

Los Medanos Community Healthcare District
Balance Sheet (Budgetary Basis*)
As of February 28, 2021 and End of Two Prior Months

**No assurance is provided.

| | 12/31/2020 | 1/31/2021 | 2/28/2021 |
|--|------------------------|------------------------|------------------------|
| ASSETS | | | |
| Current Assets | | | |
| Bank Accounts and Undeposited Funds | | | |
| 13000 Undeposited Funds | 506,253.13 | 177,562.68 | 0.00 |
| 10000 Bank of the West Checking | 115,010.41 | 476,171.56 | 613,143.50 |
| 10200 Petty Cash | 250.00 | 250.00 | 250.00 |
| 10300 LAIF - Investment Acct | | 0.00 | 0.00 |
| 10301 LAIF-General Funds | 362,768.06 | 364,217.37 | 364,217.37 |
| 10302 LAIF-Reserved by Board | 553,865.98 | 553,865.98 | 553,865.98 |
| Total 10300 LAIF - Investment Acct | \$ 916,634.04 | \$ 918,083.35 | \$ 918,083.35 |
| Total Bank Accounts and Undeposited Funds | \$ 1,538,147.58 | \$ 1,572,067.59 | \$ 1,531,476.85 |
| 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 | 3,197.31 | 29,007.13 | 26,426.95 |
| Total Other Current Assets | \$ 3,197.31 | \$ 29,007.13 | \$ 26,426.95 |
| Total Current Assets | \$ 1,562,966.89 | \$ 1,622,696.72 | \$ 1,579,525.80 |
| 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 | -3,530,012.15 | -3,543,341.69 | -3,556,671.23 |
| Total Fixed Assets | \$ 1,752,168.80 | \$ 1,738,839.26 | \$ 1,725,509.72 |
| TOTAL ASSETS | \$ 3,315,135.69 | \$ 3,361,535.98 | \$ 3,305,035.52 |
| LIABILITIES AND EQUITY | | | |
| Liabilities | | | |
| Current Liabilities | | | |
| Accounts Payable | | | |
| 20000 Accounts Payable | 55,915.92 | 29,740.27 | 83,793.92 |
| Total Accounts Payable | \$ 55,915.92 | \$ 29,740.27 | \$ 83,793.92 |
| Credit Cards | | | |
| 20200 B of A Visa | 0.00 | 914.95 | 1,142.95 |
| 20203 BOW Credit Card | 1,695.42 | 2,267.87 | 561.98 |
| Total Credit Cards | \$ 1,695.42 | \$ 3,182.82 | \$ 1,704.93 |
| Other Current Liabilities | | | |
| 24000 Payroll Liabilities | 4,899.98 | 5,590.32 | 4,877.15 |
| 25060 Deferred Revenue-State Mandate | 21,622.00 | 21,622.00 | 21,622.00 |
| Total Other Current Liabilities | \$ 26,521.98 | \$ 27,212.32 | \$ 26,499.15 |
| Total Current Liabilities | \$ 84,133.32 | \$ 60,135.41 | \$ 111,998.00 |
| Total Liabilities*** | \$ 84,133.32 | \$ 60,135.41 | \$ 111,998.00 |
| Equity | | | |

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 February 28, 2021 and End of Two Prior Months

| **No assurance is provided. | 12/31/2020 | 1/31/2021 | 2/28/2021 |
|--|------------------------|------------------------|------------------------|
| 32000 PROPRIETARY FUND BALANCES | 1,415,476.07 | 1,415,476.07 | 1,415,476.07 |
| 34000 Prior Yr NET INCOME | 127,698.16 | 127,698.16 | 127,698.16 |
| 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 | -135,732.05 | -65,333.85 | -173,696.90 |
| Total Equity | \$ 3,231,002.37 | \$ 3,301,400.57 | \$ 3,193,037.52 |
| TOTAL LIABILITIES AND EQUITY | \$ 3,315,135.69 | \$ 3,361,535.98 | \$ 3,305,035.52 |

Note on Building Value Above

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

***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.

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 (Budgetary Basis*)
December 2020 through February 2021

