

Los Medanos Community Healthcare District
Balance Sheet (Budgetary Basis*)
As of November 30, 2020

**No assurance is provided.

	9/30/2020	10/31/2020	11/30/2020
ASSETS			
Current Assets			
Bank Accounts			
10000 Bank of the West Checking	508,731.12	474,099.32	153,352.69
10200 Petty Cash	250.00	250.00	250.00
10300 LAIF - Investment Acct		0.00	0.00
10301 LAIF-General Funds	362,768.06	362,768.06	362,768.06
10302 LAIF-Reserved by Board	553,865.98	553,865.98	553,865.98
Total 10300 LAIF - Investment Acct	\$ 916,634.04	\$ 916,634.04	\$ 916,634.04
Total Bank Accounts	\$ 1,425,615.16	\$ 1,390,983.36	\$ 1,070,236.73
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	11,982.03	9,401.85	6,821.67
Total Other Current Assets	\$ 11,982.03	\$ 9,401.85	\$ 6,821.67
Total Current Assets	\$ 1,459,219.19	\$ 1,422,007.21	\$ 1,098,680.40
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	-3,490,023.50	-3,503,353.04	-3,516,682.58
Total Fixed Assets	\$ 1,792,157.45	\$ 1,778,827.91	\$ 1,765,498.37
TOTAL ASSETS	\$ 3,251,376.64	\$ 3,200,835.12	\$ 2,864,178.77
LIABILITIES AND EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
20000 Accounts Payable	14,796.89	20,161.20	17,791.20
Total Accounts Payable	\$ 14,796.89	\$ 20,161.20	\$ 17,791.20
Credit Cards			
20200 B of A Visa	306.95	22.48	211.28
20203 BOW Credit Card	3,291.68	742.15	6,297.60
Total Credit Cards	\$ 3,598.63	\$ 764.63	\$ 6,508.88
Other Current Liabilities			
24000 Payroll Liabilities	4,449.86	4,541.68	4,861.14
25060 Deferred Revenue-State Mandate	21,622.00	21,622.00	21,622.00
Total Other Current Liabilities	\$ 26,071.86	\$ 26,163.68	\$ 26,483.14
Total Current Liabilities	\$ 44,467.38	\$ 47,089.51	\$ 50,783.22
Total Liabilities	\$ 44,467.38	\$ 47,089.51	\$ 50,783.22
Equity			
32000 PROPRIETARY FUND BALANCES	1,012,236.59	1,012,236.59	1,012,236.59

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 November 30, 2020**

**No assurance is provided.	9/30/2020	10/31/2020	11/30/2020
34000 Prior Yr NET INCOME	560,325.58	560,325.58	560,325.58
GOVERNMENT FUND BALANCES		0.00	0.00
33000 UNASSIGNED NET ASSETS	0.00	0.00	0.00
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
Net Income	-189,213.10	-242,376.75	-582,726.81
Total Equity	\$ 3,206,909.26	\$ 3,153,745.61	\$ 2,813,395.55
TOTAL LIABILITIES AND EQUITY	\$ 3,251,376.64	\$ 3,200,835.12	\$ 2,864,178.77

Note on Building Value Above

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

***These financial statements reflect only the lease payment received by the District for the month of July, after which the County began paying OSHPD directly for the building lease. These lease payments should still be recognized by the District as income, and should likely be offset by principal and interest on a contingent liability to OSHPD, but the accounting for the payment of lease income to OSHPD starting with the payment for the month of August 2020 has not yet been finalized and recorded on the District books. Also, no contingent liability has yet been recorded on the District's books for the liability to assign over all lease income until January 31, 2026.

The format of these financial statements differs from generally accepted accounting principles in that it combines the activities of two separate funds, the General Fund and Leasing Fund, into one statement even though the two funds are on separate bases of accounting and different fund types. Under generally accepted accounting principles, these two funds would be presented on separate sets of financial statements for each fund, but this was not deemed necessary for interim financial reports such as this one.

Substantially all disclosures and a statement of cash flows were omitted for efficiency, but these are required under Generally Accepted Accounting Principles.

