



AGENDA
FALLBROOK REGIONAL HEALTH DISTRICT
FINANCE COMMITTEE
Wednesday, September 6, 2017 at 5:00 P.M.
Board Conference Room, 138 S. Brandon Rd., Fallbrook CA 92028

Committee Members: Finance Committee of the Whole, Barbara Mroz, Chair and Bill Leach, Co-chair

Staff Members: Executive Director Bobbi Palmer and Administrative Assistant Linda Bannerman

Accountant: Kathy Bogle

Bookkeeper: Wendy Lyon

1. Call to Order/Roll Call
2. Public Comments
3. Review of Financial Statements for July 2017
 - 1) Balance Sheet Comparison of June – July
 - 2) Income Statement for July 2017 and fiscal year to date
 - 3) Profit & Loss Actual vs Budget July
 - 4) Profit & Loss Budget Overview July 2016 – June 2017
 - 5) LAIF Report
 - 6) CalTrust
 - 7) Property Tax Revenue – fiscal year to date
 - 8) Check Detail as of July 2017
 - 9) Fiscal Impact Policy
 - 10) Accrued Vacation and Sick Time
 - 11) District Direct Care Services / Fiscal Impact
4. Adjournment

I certify that on September 1, 2017, I posted a copy of the foregoing agenda near the regular meeting place of the Board of Directors of Fallbrook Regional Health District, said time being at least 72 hours in advance of the meeting of the Finance Committee.



Board Secretary/Clerk

FALLBROOK REGIONAL HEALTH DISTRICT
BALANCE SHEET COMPARISON
Comparison of July 2017 to June 2017

	Jul 31, 17	Jun 30, 17	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
102.9 · Cal Trust Investment Account	4,255,960.98	4,247,244.58	8,716.40
102.2 · Cash in Bank - New Operating	772,978.96	1,094,154.99	(321,176.03)
102.6 · Cash in Bank -LAIF	1,451,823.14	1,448,487.47	3,335.67
Total Checking/Savings	6,480,763.08	6,789,887.04	(309,123.96)
Other Current Assets			
104 · Prepaid Insurance	42,877.73	46,775.72	(3,897.99)
107 · Tax apportion receivable	15,382.19	14,050.02	1,332.17
114 · Interest Receivable	4,976.77	7,817.28	(2,840.51)
Total Other Current Assets	63,236.69	68,643.02	(5,406.33)
Total Current Assets	6,543,999.77	6,858,530.06	(314,530.29)
Fixed Assets			
120.01 · ALVARADO BLDG	291,240.00	291,240.00	0.00
121 · Equipment	21,394.96	21,394.96	0.00
121.2 · Equipment Depreciation	(19,777.33)	(19,725.29)	(52.04)
122.0 · ASSETS HELD FOR RESALE			
122.01 · FALLBROOK HOSPITAL	4,420,120.00	4,420,120.00	0.00
122.02 · WELLNESS CENTER	291,240.00	291,240.00	0.00
Total 122.0 · ASSETS HELD FOR RESALE	4,711,360.00	4,711,360.00	0.00
Total Fixed Assets	5,004,217.63	5,004,269.67	(52.04)
TOTAL ASSETS	<u>11,548,217.40</u>	<u>11,862,799.73</u>	<u>(314,582.33)</u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
140 · Accounts Payable	41,918.07	67,809.60	(25,891.53)
Total Accounts Payable	41,918.07	67,809.60	(25,891.53)
Credit Cards			
150.1 · American Express 41007	629.72	601.28	28.44
Total Credit Cards	629.72	601.28	28.44
Other Current Liabilities			
204 · Accrued Vacation & Sick Leave	22,326.53	22,326.53	0.00
215 · Comm Healthcare Programs Pybl			
215.24 · District Sponsored Programs	25,765.89	25,765.89	0.00
Total 215 · Comm Healthcare Programs ...	25,765.89	25,765.89	0.00
Total Other Current Liabilities	48,092.42	48,092.42	0.00
Total Current Liabilities	90,640.21	116,503.30	(25,863.09)
Total Liabilities	90,640.21	116,503.30	(25,863.09)

FALLBROOK REGIONAL HEALTH DISTRICT
BALANCE SHEET COMPARISON
Comparison of July 2017 to June 2017

	<u>Jul 31, 17</u>	<u>Jun 30, 17</u>	<u>\$ Change</u>
Equity			
300 · Unrestricted Fund Balance	11,746,296.43	11,464,702.03	281,594.40
Net Income	(288,719.24)	281,594.40	(570,313.64)
Total Equity	<u>11,457,577.19</u>	<u>11,746,296.43</u>	<u>(288,719.24)</u>
TOTAL LIABILITIES & EQUITY	<u>11,548,217.40</u>	<u>11,862,799.73</u>	<u>(314,582.33)</u>

FALLBROOK REGIONAL HEALTH DISTRICT
Income Statement
For the Month Ended July 31, 2017 & Fiscal Year to Date

