

**Los Medanos Community Healthcare District**  
**2021-2022 Proposed Budget**  
Version 2 Prepared June 8, 2021  
**SUMMARY OF BUDGET AMOUNTS**

No assurance is provided.

	2020-2021 AS AMENDED		2021-2022 PROPOSED	
	Budget	as a % of Revenue	Budget	as a % of Revenue
<b>Amounts Funded from Current Year Revenue</b>				
Program Expenditures	895,392.17	69%	970,872.83	70%
Supporting Service Expenditures (Admin Costs)	304,593.61	24%	306,256.25	22%
Building Costs	3,693.88	0%	3,835.48	0%
Long-term Obligations	91,666.67	7%	100,000.00	7%
Contingency	-	0%	-	0%
<b>Total Revenue</b>	<b>1,295,346.33</b>	<b>100%</b>	<b>1,380,964.56</b>	<b>100%</b>
<b>Amounts Funded from Fund Balance/Reserves</b>				
Supporting Service Expenditures to be Withdrawn From Reserves	59,326.25		-	*
Program Expenditures financed by fund balance carried forward from prior years	97,649.00		-	
<b>Total Expenditures</b>	<b>1,452,321.58</b>		<b>-</b>	

\* Only expenditures to be funded from 2021-2022 revenue have been budgeted at this time. Expenditures to be funded from reserves will be budgeted when needed.

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Line Item	2021-2022 PROPOSED	Rationale
<b>GENERAL FUND</b>		
<b>Income</b>		
40500 CCC Tax Revenue per QB Deposit	1,041,917.41	3% increase above projected current year total. County projecting 4% increase and Pittsburg projected 2.7% increase in total tax revenue.
44150 CC County RDA PTP	33,357.12	Double the current year to date number for the total projected for 2020-2021 and add 2%.
44200 RPTTF Antioch Residual	1,716.37	Double the current year to date number for the total projected for 2020-2021 and add 2%.
44220 RPTTF Pittsburg Residual	80,000.00	About half of expected 2020-2021 revenue, due to uncertainty about whether sales will continue at same rate.
44225 RPTTF CC County Residual	36,000.00	
44250 Pittsburg RDA PTP	66,433.66	About 2% increase over 2019-2020 in case 2020-2021 amount is not sustainable.
44260 Pittsburg SPT Passthru		
<b>Total 40000 GENERAL TAX REVENUES</b>	<b>\$ 1,259,424.56</b>	
41111 INTEREST INCOME	4,000.00	Significant decline in interest rates, assumed a slight decline from actual.
<b>GRANTS AND CONTRIBUTIONS</b>		
41100 Kaiser Grant Revenue		
49100 Returned Grant Funds	16,300.00	
<b>Total GRANTS AND CONTRIBUTIONS</b>	<b>\$ 16,300.00</b>	
49000 Income from Garden Plots	640.00	Used 2020-2021 actual.
49001 Miscellaneous Income	600.00	
<b>Total MISCELLANEOUS INCOME</b>	<b>\$ 1,240.00</b>	
<b>Total GENERAL FUND Income</b>	<b>\$ 1,280,964.56</b>	
<b>PROGRAM EXPENDITURES</b>		
<b>DIRECT SERVICES</b>		
50500 Student Eyeglasses Program	8,000.00	
50650 Youth Intern Program		
50680 DIRECT SERVICES***	76,521.31	Added leftover money to Direct Services after allocating to other programs in order to bring the budget to zero. A significant increase in Direct Services programs would be required to use the amount.
50750 AED Equipment	22,418.00	
50751 AED Training	28,260.00	
60670 Direct Service Wages***	132,480.00	3 part-time hourly Community Outreach Specialists at \$20 per hour, 1 Community Garden Monitor at about 30 hours per week at \$20 per hour for 20 hours per week, plus 50% of the Executive Director's full-time salary.
60671 Direct Service Payroll Taxes***	11,086.72	
63700 Community Garden	10,000.00	Assumes \$15,000 for raised bed project will be spent in 2020-2021 and excludes from 2021-2022 budget.
<b>Total DIRECT SERVICES</b>	<b>\$ 288,766.03</b>	
<b>DISTRICT-SPONSORED PRGMS</b>		
50660 African Amer Comm Baby Shower	10,000.00	
50830 Healthy Hearts Institute	13,800.00	
50840 Greater Faith Food Pantry	25,000.00	
50851 Ambrose Aquatic Center	0.00	
50870 ReadingAdvantage	14,300.00	
50880 Souljah's	21,227.00	

NO ASSURANCE IS PROVIDED.

