



**MAHB Executive Committee
Quarterly Board Meeting Minutes
November 20, 2019**

Location: Olde Colonial Café, 171 Nahatan Street, Norwood, MA 02061

Time: 6:00PM – 8:30PM

Present: Executive Committee Members: President Marcia Testa, Joan Jacobs, Treasurer and Acting Secretary/Clerk, Marcia Rising, John Doherty, Edward Cosgrove and Ray Considine. **Associate Members:** Mike Hugo and David Alper

Staff: Marcia Benes; Cheryl Sbarra; Elaine LaCoursiere;

Absent: Members: Laura Hausman, Christopher Quinn

- a. MAHB Grant Proposals - Updates
 - i. DPH Shared Services RFR Submission with six towns of Aquinnah, Chilmark, Edgartown, Oak Bluffs, Tisbury, and West Tisbury, due March 4, 2020, noon. – *Testa and Hugo*
- b. Town of Westport BOH vs Town Meeting Decision to pass bylaws rescinding Animal Registry.
- c. Other New Business – *All Members*

President Marcia Testa called the meeting to order at 6:30 pm, November 20, 2019. The Executive Committee approved the minutes of the previous meeting held on September 18, 2019.

President's Report (See Attachment)

Transition, Reorganization and Infrastructure Building Plans

Marcia Testa gave an update on the planned move of the corporate offices from the home of Marcia Benes to a co-share sublease arrangement under Phase V Technologies, Inc. with Haynes Management, Wellesley, MA. The new Corporate Offices were scheduled to be moved to 20 Walnut Street, Wellesley Hills, MA according to a plan originally approved by the Executive Committee in 2017 upon the expected retirement of Marcia Benes by December 31, 2017.

However, since the retirement of the Executive Director had been delayed, it was not possible to enact this move until November 2019. Marcia Testa also described the move of the physical servers, G-Suites email accounts and google app accounts for both the mahb.org and region5hmcc.com domains and websites. All active transition services from the period March 1, 2019 through November 20, 2019 were being funded by Phase V Technologies, Inc. Starting December 1, this would transition over to a

services contract that includes a co-shared sublease agreement as soon as the appropriate funds could be identified, and services could be outlined and estimated. Marcia stated that at least 8 -12 weeks would be required to perform the needs assessment based upon information to be collected between January and March, 2020.

Transition of Executive Director Responsibilities

Marcia Testa reported that the responsibilities assumed by the current Executive Director were inventoried in order to parse them into the different categories as detailed in Attachment : 1) fiscal services; 2) general technical services; assistance to the Executive Committee; communications (e.g., Constant Contact); websites server and domains; hiring and supervision; certification program; grants and contracts; DPH Region 5 HMCC contract. A detailed listing of these issues is given in the attachment.

Administration

Cash versus Accrual Methods. Marcia Testa explained the issues with using cash versus accrual methods explaining interpretation problems that arise when a cash accounting method is used for projects that carry over, or expend funds across different fiscal years. If using a cash accounting method, pay-in-advance grants and contracts books income at the time it is received (deposited) and expenses at the time they are paid. The company can build up its cash reserve in earlier FY's and then spend down in later years. Later year expenditures are not a "loss" but a deferral of expenses, unless more is spent than taken in. If one uses accrual accounting and a contractor's bookkeeping method, one will track project-specific job costs and income when the money is earned regardless of when it was received or paid. Expenses are booked when the expense is encountered and not when the bill is paid by the company. As an example, three pay-in-advance contracts were received during fiscal years 2016, 2017 and 2018. However, project services did not begin until FY 2019. These types of Pay-in-Advance restricted grants and contracts are paid upfront prior to the delivery of services. The income can even be booked in a previous fiscal year to when the services are rendered. Multi-year grants and contracts are allowed to carry-over funds to subsequent fiscal year as needed. Since accrual accounting is not done by project in real time adjustments are made by the MAHB accountant/auditor when the books are reconciled for IRS reporting requirements.

