

**Los Medanos Community Healthcare District**  
**Balance Sheet (Budgetary Basis\*)**  
As of June 30, 2021 and End of Two Prior Months

\*\*No assurance is provided.

	4/30/2021	5/31/2021	6/30/2021
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Bank Accounts and Undeposited Funds</b>			
13000 Undeposited Funds	365,893.66	0.00	86,301.23
10000 Bank of the West Checking	471,606.60	642,423.44	832,575.26
10200 Petty Cash	250.00	250.00	250.00
10300 LAIF - Investment Acct		0.00	0.00
10301 LAIF-General Funds	365,220.37	365,220.37	365,220.37
10302 LAIF-Reserved by Board	553,865.98	553,865.98	553,865.98
<b>Total 10300 LAIF - Investment Acct</b>	<b>\$ 919,086.35</b>	<b>\$ 919,086.35</b>	<b>\$ 919,086.35</b>
<b>Total Bank Accounts and Undeposited Funds</b>	<b>\$ 1,756,836.61</b>	<b>\$ 1,561,759.79</b>	<b>\$ 1,838,212.84</b>
<b>Accounts Receivable</b>			
12000 Accounts Receivable	21,622.00	21,622.00	21,622.00
<b>Total Accounts Receivable</b>	<b>\$ 21,622.00</b>	<b>\$ 21,622.00</b>	<b>\$ 21,622.00</b>
<b>Other Current Assets</b>			
13500 Prepaid Expenses	21,266.59	18,686.41	16,106.23
<b>Total Other Current Assets</b>	<b>\$ 21,266.59</b>	<b>\$ 18,686.41</b>	<b>\$ 16,106.23</b>
<b>Total Current Assets</b>	<b>\$ 1,799,725.20</b>	<b>\$ 1,602,068.20</b>	<b>\$ 1,875,941.07</b>
<b>Fixed Assets</b>			
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	-3,583,330.31	-3,596,659.85	-3,609,989.39
<b>Total Fixed Assets</b>	<b>\$ 1,698,850.64</b>	<b>\$ 1,685,521.10</b>	<b>\$ 1,672,191.56</b>
<b>TOTAL ASSETS</b>	<b>\$ 3,498,575.84</b>	<b>\$ 3,287,589.30</b>	<b>\$ 3,548,132.63</b>
<b>LIABILITIES AND EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
20000 Accounts Payable	45,622.02	47,280.52	45,450.77
<b>Total Accounts Payable</b>	<b>\$ 45,622.02</b>	<b>\$ 47,280.52</b>	<b>\$ 45,450.77</b>
<b>Credit Cards</b>			
20203 BOW Credit Card	8,377.29	4,306.29	8,503.82
<b>Total Credit Cards</b>	<b>\$ 8,377.29</b>	<b>\$ 4,306.29</b>	<b>\$ 8,503.82</b>
<b>Other Current Liabilities</b>			
24000 Payroll Liabilities	5,436.16	5,722.96	6,411.25
25060 Deferred Revenue-State Mandate	21,622.00	21,622.00	21,622.00
<b>Total Other Current Liabilities</b>	<b>\$ 27,058.16</b>	<b>\$ 27,344.96</b>	<b>\$ 28,033.25</b>
<b>Total Current Liabilities</b>	<b>\$ 81,057.47</b>	<b>\$ 78,931.77</b>	<b>\$ 81,987.84</b>
<b>Total Liabilities***</b>	<b>\$ 81,057.47</b>	<b>\$ 78,931.77</b>	<b>\$ 81,987.84</b>
<b>Equity</b>			
32000 PROPRIETARY FUND BALANCES	1,415,476.07	1,415,476.07	1,415,476.07

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 June 30, 2021 and End of Two Prior Months

