

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

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

	9/30/2021	10/31/2021	11/30/2021
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Bank Accounts and Undeposited Funds</b>			
13000 Undeposited Funds	0.00	0.00	43,088.21
10000 Bank of the West Checking	755,403.71	717,234.47	318,434.31
10200 Petty Cash	250.00	250.00	250.00
10300 LAIF - Investment Acct		0.00	0.00
10301 LAIF-General Funds	365,970.78	366,530.89	366,530.89
10302 LAIF-Reserved by Board	553,865.98	553,865.98	553,865.98
<b>Total 10300 LAIF - Investment Acct</b>	<b>\$ 919,836.76</b>	<b>\$ 920,396.87</b>	<b>\$ 920,396.87</b>
<b>Total Bank Accounts and Undeposited Funds</b>	<b>\$ 1,675,490.47</b>	<b>\$ 1,637,881.34</b>	<b>\$ 1,282,169.39</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	16,146.69	13,566.51	10,986.33
<b>Total Other Current Assets</b>	<b>\$ 16,146.69</b>	<b>\$ 13,566.51</b>	<b>\$ 10,986.33</b>
<b>Total Current Assets</b>	<b>\$ 1,713,259.16</b>	<b>\$ 1,673,069.85</b>	<b>\$ 1,314,777.72</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	-3,649,978.01	-3,663,307.55	-3,676,637.09
<b>Total Fixed Assets</b>	<b>\$ 1,632,202.94</b>	<b>\$ 1,618,873.40</b>	<b>\$ 1,605,543.86</b>
<b>TOTAL ASSETS</b>	<b>\$ 3,345,462.10</b>	<b>\$ 3,291,943.25</b>	<b>\$ 2,920,321.58</b>
<b>LIABILITIES AND EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
20000 Accounts Payable	75,947.55	53,774.70	60,961.95
<b>Total Accounts Payable</b>	<b>\$ 75,947.55</b>	<b>\$ 53,774.70</b>	<b>\$ 60,961.95</b>
<b>Credit Cards</b>			
20203 BOW Credit Card	7,027.55	6,132.66	7,745.49
<b>Total Credit Cards</b>	<b>\$ 7,027.55</b>	<b>\$ 6,132.66</b>	<b>\$ 7,745.49</b>
<b>Other Current Liabilities</b>			
24000 Payroll Liabilities	7,084.77	6,455.62	4,861.06
25060 Deferred Revenue-State Mandate	21,622.00	21,622.00	21,622.00
26500 Current Portion-Contract Payabl	87,950.34	87,950.34	87,950.34
<b>Total Other Current Liabilities</b>	<b>\$ 116,657.11</b>	<b>\$ 116,027.96</b>	<b>\$ 114,433.40</b>
<b>Total Current Liabilities</b>	<b>\$ 199,632.21</b>	<b>\$ 175,935.32</b>	<b>\$ 183,140.84</b>
<b>Long-Term Liabilities</b>			
27000 Long Term Note Pay-Cal Mortgage	55,695.01	48,366.01	41,037.01

**No assurance is provided on these financial statements by an independent accountant.**

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

<b>**No assurance is provided.</b>	<b>9/30/2021</b>	<b>10/31/2021</b>	<b>11/30/2021</b>
Total Long-Term Liabilities	\$ 55,695.01	\$ 48,366.01	\$ 41,037.01
<b>Total Liabilities</b>	<b>\$ 255,327.22</b>	<b>\$ 224,301.33</b>	<b>\$ 224,177.85</b>
<b>Equity</b>			
32000 PROPRIETARY FUND BALANCES	1,345,840.51	1,345,840.51	1,345,840.51
34000 Prior Yr NET INCOME	87,311.56	87,311.56	87,311.56
<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	-166,577.38	-189,070.34	-560,568.53
<b>Total Equity</b>	<b>\$ 3,090,134.88</b>	<b>\$ 3,067,641.92</b>	<b>\$ 2,696,143.73</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$ 3,345,462.10</b>	<b>\$ 3,291,943.25</b>	<b>\$ 2,920,321.58</b>

**Note on Building Value Above**

Building value shown above is taken from a depreciation schedule obtained from a predecessor auditor. No additional amounts have been added for any recent tenant improvements made. The depreciation on the current asset appears to have begun around the bankruptcy in 1998. I do not have the information to show how the amount was calculated.

