

FISCAL YEAR FY2021-22 BUDGET

Meeting the Evolving Health Needs of the Beach Cities

Adopted June 23, 2021

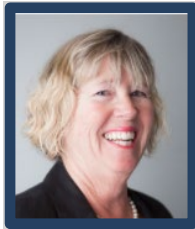


Table of Contents

	<u>Page#</u>
Board of Directors, District Executive Leadership	<u>1</u>
Profile, Demographics, and Statistical Analysis	<u>2</u>
Awards	<u>8</u>
District General Information and Overview	
Budget Message	<u>13</u>
Budget Adoption Resolution & Budget Summary	<u>36</u>
Adjusted Budget Summary	<u>39</u>
Health Priorities, Objectives and Accomplishments	<u>54</u>
District Programs by Health Priority	<u>61</u>
Summary Financial Charts & Trends	<u>63</u>
Organization Chart and Personnel	<u>68</u>
Employee Benefits and Offerings	<u>77</u>
Community Services Funded by the District	<u>79</u>
District-wide Information	
District-wide Summary Budget Fund Financials	<u>81</u>
District-wide Consolidated Budget Financials	<u>85</u>
Funding Sources	<u>89</u>
Capital Investments and Expenditures	<u>99</u>
RCFE Community Needs and Market Assessment Study	<u>105</u>
Debt Obligations	<u>116</u>
Department, Account Control Structure and Approval Limits Overview	<u>118</u>
Departmental Overview, Performance Measures and Accomplishments	
Lifespan Services	<u>120</u>
Youth Services	<u>125</u>
Well-Being Services	<u>130</u>
Community Services	<u>134</u>
Fitness Centers Financial Summary	<u>140</u>
AdventurePlex	<u>145</u>
Center for Health & Fitness	<u>148</u>
Support and Other Programs and Services	<u>152</u>
Property Services and Operations	<u>167</u>
Long-Term Financial Outlook and Risk Assessment	<u>173</u>
Supplementary Information	
Finance and Budget Policies	<u>194</u>
Budget Process and Timeline	<u>219</u>
Budget Accounting Basis & Cost Allocation	<u>223</u>
Description of Funds	<u>225</u>
Glossary of Budget Terms	<u>227</u>
Acronyms	<u>236</u>

DISTRICT OFFICIALS

Board of Directors

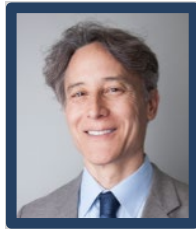


Jane Ann Diehl

President

Appointed in Lieu of
Election 11/14
Elected: 11/16, 11/20

Term Expires: 12/24

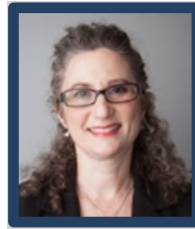


Noel Lee Chun
M.D., Q.M.E.

President Pro Tem

Appointed in Lieu of
Election 11/10
Elected: 11/06, 11/14,
11/18

Term Expires: 12/22

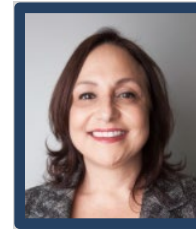


Vanessa I. Poster

Treasurer / Secretary

Appointed in Lieu of
Election 11/12
Elected: 11/96, 11/00,
11/04, 11/08, 11/16,
11/20

Term Expires: 12/24

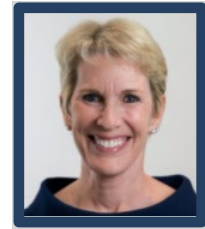


Michelle Anne Bholat
M.D. MPH

Board Member

Elected: 11/14, 11/18

Term Expires: 12/22



Martha B. Koo
M.D.

Board Member

Elected: 11/20

Term Expires: 12/24

District Executive Leadership



Tom Bakaly, Chief Executive Officer



William Kim, M.D., Chief Medical Advisor



Leslie Dickey, Executive Director of Real Estate



Cristan Higa, Chief Health Operations & Communications Officer



Kerianne Lawson, Chief Programs Officer



Monica Suua, Chief Financial Officer



Megan Vixie, Chief Engagement Officer

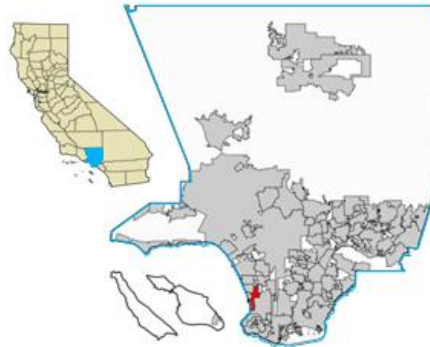
Finance Department

Yuliya Pigrish, Controller
Cindy Sheu, Senior Accountant
Jamie Fresques, Staff Accountant
Jessica Rodriguez, Finance Technician
DeeAnn Davis, Accounting Assistant

Profile, Demographics and Statistics

Established

Beach Cities Health District is a public government agency, one of 77 Health Districts in California, and in operation since 1960. In 1993, the District changed its name from South Bay Hospital District to Beach Cities Health District.



Governing Body

Board of Five Directors.

Cities Served

Hermosa Beach, Manhattan Beach, and Redondo Beach (highlighted in red on the Los Angeles County maps).

Location

The Beach Cities Health District's administrative office is located in Redondo Beach, CA, approximately 18 miles southwest of Los Angeles, and 5 miles south of Los Angeles Airport (LAX). Services are distributed throughout the District.

Vision

A healthy beach community.

Mission

To enhance community health through partnerships, programs and services for people who live and work in Hermosa Beach, Manhattan Beach, and Redondo Beach.

Beach Cities Health District (BCHD) is a healthcare district focused on preventative health and serves the communities of Hermosa Beach, Manhattan Beach and Redondo Beach. Established in 1955 as a public agency, it offers an extensive range of dynamic health and wellness programs, with innovative services and facilities to promote health and prevent diseases across the lifespan. BCHD also operates AdventurePlex, a health and fitness facility where kids play their way to good health, and the Center for Health & Fitness, a comprehensive fitness center that is the only Medical Fitness Association-certified facility in California.

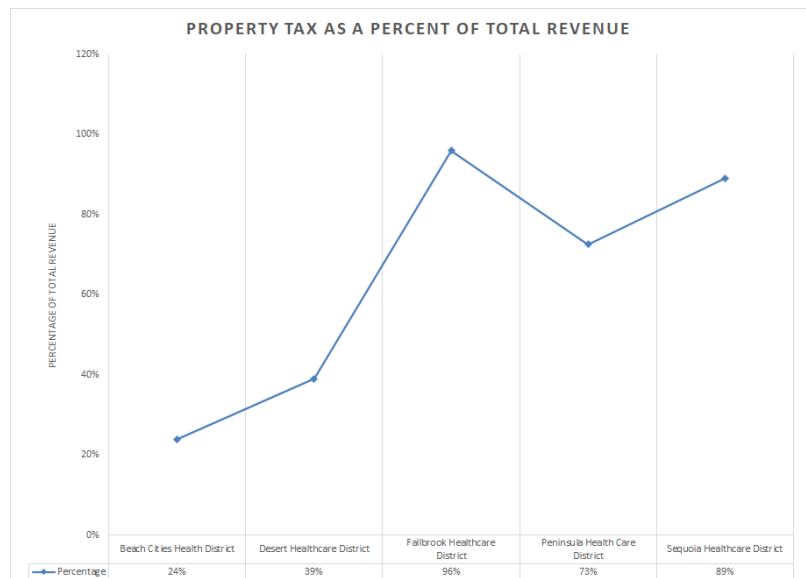
Profile, Demographics and Statistical Analysis

**There are 77 Health Districts in California; most are hospitals.
BCHD is one of 16 Community-based Health Districts.**



- Palo Verde Health District
- Eden Township Healthcare District
- Sequoia Healthcare District
- Los Medanos Healthcare District
- Peninsula Healthcare District
- Redbud Healthcare District
- Grossmont Healthcare District
- Fallbrook Healthcare District
- Camarillo Healthcare District
- Desert Healthcare District
- Petaluma Healthcare District
- Del Norte Healthcare District
- Marin Healthcare District
- Corning Healthcare District
- Mount Diablo Healthcare District
- Beach Cities Health District

Beach Cities Health District is a public government agency in Southern California and is located in the greater South Bay area.



Profile, Demographics and Statistics - Continued

POPULATION SERVED IN THE BEACH CITIES:

City	Population	%
Hermosa Beach	19,539	16%
Manhattan Beach	35,500	29%
Redondo Beach	67,423	55%
	122,462	100%

Age Category	Population	%
Youth (Under 18)	27,780	23%
Adult (18-64)	77,345	63%
Senior (65+)	17,337	14%
	122,462	100%

Source: US Census Bureau, 2010-2019 American Community Survey

<https://www.census.gov/acs/www/data/data-tables-and-tools/data-profiles/>



CITY	AGE YOUTH (UNDER 18)	AGE ADULT (18-64)	AGE SENIOR (65+)	TOTAL
Hermosa Beach	3,490	13,635	2,414	19,539
Manhattan Beach	9,486	20,004	6,010	35,500
Redondo Beach	14,804	43,706	8,913	67,423
TOTAL	27,780	77,345	17,337	122,462
	23%	63%	14%	100%

Source: US Census Bureau, 2010-2019 American Community Survey estimates

<https://www.census.gov/acs/www/data/data-tables-and-tools/data-profiles/>

**Other Principal Employers in
Beach Cities District Vicinity 2020-2021**

	<u>Total Employment</u>	<u>% of Total Employment</u>
Hermosa Beach	8,704	13.14%
Manhattan Beach	20,071	30.31%
Redondo Beach	<u>37,441</u>	<u>56.54%</u>
	66,216	100.00%
<hr/>		
Northrop Grumman	9,816	14.82%
Redondo Beach Unified School District	915	1.38%
Skechers USA, Inc.	893	1.35%
Manhattan Beach Unified School District	888	1.34%
Target Corporation	745	1.13%
Kinecta Federal Credit Union	663	1.00%
City of Redondo	505	0.76%
City of Manhattan Beach	309	0.47%
Albertsons Companies	316	0.48%
Cheesecake Factory	313	0.47%
United States Postal Service	291	0.44%
Marriott MB	246	0.37%
DHL	225	0.34%
Macy's	409	0.62%
24 hour fitness	158	0.24%
Ralph's Grocery	200	0.30%
Frontier	198	0.30%
H T Grill	174	0.26%
City of Hermosa	189	0.29%
Bristol Farms	155	0.23%
All Others	<u>48,608</u>	<u>73.41%</u>
Total	66,216	100.00%

**Direct and Overlapping Property Tax Rates
Current and Prior Ten Years**

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
City of Hermosa Beach Residents - Total	1.036418%	1.037907%	1.037488%	1.040540%	1.038968%	1.035651%	1.036693%	1.04137%	1.06494%	1.05167%	1.06475%
City of Hermosa Beach *	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Overlapping - Hermosa Beach Residents											
Los Angeles County *	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Hermosa Beach Unified School District	0.017250	0.018067	0.016904	0.018550	0.017970	0.014729	0.015746	0.014928	0.040245	0.025942	0.039696
El Camino community College District	0.014868	0.016140	0.016884	0.018490	0.017498	0.017422	0.017447	0.022942	0.021199	0.022229	0.021555
Metro Water District	0.004300	0.003700	0.003700	0.003500	0.003500	0.003500	0.003500	0.003500	0.003500	0.003500	0.003500
City of Redondo Beach Residents - Total	1.0744%	1.0896%	1.1067%	1.1036%	1.1134%	1.1178%	1.1127%	1.1172%	1.1110%	1.1066%	1.1093%
City of Redondo Beach *	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
City of Redondo direct rate	0.1877%	0.1882%	0.1858%	0.1875%	0.1578%	0.1580%	0.1581%	0.1583%	0.15871%	0.15883%	0.16317%
Redevelopment Agency	1.004300	1.003700	1.003700	-	-	-	-	-	-	-	-
Overlapping - Redondo Beach Residents											
Los Angeles County *	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Flood Control	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Metropolitan Water District	0.004300	0.003700	0.003700	0.003500	0.003500	0.003500	0.003500	0.003500	0.003500	0.003500	0.003500
El Camino Community College District	0.014870	0.016140	0.016880	0.018490	0.017500	0.017420	0.017450	0.022940	0.021200	0.022230	0.021550
Redondo Beach Unified School District	0.055190	0.069770	0.086100	0.081620	0.092420	0.096890	0.091740	0.090790	0.086300	0.080860	0.084280
City of Manhattan Beach Residents - Total	1.11576%	1.14884%	1.11970%	1.15891%	1.16402%	1.09278%	1.08753%	1.09412%	1.11931%	1.11857%	1.11721%
City of Manhattan Beach *	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
City of Manhattan Beach Direct Rate	0.1584%	0.1562%	0.1593%	0.1595%	0.1601%	0.1606%	0.1613%	0.1619%	0.1625%	0.1629%	0.1633%
Overlapping - Manhattan Beach Residents											
Los Angeles County *	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Colleges & School Districts	0.111460	0.145140	0.116000	0.155410	0.1605200	0.0892800	0.0840300	0.0906200	0.1158100	0.1150700	0.1137100
Metro Water District	0.004300	0.003700	0.003700	0.003500	0.0035000	0.0035000	0.0035000	0.0035000	0.0035000	0.0035000	0.0035000
Flood Control District	0.000000	0.000000	0.000000	0.000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000

* Property Tax Assessment for Beach Cities Health District is included in Los Angeles County Property Tax since 2008 rolled into the 1% General Levy

Source: Comprehensive Annual Financial Reports of City of Hermosa Beach, City of Manhattan Beach, City of Redondo Beach

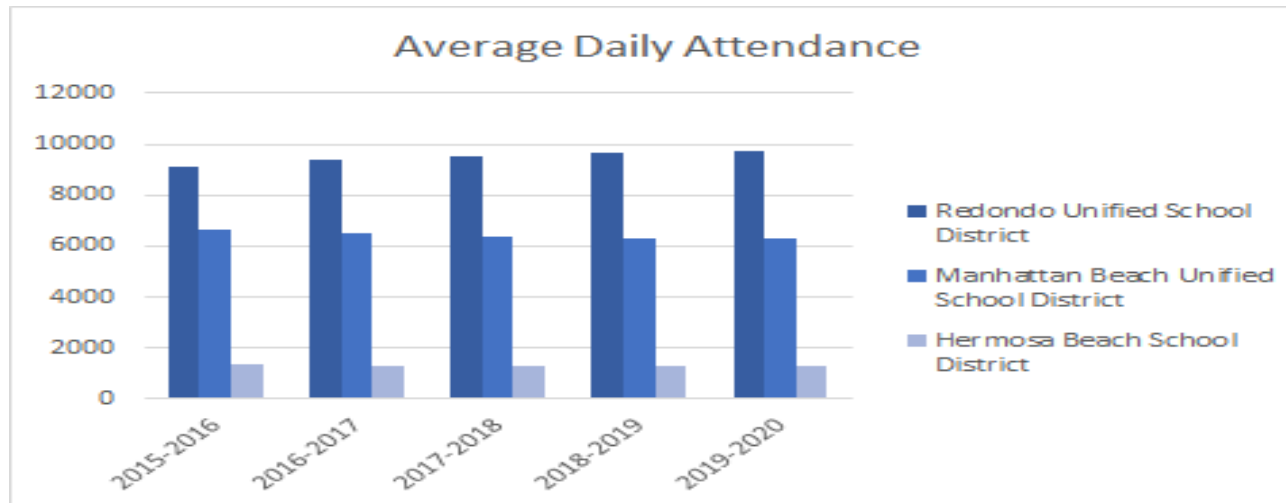


Demographic Statistics

Calendar Year	Population			Population Beach Cities Total (1)	Per Capita Personal Income			Per Capita Beach Cities Personal Income Average	Total Beach Cities Income (in thousands) (1) * (2)	Unemployment Rate			Beach Cities Unemployment Rate Average
	City of Redondo Beach (1)	City of Hermosa Beach (1)	City of Manhattan Beach (1)		City of Redondo Beach (2)	City of Hermosa Beach (2)	City of Manhattan Beach (2)			City of Redondo Beach (3)	City of Hermosa Beach (3)	City of Manhattan Beach (3)	
2010	66,748	19,599	36,773	123,120	41,025	40,867	76,960	52,951	6,519,286	11.5%	5.5%	4.5%	7.2%
2011	66,970	19,510	35,239	121,719	42,564	42,564	79,541	54,890	6,681,115	11.9%	5.5%	4.4%	7.3%
2012	67,007	19,574	35,423	122,004	44,474	42,564	80,467	55,835	6,812,093	11.2%	4.9%	3.2%	6.4%
2013	67,396	19,653	35,619	122,668	46,530	42,564	82,687	57,260	7,024,011	9.6%	4.5%	2.6%	5.6%
2014	67,717	19,750	35,633	123,100	49,400	46,530	80,386	58,772	7,234,833	8.7%	3.6%	3.4%	5.2%
2015	68,095	19,772	35,297	123,164	53,521	49,400	82,335	61,752	7,605,623	7.4%	3.1%	2.7%	4.4%
2016	68,844	19,801	35,488	124,133	57,160	53,521	83,689	64,790	8,042,577	5.6%	2.2%	2.1%	3.3%
2017	68,907	19,616	35,991	124,514	60,087	55,624	86,192	67,301	8,379,917	5.0%	1.9%	2.6%	3.2%
2018	68,677	19,673	35,922	124,272	63,913	58,419	89,306	70,546	8,766,893	3.9%	2.2%	3.4%	3.2%
2019	68,473	19,847	35,991	124,311	60,087	62,224	86,192	69,501	8,639,739	4.0%	2.2%	2.6%	2.9%
2020	67,423	19,539	35,500	122,462	62,528	96,833	96,343	85,235	10,438,008	4.0%	2.2%	3.4%	3.2%

Source: US Census Bureau

Source: <https://www.ed-data.org>



BCHD FY2021-22 BUDGET



AWARDS



The California Society of Municipal Finance Officers (CSMFO), established in 1957, exists to promote excellence in financial management through innovation, continuing education, and professional development.