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Los Medanos Community Healthcare District
Profit & Loss (Budgetary Basis*)
September through November 2020

**No assurance is provided.

	Sep 2020	Oct 2020	Nov 2020	Total
GENERAL FUND				
Income				
40000 GENERAL TAX REVENUES				0.00
40500 CCC Tax Revenue per QB Deposit			47,004.43	47,004.43
Total 40000 GENERAL TAX REVENUES	\$ 0.00	\$ 0.00	\$ 47,004.43	\$ 47,004.43
41111 INTEREST INCOME	1,942.33			1,942.33
MISCELLANEOUS INCOME				0.00
49001 Miscellaneous Income			1,200.00	1,200.00
Total MISCELLANEOUS INCOME	\$ 0.00	\$ 0.00	\$ 1,200.00	\$ 1,200.00
Total Income	\$ 1,942.33	\$ 0.00	\$ 48,204.43	\$ 50,146.76
PROGRAM EXPENDITURES				
DIRECT SERVICES				0.00
50500 Student Eyeglasses Program		500.00	250.00	750.00
50680 DIRECT SERVICES	2,968.46	2,894.01		5,862.47
60670 Direct Service Wages	8,363.33	8,130.00	10,575.00	27,068.33
60671 Direct Service Payroll Taxes	639.79	621.95	808.99	2,070.73
63700 Community Garden	1,186.99	1,640.31	3,061.68	5,888.98
Total DIRECT SERVICES	\$ 13,158.57	\$ 13,786.27	\$ 14,695.67	\$ 41,640.51
DISTRICT-SPONSORED PRGMS				0.00
50830 Healthy Hearts Institute			10,000.00	10,000.00
50840 Greater Faith Food Pantry			25,000.00	25,000.00
50950 St. Vincent de Paul-RotoCare			54,000.00	54,000.00
Total DISTRICT-SPONSORED PRGMS	\$ 0.00	\$ 0.00	\$ 89,000.00	\$ 89,000.00
GRANT PERSONNEL				0.00
64000 Health & Well Grant Wages	1,760.00	2,280.00	2,500.00	6,540.00
64001 Health & Well Grant Payroll Tx	134.64	174.42	191.25	500.31
Total GRANT PERSONNEL	\$ 1,894.64	\$ 2,454.42	\$ 2,691.25	\$ 7,040.31
HEALTH AND WELLNESS GRANTS				0.00
52000 Health & Well Fall Grants			253,229.00	253,229.00
Total HEALTH AND WELLNESS GRANTS	\$ 0.00	\$ 0.00	\$ 253,229.00	\$ 253,229.00
PROGRAM/OUTREACH EXPENSES				0.00
60640 Community Outreach	499.31	410.10		909.41
Total PROGRAM/OUTREACH EXPENSES	\$ 499.31	\$ 410.10	\$ 0.00	\$ 909.41
Total PROGRAM EXPENDITURES	\$ 15,552.52	\$ 16,650.79	\$ 359,615.92	\$ 391,819.23
SUPPORTING SERVICE Expenditures				
60550 BOARD STIPEND FEES	1,800.00	1,800.00	2,000.00	5,600.00
61700 LEGAL SERVICES		2,944.50		2,944.50
99999 SUSPENSE	-1,374.41			-1,374.41
ADMINISTRATIVE SERVICES				0.00
60000 Accounting / Bookkeeping	1,200.00	1,200.00	1,200.00	3,600.00
62100 Payroll Processing Fees	40.25	43.75	40.25	124.25
62750 Microsoft Exchange Server	73.59	73.59	73.59	220.77

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Los Medanos Community Healthcare District
Profit & Loss (Budgetary Basis*)
September through November 2020