Liability to OSHPD is based on assumption that payments will be made until about the spring of 2023, even though the assignment of rents goes through Jan 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.

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.**

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

\*\*No assurance is provided.

	Sep 2021	Oct 2021	Nov 2021	Total
<b>GENERAL FUND</b>				
<b>Income</b>				
40000 GENERAL TAX REVENUES				0.00
40500 CCC Tax Revenue per QB Deposit			43,088.21	43,088.21
<b>Total 40000 GENERAL TAX REVENUES</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 43,088.21</b>	<b>\$ 43,088.21</b>
41111 INTEREST INCOME		560.11		560.11
<b>GRANTS AND CONTRIBUTIONS</b>				
49100 Returned Grant Funds		27,600.00	10,000.00	37,600.00
<b>Total GRANTS AND CONTRIBUTIONS</b>	<b>\$ 0.00</b>	<b>\$ 27,600.00</b>	<b>\$ 10,000.00</b>	<b>\$ 37,600.00</b>
<b>Total Income</b>	<b>\$ 0.00</b>	<b>\$ 28,160.11</b>	<b>\$ 53,088.21</b>	<b>\$ 81,248.32</b>
<b>PROGRAM EXPENDITURES</b>				
<b>DIRECT SERVICES</b>				
50500 Student Eyeglasses Program	750.00	500.00	500.00	1,750.00
50680 DIRECT SERVICES	3,975.00	3,375.00	3,425.00	10,775.00
50750 AED Equipment		1,377.10		1,377.10
60670 Direct Service Wages	11,186.67	9,769.09	8,471.02	29,426.78
60671 Direct Service Payroll Taxes	418.20	436.75	393.43	1,248.38
63700 Community Garden	61.29	533.11	574.33	1,168.73
<b>Total DIRECT SERVICES</b>	<b>\$ 16,391.16</b>	<b>\$ 15,991.05</b>	<b>\$ 13,363.78</b>	<b>\$ 45,745.99</b>
<b>GRANT PERSONNEL</b>				
64000 Health & Well Grant Wages	1,840.00	1,860.00	2,213.33	5,913.33
<b>Total GRANT PERSONNEL</b>	<b>\$ 1,840.00</b>	<b>\$ 1,860.00</b>	<b>\$ 2,213.33</b>	<b>\$ 5,913.33</b>
<b>HEALTH AND WELLNESS GRANTS</b>				
52000 Health & Well Fall Grants			382,030.00	382,030.00
<b>Total HEALTH AND WELLNESS GRANTS</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 382,030.00</b>	<b>\$ 382,030.00</b>
<b>PROGRAM/OUTREACH EXPENSES</b>				
60640 Community Outreach	225.00	567.19	425.96	1,218.15
60650 Community Reception			2,106.03	2,106.03
<b>Total PROGRAM/OUTREACH EXPENSES</b>	<b>\$ 225.00</b>	<b>\$ 567.19</b>	<b>\$ 2,531.99</b>	<b>\$ 3,324.18</b>
<b>Total PROGRAM EXPENDITURES</b>	<b>\$ 18,456.16</b>	<b>\$ 18,418.24</b>	<b>\$ 400,139.10</b>	<b>\$ 437,013.50</b>
<b>SUPPORTING SERVICE Expenditures</b>				
60550 BOARD STIPEND FEES	1,900.00	1,700.00	1,800.00	5,400.00
61700 LEGAL SERVICES	7,789.00	5,323.50	5,862.25	18,974.75
99999 SUSPENSE	72.38	979.30	235.00	1,286.68
<b>ADMINISTRATIVE SERVICES</b>				
60000 Accounting / Bookkeeping	1,200.00	1,200.00	1,200.00	3,600.00
60100 Advertising and Promotion			700.00	700.00
60300 Bank and Finance Charges		21.31	2.36	23.67
62100 Payroll Processing Fees	40.25	36.75	35.00	112.00
62750 Microsoft Exchange Server	101.71	101.71	109.71	313.13
63605 Website Designer	200.00	200.00	200.00	600.00
<b>Total ADMINISTRATIVE SERVICES</b>	<b>\$ 1,541.96</b>	<b>\$ 1,559.77</b>	<b>\$ 2,247.07</b>	<b>\$ 5,348.80</b>

