



Massachusetts Association of Health Boards

MAHB Executive Committee Quarterly Meeting Agenda

Please Use Link ZOOM URL in the Email invitation

October 15, 2020 - 7:00PM – 9:30 PM

Feel free to bring your own dinner

1. Virtual Meeting Room will be Open to All Attendees at 6:45PM

2. Official Call to Order: 7:00 PM

3. Approval of the Minutes

- a. Previous Quarterly Meeting (6/11/2020) minutes can be found at

<https://www.mahb.org/executive-committee-meeting-documents/>;

4. Reports

a. President and Staff

- i. Board Approval of Citizen’s Bank Credit Card with \$50,000 account credit limit

- 1. Cards issued to Marcia Rising (Prime Account Holder - \$50,000 max)| Elaine LaCoursiere (\$2,500 max limit) and Crystal LaPine (\$2,500 max limit). All large and recurring purchasing to be placed on Prime Account Holder’s card number.

- ii. Office Infrastructure Update, Membership Dues Collections (see Table 1 Attached) , Communication Databases, MAHB Website and Members Portal, 2020 MAHB Certificate Program

- iii. New FY21 Grant and Contracts (HMCC - PHEP, COVID-19 Affiliates Program, COVID-19 Technical Assistance Program, Block Grant, MTCP, Harvard Contracts 1 - 4) – (See Table 2) – attached, Excel Document “MAHB BOD Awarded Grants 2020_ 2021 and budgets” circulated by Elaine.

- b. **Executive Director’s Report:** Budget update, update on the multiple MAHB contracts, staffing updates, suggestions for an alternative to the Certificate Program, and much, much more.....

Massachusetts Association of Health Boards, 20 Walnut Street, STE 110, Wellesley Hills, MA 02481

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c. Finance, Audits, Accounting:

- i. Review of Elaine’s Finance Reports – See Attached
- ii. General Discussion - Refer to Ray’s Notes on Attachment 1

5. Special Topics

- a. See Mike’s Notes on Attachment 1

6. Member Topics - Open Discussion

7. Old and New Business – Tentative Date for Next Executive Meeting

8. Adjournment

Attachment 1: Executive Committee Suggested Topics and Presentations

Mike - Will give a quick update on the MV Grant and the COVID Equity actions and an update of pressing issues that are confronting LBOHs.

Ray – *Finance, Audits, and Accounting*

- Discuss engagement of an outside accounting firm to consolidate the various budgets into one cost center budget and re-vamp the accounting software to more easily produce budget documents and accompanying financials i.e. P& L Statements and Balance Sheets.
- Engage an outside law firm to review and possibly re-write the By-Laws. As you know from my previous comments the fact that the By-Laws permit self-dealing does not reflect current or best practices with respect to non-profit governance.
- Consider hiring Alexander, Aronson and Fining, (AAF) in Wellesley to undertake accounting. They have expertise in non-profit accounting.
- Consider Casner and Edwards, a Boston Law Firm, a highly regarded firm that has a separate division specializing in the not for profit sector. At one time it was headed up by Richard Allen, the former chief of the Public Charities Division in the Attorney General’s Office.
- Also: 1) the final numbers from FY20 - how much did we raise, how much did we spend, what was the bottom line, 2) what’s our ending Fund Balance i.e., equity for the year going into FY21, 3) do we have an audit and 990 for FY20 to vote on and 4) do we have an FY21 budget to approve.

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Massachusetts Association of Health Boards Town Membership Update

Paid 2021

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No	166	47.3	47.3	47.3
	Yes	185	52.7	52.7	100.0
	Total	351	100.0	100.0	

Compared to 2021

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2020 = No; 2021 = Yes	36	10.3	10.3	10.3
	2020 = Yes; 2021 = No	93	26.5	26.5	36.8
	2020 = Yes; 2021 = Yes	149	42.5	42.5	79.2
	2020 = No; 2021 = No	73	20.8	20.8	100.0
	Total	351	100.0	100.0	