Beach Cities Health District has been awarded the Operating Budget Meritorious Award for 12 consecutive years, 2007-2008 through 2019-2020.

**

Beach Cities Health District has received the Operating Budget Excellence Award for Fiscal Year 2020-2021 for the third consecutive year.

**

The effort to seek and attain the Excellence Award reflects the District's commitment to meet the highest standards of governmental budgeting and reporting.

Government Finance Officers Association

Government Finance Officers Association of the United States and Canada presented a Distinguished Budget Presentation Award to Beach Cities Health District, California for the Annual Budget of the fiscal year beginning July 1, 2020. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to the Government Finance Officers Association to determine eligibility for another award.

Beach Cities Health District aspires to continually provide the highest quality document while exhibiting full transparency budgeting that are reflected by the guidelines established from the National Advisory Council on State and Local Budgeting, and the Government Finance Officers Association's best practices on budgeting.



Beach Cities Health District is honored to have been awarded the Distinguished Budget Presentation Award for our FY 20-21 Budget.

**

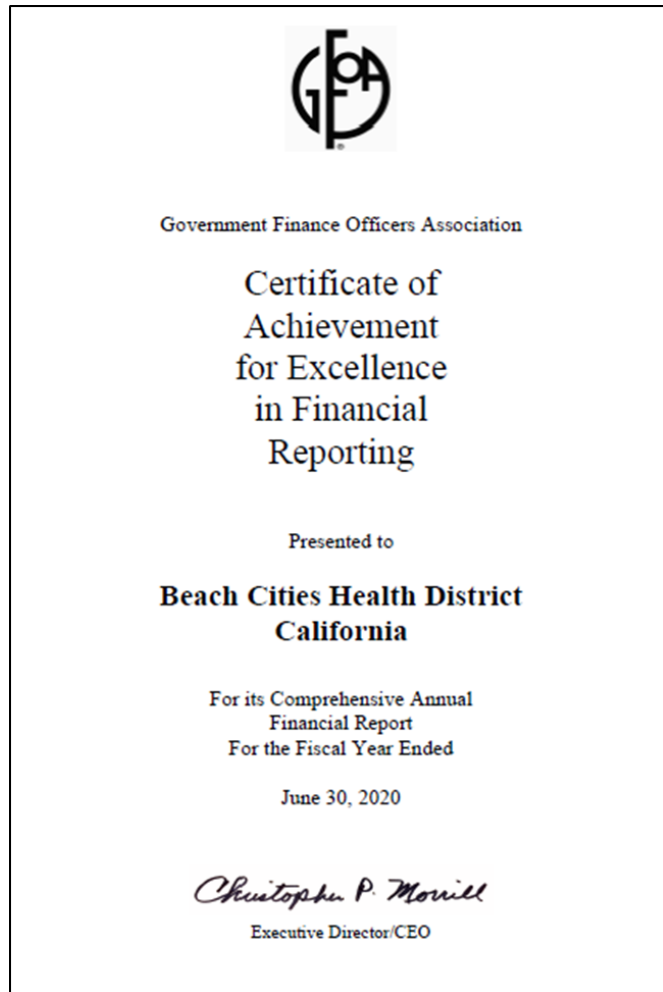
The effort to seek and attain the Distinguished Budget Presentation Award reflects the District's commitment to meet the highest standards of government budgeting and reporting.

**Government Finance Officers Association
Certificate of Achievement for Excellence in Financial Reporting**

Beach Cities Health District is honored to have been awarded the Certificate of Achievement for Excellence in Financial Reporting for comprehensive annual financial reporting for the fiscal year ended June 30, 2020.

Government Finance Officers Association established the program in 1945 to encourage and assist state and local governments to go beyond the minimum requirements of generally accepted accounting principles. Preparation of this comprehensive annual report, and in the spirit of full transparency and disclosure, Government Finance Officers Association has awarded BCHD on achievement of this highest form of recognition in governmental accounting and financial reporting.

Beach Cities Health District aspires to continually provide the highest quality document while exhibiting full transparency budgeting that are reflected by the guidelines established from the National Advisory Council on State and Local Budgeting, and the Government Finance Officers Association's best practices on budgeting.



**

The effort to seek and attain the Government Finance Officers Association Award reflects the District's commitment to meet the highest standards of government budgeting and reporting.



Beach Cities Health District Awards & Successes

Modern Healthcare Best Places to Work 2021™

Recognized for the 10th time,
BCHD is ranked 6th in the
Provider/Insurer category.



PUBLIC SERVICE CFO
FINALIST

MONICA SUUA

CFO

BEACH CITIES
HEALTH DISTRICT

Monica Suua does an
exemplary job of
overseeing BCHD's

budget, and her financial stewardship ensures that the
community's most vulnerable residents are served through
BCHD's programs and services. Since she took on the role
of BCHD CFO in August 2016, Suua has worked tirelessly
to ensure BCHD remains in good financial standing and
those in need continue to receive the essential programs and
services they rely on. Suua is vigilant with the public's funds
and she continues to look for ways to maximize the
District's finances to provide direct programs and services to
residents.

LOS ANGELES BUSINESS JOURNAL – CUSTOM CONTENT



ACHD
ASSOCIATION OF CALIFORNIA
HEALTHCARE DISTRICTS

HEALTHCARE DISTRICT OF THE YEAR 2021

The District of the Year Award honors
healthcare districts that implemented
one or more initiatives to improve
the health and well-being of
their community.



ADVENTUREPLEX
voted "Best Kids Entertainment"
and "Best Kids Camp"



B-Well Together, presented in partnership
with BCHD and BeachLife Festival: A
three-month program offering mental
health tools to increase happiness during
the Covid-19 Pandemic and that featured
celebrity and local luminary appearances
for community engagement.



**CERTIFICATE OF
ACHIEVEMENT
FOR EXCELLENCE IN
FINANCIAL REPORTING**
For its Comprehensive Annual
Financial Report For the Fiscal
Year Ended June 30, 2020

BCHD is an organization that
strategically leverages volunteers to
achieve greater social impact. We
were awarded certification for this
volunteer work again in 2021.



Awarded from SDFL in
2021. In recognition of
its outstanding efforts to
promote transparency and
good governance.

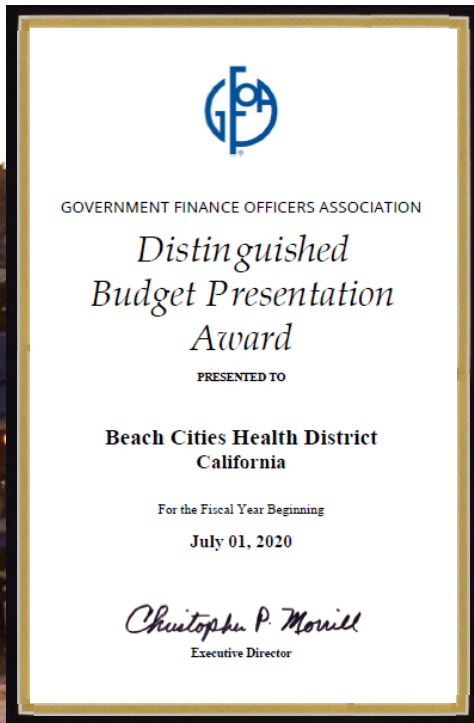
The Beach Cities have been a
nationally certified Blue Zones
Community® since 2016



BLUE ZONES
live longer, better



BCHD FY2021-22 BUDGET



BUDGET MESSAGE

BUDGET MESSAGE **FY 2021 - 2022**

Executive Summary

As a health organization with designated Disaster Service Worker (DSW) employees, the District continued its work to respond to the COVID-19 Pandemic throughout the entire prior fiscal year. It administered 155,000 COVID-19 tests and 15,000 vaccinations. It delivered over 4,000 meals and 2,000 errands for at-risk District residents that were safer at home and needing assistance. It engaged over 500 volunteers, called and received over 20,000 resident phone calls and saw over 33,000 people attend virtual classes.

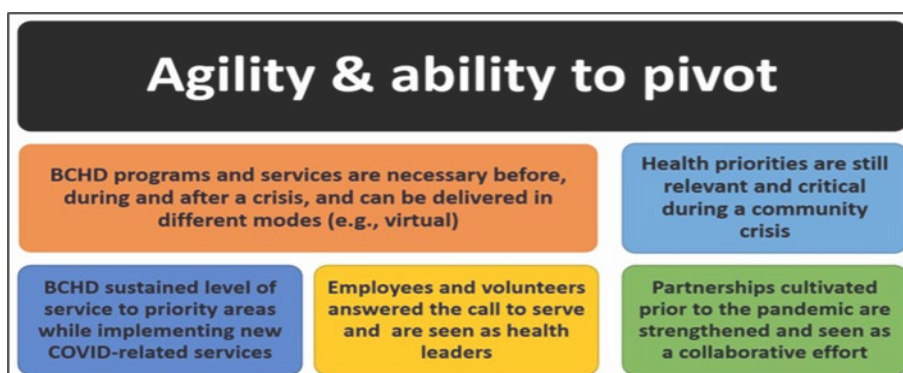
In March 2020, the District had established its District Operations Center (DOC), in accordance with the Standardized Emergency Management System (EMS), and the National Incident Management System (NIMS) to address the emerging disaster in the Community and it set the following priorities:

- Maintain a COVID-19 diagnostic testing site and pursue immunity testing research
- Support at-risk older adults in the community
- Provide healthy adults an opportunity to be of use to the community
- Continue to disseminate timely and accurate information to the community
- Provide health and well-being tips, tools and virtual classes
- Recovery planning and implementation for BCHD operations and the community.

While many of the emergency response activities, like the publicly available testing site and meal deliveries were wrapped-up by the end of the fiscal year, June 30, 2021, the District continues to respond to the ever changing and threatening COVID-19 Pandemic. Disseminate timely and accurate information continues to be essential with over

500,000 visits since the Feb. 2020 launch of <https://www.bchd.org/coronavirus>, which has expanded to 16 pages. Additionally, the need to maintain virtual engagement opportunities and the expanded Help Line continues. The need for both testing and vaccinations also re-occurred, especially in the local school populations and for our most vulnerable residents. Thus, the District is administering targeted testing and vaccinations, first dose and boosters in collaboration with partners, like the local schools and senior housing complexes.

With this continued uncertain and challenging environment not only to the health of the community but also causing serious operational and economic challenges for the District, one of the valuable lessons the District will continue to have to rely on is its “agility & ability to pivot”.



The District's strengths come from the many years of cultivating its Mission: *To enhance community health through partnerships, programs and services for people who live and work in Hermosa, Manhattan, and Redondo Beach*, resulting in relevant Health Priorities, many valuable free programs and services to the Community, and a Community of employees, volunteers and partnerships that can collaborate, overcome, and answer to the call to serve.

Relying on the District's ability to pivot operationally, the FY21-22 Budget reflects a recovery year from the Adjusted FY20-21 Budget but still not back to the FY19-20 economic levels.

TOTAL BCHD - CONSOLIDATED	FY21-22 FINAL BUDGET	FY20-21 ADJ BUDGET	VARIANCE To ADJ FY20-21	FY20-21 ORIGINAL BUDGET	FY19-20 ACTUAL
TOTAL REVENUES	13,534,000	12,208,000	1,326,000	14,597,000	14,327,000
TOTAL EXPENSES	13,534,000	13,676,000	142,000	14,264,000	13,818,000
CASH OPERATING INCOME	-	(1,468,000)	1,468,000	333,000	509,000
<u>COVID-19 FEMA Reimbursement Estimates</u>					
FY20-21	-	649,000	(649,000)	-	-
FY19-20	-	519,000	(519,000)	-	-
CASH OPERATING BUDGET	-	(300,000)	300,000	333,000	509,000
FY20-21 COVID-19 Assigned Fund Balance	-	300,000	(300,000)	-	-
UNASSIGNED FUND BALANCE CHANGE**	-	-	-	333,000	509,000

*) Excludes non-cash Notes Receivable Amortization impacts.

During the COVID-19 Pandemic, the District lost tenant income in addition to income from service fees due to the closure of the Health & Fitness Operations for the whole year. FY21-22 Budget reflects a recovery in revenues enough to offset increased personnel costs at the same time as reducing expenditures to arrive at a balanced budget. For a summary of changes presented between the proposed to adopted budget please see page 18 on the Budget overview for BOD meeting on 6/23/2021:

https://bchd.granicus.com/DocumentViewer.php?file=bchd_030fbe242b640753aded699c585625d7.pdf&view=1

While ensuring a balanced budget, the District is keeping course on its strategic goals that support the District's health priorities and long-term improved health of the community. The coming year strategic milestones would be to:

- Update the 3-Year (2022-2025) Community Health Priorities,
- Implement the \$500,000 annual allcove Youth Wellness Center Grant Program,
- Finalize re-development plans for the planned Healthy Living Campus, and
- Maintain a safe, healthy, and equitable award-winning work culture.

FY21-22 Budget Overview

The District budget serves the Beach Cities Health District's vision of "A healthy beach community" and mission "To enhance community health through partnerships, programs and services for people who live and work in Hermosa, Manhattan and Redondo Beach," by focusing on board-approved health priorities identified and updated every three years since 2005, based on a data-driven strategic planning process that critically analyzes the community needs assessment and various health data sources like the California Healthy Kids Survey, Gallup-Sharecare Well-Being Index (WBI), Los Angeles County Health Survey, U.S. Census Bureau, etc. www.bchd.org/healthreport.



The purpose of this message is to summarize the District's FY21-22 revenues and expenditures and the resulting fund financial position, including ongoing capital investments that provide for the District's long-term ability to deliver services and programs, highlighting major challenges, trends, and changes in this year's budget. The budget revenues and expenditure is built on government best practices accounting based on current financial resources measurements and a modified accrual basis.

