

MAHB Quarterly Meeting
November 20, 2019 Agenda

MAHB Executive Board Agenda

6 p.m. November 20, 2019 Old Colonial Inn, Nahatan St. Norwood MA

President's Report – Marcia Testa

Transition update, contracts and budget issues

Treasurer's Report - Marcia Rising and Elaine LaCoursiere

Minutes from previous meeting – Marcia Rising

Bylaw Discussion (Request of David and Ray) Time and date for board only mtg on this topic

MTCP updates: - Cheryl Sbarra

Legal Handbook Update – Mike Hugo

Old and New Business

Set date for next meeting

MAHB Quarterly Meeting
November 20, 2019 Attachments

MAHB EXECUTIVE DIRECTOR

Transition of Responsibilities Update 11/20/2019

MAHB Physical Corporate Office and Facilities – Co-Work/Share office – temporarily located at 20 Walnut Street, Suite 2 Wellesley Hills, MA

- Provides the legal corporate office, facilities and document storage for MAHB Central Office
- Provides Internet and server hardware and maintenance for maintaining www.mahb.org and member.mahb.org websites
- Provide personal and hardware coverage for telephone and answering services

Information Technology Services – IT and Technical Services (Coordinated by Testa)

MAHB Web sites (www.mahb.org and member.mahb.org websites – two separate platforms)

- Maintain and update websites
- Serves as/Oversees Superuser Administrator functions for both websites.
- Oversees contracts as needed for associated IT support, including Internet security, database improvements, and system upgrades including Word Press and database applications.

MAHB Email, G-Suites (www.mahb.org)

- Provides management for Google G-Suite mahb.org email, cloud drives, and a variety of other user apps
- Serves as/Oversees Superuser Administrator functions
- Oversees contracts as needed for associated IT support, including Internet security, database improvements, and upgrades

REGION5HMCC Websites

- Provides for oversight for contractors and consultants
- Serves as/Oversees Superuser Administrator functions
- Oversees contracts as needed for IT support, including Internet security, database improvements, and upgrades.

REGION5HMCC Email, G-Suites (www.mahb.org)

- Provides management for Google G-Suite region5hmcc.org email, cloud drives, and a variety of other apps.
- Serves as/Oversees Superuser Administrator functions
- Oversees contracts as needed for IT support, including Internet security, database improvements, and upgrades.

Fiscal – Elaine, Marcia R, Marcia T and Cheryl

- Records all general expenditures and income, by category;
- Deposits and logs all payments to MAHB;

- Prepares and records all expenditures and income for grants and contracts for delivery to the bookkeeper and accountants as needed (e.g., Harvard Contracts, DPH Minigrant)
- Prepares all budgets and maintains all records for unrestricted funds including membership dues and MAHB products and services (e.g., Legal Handbook, technical assistance)

General Service Responsibilities – Split Responsibilities

- Provides phone and email assistance to Boards of Health -- *Clerical plus Triage Services*
- Participates in workshops given by other organizations and agencies - *Open*
- Undertakes membership development, including promotions and outreach - *Clerical and Technical Services*
- Maintain electronic filing, storage of archived records and cloud-based files – *Clerical and Technical Services*
- Maintain general office records including membership, and bank deposits - *Clerical and Technical Services*
- Updates computer files and computer systems, including resource materials - *Clerical and Technical Services*
- Updating of MAHB Policy and Employee Manual – *Board Member Committee*
- Oversees publication of *Legal Handbook* and any other MAHB publications *Hugo and Sbarra*
 - tracking potential update topics, shipping and handling; recording sales and shipments for budgeting and tracking purposes – *Clerical and Technical Services*
- Sets policies for MAHB as needed, including support for legislation and positions on current issues, based on experience - *Open*
- Represents MAHB on professional association and other expert Advisory Committees – *Sbarra and Open*

General Assistance to Executive Board

- Prepares background information, agendas; notices and make board minutes available. –
- Updates individual members and assist Officers as needed. – *Open --*
- Communication officer duties – email, fax, phone and mail. *Clerical and Technical Services*

