



"ADVANCING SOLUTION TO HEALTH DISPARITIES"

Finance Committee Meeting

October 28, 2019



Committee

Community Garden District Programs & Activities Finance Outreach REAL

Purpose:	To Discuss LMCHD Finance Committee Issues.
Meeting Date and Time:	Monday, September 23, 2019 6:30pm
Date and Time of Next Meeting:	Monday, October 28, 2019 6:30 p.m.

Chair:	<input checked="" type="checkbox"/> Arthur Fountain
Board Members:	<input checked="" type="checkbox"/> J. Vern Cromartie, Ed.D. <input checked="" type="checkbox"/> Patt Young <input checked="" type="checkbox"/> Linda Strong <input type="checkbox"/> Lee Mason
Staff:	<input checked="" type="checkbox"/> Lamar Thorpe, Executive Director <input checked="" type="checkbox"/> Aaronique Gordon, Administrative Assistant <input checked="" type="checkbox"/> Craig Collins, LMCHD Accountant

Agenda Item #1 Call to Order/Roll Call	
Discussion:	The meeting was called to order at 6:36 p.m. All Finance Committee members and LMCHD staff were present. Director Mason was not in attendance.
Action:	
<input type="checkbox"/> Needs Staff Assistance	<input type="checkbox"/> Needs to go to Full Board

Agenda Item #2 Public Comments	
Discussion:	There were no public comments.
Action:	
<input type="checkbox"/> Needs Staff Assistance	<input type="checkbox"/> Needs to go to Full Board

Agenda Item #3 Review of August 26, 2019 Minutes

Discussion: The Finance Committee reviewed the August 26, 2019 Finance Committee minutes and there were no modifications.

Action: 1. The minutes were approved as written.

Needs Staff Assistance

Needs to go to Full Board

Agenda Item #4 Review/Discuss/Recommend community garden security project

Discussion: Director Fountain explained that this item was placed on the agenda following a conversation that took place with a LMCHD gardener. The Executive Director explained the details of the temporary security policy. The Finance Committee discussed alternative security measures. Administrative Assistant Aaronique Gordon explained that the security technicians will begin installation on September 30, 2019.

Action: 1. LMCHD staff will notify all gardeners once the cameras are fully installed.

Needs Staff Assistance

Needs to go to Full Board

Agenda Item #5 Review/Discuss/Recommend Financial Reports for August 2019 – Craig Collins

Discussion: Accountant Craig Collins presented a verbal report on the August 2019 financials. He verbally highlighted the District's assets and revenues. Mr. Collins briefly highlighted the District's balloon payments. The Finance Committee asked questions about the OSHPD reserve balance. The Finance Committee reached consensus to move the remaining L.A.I.F. account balance into a legal reserve fund.

Craig Collins recommended that a budget adjustment be implemented on behalf of St. Vincent de Paul (SVDP) for their 2019 district sponsored funding.

Action: 1. The Finance Committee recommendations will be scheduled for consideration and action at the October 14, 2019 Board meeting.
2. A budget adjustment on behalf of SVDP will go to the October 14, 2019 Full Board meeting.

Needs Staff Assistance

Needs to go to Full Board

Agenda Item #6 Review/Discuss current financial statistics

Discussion: The Finance Committee reviewed a memorandum drafted by Accountant Craig Collins. Mr. Collins reported on the District's current financial statistics.

Action: 1. There was no follow-up action recommended.

Needs Staff Assistance

Needs to go to Full Board

Agenda Item #7 Review/Discuss/Recommend resolution authorizing a budget adjustment for FY 2019/2020 in the amount of \$1,500 for information technology services – Craig Collins

Discussion: The Finance Committee reviewed a resolution authorizing a budget adjustment for FY 2019/2020 in the amount of \$1,500.00 for information technology services. Accountant Craig Collins explained that IT services are recommended a budget adjustment in the amount on \$2,000.00 to cover this line item.

Action: 1. The resolution for a budget adjustment will go to the October 14, 2019 Board meeting.

Needs Staff Assistance

Needs to go to Full Board

Agenda Item #8 Review/Discuss all LMCHD contracts and expiration dates for 2019 and 2020

Discussion: The Finance Committee reviewed the LMCHD contract database and asked if the Garden Coordinator's new contract has been signed.

Action: 1. LMCHD staff will confirm if Ed Hawkins has signed his 2019-2020 contract.

Needs Staff Assistance

Needs to go to Full Board

Agenda Item #9 Adjournment

Discussion: The meeting was adjourned at 8:45 p.m.