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

**No assurance is provided.	Sep 2021	Oct 2021	Nov 2021	Total
<b>COUNTY FEES/DISTRICT DUES</b>				0.00
61000 ACHD & CSDA Dues		3,154.00		3,154.00
<b>Total COUNTY FEES/DISTRICT DUES</b>	<b>\$ 0.00</b>	<b>\$ 3,154.00</b>	<b>\$ 0.00</b>	<b>\$ 3,154.00</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>			90.14	90.14
60250 Board Meeting Expenses	22.48	22.48	22.48	67.44
61100 Equipment Rent (Copier)	178.09	178.09	178.09	534.27
62000 Office Supplies	172.36	541.75	1,532.51	2,246.62
62200 Phone/Fax/Internet	550.83	532.82	547.11	1,630.76
62300 Postage & Delivery	58.91			58.91
62450 Small Equipment		342.39		342.39
63201 Travel-EE Mileage Reimbursement	148.96			148.96
<b>Total OFFICE EXPENSES</b>	<b>\$ 1,131.63</b>	<b>\$ 1,617.53</b>	<b>\$ 2,370.33</b>	<b>\$ 5,119.49</b>
<b>SEMINARS/TRAVEL</b>				0.00
63000 Conferences, Seminars, & Travel	353.60	1,309.11	712.84	2,375.55
<b>Total SEMINARS/TRAVEL</b>	<b>\$ 353.60</b>	<b>\$ 1,309.11</b>	<b>\$ 712.84</b>	<b>\$ 2,375.55</b>
<b>WAGES &amp; PAYROLL TAXES</b>				0.00
62150 Payroll Taxes	1,056.48	1,169.99	-5,131.80	-2,905.33
63500 Wages	7,733.33	6,840.91	7,770.89	22,345.13
<b>Total WAGES &amp; PAYROLL TAXES</b>	<b>\$ 8,789.81</b>	<b>\$ 8,010.90</b>	<b>\$ 2,639.09</b>	<b>\$ 19,439.80</b>
<b>Total SUPPORTING SERVICE Expenditures</b>	<b>\$ 24,158.56</b>	<b>\$ 26,234.29</b>	<b>\$ 18,446.76</b>	<b>\$ 68,839.61</b>
69999 Transfer Out to Proprietary Fun	-3,235.48			-3,235.48
<b>Net Change in GENERAL FUND Balance</b>	<b>-\$ 45,850.20</b>	<b>-\$ 16,492.42</b>	<b>-\$ 365,497.65</b>	<b>-\$ 427,840.27</b>
<b>LEASING FUND Income</b>				
43000 Lease Income	8,333.00	8,333.00	8,333.00	24,999.00
43999 Transfer In to Proprietary Fund	3,235.48			3,235.48
<b>Total LEASING FUND Income</b>	<b>\$ 11,568.48</b>	<b>\$ 8,333.00</b>	<b>\$ 8,333.00</b>	<b>\$ 28,234.48</b>
<b>LEASING FUND Expenses</b>				
62650 Property Taxes	3,235.48			3,235.48
70000 Depreciation Expense	13,329.54	13,329.54	13,329.54	39,988.62
71000 Interest Expense	1,004.00	1,004.00	1,004.00	3,012.00
<b>Total LEASING FUND Expenses</b>	<b>\$ 17,569.02</b>	<b>\$ 14,333.54</b>	<b>\$ 14,333.54</b>	<b>\$ 46,236.10</b>
<b>Net Change in LEASING FUND Net Position</b>	<b>-\$ 6,000.54</b>	<b>-\$ 6,000.54</b>	<b>-\$ 6,000.54</b>	<b>-\$ 18,001.62</b>
<b>NET CHANGE IN ALL FUND BALANCES/NET POSITION</b>	<b>-\$ 51,850.74</b>	<b>-\$ 22,492.96</b>	<b>-\$ 371,498.19</b>	<b>-\$ 445,841.89</b>

Liability to OSHPD is based on assumption that payments will be made until about the spring of 2023, even though the assignment of rents goes through Jan 2026.  
Lease income should be recognized ratably throughout the year.