MAHB New Grants and Contracts for FY21

MAHB ID	Description	Original Start Date	New End Date	Awarded through 6/30/2020	Pass-Through to Locals	New FY21 Amount - Pass-Throughs to Locals	Pass-Through to Locals
MAHB-MA-##							
MAHB-MA-01	MTCP/Chronic Disease	7/1/2017	6/30/2021	\$871,868	\$0	\$249,400	\$0
MAHB-MA-02	Mini-Grant - CLPH	7/1/2017	6/30/2021	\$90,000	\$0	\$25,000	\$0
MAHB-MA-03	Legal TA	7/13/2017	6/30/2021	\$150,000	\$0	\$100,000	\$0
MAHB-MA-04	Affiliates Program - COVID-19	3/19/2020	6/30/2021	\$840,000	\$721,000	\$50,000	\$0
MAHB-MA-05	COVID-19 Technical Assistance	3/24/2020	6/30/2021	\$250,000	\$0	\$400,000	\$0
SubContracts - MAHB							
MAHB-Sub-Dukes_01	MV Shared Services	New	6/30/2021		\$0	\$28,875	\$0
Total Non-HMCC				\$2,201,868	\$721,000	\$853,275	\$0
MAHB-HMCC Prime							
MAHB-HMCC-01	HMCC-PHEP	7/1/2015	6/30/2021	\$6,360,386		\$333,380	\$909,032
MAHB-HMCC-01_Amendment	HMCC-PHEP	7/1/2015	6/30/2021			\$0	\$252,501

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MASSACHUSETTS ASSOC OF HEALTH BOARD, INC

Balance Sheet

As of June 30, 2020

10/14/20

Accrual Basis

	<u>Jun 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
Bank of America	279,768.92
Premium Money Mkt/Savings	<u>28,633.49</u>
Total Checking/Savings	<u>308,402.41</u>
Total Current Assets	308,402.41
Fixed Assets	
Equipment	11,494.79
Accumulated Depreciation	<u>-11,494.79</u>
Total Fixed Assets	0.00
Other Assets	
Prepaid Expense	10,810.00
Due To/From MAHBII	<u>11,422.94</u>
Total Other Assets	<u>22,232.94</u>
TOTAL ASSETS	<u><u>330,635.35</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	<u>2,489.00</u>
Total Accounts Payable	2,489.00

10/14/20
Accrual Basis

MASSACHUSETTS ASSOC OF HEALTH BOARD, INC
Balance Sheet
As of June 30, 2020

	<u>Jun 30, 20</u>
Other Current Liabilities	
Employee Withholding Flex Spend	-1,561.08
D125	4,495.86
Salary-D	-4,495.86
S125	44,565.57
Salary-S	-44,565.57
	<hr/>
Total Other Current Liabilities	-1,561.08
	<hr/>
Total Current Liabilities	927.92
	<hr/>
Total Liabilities	927.92
	<hr/>
Equity	
Retained Earnings	137,699.27
Net Income	192,008.16
	<hr/>
Total Equity	329,707.43
	<hr/>
TOTAL LIABILITIES & EQUITY	<u>330,635.35</u>

MASSACHUSETTS ASSOC OF HEALTH BOARD, INC

Balance Sheet

As of October 14, 2020

10/14/20

Accrual Basis

	<u>Oct 14, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
Bank of America	189,556.38
Premium Money Mkt/Savings	<u>50,633.78</u>
Total Checking/Savings	<u>240,190.16</u>
Total Current Assets	240,190.16
Fixed Assets	
Equipment	11,494.79
Accumulated Depreciation	<u>-11,494.79</u>
Total Fixed Assets	0.00
Other Assets	
Security Deposit Wellesley	1,100.00
Prepaid Expense	10,810.00
Due To/From MAHBII	<u>17,062.76</u>
Total Other Assets	<u>28,972.76</u>
TOTAL ASSETS	<u><u>269,162.92</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	<u>2,489.00</u>
Total Accounts Payable	2,489.00

MASSACHUSETTS ASSOC OF HEALTH BOARD, INC

Balance Sheet

As of October 14, 2020

10/14/20

Accrual Basis

	<u>Oct 14, 20</u>
Credit Cards	
American Express	7.64
Total Credit Cards	<u>7.64</u>
Other Current Liabilities	
Employee Withholding Flex Spend	-686.05
D125	4,555.86
Salary-D	-4,555.86
S125	45,016.77
Salary-S	-45,016.77
Total Other Current Liabilities	<u>-686.05</u>
Total Current Liabilities	<u>1,810.59</u>
Total Liabilities	1,810.59
Equity	
Retained Earnings	329,707.43
Net Income	-62,355.10
Total Equity	<u>267,352.33</u>
TOTAL LIABILITIES & EQUITY	<u><u>269,162.92</u></u>