**No assurance is provided.

| | Dec 2020 | Jan 2021 | Feb 2021 | Total |
|---|----------------------|----------------------|---------------------|----------------------|
| GENERAL FUND | | | | |
| Income | | | | |
| 40000 GENERAL TAX REVENUES | | | | 0.00 |
| 40500 CCC Tax Revenue per QB Deposit | 506,253.13 | 0.00 | | 506,253.13 |
| 44150 CC County RDA PTP | | 16,351.53 | 0.00 | 16,351.53 |
| 44200 RPTTF Antioch Residual | | 841.36 | 0.00 | 841.36 |
| 44220 RPTTF Pittsburg Residual | | 84,840.55 | 0.00 | 84,840.55 |
| 44225 RPTTF CC County Residual | | 20,491.68 | 0.00 | 20,491.68 |
| 44250 Pittsburg RDA PTP | | 55,037.56 | 0.00 | 55,037.56 |
| Total 40000 GENERAL TAX REVENUES | \$ 506,253.13 | \$ 177,562.68 | \$ 0.00 | \$ 683,815.81 |
| 41111 INTEREST INCOME | | 1,449.31 | | 1,449.31 |
| GRANTS AND CONTRIBUTIONS | | | | 0.00 |
| 49100 Returned Grant Funds | 18,941.43 | | | 18,941.43 |
| Total GRANTS AND CONTRIBUTIONS | \$ 18,941.43 | \$ 0.00 | \$ 0.00 | \$ 18,941.43 |
| Total Income | \$ 525,194.56 | \$ 179,011.99 | \$ 0.00 | \$ 704,206.55 |
| PROGRAM EXPENDITURES | | | | |
| DIRECT SERVICES | | | | 0.00 |
| 50680 DIRECT SERVICES | 1,425.00 | 1,637.27 | | 3,062.27 |
| 50751 AED Training | 27,750.00 | | | 27,750.00 |
| 60670 Direct Service Wages | 9,320.00 | 11,911.58 | 12,293.68 | 33,525.26 |
| 60671 Direct Service Payroll Taxes | 712.98 | 1,265.56 | 1,359.21 | 3,337.75 |
| 63700 Community Garden | 877.05 | 61.29 | 61.29 | 999.63 |
| Total DIRECT SERVICES | \$ 40,085.03 | \$ 14,875.70 | \$ 13,714.18 | \$ 68,674.91 |
| DISTRICT-SPONSORED PRGMS | | | | 0.00 |
| 50830 Healthy Hearts Institute | | 3,800.00 | | 3,800.00 |
| 50870 ReadingAdvantage | | 14,300.00 | | 14,300.00 |
| 50880 Souljah's | | 15,000.00 | | 15,000.00 |
| 50990 COVID-19 Emergency | 2,256.67 | | 7,500.00 | 9,756.67 |
| Total DISTRICT-SPONSORED PRGMS | \$ 2,256.67 | \$ 33,100.00 | \$ 7,500.00 | \$ 42,856.67 |
| GRANT PERSONNEL | | | | 0.00 |
| 64000 Health & Well Grant Wages | 2,570.00 | 2,000.00 | 1,725.00 | 6,295.00 |
| 64001 Health & Well Grant Payroll Tx | 196.61 | 153.00 | 131.96 | 481.57 |
| Total GRANT PERSONNEL | \$ 2,766.61 | \$ 2,153.00 | \$ 1,856.96 | \$ 6,776.57 |
| HEALTH AND WELLNESS GRANTS | | | | 0.00 |
| 52000 Health & Well Fall Grants | | 13,420.00 | | 13,420.00 |
| Total HEALTH AND WELLNESS GRANTS | \$ 0.00 | \$ 13,420.00 | \$ 0.00 | \$ 13,420.00 |
| PROGRAM/OUTREACH EXPENSES | | | | 0.00 |
| 60640 Community Outreach | | 520.00 | 225.00 | 745.00 |
| Total PROGRAM/OUTREACH EXPENSES | \$ 0.00 | \$ 520.00 | \$ 225.00 | \$ 745.00 |
| Total PROGRAM EXPENDITURES | \$ 45,108.31 | \$ 64,068.70 | \$ 23,296.14 | \$ 132,473.15 |
| SUPPORTING SERVICE Expenditures | | | | |
| 60500 BOARD ELECTION CHARGES | | | 58,408.16 | 58,408.16 |