	Jul - Au...	Jul - Au...
Ordinary Income/Expense		
Income		
400. · District		
402 · Property tax revenue	29,432	29,432
403 · Interest / Dividends	4,977	4,977
406 · Unearned Inc(Loss) - Cal Trust	4,235	4,235
	38,644	38,644
450. · Properties		
460 · Lease Income		
460.01 · A+ Urgent Care	9,600	9,600
	9,600	9,600
Total 450. · Properties	9,600	9,600
Total Income	48,244	48,244
Gross Profit	48,244	48,244
Expense		
500 · Administrative Expenses		
500.10 · Salaries	17,870	17,870
500.12 · Payroll Taxes	1,535	1,535
500.14 · W/C Insurance	152	152
500.15 · Employee Health & Welfare	1,782	1,782
500.16 · Board Stipends	2,200	2,200
500.17 · Education & Conferences	1,938	1,938
500.18 · Dues & Subscriptions	7,500	7,500
500.19 · Insurance - General	3,746	3,746
500.20 · Independent Accounting Services	850	850
500.23 · General Counsel	18,498	18,498
500.25 · Office Expense		
01 · Communications	454	454
02 · I.T. and Website services	453	453
03 · Refreshments	679	679
04 · Office Expenses	268	268
05 · Admin fees	1,006	1,006
06 · Independent Contract Services	3,310	3,310
	6,170	6,170
500.27 · Depreciation	52	52
500.29 · Dist Promotions & Publications	14,994	14,994
500.32 · Consultant Fees	14,545	14,545
500.33 · Copier Lease	839	839
	92,670	92,670
Total 500 · Administrative Expenses	92,670	92,670

FALLBROOK REGIONAL HEALTH DISTRICT
Income Statement
For the Month Ended July 31, 2017 & Fiscal Year to Date

	Jul - Au...	Jul - Au...
590 · Management & Maintenance		
590.02 · Gas & Electric	9,727	9,727
590.03 · Water	1,823	1,823
590.04 · Waste Management	162	162
590.05 · Security	2,200	2,200
590.06 · Landscape - Grounds Environment	1,600	1,600
590.07 · Custodial Services	450	450
590.08 · Elevator	355	355
590.10 · Maintenance Services & Repairs	1,223	1,223
590.11 · Medical Records Store & Service	2,716	2,716
590.12 · Fire Alarm System	165	165
	20,421	20,421
Total 590 · Management & Maintenance	20,421	20,421
600 · Community Health Contracts		
600.02 · Fbk Citizens Crime Prevention	2,500	2,500
600.58 · Michelle's Place	6,000	6,000
600.54 · Healthy Adventures Foundation	2,250	2,250
600.53 · Jeremiah's Ranch	3,688	3,688
600.04 · Boys & Girls Club	20,000	20,000
600.07 · Fbk Senior Citizens Srvc Club	31,350	31,350
600.08 · Fallbrook Smiles Project	17,875	17,875
600.11 · Palomar Family Counseling Srvc	19,750	19,750
600.14 · Fbk Family Health Center	25,000	25,000
600.17 · Foundation for Senior Care	52,279	52,279
600.18 · Fallbrook Food Pantry	18,000	18,000
600.19 · Live Oak Park Coalition	10,000	10,000
600.33 · REINS Therapeutic Prgm	16,250	16,250
600.37 · Trauma Intervention Prgm of SD	2,250	2,250
600.46 · Mental Health Systems, Inc.	2,312	2,312
	229,504	229,504
Total 600 · Community Health Contracts	229,504	229,504
Total Expense	342,596	342,596
Net Ordinary Income	(294,352)	(294,352)
Net Income	(294,352)	(294,352)

FALLBROOK REGIONAL HEALTH DISTRICT
Profit & Loss Actual vs Budget

July 2017

	Jul 17	Budget	\$ Over ...
Ordinary Income/Expense			
Income			
400. · District			
402 · Property tax revenue	29,432	15,065	14,367
403 · Interest / Dividends	4,977	5,000	(23)
406 · Unearned Inc(Loss) - Cal Trust	4,235	0	4,235
Total 400. · District	38,644	20,065	18,579
450. · Properties			
460 · Lease Income			
460.01 · A+ Urgent Care	4,800	4,800	0
Total 460 · Lease Income	4,800	4,800	0
Total 450. · Properties	4,800	4,800	0
Total Income	43,444	24,865	18,579
Gross Profit	43,444	24,865	18,579
Expense			
500 · Administrative Expenses			
500.36 · Accrued Vacation & Sick Leave	0	1,725	(1,725)
500.10 · Salaries	17,870	19,408	(1,538)
500.12 · Payroll Taxes	1,535	1,327	208
500.14 · W/C Insurance	152	152	(0)
500.15 · Employee Health & Welfare	891	1,042	(151)
500.16 · Board Stipends	2,200	1,300	900
500.17 · Education & Conferences	902	1,458	(557)
500.18 · Dues & Subscriptions	7,500	8,471	(971)
500.19 · Insurance - General	3,746	2,083	1,663
500.20 · Independent Accounting Servi...	850	850	0
500.23 · General Counsel	18,498	7,500	10,998
500.25 · Office Expense			
01 · Communications	396	333	63
02 · I.T. and Website services	253	500	(247)
03 · Refreshments	679	542	137
04 · Office Expenses	66	1,083	(1,017)
05 · Admin fees	1,006	0	1,006
06 · Independent Contract Services	3,310	5,000	(1,690)
Total 500.25 · Office Expense	5,710	7,458	(1,748)
500.27 · Depreciation	52	100	(48)
500.29 · Dist Promotions & Publications	13,576	1,833	11,743
500.32 · Consultant Fees	10,545	11,063	(518)
500.33 · Copier Lease	839	833	5
Total 500 · Administrative Expenses	84,866	66,605	18,261