**No assurance is provided.

	Sep 2020	Oct 2020	Nov 2020	Total
63605 Website Designer	200.00	200.00	600.00	1,000.00
Total ADMINISTRATIVE SERVICES	\$ 1,513.84	\$ 1,517.34	\$ 1,913.84	\$ 4,945.02
COUNTY FEES/DISTRICT DUES				0.00
61000 ACHD & CSDA Dues		3,004.00		3,004.00
Total COUNTY FEES/DISTRICT DUES	\$ 0.00	\$ 3,004.00	\$ 0.00	\$ 3,004.00
INSURANCE				0.00
61400 Insurance-D&O	1,943.18	1,943.18	1,943.18	5,829.54
61500 Insurance Expen (Gen Liability)	637.00	637.00	-125.29	1,148.71
Total INSURANCE	\$ 2,580.18	\$ 2,580.18	\$ 1,817.89	\$ 6,978.25
OFFICE EXPENSES				0.00
60250 Board Meeting Expenses	66.46	46.35	50.67	163.48
61100 Equipment Rent (Copier)	177.27	177.27	177.27	531.81
62000 Office Supplies	189.29	365.09	446.01	1,000.39
62200 Phone/Fax/Internet	877.79	472.43	472.55	1,822.77
62300 Postage & Delivery	61.70	97.98		159.68
62450 Small Equipment			1,788.75	1,788.75
Total OFFICE EXPENSES	\$ 1,372.51	\$ 1,159.12	\$ 2,935.25	\$ 5,466.88
SEMINARS/TRAVEL				0.00
63000 Conferences, Seminars, & Travel	230.00			230.00
Total SEMINARS/TRAVEL	\$ 230.00	\$ 0.00	\$ 0.00	\$ 230.00
WAGES & PAYROLL TAXES				0.00
62150 Payroll Taxes	753.80	748.18	-27.95	1,474.03
63500 Wages	9,840.00	9,430.00	6,970.00	26,240.00
Total WAGES & PAYROLL TAXES	\$ 10,593.80	\$ 10,178.18	\$ 6,942.05	\$ 27,714.03
Total SUPPORTING SERVICE Expenditures	\$ 16,715.92	\$ 23,183.32	\$ 15,609.03	\$ 55,508.27
GENERAL FUND Net Change in Fund Balance	-\$ 30,326.11	-\$ 39,834.11	-\$ 327,020.52	-\$ 397,180.74
LEASING FUND Expenses				
70000 Depreciation Expense	13,329.54	13,329.54	13,329.54	39,988.62
Total LEASING FUND Expenses	\$ 13,329.54	\$ 13,329.54	\$ 13,329.54	\$ 39,988.62
LEASING FUND Change in Net Position	-\$ 13,329.54	-\$ 13,329.54	-\$ 13,329.54	-\$ 39,988.62
NET CHANGE IN ALL FUND BALANCES/NET POSITION	-\$ 43,655.65	-\$ 53,163.65	-\$ 340,350.06	-\$ 437,169.36

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Los Medanos Community Healthcare District
Profit & Loss (Budgetary Basis*)
September through November 2020

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	Sep 2020	Oct 2020	Nov 2020	Total
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Los Medanos Community Healthcare District
Profit & Loss Budget vs. Actual (Budegтары Basis*)
 July-November 2020

**No assurance is provided.

	Actual	Budget	over Budget	% of Budget
GENERAL FUND				
Income				
40000 GENERAL TAX REVENUES			0.00	
40500 CCC Tax Revenue per QB Deposit	47,004.43	1,001,061.35	-954,056.92	4.70%
44150 CC County RDA PTP	0.00	24,976.03	-24,976.03	0.00%
44200 RPTTF Antioch Residual	0.00	1,665.29	-1,665.29	0.00%
44225 RPTTF CC County Residual	0.00	36,000.00	-36,000.00	0.00%
44250 Pittsburg RDA PTP	0.00	66,433.66	-66,433.66	0.00%
Total 40000 GENERAL TAX REVENUES	\$ 47,004.43	\$ 1,130,136.33	-\$ 1,083,131.90	4.16%
41111 INTEREST INCOME	1,942.33	8,000.00	-6,057.67	24.28%
MISCELLANEOUS INCOME				
			0.00	
49000 Income from Garden Plots		310.00	-310.00	0.00%
49001 Miscellaneous Income	1,200.00	600.00	600.00	200.00%
Total MISCELLANEOUS INCOME	\$ 1,200.00	\$ 910.00	\$ 290.00	131.87%
Total Income	\$ 50,146.76	\$ 1,139,046.33	-\$ 1,088,899.57	4.40%
PROGRAM EXPENDITURES				
DIRECT SERVICES				
			0.00	
50500 Student Eyeglasses Program	1,000.00	8,000.00	-7,000.00	12.50%
50680 DIRECT SERVICES	13,802.47	57,689.65	-43,887.18	23.93%
50750 AED Equipment	270.39	17,700.00	-17,429.61	1.53%
50751 AED Training		13,000.00	-13,000.00	0.00%
60670 Direct Service Wages	44,368.33	132,480.00	-88,111.67	33.49%
60671 Direct Service Payroll Taxes	3,485.98	11,086.72	-7,600.74	31.44%
63700 Community Garden	7,143.79	22,000.00	-14,856.21	32.47%
Total DIRECT SERVICES	\$ 70,070.96	\$ 261,956.37	-\$ 191,885.41	26.75%
DISTRICT-SPONSORED PRGMS				
			0.00	
50660 African Amer Comm Baby Shower	10,000.00	10,000.00	0.00	100.00%
50830 Healthy Hearts Institute	10,000.00	10,000.00	0.00	100.00%
50840 Greater Faith Food Pantry	25,000.00	25,000.00	0.00	100.00%
50850 City of Pittsburg - Swim Acdmy		20,000.00	-20,000.00	0.00%
50851 Ambrose Aquatic Center		10,000.00	-10,000.00	0.00%
50870 ReadingAdvantage		13,800.00	-13,800.00	0.00%
50880 Souljah's		29,205.00	-29,205.00	0.00%
50950 St. Vincent de Paul-RotoCare	54,000.00	54,000.00	0.00	100.00%
50990 COVID-19 Emergency	31,398.15	45,000.00	-13,601.85	69.77%
55000 Board Community Benefit Grants	5,000.00	25,000.00	-20,000.00	20.00%
Total DISTRICT-SPONSORED PRGMS	\$ 135,398.15	\$ 242,005.00	-\$ 106,606.85	55.95%
GRANT PERSONNEL				
			0.00	
64000 Health & Well Grant Wages	10,060.00	35,200.00	-25,140.00	28.58%
64001 Health & Well Grant Payroll Tx	773.67	2,930.80	-2,157.13	26.40%
Total GRANT PERSONNEL	\$ 10,833.67	\$ 38,130.80	-\$ 27,297.13	28.41%