Action:

Needs Staff Assistance

Needs to go to Full Board

Los Medanos Community Healthcare District
Balance Sheet (Budgetary Basis*)
As of August 31, 2019

Agenda Item #4

	Jul 31, 19	Aug 31, 19	Sep 30, 19
ASSETS			
Current Assets			
Checking/Savings			
10000 · Bank of the West Checking	839,776.19	284,405.41	200,078.14
10200 · Petty Cash	250.00	250.00	250.00
10300 · LAIF - Investment Acct			
10301 · LAIF-General Funds	291,709.36	291,709.36	297,656.44
10302 · LAIF-Reserved by Board	516,209.54	516,209.54	516,209.54
Total 10300 · LAIF - Investment Acct	807,918.90	807,918.90	813,865.98
Total Checking/Savings	1,647,945.09	1,092,574.31	1,014,194.12
Accounts Receivable			
12000 · Accounts Receivable	21,622.00	21,622.00	21,622.00
Total Accounts Receivable	21,622.00	21,622.00	21,622.00
Other Current Assets			
13500 · Prepaid Expenses	11,226.13	8,620.80	6,015.47
Total Other Current Assets	11,226.13	8,620.80	6,015.47
Total Current Assets	1,680,793.22	1,122,817.11	1,041,831.59
Fixed Assets			
15000 · Land	494,367.00	494,367.00	494,367.00
15200 · Building	4,778,640.94	4,778,640.94	4,778,640.94
15500 · Office Equipment	9,173.01	9,173.01	9,173.01
17200 · Accumulated Depreciation	-3,303,409.94	-3,316,739.48	-3,330,069.02
Total Fixed Assets	1,978,771.01	1,965,441.47	1,952,111.93
TOTAL ASSETS	3,659,564.23	3,088,258.58	2,993,943.52
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
20000 · Accounts Payable	80,873.45	76,714.74	13,441.39
Total Accounts Payable	80,873.45	76,714.74	13,441.39
Credit Cards			
20200 · B of A Visa	1,369.07	588.33	798.61
20210 · Staples Card Payable	0.00	78.26	0.00
Total Credit Cards	1,369.07	666.59	798.61
Other Current Liabilities			
25060 · Deferred Revenue-State Mandate	21,622.00	21,622.00	21,622.00
24000 · Payroll Liabilities	855.59	3,225.46	2,775.20
20300 · Accrued Int Pay. CAL Mortg Note	30,515.97	0.00	0.00
26500 · Current Portion-Contract Payabl	469,484.03	0.00	0.00
Total Other Current Liabilities	522,477.59	24,847.46	24,397.20
Total Current Liabilities	604,720.11	102,228.79	38,637.20

No assurance is provided on these financial statements by an independent accountant.
*Budgetary basis is modified accrual, except that revenues are recognized when received and outgoing grants when encumbered. Proprietary fund is on full accrual basis.

Los Medanos Community Healthcare District
Balance Sheet (Budgetary Basis*)
As of August 31, 2019

	Jul 31, 19	Aug 31, 19	Sep 30, 19
Total Liabilities	604,720.11	102,228.79	38,637.20
Equity			
GOVERNMENT FUND BALANCES			
33000 · UNASSIGNED NET ASSETS			
33100 · Unassigned Funds	1,823,560.19	1,823,560.19	1,823,560.19
Total 33000 · UNASSIGNED NET ASSETS	1,823,560.19	1,823,560.19	1,823,560.19
Total GOVERNMENT FUND BALANCES	1,823,560.19	1,823,560.19	1,823,560.19
32000 · PROPRIETARY FUND BALANCES	1,083,070.60	1,083,070.60	1,083,070.60
34000 · Prior Yr NET INCOME	273,927.84	273,927.84	273,927.84
Net Income	-125,714.51	-194,528.84	-225,252.31
Total Equity	3,054,844.12	2,986,029.79	2,955,306.32
TOTAL LIABILITIES & EQUITY	3,659,564.23	3,088,258.58	2,993,943.52

Note on Building Value Above

Any improvements made by the County during the lease term are not included in the building value recognized here.

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Los Medanos Community Healthcare District
Profit & Loss (Budgetary Basis*)
 June through August 2019