<b>**No assurance is provided.</b>	<b>4/30/2021</b>	<b>5/31/2021</b>	<b>6/30/2021</b>
34000 Prior Yr NET INCOME	127,698.16	127,698.16	127,698.16
<b>GOVERNMENT FUND BALANCES</b>		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
<b>Total 33000 UNASSIGNED NET ASSETS</b>	<b>\$ 1,823,560.19</b>	<b>\$ 1,823,560.19</b>	<b>\$ 1,823,560.19</b>
<b>Total GOVERNMENT FUND BALANCES</b>	<b>\$ 1,823,560.19</b>	<b>\$ 1,823,560.19</b>	<b>\$ 1,823,560.19</b>
Net Income	50,783.95	-158,076.89	99,410.37
<b>Total Equity</b>	<b>\$ 3,417,518.37</b>	<b>\$ 3,208,657.53</b>	<b>\$ 3,466,144.79</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$ 3,498,575.84</b>	<b>\$ 3,287,589.30</b>	<b>\$ 3,548,132.63</b>

**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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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. The statements of revenues and expenditures/expenses also do not show beginning and ending fund balances as is customary in GAAP financial statements and the classification and order of presentation of the items differs from GAAP in order to avoid having to perform extensive modification to the financials produced by the accounting system.

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\*)**  
 April through June 2021

\*\*No assurance is provided.

	Apr 2021	May 2021	Jun 2021	Total
<b>GENERAL FUND</b>				
<b>Income</b>				
40000 GENERAL TAX REVENUES				0.00
40500 CCC Tax Revenue per QB Deposit	365,893.66	0.00	86,301.23	452,194.89
44150 CC County RDA PTP			15,251.54	15,251.54
44200 RPTTF Antioch Residual			1,153.39	1,153.39
44220 RPTTF Pittsburg Residual			132,894.68	132,894.68
44225 RPTTF CC County Residual			27,223.84	27,223.84
44250 Pittsburg RDA PTP			55,768.60	55,768.60
44260 Pittsburg SPT Passthru			3,744.72	3,744.72
<b>Total 40000 GENERAL TAX REVENUES</b>	<b>\$ 365,893.66</b>	<b>\$ 0.00</b>	<b>\$ 322,338.00</b>	<b>\$ 688,231.66</b>
41111 INTEREST INCOME	1,003.00			1,003.00