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Los Medanos Community Healthcare District
Profit & Loss Budget vs. Actual (Budegтары Basis*)
 July-November 2020

**No assurance is provided.

	Actual	Budget	over Budget	% of Budget
HEALTH AND WELLNESS GRANTS				0.00
52000 Health & Well Fall Grants	253,229.00	253,229.00	0.00	100.00%
52100 Health & Well Summer Grants		110,000.00	-110,000.00	0.00%
Total HEALTH AND WELLNESS GRANTS	\$ 253,229.00	\$ 363,229.00	-\$ 110,000.00	69.72%
PROGRAM/OUTREACH EXPENSES				0.00
60640 Community Outreach	909.41	13,000.00	-12,090.59	7.00%
60650 Community Reception		5,000.00	-5,000.00	0.00%
Total PROGRAM/OUTREACH EXPENSES	\$ 909.41	\$ 18,000.00	-\$ 17,090.59	5.05%
Total PROGRAM EXPENDITURES	\$ 470,441.19	\$ 923,321.17	-\$ 452,879.98	50.95%
SUPPORTING SERVICE Expenditures				
60500 BOARD ELECTION CHARGES		59,326.25	-59,326.25	0.00%
60550 BOARD STIPEND FEES	9,500.00	24,000.00	-14,500.00	39.58%
61700 LEGAL SERVICES	12,444.20	34,050.00	-21,605.80	36.55%
99999 SUSPENSE	-1,274.11		-1,274.11	
ADMINISTRATIVE SERVICES				0.00
60000 Accounting / Bookkeeping	6,000.00	23,000.00	-17,000.00	26.09%
60100 Advertising and Promotion	143.58	1,000.00	-856.42	14.36%
60200 Auditing Services	940.00	9,398.29	-8,458.29	10.00%
61210 Finance Charges	3.00		3.00	
62100 Payroll Processing Fees	209.98	384.00	-174.02	54.68%
62700 IT Support Services	1,800.00	5,000.00	-3,200.00	36.00%
62750 Microsoft Exchange Server	367.95	898.44	-530.49	40.95%
63605 Website Designer	1,400.00	2,600.00	-1,200.00	53.85%
Total ADMINISTRATIVE SERVICES	\$ 10,864.51	\$ 42,280.73	-\$ 31,416.22	25.70%
COUNTY FEES/DISTRICT DUES				0.00
60850 County Admin Fees		7,806.75	-7,806.75	0.00%
61000 ACHD & CSDA Dues	3,454.00	12,000.00	-8,546.00	28.78%
61600 LAFCO District Fees		761.87	-761.87	0.00%
Total COUNTY FEES/DISTRICT DUES	\$ 3,454.00	\$ 20,568.62	-\$ 17,114.62	16.79%
INSURANCE				0.00
61400 Insurance-D&O	9,715.90	23,620.00	-13,904.10	41.13%
61500 Insurance Expen (Gen Liability)	2,422.71	7,781.00	-5,358.29	31.14%
Total INSURANCE	\$ 12,138.61	\$ 31,401.00	-\$ 19,262.39	38.66%
OFFICE EXPENSES				0.00
60250 Board Meeting Expenses	310.78	1,500.00	-1,189.22	20.72%
60870 Discretionary Expn-CEO		1,000.00	-1,000.00	0.00%
61100 Equipment Rent (Copier)	886.35	2,300.00	-1,413.65	38.54%
62000 Office Supplies	1,471.15	6,075.00	-4,603.85	24.22%
62200 Phone/Fax/Internet	2,360.30	6,480.00	-4,119.70	36.42%
62300 Postage & Delivery	221.38	600.00	-378.62	36.90%
62400 Post Office Box Rental	389.00	366.00	23.00	106.28%