	<u>Jul 19</u>	<u>Aug 19</u>	<u>Sep 19</u>	<u>TOTAL</u>
GENERAL FUND				
Income				
40000 · GENERAL TAX REVENUES				
40500 · CCC Tax Revenue per QB Deposit	0.00	0.00	0.00	0.00
Total 40000 · GENERAL TAX REVENUES	0.00	0.00	0.00	0.00
41111 · INTEREST INCOME	0.00	0.00	5,947.08	5,947.08
GRANTS AND CONTRIBUTIONS				
49100 · Returned Grant Funds	0.00	0.00	3,474.83	3,474.83
Total GRANTS AND CONTRIBUTIONS	0.00	0.00	3,474.83	3,474.83
Total Income	0.00	0.00	9,421.91	9,421.91
PROGRAM EXPENDITURES				
DISTRICT-SPONSORED PRGMS				
50950 · St. Vincent de Paul-RotoCare	44,000.00	0.00	0.00	44,000.00
50851 · Ambrose Aquatic Center	0.00	10,000.00	0.00	10,000.00
50870 · ReadingAdvantage	13,800.00	0.00	0.00	13,800.00
55000 · Board Community Benefit Grants	0.00	0.00	5,000.00	5,000.00
50500 · Student Eyeglasses Program	0.00	0.00	1,750.00	1,750.00
50660 · African Amer Comm Baby Shower	10,000.00	0.00	0.00	10,000.00
50680 · DIRECT SERVICES	3,649.89	4,895.73	5,121.94	13,667.56
Total DISTRICT-SPONSORED PRGMS	71,449.89	14,895.73	11,871.94	98,217.56
HEALTH AND WELLNESS GRANTS				
52000 · Health & Well Fall Grants	0.00	0.00	25.50	25.50
Total HEALTH AND WELLNESS GRANTS	0.00	0.00	25.50	25.50
GRANT ADMINISTRATION				
64000 · Health & Well Grant Wages	40.00	650.00	1,470.00	2,160.00
64001 · Health & Well Grant Payroll Tx	3.06	49.73	112.46	165.25
64002 · DPAC Wages	0.00	0.00	0.00	0.00
64003 · DPAC Payroll Tax	0.00	0.00	0.00	0.00
Total GRANT ADMINISTRATION	43.06	699.73	1,582.46	2,325.25
PROGRAM/OUTREACH EXPENSES				
60640 · Community Outreach	441.32	222.67	3,231.25	3,895.24
60642 · Outreach Wages	0.00	0.00	580.00	580.00
60643 · Outreach Payroll Taxes	0.00	0.00	44.37	44.37
63700 · Community Garden	54.58	1,376.90	216.16	1,647.64
63710 · Community Garden-Wages	0.00	0.00	0.00	0.00
63711 · Community Garden Payroll Taxes	0.00	0.00	0.00	0.00
Total PROGRAM/OUTREACH EXPENSES	495.90	1,599.57	4,071.78	6,167.25
Total PROGRAM EXPENDITURES	71,988.85	17,195.03	17,551.68	106,735.56
SUPPORTING SERVICE EXPENDITURES				
ADMINISTRATIVE SERVICES				
62750 · Microsoft Exchange Server	68.59	68.59	0.00	137.18

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Los Medanos Community Healthcare District
Profit & Loss (Budgetary Basis*)
 June through August 2019

	<u>Jul 19</u>	<u>Aug 19</u>	<u>Sep 19</u>	<u>TOTAL</u>
63605 · Website Designer	200.00	200.00	200.00	600.00
62700 · IT Support Services	450.00	525.00	0.00	975.00
60100 · Advertising and Promotion	416.55	0.00	0.00	416.55
62100 · Payroll Processing Fees	15.75	14.00	19.25	49.00
60000 · Accounting / Bookkeeping	1,300.00	1,285.00	1,397.50	3,982.50
Total ADMINISTRATIVE SERVICES	2,450.89	2,092.59	1,616.75	6,160.23
60550 · BOARD STIPEND FEES	1,900.00	2,000.00	2,000.00	5,900.00
COUNTY FEES/DISTRICT DUES				
61600 · LAFCO District Fees	761.87	0.00	0.00	761.87
61000 · ACHD & CSDA Dues	8,111.00	0.00	0.00	8,111.00
Total COUNTY FEES/DISTRICT DUES	8,872.87	0.00	0.00	8,872.87
INSURANCE				
61500 · Insurance Expen (Gen Liability)	637.00	637.00	637.00	1,911.00
61400 · Insurance-D&O	1,968.33	1,968.33	1,968.33	5,904.99
Total INSURANCE	2,605.33	2,605.33	2,605.33	7,815.99
61700 · LEGAL SERVICES	19,885.68	21,605.00	5,191.58	46,682.26
OFFICE EXPENSES				
62500 · Printing	76.38	0.00	581.73	658.11
63201 · Travel-EE Mileage Reimbursement	13.92	96.63	41.76	152.31
60250 · Board Meeting Expenses	228.96	123.20	30.65	382.81
61100 · Equipment Rent (Copier)	177.26	177.26	177.28	531.80
62200 · Phone/Fax/Internet	424.85	559.77	777.20	1,761.82
62300 · Postage & Delivery	144.96	35.95	24.96	205.87
62400 · Post Office Box Rental	366.00	0.00	0.00	366.00
62000 · Office Supplies	426.75	221.46	300.15	948.36
Total OFFICE EXPENSES	1,859.08	1,214.27	1,933.73	5,007.08
WAGES & PAYROLL TAXES				
63800 · Workers Comp Insurance	0.00	0.00	602.50	602.50
63500 · Wages	8,060.00	8,030.00	10,865.00	26,955.00
62150 · Payroll Taxes	511.87	701.70	1,115.27	2,328.84
Total WAGES & PAYROLL TAXES	8,571.87	8,731.70	12,582.77	29,886.34
Total SUPPORTING SERVICE EXPENDITURES	46,145.72	38,248.89	25,930.16	110,324.77
69999 · Transfer Out to Proprietary Fun	40.87	40.87	40.87	122.61
Net Change in General Fund Balance	-118,175.44	-55,484.79	-34,100.80	-207,761.03
LEASING FUND				
PROPRIETARY FUNDS				
43999 · Transfer In to Proprietary Fund	40.87	40.87	40.87	122.61
43000 · Lease Income	8,333.00	0.00	16,666.00	24,999.00
Total PROPRIETARY FUNDS	8,373.87	40.87	16,706.87	25,121.61
PROPRIETARY FUND EXPENSES				
72000 · Principal Expenditures	0.00	0.00	0.00	0.00