The District manages two Government funds. The General Fund and Special Revenue Fund. All its department; preventative health programs and services operations, supporting and administration services and property operations are recorded in the General Fund. The District's Special Revenue Fund has no activity.

It reviews the District's FY21-22 priority programs and services, shifts in programs and services, funding sources and expenditures supporting those priorities. Further, this message highlights the economic and legislative matters affecting the District. Finally, included is a summary of the long-term financial outlook and strategies and how those are tied to the District's health goals and community impact.

This message also presents the District's commitment and achievements on transparency and excellence throughout the organization from financial reporting and programs and service deliveries to worksite culture.

The District developed the FY21-22 budget collaboratively with involvement from the Board, Community and BCHD Staff. The Priority Based Budgeting (PBB) methodology was implemented, and departments worked on budgeting costs by each program and service, and each program and service was scored based on agreed-upon attributes to drive future budgeting and strategic development of the District.

With a collaborative budget process, the District can maximize synergies among departments to ensure staff collectively stay on course with the BCHD strategic plan. The annual budget then executes the strategic plan (i.e., programs, services, capital investments, etc.) that is tied to the Health Priorities to achieve the District’s vision of “a healthy beach community.”



More detailed information and data about the District, its health priorities, and priority programs and services are contained throughout the budget report. Refer to the [Table of Contents](#) located after the cover page to read about specific topics. District-wide and department financial statements, Healthy Living Campus and capital investments, performance measures, accomplishments and the long-term financial outlook with a risk-assessment presentation and supplementary information provide more detailed information supporting the message.

The District’s Annual Budget presented herein is the guide for the execution of programs and services and financial investments for the year July 1, 2021, through June 30, 2022.

FY21-22 Budget Financial Summary

The FY21-22 budget provides for programs and services in the current year and invests in the necessary infrastructure of capital assets to provide security to maintain and improve the District's ability to deliver and pay for future programs and services.

This year's budgeted revenue increased 11% to \$13.5 million compared to the prior year's \$12.2 million, funding for existing or modified COVID-19 programs and services within a balanced budget. The District's budget this year projects programs, services and building operations at a total delivery cost of \$13.5 million on a property

Beach Cities Health District will leverage \$4.5 million from Property Taxes to provide \$13.5 million in programs, services and investments to the community in 2021-22

tax base of \$4.5 million. \$3.01 leveraging is made possible by the diversified portfolio of the District's other funding sources of leases, user fees, public- private partnership and investment income.

BEACH CITIES HEALTH DISTRICT	FY21-22 BUDGET		FY20-21 ADJUSTED BUDGET		VARIANCE	
REVENUE						
Health & Fitness	1,332,000	10%	183,000	1%	1,149,000	628%
Property Tax	4,500,000	33%	4,180,000	34%	320,000	8%
Property Lease	4,626,000	34%	5,139,000	42%	(513,000)	-10%
Interest	677,000	5%	839,000	7%	(162,000)	-19%
Limited Partnership	1,899,000	14%	1,671,000	14%	228,000	14%
Donations & Other	500,000	4%	196,000	2%	304,000	155%
TOTAL REVENUES	13,534,000	100%	12,208,000	100%	1,326,000	11%
EXPENSES						
Health & Fitness	2,141,000	16%	1,927,000	14%	(214,000)	-11%
Payroll	5,125,000	38%	4,726,000	35%	(399,000)	-8%
Operations	2,139,000	16%	2,743,000	20%	604,000	22%
Building Operations	2,681,000	20%	2,725,000	20%	44,000	2%
Health Funds and Grants	1,448,000	11%	1,555,000	11%	107,000	7%
TOTAL EXPENDITURES	13,534,000	100%	13,676,000	100%	142,000	1%
Cash Operating Income	0		(1,468,000)		1,468,000	100%
COVID-19 Funding Est.	-		1,468,000	11%	1,468,000	100%
Cash Unassigned Fund Change bf. Capital	0		0		0	100%

Having a well-diversified portfolio of revenues allows the District to have a balanced budget and invest in long-term assets to ensure lasting preservation of the District's principal or Net Position (\$61M) and Fund Balance (\$40M), as shown on pages 23 and 24 in the Audited Financials (<https://www.bchdfiles.com/docs/bchd/finance/BCHD%20FY19-20%20CAFR.pdf>)

Capital Investment Expenditures

With the deteriorating long-term financial outlook in mind and possibly having to cut \$2.5 million from its operating budget due to the 60 year old 514 N. Prospect building, the District is continuing investments in automation and long-term assets illustrated below, plus the investment in the Healthy Living Campus to preserve the Principle (Net Position) of the District and continued funding of critical preventive health programs and services.

Capital investments are funded by the District Board "Committed Fund Balance" of \$16M and \$11M as of June 30, 2020 and 2021, respectively.

FY21-22 Capital Expenditures

Capital Projects by Category - New

Budget

MIS Expenditures

PBB Budget SW - Implementation Cost
BCHD Cloud Based Project
Workstations (Desktop, Laptops) Refresh
PC Live Video Conferencing HW (Granicus/Rooms)
VoIP Phones

Department

Finance 25,000
IT 50,000
IT 35,000
IT 20,000
IT 12,000

\$ 142,000

FF&E Expenditures

Streaming Equipment

CHF 5,000

\$ 5,000

Building Expenditures

Building Contingency
Building Contingency
Youth Wellness Center

APEX 10,000
CHF 8,000
514 Prospect 35,000

\$ 53,000

Sub-Total

\$ 200,000

Healthy Living Campus	Total ITD Budget Jun 2021	Total Budget FY21-22	Total District Budget Pre-Construction	Actuals As of June, 2021	Budget Remaining
Architecture	1,768,000	2,750,000	4,518,000	1,572,619	2,945,381
Pre-construction Fees (Special Costs) (Engineering fees, Cost Estimator, etc.)	387,000	400,000	787,000	375,101	411,899
Feasibility, including EIR Study (EIR Consultant, MDS, etc.)	1,573,000	820,000	2,393,000	1,386,417	1,006,583
Legal	768,000	1,000,000	1,768,000	920,232	847,768
Communications	611,000	200,000	811,000	567,546	243,454
Financial: Cain Brothers - PACE & RCFE	438,000	1,800,000	2,238,000	336,373	1,901,627
Project Management Support	1,955,000	530,000	2,485,000	1,817,739	667,261
Contingency	50,000		50,000		50,000
PACE Equity Contribution		1,000,000	1,000,000		1,000,000
Soft Costs	\$ 7,550,000	\$ 8,500,000	\$ 16,050,000	\$ 6,976,028	\$ 9,073,972

Capital investments are of utmost importance to the District; not only to ensure the capital-intense Health & Fitness Operations continue to operate efficiently and safely and operational efficiencies by

continuing to invest in Information Technology including annual workstation refresh and new phone system, but also to ensure the District's ability to continue to serve residents with programs and services in years to come. This is done by investing in the District's properties that are nearing the end of useful life and is depleting the District Fund balance which has held steady at around \$40 million for more than 10 years and for the first time in FY20-21 will fall below to around \$35 million.

Therefore, the District is continuing to invest in a master plan for the entire 514 N. Prospect Avenue campus, referred to throughout this budget as the Healthy Living Campus. A draft master plan was endorsed by the BCHD Board for the Environmental Impact Review (EIR), a requirement of the California Environmental Quality Act (CEQA), being considered by the Board for approval in the FY21-22 Budget year.

Additionally, the District has prior year carry-over projects totaling around \$748,000:

- Information Technology – \$76,000
- Building Improvements – \$672,000

Please see the District Capital Investment section for more information. The District defines Capital Investment Expenditures as improvements that have a useful life exceeding one year and cost more than \$5,000. This represents a conservative approach to capitalizing assets and replacing only infrastructure elements that cannot be deferred.

Fund Balance, Net Position and Cash Projections and Future Outlook Summary

Based on the FY21-22 budget, the District Fund balance, is projected to decrease by \$8 million due to its continued investment in long-term real property and development of the Healthy Living Campus.

TOTAL BCHD	FY21-22	FY20-21	FY19-20	FY18-19
	BUDGET	ADJ BUDGET	ACTUAL	ACTUAL
TOTAL REVENUES	\$13,534,000	\$12,208,000	\$14,327,000	\$14,692,000
TOTAL EXPENSES	\$13,534,000	\$13,676,000	\$13,818,000	\$13,934,000
FY19-20 COVID-19 Assigned Fund Balance		1,468,000		
OPERATING CASH	\$0	\$0	\$509,000	\$758,000
Non-Cash	(544,000)	(1,374,000)	590,000	785,000
Est. Act Capital Investments	(7,500,000)	(3,518,000)	(2,528,000)	(1,820,000)
FUND BALANCE CHANGE	(\$8,044,000)	(\$4,892,000)	(\$1,429,000)	(\$277,000)
FUND BALANCE	\$27,212,000	\$35,256,000	\$40,148,000	\$41,577,000
NET POSITION - EQUITY	\$60,600,000	\$60,000,000	\$60,901,000	\$61,310,000
CASH BALANCE	* \$15,629,000	\$21,624,000	\$29,160,000	\$29,485,000

* FY21-22 Total Cash Balance of \$15,629,000 is \$6,767,000 Operations, \$3,200,000 Pension 115 Trust, \$5,662,000 Assigned for Capital Investments.

The District is estimating a continued decline in Fund Balance in the next three to five years, if it does not do anything and ignores the aging property at 514 N. Prospect Avenue in Redondo Beach. Operating surplus will start to decline due to the expiring of the Notes Receivable (NR) income, loss of major tenant income and high building maintenance costs. In addition, the District will have to start tending to currently deferred major building infrastructure matters to keep the building occupied but with diminished return on the required infrastructure investments (ROI) that will lessen the District's ability to deliver its programs and services.

In Summary, the year 2024-2025, will be a year when higher losses will begin unless the District will be able to replace the approximately \$440,000 of NR net cash income and anticipated loss in lease income from tenant non-renewals of leases. The following table illustrates the continued decline in Fund Balance assuming the investment in the Healthy Living Campus is stopped, which will also cause a major reduction in the District's \$60 million Net Position, as the Capital Investments completed will have to be written off.

Fund Balance (Incl. restricted cash)	Budget *	Projected			
	2021-22	2022-23	2023-24	2024-25	2024-25
Beginning Balance	\$ 35,256,077	\$ 27,212,511	\$ 25,794,983	\$ 24,077,320	\$ 22,261,107
Operations	-	(99,000)	(263,000)	(679,000)	(1,127,000)
Non-Cash NR Amort	(543,566)	(618,528)	(699,663)	(321,213)	0
Capital Spend	(7,500,000)	(700,000)	(755,000)	(816,000)	(882,000)
Ending Balance	\$ 27,212,511	\$ 25,794,983	\$ 24,077,320	\$ 22,261,107	\$ 20,252,107

** Beginning Fund Balance is based on actual FY20-21 pre-audited financials.*

Therefore, the District is continuing to plan on investing in the Healthy Living Campus (<https://www.bchd-campus.org/>), with a draft master plan including facilities for Residential Care for the Elderly (RCFE) and Program of All-inclusive Care for the Elderly (PACE) programs. While the District cannot independently fund and operate these programs, the intent is to become a limited partner and lease the land, which will replace the 514 N. Prospect Avenue rental income. Please see the District's Long-Term Financial Outlook section for more information.

Major Changes and Impacts in the Annual Budget Funding Sources and Expenditures

The District has four major sources of funding: Property Lease Income, User Fees from Health and Fitness Operations, Property Taxes and Limited Partnerships, plus growing funding from donations and grants.

In the FY21-22 Budget, three of the four sources of funding are still experiencing major effects from the COVID-19 Pandemic in lost lease income, recovering but still low User Fees, and continued reduced joint venture income from its partnership with Sunrise Assisted Living that also experienced health and operational hardship from the effects of COVID-19.

Property taxes remains strong in the District, and the District donations and grants income continue to grow. The District has now been awarded two major operating grants for funding of youth health and

wellness programming. (1) A five-year \$125,000 annual grant for Drug-Free (DFC) Communities Support Program by the Department of Health and Human Services (HHS) awarded in 2019 and (2) A four-year \$500,000 annual grant (\$30,000 included in the FY21-22 Budget) for the allcove Youth Wellness Center from the California Mental Health Services Oversight and Accountability Commission awarded in 2020 but not expected to be administered until late 2021.

The below table illustrates how these income sources fund the District's main Programs and Services Expenditures.

	FY 21-22 Budget	FY 20-21 Adj Budget	Variance	%
<u>Property Operations</u>				
<i>(Off-Campus & 514 N. Prospect Ave.)</i>				
Property Lease Income	4,626,000	5,138,000	(512,000)	-10%
Property Operations Exp	2,681,000	2,725,000	(44,000)	-2%
Net Property Lease Funds	1,945,000	2,414,000	(469,000)	-19%
<u>Health & Fitness</u>				
Revenues	1,332,000	183,000	1,149,000	628%
Expenses w/o Support Exp	2,141,000	1,927,000	214,000	11%
Net Health & Fitness Funds	(809,000)	(1,744,000)	935,000	54%
<u>Other Funding Sources</u>				
Property Tax	4,500,000	4,180,000	320,000	8%
Limited Partnership	1,899,000	1,671,000	228,000	14%
Interest	677,000	839,000	(162,000)	-19%
Donations & Other	470,000	197,000	273,000	139%
Youth Wellness Grant	30,000	0	30,000	100%
	7,576,000	6,887,000	689,000	10%
<u>Programs & Services Expenditures</u>				
Life Spans	4,474,000	4,693,000	219,000	5%
Other Programs & Services	2,036,000	1,855,000	(181,000)	-10%
Support Services	2,202,000	2,476,000	274,000	11%
	8,712,000	9,024,000	312,000	3%
Net Programs & Services Funds	(1,136,000)	(2,137,000)	1,001,000	47%
TOTAL REVENUES	\$13,534,000	\$12,208,000	\$1,326,000	11%
TOTAL EXPENDITURES	\$13,534,000	\$13,676,000	\$142,000	1%
COVID-19 Funding Est.		1,468,000		
OPERATING INCOME	\$0	\$0	\$0	0%

Total revenue sources of funds are increasing by 11%, mainly as a result from reopening the Health and Fitness Operations.

The Property Lease Income is decreasing due to the COVID-19 Pandemic and its effect on the economy. The District lost two tenants, the Child Care Development Center (\$184,000) and Cal State Dominguez Hills (42,000). In addition, Cancer Care (\$374,000) and the Dialysis Center (\$41,000) did not renew their leases. Therefore, the District had to adjust about \$850,000 in tenant lease income and building operating reimbursements resulting in a net reduction of \$512,000 from offsets of one new tenant and other tenant rent escalations.

Still recovering, Health & Fitness Operations revenue are increasing at a modest rate and still showing a net loss of \$800,000. Revenues are about 50% back to normal with the \$1,149,000 increase in revenues. The opening of the Health and Fitness Centers will be staggered based on local health ordinances.

Due to a strong Southern California Real Estate market, the District's Property Taxes continue to grow steadily. The past ten years has seen a 5.9% average annual growth.

Interest is decreasing due to a reduction of funds in the District's investment Portfolio. In addition, interest every year is reduced in the District's outstanding notes receivable amortization schedule.

Total expenditures are reduced by 1% mainly due to FY21-22 being a non-election year and no election expenditures will occur. FY20-21 election costs were budgeted for \$200,000 (actual incurred were \$237,000.)

Further in expenditures, the District reduced consulting services, deferred some IT automation projects, reduced some operating supplies, like printing and advertising. Some programs and services were also reduced like certain Senior classes, Mental Health & Happiness programs and Grants awarded previously, in light of anticipating a recovery period with certain programs and services taking some time to be back in full force. The District cancelled the Healthy Minds Initiative program as results achieved have not met program criteria and the contract renewal funds starting in November 2021 were removed.