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Los Medanos Community Healthcare District
Profit & Loss Budget vs. Actual (Budegтары Basis*)
 July-November 2020

****No assurance is provided.**

	Actual	Budget	over Budget	% of Budget
62450 Small Equipment	1,788.75	1,950.00	-161.25	91.73%
62500 Printing		1,000.00	-1,000.00	0.00%
63201 Travel-EE Mileage Reimbursement	22.77	1,123.90	-1,101.13	2.03%
Total OFFICE EXPENSES	\$ 7,450.48	\$ 22,394.90	-\$ 14,944.42	33.27%
SEMINARS/TRAVEL			0.00	
63000 Conferences, Seminars, & Travel	380.00	1,000.00	-620.00	38.00%
Total SEMINARS/TRAVEL	\$ 380.00	\$ 1,000.00	-\$ 620.00	38.00%
WAGES & PAYROLL TAXES			0.00	
62150 Payroll Taxes	3,288.25	8,455.80	-5,167.55	38.89%
63500 Wages	45,790.00	99,600.00	-53,810.00	45.97%
63800 Workers Comp Insurance		4,842.56	-4,842.56	0.00%
Total WAGES & PAYROLL TAXES	\$ 49,078.25	\$ 112,898.36	-\$ 63,820.11	43.47%
Total SUPPORTING SERVICE Expenditures	\$ 104,035.94	\$ 347,919.86	-\$ 243,883.92	29.90%
69999 Transfer Out to Proprietary Fund	-81.74	4,639.45	-4,721.19	-1.76%
GENERAL FUND Net Change in Fund Balance	-\$ 524,412.11	-\$ 127,555.25	-\$ 396,856.86	411.13%
LEASING FUND Income				
43000 Lease Income	8,333.00	100,000.00	-91,667.00	8.33%
43999 Transfer In to Proprietary Fund	81.74	-4,639.45	4,721.19	-1.76%
Total LEASING FUND Income	\$ 8,414.74	\$ 95,360.55	-\$ 86,945.81	8.82%
LEASING FUND Expenses				
62650 Property Taxes		3,235.48	-3,235.48	0.00%
62950 Security	81.74	458.40	-376.66	17.83%
70000 Depreciation Expense	66,647.70		66,647.70	
72000 Principal Expenditures		91,666.67	-91,666.67	0.00%
Total LEASING FUND Expenses	\$ 66,729.44	\$ 95,360.55	-\$ 28,631.11	69.98%
LEASING FUND Change in Net Position	-\$ 58,314.70	\$ 0.00	-\$ 58,314.70	
NET CHANGE IN ALL FUND BALANCES/NET POSITION	-\$ 582,726.81	-\$ 127,555.25	-\$ 455,171.56	456.84%

Budget 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 2020-2021 budget was adopted based on the planned operation of the District as of June 2020, which included planned staffing of 6 part-time personnel, 1 full-time Executive Director 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.

***The budgetary basis recognizes debt principal payments as expenditures but does not recognize depreciation expense. GAAP recognizes depreciation expense but does not recognize principal repayment expenditures because principal repayments are treated as reductions to the liability balance on the balance sheet. These financial statements reflect only the lease payment received by the District for the month of July, after which the County began paying OSHPD directly for the building lease. These lease payments

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 July-November 2020

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Substantially all disclosures and a statement of cash flows were omitted for efficiency, but these are required under Generally Accepted Accounting Principles.

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.**