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Los Medanos Community Healthcare District
Profit & Loss (Budgetary Basis*)
June through August 2019

	<u>Jul 19</u>	<u>Aug 19</u>	<u>Sep 19</u>	<u>TOTAL</u>
62950 · Security	40.87	40.87	0.00	81.74
71000 · Interest Expense	2,542.53	0.00	0.00	2,542.53
70000 · Depreciation Expense	13,329.54	13,329.54	13,329.54	39,988.62
Total PROPRIETARY FUND EXPENSES	<u>15,912.94</u>	<u>13,370.41</u>	<u>13,329.54</u>	<u>42,612.89</u>
Net Change in Leasing Fund Net Position	<u>-7,539.07</u>	<u>-13,329.54</u>	<u>3,377.33</u>	<u>-17,491.28</u>
Change in Fund Balances/Net Position	<u>-125,714.51</u>	<u>-68,814.33</u>	<u>-30,723.47</u>	<u>-225,252.31</u>

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Los Medanos Community Healthcare District
Profit & Loss Budget vs. Actual (Budegтары Basis*)
July-August 2019

	<u>Jul - Sep 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
GENERAL FUND				
Income				
40000 · GENERAL TAX REVENUES				
40500 · CCC Tax Revenue per QB Deposit	0.00	970,560.37	-970,560.37	0.0%
44150 · CC County RDA PTP	0.00	23,704.78	-23,704.78	0.0%
44225 · RPTTF CC County Residual	0.00	21,000.00	-21,000.00	0.0%
44250 · Pittsburg RDA PTP	0.00	58,866.55	-58,866.55	0.0%
44200 · RPTTF Antioch Residual	0.00	1,661.91	-1,661.91	0.0%
Total 40000 · GENERAL TAX REVENUES	0.00	1,075,793.61	-1,075,793.61	0.0%
41111 · INTEREST INCOME	5,947.08	10,200.00	-4,252.92	58.31%
GRANTS AND CONTRIBUTIONS				
49100 · Returned Grant Funds	3,474.83			
Total GRANTS AND CONTRIBUTIONS	3,474.83			
MISCELLANEOUS INCOME				
49001 · Miscellaneous Income	0.00	600.00	-600.00	0.0%
49000 · Income from Garden Plots	0.00	760.00	-760.00	0.0%
Total MISCELLANEOUS INCOME	0.00	1,360.00	-1,360.00	0.0%
Total Income	9,421.91	1,087,353.61	-1,077,931.70	0.87%
PROGRAM EXPENDITURES				
DISTRICT-SPONSORED PRGMS				
50950 · St. Vincent de Paul-RotoCare	44,000.00	40,000.00	4,000.00	110.0%
50850 · City of Pittsburg - Swim Acdmy	0.00	20,000.00	-20,000.00	0.0%
50851 · Ambrose Aquatic Center	10,000.00	10,000.00	0.00	100.0%
50870 · ReadingAdvantage	13,800.00	13,800.00	0.00	100.0%
50650 · Youth Intern Program	0.00	4,700.00	-4,700.00	0.0%
50750 · CPR/FAST AEDs	0.00	10,000.00	-10,000.00	0.0%
50751 · CPR/FAST Training	0.00	12,000.00	-12,000.00	0.0%
50880 · Souljah's	0.00	29,205.00	-29,205.00	0.0%
55000 · Board Community Benefit Grants	5,000.00	25,000.00	-20,000.00	20.0%
50500 · Student Eyeglasses Program	1,750.00	8,000.00	-6,250.00	21.88%
50660 · African Amer Comm Baby Shower	10,000.00	10,000.00	0.00	100.0%
50680 · DIRECT SERVICES	13,667.56	238,904.21	-225,236.65	5.72%
Total DISTRICT-SPONSORED PRGMS	98,217.56	421,609.21	-323,391.65	23.3%
HEALTH AND WELLNESS GRANTS				
52100 · Health & Well Summer Grants	0.00	100,000.00	-100,000.00	0.0%
52000 · Health & Well Fall Grants	25.50	207,390.00	-207,364.50	0.01%
Total HEALTH AND WELLNESS GRANTS	25.50	307,390.00	-307,364.50	0.01%
GRANT ADMINISTRATION				
64000 · Health & Well Grant Wages	2,160.00			
64001 · Health & Well Grant Payroll Tx	165.25			

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Los Medanos Community Healthcare District
Profit & Loss Budget vs. Actual (Budegtary Basis*)
July-August 2019