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Los Medanos Community Healthcare District
Profit & Loss (Budgetary Basis*)
December 2020 through February 2021

**No assurance is provided.

| | Dec 2020 | Jan 2021 | Feb 2021 | Total |
|--|----------------------|---------------------|----------------------|----------------------|
| 60550 BOARD STIPEND FEES | 1,900.00 | 1,900.00 | 300.00 | 4,100.00 |
| 61700 LEGAL SERVICES | 1,410.00 | | | 1,410.00 |
| 99999 SUSPENSE | 37.69 | 662.27 | | 699.96 |
| ADMINISTRATIVE SERVICES | | | | 0.00 |
| 60000 Accounting / Bookkeeping | 1,200.00 | 1,955.00 | 1,200.00 | 4,355.00 |
| 60200 Auditing Services | | 1,055.00 | | 1,055.00 |
| 60300 Bank Service Charges | 27.00 | 6.08 | | 33.08 |
| 62100 Payroll Processing Fees | 43.75 | 43.75 | 42.00 | 129.50 |
| 62700 IT Support Services | | 3,000.00 | | 3,000.00 |
| 62750 Microsoft Exchange Server | 131.59 | 131.59 | 161.59 | 424.77 |
| 63605 Website Designer | 200.00 | 400.00 | 200.00 | 800.00 |
| Total ADMINISTRATIVE SERVICES | \$ 1,602.34 | \$ 6,591.42 | \$ 1,603.59 | \$ 9,797.35 |
| 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 | 637.00 | 1,911.00 |
| Total INSURANCE | \$ 2,580.18 | \$ 2,580.18 | \$ 2,580.18 | \$ 7,740.54 |
| OFFICE EXPENSES | | | | 0.00 |
| 60250 Board Meeting Expenses | 58.56 | 28.14 | 28.35 | 115.05 |
| 60870 Discretionary Expn-CEO | | 824.53 | | 824.53 |
| 61100 Equipment Rent (Copier) | 177.27 | 177.27 | 177.27 | 531.81 |
| 62000 Office Supplies | 297.56 | 553.04 | 99.73 | 950.33 |
| 62200 Phone/Fax/Internet | 473.63 | 475.53 | 66.88 | 1,016.04 |
| 62300 Postage & Delivery | 16.20 | 58.81 | | 75.01 |
| 62450 Small Equipment | 601.04 | | | 601.04 |
| 62500 Printing | | | 3.00 | 3.00 |
| 63201 Travel-EE Mileage Reimbursement | | | 26.88 | 26.88 |
| Total OFFICE EXPENSES | \$ 1,624.26 | \$ 2,117.32 | \$ 402.11 | \$ 4,143.69 |
| SEMINARS/TRAVEL | | | | 0.00 |
| 63000 Conferences, Seminars, & Travel | 330.00 | | | 330.00 |
| Total SEMINARS/TRAVEL | \$ 330.00 | \$ 0.00 | \$ 0.00 | \$ 330.00 |
| WAGES & PAYROLL TAXES | | | | 0.00 |
| 62150 Payroll Taxes | 646.79 | 710.05 | 2,181.62 | 3,538.46 |
| 63500 Wages | 12,620.00 | 13,054.42 | 7,206.32 | 32,880.74 |
| 63800 Workers Comp Insurance | 2,339.30 | | -985.48 | 1,353.82 |
| Total WAGES & PAYROLL TAXES | \$ 15,606.09 | \$ 13,764.47 | \$ 8,402.46 | \$ 37,773.02 |
| Total SUPPORTING SERVICE Expenditures | \$ 25,090.56 | \$ 27,615.66 | \$ 71,696.50 | \$ 124,402.72 |
| 69999 Transfer Out to Proprietary Fund | -40.87 | -40.87 | -40.87 | -122.61 |
| GENERAL FUND Net Change in Fund Balance | \$ 454,954.82 | \$ 87,286.76 | -\$ 95,033.51 | \$ 447,208.07 |
| LEASING FUND Income | | | | |
| 43999 Transfer In to Proprietary Fund | 40.87 | 40.87 | 40.87 | 122.61 |
| Total LEASING FUND Income | \$ 40.87 | \$ 40.87 | \$ 40.87 | \$ 122.61 |
| LEASING FUND Expenses | | | | |