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

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

	Sep 2021	Oct 2021	Nov 2021	Total
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Depreciation expense is based on a predecessor auditor's depreciation schedule without verification.

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. Transfers are included in revenues and expenditures above even though they are other financing sources and uses under GAAP.

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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**\*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**  
**Profit & Loss Budget vs. Actual (Budegтары Basis\*)**  
 July-November 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	43,088.21	1,041,917.41	-998,829.20	4.14%
44150 CC County RDA PTP		33,357.12	-33,357.12	0.00%
44200 RPTTF Antioch Residual		1,716.37	-1,716.37	0.00%
44220 RPTTF Pittsburg Residual		80,000.00	-80,000.00	0.00%
44225 RPTTF CC County Residual		36,000.00	-36,000.00	0.00%
44250 Pittsburg RDA PTP		66,433.66	-66,433.66	0.00%
<b>Total 40000 GENERAL TAX REVENUES</b>	<b>\$ 43,088.21</b>	<b>\$ 1,259,424.56</b>	<b>-\$ 1,216,336.35</b>	<b>3.42%</b>
41111 INTEREST INCOME	1,310.52	4,000.00	-2,689.48	32.76%
<b>GRANTS AND CONTRIBUTIONS</b>				
49100 Returned Grant Funds	37,600.00	16,300.00	21,300.00	230.67%
<b>Total GRANTS AND CONTRIBUTIONS</b>	<b>\$ 37,600.00</b>	<b>\$ 16,300.00</b>	<b>\$ 21,300.00</b>	<b>230.67%</b>
<b>MISCELLANEOUS INCOME</b>				
49000 Income from Garden Plots		640.00	-640.00	0.00%
49001 Miscellaneous Income		600.00	-600.00	0.00%
<b>Total MISCELLANEOUS INCOME</b>	<b>\$ 0.00</b>	<b>\$ 1,240.00</b>	<b>-\$ 1,240.00</b>	<b>0.00%</b>
<b>Total Income</b>	<b>\$ 81,998.73</b>	<b>\$ 1,280,964.56</b>	<b>-\$ 1,198,965.83</b>	<b>6.40%</b>
<b>PROGRAM EXPENDITURES</b>				
<b>DIRECT SERVICES</b>				
50500 Student Eyeglasses Program	2,750.00	8,000.00	-5,250.00	34.38%
50680 DIRECT SERVICES	16,975.00	76,521.31	-59,546.31	22.18%
50750 AED Equipment	1,377.10	22,418.00	-21,040.90	6.14%
50751 AED Training		28,260.00	-28,260.00	0.00%
60670 Direct Service Wages	52,486.78	132,480.00	-79,993.22	39.62%
60671 Direct Service Payroll Taxes	2,089.88	11,086.72	-8,996.84	18.85%
63700 Community Garden	1,291.31	10,000.00	-8,708.69	12.91%
<b>Total DIRECT SERVICES</b>	<b>\$ 76,970.07</b>	<b>\$ 288,766.03</b>	<b>-\$ 211,795.96</b>	<b>26.65%</b>
<b>DISTRICT-SPONSORED PRGMS</b>				
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%
50840 Greater Faith Food Pantry		25,000.00	-25,000.00	0.00%
50870 ReadingAdvantage		14,300.00	-14,300.00	0.00%
50880 Souljah's		21,227.00	-21,227.00	0.00%
50950 St. Vincent de Paul-RotoCare		44,000.00	-44,000.00	0.00%
50990 COVID-19 Emergency		10,000.00	-10,000.00	0.00%
55000 Board Community Benefit Grants	4,000.00	25,000.00	-21,000.00	16.00%
<b>Total DISTRICT-SPONSORED PRGMS</b>	<b>\$ 14,000.00</b>	<b>\$ 163,327.00</b>	<b>-\$ 149,327.00</b>	<b>8.57%</b>
<b>GRANT PERSONNEL</b>				
64000 Health & Well Grant Wages	9,353.33	35,200.00	-25,846.67	26.57%

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

\*\*No assurance is provided.