FALLBROOK REGIONAL HEALTH DISTRICT
Profit & Loss Actual vs Budget

July 2017

	Jul 17	Budget	\$ Over ...
590 · Management & Maintenance			
590.02 · Gas & Electric	9,727	625	9,102
590.03 · Water	1,823	500	1,323
590.04 · Waste Management	93	70	23
590.05 · Security	1,100	1,424	(324)
590.06 · Landscape - Grounds Environ...	1,600	1,000	600
590.07 · Custodial Services	150	587	(437)
590.08 · Elevator	173	174	(1)
590.09 · Vehicle Expenses	0	25	(25)
590.10 · Maintenance Services & Repairs	449	300	149
590.11 · Medical Records Store & Servi...	2,513	3,417	(903)
590.12 · Fire Alarm System	165	183	(18)
Total 590 · Management & Maintenance	17,793	8,305	9,488
600 · Community Health Contracts			
600.02 · Fbk Citizens Crime Prevention	2,500	2,500	0
600.58 · Michelle's Place	6,000	6,000	0
600.54 · Healthy Adventures Foundation	2,250	2,250	0
600.53 · Jeremiah's Ranch	3,688	3,688	0
600.04 · Boys & Girls Club	20,000	20,000	0
600.07 · Fbk Senior Citizens Srvc Club	31,350	31,350	0
600.08 · Fallbrook Smiles Project	17,875	17,875	0
600.11 · Palomar Family Counseling Srvc	19,750	19,750	0
600.14 · Fbk Family Health Center	25,000	25,000	0
600.17 · Foundation for Senior Care	52,279	52,279	0
600.18 · Fallbrook Food Pantry	18,000	18,000	0
600.19 · Live Oak Park Coalition	10,000	10,000	0
600.33 · REINS Therapeutic Prgm	16,250	16,250	0
600.37 · Trauma Intervention Prgm of SD	2,250	2,250	0
600.46 · Mental Health Systems, Inc.	2,312	2,312	0
Total 600 · Community Health Contracts	229,504	229,504	0
Total Expense	332,163	304,413	27,750
Net Ordinary Income	(288,719)	(279,548)	(9,171)
Net Income	(288,719)	(279,548)	(9,171)

FALLBROOK REGIONAL HEALTH DISTRICT
Profit & Loss Budget Overview 2017 - 2018
 July 2017 through June 2018