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Profit & Loss (Budgetary Basis*)
December 2020 through February 2021

| **No assurance is provided. | Dec 2020 | Jan 2021 | Feb 2021 | Total |
|--|----------------------|----------------------|-----------------------|----------------------|
| 62650 Property Taxes | | 3,559.02 | | 3,559.02 |
| 62950 Security | 40.87 | 40.87 | 40.87 | 122.61 |
| 70000 Depreciation Expense | 13,329.54 | 13,329.54 | 13,329.54 | 39,988.62 |
| Total LEASING FUND Expenses | \$ 13,370.41 | \$ 16,929.43 | \$ 13,370.41 | \$ 43,670.25 |
| Net Change in LEASING FUND Net Position | -\$ 13,329.54 | -\$ 16,888.56 | -\$ 13,329.54 | -\$ 43,547.64 |
| Net Income | \$ 441,625.28 | \$ 70,398.20 | -\$ 108,363.05 | \$ 403,660.43 |

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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.

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

**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 | 553,257.56 | 1,001,061.35 | -447,803.79 | 55.27% |
| 44150 CC County RDA PTP | 16,351.53 | 24,976.03 | -8,624.50 | 65.47% |
| 44200 RPTTF Antioch Residual | 841.36 | 1,665.29 | -823.93 | 50.52% |
| 44220 RPTTF Pittsburg Residual | 84,840.55 | | 84,840.55 | |
| 44225 RPTTF CC County Residual | 20,491.68 | 36,000.00 | -15,508.32 | 56.92% |
| 44250 Pittsburg RDA PTP | 55,037.56 | 66,433.66 | -11,396.10 | 82.85% |
| Total 40000 GENERAL TAX REVENUES | \$ 730,820.24 | \$ 1,130,136.33 | -\$ 399,316.09 | 64.67% |
| 41111 INTEREST INCOME | 3,391.64 | 8,000.00 | -4,608.36 | 42.40% |
| GRANTS AND CONTRIBUTIONS | | | | |
| 49100 Returned Grant Funds | 18,941.43 | | 18,941.43 | |
| Total GRANTS AND CONTRIBUTIONS | \$ 18,941.43 | \$ 0.00 | \$ 18,941.43 | |
| MISCELLANEOUS INCOME | | | | |
| 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 | \$ 754,353.31 | \$ 1,139,046.33 | -\$ 384,693.02 | 66.23% |
| PROGRAM EXPENDITURES | | | | |
| DIRECT SERVICES | | | | |
| 50500 Student Eyeglasses Program | 1,000.00 | 8,000.00 | -7,000.00 | 12.50% |
| 50680 DIRECT SERVICES | 19,864.74 | 57,689.65 | -37,824.91 | 34.43% |
| 50750 AED Equipment | 270.39 | 6,118.00 | -5,847.61 | 4.42% |
| 50751 AED Training | 27,750.00 | 28,260.00 | -510.00 | 98.20% |
| 60670 Direct Service Wages | 72,633.59 | 132,480.00 | -59,846.41 | 54.83% |
| 60671 Direct Service Payroll Taxes | 6,421.34 | 11,086.72 | -4,665.38 | 57.92% |
| 63700 Community Garden | 6,711.01 | 22,000.00 | -15,288.99 | 30.50% |
| Total DIRECT SERVICES | \$ 134,651.07 | \$ 265,634.37 | -\$ 130,983.30 | 50.69% |
| DISTRICT-SPONSORED PRGMS | | | | |
| 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% |
| 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 | 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 | 41,154.82 | 45,000.00 | -3,845.18 | 91.46% |
| 55000 Board Community Benefit Grants | 5,000.00 | 25,000.00 | -20,000.00 | 20.00% |
| Total DISTRICT-SPONSORED PRGMS | \$ 178,254.82 | \$ 238,327.00 | -\$ 60,072.18 | 74.79% |