	<u>Jul - Sep 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Total GRANT ADMINISTRATION	2,325.25			
PROGRAM/OUTREACH EXPENSES				
60640 · Community Outreach	3,895.24	6,500.00	-2,604.76	59.93%
60642 · Outreach Wages	580.00			
60643 · Outreach Payroll Taxes	44.37			
63700 · Community Garden	1,647.64	12,086.39	-10,438.75	13.63%
60650 · Community Reception	0.00	5,000.00	-5,000.00	0.0%
Total PROGRAM/OUTREACH EXPENSES	<u>6,167.25</u>	<u>23,586.39</u>	<u>-17,419.14</u>	<u>26.15%</u>
Total PROGRAM EXPENDITURES	<u>106,735.56</u>	<u>752,585.60</u>	<u>-645,850.04</u>	<u>14.18%</u>
SUPPORTING SERVICE EXPENDITURES				
ADMINISTRATIVE SERVICES				
62750 · Microsoft Exchange Server	137.18	898.44	-761.26	15.27%
63605 · Website Designer	600.00	2,600.00	-2,000.00	23.08%
62700 · IT Support Services	975.00			
60100 · Advertising and Promotion	416.55	1,000.00	-583.45	41.66%
62100 · Payroll Processing Fees	49.00	157.50	-108.50	31.11%
60200 · Auditing Services	0.00	10,800.11	-10,800.11	0.0%
60000 · Accounting / Bookkeeping	<u>3,982.50</u>	<u>28,185.00</u>	<u>-24,202.50</u>	<u>14.13%</u>
Total ADMINISTRATIVE SERVICES	<u>6,160.23</u>	<u>43,641.05</u>	<u>-37,480.82</u>	<u>14.12%</u>
60550 · BOARD STIPEND FEES	5,900.00	24,000.00	-18,100.00	24.58%
COUNTY FEES/DISTRICT DUES				
61600 · LAFCO District Fees	761.87	547.71	214.16	139.1%
61000 · ACHD & CSDA Dues	8,111.00	10,725.00	-2,614.00	75.63%
60850 · County Admin Fees	0.00	7,806.75	-7,806.75	0.0%
Total COUNTY FEES/DISTRICT DUES	<u>8,872.87</u>	<u>19,079.46</u>	<u>-10,206.59</u>	<u>46.51%</u>
INSURANCE				
61500 · Insurance Expen (Gen Liability)	1,911.00	7,644.00	-5,733.00	25.0%
61400 · Insurance-D&O	<u>5,904.99</u>	<u>23,620.00</u>	<u>-17,715.01</u>	<u>25.0%</u>
Total INSURANCE	<u>7,815.99</u>	<u>31,264.00</u>	<u>-23,448.01</u>	<u>25.0%</u>
61700 · LEGAL SERVICES	46,682.26	36,000.00	10,682.26	129.67%
OFFICE EXPENSES				
62500 · Printing	658.11	655.67	2.44	100.37%
63201 · Travel-EE Mileage Reimbursement	152.31	1,123.90	-971.59	13.55%
60250 · Board Meeting Expenses	382.81	1,500.00	-1,117.19	25.52%
62450 · Small Equipment	0.00	900.00	-900.00	0.0%
61100 · Equipment Rent (Copier)	531.80	1,150.00	-618.20	46.24%
62200 · Phone/Fax/Internet	1,761.82	3,600.00	-1,838.18	48.94%
62300 · Postage & Delivery	205.87	600.00	-394.13	34.31%
62400 · Post Office Box Rental	366.00	356.00	10.00	102.81%
62000 · Office Supplies	<u>948.36</u>	<u>5,200.00</u>	<u>-4,251.64</u>	<u>18.24%</u>

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Los Medanos Community Healthcare District
Profit & Loss Budget vs. Actual (Budgetary Basis*)
July-August 2019

	Jul - Sep 19	Budget	\$ Over Budget	% of Budget
Total OFFICE EXPENSES	5,007.08	15,085.57	-10,078.49	33.19%
WAGES & PAYROLL TAXES				
63800 · Workers Comp Insurance	602.50	2,170.17	-1,567.67	27.76%
63500 · Wages	26,955.00	110,320.00	-83,365.00	24.43%
62150 · Payroll Taxes	2,328.84	9,513.88	-7,185.04	24.48%
Total WAGES & PAYROLL TAXES	29,886.34	122,004.05	-92,117.71	24.5%
Total Expense	110,324.77	291,074.13	-180,749.36	37.9%
69999 · Transfer Out to Proprietary Fun	122.61	3,693.88	-3,571.27	3.32%
69998 · CONTINGENCY	0.00	40,000.00	-40,000.00	0.0%
Net Change in General Fund Balance	-207,761.03	0.00	-207,761.03	100.0%
LEASING FUND				
PROPRIETARY FUNDS				
43999 · Transfer In to Proprietary Fund	122.61	3,693.88	-3,571.27	3.32%
80010 · Release of OSHPD Debt Reserve	0.00	400,000.00	-400,000.00	0.0%
43000 · Lease Income	24,999.00	100,000.00	-75,001.00	25.0%
Total PROPRIETARY FUNDS	25,121.61	503,693.88	-478,572.27	4.99%
PROPRIETARY FUND EXPENSES				
72000 · Principal Expenditures	0.00	469,483.57	-469,483.57	0.0%
62950 · Security	81.74	458.40	-376.66	17.83%
62650 · Property Taxes	0.00	3,235.48	-3,235.48	0.0%
71000 · Interest Expense	2,542.53	30,516.43	-27,973.90	8.33%
70000 · Depreciation Expense	39,988.62			
Total PROPRIETARY FUND EXPENSES	42,612.89	503,693.88	-461,080.99	8.46%
Net Change in Leasing Fund Net Position	-17,491.28	0.00	-17,491.28	100.0%
Change in Fund Balances/Net Position	-225,252.31	0.00	-225,252.31	100.0%