	Jul 17	Aug 17	Sep 17	Oct 17	Nov 17	Dec 17	Jan 18	Feb 18	Mar 18	Apr 18	May 18	Jun 18	TOTAL Jul '17 - Jun 18
Ordinary Income/Expense													
Income													
400 · District													
402 · Property tax revenue	15,065	29,617	9,576	25,343	50,132	600,620	297,496	63,789	458,124	214,331	14,470	21,437	1,800,000
403 · Interest / Dividends	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	60,000
Total 400 · District	20,065	34,617	14,576	30,343	55,132	605,620	302,496	68,789	463,124	219,331	19,470	26,437	1,860,000
450 · Properties													
460 · Lease Income													
460.01 · A+ Urgent Care	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	57,600
Total 460 · Lease Income	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	57,600
Total 450 · Properties	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	57,600
Total Income	24,865	39,417	19,376	35,143	59,932	610,420	307,296	73,589	467,924	224,131	24,270	31,237	1,917,600
Gross Profit	24,865	39,417	19,376	35,143	59,932	610,420	307,296	73,589	467,924	224,131	24,270	31,237	1,917,600
Expense													
500 · Administrative Expenses													
500.36 · Accrued Vacation & Sick Leave	1,725	1,725	1,725	1,725	1,725	1,725	1,725	1,725	1,725	1,725	1,725	1,725	20,700
500.10 · Salaries	19,408	20,665	19,928	22,222	22,222	22,222	22,222	22,222	22,222	22,222	22,222	22,222	260,000
500.12 · Payroll Taxes	1,327	1,455	1,381	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	20,000
500.14 · W/C Insurance	152	152	152	152	152	152	152	152	152	152	152	152	1,825
500.15 · Employee Health & Welfare	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	12,500
500.16 · Board Stipends	1,300	1,700	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	18,000
500.17 · Education & Conferences	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	17,500
500.18 · Dues & Subscriptions	8,471	667	0	0	5,272	110	880	0	0	100	0	0	15,500
500.19 · Insurance - General	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	25,000
500.20 · Independent Accounting Services	850	850	850	850	850	850	850	850	850	850	850	850	10,200
500.21 · Annual Independent Audit	0	0	0	8,600	0	0	0	0	0	0	0	0	8,600
500.23 · General Counsel	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	90,000
500.25 · Office Expense													
01 · Communications	333	333	333	333	333	333	333	333	333	333	333	333	4,000
02 · I.T. and Website services	500	500	500	500	500	500	500	500	500	500	500	500	6,000
03 · Refreshments	542	542	542	542	542	542	542	542	542	542	542	542	6,500
04 · Office Expenses	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	13,000
06 · Independent Contract Services	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	60,000
Total 500.25 · Office Expense	7,458	7,458	7,458	7,458	7,458	7,458	7,458	7,458	7,458	7,458	7,458	7,458	89,500
500.27 · Depreciation	100	100	100	100	100	100	100	100	100	100	100	100	1,200
500.29 · Dist Promotions & Publications	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	22,000
500.32 · Consultant Fees	11,063	11,063	11,063	11,063	11,063	11,063	11,063	11,063	11,063	11,063	11,063	11,063	132,750
500.33 · Copier Lease	833	833	833	833	833	833	833	833	833	833	833	833	10,000
500.45 · Community Garden	0	0	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	10,000
Total 500 · Administrative Expenses	66,605	60,585	59,907	71,180	67,852	62,690	63,460	62,580	62,580	62,680	62,580	62,580	765,275
590 · Management & Maintenance													
590.02 · Gas & Electric	625	625	625	625	625	625	625	625	625	625	625	625	7,500
590.03 · Water	500	500	500	500	500	500	500	500	500	500	500	500	6,000
590.04 · Waste Management	70	2	70	2	70	2	70	2	70	0	70	0	425
590.05 · Security	1,424	1,416	1,416	1,416	1,416	1,416	1,416	1,416	1,416	1,416	1,416	1,416	17,000
590.06 · Landscape - Grounds Environment	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
590.07 · Custodial Services	587	583	583	583	583	583	583	583	583	583	583	583	7,000
590.08 · Elevator	174	166	166	166	166	166	166	166	166	166	166	166	2,000
590.09 · Vehicle Expenses	25	25	25	25	25	25	25	25	25	25	25	25	300
590.10 · Maintenance Services & Repairs	300	300	300	300	300	300	300	300	300	300	300	300	3,600
590.11 · Medical Records Store & Service	3,417	3,417	3,417	3,417	3,417	3,417	3,417	3,417	3,417	3,417	3,417	3,417	41,000
590.12 · Fire Alarm System	183	183	183	183	183	183	183	183	183	183	183	183	2,200
590.13 · Renovations / Improvements	0	0	0	12,500	12,500	12,500	12,500	0	0	0	0	0	50,000
Total 590 · Management & Maintenance	8,305	8,217	8,284	20,717	20,784	20,717	20,784	8,217	8,284	8,215	8,284	8,215	149,025

FALLBROOK REGIONAL HEALTH DISTRICT
Profit & Loss Budget Overview 2017 - 2018
 July 2017 through June 2018

	Jul 17	Aug 17	Sep 17	Oct 17	Nov 17	Dec 17	Jan 18	Feb 18	Mar 18	Apr 18	May 18	Jun 18	TOTAL Jul '17 - Jun 18
600 · Community Health Contracts													
600.02 · Fbk Citizens Crime Prevention	2,500	0	0	0	2,500	0	0	2,500	0	0	2,500	0	10,000
600.58 · Michelle's Place	6,000	0	0	0	6,000	0	0	6,000	0	0	6,000	0	24,000
600.54 · Healthy Adventures Foundation	2,250	0	0	0	2,250	0	0	2,250	0	0	2,250	0	9,000
600.53 · Jeremiah's Ranch	3,688	0	0	0	3,688	0	0	3,688	0	0	3,688	0	14,750
600.04 · Boys & Girls Club	20,000	0	0	0	10,000	0	0	10,000	0	0	10,000	0	50,000
600.07 · Fbk Senior Citizens Srvc Club	31,350	0	0	0	18,750	0	0	18,750	0	0	18,750	0	87,600
600.08 · Fallbrook Smiles Project	17,875	0	0	0	17,875	0	0	17,875	0	0	17,875	0	71,500
600.11 · Palomar Family Counseling Srvc	19,750	0	0	0	19,750	0	0	19,750	0	0	19,750	0	79,000
600.14 · Fbk Family Health Center	25,000	0	0	0	25,000	0	0	25,000	0	0	25,000	0	100,000
600.17 · Foundation for Senior Care	52,279	0	0	0	52,278	0	0	52,278	0	0	52,278	0	209,113
600.18 · Fallbrook Food Pantry	18,000	0	0	0	18,000	0	0	18,000	0	0	18,000	0	72,000
600.19 · Live Oak Park Coalition	10,000	0	0	0	10,000	0	0	10,000	0	0	10,000	0	40,000
600.33 · REINS Therapeutic Prgm	16,250	0	0	0	16,250	0	0	16,250	0	0	16,250	0	65,000
600.37 · Trauma Intervention Prgm of SD	2,250	0	0	0	2,250	0	0	2,250	0	0	2,250	0	9,000
600.46 · Mental Health Systems, Inc.	2,312	0	0	0	2,312	0	0	2,312	0	0	2,312	0	9,249
600.48 · UCSD Eye Mobile for Children	0	0	0	0	2,500	0	0	3,000	0	0	3,000	0	8,500
Total 600 · Community Health Contracts	229,504	0	0	0	209,403	0	0	209,903	0	0	209,903	0	858,712
Total Expense	304,413	68,802	68,192	91,897	298,039	83,407	84,244	280,699	70,864	70,895	280,767	70,795	1,773,012
Net Ordinary Income	(279,548)	(29,385)	(48,816)	(56,754)	(238,107)	527,013	223,052	(207,110)	397,060	153,237	(256,497)	(39,558)	144,588
Net Income	(279,548)	(29,385)	(48,816)	(56,754)	(238,107)	527,013	223,052	(207,110)	397,060	153,237	(256,497)	(39,558)	144,588

