
10/28/2020	11594	Mireya Banuelos	Reimbursement - mileage 7/14 - 10/27/20	\$ (16.82)
10/28/2020	11595	AEI Consultants	Inv. 002-02272522; property condition assessment	\$ (2,675.00)
10/28/2020	11596	Aztec Cleaning & Maintenance	Inv. 311188 & 311189	\$ (280.00)
10/28/2020	11597	FPUD	10/22/20 inv. - Brandon Rd.	\$ (189.98)
10/28/2020	11598	FPUD	10/22/20 inv. - Mission Rd.	\$ (58.42)
10/28/2020	11599	FPUD	10/22/20 inv. - Mission Rd.	\$ (567.69)
10/28/2020	11600	FPUD	10/22/20 inv. - Brandon Rd.	\$ (58.42)
10/28/2020	11601	Impact Marketing & Design, Inc.	Inv. IN20-1139 & IN20-1140	\$ (1,495.16)
10/28/2020	11602	Konica Minolta	Inv. 36475916	\$ (836.98)
10/28/2020	11603	Jeffrey G. Scott, Esquire	9/30/20 stmt.	\$ (2,240.00)
10/28/2020	11604	SDG&E	10/23/20 inv. - Mission Rd.	\$ (622.67)
10/28/2020	11605	SDG&E	10/23/20 inv. - Brandon Rd.	\$ (976.31)
10/28/2020	11606	John Chisolm	10/28/20 labor charge; Mission Rd.	\$ (20.00)
				\$ (60,962.13)

Source	Projected Amount	Notes
Property Tax Revenue	\$2 million per year	Ongoing
LAIF Account	\$2,035,979	Interest generation/finite resource
CalTRUST	\$6,105,929	Interest generation/finite resource
Urgent Care Building Sale	\$487,622*	Finite resource

*As of 11/20, includes remainder balance and interest per promissory note.

Assigned Fund Balance: Amounts that are intended to be used by the special district for specific purposes but do not meet the criteria to be classified as restricted or committed.

Assigned Fund Balance: Multi-Year Facility Maintenance Plan

Assigned Fund Balance: Economic Uncertainties

Assigned Fund Balance: Community Grants

Unassigned Fund Balance: The residual of all other funds that are not non-spendable, restricted, committed or assigned. Currently reflected as “ending balance.”