Report of the MAHB Bylaws Sub Committee

In his charge through the MAHB Bylaws Committee approved at the September 2019 Executive Committee meeting, David Alper proposed having an interim Executive Committee Meeting (between the usual quarterly meetings) where no staff would be in attendance. The purpose of this meeting would be to discuss the business of MAHB. He stated that he thought that individual board members should be doing more. He requested that a meeting be set up to work on the one item "Business of MAHB" in January 2020. This would be a working meeting. No staff would be invited to attend according to his suggestions. There was a proposal to have an outside facilitator moderate the meeting. However, several of the members reiterated that this had been

done two and three years ago through a special grant from DPH with a lot of time and effort going into that process with a professional facilitator consulting company. The general consensus was not in favor of repeating that process, not only because of the expense, but because the prior results had not been considered fruitful. Mike Hugo proposed that Cheryl might be the one to facilitate. This was countered by that assertion that until some structure (framework) was built around what the subcommittee's reached and what this separate meeting was going to accomplish. It was suggested that the original member's only attendance should be maintained. Dave Alper volunteered to run the meeting and *proposed a date* of Friday, January 10, 1pm in Wellesley at the new office. 1-4 pm. 20 Walnut St. Suite 110. Send out RSVP to all Board members.

Farewell to Marcia Benes

Marcia Benes announced that she would be officially ending her duties by mid-December and traveling to Hawaii on vacation until her official end date of December 31, 2019. She would maintain her home office until that time, but the phones and internet would be ending by December 1, 2019. All MAHB equipment, files and the computer server would be moved on November 23, 2019 to the offices of Phase V Technologies, 20 Walnut Street. She mentioned that she sees a good transition process. The Citation was presented to Marcia Benes from Mass. Senate.

Considerations for Increasing MAHB Income

It was discussed by the members that even with Marcia Benes supported at less than 15 hours per week over the past several years, and with minimal no other infrastructure support services, other than membership dues at under \$30,000, MAHB needs a much stronger fiscal pathway. It was mentioned that the tobacco, Harvard and Minigrant grant funds were being used to support the current reduced effort of the Executive Director in addition to the associated overhead costs (rent, utilities, phones, webserver, accountant, bookkeeping and other expenses of running the general services of MAHB. The group mentioned trying to come up with ways to generate income. Again, it was mentioned that we needed some sort of product to sell – such as technical services, the legal handbook or overhead from grants and contracts. Marcia Testa reminded the members that one of the three Harvard Grants – Public Health Social Media Learning Collaborative had invested over \$40,000 in producing the Legal Handbook to date, and that there needs to be a large effort in getting a return on this and any other investment.

Ray Considine mentioned that he has no idea how much equity there is in organization. Marcia Testa responded that there essentially is no equity in MAHB, except for potentially its brand. The consensus was that MAHB needs to broaden its funding base potentially by expanding technical assistance in not only legal advice, but public health areas of local public health practice, epidemiology, evaluation and health communication. Currently, grants and contracts only bring in enough to cover their contractual obligations and approximately 8% to 15% to pay for the overhead expenses

not only to MAHB's cost of doing business, but for running the contract itself such as the rent in Barnstable for the HMCC contract with the Commonwealth of Massachusetts.

Annual meeting closed on Nov. 16 at final certification program in Taunton

It was reported by the Treasurer Marcia Rising that the annual meeting took place at the Certificate Program Sessions in Marlborough (start) and ended on November 16, 2019 in Taunton.

Report by the MAHB Senior Staff Attorney and Director of Policy and Law

- Cheryl Sbarra gave a quick update on the Massachusetts Tobacco Cessation and Prevention Program (MTCP) Program. She reported on the status of the pending Tobacco Law. *Postscript: – Just after the meeting adjourned at 9:44 PM she emailed "The Senate just overwhelmingly passed An Act to Modernize Tobacco Control with a roll call vote of 32-6!"*
- She also reported on the Chronic Disease Program. She stated that they had a new attorney coming on board as an independent contractor. This attorney will look at health disparities 2 days/week. His name is Matt Barron at his rate is \$50/hr.
- She is also working on piloting regional organizing plans.
- She mentioned that the Legal Handbook is still being updated with new tobacco and cannabis regulations and she want to include a section on this topic. There was a discussion about pricing and copyright protection.

Old Business: None Discussed.

New Business: Marcia Benes invited Executive Committee to meet at her farm for a meeting sometime in future. Her last day is December 31. Retirement ahead.