\*See last page for description of basis of accounting and budgetary assumptions.

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**2021-2022 Proposed Budget**  
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Line Item	2021-2022 PROPOSED	Rationale
50950 St. Vincent de Paul-RotoCare	44,000.00	Reduced budget to pre-COVID level--2020-2021 had included an additional \$10,000 for COVID.
50990 COVID-19 Emergency	10,000.00	Assumed no further COVID-19 expenditures due to planned reopening.
55000 Board Community Benefit Grants	25,000.00	
<b>Total DISTRICT-SPONSORED PRGMS</b>	<b>\$ 163,327.00</b>	
<b>GRANT PERSONNEL</b>		
64000 Health & Well Grant Wages	35,200.00	Grants and Program Evaluations Specialist at 20 hours per week plus 15% of Executive Director's full-time salary.
64001 Health & Well Grant Payroll Tx	2,930.80	
<b>Total GRANT PERSONNEL</b>	<b>\$ 38,130.80</b>	
<b>HEALTH AND WELLNESS GRANTS</b>		
52000 Health & Well Fall Grants	266,649.00	
52100 Health & Well Summer Grants	180,000.00	
<b>Total HEALTH AND WELLNESS GRANTS</b>	<b>\$ 446,649.00</b>	
<b>PROGRAM/OUTREACH EXPENSES</b>		
60640 Community Outreach	29,000.00	
60642 Outreach Wages		
60643 Outreach Payroll Taxes		
60650 Community Reception	5,000.00	
<b>Total PROGRAM/OUTREACH EXPENSES</b>	<b>\$ 34,000.00</b>	
<b>Total PROGRAM EXPENDITURES</b>	<b>\$ 970,872.83</b>	
<b>ADMINISTRATIVE EXPENDITURES</b>		
60500 BOARD ELECTION CHARGES	0.00	No election this year.
60550 BOARD STIPEND FEES	24,000.00	
61700 LEGAL SERVICES	21,400.00	Increased over 2020-2021 projected actual to account for possible increase in legal cost, but is not sufficient if there is litigation on the pending court case in 2021-2022.
69998 CONTINGENCY		
69999 Transfer Out to Proprietary Fun	3,835.48	
99999 SUSPENSE		
<b>ADMINISTRATIVE SERVICES</b>		
60000 Accounting / Bookkeeping	25,000.00	Increased to allow for annual QuickBooks online costs and to encompass total cost estimate for 2020-2021.
60100 Advertising and Promotion	17,000.00	
60200 Auditing Services	9,727.23	Increased 3.5%
60300 Bank Service Charges		
61210 Finance Charges		
62100 Payroll Processing Fees	600.00	Cost has increased over previously budgeted amount due to larger number of employees than in the past.
62700 IT Support Services	8,000.00	
62750 Microsoft Exchange Server	1,560.00	Increased to accommodate recent monthly charge for service.
63605 Website Designer	3,000.00	Increased to match projected year end actual assuming \$200 per month for May and June.
<b>Total ADMINISTRATIVE SERVICES</b>	<b>\$ 64,887.23</b>	
<b>COUNTY FEES/DISTRICT DUES</b>		
60850 County Admin Fees	7,806.75	
61000 ACHD & CSDA Dues	13,500.00	Increased to account for possibility of increased dues.