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

www.treasurer.ca.gov/pmia-laif/laif.asp
August 16, 2017

FALLBROOK HEALTHCARE DISTRICT

ADMINISTRATOR
P.O. BOX 2587
FALLBROOK, CA 92088

PMIA Average Monthly Yields

Account Number:

Tran Type Definitions

July 2017 Statement

Effective Date	Transaction Date	Tran Type	Confirm Number	Authorized Caller	Amount
7/14/2017	7/13/2017	QRD	1543503	SYSTEM	3,335.67

Account Summary

Total Deposit:	3,335.67	Beginning Balance:	1,448,487.47
Total Withdrawal:	0.00	Ending Balance:	1,451,823.14



FALLBROOK HEALTHCARE DISTRICT
STATEMENT FOR PERIOD
July 01, 2017 - July 31, 2017

CalTrust Medium Term Fund - FALLBROOK HEALTHCARE DIST

Date	Transaction	Shares	Price Per Share	Amount	Average Cost NAV	Average Cost Amount	Realized Gain/Loss*
06/30/2017	BALANCE FORWARD	423,032.329	10.04	4,247,244.58	10.05196326	4,252,305.43	
07/03/2017	INCOME DISTRIBUTION - JUNE	446.375	10.04	4,481.61	10.05195066	4,481.61	0.00
07/31/2017	UNREALIZED GAIN (LOSS)			4,234.79		0.00	
07/31/2017	ENDING BALANCE	<u>423,478.704</u>	10.05	<u>4,255,960.98</u>		<u>4,256,787.04</u>	
	INCOME DISTRIBUTION PAID - JUNE			0.00			
	INCOME ACCRUAL - JULY			4,976.77			
	CUMULATIVE UNREALIZED GAIN (LOSS)			-826.06			

* 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.

For Inquiries About Your Account, Contact:

Nottingham Investment Administration
116 South Franklin Street
Rocky Mount, NC 27804
Attention: CalTRUST Shareholder Services
Phone: 800.773.3863
Fax: 252-972-1908
Email: caltrustsupport@ncfunds.com

FALLBROOK HEALTHCARE DISTRICT
FALLBROOK HEALTHCARE DIST
ATTN: BOBBI A PALMER
138 SOUTH BRANDON ROAD
FALLBROOK CA 92028

FALLBROOK REGIONAL HEALTH DISTRICT
Property Tax Revenue - Fiscal Year to Date
 July 2017 through June 2018

Type	Date	Name	Amount	Balance
400. · District				
402 · Property tax revenue				
General Jou...	07/31/17		29,432.21	29,432.21
Total 402 · Property tax revenue			29,432.21	29,432.21
Total 400. · District			29,432.21	29,432.21
TOTAL			29,432.21	29,432.21