MAHB Electronic Newsletter

- Responsible for developing the content (*Board*) and distribution. *Clerical and Technical Services*
- Electronic media “*Constant Contact*” approximately 12 newsletters per year. This includes development of content, layout, design and editing - *Clerical and Technical Services*
- Monthly updating of distribution list - *Clerical and Technical Services*
- Maintain *Constant Contact* archived files and subscription services, mailing lists - *Clerical and Technical Services*

Hiring and Supervision (not including Chronic Disease/Tobacco Program)

- Responsibility for hiring and other staff-related decisions; *Open --*
- Posting for sub-contractors and subsequent management. As needed *According to specific contracts*

MAHB Certificate Program – by Committee

- Curriculum development; facility planning and speaker recruitment;
- Liaison with key partners e.g. MAHPN, Harvard SPH, BU Institute;
- Ensure that qualifying courses receive RN CEUs and CMEs in addition to RS, and CHO CEUs;

- Program publicity and marketing;
- All program logistics;
- Maintain records of attendance and track expenses and income;
- Provide Executive Board with information on cost of certificate program to ensure long term viability.

Grants and Contracts - Sbarra and Testa

- Responsibility for grant and contract oversight, except where this responsibility is delegated to the senior staff attorney. Examples include the annual DPH Minigrant, HMCC and academic contracts (e.g., Harvard Contracts) – *Elaine, Sbarra, Officers.*
- Develops and writes contracts and grants, and signs off on their approval as the authorizing agents - *Elaine, Sbarra, Officers.*
- Responsible for all progress reports and audits associated with grants and contracts - *Elaine, Sbarra, Officers.*

Region 5 HMCC Contract – Sbarra and Testa

- Executive Director ensures that MAHB’s responsibilities as host agent are met.
- Prepares and oversees all audits and correction/modification reports
- Executive Director works with the bookkeeper to ensure that financial reports are delivered, and with contractors
- Coordinates to ensure that contracted services are provided in accordance with the expectations of the coalitions;
- Unless otherwise provided for, the Executive Director is responsible for overseeing the Region 5 HMCC office in Barnstable.

MASSACHUSETTS ASSOC OF HEALTH BOARD, INC - 1 MTCP/Office

11/17/19

Balance Sheet

Accrual Basis

As of November 17, 2019

	Nov 17, 19
ASSETS	
Current Assets	
Checking/Savings	
Bank of America	139,847.31
Premium Money Mkt/Savings	2,944.08
Total Checking/Savings	142,791.39
Total Current Assets	142,791.39
Fixed Assets	
Equipment	11,494.79
Accumulated Depreciation	-11,494.79
Total Fixed Assets	0.00
Other Assets	
Prepaid Expense	10,810.00
Total Other Assets	10,810.00
TOTAL ASSETS	<u>153,601.39</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Employee Withholding Flex Spend	463.92
Employee Withholding 403B	125.00
D125	4,319.19
Salary-D	-4,319.19
S125	43,437.57
Salary-S	-43,437.57
Total Other Current Liabilities	588.92
Total Current Liabilities	588.92
Total Liabilities	588.92
Equity	
Retained Earnings	137,699.27
Net Income	15,313.20
Total Equity	153,012.47
TOTAL LIABILITIES & EQUITY	<u>153,601.39</u>

Balance Sheet

As of November 17, 2019

	Nov 17, 19
ASSETS	
Current Assets	
Checking/Savings	
Citizens Bank	373,593.12
Total Checking/Savings	373,593.12
Total Current Assets	373,593.12
TOTAL ASSETS	<u>373,593.12</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	0.02
Total Accounts Payable	0.02
Other Current Liabilities	
S-125	789.60
Salary-S	-789.60
Employee WH Flex Spending	-675.00
D125	130.00
Salary-D	-130.00
Total Other Current Liabilities	-675.00
Total Current Liabilities	-674.98
Total Liabilities	-674.98
Equity	
Retained Earnings	80,858.58
Net Income	293,409.52
Total Equity	374,268.10
TOTAL LIABILITIES & EQUITY	<u>373,593.12</u>