	Actual	Budget	over Budget	% of Budget
64001 Health & Well Grant Payroll Tx		2,930.80	-2,930.80	0.00%
<b>Total GRANT PERSONNEL</b>	<b>\$ 9,353.33</b>	<b>\$ 38,130.80</b>	<b>-\$ 28,777.47</b>	<b>24.53%</b>
<b>HEALTH AND WELLNESS GRANTS</b>			0.00	
52000 Health & Well Fall Grants	382,030.00	266,649.00	115,381.00	143.27%
52100 Health & Well Summer Grants		180,000.00	-180,000.00	0.00%
<b>Total HEALTH AND WELLNESS GRANTS</b>	<b>\$ 382,030.00</b>	<b>\$ 446,649.00</b>	<b>-\$ 64,619.00</b>	<b>85.53%</b>
<b>PROGRAM/OUTREACH EXPENSES</b>			0.00	
60640 Community Outreach	1,891.23	29,000.00	-27,108.77	6.52%
60650 Community Reception	2,106.03	5,000.00	-2,893.97	42.12%
<b>Total PROGRAM/OUTREACH EXPENSES</b>	<b>\$ 3,997.26</b>	<b>\$ 34,000.00</b>	<b>-\$ 30,002.74</b>	<b>11.76%</b>
<b>Total PROGRAM EXPENDITURES</b>	<b>\$ 486,350.66</b>	<b>\$ 970,872.83</b>	<b>-\$ 484,522.17</b>	<b>50.09%</b>
<b>SUPPORTING SERVICE Expenditures</b>				
60550 BOARD STIPEND FEES	8,900.00	24,000.00	-15,100.00	37.08%
61700 LEGAL SERVICES	25,179.25	21,400.00	3,779.25	117.66%
99999 SUSPENSE	1,483.30		1,483.30	
<b>ADMINISTRATIVE SERVICES</b>			0.00	
60000 Accounting / Bookkeeping	6,000.00	25,000.00	-19,000.00	24.00%
60100 Advertising and Promotion	700.00	17,000.00	-16,300.00	4.12%
60200 Auditing Services		9,727.23	-9,727.23	0.00%
60300 Bank and Finance Charges	87.55		87.55	
62100 Payroll Processing Fees	190.75	600.00	-409.25	31.79%
62700 IT Support Services		8,000.00	-8,000.00	0.00%
62750 Microsoft Exchange Server	516.55	1,560.00	-1,043.45	33.11%
63605 Website Designer	1,000.00	3,000.00	-2,000.00	33.33%
<b>Total ADMINISTRATIVE SERVICES</b>	<b>\$ 8,494.85</b>	<b>\$ 64,887.23</b>	<b>-\$ 56,392.38</b>	<b>13.09%</b>
<b>COUNTY FEES/DISTRICT DUES</b>			0.00	
60850 County Admin Fees		7,806.75	-7,806.75	0.00%
61000 ACHD & CSDA Dues	11,265.00	13,500.00	-2,235.00	83.44%
61600 LAFCO District Fees		761.87	-761.87	0.00%
<b>Total COUNTY FEES/DISTRICT DUES</b>	<b>\$ 11,265.00</b>	<b>\$ 22,068.62</b>	<b>-\$ 10,803.62</b>	<b>51.05%</b>
<b>INSURANCE</b>			0.00	
61400 Insurance-D&O	9,715.90	28,390.00	-18,674.10	34.22%
61500 Insurance Expen (Gen Liability)	3,185.00	7,781.00	-4,596.00	40.93%
<b>Total INSURANCE</b>	<b>\$ 12,900.90</b>	<b>\$ 36,171.00</b>	<b>-\$ 23,270.10</b>	<b>35.67%</b>
<b>OFFICE EXPENSES</b>	90.14		90.14	
60250 Board Meeting Expenses	116.35	1,200.00	-1,083.65	9.70%
60870 Discretionary Expn-CEO	202.04	1,500.00	-1,297.96	13.47%
61100 Equipment Rent (Copier)	890.45	2,300.00	-1,409.55	38.72%
62000 Office Supplies	3,036.28	6,000.00	-2,963.72	50.60%
62200 Phone/Fax/Internet	2,687.68	6,480.00	-3,792.32	41.48%
62300 Postage & Delivery	58.91	600.00	-541.09	9.82%