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

**No assurance is provided.

| | Actual | Budget | over Budget | % of Budget |
|---|----------------------|----------------------|-----------------------|---------------|
| GRANT PERSONNEL | | | | 0.00 |
| 64000 Health & Well Grant Wages | 15,475.00 | 35,200.00 | -19,725.00 | 43.96% |
| 64001 Health & Well Grant Payroll Tx | 1,187.92 | 2,930.80 | -1,742.88 | 40.53% |
| Total GRANT PERSONNEL | \$ 16,662.92 | \$ 38,130.80 | -\$ 21,467.88 | 43.70% |
| HEALTH AND WELLNESS GRANTS | | | | 0.00 |
| 52000 Health & Well Fall Grants | 266,649.00 | 266,649.00 | 0.00 | 100.00% |
| 52100 Health & Well Summer Grants | | 110,000.00 | -110,000.00 | 0.00% |
| Total HEALTH AND WELLNESS GRANTS | \$ 266,649.00 | \$ 376,649.00 | -\$ 110,000.00 | 70.80% |
| PROGRAM/OUTREACH EXPENSES | | | | 0.00 |
| 60640 Community Outreach | 1,654.41 | 13,000.00 | -11,345.59 | 12.73% |
| 60650 Community Reception | | 5,000.00 | -5,000.00 | 0.00% |
| Total PROGRAM/OUTREACH EXPENSES | \$ 1,654.41 | \$ 18,000.00 | -\$ 16,345.59 | 9.19% |
| Total PROGRAM EXPENDITURES | \$ 597,872.22 | \$ 936,741.17 | -\$ 338,868.95 | 63.82% |
| SUPPORTING SERVICE EXPENDITURES | | | | |
| 60500 BOARD ELECTION CHARGES | 58,408.16 | 59,326.25 | -918.09 | 98.45% |
| 60550 BOARD STIPEND FEES | 13,600.00 | 24,000.00 | -10,400.00 | 56.67% |
| 61700 LEGAL SERVICES | 8,698.50 | 28,678.96 | -19,980.46 | 30.33% |
| 99999 SUSPENSE | 800.26 | | 800.26 | |
| ADMINISTRATIVE SERVICES | | | | 0.00 |
| 60000 Accounting / Bookkeeping | 10,355.00 | 23,000.00 | -12,645.00 | 45.02% |
| 60100 Advertising and Promotion | 143.58 | 1,000.00 | -856.42 | 14.36% |
| 60200 Auditing Services | 1,995.00 | 9,398.29 | -7,403.29 | 21.23% |
| 60300 Bank Service Charges | 33.08 | | 33.08 | |
| 61210 Finance Charges | 3.00 | | 3.00 | |
| 62100 Payroll Processing Fees | 339.48 | 384.00 | -44.52 | 88.41% |
| 62700 IT Support Services | 4,800.00 | 5,000.00 | -200.00 | 96.00% |
| 62750 Microsoft Exchange Server | 850.72 | 898.44 | -47.72 | 94.69% |
| 63605 Website Designer | 2,200.00 | 2,600.00 | -400.00 | 84.62% |
| Total ADMINISTRATIVE SERVICES | \$ 20,719.86 | \$ 42,280.73 | -\$ 21,560.87 | 49.01% |
| COUNTY FEES/DISTRICT DUES | | | | 0.00 |
| 60850 County Admin Fees | | 7,806.75 | -7,806.75 | 0.00% |
| 61000 ACHD & CSDA Dues | 11,565.00 | 12,000.00 | -435.00 | 96.38% |
| 61600 LAFCO District Fees | | 761.87 | -761.87 | 0.00% |
| Total COUNTY FEES/DISTRICT DUES | \$ 11,565.00 | \$ 20,568.62 | -\$ 9,003.62 | 56.23% |
| INSURANCE | | | | 0.00 |
| 61400 Insurance-D&O | 15,545.44 | 28,390.00 | -12,844.56 | 54.76% |
| 61500 Insurance Expen (Gen Liability) | 4,333.71 | 7,781.00 | -3,447.29 | 55.70% |
| Total INSURANCE | \$ 19,879.15 | \$ 36,171.00 | -\$ 16,291.85 | 54.96% |
| OFFICE EXPENSES | | | | 0.00 |
| 60250 Board Meeting Expenses | 425.83 | 1,500.00 | -1,074.17 | 28.39% |
| 60870 Discretionary Expn-CEO | 824.53 | 1,000.00 | -175.47 | 82.45% |