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Line Item	2021-2022 PROPOSED	Rationale
61600 LAFCO District Fees	761.87	
<b>Total COUNTY FEES/DISTRICT DUES</b>	<b>\$ 22,068.62</b>	
<b>INSURANCE</b>		
61400 Insurance-D&O	28,390.00	
61500 Insurance Expen (Gen Liability)	7,781.00	
<b>Total INSURANCE</b>	<b>\$ 36,171.00</b>	
<b>OFFICE EXPENSES</b>		
60250 Board Meeting Expenses	1,200.00	
60870 Discretionary Expn-CEO	1,500.00	Increased back to amount specified per policy.
61100 Equipment Rent (Copier)	2,300.00	
62000 Office Supplies	6,000.00	Increased to allow for return to office with easing of pandemic.
62200 Phone/Fax/Internet	6,480.00	
62300 Postage & Delivery	600.00	
62400 Post Office Box Rental	400.00	
62450 Small Equipment	2,551.04	
62500 Printing	2,000.00	Increased to allow for return to office with easing of pandemic.
63201 Travel-EE Mileage Reimbursement	800.00	Increased to allow for return to office with easing of pandemic.
<b>Total OFFICE EXPENSES</b>	<b>\$ 23,831.04</b>	
<b>SEMINARS/TRAVEL</b>		
63000 Conferences, Seminars, & Travel	1,000.00	
<b>Total SEMINARS/TRAVEL</b>	<b>\$ 1,000.00</b>	
<b>WAGES &amp; PAYROLL TAXES</b>		
62150 Payroll Taxes	8,455.80	
63500 Wages	99,600.00	Staffing is assumed to be at the same level budgeted for 2020-2021. Full-time Executive Director allocated 35% to admin, and 2 additional part-time staff allocated 100% to admin.
63800 Workers Comp Insurance	4,842.56	
<b>Total WAGES &amp; PAYROLL TAXES</b>	<b>\$ 112,898.36</b>	
<b>Total ADMINISTRATIVE EXPENDITURES</b>	<b>\$ 310,091.73</b>	
<b>Net Change in GENERAL FUND Balance</b>	<b>\$ 0.00</b>	
<b>LEASING FUND Income</b>		
43000 Lease Income	100,000.00	
43999 Transfer In to Proprietary Fund	3,835.48	
<b>Total PROPRIETARY FUNDS</b>	<b>\$ 103,835.48</b>	
<b>Total LEASING FUND Income</b>	<b>\$ 103,835.48</b>	
<b>LEASING FUND Expenses</b>		
62650 Property Taxes	3,235.48	
62950 Security	600.00	
70000 Depreciation Expense		
71000 Interest Expense		
72000 Principal Expenditures	100,000.00	Increased to match total lease income of \$100,000. In prior year, one month had already been prepaid to OSHPD, but not anticipating recurrence in the current year.
<b>Total LEASING FUND Expenses</b>	<b>\$ 103,835.48</b>	
<b>Net Change in LEASING FUND Net Position</b>	<b>\$ 0.00</b>	
<b>NET CHANGE IN ALL FUND BALANCES/NET POSITION</b>	<b>\$ 0.00</b>	

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Line Item	2021-2022 PROPOSED	Rationale
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**BUDGET DEVELOPMENT**

Budgets for 2021-2022 were generally developed using 2020-2021 amended budget as a baseline, with significant modifications noted in the Rationale column above, assuming that 2021-2022 would be similar to 2020-2021 except where noted. The 2020-2021 amended budget is composed of the originally-adopted 2020-2021 modified by Board-approved budget amendments adopted throughout the year to modify the budget for the reasons specified in the amending resolutions. The 2020-2021 budget had originally been determined in a similar manner. Unbudgeted revenue that becomes known as the year progresses is typically only added to the budget to the extent needed to finance additional expenditures. In general, the budget relies on prior year actual costs as the basis for projection, with adjustment for some known variances.

**\*BASIS OF ACCOUNTING**

The budget columns above and the General Fund portion of the actual columns are presented on the Budgetary Basis. The Budgetary Basis is a modified accrual basis except that revenues are recognized only when received and outgoing grants when they are encumbered. The Leasing Fund portion of the actual columns is presented on the full accrual basis. Therefore, there is always a difference between budget on the budgetary basis and actual on the full accrual basis for lines 72000 Principal Expenditures and 70000 Depreciation Expense. All payments to OSHPD have been budgeted in 72000 Principal Expense, even though some may be interest. This presentation represents selected information. Substantially all disclosures and a balance sheet and statement of cash flows required by generally accepted accounting principles have been omitted. The format of this report differs from the format of a budget to actual statement or income statement under generally accepted accounting principles. No beginning and ending fund balances/net position balances are displayed as would be customary under generally accepted accounting principles. This report also combines two funds onto a single report, that would not be typical under generally accepted accounting principles. The classification of line items also differ from the summarized classification typically presented under generally accepted accounting principles for governmental funds. Transfers in are shown as revenues and expenditures above, but under generally accepted accounting principles are considered other financing sources and shown in a separate section.