Mass Association of Health Boards, Inc.			
07/01/17-6/30/18			
8/3/2017	Figures are based on FY17		
Grants and other revenue	Notes	MAHB-Revenue	MTCP Admin to MAHB FY 17
Minigrant		30,000.00	
Publications	Estimate based on FY 17	1,200.00	
Membership Dues	Estimate based on FY 17	30,000.00	
Certificate Training -Marlboro & Taunton	Estimate based on FY 17-actual income minus expenses	2,900.00	
Total Grant Award & Other Funding		64,100.00	
Expenses		MAHB - Expenses	MTCP Admin to MAHB
Exec Director-MB	\$50/hr x 15 Hrs per week(750/wk x 2pp x 24 pp)	36,000.00	
Tax Estimate		3,960.00	
Dental Insurance-MB	\$127.76 x12=\$1533.12	1,533.12	
Dental reimbursement paid by MB		(120.00)	
Comcast MB	\$189.53/month	2,280.00	
Verizonwireless MB	\$72.10/month	865.20	
Rent MB	\$600/month	7,200.00	
Dental Insurance	\$127.76 x 12=\$1533.12	1,533.12	
Dental reimbursement paid by EL		(120.00)	
Accountant- EL	MTCP pays \$18,000 + MAHB will pay \$20,400.00: (\$50/hr x16 hrs x 2pp x 24pp)= \$38,400.00	20,400.00	18,000.00
Tax Estimate		4,224.00	
Verizon EL internet & phone	82.95/mox 12= \$995.40		995.40
Marcia Rising	\$200.per pay period x 24=\$4800.00	4,800.00	
TASC Administrative Services		659.00	
SBSB, Inc.-Admin fee		85.00	
IT work (minigrant)	Is this MBA TEAM?		4,000.00
Payment to CLPH from minigrant	Set at \$2500 per org. plus \$1,000 to BU Foundations	3,500.00	
Minigrant	???		
Constant Contact (news letter)	???	280.00	
MAHB Board of Director's Meeting	Based on 2 meetings. How many meetings?	600.00	600.00
Office supplies, mileage, postage, annual fees		3,500.00	
Payroll fee			1,885.00
Workman's Comp Ins-est of .16% per person	MTCP?	3,000.00	
Accounting Tax return & Audit	Estimated to be 12k to 15k in FY18	3,000.00	
Total Expenses MAHB		97,179.44	
Total MTCP Admin to MAHB			25,480.40
MAHB's deficit of approximately \$32,579.44			
*Employee reimburses health insurance at 12%			

STATEMENTS OF FINANCIAL POSITION

JUNE 30,

	<u>2018</u>	<u>2017</u>
ASSETS		
CURRENT:		
Cash and cash equivalents.....	\$ 276,405	\$ 94,929
Grants receivable	53,852	92,242
Prepaid expenses and other current assets.....	<u>10,155</u>	<u>5,418</u>
TOTAL ASSETS	\$ <u><u>340,412</u></u>	\$ <u><u>192,589</u></u>
 LIABILITIES AND NET ASSETS		
CURRENT:		
Accounts payable and accrued expenses.....	\$ 6,551	\$ 14,551
Grant advances.....	<u>119,000</u>	<u>24,500</u>
TOTAL LIABILITIES	<u>125,551</u>	<u>39,051</u>
NET ASSETS		
Unrestricted.....	<u>214,861</u>	<u>153,538</u>
TOTAL LIABILITIES AND NET ASSETS.....	\$ <u><u>340,412</u></u>	\$ <u><u>192,589</u></u>

See notes to financial statements.