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

**No assurance is provided.

| | Actual | Budget | over Budget | % of Budget |
|---|-----------------------|-----------------------|-----------------------|----------------|
| 61100 Equipment Rent (Copier) | 1,418.16 | 2,300.00 | -881.84 | 61.66% |
| 62000 Office Supplies | 2,421.48 | 6,075.00 | -3,653.52 | 39.86% |
| 62200 Phone/Fax/Internet | 3,376.34 | 6,480.00 | -3,103.66 | 52.10% |
| 62300 Postage & Delivery | 296.39 | 600.00 | -303.61 | 49.40% |
| 62400 Post Office Box Rental | 389.00 | 366.00 | 23.00 | 106.28% |
| 62450 Small Equipment | 2,389.79 | 2,551.04 | -161.25 | 93.68% |
| 62500 Printing | 3.00 | 1,000.00 | -997.00 | 0.30% |
| 63201 Travel-EE Mileage Reimbursement | 49.65 | 1,123.90 | -1,074.25 | 4.42% |
| Total OFFICE EXPENSES | \$ 11,594.17 | \$ 22,995.94 | -\$ 11,401.77 | 50.42% |
| SEMINARS/TRAVEL | | | 0.00 | |
| 63000 Conferences, Seminars, & Travel | 710.00 | 1,000.00 | -290.00 | 71.00% |
| Total SEMINARS/TRAVEL | \$ 710.00 | \$ 1,000.00 | -\$ 290.00 | 71.00% |
| WAGES & PAYROLL TAXES | | | 0.00 | |
| 62150 Payroll Taxes | 6,491.64 | 8,455.80 | -1,964.16 | 76.77% |
| 63500 Wages | 74,290.74 | 99,600.00 | -25,309.26 | 74.59% |
| 63800 Workers Comp Insurance | 1,353.82 | 4,842.56 | -3,488.74 | 27.96% |
| Total WAGES & PAYROLL TAXES | \$ 82,136.20 | \$ 112,898.36 | -\$ 30,762.16 | 72.75% |
| Total SUPPORTING SERVICE EXPENDITURES | \$ 228,111.30 | \$ 347,919.86 | -\$ 119,808.56 | 65.56% |
| 69999 Transfer Out to Proprietary Fun | -204.35 | 4,639.45 | -4,843.80 | -4.40% |
| GENERAL FUND Net Change in Fund Balance | -\$ 71,834.56 | -\$ 140,975.25 | \$ 69,140.69 | 50.96% |
| LEASING FUND Income | | | | |
| 43000 Lease Income*** | 8,333.00 | 100,000.00 | -91,667.00 | 8.33% |
| 43999 Transfer In to Proprietary Fund | 204.35 | -4,639.45 | 4,843.80 | -4.40% |
| Total LEASING FUND Income | \$ 8,537.35 | \$ 95,360.55 | -\$ 86,823.20 | 8.95% |
| LEASING FUND Expenses | | | | |
| 62650 Property Taxes | 3,559.02 | 3,235.48 | 323.54 | 110.00% |
| 62950 Security | 204.35 | 458.40 | -254.05 | 44.58% |
| 70000 Depreciation Expense*** | 106,636.32 | | 106,636.32 | |
| 72000 Principal Expenditures*** | | 91,666.67 | -91,666.67 | 0.00% |
| Total LEASING FUND Expenses | \$ 110,399.69 | \$ 95,360.55 | \$ 15,039.14 | 115.77% |
| Net Change in LEASING FUND Net Position | -\$ 101,862.34 | \$ 0.00 | -\$ 101,862.34 | |
| NET CHANGE IN ALL FUND BALANCES/NET POSITION | -\$ 173,696.90 | -\$ 140,975.25 | -\$ 32,721.65 | 123.21% |

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. Budget amendments are generally recognized when actual amounts become better known as the year progresses and adjusted based on those actual amounts.

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 Budget vs. Actual (Budegtary Basis*)
 July 2020-February 2021

****No assurance is provided.**

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.

| Actual | Budget | over Budget | % of Budget |
|--------|--------|-------------|-------------|
|--------|--------|-------------|-------------|

*****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.

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.**