

Management Report

Massachusetts Association of Health Boards
For the period ended June 30, 2021



Prepared on
November 13, 2021

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Statement of Activity - FY21 - MAHB

July 2020 - June 2021

	Total
REVENUE	
4000 Funding Income	
4010 Federal Grant Funding	293,547.00
4020 State Grant Funding	629,943.79
4030 University & Foundations Funding	179,825.00
Total 4000 Funding Income	1,103,315.79
4100 Earned Income	
4110 Membership Dues	26,595.00
Total 4100 Earned Income	26,595.00
4300 Miscellaneous Income	8,649.77
4310 x Do Not Use - Corona Virus TA Income	232,260.98
4320 COVID-19 Affiliates (deleted)	518,062.00
4330 MTCP Income	
4332 Chronic Disease (deleted)	77,196.68
4333 Legal TA	91,743.57
Total 4330 MTCP Income	168,940.25
4340 x Do Not Use - Harvard Grant	44,184.00
4340-01 x Do Not Use - Vaccine Hesitancy - American University	137,680.17
Total 4340 x Do Not Use - Harvard Grant	181,864.17
4500 BIDLS Grant (deleted)	122,614.71
4510 MRC Income (deleted)	122,892.00
4520 HPP Covid19 Amendment#1-Retro (deleted)	259,667.18
4530 Covid Amendment #2 - HPP-Signature Healthcare (deleted)	39,626.37
4540 PHEP Income (deleted)	416,086.25
4550 Tribe Income (deleted)	59,347.50
4560 HPP HMCC Income (deleted)	98,448.00
4570 Sponsoring Org HMCC Income (deleted)	299,071.00
4700 Minigrant Income (deleted)	12,500.00
4710 Cares Grant	75,000.00
Total Revenue	3,744,940.97
GROSS PROFIT	3,744,940.97
EXPENDITURES	
5000 Salaries	419,046.23
5010 Payroll Taxes	32,509.24
5020 Fringe Benefits	51,147.73
5030 Worker's Comp	1,152.00
5050 Payroll Fees	6,328.22
6000 Program Support	5,236.53
6010 Program Supplies	2,218.38
6100 Trainings & Lectures	
7210-02 Trainings & Lectures - Bristol (deleted)	600.00
7210-03 Trainings & Lectures - Plymouth (deleted)	7,200.00

	Total
Total 6100 Trainings & Lectures	7,800.00
6110 Certification & Training Expense	-100.00
6200 Grant Expense	1,754,038.54
6300 Gift Cards	769.30
6400 Scholarships	2,500.00
6500 PPE & Supplies	-29.99
7110-01 PPE & Supplies - Sponsoring Org (deleted)	66,274.17
7110-02 PPE & Supplies - Bristol (deleted)	11,131.70
7110-03 PPE & Supplies - Plymouth (deleted)	30,586.50
7110-04 PPE & Supplies - Hospitals (deleted)	351,717.84
Total 6500 PPE & Supplies	459,680.22
6600 Communication	
7910-02 Communication - Bristol (deleted)	33,000.00
7910-03 Communication - Plymouth (deleted)	27,254.40
Total 6600 Communication	60,254.40
7000 Contractor / Temporary Help	444,421.56
7010 Contractual Outside Services	440.64
7020 Consultants	164,974.00
7030 Accounting Expense	46,750.50
7040 Legal & Professional Fees	55,710.58
7100 Office Supplies/Postage	13,653.46
7900-00 Office Supplies/Postage - Admin (deleted)	4,138.96
7900-01 Office Supplies/Postage - Sponsoring Org (deleted)	11,818.96
7900-02 Office Supplies/Postage - Bristol (deleted)	659.27
7900-03 Office Supplies/Postage - Plymouth (deleted)	140.14
Total 7100 Office Supplies/Postage	30,410.79
7200 Rent	34,700.00
7205 Web-Based Software Subscriptions	7,276.38
7210 Telephone & Internet Expenses	12,675.59
7220 Software & Technology Costs	7,140.55
7310 Memberships & Dues	9,239.03
7320 Shipping & Storage	930.07
7120-01 Shipping & Storage - Sponsoring Org (deleted)	490.00
7120-04 Shipping & Storage - Hospitals (deleted)	22,294.88
Total 7320 Shipping & Storage	23,714.95
7330 Meals & Entertainment	647.36
7340 Travel Expense	2,785.79
7350 Conference & Meetings	2,717.37
7400 Bank & Credit Card Charges	-0.02
7500 Return of Unspent Funds	11,543.82
7950 MAHB Admin	4,759.65
7999 Miscellaneous	1,463.24
Total Expenditures	3,663,952.57
NET OPERATING REVENUE	80,988.40

	Total
OTHER REVENUE	
8100 Interest Income	24.83
Total Other Revenue	24.83
NET OTHER REVENUE	24.83
NET REVENUE	\$81,013.23

Statement of Financial Position - - FY21 - MAHB

As of June 30, 2021

	Total
ASSETS	
Current Assets	
Bank Accounts	
1110 Citizens Bank	227,436.42
1115 Bank of America	222,883.85
1120 Premium Money Mkt/Savings	50,654.77
1172 Bill.com Money Out Clearing	9,859.00
Total Bank Accounts	510,834.04
Accounts Receivable	
1200 Accounts Receivable	414,552.30
Total Accounts Receivable	414,552.30
Total Current Assets	925,386.34
Other Assets	
1300 Prepaid Expense	20,734.86
1350 Security Deposit Wellesley	1,100.00
Total Other Assets	21,834.86
TOTAL ASSETS	\$947,221.20
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	165,692.38
Total Accounts Payable	165,692.38
Credit Cards	
2200 Credit Card - American Express	7,991.27
2203 Credit Card - Citizens CL x7506	1,298.15
Total Credit Cards	9,289.42
Other Current Liabilities	
2300 Accrued Expense	56,139.83
2305 Accrued Vacation	4,425.61
2360 Employee Withholding Flex Spend	262.73
Total Other Current Liabilities	60,828.17
Total Current Liabilities	235,809.97
Total Liabilities	235,809.97
Equity	
3110 Retained Earnings	630,398.00
Net Revenue	81,013.23
Total Equity	711,411.23
TOTAL LIABILITIES AND EQUITY	\$947,221.20