<b>GRANTS AND CONTRIBUTIONS</b>				
41100 Kaiser Grant Revenue		75,000.00		75,000.00
49100 Returned Grant Funds	3,322.52		15,000.00	18,322.52
<b>Total GRANTS AND CONTRIBUTIONS</b>	<b>\$ 3,322.52</b>	<b>\$ 75,000.00</b>	<b>\$ 15,000.00</b>	<b>\$ 93,322.52</b>
<b>MISCELLANEOUS INCOME</b>				
49000 Income from Garden Plots	640.00			640.00
<b>Total MISCELLANEOUS INCOME</b>	<b>\$ 640.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 640.00</b>
<b>Total Income</b>	<b>\$ 370,859.18</b>	<b>\$ 75,000.00</b>	<b>\$ 337,338.00</b>	<b>\$ 783,197.18</b>
<b>Cost of Goods Sold</b>				
<b>DIRECT SERVICES</b>				
50500 Student Eyeglasses Program		500.00		500.00
50680 DIRECT SERVICES	2,500.00	1,300.00		3,800.00
50750 AED Equipment	22,111.97			22,111.97
60670 Direct Service Wages	6,470.00	6,290.00	5,280.00	18,040.00
60671 Direct Service Payroll Taxes	494.96	481.19	403.92	1,380.07
63700 Community Garden	8,436.33	584.80	6,380.13	15,401.26
<b>Total DIRECT SERVICES</b>	<b>\$ 40,013.26</b>	<b>\$ 9,155.99</b>	<b>\$ 12,064.05</b>	<b>\$ 61,233.30</b>
<b>DISTRICT-SPONSORED PRGMS</b>				
50990 COVID-19 Emergency		60,000.00		60,000.00
55000 Board Community Benefit Grants			15,000.00	15,000.00
<b>Total DISTRICT-SPONSORED PRGMS</b>	<b>\$ 0.00</b>	<b>\$ 60,000.00</b>	<b>\$ 15,000.00</b>	<b>\$ 75,000.00</b>
<b>HEALTH AND WELLNESS GRANTS</b>				
52100 Health & Well Summer Grants		166,982.00		166,982.00
<b>Total HEALTH AND WELLNESS GRANTS</b>	<b>\$ 0.00</b>	<b>\$ 166,982.00</b>	<b>\$ 0.00</b>	<b>\$ 166,982.00</b>
<b>PROGRAM/OUTREACH EXPENSES</b>				
60640 Community Outreach	4,225.00	4,225.00	4,913.99	13,363.99
<b>Total PROGRAM/OUTREACH EXPENSES</b>	<b>\$ 4,225.00</b>	<b>\$ 4,225.00</b>	<b>\$ 4,913.99</b>	<b>\$ 13,363.99</b>
<b>Total PROGRAM EXPENDITURES</b>	<b>\$ 44,238.26</b>	<b>\$ 240,362.99</b>	<b>\$ 31,978.04</b>	<b>\$ 316,579.29</b>
<b>SUPPORTING SERVICE Expenses</b>				
60550 BOARD STIPEND FEES	2,000.00	1,400.00	100.00	3,500.00