Included in the FY21-22 Budget is a 2% Cost of Living adjustment for all eligible staff as no salary increases, except certain individual and federal and state-mandated wage adjustments, have been made since January of 2019. In addition, at the recommendation of the Compensation study performed by an outside consultant, the District has included salary market and job function adjustments. Even with the recommended salary to market and job function adjustments, the District is still at an average 92% of Mid-Point or Market average in staff salaries as illustrated below.

District Staff Average % Salary To Mid-Point				
Fiscal Year	FY21-22	FY20-21	FY19-20	FY18-19
Pre-Increase to Mid-Point	86%	85%	88%	90%
Post-Increase to Mid-Point	92%	89%	92%	96%

With the 2% increase and salary adjustments, due to attrition and retirements, and no increase in FTE's (Full-Time Equivalents), the District's Total Operating Payroll expenses, including Health & Fitness Payroll, remain 50% (50.5%) of Total Operating Expenditures.

As the District is planning for its long-term sustainability, knowing that the 514 N. Prospect Avenue Medical Office building is over 60 years old and has reached the end of its useful life, and tenants are leaving, it will be harder and harder for the District to maintain the incoming funding sources to support all its programs and services. Therefore, the District developed the Priority Based Budget model that will evaluate, analyze, and prioritize the programs and services to facilitate the long-term financial planning process. While the FY21-22 Budget has been balanced with minimal impact to programs and services, if the District does not address its deteriorating physical assets, the return to residents in preventive health programs and services for its Property Taxes will diminish.

The FY21-22 Budget return on each Property Tax dollar has already decreased to \$3.01, while the original FY20-21 Budget had a return of \$3.41.

Economic Conditions, Issues and Trends Facing the District

The District is affected by global, national, and state economic trends like any other organization, but due to its diversified funding sources and resilient local economy, the District has been able to minimize deficits and maintain a balanced budget. However, the District is closely monitoring and adjusting to the unprecedented current global, national, and state economic trends and how those will affect the long-term economic conditions of the District.

Per the District Investment Portfolio advisors, PFM Asset Management LLC, *"The strong U.S. economic expansion is expected to persist, aided by a vaccine-driven reopening, pent-up consumer demand, and continued fiscal and monetary support. GDP expectations for 2021 have been revised upward, with current forecasts pointing to an annualized 6% growth this year. However, growing inflationary pressures may force the Fed's hand when considering tapering its bond purchases and, ultimately, future rate increases."*

Barring any more disasters in the next few years, economic trends are looking cautiously optimistic. With a growing economy, property values and consumer purchasing powers should remain stable and hopefully grow. The positive economic trends are simultaneously putting pressure on demand for products and services resulting in increasing costs and a more expensive labor force. If interest rates can remain low that will benefit the District's future redevelopment plans, but also means interest income will remain low as the District's investment portfolio is 40% in the US Treasury sector and 14% in Federal Agency sector.

The District's largest income source is from real property income (34%/\$4.6M), like rental income and reimbursement of building operating expenses; in FY21-22 70% or \$3.2M down from 83% or \$3.9M in FY20-21 coming from the 60-year-old 514 N. Prospect Avenue hospital building. The occupancy rate dropped from 80% to 62%. While the District is diligently trying to find new tenants, the building has reached the end of its useful life. The District anticipates that many tenants will not be able to stay either because it will be too expensive with the increased Building Operating costs, or the building is outdated and does not meet modern operational standards. In addition, since the building was built in the late 1950s, it does not meet current seismic standards being implemented through the state of California. Included in the \$3.2M is also the parking structure Notes Receivable that will be fully

amortized in FY2024-25, and the District will lose \$438,000 annually in cash funding. This \$3.2M income source is the single largest threat to the District's long-term economic stability. To address not only this economic long-term threat to the sustainability of the District's programs and services, but also to address the possible threat of physical harm to the residents of the Memory Care facility and tenants in the building from a potential large scale earthquake, the District has been working on creating a master plan for the 514 N. Prospect Avenue campus (<https://www.bchdcampus.org/>) that will replace the building and replace the income source. See further information and discussion both in the Capital Investment and Long- Term Financial Outlook sections.

The District's second largest income source (33%/\$4.5M) comes from Property Taxes per the CA state 1978 Prop 13 mandate. The District receives approximately 0.8% of the 1% annual real estate tax assessed value from the residents of the District. Real estate net taxable assessed values for the District have steadily been trending stronger. Since FY2016-17, five years ago, the District saw a 27% increase in the net taxable assessed value and around 6% annual average.

Per HdL Coren & Cone, the District's Property Tax Consultant, the next five-year is estimated to increase by 17% with a 4% annual average growth, illustrated below. These estimates were lowered from an anticipated 19.1% or an average of 4.5% annual growth before COVID-19.

Dist Wide Value Change	2021-22	2022-23	2023-24	2024-25	2025-26	5 Year
District Net Taxable Value	\$48,342,207,068	\$49,990,805,024	\$51,832,915,436	\$54,040,574,488	\$56,385,469,751	17%
		3%	4%	4%	4%	4%

Therefore, while the property tax base growth rate is expected to slow down some, it will continue to be a strong source of consistent income for the District.

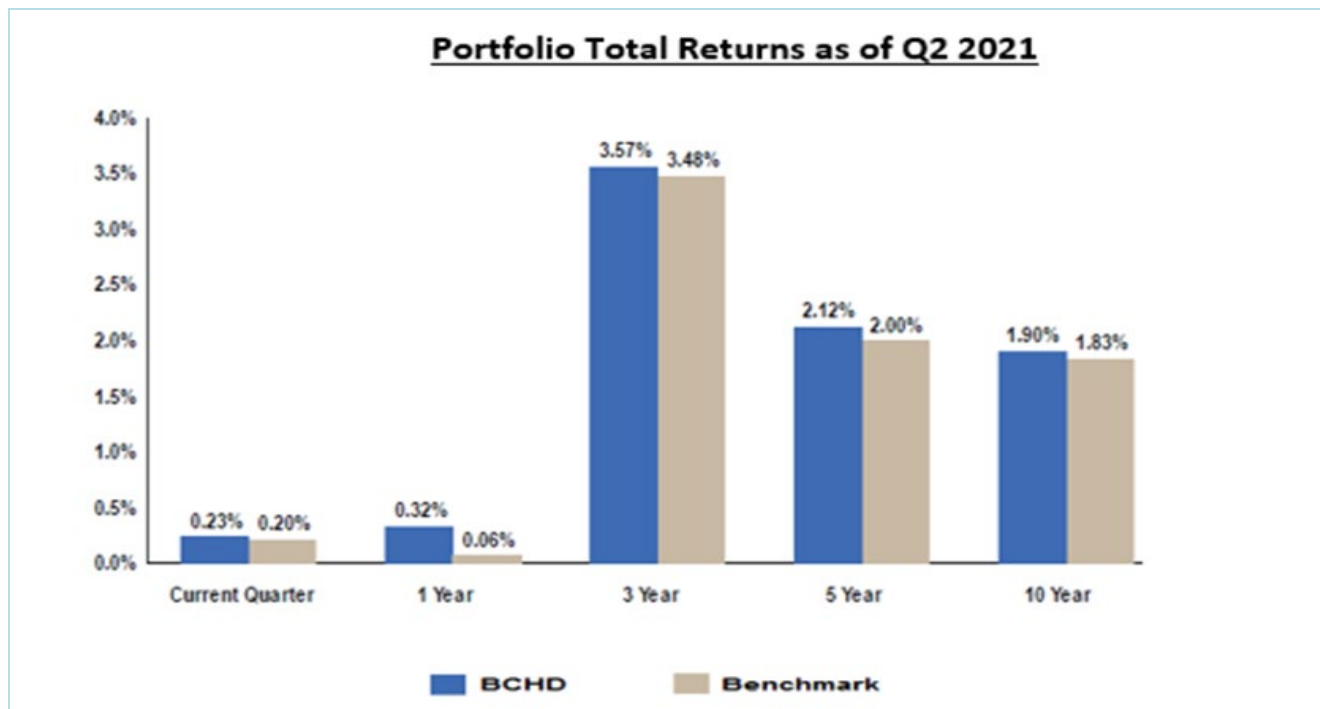
Income from Partnerships (Sunrise Assisted Living and Beach Cities Surgery Center) is the third largest income source, at 14% of the FY21-22 budget. While this income stream fluctuates from time to time, the last eight years have consistently been around \$2 million. As an assisted living facility, they were one of the sectors hit the hardest and we did see a sharp decline in profits due to COVID-19. We anticipate this industry to recover well and come back even stronger as the need for senior and assisted living keeps growing, not only in the District but nationally as well with an aging population.

The District investment portfolio as of June 30, 2021, was \$20.2M including short-term investments. The District, with the guidance of and management by PFM Asset Management, LLC, ensures conformance with all pertinent existing laws of the State of California, including California Government Code Sections 53600, et seq. The investment guiding principles are Safety, Liquidity and Yield in that order, which results in a conservative investment approach; that is, when the market is high, the District experiences marginally high yields, and when market is low, the same is true, the District will experience lower yields but not as bad as the market. Therefore, the Portfolio, while directly affected by the US financial market performances, the performance generally follows the US Treasury yields. After 2010, these yields were below 1% yield until around 2016-17, when it started to improve slowly, almost reaching 3% by end of Dec 2018/Jan 2019 but has since started to decrease again.

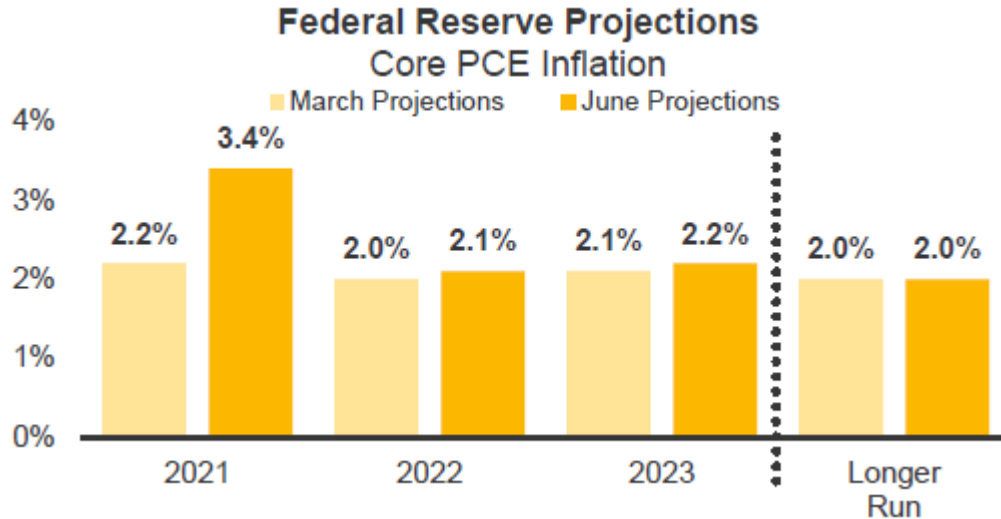
The District recorded Realized Gains for a second year in a row, \$194,000 and \$246,000, for FY19-20 and FY20-21, respectively. At the same time, for a second year in a row, the District recorded

Unrealized Losses of \$590,000 and \$560,000, for FY19-20 and FY20-21, respectively. Due to the unpredictability of the market, the District does not budget Realized/Unrealized gains or losses.

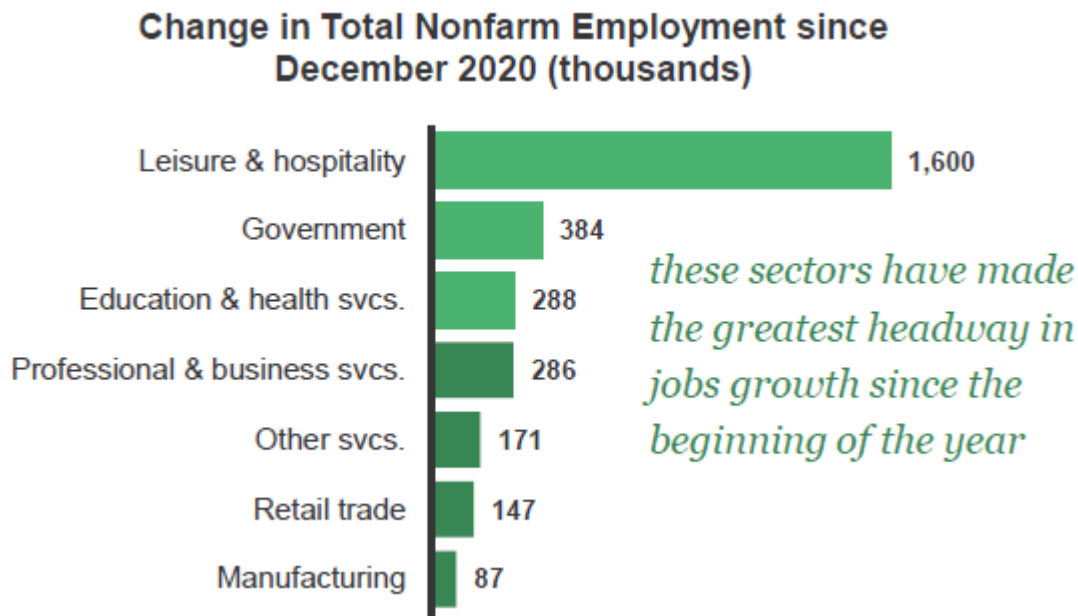
With an aggressive Benchmark as possibly allowed by CA State Law, including an average duration around 2.68 years, the District portfolio has performed as well as the Benchmark, shown below. Due to the relatively short average duration in the portfolio, maturing assets are subject to reinvestment risk at prevailing market rates. The District Interest Income includes 40% of fixed income source from Notes Receivable and is therefore not entirely at risk for a market slowdown. Therefore, while the market trends affect the District's interest earnings, the future loss of the Notes Receivable interest and necessity for the District to draw down funds from the portfolio due to its capital investment requirements will have a more adverse effect. Interest income in FY21-22 is budgeted at 5% down from 8% in the FY20-21 budget, the District's long-term financial outlook anticipates this ratio to continue to decrease.



The District's operating expenditures are affected by low inflation rates and before COVID-19 expenditures have been increasing between 1%-2% and are aligned with inflation which has remained below 2% since June 2013. However, since COVID-19 took hold both the inflation rates have started to rise, and the Federal Reserve projects rates to be above 2% at least until 2023.



The District largest expenditure (50%), personnel costs is also expected to continue to increase as labor market is projected to tighten even more. As illustrated (partial graph included) by PFM Asset Management, LLC, Government jobs have been the second-largest growth sector in the Country since December 2020.



The District does not anticipate having to bring the Board a revised budget in FY21-22, like we did for FY19-20. But the District is closely monitoring economic trends for possible downturn in the economic recovery, major legislative changes, or social, geopolitical, environmental, etc. disasters or emergencies that could affect the District adversely.

Legislative Matters Facing the District

In FY 20-21, the BCHD's legislative efforts were focused on COVID-19 response and recovery as follows:

- In an effort to find testing solutions and different testing modalities, BCHD met Dr. Gil Chavez and the Coronavirus Testing Task Force to discuss how BCHD could support the Governor's testing Initiative and explore how BCHD could collaborate with the state. In addition, BCHD met with the USC Schwarzenegger Institute and Senator Kevin de Leon to discuss antigen testing efforts and were able to support LA County/USC's seroprevalence study.
- BCHD worked on securing access to vaccines as a registered vaccine provider through the state's myCAVax system. We worked with our consultants to connect with key staff at Blue Shield of California, the Third-Party Administrator for the state on vaccine distribution, to ensure that BCHD would have access to vaccines. Subsequently, we signed a contract with Blue Shield to be a vaccine provider through their TPA network.
- As special districts were not eligible for CARES Act funding despite being on the front lines of COVID-19 response and recovery, BCHD supported HR 353 and S 91, the Special Districts Provide Essential Services Act, to advocate for special districts to be eligible for federal pandemic relief funding.
- The Association of California Healthcare Districts sponsored a state budget request for \$32 million to be appropriated to healthcare districts who provide direct health services related to the COVID-19 pandemic. BCHD is a member of ACHD and participates on the Advocacy Committee and helped develop the methodology for this request, though the request was not granted by the state. BCHD continued its advocacy and requested healthcare districts be included in the \$100 million that was allocated to special districts in for COVID-19 relief funding in the state's 2021-22 budget.