FALLBROOK REGIONAL HEALTH DISTRICT
Check Detail Report - July 2017

Type	Date	Num	Name	Memo	Amount
102.2	Cash in Bank - New Operating				
Bill P...	07/03/17	9180	ACHD	Registration for Dr. Patricia Blum f...	-50.00
Bill P...	07/03/17	9181	AT&T - phone lines	7607318344-481 5	-148.86
Bill P...	07/03/17	9182	Aztec Cleaning & Maintena...	Office cleaning - Inv. 203836	-150.00
Bill P...	07/03/17	9183	FPUD - FHD 1 007721	007721-000	-84.22
Bill P...	07/03/17	9184	FPUD - FHD 2 007720-001	007720-001	-104.74
Bill P...	07/03/17	9185	FPUD - Hospital 1 007720...	007720	-1,395.59
Bill P...	07/03/17	9186	Konica Minolta Leasing - qds	061-0116888-000	-842.90
Bill P...	07/03/17	9187	L & M Enterprises, Inc.	Balance of June Bookkeeping; 6/2...	-760.00
Bill P...	07/03/17	9188	SDG&E- Hospital - 8171 / ...	Elder and Alvarado Street utilities	-3,972.46
Bill P...	07/03/17	9189	SDG&E FHD - 6994	40605976994	-685.56
Bill P...	07/03/17	9190	Galvanized strategies form...	Retainer - Community engagement...	-4,000.00
Bill P...	07/03/17	9211	ACHD	Membership Dues 7/1/17 - 6/30/18...	-7,500.00
Bill P...	07/05/17	9212	Special District Risk Mana...	2017-18 Property/Liability Insuranc...	-44,951.82
Bill P...	07/05/17	9213	American Express - Credit ...	0-41007	-2,202.89
Check	07/12/17	9191	Boys & Girls Club - Triple ...	CHC NO. 298 - TRIPLE PLAY - P...	-10,000.00
Check	07/12/17	9192	Boys & Girls Club	CHC NO. 297 - SUMMER WATER...	-10,000.00
Check	07/12/17	9193	Fallbrook Citizens - FCCPC	CHC NO. 299 - GANAS MENTORI...	-2,500.00
Check	07/12/17	9194	Fallbrook Family Health C...	CHC NO. 300 - HEALTH PROMO...	-25,000.00
Check	07/12/17	9195	Fallbrook Food Pantry	CHC NO. 301 - NUTRITIOUS FOO...	-18,000.00
Check	07/12/17	9196	Fallbrook Senior Citizens ...	CHC NO. 302 - EXERCISE AREA ...	-12,600.00
Check	07/12/17	9197	Fallbrook Senior Citizens ...	CHC NO. 303 - SENIOR NUTRITI...	-18,750.00
Check	07/12/17	9198	Fallbrook Smiles Project	CHC NO. 304 - CELEBRATE HEA...	-17,875.00
Check	07/12/17	9199	Foundation for Senior Care	CHC NO. 305 - CARE ADVOCATE...	-14,959.75
Check	07/12/17	9200	Foundation for Senior Care	CHC NO. 306 - CARE VAN/EXPA...	-17,193.25
Check	07/12/17	9201	Foundation for Senior Care	CHC NO. 307 - DOOR THROUGH...	-12,730.20
Check	07/12/17	9202	Foundation for Senior Care	CHC NO. 308 - RESPITE SUPPO...	-7,396.15
Check	07/12/17	9203	Healthy Adventures Found...	CHC NO. 309 - COMMUNITY CEN...	-2,250.00
Check	07/12/17	9204	Jeremiah's Ranch	CHC NO. 310 - JEREMIAH'S RAN...	-3,687.50
Check	07/12/17	9205	Live Oak Park Coalition	CHC NO. 311- HEALTH IMPROVE...	-10,000.00
Check	07/12/17	9206	Mental Health Systems-NI...	CHC NO. 312 - FALLBROOK YOU...	-2,312.25
Check	07/12/17	9207	Michelle's Place	CHC NO. 313 - BREAST HEALTH ...	-6,000.00
Check	07/12/17	9208	Palomar Family Counselin...	CHC NO. 314 - HEALTHY BODIE...	-19,750.00
Check	07/12/17	9209	Reins	CHC NO. 315 - BEHAVIORAL HE...	-16,250.00
Check	07/12/17	9210	Trauma Intervention Progr...	CHC NO. 316 - TRAUMA INTERV...	-2,250.00
Check	07/12/17	9214	Pamela Knox	REIMBURSEMENT: 7/12/17 Boar...	-81.65
Bill P...	07/12/17	9215	AT&T U-Verse - computer	146524365	-100.00
Bill P...	07/12/17	9216	Aztec Cleaning & Maintena...	Office cleaning - Inv. 203840	-150.00
Bill P...	07/12/17	9217	Fallbrook Waste - Hospital...	20-T3 439928	-92.70
Bill P...	07/12/17	9218	FPUD - Hospital 2 008757	008757	-117.49
Bill P...	07/12/17	9219	Glennie's Office Products, ...	6493	-183.18
Bill P...	07/12/17	9220	Iron Mountain-153	CHSRM	-1,160.99
Bill P...	07/12/17	9221	Iron Mountain SX-302	SX302/Fallbrook Hosp.	-1,094.59
Bill P...	07/12/17	9222	Karn Engineering & Survey...	Research; Boundary Adjustments; ...	-3,610.00
Bill P...	07/12/17	9223	Kathleen Bogle	4/30-6/30 add'l. services plus June ...	-3,250.00
Bill P...	07/12/17	9224	Palomar Mountain Premiu...	45919	-24.54
Bill P...	07/12/17	9225	Ramirez Landscaping & Tr...	Landscape maintenance June 2017	-1,600.00
Bill P...	07/12/17	9226	Streamline	Website monthly fee June 2017 - I...	-200.00
Bill P...	07/12/17	9227	Sun Realty	Property research for FRHD 6/6-6/...	-1,312.50
Bill P...	07/12/17	9228	T.R.Y. Enterprises	Inv. 8067; Patrol Service for July 2...	-1,100.00
Bill P...	07/12/17	9229	TRL Systems, Inc.	FAL004	-165.00
Bill P...	07/12/17	9231	County of San Diego-Audit...	Billing of LAFCO cost for FY 2017-18	-1,006.41
Bill P...	07/12/17	9232	County of San Diego-Plan...	Deposit for Initial Legal Consultatio...	-1,200.00
Check	07/13/17	9233	Howard Salmon	Reimbursement: Expenses ACHD-...	-800.00
Bill P...	07/19/17	9234	Ascent Elevator Services, I...	Elevator Service - Inv. 28823	-173.00
Bill P...	07/19/17	9235	Citrus Plaza Self Storage	Storage Unit #322 rental fee 8/1-8/...	-203.00