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

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

	Actual	Budget	over Budget	% of Budget
62400 Post Office Box Rental	422.00	400.00	22.00	105.50%
62450 Small Equipment	342.39	2,551.04	-2,208.65	13.42%
62500 Printing	861.75	2,000.00	-1,138.25	43.09%
63201 Travel-EE Mileage Reimbursement	148.96	800.00	-651.04	18.62%
<b>Total OFFICE EXPENSES</b>	<b>\$ 8,856.95</b>	<b>\$ 23,831.04</b>	<b>-\$ 14,974.09</b>	<b>37.17%</b>
<b>SEMINARS/TRAVEL</b>			0.00	
63000 Conferences, Seminars, & Travel	9,488.69	1,000.00	8,488.69	948.87%
<b>Total SEMINARS/TRAVEL</b>	<b>\$ 9,488.69</b>	<b>\$ 1,000.00</b>	<b>\$ 8,488.69</b>	<b>948.87%</b>
<b>WAGES &amp; PAYROLL TAXES</b>			0.00	
62150 Payroll Taxes	-435.14	8,455.80	-8,890.94	-5.15%
63500 Wages	36,195.13	99,600.00	-63,404.87	36.34%
63800 Workers Comp Insurance		4,842.56	-4,842.56	0.00%
<b>Total WAGES &amp; PAYROLL TAXES</b>	<b>\$ 35,759.99</b>	<b>\$ 112,898.36</b>	<b>-\$ 77,138.37</b>	<b>31.67%</b>
<b>Total SUPPORTING SERVICE Expenditures</b>	<b>\$ 122,328.93</b>	<b>\$ 306,256.25</b>	<b>-\$ 183,927.32</b>	<b>39.94%</b>
69999 Transfer Out to Proprietary Fun	-3,884.97	-3,835.48	-49.49	101.29%
<b>Net Change in GENERAL FUND Balance</b>	<b>-\$ 530,565.83</b>	<b>\$ 0.00</b>	<b>-\$ 530,565.83</b>	
<b>LEASING FUND Income</b>				
43000 Lease Income	41,665.00	100,000.00	-58,335.00	41.67%
43999 Transfer In to Proprietary Fund	3,884.97	3,835.48	49.49	101.29%
<b>Total LEASING FUND Income</b>	<b>\$ 45,549.97</b>	<b>\$ 103,835.48</b>	<b>-\$ 58,285.51</b>	<b>43.87%</b>
<b>LEASING FUND Expenses</b>				
62650 Property Taxes	3,235.48	3,235.48	0.00	100.00%
62950 Security	649.49	600.00	49.49	108.25%
70000 Depreciation Expense	66,647.70		66,647.70	
71000 Interest Expense	5,020.00		5,020.00	
72000 Principal Expenditures		100,000.00	-100,000.00	0.00%
<b>Total LEASING FUND Expenses</b>	<b>\$ 75,552.67</b>	<b>\$ 103,835.48</b>	<b>-\$ 28,282.81</b>	<b>72.76%</b>
<b>Net Change in LEASING FUND Net Position</b>	<b>-\$ 30,002.70</b>	<b>\$ 0.00</b>	<b>-\$ 30,002.70</b>	
<b>NET CHANGE IN ALL FUND BALANCES/NET POSITION</b>	<b>-\$ 560,568.53</b>	<b>\$ 0.00</b>	<b>-\$ 560,568.53</b>	

**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 2021-2022 budget was adopted based on the planned operation of the District as of June 2021, 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. 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.

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

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

Actual	Budget	over Budget	% of Budget
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**\*\*\*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.**

Liability to OSHPD is based on assumption that payments will be made until about the spring of 2023, even though the assignment of rents goes through Jan 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. Transfers are included in revenues and expenditures above even though they are other financing sources and uses under GAAP.

Depreciation expense is based on a predecessor auditor's depreciation schedule without verification.

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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