In FY21-22, the District will continue to monitor opportunities for COVID-19 funding and pandemic relief and other policy priorities that impact the District related to community health, local government and finance and taxation.

In addition, we will continue to explore funding opportunities to create more affordability in housing and services related to residential care for the elderly and to support our health programs, including youth mental health through our Youth Wellness Center.

Commitment to Excellence and Transparency

The District is committed not only to excellence and transparency in our financial audit and budget reporting throughout the District, including staff conduct and responsibilities, Board action and accountability, resulting in transparency to our residents and taxpayers in the way we steward public funds.

Beach Cities Health District has received the Meritorious and also the Excellence in Operating Budgeting Award for 12 consecutive years from the California Society of Municipal Finance Officers,

California's premier statewide association for finance professionals, that promotes excellence in financial management. BCHD is the only health district to meet the CSMFO standards of excellence.

In FY19-20, the District for the first time also received the Distinguished Budget Presentation Award from the Government Finance Officers Association, nationally recognized for public financial officials throughout the United States and Canada. (<https://www.bchd.org/operating-budgets>.)

The District's Comprehensive Annual Financial Report (<https://www.bchd.org/audited-financials>) also was honored for Excellence in Financial Reporting by the Government Finance Officers Association for the year ended June 30, 2020. This was its second year in a row to achieve this award.

The award programs are designed to recognize those agencies whose budget and financial reports meet certain state-wide and national standards considered to be of the highest quality. The effort to seek and attain this award reflects the District's commitment to meet the highest standards of governmental budgeting and reporting.

As each award is only valid for the fiscal year, the District renews its applications annually, and each year makes updates and improvements based on feedback received.

The District also earned the Transparency Certificate of Excellence from the Special District Leadership Foundation in May 2018 which promotes transparency in the operations and governance of special districts to the public (renewal applications have been delayed due to COVID-19.) In addition, in January 2019, the District earned, through a re-certification, the ACHD Best Practices in Governance, requiring demonstrated compliance to a core set of accountability and transparency standards, like ethics Brown Act training, annual audit requirements, etc. <https://www.bchd.org/transparency>

An Award-winning Work Culture

The Beach Cities Health District strives to provide the same culture at work that the District promotes in the community which includes not only competitive compensations and benefits but also a healthy workplace. We are dedicated to creating a diverse, equitable, inclusive, and healthy workforce by building an organization of talented, dedicated, and professional employees who take innovative approaches to fulfilling our mission according to our team leadership philosophy:

Our mission-driven team focuses on collaboration and continued learning to build a culture of wellness, compassion and fun.

Every three to five years, the District completes a compensation study to ensure the District offers compensation at or around mid-point for tenured staff and employees performing according to the District's expectations and core values:

Accountability, Compassion, Integrity and Excellence.

To allow management and staff to measure, evaluate and plan the wellness of the workforce, the District applies for different work culture awards from the healthcare industry nationwide to local workplace awards in Los Angeles.

- Best Places to Work in Healthcare by Modern Healthcare – Awarded #6 Ranking 2021
- Association of CA Healthcare Districts – BCHD Awarded Healthcare District of the Year 2021

In July 2020, the District convened an internal staff Task Force to explore and address historical, systematic, and institutional racism in response to the social unrest experienced in the Country. The Task Force developed a Diversity, Equity, and Inclusion (DEI) Advocacy Statement that was adopted by the Board at the June 23, 2021, meeting.

Commitment to Programs & Services to Improve Health in the Beach Cities






The Beach Cities Health District is one of the largest preventive health agencies in the nation, serving the communities of Hermosa Beach, Manhattan Beach and Redondo Beach. Its legal mandate is “*To Promote Public Health & General Welfare.*”

Why is preventive health care so important?

- Preventive health and early intervention can drastically increase your lifespan. For example, children who have obesity are more likely to become adults with obesity.
- Adult obesity is associated with increased risk of serious health conditions including heart disease, type 2 diabetes, and cancer.
- More immediate health risks to children who have obesity are more likely to have, high blood pressure and high cholesterol, increased risk of type 2 diabetes, asthma, sleep apnea, joint problems, fatty liver disease and more.
- Childhood obesity is also related to psychological problems (e.g., anxiety and depression), low self-esteem and lower self-reported quality of life and social problems such as bullying and stigma.

In accordance with its legal mandate to promote public health and general welfare through preventive health programs, the District staff operates more than 40 programs and services in the schools and throughout the community.

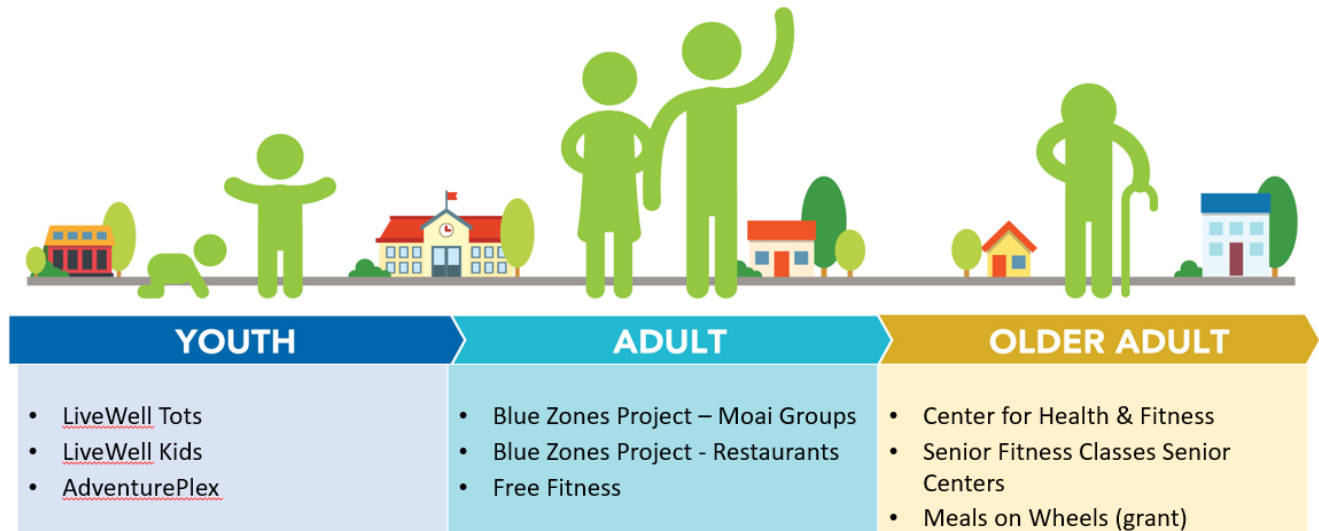
As physical health is not the only determinant of health and general welfare, the District also incorporates many programs that touches on *Social Determinants of Health*. Social determinants of health are conditions in the places where people live, learn, work, and play that affect a wide range of health risks and outcomes illustrated below.

				
Health Care Access & Quality	Education Access & Quality	Social & Community Context	Neighborhood & Built Environment	Economic Stability
<ul style="list-style-type: none"> • Access to Health Care • Access to Primary Care • Health Literacy 	<ul style="list-style-type: none"> • High School Graduation • Enrollment in Higher Education • Language and Literacy • Early Childhood Education & Development 	<ul style="list-style-type: none"> • Social Cohesion • Civic Participation • Discrimination • Incarceration 	<ul style="list-style-type: none"> • Access to Foods that Support Healthy Eating Patterns • Quality of Housing • Crime & Violence • Environmental Conditions 	<ul style="list-style-type: none"> • Poverty • Employment • Food Insecurity • Housing Instability
<ul style="list-style-type: none"> • Certified enrollment agency for CoveredCA • Care Management • Health Promotion 	<ul style="list-style-type: none"> • Youth Services Programs (e.g. LiveWell Tots & Kids, MindUp) 	<ul style="list-style-type: none"> • Blue Zones Project • WorkWell • Volunteer Programs 	<ul style="list-style-type: none"> • Blue Zones Project • Tobacco Control Policies 	

The District's programs and services integrate both physical and social determinants of health with the Health Priorities identified in the Community as the strategic guideposts. Many of the programs and services touch the community in all lifespans with some examples shown below.

Health across the Lifespan

Different programs addressing same priorities depending on phase of life



The District employs around 150 employees, full-time and part-time, and generally engages more than 1,000 individual volunteers to operate, manage and support all its programs and services.

Volunteers at the District take on many roles from volunteering at the Health and Fitness Centers, to student internships, errand volunteers, senior brain buddies, etc. Service hours on average for about 1,000 volunteer translates to around 28,000 hours. The District values its volunteer highly and every year tries to provide a special recognition event.

The District also recognizes that the act of volunteering provides many health benefits, like greater life satisfaction and lower rates of depression, longer life expectancy, etc.

All its departments (units); preventative health programs and services operations, supporting and administration services and property operations are recorded in the General Fund.

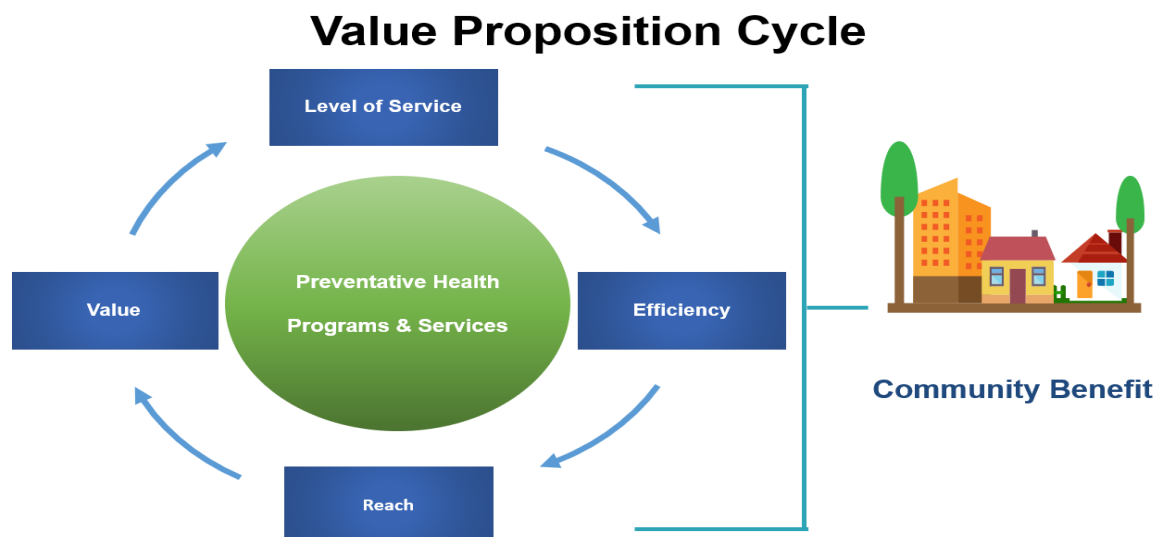
All operations are in three main departments (units) as shown below managed in the General Fund.



While the FY21-22 Budget had to include certain reductions in expenditures, it provides sufficient resources to maintain and execute ongoing programs & services with minimal service impacts. One major program, the Healthy Minds Initiative, addressing the Health Priority of Cognitive Health, was discontinued and the \$150,000 cost savings plus staff resources were reallocated to other programs and services. As discussed, the Health & Fitness operations are budgeting a staggered opening and, like the Life Spans Operations will continue to provide virtual programming, public health updates, and errand deliveries that have all proven to be very successful and important to many residents and a lifeline to the most vulnerable in the Beach Cities.

Beach Cities Community Public Health Impacts

Ultimately what matters is the impact Beach Cities Health District has on those in the community it serves and the greater impact on community public health creating a Healthy Beach Community. This value proposition is illustrated as follows showing the Priority Based Budgeting (PBB) attributes identified around the circle to be measured and evaluated against performance standards.



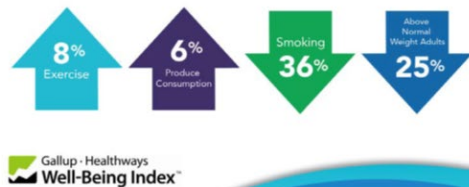
The District uses several evaluation tools to measure its Community impact and changes in health indicators in the community at large and its schools, including the California Healthy Kids Survey, Gallup-Sharecare Well-Being Index (WBI), Los Angeles County Health Survey and more. Several outcomes are illustrated below.

DISTRICT COMMUNITY BENEFIT MEASURABLE OUTCOMES



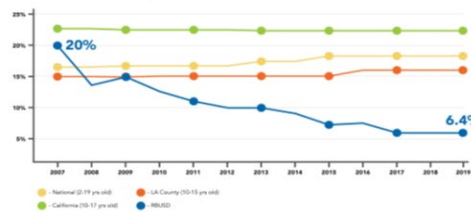
Community Benefit

Key Health Outcomes 2010-2018



Childhood Obesity Rate

(Redondo Beach Elementary Schools)



Key Health Outcomes 2010-2018

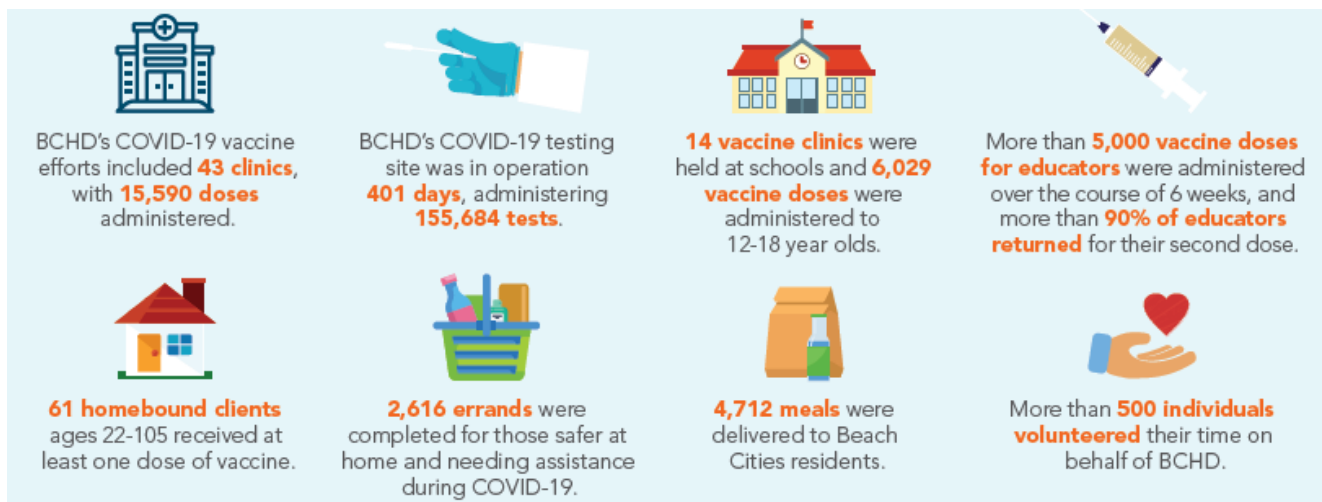
Cost Savings of Blue Zones Project

\$21 Million
Direct Medical Expenses

Gallup · Healthways
Well-Being Index™

Looking Forward and Conclusion

In FY2020-21, the District pivoted its programs and services to address the immediate threat to public health and life caused by the global COVID-19 pandemic. Many milestones were reached by end of June 2021:



In FY21-22, the District is focusing on ensuring Beach Cities residents continue to stay healthy and informed during the recovery and go back to "normal life" and slow any re-occurrences of COVID-19. BCHD is dedicated to supporting the entire Community, residents, schools and businesses.