Type	Date	Num	Name	Memo	Amount
Bill P...	07/19/17	9236	Scott & Jackson Esq.	Professional services 2017 June	-7,332.50
Bill P...	07/19/17	9237	Village News	Inv. 22736	-13,500.00
Check	07/20/17	9238	Pamela Knox	Reimbursement for Medicare Dedu...	-110.00
Bill P...	07/20/17	9239	San Diego County Sympos...	BL registration for 2017 Fraud Prev...	-50.00
Total 102.2 · Cash in Bank - New Operating					-334,970.69
TOTAL					<u>-334,970.69</u>

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	Title: Fiscal Policy	
Policies and Procedures Manual	Latest Revision Date: 8/31/2017	

FISCAL POLICY

Background

In 2008, the District Board created the Lease Termination Contingency Fund, to build up resources to prepare for the repurchase obligations of the District when the CHS lease terminated. Had the CHS Lease run its course it would have terminated in November, 2028.

The CHS lease formally terminated in July, 2015, and as a result of extensive negotiations, the asset repurchase obligations of the District were limited enough to leave a surplus of nearly five million dollars (\$5,000,000). The Board Finance committee had previously proposed transitioning the contingency fund balance to another set of purposes in harmony with the District's ongoing mission.

Standard of Practice – Two Distinct Funds for District Revenues.

1. Operations Fund.

- A. The Operations Fund will finance Administration, facilities maintenance, community health programs, annual community health contracts, and other short-term community sponsorships and initiatives.
- B. The Operations fund shall consist of annual property tax revenues, and other District income, which as of this date includes rental income from 617 Alvarado St.
- C. Any surplus in the Operations Fund at the close of a fiscal year may be moved to the Community Investment Fund (CIF) at the Board's discretion, and subject to Board approval.
- D. The initial balance of the Operations Fund shall consist of cash not assigned to the former Lease Termination Contingency Fund.

2. Community Investment Fund.

The Community Investment Fund replaces the Lease Termination Contingency Fund, and shall provide a revenue source for any or all of the following, subject to Board action and approval:

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Policies and Procedures Manual	Latest Revision Date: 8/31/2017	

- A. Long range capital investments such as real estate purchases, new construction, or remodeling of existing facilities:
- B. health or wellness program establishment;
- C. Capital purchases for the benefit of the communities served by the District.
- D. The initial funding for the community investment Fund shall be the balance of the balance of the former Lease Termination Contingency Fund, plus net receipts from hospital sale.
- E. All projects financed by the Community Investment Fund shall be approved by the Board, and shall be obtained in accordance with all applicable laws and regulations including, without limitation, the Health & Safety Code provision requirements for public bidding.

3. Accounting/Reporting.

The District monthly and annual financial statements shall be modified to allow for Board monitoring and tracking progress of both funds in accordance with District reporting and accounting practice.

Vacation and Holidays

Nonexempt District employees shall earn vacation from the date of employment on a pro rata basis. During the first five (5) years employees shall be entitled to ten (10) workdays per year. After five years (5) employees shall be entitled to (15) workdays per year. Vacation time may be taken incrementally, in advance, with approval of the Executive Director.

The holidays for the District are identical to those granted by the State of California to its employees.

All regular District employees, whether salaried or paid on an hourly basis, are entitled to receive compensation for all District observed holidays. Full time employees are entitled to eight hours compensation for each District observed holiday. Part-time employees are entitled to four hours compensation for each District observed holiday.

Nonexempt District employees shall earn vacation from the date of employment on a pro rata basis. During the first five (5) years employees shall be entitled to ten (10) workdays per year. Vacation time may be taken incrementally, in advance, with approval of the Executive Director.

Accrual- The maximum amount of vacation time that may be carried over to a new calendar year shall be the amount an employee is entitled to accrue in two (2) anniversary years. If an employee has more than two years of vacation at the beginning of the year, the employee will stop accruing vacation until he/she has taken at least ten (10) days of vacation and is under the vacation cap.

Upon the termination of an employee's service with the District, he/she shall be paid a lump sum for all accrued vacation that she/he earned on the normal pay period following termination.

Sick Leave

Employees may accumulate sick leave from year to year capped to 90 days. Each year's unused sick leave may be carried over to the next year. Upon termination,

all sick leave s forfeited by the employee and is not reimbursable for lump sum payment as in unused vacation.