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**Los Medanos Community Healthcare District**  
**Profit & Loss (Budgetary Basis\*)**  
 April through June 2021

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	Apr 2021	May 2021	Jun 2021	Total
99999 SUSPENSE	548.49		456.11	1,004.60
<b>ADMINISTRATIVE SERVICES</b>				0.00
60000 Accounting / Bookkeeping	1,200.00	5,512.50	1,200.00	7,912.50
60100 Advertising and Promotion	4,000.00	4,000.00	4,000.00	12,000.00
60200 Auditing Services			4,415.00	4,415.00
60300 Bank and Finance Charges	1.39		40.32	41.71
62100 Payroll Processing Fees	36.75	42.00	43.75	122.50
62700 IT Support Services			2,250.00	2,250.00
62750 Microsoft Exchange Server	91.73	317.71	101.71	511.15
63605 Website Designer	200.00	200.00	200.00	600.00
<b>Total ADMINISTRATIVE SERVICES</b>	<b>\$ 5,529.87</b>	<b>\$ 10,072.21</b>	<b>\$ 12,250.78</b>	<b>\$ 27,852.86</b>
<b>INSURANCE</b>				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	637.00	1,911.00
<b>Total INSURANCE</b>	<b>\$ 2,580.18</b>	<b>\$ 2,580.18</b>	<b>\$ 2,580.18</b>	<b>\$ 7,740.54</b>
<b>OFFICE EXPENSES</b>				0.00
60250 Board Meeting Expenses	23.71	22.48	22.48	68.67
61100 Equipment Rent (Copier)	177.27	178.09	178.09	533.45
62000 Office Supplies	384.14	159.25	874.25	1,417.64
62200 Phone/Fax/Internet	543.02	529.24	529.24	1,601.50
62300 Postage & Delivery	90.81		174.63	265.44
<b>Total OFFICE EXPENSES</b>	<b>\$ 1,218.95</b>	<b>\$ 889.06</b>	<b>\$ 1,778.69</b>	<b>\$ 3,886.70</b>
<b>WAGES &amp; PAYROLL TAXES</b>				0.00
62150 Payroll Taxes	1,791.37	1,676.86	1,137.40	4,605.63
63500 Wages	14,000.00	13,550.00	16,240.00	43,790.00
<b>Total WAGES &amp; PAYROLL TAXES</b>	<b>\$ 15,791.37</b>	<b>\$ 15,226.86</b>	<b>\$ 17,377.40</b>	<b>\$ 48,395.63</b>
<b>Total SUPPORTING SERVICE Expenditures</b>	<b>\$ 27,668.86</b>	<b>\$ 30,168.31</b>	<b>\$ 34,543.16</b>	<b>\$ 92,380.33</b>
<b>Net Change in GENERAL FUND Balance</b>	<b>\$ 298,952.06</b>	<b>-\$ 195,531.30</b>	<b>\$ 270,816.80</b>	<b>\$ 374,237.56</b>
<b>LEASING FUND EXPENSES</b>				0.00
70000 Depreciation Expense	13,329.54	13,329.54	13,329.54	39,988.62
<b>Total LEASING FUND EXPENSES</b>	<b>\$ 13,329.54</b>	<b>\$ 13,329.54</b>	<b>\$ 13,329.54</b>	<b>\$ 39,988.62</b>
<b>Net Change in LEASING FUND Net Position</b>	<b>-\$ 13,329.54</b>	<b>-\$ 13,329.54</b>	<b>-\$ 13,329.54</b>	<b>-\$ 39,988.62</b>
<b>NET CHANGE IN ALL FUND BALANCES/NET POSITION</b>	<b>\$ 285,622.52</b>	<b>-\$ 208,860.84</b>	<b>\$ 257,487.26</b>	<b>\$ 334,248.94</b>