The District's Health Priorities will be updated next year and will continue to provide the foundation for the District's strategies of providing preventive health services in areas not filled and served by others.

To support its strategic and annual budget planning, at one of its recent Half Day Strategic Planning meetings, attended by about 120 staff, board and community members, the District asked for feedback on the four major questions illustrated below:

1. Access to health programs and services

Program Examples

Older adult and disabled programs • School-based programs • Blue Zones Project (adults) • Center for Health and Fitness • AdventurePlex



62% of participants indicated the need for more access to health programs and services.

3. Communicate effectively to inform and educate people about health

Program Examples

BCHD website • Regular newsletters • Annual report and health magazine • Social media



60% of participants indicated the need for more communication to inform and educate people about health.

2. Strengthen, support, and mobilize communities and partnerships to improve health

Program Examples

Beach Cities Partnership for Youth (substance use prevention) • Blue Zones Project – Environmental and Policy Change • Homeless Services • Volunteers



79% of participants indicated the need to strengthen, support and mobilize communities and partnerships to improve health.

4. Address health problems and emergent issues affecting the population

Program Examples

Flu vaccines • COVID-19 Response and Recovery • Mental health • Cancer screening and prevention emergent issues affecting the population



82% of participants indicated the need for more services to address health problems and emergent issues affecting the population.

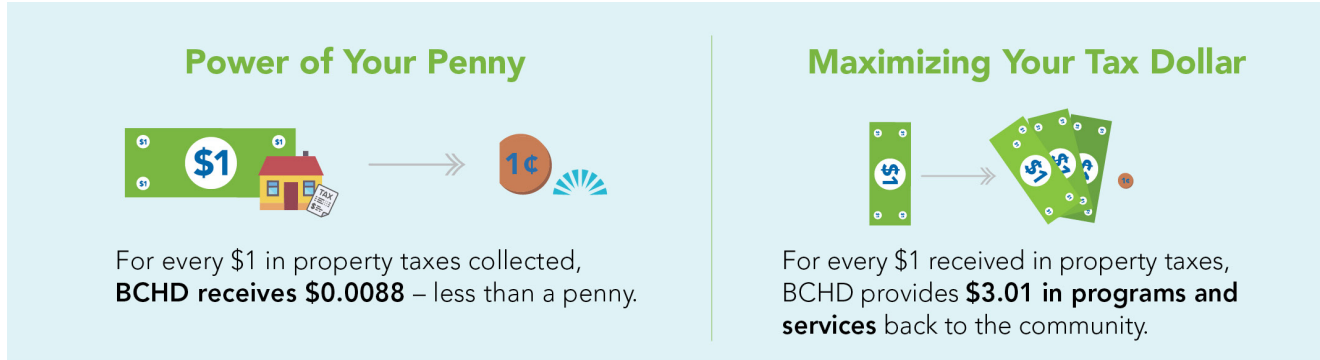
In conjunction with the Priority Based Budget tool implemented and the Community Health Survey issued by the District, will support and help determine health priorities and select programs and services to help attain our vision. [See FY21-22 Priority Based Budget.](#)

Therefore, FY21-22 budget funds its important strategic milestones below to execute and move forward District programs and services that supports the health needs of the District Community:

- Update the 3-Year (2022-2025) Community Health Priorities,
- Implement the \$500,000 annual allcove Youth Wellness Center Grant Program,
- Finalize the re-development plans for the planned Healthy Living Campus, and
- Maintain a safe, healthy, and equitable award-winning work culture.

The Board and staff are honored to serve the Cities of Hermosa Beach, Manhattan Beach, and Redondo Beach, and believe the FY21-22 budget and plans for the Healthy Living Campus will continue to preserve and enhance the value of each property tax dollar spent and attain our vision of a “Healthy Beach Community”.

We believe this exemplifies the excellent value residents, taxpayers and voters receive from Beach Cities Health District on their investment in health through their property tax bill.



For example: For a household that has a \$1.2 million home and pays \$12,000 in Property Taxes, \$105.60 goes to BCHD annually.

Live well, health matters.

Tom Bakaly
CEO

Monica Suua
CFO

BCHD FY2021-22 BUDGET



BUDGET ADOPTION RESOLUTION

RESOLUTION NO. 563

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
BEACH CITIES HEALTH DISTRICT
ADOPTING THE FINAL OPERATING AND CAPITAL BUDGET FOR THE FISCAL YEAR 2021-2022**

WHEREAS, a preliminary budget for Fiscal Year 2021-11, July 1, 2021 to June 30, 2022, has been prepared by the Chief Executive Officer and staff; and


WHEREAS, said budget incorporates expenditures for operating purposes, capital outlay and capital improvement projects; and

WHEREAS the Board of Directors of the Beach Cities Health District has examined the preliminary budget for Fiscal Year 2021.22.

**NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE BEACH CITIES HEALTH DISTRICT
HEREBY RESOLVES, DETERMINES, AND ORDERS AS FOLLOWS:**

1. That the budget document which is on file with the Secretary to the Board, a summary of which is attached hereto as "Exhibit A", be and is adopted as the operating and capital budget for the District for FY 2021-22.
2. That the amounts designated in the final FY 2021-22 operating and capital budget are hereby appropriated and may be expended by the departments or funds for which they are designated, and such appropriation shall not be increased except as provided herein. Capital budget appropriation is authorized to completion of project, not limited to spending within fiscal years.
3. That the following controls are hereby placed on the use and transfer of budgeted funds:
 - a) The chief Executive officer is responsible for keeping expenditures within the budget allocations for positions, salaries, operational expenditures, and capital acquisitions and may adopt budget policies as necessary to carry out that responsibility. No expenditure of funds shall be authorized unless sufficient funds have been appropriated by the Board or Chief Executive Officer as described herein.
 - b) The Chief Executive Officer may exercise discretion in administration of the budget to respond to changed circumstances, provided that any single increase in the overall budget in excess of \$10,000 shall require approval by the Board.
 - c) The Chief Executive Officer may authorize transfers between lines and/or within funds or departments, within the limits imposed by the available funds in the operating and capital budget.
 - d) Except as provided by Section 3(b) herein, the Board must authorize any increase in the overall operating budget and capital budget.
4. That this resolution shall become effective on the date of adoption date.

PASSED, APPROVED, AND ADOPTED ON THIS 23rd DAY OF JUNE 2021.


Jane Ann Diehl, President
Board of Directors
Beach Cities Health District

ATTEST:



Neel Lee Chun, M.D., Q.M.E. President Pro Tem
Board of Directors
Beach Cities Health District

EXHIBIT A

**Beach Cities Health District
District Total Rollup
Budget 2021-22**

	Budget FY21-22	<i>Adjusted</i> Budget FY20-21	\$ Variance	%
Property Tax Revenue	4,499,541	4,179,531	320,010	8%
Lease Revenue	3,838,806	4,176,829	(338,023)	-8%
Tenant BOE Reimbursements	787,805	962,374	(174,569)	-18%
Interest Revenue	677,328	838,751	(161,423)	-19%
Limited Partnership Revenue	1,898,874	1,670,562	228,312	14%
User Fees Revenue	1,331,778	182,885	1,148,893	628%
Grant revenue	274,815	1,340,315	(1,065,500)	-79%
Other Revenue	225,000	25,000	200,000	800%
TOTAL REVENUE	13,533,947	13,376,247	157,700	1%
Payroll	6,837,703	6,462,429	(375,274)	-6%
Program Costs	144,468	188,279	43,811	23%
Human Resources Related	186,192	214,984	28,792	13%
Information Systems	325,091	225,298	(99,793)	-44%
Community Relations	483,839	503,678	19,839	4%
Facilities Expenses	1,440,139	1,354,918	(85,220)	-6%
Professional Services	1,568,394	2,029,542	461,148	23%
Interest and Other	1,100,564	1,141,438	40,874	4%
Funds & Grants	1,447,558	1,555,009	107,451	7%
TOTAL OPERATING EXPENSES	13,533,947	13,675,575	141,628	1.0%
BCHD OPERATING SURPLUS / (Deficit)	-	(299,328)	299,328	-100%
FY19-20 COVID-19 Assigned Fund		300,000		
FUND CASH OPERATING BALANCE CHANGE	-	672	(672)	100%
Capital Investment Expenditures	(7,500,000)	(3,208,000)	(4,292,000)	134%
FUND CASH BALANCE CHANGE	(7,500,000)	(3,207,328)	(4,292,672)	-134%
Non-Cash NR Amortization	(543,566)	(474,308)	(69,258)	15%
FUND BALANCE CHANGE	(8,043,566)	(3,681,636)	(4,361,930)	-118%
New - Capital Expenditures	200,000	458,000		
New - Healthy Living Campus	8,500,000	2,500,000		
TOTAL CAPITAL INVESTMENT BUDGET	8,700,000	2,958,000		

FISCAL YEAR FY2020-21 ADJUSTED BUDGET

Meeting the Evolving Health Needs of the Beach Cities

Adopted December 16, 2020



FY 20-21 Adjusted Budget

**BUDGET MESSAGE
FY 2020 – 2021 ADJUSTED BUDGET**

Executive Summary Update

In June 2020, the District brought the FY20-21 Budget to the Board for approval that included adjustments because of the effects from the COVID-19 Pandemic with certain anticipated negative financial impacts mainly in tenant income and Health and Fitness operations. However, due to the ongoing and worsening COVID-19 Pandemic and extended statewide “stay at home” orders, the financial impacts are going to be greater than originally anticipated.

The proposed FY20-21 Budget adjustments were reviewed and recommended by the Finance Committee November 30, 2020 for approval by the Board of Directors, December 16, 2020. The originally positive FY20-21 \$332,000 Operating Income budget has been reduced to <\$300,000>, which will be adjusted against the \$300,000 Assigned COVID-19 Fund Balance set aside at June 30, 2020 to maintain a balanced budget. COVID-19 also effected prior fiscal year, 2019-2020. Operating Income due to COVID-19 was originally estimated to be close to break-even against a \$718,000 operating surplus budget. While final actual 2019-2020 operating income was below the FY19-20 Budget, the District was still able to maintain a \$509,000 operating income surplus while operating under emergency disaster protocols.

TOTAL BCHD	FY20-21 BUDGET			
	Dec-20	Jun-20	Var.	%
TOTAL REVENUES	\$12,208,000	\$14,596,000	(\$2,388,000)	(16.%)
TOTAL EXPENSES	\$13,676,000	\$14,264,000	\$588,000	4.%
OPERATING INCOME	(\$1,468,000)	\$332,000	(\$1,800,000)	(542.%)
<u>Sources of Funds for COVID-19 Response</u>				
* FY20-21: Covid-19 FEMA - Estimate 75%	649,000	0	649,000	
* FY19-20: Covid-19 FEMA - Estimate 75%	519,000	0	519,000	
ADJUSTED OPERATING INCOME	(\$300,000)	\$332,000	(\$632,000)	(190.%)
FY20-21 Covid-19 Assigned Fund Balance	300,000	0	300,000	
BALANCED OPERATING BUDGET	\$0	\$332,000	(\$332,000)	(100.%)
FY19-20 Actual/Budget Operating Surplus	509,000	718,000	(209,000)	
TWO YEAR COVID-19 OPERATING BUDGET	\$509,000	\$1,050,000	(\$541,000)	(52.%)

**) The District is submitting COVID-19 costs for reimbursements to FEMA that will determine eligibility.*

Since March 2020, the novel Coronavirus (COVID-19) has been a national emergency. On March 13th, The President of the United States announced the National Pandemic and Emergency Declaration (emergency); followed by the California Governor issuing a state-wide “Stay at Home” order on March 19th.

On March 16, 2020, the Beach Cities Health District, with public employees and declared Disaster Service Workers (DSW), convened its first District Operations Center (DOC), in accordance with the Standardized Emergency Management System (EMS), and the National Incident Management System (NIMS), to address the emerging disaster and set the priorities of the District. Recognizing the severity of COVID-19, the District immediately closed its public offices, and its two Health and Fitness operation locations. Before the end of March, based on its public mandate and ongoing strategic Health Priorities (Nutrition and Exercise, Social-Emotional Health, Substance Use and Cognitive Health), the following program and service priorities emerged that are continuing in FY20-21:

- Maintain a COVID-19 diagnostic testing site and pursue immunity testing research
- Support at-risk older adults in the community
- Provide healthy adults an opportunity to be of use to the community
- Continue to disseminate timely and accurate information to the community
- Provide health and well-being tips, tools and virtual classes
- Recovery planning and implementation for BCHD operations and the community.

By April 3rd, the District, in collaboration with Los Angeles County, Redondo Beach Fire Department and Providence Medical Center, set up the South Bay COVID-19 Testing Center, which is now operating at the District Campus, 514 N. Prospect Ave. The District also responded by expanding its: a) BCHD Assistance, Information & Referral line (help line) to operate seven days per week (from five), and b) Errand Runner program began including meal deliveries for at-risk residents and residents with food security needs.

Please refer to our COVID-19 Dashboard for metrics demonstrating District performance of these objectives: [BCHD District Operations Center Dashboard](#)

In addition, BCHD pivoted many programs and services to virtual platforms, for example, BCHD continued some Group Exercise and Personal Training classes, and the Communications department placed full focus on Public Health announcements to keep the community up-to-date on developments and guidelines from CDC and LA County Department of Public Health Officer Orders (<https://www.bchd.org/coronavirus>).

As the nation is preparing to roll-out the vaccination emergency response, the District is working to directly assist the State of CA and LA County vaccination distribution to ensure the District municipalities, schools, community partners, at-risk seniors and eligible residents have access to vaccines.

The updated FY20-21 Budget enclosed is outlining adjustments made and will continue to be monitored to ensure operational activities and sources of funds are balanced.