STATEMENTS OF ACTIVITIES

YEARS ENDED JUNE 30,

	2018			2017
	Unrestricted	Temporarily Restricted	Total	Total
REVENUE				
Grants and contracts.....	\$ -	\$ 1,586,014	\$ 1,586,014	\$ 1,599,335
Membership dues and assessments.....	34,485	-	34,485	32,860
Other revenue.....	12,336	-	12,336	11,015
Satisfaction of program restrictions.....	1,586,014	(1,586,014)	-	-
TOTAL REVENUE.....	<u>1,632,835</u>	<u>-</u>	<u>1,632,835</u>	<u>1,643,210</u>
EXPENSES				
Program expenses.....	1,410,235	-	1,410,235	1,435,142
General and administrative expenses.....	161,277	-	161,277	177,852
TOTAL EXPENSES.....	<u>1,571,512</u>	<u>-</u>	<u>1,571,512</u>	<u>1,612,994</u>
CHANGE IN NET ASSETS.....	61,323	-	61,323	30,216
NET ASSETS AT BEGINNING OF YEAR.....	<u>153,538</u>	<u>-</u>	<u>153,538</u>	<u>123,322</u>
NET ASSETS AT END OF YEAR.....	<u>\$ 214,861</u>	<u>\$ -</u>	<u>\$ 214,861</u>	<u>\$ 153,538</u>

See notes to financial statements.

STATEMENTS OF FUNCTIONAL EXPENSES

YEARS ENDED JUNE 30,

	<u>2018</u>	<u>2017</u>
<u>Program Expenses:</u>		
Salaries and wages.....	\$ 276,332	\$ 302,009
Employee benefits.....	26,206	24,557
Payroll taxes.....	21,846	24,602
Office.....	6,186	5,677
Rent.....	9,840	9,360
Travel.....	122	342
Contract services.....	38,063	129,676
Certification and training.....	25,953	11,657
Legal and accounting.....	19,481	16,955
Grants to communities.....	920,132	884,057
Conferences.....	66,074	26,250
TOTAL PROGRAM EXPENSES	<u>1,410,235</u>	<u>1,435,142</u>
<u>General and Administrative Expenses:</u>		
Salaries and wages.....	118,428	129,433
Employee benefits.....	11,231	10,525
Payroll taxes.....	9,363	10,544
Office.....	4,124	3,785
Rent.....	6,560	6,240
Contract services.....	4,229	14,408
Conferences.....	7,342	2,917
TOTAL GENERAL AND ADMINISTRATIVE EXPENSES.....	<u>161,277</u>	<u>177,852</u>
TOTAL EXPENSES.....	<u>\$ 1,571,512</u>	<u>\$ 1,612,994</u>

See notes to financial statements.

STATEMENTS OF CASH FLOWS

YEARS ENDED JUNE 30,

	<u>2018</u>	<u>2017</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets.....	\$ 61,323	\$ 30,216
Adjustments to reconcile change in net assets to net cash from operating activities:		
Changes in assets and liabilities:		
Decrease (Increase) in grants receivable.....	38,390	(22,237)
Decrease (Increase) in prepaid expenses and other current assets.....	(4,737)	1,945
(Decrease) Increase in accounts payable and accrued expenses.....	(8,000)	442
(Decrease) Increase in grant advances.....	<u>94,500</u>	<u>24,500</u>
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES.....	<u>181,476</u>	<u>34,866</u>
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR.....	<u>94,929</u>	<u>60,063</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR.....	<u>\$ 276,405</u>	<u>\$ 94,929</u>

See notes to financial statements.

STATEMENTS OF FINANCIAL POSITION

JUNE 30,

	<u>2017</u>	<u>2016</u>
ASSETS		
CURRENT:		
Cash and cash equivalents.....	\$ 94,929	\$ 60,063
Grants receivable	92,242	70,005
Prepaid expenses and other current assets.....	<u>5,418</u>	<u>7,363</u>
TOTAL CURRENT ASSETS	\$ <u>192,589</u>	\$ <u>137,431</u>
LIABILITIES AND NET ASSETS		
CURRENT:		
Accounts payable and accrued expenses.....	\$ 14,551	\$ 14,109
Grant advances	<u>24,500</u>	<u>-</u>
TOTAL LIABILITIES	<u>39,051</u>	<u>14,109</u>
NET ASSETS		
Unrestricted.....	<u>153,538</u>	<u>123,322</u>
TOTAL LIABILITIES AND NET ASSETS.....	\$ <u>192,589</u>	\$ <u>137,431</u>

See notes to financial statements.