MASSACHUSETTS ASSOC OF HEALTH BOARD, INC

Profit & Loss

July 2019 through June 2020

10/14/20

Accrual Basis

	<u>Jul '19 - Jun 20</u>
Ordinary Income/Expense	
Income	
Randolph COVID pass through	40,000.00
Corona Virus TA Income	250,000.00
COVID 19 Grant	
COVID 19 Grant Phase 1	400,000.00
COVID 19 Grant Phase 2	400,000.00
	<u>800,000.00</u>
Total COVID 19 Grant	800,000.00
MTCP Income FY20	
General Capacity	204,241.94
Legal TA	56,471.37
	<u>260,713.31</u>
Total MTCP Income FY20	260,713.31
MTCP Income FY 19	
General Capacity	69,810.96
Legal TA	20,701.79
	<u>90,512.75</u>
Total MTCP Income FY 19	90,512.75
Cert Training Western MA-Income	380.00
Minigrant Income	30,000.00
Cert. & Training Income	8,820.00
Membership Dues	33,913.00
Publications	400.00
Miscellaneous Income	265.00
	<u>1,515,004.06</u>
Total Income	1,515,004.06
Gross Profit	1,515,004.06
Expense	
COVID 19 Legal TA	24,836.00
Market St Survey	39,988.00

MASSACHUSETTS ASSOC OF HEALTH BOARD, INC

Profit & Loss

July 2019 through June 2020

10/14/20

Accrual Basis

	<u>Jul '19 - Jun 20</u>
Phase V	
General Office	60,289.50
Office Supplies	139.36
Phase V Unknown	125.00
Rent	<u>3,300.00</u>
Total Phase V	63,853.86
CLPH mini grant	2,304.96
Corona Virus TA	
Consultants	<u>35,007.00</u>
Total Corona Virus TA	35,007.00
COVID Grant Expense	
Randolph COVID Expense	40,000.00
COVID Grant Phase 1	
COVID19 Phase 1 Town Allocat...	348,000.00
COVID 19 o/s	<u>176.76</u>
Total COVID Grant Phase 1	348,176.76
COVID 19 Phase 2	<u>348,500.00</u>
Total COVID Grant Expense	736,676.76
MAHB FY 20	
Admin	
Admin	7,212.98
Health/Dental	1,943.76
Interest Charge Amex	35.06
Membership	25.50
Office Supplies/Postage	1,904.17
Rent MB	3,000.00

MASSACHUSETTS ASSOC OF HEALTH BOARD, INC

Profit & Loss

July 2019 through June 2020

10/14/20

Accrual Basis

	Jul '19 - Jun 20
Sec State fees	18.50
Worker's Comp	1,303.00
Total Admin	15,442.97
Total MAHB FY 20	15,442.97
Salary FY20	
Salary EL	18,623.04
Salary CS	123,277.60
Salary MB	17,761.64
Salary MR	4,800.00
403B CS	3,000.00
403B EL	1,800.00
Salary KN	820.00
Payroll Taxes Fica	13,015.39
Payroll Taxes SUTA	514.40
Flex Spending	4,050.00
Total Salary FY20	187,662.07
MTCP Expense FY20	
Admin	
Admin	35,606.66
Fringe Benefit	9,852.62
Health/Dental CS	11,302.24
NALBOH	446.80
Rent	8,800.00
Total Admin	66,008.32

MASSACHUSETTS ASSOC OF HEALTH BOARD, INC

Profit & Loss

July 2019 through June 2020

10/14/20

Accrual Basis

	<u>Jul '19 - Jun 20</u>
Chronic Disease Expenses	18,539.74
CD Consultant	13,592.07
Legal TA	9,495.54
Overhead Phase V Tech Rent	3,300.00
Program Support	27,937.31
Reserve	<u>5,375.00</u>
Total MTCP Expense FY20	144,247.98
Com Health Index HCII-minigrant	12,125.00
Harvard Grant Expenses	
PH Social Media Learning Exp #2	
Consulting	8,715.00
Travel/Meals	<u>42.18</u>
Total PH Social Media Learning E...	8,757.18
NIJ Adolescent Online Behav #3	
Consulting	<u>785.00</u>
Total NIJ Adolescent Online Beha...	<u>785.00</u>
Total Harvard Grant Expenses	9,542.18
Salary FY 19	
Payroll Taxes SUTA	<u>75.42</u>
Total Salary FY 19	75.42
Mass In Motion Minigrant	16,252.50
Minigrant Expense	4,053.27

MASSACHUSETTS ASSOC OF HEALTH BOARD, INC

Profit & Loss

July 2019 through June 2020

10/14/20

Accrual Basis

	<u>Jul '19 - Jun 20</u>
Certificatio & Training Expense	
Minigrant-Western Mass	3,155.66
C&T Taunton	4,824.43
C&T Marlboro	3,962.59
C&T Expenses	<u>716.54</u>
Total Certificatio & Training Expense	12,659.22
CLPH Expense	2,500.00
MTCP Expense FY 19	
Admin Expense	
Admin	3,158.77
Fringe Benefit	<u>793.74</u>
Total Admin Expense	3,952.51
Program Support	<u>11,818.83</u>
Total MTCP Expense FY 19	<u>15,771.34</u>
Total Expense	<u>1,322,998.53</u>
Net Ordinary Income	192,005.53
Other Income/Expense	
Other Income	
Interest Income	2.63
Total Other Income	<u>2.63</u>
Net Other Income	<u>2.63</u>
Net Income	<u><u>192,008.16</u></u>