FALLBROOK REGIONAL HEALTH DISTRICT
FISCAL IMPACT OF SUBSIDIZING A+ URGENT CARE
JUNE THROUGH DECEMBER 2017 AT \$10,000/MONTH

Income	Proposed Budget 2017-18	Actual 2016-17 Figures	Variance
402 - Property Tax Revenue	\$1,800,000.00	\$1,793,446.48	\$6,553.52
403 - Interest / Dividends	\$60,000.00	\$59,022.90	\$977.10
406 - Unearned Inc (Loss) - Cal Trust			
Total 400 - District	\$1,860,000.00	\$1,852,469.38	\$7,530.62
460 - Lease Income			
460.01 - A+ Urgent Care	\$57,600.00	\$57,600.00	\$0.00
Total Income	\$1,917,600.00	\$1,910,069.38	\$7,530.62
Expenses			
500 - Administrative Expenses			
500.36 - Accrued Vacation & Sick Time	\$18,000.00	\$17,870.00	\$130.00
500.10 - Salaries	\$260,000.00	\$210,616.75	\$49,383.25
500.12 - Payroll Taxes	\$20,000.00	\$15,454.33	\$4,545.67
500.14 - W/C Insurance	\$1,825.00	\$1,633.08	\$191.92
500.15 - Employee Health & Welfare	\$12,500.00	\$12,222.21	\$277.79
500.16 - Board Stipends	\$18,000.00	\$16,300.00	\$1,700.00
500.17 - Education & Conferences	\$17,500.00	\$15,824.09	\$1,675.91
500.18 - Dues & Subscriptions	\$15,500.00	\$15,455.01	\$44.99
500.19 - Insurance - General	\$15,000.00	\$42,813.14	(\$27,813.14)
500.20 - Independent Accounting Services	\$10,200.00	\$10,200.00	\$0.00
500.21 - Annual Independent Audit	\$8,600.00	\$8,600.00	\$0.00
500.23 - General Counsel	\$90,000.00	\$88,420.50	\$1,579.50
500.25 - Office Expense			
- 01 - Communications	\$4,000.00	\$3,728.33	\$271.67
- 02 - IT and Website Services	\$6,000.00	\$5,485.76	\$514.24
- 03 - Refreshments	\$6,500.00	\$5,631.34	\$868.66
- 04 - Office Expenses	\$13,000.00	\$10,867.87	\$2,132.13
- 05 - Admin Fees	\$0.00	\$70.05	(\$70.05)
- 06 - Independent Contract Services	\$60,000.00	\$36,565.57	\$23,434.43
500.27 - Depreciation	\$1,200.00	\$563.97	\$636.03
500.29 - District Promotions & Publications	\$22,000.00	\$15,824.62	\$6,175.38
500.32 - Consultant Fees	\$132,750.00	\$82,737.78	\$50,012.22
500.33 - Copier Lease	\$10,000.00	\$9,698.31	\$301.69
500.40 - Video Intercom	\$0.00	See Acct. 590.05	See Acct. 590.05
500.45 - Community Garden	\$10,000.00	N/A	N/A
580.01 - General Election	\$0.00	\$308.65	(\$308.65)
Total 500 - Administrative Expenses	\$752,575.00	\$626,891.36	\$125,683.64
590 - Management & Maintenance			
590.01 - Building Engineer	\$0.00	\$89,142.14	(\$89,142.14)
590.02 - Gas & Electric	\$7,500.00	\$55,716.28	(\$48,216.28)
590.03 - Water	\$6,000.00	\$27,386.21	(\$21,386.21)
590.04 - Waste Management	\$425.00	\$1,529.40	(\$1,104.40)
590.05 - Security	\$17,000.00	\$13,212.67	\$3,787.33
590.06 - Landscape - Grounds Environment	\$12,000.00	\$20,413.28	(\$8,413.28)
590.07 - Custodial Services	\$7,000.00	\$4,155.00	\$2,845.00
590.08 - Elevator	\$2,000.00	\$2,704.68	(\$704.68)
590.09 - Vehicle Expense	\$300.00	\$407.62	(\$107.62)
590.10 - Maintenance Services & Repairs	\$3,600.00	\$3,618.01	(\$18.01)
590.11 - Medical Record Store & Service	\$41,000.00	\$41,353.25	(\$353.25)
590.12 - Fire Alarm System	\$2,200.00	\$2,861.87	(\$661.87)
590.13 - Renovation/Improvements	\$50,000.00	\$2,500.00	\$47,500.00
Total 590 - Management & Maintenance	\$149,025.00	\$265,000.41	(\$115,975.41)
600 - Community Health Contracts	\$858,712.00	\$681,186.00	\$177,526.00
800 - District Direct Care Services (A+ Urgent Care)	\$70,000.00	\$99,000.00	(\$29,000.00)
Total Expenses	\$1,830,312.00	\$1,672,077.77	\$158,234.23
Net Ordinary Income	\$87,288.00	\$237,991.61	(\$150,703.61)