STATEMENTS OF ACTIVITIES

YEARS ENDED JUNE 30,

	2017			2016
	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>	<u>Total</u>
REVENUE				
Grants and contracts.....	\$ -	\$ 1,599,335	\$ 1,599,335	\$ 1,699,786
Membership dues and assessments.....	32,860	-	32,860	30,245
Other revenue.....	11,015	-	11,015	13,818
Satisfaction of program restrictions.....	<u>1,599,335</u>	<u>(1,599,335)</u>	<u>-</u>	<u>-</u>
TOTAL REVENUE.....	<u>1,643,210</u>	<u>-</u>	<u>1,643,210</u>	<u>1,743,849</u>
EXPENSES				
Program expenses.....	1,435,142	-	1,435,142	1,493,322
General and administrative expenses.....	<u>177,852</u>	<u>-</u>	<u>177,852</u>	<u>168,949</u>
TOTAL EXPENSES.....	<u>1,612,994</u>	<u>-</u>	<u>1,612,994</u>	<u>1,662,271</u>
CHANGE IN NET ASSETS.....	30,216	-	30,216	81,578
NET ASSETS AT BEGINNING OF YEAR.....	<u>123,322</u>	<u>-</u>	<u>123,322</u>	<u>41,744</u>
NET ASSETS AT END OF YEAR.....	<u>\$ 153,538</u>	<u>\$ -</u>	<u>\$ 153,538</u>	<u>\$ 123,322</u>

See notes to financial statements.

STATEMENTS OF FUNCTIONAL EXPENSES

YEARS ENDED JUNE 30,

	<u>2017</u>	<u>2016</u>
<u>Program Expenses:</u>		
Salaries and wages.....	\$ 302,009	\$ 268,685
Employee benefits.....	24,557	34,000
Payroll taxes.....	24,602	22,138
Office.....	5,677	4,390
Rent.....	9,360	8,640
Travel.....	342	87
Contract services.....	129,676	170,222
Certification and training.....	11,657	16,757
Legal and accounting.....	16,955	17,886
Grants to communities.....	884,057	931,278
Conferences.....	26,250	19,239
TOTAL PROGRAM EXPENSES	<u>1,435,142</u>	<u>1,493,322</u>
<u>General and Administrative Expenses:</u>		
Salaries and wages.....	129,433	115,151
Employee benefits.....	10,525	14,571
Payroll taxes.....	10,544	9,488
Office.....	3,785	2,927
Rent.....	6,240	5,760
Contract services.....	14,408	18,914
Conferences.....	2,917	2,138
TOTAL GENERAL AND ADMINISTRATIVE EXPENSES.....	<u>177,852</u>	<u>168,949</u>
TOTAL EXPENSES.....	\$ <u>1,612,994</u>	\$ <u>1,662,271</u>

See notes to financial statements.

STATEMENTS OF CASH FLOWS

YEARS ENDED JUNE 30,

	<u>2017</u>	<u>2016</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets.....	\$ 30,216	\$ 81,578
Adjustments to reconcile change in net assets to net cash from operating activities:		
Changes in assets and liabilities:		
Decrease (Increase) in grants receivable.....	(22,237)	(7,058)
Decrease (Increase) in prepaid expenses and other current assets.....	1,945	(2,433)
(Decrease) Increase in accounts payable and accrued expenses.....	442	(56,520)
(Decrease) Increase in grant advances.....	24,500	-
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES.....	<u>34,866</u>	<u>15,567</u>
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR.....	<u>60,063</u>	<u>44,496</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR.....	<u>\$ 94,929</u>	<u>\$ 60,063</u>

See notes to financial statements.