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**Los Medanos Community Healthcare District**  
**Profit & Loss (Budgetary Basis\*)**  
April through June 2021

**\*\*No assurance is provided.**

	Apr 2021	May 2021	Jun 2021	Total
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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. The statements of revenues and expenditures/expenses also do not show beginning and ending fund balances as is customary in GAAP financial statements and the classification and order of presentation of the items differs from GAAP in order to avoid having to perform extensive modification to the financials produced by the accounting system. The classification of expenditures also differs from that used by other governmental entities.

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**Los Medanos Community Healthcare District**  
**Profit & Loss Budget vs. Actual (Budegтары Basis\*)**  
 July 2020-June 2021

\*\*No assurance is provided.

	Actual	Budget	over Budget	% of Budget
<b>GENERAL FUND</b>				
<b>Income</b>				
40000 GENERAL TAX REVENUES			0.00	
40500 CCC Tax Revenue per QB Deposit	1,013,060.45	1,001,061.35	11,999.10	101.20%
44150 CC County RDA PTP	31,603.07	24,976.03	6,627.04	126.53%
44200 RPTTF Antioch Residual	1,994.75	1,665.29	329.46	119.78%
44220 RPTTF Pittsburg Residual	217,735.23	40,000.00	177,735.23	544.34%
44225 RPTTF CC County Residual	47,715.52	36,000.00	11,715.52	132.54%
44250 Pittsburg RDA PTP	110,806.16	66,433.66	44,372.50	166.79%
44260 Pittsburg SPT Passthrus	3,744.72		3,744.72	
<b>Total 40000 GENERAL TAX REVENUES</b>	<b>\$ 1,426,659.90</b>	<b>\$ 1,170,136.33</b>	<b>\$ 256,523.57</b>	<b>121.92%</b>
41111 INTEREST INCOME	4,394.64	8,000.00	-3,605.36	54.93%
<b>GRANTS AND CONTRIBUTIONS</b>				
			0.00	
41100 Kaiser Grant Revenue	75,000.00	75,000.00	0.00	100.00%
49100 Returned Grant Funds	37,263.95	16,300.00	20,963.95	228.61%
<b>Total GRANTS AND CONTRIBUTIONS</b>	<b>\$ 112,263.95</b>	<b>\$ 91,300.00</b>	<b>\$ 20,963.95</b>	<b>122.96%</b>
<b>MISCELLANEOUS INCOME</b>				
			0.00	
49000 Income from Garden Plots	640.00	310.00	330.00	206.45%
49001 Miscellaneous Income	1,200.00	600.00	600.00	200.00%
<b>Total MISCELLANEOUS INCOME</b>	<b>\$ 1,840.00</b>	<b>\$ 910.00</b>	<b>\$ 930.00</b>	<b>202.20%</b>
<b>Total Income</b>	<b>\$ 1,545,158.49</b>	<b>\$ 1,270,346.33</b>	<b>\$ 274,812.16</b>	<b>121.63%</b>
<b>PROGRAM EXPENDITURES</b>				
<b>DIRECT SERVICES</b>				
			0.00	
50500 Student Eyeglasses Program	1,750.00	8,000.00	-6,250.00	21.88%
50680 DIRECT SERVICES	27,164.74	41,689.65	-14,524.91	65.16%
50750 AED Equipment	22,382.36	22,418.00	-35.64	99.84%
50751 AED Training	27,750.00	28,260.00	-510.00	98.20%
60670 Direct Service Wages	101,073.59	132,480.00	-31,406.41	76.29%
60671 Direct Service Payroll Taxes	8,597.01	11,086.72	-2,489.71	77.54%
63700 Community Garden	22,173.56	22,000.00	173.56	100.79%
<b>Total DIRECT SERVICES</b>	<b>\$ 210,891.26</b>	<b>\$ 265,934.37</b>	<b>-\$ 55,043.11</b>	<b>79.30%</b>
<b>DISTRICT-SPONSORED PRGMS</b>				
			0.00	
50660 African Amer Comm Baby Shower	10,000.00	10,000.00	0.00	100.00%
50830 Healthy Hearts Institute	13,800.00	13,800.00	0.00	100.00%
50840 Greater Faith Food Pantry	25,000.00	25,000.00	0.00	100.00%
50870 ReadingAdvantage	14,300.00	14,300.00	0.00	100.00%
50880 Souljah's	15,000.00	21,227.00	-6,227.00	70.66%
50950 St. Vincent de Paul-RotoCare	54,000.00	54,000.00	0.00	100.00%
50990 COVID-19 Emergency	101,154.82	105,000.00	-3,845.18	96.34%
55000 Board Community Benefit Grants	20,000.00	25,000.00	-5,000.00	80.00%
<b>Total DISTRICT-SPONSORED PRGMS</b>	<b>\$ 253,254.82</b>	<b>\$ 268,327.00</b>	<b>-\$ 15,072.18</b>	<b>94.38%</b>

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**Los Medanos Community Healthcare District**  
**Profit & Loss Budget vs. Actual (Budegтары Basis\*)**  
 July 2020-June 2021

\*\*No assurance is provided.