Budgetary Assumptions

The Budget presented on this report is the budget that has been adopted by the Board. The "Budget" column has not been updated for any approved amendments that occurred after the end date of this report, nor for any expected changes in income or expenses that have not been formalized by budget amendment. The 2019-2020 budget was adopted based on the planned operation of the District as of May 2019, which included planned staffing of 4 part-time office personnel and changes to programs that the Board had planned at that time. The other components of the budget were based largely on prior year results, with a slight increase in property taxes. Assumptions incorporated in amendments to the budget are generally specified in the resolution adopting the amendment.

Substantially all disclosures omitted for efficiency.

No assurance is provided on these financial statements by an independent accountant. *Budgetary basis is modified accrual, except that revenues are recognized when received and outgoing grants when encumbered. Proprietary fund is on full accrual basis.

Los Medanos Community Healthcare District

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Register: 10000 · Bank of the West Checking

From 09/01/2019 through 09/30/2019

Sorted by: Date, Type, Number/Ref

<u>Date</u>	<u>Number</u>	<u>Payee</u>	<u>Account</u>	<u>Memo</u>	<u>Payment</u>	<u>C</u>	<u>Deposit</u>	<u>Balance</u>
09/03/2019	5819	AT&T Mobility	20000 · Accounts Payable	ED Cell Phone	62.88	X		284,342.53
09/03/2019	5820	Gordon, Aaronique	20000 · Accounts Payable	Mileage - Aug 2019	42.34	X		284,300.19
09/03/2019	5821	Kee, Barbara	20000 · Accounts Payable	Milceage - Aug 2019	17.40	X		284,282.79
09/03/2019	5822	Penn, Veronica	20000 · Accounts Payable	Mileage - Aug 2019	2.09			284,280.70
09/03/2019	5823	Hensley Law Group	20000 · Accounts Payable	Inv#10651 - Legal Ser...	1,984.00	X		282,296.70
09/03/2019	5824	James Thomas	20000 · Accounts Payable	IT Services - Aug 2019	525.00	X		281,771.70
09/03/2019	5825	Life Transitions / Veronica Ba...	20000 · Accounts Payable	Women's Behavioral ...	1,200.00	X		280,571.70
09/03/2019	5826	Marcus L Penn M.D., C.Y.T.	20000 · Accounts Payable	Mindful Movement fo...	1,500.00	X		279,071.70
09/03/2019	5827	Protection 1 / ADT	20000 · Accounts Payable	Inv#130121929 / Acct...	40.87	X		279,030.83
09/03/2019	5828	RLB Bookkeeping	20000 · Accounts Payable	Inv#3098 - Bookkeepi...	1,000.00	X		278,030.83
09/03/2019	5829	Staples	20000 · Accounts Payable	Office Supplies	43.21	X		277,987.62
09/03/2019	5830	Streamline	20000 · Accounts Payable		1,400.00	X		276,587.62
09/03/2019	5831	Arthur Fountain	20000 · Accounts Payable	Board Stipend - Augu...	400.00	X		276,187.62
09/03/2019	5832	J Vern Cromartie	20000 · Accounts Payable	Board Stipend - Augu...	400.00	X		275,787.62
09/03/2019	5833	Linda Strong	20000 · Accounts Payable	Board Stipend - Augu...	400.00			275,387.62
09/03/2019	5834	Lloyd Lee Mason	20000 · Accounts Payable	Board Stipend - Augu...	400.00	X		274,987.62
09/03/2019	5835	Blackstar Security	20000 · Accounts Payable	Inv#586519 - Camera...	1,322.32	X		273,665.30
09/05/2019	DD	Aaronique S Gordon	-split-	p/r: Aug 16-31, 2019	1,087.06	X		272,578.24
09/05/2019	DD	Barbara S Kee	-split-	p/r: Aug 16-31, 2019	1,570.80	X		271,007.44
09/05/2019	DD	Edward Hawkins	-split-	p/r: Aug 16-31, 2019	713.47	X		270,293.97
09/05/2019	DD	Lamar A Thorpe	-split-	p/r: Aug 16-31, 2019	1,677.93	X		268,616.04
09/05/2019	DD	Maribel Ochoa	-split-	p/r: Aug 1-31, 2019	255.78	X		268,360.26
09/05/2019	DD	Veronica A Penn	-split-	p/r: Aug 16-31, 2019	602.20	X		267,758.06
09/05/2019	DD	QuickBooks Payroll Service	ADMINISTRATIVE SERVICES...	Direct Deposit Fee	10.50	X		267,747.56
09/11/2019			-split-	Deposit		X	20,140.83	287,888.39
09/13/2019	EFT	EDD	-split-	State Payroll Taxes	278.78	X		287,609.61
09/16/2019	EFT	EDD	-split-	State Payroll Taxes	275.31	X		287,334.30
09/17/2019	5836	Bank of America Visa	20000 · Accounts Payable		613.58	X		286,720.72