NO ASSURANCE IS PROVIDED.

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# Los Medanos Community Healthcare District Proposed Budget Worksheet

Fiscal Year 2021-2022 with Comparative Figures from Prior Years

\*\*No assurance is provided.

Version 2 prepared 06/08/2021.

	Jul 2019 - Jun 2020	2020-2021 YTD 05/20/2021	2020-2021 Amended Budget	2021-2022 PROPOSED	\$ Change over 2020- 2021 Budg	% Change Over 2020- 2021 Budg	Rationale
<b>GENERAL FUND</b>							
<b>Income</b>							
40500 CCC Tax Revenue per QB Deposit	976,898.15	926,759.22	1,001,061.35	1,041,917.41	40,856.06	4%	3% increase above projected current year total. County projecting 4% increase and Pittsburg projected 2.7% increase in total tax revenue.
44150 CC County RDA PTP	24,486.29	16,351.53	24,976.03	33,357.12	8,381.09	34%	Double the current year to date number for the total projected for 2020-2021 and add 2%.
44200 RPTTF Antioch Residual	1,862.67	841.36	1,665.29	1,716.37	51.08	3%	Double the current year to date number for the total projected for 2020-2021 and add 2%.
44220 RPTTF Pittsburg Residual	164,058.28	84,840.55	40,000.00	80,000.00	40,000.00	100%	About half of expected 2020-2021 revenue, due to uncertainty about whether sales will continue at same rate.
44225 RPTTF CC County Residual	45,185.94	20,491.68	36,000.00	36,000.00	0.00	0%	
44250 Pittsburg RDA PTP	65,131.05	55,037.56	66,433.66	66,433.66	0.00	0%	About 2% increase over 2019-2020 in case 2020-2021 amount is not sustainable.
44260 Pittsburg SPT Passthrus	1,531.97	0.00			0.00	0%	
<b>Total 40000 GENERAL TAX REVENUES</b>	<b>\$ 1,279,154.35</b>	<b>\$ 1,104,321.90</b>	<b>\$ 1,170,136.33</b>	<b>\$ 1,259,424.56</b>	<b>\$ 89,288.23</b>	<b>8%</b>	
41111 INTEREST INCOME	16,772.81	4,394.64	8,000.00	4,000.00	-4,000.00	-50%	Significant decline in interest rates, assumed a slight decline from actual.
<b>GRANTS AND CONTRIBUTIONS</b>							
41100 Kaiser Grant Revenue		75,000.00			0.00	0%	
49100 Returned Grant Funds	3,474.83	22,263.95	16,300.00	16,300.00	0.00	0%	
<b>Total GRANTS AND CONTRIBUTIONS</b>	<b>\$ 3,474.83</b>	<b>\$ 97,263.95</b>	<b>\$ 16,300.00</b>	<b>\$ 16,300.00</b>	<b>\$ 0.00</b>	<b>0%</b>	
49000 Income from Garden Plots	620.00	640.00	310.00	640.00	330.00	106%	Used 2020-2021 actual.
49001 Miscellaneous Income	38.86	1,200.00	600.00	600.00	0.00	0%	
<b>Total MISCELLANEOUS INCOME</b>	<b>\$ 658.86</b>	<b>\$ 1,840.00</b>	<b>\$ 910.00</b>	<b>\$ 1,240.00</b>	<b>\$ 330.00</b>	<b>36%</b>	
<b>Total GENERAL FUND Income</b>	<b>\$ 1,300,060.85</b>	<b>\$ 1,207,820.49</b>	<b>\$ 1,195,346.33</b>	<b>\$ 1,280,964.56</b>	<b>\$ 85,618.23</b>	<b>7%</b>	
<b>PROGRAM EXPENDITURES</b>							
<b>DIRECT SERVICES</b>							
50500 Student Eyeglasses Program	6,000.00	1,250.00	8,000.00	8,000.00	0.00	0%	
50650 Youth Intern Program					0.00	0%	