	Actual	Budget	over Budget	% of Budget
<b>GRANT PERSONNEL</b>				0.00
64000 Health & Well Grant Wages	17,385.00	35,200.00	-17,815.00	49.39%
64001 Health & Well Grant Payroll Tx	1,334.04	2,930.80	-1,596.76	45.52%
<b>Total GRANT PERSONNEL</b>	<b>\$ 18,719.04</b>	<b>\$ 38,130.80</b>	<b>-\$ 19,411.76</b>	<b>49.09%</b>
<b>HEALTH AND WELLNESS GRANTS</b>				0.00
52000 Health & Well Fall Grants	266,649.00	266,649.00	0.00	100.00%
52100 Health & Well Summer Grants	166,982.00	180,000.00	-13,018.00	92.77%
<b>Total HEALTH AND WELLNESS GRANTS</b>	<b>\$ 433,631.00</b>	<b>\$ 446,649.00</b>	<b>-\$ 13,018.00</b>	<b>97.09%</b>
<b>PROGRAM/OUTREACH EXPENSES</b>				0.00
60640 Community Outreach	19,243.40	29,000.00	-9,756.60	66.36%
60650 Community Reception		5,000.00	-5,000.00	0.00%
<b>Total PROGRAM/OUTREACH EXPENSES</b>	<b>\$ 19,243.40</b>	<b>\$ 34,000.00</b>	<b>-\$ 14,756.60</b>	<b>56.60%</b>
<b>Total PROGRAM EXPENDITURES</b>	<b>\$ 935,739.52</b>	<b>\$ 1,053,041.17</b>	<b>-\$ 117,301.65</b>	<b>88.86%</b>
<b>SUPPORTING SERVICE Expenses</b>				
60500 BOARD ELECTION CHARGES	58,408.16	58,408.16	0.00	100.00%
60550 BOARD STIPEND FEES	20,700.00	22,500.00	-1,800.00	92.00%
61700 LEGAL SERVICES	11,491.50	15,135.34	-3,643.84	75.92%
99999 SUSPENSE	1,142.59		1,142.59	
<b>ADMINISTRATIVE SERVICES</b>				0.00
60000 Accounting / Bookkeeping	19,467.50	22,400.00	-2,932.50	86.91%
60100 Advertising and Promotion	16,805.84	17,000.00	-194.16	98.86%
60200 Auditing Services	6,410.00	6,410.00	0.00	100.00%
60300 Bank and Finance Charges	115.79	100.00	15.79	115.79%
62100 Payroll Processing Fees	507.48	525.00	-17.52	96.66%
62700 IT Support Services	7,050.00	7,050.00	0.00	100.00%
62750 Microsoft Exchange Server	1,423.66	1,650.00	-226.34	86.28%
63605 Website Designer	3,000.00	3,000.00	0.00	100.00%
<b>Total ADMINISTRATIVE SERVICES</b>	<b>\$ 54,780.27</b>	<b>\$ 58,135.00</b>	<b>-\$ 3,354.73</b>	<b>94.23%</b>
<b>COUNTY FEES/DISTRICT DUES</b>				0.00
60850 County Admin Fees	7,608.00	7,806.75	-198.75	97.45%
61000 ACHD & CSDA Dues	11,565.00	11,700.00	-135.00	98.85%
61600 LAFCO District Fees		761.87	-761.87	0.00%
<b>Total COUNTY FEES/DISTRICT DUES</b>	<b>\$ 19,173.00</b>	<b>\$ 20,268.62</b>	<b>-\$ 1,095.62</b>	<b>94.59%</b>
<b>INSURANCE</b>				0.00
61400 Insurance-D&O	23,318.16	28,390.00	-5,071.84	82.14%
61500 Insurance Expen (Gen Liability)	6,881.71	7,081.00	-199.29	97.19%
<b>Total INSURANCE</b>	<b>\$ 30,199.87</b>	<b>\$ 35,471.00</b>	<b>-\$ 5,271.13</b>	<b>85.14%</b>
<b>OFFICE EXPENSES</b>				0.00
60250 Board Meeting Expenses	529.80	600.00	-70.20	88.30%
60870 Discretionary Expn-CEO	1,000.00	1,000.00	0.00	100.00%
61100 Equipment Rent (Copier)	2,128.88	2,150.00	-21.12	99.02%

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**Los Medanos Community Healthcare District**  
**Profit & Loss Budget vs. Actual (Budegтары Basis\*)**  
 July 2020-June 2021

\*\*No assurance is provided.