In health,
Monica Suua, CPA, CIA
Chief Finance Officer

Summary of Budget Adjustments

	<u>Surplus / (Deficit)</u>
FY20-21 Operating Budget	\$ 332,000
<u>Revenue Adjustments:</u>	
Property Operations	14,000
H&F Revenues	(2,051,000)
Join Venture	(411,000)
Realized Interest / Donations	60,000
	<u>(2,388,000)</u>
<u>Expenditure Adjustments:</u>	
Health & Fitness Operation Savings	1,063,000
Net Program, Services & Support Expense Pivots	46,000
Covid-19 Additional Expenditures	(300,000)
Public Records and Legal	(100,000)
Unemployment Insurance	(80,000)
Wage Compression & Adjustments	(41,000)
	<u>588,000</u>
FY20-21 Operating Budget - Adjusted	\$ (1,468,000)
<u>Sources of Funds for COVID-19 Response</u>	
FY19-20: Covid-19 FEMA - Estimate 75%	519,000
FY20-21: Covid-19 FEMA - Estimated 75%	649,000
FY20-21 Operating Loss - Adjusted	\$ (300,000)
FY20-21 Covid-19 Assigned Fund Balance	300,000
FY20-21 Operating Balanced Budget	\$ -
FY19-20 Operating Surplus	509,000
Two Year COVID-19 Operating Budget	\$ 509,000

BEACH CITIES HEALTH DISTRICT
DISTRICT ROLL UP (100 - 800)
For the Twelve Months Ending , July 31, 2021 & 2020

	FY20-21 BUDGET				FY19-20 BUDGET			FY19-20
	ADJUSTED	ORIGINAL	VARIANCE	%	BUDGET	VAR TO ADJ	VAR TO ORIG	ACTUAL
REVENUE								
Classes & Group	5,835	88,788	(82,954)	-93%	135,082	129,248	46,294	63,124
CHF Membership	29,895	738,580	(708,685)	-96%	853,891	823,996	115,311	627,552
One-time Visits & Consults	116,941	822,986	(706,045)	-86%	1,027,513	910,572	204,527	700,211
Toddler Town Revenues	-	334,870	(334,870)	-100%	485,003	485,003	150,134	278,106
Camp Revenue	-	195,802	(195,802)	-100%	415,974	415,974	220,172	344,920
Food & Beverage	-	29,037	(29,037)	-100%	27,003	27,003	(2,034)	33,483
Retail	-	7,213	(7,213)	-100%	12,177	12,177	4,963	6,760
Childcare	-	9,950	(9,950)	-100%	9,411	9,411	(539)	7,239
Balances Due on Account	(8,785)	(19,792)	11,007	-56%	(21,468)	(12,683)	(1,676)	(23,693)
Other Revenues	39,000	-	39,000	100%	-	(39,000)	-	-
Facility Rental	-	26,452	(26,452)	-100%	49,813	49,813	23,361	32,449
Total User - Fees	182,885	2,233,885	(2,051,000)	-92%	2,994,398	2,811,513	760,513	2,070,150
Property Tax	4,179,531	4,179,531	-	0%	3,930,505	(249,026)	(249,026)	3,994,702
Lease	5,139,203	5,125,203	14,000	0%	4,812,639	(326,564)	(312,564)	4,459,062
Interest	838,751	798,751	40,000	5%	965,861	127,110	167,110	1,634,722
Limited Partnership	1,670,562	2,081,562	(411,000)	-20%	2,162,000	491,438	80,438	2,002,772
Donations	15,000	5,000	10,000	200%	5,000	(10,000)	-	30,105
Other Revenue	182,315	172,315	10,000	6%	101,555	(80,761)	(70,761)	135,982
Total Government	12,025,362	12,362,362	(337,000)	-3%	11,977,559	(47,803)	(384,803)	12,257,345
TOTAL REVENUES	12,208,247	14,596,247	(2,388,000)	-16%	14,971,957	2,763,710	375,710	14,327,495
Payroll								
Salaries - Reg FT	3,839,797	3,809,318	(30,479)	-1%	3,783,037	56,760	26,281	3,617,199
Salaries - Reg PT	767,622	1,187,250	419,627	35%	1,292,819	(525,196)	(105,569)	1,178,634
Salaries - Instructor (non-benefit)	147,702	258,919	111,218	43%	301,069	(153,367)	(42,150)	237,420
Cafeteria Plan Contribution	651,899	652,621	723	0%	596,731	55,168	55,891	524,534
Payroll Taxes	348,677	413,768	65,092	16%	381,014	(32,338)	32,754	350,332
LTD Insurance	14,641	14,641	-	0%	12,925	1,715	1,715	13,032
Pension Plan Contribution	584,092	584,092	-	0%	507,759	76,333	76,333	501,343
Unemployment Insurance	102,000	22,000	(80,000)	-364%	22,000	80,000	-	34,196
Employee Incentive Bonus	-	-	-	0%	-	-	-	2,539
Employee Instant award exp	6,000	6,000	-	0%	7,160	(1,160)	(1,160)	4,592
Total Payroll Expenses	6,462,429	6,948,609	486,180	7%	6,904,514	(442,085)	44,096	6,463,824
Program Costs								
COGS - Cost of Goods Sold - non-food	-	10,157	10,157	100%	11,262	(11,262)	(1,104)	10,295
Cafe Supplies - cost of good sold - food	-	17,852	17,852	100%	16,588	(16,588)	1,264	14,986
Consumables (food used as supplies)	9,500	9,750	250	3%	12,970	(3,470)	(3,220)	4,367
Client Transportation	-	1,194	1,194	100%	13,930	(13,930)	(12,736)	10,614
Office Supplies	20,716	23,798	3,082	13%	25,667	(4,951)	(1,869)	24,984
Gym/Locker Room Supplies	12,049	47,004	34,955	74%	46,240	(34,191)	765	33,809
Program Supplies	150,737	97,791	(52,946)	-54%	92,655	33,082	5,136	75,547
Janitorial Supplies	12,373	27,310	14,937	55%	35,955	(23,581)	(8,644)	21,854
Other Supplies	1,904	1,904	-	0%	3,790	(1,886)	(1,886)	5,682
Total Program Costs	207,279	236,761	29,482	12%	259,056	(76,777)	(22,295)	202,139
Human Resources								
Employee Retention & Recognition	8,017	8,017	-	0%	7,725	292	292	6,395
Employee Wellness	43,300	43,300	-	0%	40,827	2,473	2,473	37,308
ADP Payroll Processing Fees	37,200	37,200	-	0%	38,400	(1,200)	(1,200)	40,461
Education & Training Seminars	26,655	32,981	6,326	19%	41,812	(15,157)	(8,831)	26,249
Insurance - Worker's Comp	35,172	35,172	-	0%	42,947	(7,775)	(7,775)	32,195
Recruitment	12,500	15,423	2,923	19%	23,749	(11,250)	(8,327)	9,109
Tuition Reimbursement	24,600	24,600	-	0%	23,458	1,142	1,142	9,071
Uniforms	7,500	13,664	6,164	45%	18,647	(11,147)	(4,983)	4,114
Employee Travel/Parking	22,040	28,040	6,000	21%	45,818	(23,778)	(17,778)	25,952
CSI Over/Short Deposit	-	-	-	0%	-	-	-	154
Total Human Resources Expenses	216,984	238,397	21,413	9%	283,383	(66,400)	(44,986)	191,007
Information Systems								
IT/ Hardware/Electronics	7,000	7,000	-	0%	-	7,000	7,000	2,669
IT Server Equipment	9,000	9,000	-	0%	5,000	4,000	4,000	-
IT Workstations	-	-	-	0%	1,700	(1,700)	(1,700)	152
Presentational Equipment	-	-	-	0%	-	-	-	306
Phone Equipment	9,000	9,000	-	0%	9,000	-	-	485
IT Repair & Maint Parts	1,800	1,800	-	0%	1,500	300	300	417
IT Website / Internet Equipment	-	-	-	0%	-	-	-	1,602
IT Monitors & Printers	-	-	-	0%	-	-	-	301
IT Network Expense	-	-	-	0%	-	-	-	233
IT Software Expense	198,498	198,498	-	0%	188,295	10,203	10,203	188,019
Total Information Systems Expenses	225,298	225,298	-	0%	205,495	19,803	19,803	194,183
Community Relations								
Advertising	124,500	124,500	-	0%	118,000	6,500	6,500	118,442
Community Education Materials	-	-	-	0%	2,004	(2,004)	(2,004)	-
Community Outreach	37,905	37,905	-	0%	41,888	(3,983)	(3,983)	24,336
Internet / Intranet / Website	27,000	27,000	-	0%	14,000	13,000	13,000	22,200
Dues & Memberships	28,828	28,828	-	0%	32,611	(3,783)	(3,783)	31,203
Educational Materials	3,323	3,323	-	0%	1,743	1,579	1,579	8,516
Mailing Services	7,400	7,400	-	0%	10,680	(3,280)	(3,280)	2,226
Management of Volunteers	28,550	28,550	-	0%	24,900	3,650	3,650	18,434
Meetings	25,026	25,026	-	0%	41,404	8,622	(16,378)	50,490
Postage	40,582	40,582	-	0%	56,060	(15,478)	(15,478)	27,316
Printing	148,086	148,086	-	0%	165,795	(17,709)	(17,709)	113,988
Promotional Items/Materials	35,150	35,150	-	0%	46,700	(11,550)	(11,550)	27,817
Subscriptions	1,329	1,329	-	0%	1,209	120	120	3,198
Business Promotion Allocation	-	5,000	5,000	100%	5,000	(5,000)	(0)	152
Total Community Relations	507,678	512,678	5,000	1%	561,995	(29,317)	(49,317)	448,318

	FY20-21 BUDGET				FY19-20 BUDGET			FY19-20
	ADJUSTED	ORIGINAL	VARIANCE	%	BUDGET	VAR TO ADJ	VAR TO ORIG	ACTUAL
Facilities								
Building Maintenance & Repair	165,295	179,882	14,587	8%	190,273	(24,978)	(10,391)	228,432
Equipment/Furniture < \$5,000	29,164	53,772	24,608	46%	56,607	(27,444)	(2,836)	40,661
Equipment/Lease	80,708	80,708	-	0%	81,608	(900)	(900)	81,519
Equipment/General Maintenance & Repair	118,925	133,224	14,299	11%	133,540	(14,615)	(316)	108,007
Landscape Maintenance	82,080	82,080	-	0%	82,984	(904)	(904)	76,661
Electricity	350,650	367,316	16,666	5%	370,650	(20,000)	(3,334)	361,116
Gas	126,252	126,252	-	0%	126,546	(294)	(294)	121,527
Water	123,700	123,700	-	0%	123,700	-	-	118,470
Waste Removal	15,755	15,755	-	0%	15,755	0	0	15,210
Plant Service	7,110	7,110	-	0%	7,110	-	-	3,723
Telephone	71,000	71,000	-	0%	63,150	7,850	7,850	81,945
Janitorial Services	184,280	261,031	76,751	29%	265,380	(81,100)	(4,349)	285,175
Total Facilities Expenses	1,354,918	1,501,829	146,911	10%	1,517,303	(162,385)	(15,474)	1,522,447
Professional Services								
Accounting Services	27,000	27,000	-	0%	30,000	(3,000)	(3,000)	24,385
Banking Services	30,800	85,720	54,920	64%	98,704	(67,904)	(12,984)	92,160
Election Services	200,000	200,000	-	0%	-	200,000	200,000	
Laundry Services	-	86,048	86,048	100%	90,745	(90,745)	(4,696)	77,840
Legal Services	117,500	92,500	(25,000)	-27%	94,500	23,000	(2,000)	219,972
Outside Services	938,093	775,445	(162,648)	-21%	876,692	61,400	(101,248)	989,233
Outside Service-Research	175,000	175,000	-	0%	175,000	-	-	166,890
Outside Services - H&F	4,000	77,028	73,028	95%	104,353	(100,353)	(27,325)	88,906
Outside Services - Property	84,000	84,000	-	0%	84,000	-	-	85,550
Engineering/Maintenance Services	311,029	311,029	-	0%	314,597	(3,568)	(3,568)	320,164
Service Contracts	99,996	111,662	11,666	10%	126,612	(26,615)	(14,949)	125,196
Taxes & Licensing	17,124	17,124	-	0%	13,001	4,123	4,123	15,885
Total Professional Services Expenses	2,004,542	2,042,556	38,014	2%	2,008,204	(3,662)	34,352	2,206,181
Other Expenses								
Prospect South Bay	62,000	62,000	-	0%	72,000	(10,000)	(10,000)	58,463
Lease-Ducot Parking rights	523,028	523,028	-	0%	483,232	39,796	39,796	483,232
Interest Expense	212,572	212,572	-	0%	236,768	(24,196)	(24,196)	250,319
Insurance - General	343,838	304,838	(39,000)	-13%	227,036	116,801	77,801	294,749
Total Other Expenses	1,141,438	1,102,438	(39,000)	-4%	1,019,036	122,401	83,401	1,086,763
Grants & Health Fund								
Grants	1,173,574	1,073,574	(100,000)	-9%	1,105,954	67,620	(32,380)	1,165,539
Health Fund - Youth	5,400	5,400	-	0%	5,400	-	-	-
Health Fund - Adults	6,204	6,204	-	0%	6,204	-	-	752
Health Fund - Seniors	364,831	364,831	-	0%	370,000	(5,169)	(5,169)	329,278
Holiday Assistance	5,000	5,000	-	0%	7,000	(2,000)	(2,000)	7,716
Total Funds & Grants Expenses	1,555,009	1,455,009	(100,000)	-7%	1,494,558	60,451	(39,549)	1,503,285
TOTAL EXPENSES	13,675,575	14,263,575	588,000	4%	14,253,545	(577,970)	10,030	13,818,147
Cash Income (Loss) Before Cap Ex	(1,467,328)	332,672	(1,800,000)	-541%	718,412	2,185,740	385,740	509,348
<u>Sources of Funds for COVID-19 Response</u>								
FY19-20 Opertaing Surplus	509,000	718,000						
FY19-20: Covid-19 FEMA - Estimate 75%	519,000	-						
FY20-21: Covid-19 FEMA - Estimted 75%	649,000	-						
FY20-21: Covid-19 Assigned Fund Balance	300,000	-						
Two Year COVID-19 Operating Budget	\$ 509,672	\$ 1,050,672	\$ (541,000)	-51%				

BEACH CITIES HEALTH DISTRICT
Life Span Services
For the Twelve Months Ending , July 31, 2021 & 2020

REVENUE

	FY20-21 BUDGET			FY19-20		
	ADJUSTED	ORIGINAL	VARIANCE	BUDGET	VAR TO ADJ	VAR TO ORIG
Classes & Group	-	-	-	-	-	-
Total User - Fees	-	-	-	-	-	-
Donations	10,000	-	10,000	-	(10,000)	-
Other Revenue	172,315	172,315	-	101,555	(70,761)	(70,761)
Total Government	182,315	172,315	10,000	101,555	(80,761)	(70,761)
TOTAL REVENUES	182,315	172,315	10,000	101,555	(80,761)	(70,761)
Payroll						
Salaries - Reg FT	1,549,103	1,539,347	(9,756)	1,434,821	114,282	104,526
Salaries - Reg PT	123,338	121,666	(1,672)	178,888	(55,550)	(57,222)
Salaries - Instructor (non-benefit)	1,892	35,392	33,500	34,060	(32,168)	1,332
Cafeteria Plan Contribution	233,346	233,346	-	235,291	(1,946)	(1,946)
Payroll Taxes	128,096	140,096	12,000	115,962	12,134	24,134
LTD Insurance	5,626	5,626	-	5,001	624	624
Pension Plan Contribution	200,215	200,215	-	171,864	28,352	28,352
Employee Incentive Bonus	-	-	-	-	-	-
Total Payroll Expenses	2,241,615	2,275,687	34,072	2,175,887	65,728	99,800
Program Costs						
Consumables (food used as supplies)	6,700	6,700	-	7,320	(620)	(620)
Office Supplies	5,744	5,744	-	5,266	478	478
Program Supplies	136,388	61,388	(75,000)	45,178	66,210	16,210
Other Supplies	200	200	-	-	200	200
Total Program Costs	149,032	74,032	(75,000)	57,764	66,268	16,268
Human Resources						
Employee Retention & Recognition	1,700	1,700	-	1,600	100	100
Employee Wellness	21,900	21,900	-	23,027	(1,127)	(1,127)
Education & Training Seminars	7,585	7,585	-	14,756	(7,171)	(7,171)
Insurance - Worker's Comp	6,084	6,084	-	4,671	1,413	1,413
Recruitment	600	600	-	700	(100)	(100)
Tuition Reimbursement	19,600	19,600	-	10,000	9,600	9,600
Uniforms	2,000	2,000	-	2,000	-	-
Employee Travel/Parking	11,470	11,470	-	18,868	(7,398)	(7,398)
Total Human Resources	70,939	70,939	-	75,622	(4,684)	(4,684)
Expenses	70,939	70,939	-	75,622	(4,684)	(4,684)
Information Systems						
IT Workstations	-	-	-	1,700	(1,700)	(1,700)
IT Software Expense	14,800	14,800	-	17,300	(2,500)	(2,500)
Total Information Systems	14,800	14,800	-	19,000	(4,200)	(4,200)
Expenses	14,800	14,800	-	19,000	(4,200)	(4,200)
Community Relations						
Community Education Materials	-	-	-	2,004	(2,004)	(2,004)
Community Outreach	10,680	10,680	-	8,380	2,300	2,300
Dues & Memberships	728	728	-	1,328	(600)	(600)
Educational Materials	2,620	2,620	-	1,000	1,620	1,620
Management of Volunteers	3,550	3,550	-	-	3,550	3,550
Meetings	12,726	12,726	-	12,504	222	222
Postage	2,176	2,176	-	2,176	(0)	(0)
Printing	19,150	19,150	-	23,078	(3,928)	(3,928)
Promotional Items/Materials	6,650	6,650	-	4,700	1,950	1,950
Total Community Relations	58,280	58,280	-	55,170	3,110	3,110
Facilities						
Equipment/Furniture < \$5,000	1,897	1,897	-	1,004	893	893
Equipment/Lease	-	-	-	-	-	-
Plant Service	600	600	-	600	-	-
Total Facilities Expenses	2,497	2,497	-	1,604	893	893
Professional Services						
Legal Services	-	-	-	-	-	-
Outside Services	468,777	368,777	(100,000)	275,992	192,784	92,784
Outside Service-Research	175,000	175,000	-	175,000	-	-
Service Contracts	26,008	1,008	(25,000)	1,008	25,000	-
Total Professional Services	669,785	544,785	(125,000)	452,000	217,784	92,784
Expenses	669,785	544,785	(125,000)	452,000	217,784	92,784