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							<b>Rationale</b>
<b>50680 DIRECT SERVICES***</b>	123,970.00	25,864.74	38,509.65	76,521.31	38,011.66	99%	Added leftover money to Direct Services after allocating to other programs in order to bring the budget to zero. A significant increase in Direct Services programs would be required to use the amount.
<b>50750 AED Equipment</b>	17,451.61	22,382.36	22,418.00	22,418.00	0.00	0%	
<b>50751 AED Training</b>	13,000.00	27,750.00	28,260.00	28,260.00	0.00	0%	
<b>60670 Direct Service Wages***</b>	0.00	89,253.59	132,480.00	132,480.00	0.00	0%	3 part-time hourly Community Outreach Specialists at \$20 per hour, 1 Community Garden Monitor at about 30 hours per week at \$20 per hour for 20 hours per week, plus 50% of the Executive Director's full-time salary.
<b>60671 Direct Service Payroll Taxes***</b>	0.00	7,125.14	11,086.72	11,086.72	0.00	0%	
<b>63700 Community Garden</b>	9,857.84	15,208.63	25,180.00	10,000.00	-15,180.00	-60%	Assumes \$15,000 for raised bed project will be spent in 2020-2021 and excludes from 2021-2022 budget.
<b>Total DIRECT SERVICES</b>	<b>\$ 170,279.45</b>	<b>\$ 188,834.46</b>	<b>\$ 265,934.37</b>	<b>\$ 288,766.03</b>	<b>\$ 22,831.66</b>	<b>9%</b>	
<b>DISTRICT-SPONSORED PRGMS</b>					0.00	0%	
<b>50660 African Amer Comm Baby Shower</b>	10,000.00	10,000.00	10,000.00	10,000.00	0.00	0%	
<b>50830 Healthy Hearts Institute</b>		13,800.00	13,800.00	13,800.00	0.00	0%	
<b>50840 Greater Faith Food Pantry</b>		25,000.00	25,000.00	25,000.00	0.00	0%	
<b>50851 Ambrose Aquatic Center</b>	10,000.00		0.00	0.00	0.00	0%	
<b>50870 ReadingAdvantage</b>	13,800.00	14,300.00	14,300.00	14,300.00	0.00	0%	
<b>50880 Souljah's</b>		15,000.00	21,227.00	21,227.00	0.00	0%	
<b>50950 St. Vincent de Paul-RotoCare</b>	44,000.00	54,000.00	54,000.00	44,000.00	-10,000.00	-19%	Reduced budget to pre-COVID level--2020-2021 had included an additional \$10,000 for COVID. Assumed no further COVID-19 expenditures due to planned reopening.
<b>50990 COVID-19 Emergency</b>	15,553.34	101,154.82	45,000.00	10,000.00	-35,000.00	-78%	
<b>55000 Board Community Benefit Grants</b>	15,000.00	5,000.00	25,000.00	25,000.00	0.00	0%	
<b>Total DISTRICT-SPONSORED PRGMS</b>	<b>\$ 108,353.34</b>	<b>\$ 238,254.82</b>	<b>\$ 208,327.00</b>	<b>\$ 163,327.00</b>	<b>-\$ 45,000.00</b>	<b>-22%</b>	
<b>GRANT PERSONNEL</b>					0.00	0%	
<b>64000 Health &amp; Well Grant Wages</b>	29,748.62	17,385.00	35,200.00	35,200.00	0.00	0%	Grants and Program Evaluations Specialist at 20 hours per week plus 15% of Executive Director's full-time salary.