Massachusetts Association of Health Boards

Statement of Financial Position- MABH - Not HMCC

As of November 13, 2021

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1110 Citizens Bank	-10,000.00
1115 Bank of America	-19,943.81
Total Bank Accounts	\$ -29,943.81
Accounts Receivable	
1200 Accounts Receivable	-25,000.00
Total Accounts Receivable	\$ -25,000.00
Total Current Assets	\$ -54,943.81
Other Assets	
1300 Prepaid Expense	4,363.20
1380 Due To/From MAHBII	6,296.48
Total Other Assets	\$10,659.68
TOTAL ASSETS	\$ -44,284.13
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2310 S125 (deleted)	752.00
2320 Salary-S (deleted)	-300.80
2330 D125 (deleted)	90.00
2340 Salary-D (deleted)	-90.00
2350 Employee Withholding 403B	-350.00
2360 Employee Withholding Flex Spend	-1,554.30
Total Other Current Liabilities	\$ -1,453.10
Total Current Liabilities	\$ -1,453.10
Total Liabilities	\$ -1,453.10
Equity	
3110 Retained Earnings	459,492.26
Net Revenue	-15,207.64
Total Equity	\$444,284.62
TOTAL LIABILITIES AND EQUITY	\$442,831.52

Massachusetts Association of Health Boards

Statement of Financial Position – HMCC

As of October 18, 2021**

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1110 Citizens Bank	248,060.53
Total Bank Accounts	\$248,060.53
Total Current Assets	\$248,060.53
Other Assets	
1300 Prepaid Expense	4,342.66
1380 Due To/From MAHBII	-22,234.05
Total Other Assets	\$ -17,891.39
TOTAL ASSETS	\$230,169.14
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
2201 Credit Card - Citizens EL x8008	-32,080.27
2203 Credit Card - Citizens CL x7506	-11,728.08
2204 Credit Card - Citizens MAHB x8928 (deleted)	-23,120.60
Total Credit Cards	\$ -66,928.95
Other Current Liabilities	
2315 S125 HMCC (deleted)	1,128.00
2325 Salary-S HMCC (deleted)	-1,128.00
2330 D125 (deleted)	5.00
2335 D125 HMCC (deleted)	200.00
2340 Salary-D (deleted)	-5.00
2345 Salary-D HMCC (deleted)	-200.00
2350 Employee Withholding 403B	125.00
2360 Employee Withholding Flex Spend	1,718.56
Total Other Current Liabilities	\$1,843.56
Total Current Liabilities	\$ -65,085.39
Total Liabilities	\$ -65,085.39
Equity	
3110 Retained Earnings	-131,521.04
Net Revenue	479,632.83
Total Equity	\$348,111.79
TOTAL LIABILITIES AND EQUITY	\$283,026.40

MAHB (Non-HMCC) Contracts - Draft Balances in Bank of America Accounts

Contract/Funding	Balance In as of 11/6.2021		Total Received	Accounts Receivable		Total Receivables	MAHB
	MAHB Admin	MAHB Project		MAHB Admin	MAHB Project		TOTAL
DPH - Sbarra	\$ -	\$ -		\$ (9,527.32)	\$ (19,614.93)	\$ (29,142.25)	\$ (58,284.50)
MAHB-01 - MTCP	\$ -	\$ -		-9,337.41	-11,815.31	-21,152.72	\$ (42,305.44)
MAHB-03 - Legal TA	\$ -	\$ -		-189.91	-7799.62	-7,989.53	\$ (15,979.06)
MAHB-02 - Minigrant	\$ 1,875.00	\$ 9,935.00					\$ 11,810.00
DPH COVID-19 Contracts	\$ 89,401.00	\$ 80,890.46					\$ 170,291.46
MAHB-04 - COVID Affiliates	\$ 49,801.00	\$ 19,014.75					\$ 68,815.75
MAHB-05 - COVID TA	\$ 39,600.00	\$ 61,875.71					\$ 101,475.71
University - 5 Contracts Total	\$ 19,318.02	\$ 98,772.82					\$ 118,090.84
Harvard - 01	\$ 2,899.83	\$ 19,332.21					\$ 22,232.04
Harvard -02	\$ 5,763.14	\$ 38,420.95					\$ 44,184.09
Harvard -03	\$ 3,218.44	\$ 21,456.27					\$ 24,674.71
Harvard -04	\$ 2,454.55	\$ 24,545.45					\$ 27,000.00
American University	\$ 4,982.06	\$ 49,820.62					\$ 54,802.68
Shared Services - 2 Contracts	\$ 3,496.55	\$ -					\$ 3,496.55
Dukes County	\$ 1,354.55						\$ 1,354.55
Nantucket	\$ 2,142.00						\$ 2,142.00
							\$ -
MAHB Membership Dues	\$ 32,927.50						\$ 32,927.50
Membership FY 21	\$ 26,240.00	\$ -					\$ 26,240.00
Membership FY 22 - 3 weeks collection	\$ 6,687.50	\$ -					\$ 6,687.50
TOTAL	\$ 147,018.07	\$ 189,598.28					\$ 336,616.35
BOA Checking - Balance as of 11/06/202	\$ 334,919.25						
BOA Savings - Balance as of 11/06/202	\$ 50,662.76						