Los Medanos Community Healthcare District

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Register: 10000 · Bank of the West Checking

From 09/01/2019 through 09/30/2019

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
09/17/2019	5837	Colantuono, Highsmith & Wh...	20000 · Accounts Payable	Inv#39963 - Legal Ser...	6,065.00			280,655.72
09/17/2019	5838	Comcast	20000 · Accounts Payable		267.11	X		280,388.61
09/17/2019	5839	Corodata Shredding, Inc.	20000 · Accounts Payable	Inv# DN 1240920	37.87	X		280,350.74
09/17/2019	5840	Hensley Law Group	20000 · Accounts Payable	Inv#10664 - Legal Ser...	15,540.00	X		264,810.74
09/17/2019	5841	Levy Promotional Products	20000 · Accounts Payable	Inv#1573 - Promo Items	2,797.93	X		262,012.81
09/17/2019	5842	Life Transitions / Veronica Ba...	20000 · Accounts Payable	Women's Behavioral ...	600.00			261,412.81
09/17/2019	5843	Mt. Diablo Resource Recovery	20000 · Accounts Payable		54.58	X		261,358.23
09/17/2019	5844	Paper Tiger	20000 · Accounts Payable	Inv#41357	126.15	X		261,232.08
09/17/2019	5845	State Fund	20000 · Accounts Payable	Premium: 9/1-12/1/2019	602.50	X		260,629.58
09/17/2019	5846	Toshiba Financial Services	20000 · Accounts Payable	Inv#5006907285	177.26	X		260,452.32
09/17/2019	5847	Lloyd Lee Mason	20000 · Accounts Payable	Board Stipend - Septe...	400.00			260,052.32
09/17/2019	5848	Patt Young	20000 · Accounts Payable	Board Stipend - Septe...	400.00	X		259,652.32
09/17/2019	5849	Laurent, Aaron	DISTRICT-SPONSORED PRG...	Catering - LMCHD A...	450.00			259,202.32
09/17/2019	5850	Hart, Eddie	DISTRICT-SPONSORED PRG...	Health Ambassador - ...	400.00			258,802.32
09/17/2019	5851	Sister 3 Breast Cancer	20000 · Accounts Payable	Community Benefit G...	5,000.00	X		253,802.32
09/17/2019	5852	St. Vincent de Paul	20000 · Accounts Payable	RotaCarc Pittsburg Fr...	44,000.00			209,802.32
09/18/2019	EFTPS	United States Treasury	-split-	Federal Payroll Taxes	2,083.40	X		207,718.92
09/18/2019	EFTPS	United States Treasury	-split-	Federal Payroll Taxes	1,446.18	X		206,272.74
09/20/2019	DD	Aaronique S Gordon	-split-	p/r: Sept 1-15, 2019	1,196.69	X		205,076.05
09/20/2019	DD	Barbara S Kcc	-split-	p/r: Sept 1-15, 2019	1,706.30	X		203,369.75
09/20/2019	DD	Edward Hawkins	-split-	p/r: Sept 1-15, 2019	775.79	X		202,593.96
09/20/2019	DD	Lamar A Thorpe	-split-	p/r: Sept 1-15, 2019	1,677.93	X		200,916.03
09/20/2019	DD	Veronica A Penn	-split-	p/r: Sept 1-15, 2019	829.14	X		200,086.89
09/20/2019	DD	QuickBooks Payroll Service	ADMINISTRATIVE SERVICES...	Direct Deposit Fee	8.75	X		200,078.14

VISA				
9/1/2019	Tollfreeconferencing	OFFICE EXPENSES:60250 · Board Meeting Expenses	Conference Calling	25.25
9/10/2019	Nick's Sandwiches	DISTRICT-SPONSORED PRGMS:50680 · DIRECT SERVICES	Health Forum Meal (Fall Prevention)	246.81
9/11/2019	Pitney Bowes	OFFICE EXPENSES:62300 · Postage & Delivery	Postage	24.96
9/17/2019	Nick's Sandwiches	DISTRICT-SPONSORED PRGMS:50680 · DIRECT SERVICES	Health Forum Meal (Fall Prevention)	175.36
8/5/2019	New Mecca	PROGRAM/OUTREACH EXPENSES:60640 · Community Outreach	LMCHD Community Event	351.48

COSTCO NONE

STAPLES NONE				
9/10/2019	Staples	OFFICE EXPENSES:62000 · Office Supplies	Printer Toner	58.71
10-Sep	Staples	OFFICE EXPENSES:62000 · Office Supplies	Water, Paper	72.88
12-Sep	Staples	OFFICE EXPENSES:62000 · Office Supplies	Printer Ink	87.42

Agenda Item #5

To: Finance Committee of the Whole
Los Medanos Community Healthcare District

From: Craig D. Collins
Partner
Collins Accountancy Company

Date: October 24, 2019

Agenda Item: Review/Discuss current financial statistics

As of the date of this report, QuickBooks shows the following balances in the District's Bank of the West and Local Agency Investment Fund (LAIF) accounts. This balance may not reflect all transactions, but should be a conservative estimate of the balance since checks are usually entered into QuickBooks when they are written, even if they have not yet cleared the bank.