STATEMENTS OF FINANCIAL POSITION

JUNE 30,

	2016	2015
<u>ASSETS</u>		
CURRENT:		
Cash and cash equivalents.....	\$ 60,063	\$ 44,496
Grants receivable	70,005	62,947
Prepaid expenses and other current assets.....	7,363	4,930
 TOTAL CURRENT ASSETS	 \$ 137,431	 \$ 112,373
 <u>LIABILITIES AND NET ASSETS</u>		
CURRENT:		
Accounts payable and accrued expenses.....	\$ 14,109	\$ 70,629
 <u>NET ASSETS</u>		
Unrestricted.....	123,322	41,744
 TOTAL LIABILITIES AND NET ASSETS.....	 \$ 137,431	 \$ 112,373

See notes to financial statements.

STATEMENTS OF ACTIVITIES

YEARS ENDED JUNE 30,

	2016			2015
	Unrestricted	Temporarily Restricted	Total	Total
REVENUE				
Grants and contracts.....	\$ -	\$ 1,699,786	\$ 1,699,786	\$ 1,028,871
Membership dues and assessments.....	30,245	-	30,245	40,480
Other revenue.....	13,818	-	13,818	14,015
Satisfaction of program restrictions.....	1,699,786	(1,699,786)	-	-
TOTAL REVENUE.....	1,743,849	-	1,743,849	1,083,366
EXPENSES				
Program expenses.....	1,493,322	-	1,493,322	1,083,972
General and administrative expenses.....	168,949	-	168,949	129,907
TOTAL EXPENSES.....	1,662,271	-	1,662,271	1,213,879
CHANGE IN NET ASSETS.....	81,578	-	81,578	(130,513)
NET ASSETS AT BEGINNING OF YEAR.....	41,744	-	41,744	172,257
NET ASSETS AT END OF YEAR.....	\$ 123,322	\$ -	\$ 123,322	\$ 41,744

See notes to financial statements.

STATEMENTS OF FUNCTIONAL EXPENSES

YEARS ENDED JUNE 30,

	<u>2016</u>	<u>2015</u>
<u>Program Expenses:</u>		
Salaries and wages.....	\$ 268,685	\$ 200,031
Employee benefits.....	34,000	30,555
Payroll taxes.....	22,138	16,259
Office.....	4,390	4,711
Rent.....	8,640	7,920
Travel.....	87	252
Contract services.....	170,222	118,161
Certification and training.....	16,757	27,144
Legal and accounting.....	17,886	21,138
Grants to communities.....	931,278	634,709
Conferences.....	19,239	23,092
TOTAL PROGRAM EXPENSES	<u>1,493,322</u>	<u>1,083,972</u>
<u>General and Administrative Expenses:</u>		
Salaries and wages.....	115,151	85,728
Employee benefits.....	14,571	13,095
Payroll taxes.....	9,488	6,968
Office.....	2,927	3,141
Rent.....	5,760	5,280
Contract services.....	18,914	13,129
Conferences.....	2,138	2,566
TOTAL GENERAL AND ADMINISTRATIVE EXPENSES.....	<u>168,949</u>	<u>129,907</u>
TOTAL EXPENSES.....	<u>\$ 1,662,271</u>	<u>\$ 1,213,879</u>

See notes to financial statements.

STATEMENTS OF CASH FLOWS

YEARS ENDED JUNE 30,

	<u>2016</u>	<u>2015</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets.....	\$ 81,578	\$ (130,513)
Adjustments to reconcile change in net assets to net cash from operating activities:		
Changes in assets and liabilities:		
Decrease (Increase) in grants receivable.....	(7,058)	(16,219)
Decrease (Increase) in prepaid expenses and other current assets.....	(2,433)	1,843
(Decrease) Increase in accounts payable and accrued expenses.....	<u>(56,520)</u>	<u>50,229</u>
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES.....	<u>15,567</u>	<u>(94,660)</u>
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR.....	<u>44,496</u>	<u>139,156</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR.....	<u>\$ 60,063</u>	<u>\$ 44,496</u>

See notes to financial statements.