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64001 Health & Well Grant Payroll Tx	2,275.79	1,334.04	2,930.80	2,930.80	0.00	0%	
<b>Total GRANT PERSONNEL</b>	<b>\$ 32,024.41</b>	<b>\$ 18,719.04</b>	<b>\$ 38,130.80</b>	<b>\$ 38,130.80</b>	<b>\$ 0.00</b>	<b>0%</b>	
<b>HEALTH AND WELLNESS GRANTS</b>					0.00	0%	
52000 Health & Well Fall Grants	263,015.50	266,649.00	266,649.00	266,649.00	0.00	0%	
52100 Health & Well Summer Grants	109,367.40		180,000.00	180,000.00	0.00	0%	
<b>Total HEALTH AND WELLNESS GRANTS</b>	<b>\$ 372,382.90</b>	<b>\$ 266,649.00</b>	<b>\$ 446,649.00</b>	<b>\$ 446,649.00</b>	<b>\$ 0.00</b>	<b>0%</b>	
<b>PROGRAM/OUTREACH EXPENSES</b>					0.00	0%	
60640 Community Outreach	9,569.51	10,104.41	29,000.00	29,000.00	0.00	0%	
60642 Outreach Wages	2,568.46				0.00	0%	
60643 Outreach Payroll Taxes	196.49				0.00	0%	
60650 Community Reception			5,000.00	5,000.00	0.00	0%	
<b>Total PROGRAM/OUTREACH EXPENSES</b>	<b>\$ 12,334.46</b>	<b>\$ 10,104.41</b>	<b>\$ 34,000.00</b>	<b>\$ 34,000.00</b>	<b>\$ 0.00</b>	<b>0%</b>	
<b>Total PROGRAM EXPENDITURES</b>	<b>\$ 695,374.56</b>	<b>\$ 722,561.73</b>	<b>\$ 993,041.17</b>	<b>\$ 970,872.83</b>	<b>-\$ 22,168.34</b>	<b>-2%</b>	
<b>ADMINISTRATIVE EXPENDITURES</b>							
60500 BOARD ELECTION CHARGES		58,408.16	59,326.25	0.00	-59,326.25	-100%	No election this year.
60550 BOARD STIPEND FEES	23,700.00	19,200.00	24,000.00	24,000.00	0.00	0%	
61700 LEGAL SERVICES	107,084.94	11,491.50	28,678.96	21,400.00	-7,278.96	-25%	Increased over 2020-2021 projected actual to account for possible increase in legal cost, but is not sufficient if there is litigation on the pending court case in 2021-2022.
69998 CONTINGENCY					0.00	0%	
69999 Transfer Out to Proprietary Fun	403,689.05	245.22	-4,639.45	3,835.48	8,474.93	-183%	
99999 SUSPENSE		686.48			0.00	0%	
<b>ADMINISTRATIVE SERVICES</b>					0.00	0%	
60000 Accounting / Bookkeeping	21,742.25	12,755.00	23,000.00	25,000.00	2,000.00	9%	Increased to allow for annual QuickBooks online costs and to encompass total cost estimate for 2020-2021.
60100 Advertising and Promotion	780.55	8,805.84	17,000.00	17,000.00	0.00	0%	
60200 Auditing Services	8,112.00	1,995.00	9,398.29	9,727.23	328.94	3%	Increased 3.5%
60300 Bank Service Charges	138.38	72.47			0.00	0%	
61210 Finance Charges	377.74	3.00			0.00	0%	

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Fiscal Year 2021-2022 with Comparative Figures from Prior Years

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	Jul 2019 - Jun 2020	2020-2021 YTD 05/20/2021	2020-2021 Amended Budget	2021-2022 PROPOSED	\$ Change over 2020- 2021 Budg	% Change Over 2020- 2021 Budg	Rationale
62100 Payroll Processing Fees	334.25	433.98	384.00	600.00	216.00	56%	Cost has increased over previously budgeted amount due to larger number of employees than in the past.
62700 IT Support Services	1,575.00	4,800.00	8,000.00	8,000.00	0.00	0%	
62750 Microsoft Exchange Server	1,069.58	1,004.24	898.44	1,560.00	661.56	74%	Increased to accommodate recent monthly charge for service.
63605 Website Designer	2,000.00	2,600.00	2,600.00	3,000.00	400.00	15%	Increased to match projected year end actual assuming \$200 per month for May and June.
<b>Total ADMINISTRATIVE SERVICES</b>	<b>\$ 36,129.75</b>	<b>\$ 32,469.53</b>	<b>\$ 61,280.73</b>	<b>\$ 64,887.23</b>	<b>\$ 3,606.50</b>	<b>6%</b>	
<b>COUNTY FEES/DISTRICT DUES</b>					0.00	0%	
60850 County Admin Fees	7,110.00	7,608.00	7,806.75	7,806.75	0.00	0%	
61000 ACHD & CSDA Dues	11,847.00	11,565.00	12,000.00	13,500.00	1,500.00	13%	Increased to account for possibility of increased dues.
61600 LAFCO District Fees	1,420.83		761.87	761.87	0.00	0%	
<b>Total COUNTY FEES/DISTRICT DUES</b>	<b>\$ 20,377.83</b>	<b>\$ 19,173.00</b>	<b>\$ 20,568.62</b>	<b>\$ 22,068.62</b>	<b>\$ 1,500.00</b>	<b>7%</b>	
<b>INSURANCE</b>					0.00	0%	
61400 Insurance-D&O	24,401.07	19,431.80	28,390.00	28,390.00	0.00	0%	
61500 Insurance Expen (Gen Liability)	7,781.00	5,607.71	7,781.00	7,781.00	0.00	0%	
<b>Total INSURANCE</b>	<b>\$ 32,182.07</b>	<b>\$ 25,039.51</b>	<b>\$ 36,171.00</b>	<b>\$ 36,171.00</b>	<b>\$ 0.00</b>	<b>0%</b>	
<b>OFFICE EXPENSES</b>					0.00	0%	
60250 Board Meeting Expenses	1,142.30	484.84	1,200.00	1,200.00	0.00	0%	
60870 Discretionary Expn-CEO	417.89	1,000.00	1,000.00	1,500.00	500.00	50%	Increased back to amount specified per policy.
61100 Equipment Rent (Copier)	1,772.69	1,949.97	2,300.00	2,300.00	0.00	0%	
62000 Office Supplies	5,870.85	3,239.82	4,675.00	6,000.00	1,325.00	28%	Increased to allow for return to office with easing of pandemic.
62200 Phone/Fax/Internet	5,724.02	5,019.97	6,480.00	6,480.00	0.00	0%	
62300 Postage & Delivery	508.08	387.20	600.00	600.00	0.00	0%	
62400 Post Office Box Rental	366.00	389.00	366.00	400.00	34.00	9%	
62450 Small Equipment	497.01	2,389.79	2,551.04	2,551.04	0.00	0%	
62500 Printing	1,874.08	3.00	400.00	2,000.00	1,600.00	400%	Increased to allow for return to office with easing of pandemic.
63201 Travel-EE Mileage Reimbursement	379.58	49.65	423.90	800.00	376.10	89%	Increased to allow for return to office with easing of pandemic.