Bank of the West Checking Account	\$ 169,296.85
Local Agency Investment Fund Total	<u>813,865.98</u>
Total Cash and Investments	\$ 983,162.83

LMCHD CONTRACTS FOR FY 2019-2020

Agenda Item #6

MOU's/VENDOR CONTRACTS

<u>MOU's/VENDOR CONTRACTS</u>	<u>Effective Date</u>	<u>Extension</u>	<u>Contract Term</u>	<u>Expiration Date</u>	<u>Amount</u>
Bank of the West	May 12, 2012	June 1, 2018	2 years	June 17, 2020	
Site for Sore Eyes Site Group, LLC	December 1, 2017	12/10/2018	1 year	December 1, 2019	\$4,000
Dr. Linder	December 1, 2017		1 year	December 1, 2019	\$4,000
Toshiba Lease Agreement	December 15, 2016		3 years	December 14, 2019	\$163.00
Protection One Alarm Monitoring Services	Sept. 9, 2013			60 days notice	\$31.02/month
James Thomas - IT Specialist	January 1, 2017		2 years	December 31, 2019	\$3,500.00
D&O Liability Insurance - Integro Insurance Broker	November 1, 2015	2016, 2017,2018	12 months	*December 1, 2019	\$3,902.00
Commercial Liability Ins. - Nova Casualty Co.	July 10, 2016	2017, 2018, 2019	12 months	July 10, 2020	\$7,660.00
Workers Compensation - State Fund	December 1, 2015	2016,2017,18,19	12 months	December 1, 2019	\$1,935.00
Network Solutions (www.lmchd.org hosting)	January 5, 2015	LMCHD Domain,	20 years	January 1, 2035	\$200.00
Logmein.com (remote computer operation)	December 1, 2015	2016, 2017, 2018	12 months	November 14, 2019	\$349.00
Microsoft Office	October 1, 2015	2016, 2017,2018	12 months	October 27, 2019	\$99.00
Dr. Marcus Penn	March 12, 2018		2 years	March 11, 2020	\$300/Session
Streamline Services	October 1, 2015		Ongoing	Upon Termination	\$200
Colantuono, Highsmith, Whatley	November 29, 2017		Upon Notice	Upon Termination	Per contract
Hensley Law Group	October 4, 2018		Upon Notice	Upon Termination	Per contract
Veronica Baines	April 8, 2019		2 years	April 7, 2021	\$300/Session

EMPLOYMENT/CONTRACT SERVICES

<u>EMPLOYMENT/CONTRACT SERVICES</u>	<u>Effective Date</u>	<u>Extension</u>	<u>Contract Term</u>	<u>Expiration Date</u>	<u>Amount</u>
Edward Hawkins Garden Monitor	August 13, 2018		1 year	August 13, 2020	Not to exceed \$400/week
Craig Fechter, Auditor	September 9, 2014	2015,2016,2017, 2018, 2019, 2020	1 year	August 1, 2020	\$10,660 and \$10,925
Community Outreach Specialist (Vacant)	August 13, 2018			Vacant	\$20.00/hour
Rhonda Burke - Bookkeeping Svcs.	February 8, 2016		2 years	August 13, 2020	\$1000/month + services
Craig Collins - Accountant	April 1, 2015	3/8/2018	2 years	May 14, 2020	\$75/hour (partners)
Barbara Kee - Executive Assistant/Secy. to Board	March 26, 2009			N/A	\$40/hour
Maribel Ochoa- Custodian	July 31, 2019			N/A	\$20.00/hour
Aaronique Gordon--Administrative Assistant	June 23, 2018			N/A	20.00/hour
*Interim Policy, subject to one-year renewal on December 1, 2019					

LMCHD CONTRACTS FOR FY 2019-2020

DISTRICT SPONSORED PROGRAMS	Effective Date	Extension	Contract Term	Expiration Date	Amount
Pittsburg Aquatic Program/Buchanan Swim Center	July 1, 2019		1 year	June 30, 2020	\$30,000.00
Student Eyeglasses Program	July 1, 2019		1 year	*6/30/2020	\$8,000.00
CPR/AEDs	July 1, 2019		1 year	*6/30/2020	\$10,000.00
CPR Training	July 1, 2019		1 year	June 30, 2020	\$12,000.00
St. Vincent de Paul Rota Care	July 1, 2019		1 year	June 30, 2020	\$40,000.00
A More Excellent Way Baby Shower Program	July 1, 2019		1 year	June 30, 2020	\$10,000.00
The Reading Advantage	July 1, 2019		1 year	June 30, 2020	\$13,200.00
Souljahs Juneteenth Celebration/Healthcare Fair	July 1, 2019		1 year	June 30, 2020	\$29,205.00
Board Community Benefit Grants	July 1, 2019		1 year	June 30, 2020	\$25,000.00
Direct Services	July 1, 2019		1 year	June 30, 2020	\$208,033.00

* Referred to DPAC for discussion and follow up.