Meeting Adjourned: 8:30pm

Marcia Testa made a motion to adjourn

Joan Jacob, seconded

Vote: Unanimous

Respectfully Submitted

Electronically signed by **JOAN M. JACOBS**, CLERK
on this 11th Day of April 2020

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 SheetAs 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**373,593.12**

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**373,593.12**

	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,

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

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.....	1,632,835	-	1,632,835	1,643,210
EXPENSES				
Program expenses.....	1,410,235	-	1,410,235	1,435,142
General and administrative expenses.....	161,277	-	161,277	177,852
TOTAL EXPENSES.....	1,571,512	-	1,571,512	1,612,994
CHANGE IN NET ASSETS.....	61,323	-	61,323	30,216
NET ASSETS AT BEGINNING OF YEAR.....	153,538	-	153,538	123,322
NET ASSETS AT END OF YEAR.....	\$ 214,861	\$ -	\$ 214,861	\$ 153,538

See notes to financial statements.

STATEMENTS OF FUNCTIONAL EXPENSES

YEARS ENDED JUNE 30,

	2018	2017
Program Expenses:		
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	1,410,235	1,435,142
General and Administrative Expenses:		
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.....	161,277	177,852
TOTAL EXPENSES.....	\$ 1,571,512	\$ 1,612,994

See notes to financial statements.

STATEMENTS OF CASH FLOWS

YEARS ENDED JUNE 30,

	2018	2017
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.....	94,500	24,500
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES.....	181,476	34,866
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR.....	94,929	60,063
CASH AND CASH EQUIVALENTS AT END OF YEAR.....	\$ 276,405	\$ 94,929

See notes to financial statements.

STATEMENTS OF FINANCIAL POSITION

JUNE 30,

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

See notes to financial statements.

STATEMENTS OF ACTIVITIES

YEARS ENDED JUNE 30,

	2017			2016
	Unrestricted	Temporarily Restricted	Total	Total
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.....	1,599,335	(1,599,335)	-	-
TOTAL REVENUE.....	1,643,210	-	1,643,210	1,743,849
EXPENSES				
Program expenses.....	1,435,142	-	1,435,142	1,493,322
General and administrative expenses.....	177,852	-	177,852	168,949
TOTAL EXPENSES.....	1,612,994	-	1,612,994	1,662,271
CHANGE IN NET ASSETS.....	30,216	-	30,216	81,578
NET ASSETS AT BEGINNING OF YEAR.....	123,322	-	123,322	41,744
NET ASSETS AT END OF YEAR.....	\$ 153,538	\$ -	\$ 153,538	\$ 123,322

See notes to financial statements.

STATEMENTS OF FUNCTIONAL EXPENSES

YEARS ENDED JUNE 30,

	2017	2016
Program Expenses:		
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	1,435,142	1,493,322
General and Administrative Expenses:		
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.....	177,852	168,949
TOTAL EXPENSES.....	\$ 1,612,994	\$ 1,662,271

See notes to financial statements.

STATEMENTS OF CASH FLOWS

YEARS ENDED JUNE 30,

	2017	2016
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.....	34,866	15,567
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR.....	60,063	44,496
CASH AND CASH EQUIVALENTS AT END OF YEAR.....	\$ 94,929	\$ 60,063

See notes to financial statements.

STATEMENTS OF FINANCIAL POSITION

JUNE 30,

	2016	2015
ASSETS		
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
LIABILITIES AND NET ASSETS		
CURRENT:		
Accounts payable and accrued expenses.....	\$ 14,109	\$ 70,629
NET ASSETS		
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,

	2016	2015
Program Expenses:		
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	1,493,322	1,083,972
General and Administrative Expenses:		
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.....	168,949	129,907
TOTAL EXPENSES.....	\$ 1,662,271	\$ 1,213,879

See notes to financial statements.

STATEMENTS OF CASH FLOWS

YEARS ENDED JUNE 30,

	2016	2015
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.....	(56,520)	50,229
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES.....	15,567	(94,660)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR.....	44,496	139,156
CASH AND CASH EQUIVALENTS AT END OF YEAR.....	\$ 60,063	\$ 44,496

See notes to financial statements.