	Actual	Budget	over Budget	% of Budget
62000 Office Supplies	4,273.32	3,775.00	498.32	113.20%
62200 Phone/Fax/Internet	6,078.45	6,130.00	-51.55	99.16%
62300 Postage & Delivery	561.83	600.00	-38.17	93.64%
62400 Post Office Box Rental	389.00	389.00	0.00	100.00%
62450 Small Equipment	2,389.79	2,425.48	-35.69	98.53%
62500 Printing	3.00	100.00	-97.00	3.00%
63201 Travel-EE Mileage Reimbursement	49.65	223.90	-174.25	22.18%
<b>Total OFFICE EXPENSES</b>	<b>\$ 17,403.72</b>	<b>\$ 17,393.38</b>	<b>\$ 10.34</b>	<b>100.06%</b>
<b>SEMINARS/TRAVEL</b>			0.00	
63000 Conferences, Seminars, & Travel	710.00	710.00	0.00	100.00%
<b>Total SEMINARS/TRAVEL</b>	<b>\$ 710.00</b>	<b>\$ 710.00</b>	<b>\$ 0.00</b>	<b>100.00%</b>
<b>WAGES &amp; PAYROLL TAXES</b>			0.00	
62150 Payroll Taxes	12,599.21	13,455.80	-856.59	93.63%
63500 Wages	126,620.74	117,600.00	9,020.74	107.67%
63800 Workers Comp Insurance	1,353.82	4,842.56	-3,488.74	27.96%
<b>Total WAGES &amp; PAYROLL TAXES</b>	<b>\$ 140,573.77</b>	<b>\$ 135,898.36</b>	<b>\$ 4,675.41</b>	<b>103.44%</b>
<b>Total SUPPORTING SERVICE Expenditures</b>	<b>\$ 354,582.88</b>	<b>\$ 363,919.86</b>	<b>-\$ 9,336.98</b>	<b>97.43%</b>
69999 Transfer Out to Proprietary Fun	-3,804.24	4,639.45	-8,443.69	-82.00%
<b>Net Change in GENERAL FUND Balance</b>	<b>\$ 251,031.85</b>	<b>-\$ 141,975.25</b>	<b>\$ 393,007.10</b>	<b>-176.81%</b>
<b>LEASING FUNDS</b>			0.00	
43000 Lease Income	8,333.00	100,000.00	-91,667.00	8.33%
43999 Transfer In to LEASING Fund	3,804.24	-4,639.45	8,443.69	-82.00%
<b>Total LEASING FUNDS</b>	<b>\$ 12,137.24</b>	<b>\$ 95,360.55</b>	<b>-\$ 83,223.31</b>	<b>12.73%</b>
<b>LEASING FUND EXPENSES</b>			0.00	
62650 Property Taxes	3,559.02	3,235.48	323.54	110.00%
62950 Security	245.22	458.40	-213.18	53.49%
70000 Depreciation Expense	159,954.48		159,954.48	
72000 Principal Expenditures		91,666.67	-91,666.67	0.00%
<b>Total LEASING FUND EXPENSES</b>	<b>\$ 163,758.72</b>	<b>\$ 95,360.55</b>	<b>\$ 68,398.17</b>	<b>171.73%</b>
<b>Net Change in LEASING FUND Net Position</b>	<b>-\$ 151,621.48</b>	<b>\$ 0.00</b>	<b>-\$ 151,621.48</b>	
<b>NET CHANGE IN ALL FUND BALANCES/NET POSITION</b>	<b>\$ 99,410.37</b>	<b>-\$ 141,975.25</b>	<b>\$ 241,385.62</b>	<b>-70.02%</b>

**Budget Assumptions**

Although this report normally shows only budget adjustments that were adopted by the Board prior to the end date of the reporting period (in this case, June 30, 2021), this report shows adjustments that were adopted through July 22, 2021.

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 July 22, 2021, 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

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**Los Medanos Community Healthcare District**  
**Profit & Loss Budget vs. Actual (Budgetary Basis\*)**  
 July 2020-June 2021

**\*\*No assurance is provided.**

	Actual	Budget	over Budget	% of Budget
specified in the resolution adopting the amendment. Budget amendments are generally recognized when actual amounts become better known as the year progresses and adjusted based on those actual amounts. For example, once the District reviews fall grant applications, it normally amends the budget to include with the actual amount of applications it desires to fund.				

**\*\*\*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 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. The statements of revenues and expenditures/expenses also do not show beginning and ending fund balances as is customary in GAAP financial statements and the classification and order of presentation of the items differs from GAAP in order to avoid having to perform extensive modification to the financials produced by the accounting system. The classification of expenditures also differs from that used by other governmental entities.

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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