NO ASSURANCE IS PROVIDED.

\*See last page for description of basis of accounting and budgetary assumptions.

# Los Medanos Community Healthcare District Proposed Budget Worksheet

Fiscal Year 2021-2022 with Comparative Figures from Prior Years

\*\*No assurance is provided.

Version 2 prepared 06/08/2021.

	Jul 2019 - Jun 2020	2020-2021 YTD 05/20/2021	2020-2021 Amended Budget	2021-2022 PROPOSED	\$ Change over 2020- 2021 Budg	% Change Over 2020- 2021 Budg
<b>Total OFFICE EXPENSES</b>	\$ 18,552.50	\$ 14,913.24	\$ 19,995.94	\$ 23,831.04	\$ 3,835.10	19%
<b>SEMINARS/TRAVEL</b>					0.00	0%
63000 Conferences, Seminars, & Travel	2,121.10	710.00	1,000.00	1,000.00	0.00	0%
<b>Total SEMINARS/TRAVEL</b>	\$ 2,121.10	\$ 710.00	\$ 1,000.00	\$ 1,000.00	\$ 0.00	0%
<b>WAGES &amp; PAYROLL TAXES</b>					0.00	0%
62150 Payroll Taxes	11,444.82	12,521.71	8,455.80	8,455.80	0.00	0%
63500 Wages	95,395.08	97,080.74	99,600.00	99,600.00	0.00	0%
63800 Workers Comp Insurance	1,318.60	1,353.82	4,842.56	4,842.56	0.00	0%
<b>Total WAGES &amp; PAYROLL TAXES</b>	\$ 108,158.50	\$ 110,956.27	\$ 112,898.36	\$ 112,898.36	\$ 0.00	0%
<b>Total ADMINISTRATIVE EXPENDITURES</b>	\$ 751,995.74	\$ 293,292.91	\$ 359,280.41	\$ 310,091.73	-\$ 49,188.68	-14%
<b>Net Change in GENERAL FUND Balance</b>	-\$ 147,309.45	\$ 191,965.85	-\$ 156,975.25	\$ 0.00	\$ 156,975.25	-100%
<b>LEASING FUND Income</b>						
43000 Lease Income	99,996.00	8,333.00	100,000.00	100,000.00	0.00	0%
43999 Transfer In to Proprietary Fund	403,689.05	245.22	-4,639.45	3,835.48	8,474.93	-183%
<b>Total PROPRIETARY FUNDS</b>	\$ 503,685.05	\$ 8,578.22	\$ 95,360.55	\$ 103,835.48	\$ 8,474.93	9%
<b>Total LEASING FUND Income</b>	\$ 503,685.05	\$ 8,578.22	\$ 95,360.55	\$ 103,835.48	\$ 8,474.93	9%
<b>LEASING FUND Expenses</b>						
62650 Property Taxes	3,235.48	3,559.02	3,235.48	3,235.48	0.00	0%
62950 Security	449.57	245.22	458.40	600.00	141.60	31%
70000 Depreciation Expense	159,954.51	133,295.40			0.00	0%
71000 Interest Expense	2,542.53				0.00	0%
72000 Principal Expenditures	0.00		91,666.67	100,000.00	8,333.33	9%
<b>Total LEASING FUND Expenses</b>	\$ 166,182.09	\$ 137,099.64	\$ 95,360.55	\$ 103,835.48	\$ 8,474.93	9%
<b>Net Change in LEASING FUND Net Position</b>	\$ 337,502.96	-\$ 128,521.42	\$ 0.00	\$ 0.00	\$ 0.00	0%
<b>NET CHANGE IN ALL FUND BALANCES/NET POSITION</b>	\$ 190,193.51	\$ 63,444.43	-\$ 156,975.25	\$ 0.00	\$ 156,975.25	-100%