MASSACHUSETTS ASSOC OF HEALTH BOARD, INC

Profit & Loss

July 1 through October 14, 2020

10/14/20

Accrual Basis

	<u>Jul 1 - Oct 14, 20</u>
Ordinary Income/Expense	
Income	
MTCP Income	
Legal TA	5,595.84
Chronic Disease	30,152.08
	<hr/>
Total MTCP Income	35,747.92
COVID 19-Affiliates BP2	50,000.00
MTCP Income FY20	
General Capacity	94,658.06
Legal TA	18,528.13
	<hr/>
Total MTCP Income FY20	113,186.19
Harvard Grant	
NIJ Adolescent Behavior	0.00
	<hr/>
Total Harvard Grant	0.00
Minigrant Income	12,500.00
Membership Dues	21,265.00
	<hr/>
Total Income	232,699.11
	<hr/>
Gross Profit	232,699.11
Expense	
COVID 19 Legal TA	43,285.00
Market St Survey	9,997.00
Phase V	
Harvard School of PH	65,280.00
Phase V Unknown	-125.00
Rent	1,100.00
	<hr/>
Total Phase V	66,255.00

MASSACHUSETTS ASSOC OF HEALTH BOARD, INC

Profit & Loss

July 1 through October 14, 2020

10/14/20

Accrual Basis

	<u>Jul 1 - Oct 14, 20</u>
Salary FY 21	
Salary EL	5,814.78
Salary MR	1,600.00
Salary CS	30,819.42
403B CS	750.00
Payroll Taxes FICA	2,982.31
Payroll Taxes SUTA	-12.33
Flex Spending	<u>1,174.98</u>
Total Salary FY 21	43,129.16
MAHB FY21	
Admin	
Bank Charge	30.00
Admin	1,024.80
Health/Dental	461.84
Office Supplies/Postage	<u>414.71</u>
Total Admin	<u>1,931.35</u>
Total MAHB FY21	1,931.35
MTCP Expenses FY 21	
Admin	
Admin Expenses	8,872.20
Health/Dental CS	3,133.56
Fringe Benefits	2,346.06
Worker's Comp	<u>1,176.00</u>
Total Admin	15,527.82
Chronic Disease	
Consultant CD	2,934.00
Chronic Disease - Other	<u>30,414.00</u>
Total Chronic Disease	33,348.00

MASSACHUSETTS ASSOC OF HEALTH BOARD, INC

Profit & Loss

July 1 through October 14, 2020

10/14/20

Accrual Basis

	<u>Jul 1 - Oct 14, 20</u>
Program Support	2,611.13
Rent	<u>3,200.00</u>
Total MTCP Expenses FY 21	54,686.95
Corona Virus TA	
Consultants	34,302.00
Rent-Phase V	<u>3,300.00</u>
Total Corona Virus TA	37,602.00
COVID Grant Expense	
COVID 19 Phase 2	
Phase V Technologies	<u>18,422.25</u>
Total COVID 19 Phase 2	<u>18,422.25</u>
Total COVID Grant Expense	18,422.25
MAHB FY 20	
Admin	
Admin	-133.49
Office Supplies/Postage	<u>141.53</u>
Total Admin	<u>8.04</u>
Total MAHB FY 20	8.04
MTCP Expense FY20	
Admin	
Admin	<u>0.00</u>
Total Admin	0.00

MASSACHUSETTS ASSOC OF HEALTH BOARD, INC

Profit & Loss

July 1 through October 14, 2020

10/14/20

Accrual Basis

	<u>Jul 1 - Oct 14, 20</u>
CD Consultant	1,794.00
Program Support	4,678.00
Total MTCP Expense FY20	6,472.00
Com Health Index HCII-minigrant	2,500.00
Harvard Grant Expenses	
NIJ Adolescent Online Behav #3	
Scholarship	2,500.00
Gift Cards	769.30
Total NIJ Adolescent Online Beh...	<u>3,269.30</u>
Total Harvard Grant Expenses	3,269.30
Mass In Motion Minigrant	8,000.00
Certificatio & Training Expense	
C&T Taunton	-500.00
Total Certificatio & Training Expense	<u>-500.00</u>
Total Expense	<u>295,058.05</u>
Net Ordinary Income	-62,358.94
Other Income/Expense	
Other Income	
Interest Income	3.84
Total Other Income	<u>3.84</u>
Net Other Income	<u>3.84</u>
Net Income	<u><u>-62,355.10</u></u>