Rationale

Staffing is assumed to be at the same level budgeted for 2020-2021. Full-time Executive Director allocated 35% to admin, and 2 additional part-time staff allocated 100% to admin.

Increased to match total lease income of \$100,000. In prior year, one month had already been prepaid to OSHPD, but not anticipating recurrence in the current year.

NO ASSURANCE IS PROVIDED.

\*See last page for description of basis of accounting and budgetary assumptions.

# Los Medanos Community Healthcare District Proposed Budget Worksheet

Fiscal Year 2021-2022 with Comparative Figures from Prior Years

\*\*No assurance is provided.

Version 2 prepared 06/08/2021.

	2020-2021 YTD 05/20/2021	2020-2021 Amended Budget	2021-2022 PROPOSED	\$ Change over 2020- 2021 Budg	% Change Over 2020- 2021 Budg	
						Rationale
					22.81%	
					24.14%	

**BUDGET DEVELOPMENT**

Budgets for 2021-2022 were generally developed using 2020-2021 amended budget as a baseline, with significant modifications noted in the Rationale column above, assuming that 2021-2022 would be similar to 2020-2021 except where noted. The 2020-2021 amended budget is composed of the originally-adopted 2020-2021 modified by Board-approved budget amendments adopted throughout the year to modify the budget for the reasons specified in the amending resolutions. The 2020-2021 budget had originally been determined in a similar manner. Unbudgeted revenue that becomes known as the year progresses is typically only added to the budget to the extent needed to finance additional expenditures. In general, the budget relies on prior year actual costs as the basis for projection, with adjustment for some known variances.

**\*BASIS OF ACCOUNTING**

The budget columns above and the General Fund portion of the actual columns are presented on the Budgetary Basis. The Budgetary Basis is a modified accrual basis except that revenues are recognized only when received and outgoing grants when they are encumbered. The Leasing Fund portion of the actual columns is presented on the full accrual basis. Therefore, there is always a difference between budget on the budgetary basis and actual on the full accrual basis for lines 72000 Principal Expenditures and 70000 Depreciation Expense. All payments to OSHPD have been budgeted in 72000 Principal Expense, even though some may be interest. This presentation represents selected information. Substantially all disclosures and a balance sheet and statement of cash flows required by generally accepted accounting principles have been omitted. The format of this report differs from the format of a budget to actual statement or income statement under generally accepted accounting principles. No beginning and ending fund balances/net position balances are displayed as would be customary under generally accepted accounting principles. This report also combines two funds onto a single report, that would not be typical under generally accepted accounting principles. The classification of line items also differ from the summarized classification typically presented under generally accepted accounting principles for governmental funds. Transfers in are shown as revenues and expenditures above, but under generally accepted accounting principles are considered other financing sources and shown in a separate section.

\*\*\*Direct service wages and payroll taxes were included as part of 50680 in 2019-2020 and separated out into 60670 and 60671 starting in 2020-2021.

NO ASSURANCE IS PROVIDED.

\*See last page for description of basis of accounting and budgetary assumptions.