	FY20-21 BUDGET			FY19-20		
	ADJUSTED	ORIGINAL	VARIANCE	BUDGET	VAR TO ADJ	VAR TO ORIG
Other Expenses						
Grants & Health Fund						
Grants	1,128,574	1,028,574	(100,000)	1,060,954	67,620	(32,380)
Health Fund - Youth	5,400	5,400	-	5,400	-	-
Health Fund - Adults	6,204	6,204	-	6,204	-	-
Health Fund - Seniors	364,831	364,831	-	370,000	(5,169)	(5,169)
Total Funds & Grants Expenses	1,505,009	1,405,009	(100,000)	1,442,558	62,451	(37,549)
TOTAL EXPENSES	4,711,956	4,446,028	(265,928)	4,279,606	407,351	166,423
Cash Income (Loss) Before						
Cap Ex	(4,529,641)	(4,273,713)	(255,928)	(4,178,051)	326,590	95,662

BEACH CITIES HEALTH DISTRICT
Fitness Centers Rollup
For the Twelve Months Ending , July 31, 2021 & 2020

	FY20-21 BUDGET			FY19-20		
	ADJUSTED	ORIGINAL	VARIANCE	BUDGET	VAR TO ADJ	VAR TO ORIG
REVENUE						
Classes & Group	5,835	88,788	(82,954)	135,082	129,248	46,294
CHF Membership	29,895	738,580	(708,685)	853,891	823,996	115,311
One-time Visits & Consults	116,941	822,986	(706,045)	1,027,513	910,572	204,527
Toddler Town Revenues	-	334,870	(334,870)	485,003	485,003	150,134
Camp Revenue	-	195,802	(195,802)	415,974	415,974	220,172
Food & Beverage	-	29,037	(29,037)	27,003	27,003	(2,034)
Retail	-	7,213	(7,213)	12,177	12,177	4,963
Childcare	-	9,950	(9,950)	9,411	9,411	(539)
Balances Due on Account	(8,785)	(19,792)	11,007	(21,468)	(12,683)	(1,676)
Other Revenues	39,000	-	39,000	-	(39,000)	-
Facility Rental	-	26,452	(26,452)	49,813	49,813	23,361
Total User - Fees	182,885	2,233,885	(2,051,000)	2,994,398	2,811,513	760,513
TOTAL REVENUES						
	182,885	2,233,885	(2,051,000)	2,994,398	2,811,513	760,513
Payroll						
Salaries - Reg FT	606,836	593,870	(12,966)	618,866	(12,030)	(24,996)
Salaries - Reg PT	492,717	922,832	430,115	974,286	(481,569)	(51,454)
Salaries - Instructor (non-benefit)	144,919	218,636	73,718	262,099	(117,180)	(43,463)
Cafeteria Plan Contribution	134,520	135,242	723	123,898	10,622	11,345
Payroll Taxes	101,039	137,630	36,592	137,578	(36,540)	52
LTD Insurance	3,261	3,261	-	2,921	340	340
Pension Plan Contribution	145,745	145,745	-	119,943	25,802	25,802
Employee Incentive Bonus	-	-	-	-	-	-
Total Payroll Expenses	1,629,037	2,157,217	528,180	2,239,592	(610,554)	(82,374)
Program Costs						
COGS - Cost of Goods Sold - non-food	-	10,157	10,157	11,262	(11,262)	(1,104)
Cafe Supplies - cost of good sold - food	-	17,852	17,852	16,588	(16,588)	1,264
Consumables (food used as supplies)	-	250	250	250	(250)	0
Client Transportation	-	1,194	1,194	13,930	(13,930)	(12,736)
Office Supplies	3,372	6,454	3,082	8,305	(4,933)	(1,851)
Gym/Locker Room Supplies	12,049	47,004	34,955	46,240	(34,191)	765
Program Supplies	8,229	30,283	22,054	38,767	(30,538)	(8,484)
Janitorial Supplies	3,373	18,310	14,937	23,315	(19,941)	(5,004)
Total Program Costs	27,023	131,505	104,482	158,656	(131,633)	(27,151)
Human Resources						
Employee Retention & Recognition	1,217	1,217	-	905	312	312
Education & Training Seminars	4,500	10,826	6,326	7,286	(2,786)	3,540
Insurance - Worker's Comp	23,795	23,795	-	34,849	(11,054)	(11,054)
Recruitment	-	2,923	2,923	3,507	(3,507)	(585)
Uniforms	-	6,164	6,164	9,477	(9,477)	(3,313)
Employee Travel/Parking	-	-	-	2,250	(2,250)	(2,250)
CSI Over/Short Deposit	-	-	-	-	-	-
Total Human Resources	29,511	44,925	15,413	58,275	(28,763)	(13,350)
Information Systems						
IT/ Hardware/Electronics	-	-	-	-	-	-
IT Software Expense	64,200	64,200	-	73,747	(9,547)	(9,547)
Total Information Systems	64,200	64,200	-	73,747	(9,547)	(9,547)
Community Relations						
Community Outreach	475	475	-	1,100	(625)	(625)
Dues & Memberships	2,745	2,745	-	3,488	(743)	(743)
Educational Materials	203	203	-	243	(41)	(41)
Meetings	-	-	-	1,200	(1,200)	(1,200)
Postage	606	606	-	1,083	(478)	(478)
Printing	8,446	8,446	-	11,477	(3,032)	(3,032)
Subscriptions	209	209	-	209	-	-
Business Promotion Allocation	-	5,000	5,000	5,000	(5,000)	(0)
Total Community Relations	12,683	17,683	5,000	23,801	(11,118)	(6,118)

	FY20-21 BUDGET			FY19-20		
	ADJUSTED	ORIGINAL	VARIANCE	BUDGET	VAR TO ADJ	VAR TO ORIG
Facilities						
Building Maintenance & Repair	7,925	22,512	14,587	23,293	(15,368)	(781)
Equipment/Furniture < \$5,000	5,667	30,275	24,608	33,203	(27,537)	(2,929)
Equipment/Lease	-	-	-	-	-	-
Equipment/General Maintenance & Repair	3,083	17,382	14,299	15,898	(12,815)	1,484
Landscape Maintenance	8,367	8,367	-	8,367	(0)	(0)
Electricity	30,000	46,666	16,666	50,000	(20,000)	(3,334)
Gas	252	252	-	546	(294)	(294)
Waste Removal	2,844	2,844	-	2,844	-	-
Plant Service	1,650	1,650	-	1,650	-	-
Janitorial Services	23,000	99,751	76,751	119,700	(96,700)	(19,949)
Total Facilities Expenses	82,788	229,698	146,911	255,502	(172,715)	(25,804)
Professional Services						
Banking Services	10,000	64,920	54,920	77,904	(67,904)	(12,984)
Laundry Services	-	86,048	86,048	90,745	(90,745)	(4,696)
Outside Services	1,000	13,352	12,352	3,670	(2,670)	9,682
Outside Services - H&F	4,000	77,028	73,028	104,353	(100,353)	(27,325)
Service Contracts	23,790	60,456	36,666	72,689	(48,899)	(12,233)
Taxes & Licensing	904	904	-	1,569	(665)	(665)
Total Professional Services Expenses	39,694	302,708	263,014	350,930	(311,236)	(48,222)
Other Expenses						
Insurance - General	42,318	42,318	-	37,727	4,591	4,591
Total Other Expenses	42,318	42,318	-	37,727	4,591	4,591
Grants & Health Fund						
TOTAL EXPENSES	1,927,255	2,990,255	1,063,000	3,198,231	(1,270,977)	(207,977)
Cash Income (Loss) Before Cap Ex	(1,744,369)	(756,369)	(988,000)	(203,833)	1,540,536	552,536

BEACH CITIES HEALTH DISTRICT
Other Programs and Services Rollup
For the Twelve Months Ending , July 31, 2021 & 2020

	FY20-21 BUDGET			FY19-20		
	ADJUSTED	ORIGINAL	VARIANCE	BUDGET	VAR TO ADJ	VAR TO ORIG
REVENUE						
Donations	5,000	5,000	-	5,000	-	-
Total Government	5,000	5,000	-	5,000	-	-
TOTAL REVENUES	5,000	5,000	-	5,000	-	-
Payroll						
Salaries - Reg FT	662,555	650,868	(11,687)	615,534	47,021	35,334
Salaries - Reg PT	24,189	24,189	-	49,606	(25,416)	(25,416)
Salaries - Instructor (non-benefit)	891	4,891	4,000	4,910	(4,019)	(19)
Cafeteria Plan Contribution	91,590	91,590	-	71,000	20,590	20,590
Payroll Taxes	47,629	54,629	7,000	49,007	(1,378)	5,622
LTD Insurance	2,347	2,347	-	1,856	491	491
Pension Plan Contribution	85,048	85,048	-	74,532	10,516	10,516
Employee Incentive Bonus	-	-	-	-	-	-
Total Payroll Expenses	914,249	913,562	(687)	866,444	47,805	47,118
Program Costs						
Consumables (food used as supplies)	1,000	1,000	-	3,000	(2,000)	(2,000)
Office Supplies	300	300	-	300	-	-
Program Supplies	6,120	6,120	-	8,710	(2,590)	(2,590)
Total Program Costs	7,420	7,420	-	12,010	(4,590)	(4,590)
Human Resources						
Employee Retention & Recognition	1,000	1,000	-	1,000	-	-
Education & Training Seminars	1,620	1,620	-	3,720	(2,100)	(2,100)
Insurance - Worker's Comp	1,389	1,389	-	1,632	(243)	(243)
Recruitment	10,000	10,000	-	17,316	(7,316)	(7,316)
Tuition Reimbursement	4,000	4,000	-	-	4,000	4,000
Uniforms	5,500	5,500	-	7,170	(1,670)	(1,670)
Employee Travel/Parking	3,220	4,220	1,000	4,460	(1,240)	(240)
Total Human Resources	26,729	27,729	1,000	35,298	(8,569)	(7,569)
Expenses	26,729	27,729	1,000	35,298	(8,569)	(7,569)
Information Systems						
IT/ Hardware/Electronics	7,000	7,000	-	-	7,000	7,000
IT Server Equipment	9,000	9,000	-	5,000	4,000	4,000
IT Workstations	-	-	-	-	-	-
Presentational Equipment	-	-	-	-	-	-
Phone Equipment	9,000	9,000	-	9,000	-	-
IT Repair & Maint Parts	1,500	1,500	-	1,500	-	-
IT Website / Internet Equipment	-	-	-	-	-	-
IT Monitors & Printers	-	-	-	-	-	-
IT Network Expense	-	-	-	-	-	-
IT Software Expense	104,980	104,980	-	83,430	21,550	21,550
Total Information Systems	131,480	131,480	-	98,930	32,550	32,550
Expenses	131,480	131,480	-	98,930	32,550	32,550
Community Relations						
Advertising	124,500	124,500	-	118,000	6,500	6,500
Community Outreach	19,750	19,750	-	20,000	(250)	(250)
Internet / Intranet / Website	27,000	27,000	-	14,000	13,000	13,000
Dues & Memberships	1,380	1,380	-	1,320	60	60
Mailing Services	7,400	7,400	-	10,680	(3,280)	(3,280)
Management of Volunteers	25,000	25,000	-	24,900	100	100
Meetings	1,000	1,000	-	500	500	500
Postage	33,200	33,200	-	49,100	(15,900)	(15,900)
Printing	114,790	114,790	-	127,500	(12,710)	(12,710)
Promotional Items/Materials	28,500	28,500	-	42,000	(13,500)	(13,500)
Subscriptions	1,000	1,000	-	1,000	-	-
Total Community Relations	383,520	383,520	-	409,000	(25,480)	(25,480)
Facilities						
Equipment/Furniture < \$5,000	-	-	-	-	-	-
Telephone	71,000	71,000	-	63,150	7,850	7,850
Total Facilities Expenses	71,000	71,000	-	63,150	7,850	7,850
Professional Services						

	FY20-21 BUDGET			FY19-20		
	ADJUSTED	ORIGINAL	VARIANCE	BUDGET	VAR TO ADJ	VAR TO ORIG
Legal Services	500	500	-	500	-	-
Outside Services	278,316	278,316	-	543,480	(265,164)	(265,164)
Service Contracts	27,600	27,600	-	27,600	-	-
Total Professional Services						
Expenses	306,416	306,416	-	571,580	(265,164)	(265,164)
Other Expenses						
Insurance - General	8,844	8,844	-	1,400	7,444	7,444
Total Other Expenses	8,844	8,844	-	1,400	7,444	7,444
Grants & Health Fund						
Holiday Assistance	5,000	5,000	-	7,000	(2,000)	(2,000)
Total Funds & Grants Expenses	5,000	5,000	-	7,000	(2,000)	(2,000)
TOTAL EXPENSES	1,854,659	1,854,972	313	2,064,812	(210,154)	(209,840)
Cash Income (Loss) Before						
Cap Ex	(1,849,659)	(1,849,972)	313	(2,059,812)	(210,154)	(209,840)

BEACH CITIES HEALTH DISTRICT
Admin Rollup
For the Twelve Months Ending , July 31, 2021 & 2020

REVENUE

	FY20-21 BUDGET			FY19-20		
	ADJUSTED	ORIGINAL	VARIANCE	BUDGET	VAR TO ADJ	VAR TO ORIG
Property Tax	4,179,531	4,179,531	-	3,930,505	(249,026)	(249,026)
Interest	522,068	482,068	40,000	965,861	443,793	483,793
Limited Partnership	1,670,562	2,081,562	(411,000)	2,162,000	491,438	80,438
Other Revenue	-	-	-	-	-	-
Total Government	6,372,161	6,743,161	(371,000)	7,058,366	686,205	315,205
TOTAL REVENUES	6,372,161	6,743,161	(371,000)	7,058,366	686,205	315,205
Payroll						
Salaries - Reg FT	936,364	940,294	3,930	1,029,833	(93,469)	(89,539)
Salaries - Reg PT	127,377	118,562	(8,815)	90,038	37,339	28,524
Cafeteria Plan Contribution	184,204	184,204	-	158,726	25,478	25,478
Payroll Taxes	66,112	75,612	9,500	72,717	(6,605)	2,895
LTD Insurance	3,220	3,220	-	2,969	251	251
Pension Plan Contribution	145,126	145,126	-	134,422	10,704	10,704
Unemployment Insurance	102,000	22,000	(80,000)	22,000	80,000	-
Employee Incentive Bonus	-	-	-	-	-	-
Employee Instant award exp	6,000	6,000	-	7,160	(1,160)	(1,160)
Total Payroll Expenses	1,570,403	1,495,018	(75,385)	1,517,865	52,538	(22,847)
Program Costs						
Consumables (food used as supplies)	1,800	1,800	-	2,400	(600)	(600)
Office Supplies	11,300	11,300	-	11,796	(496)	(496)
Janitorial Supplies	3,000	3,000	-	2,640	360	360
Other Supplies	1,704	1,704	-	3,790	(2,086)	(2,086)
Total Program Costs	17,804	17,804	-	20,626	(2,822)	(2,822)
Human Resources						
Employee Retention & Recognition	4,100	4,100	-	4,220	(120)	(120)
Employee Wellness	21,400	21,400	-	17,800	3,600	3,600
ADP Payroll Processing Fees	37,200	37,200	-	38,400	(1,200)	(1,200)
Education & Training Seminars	12,950	12,950	-	16,050	(3,100)	(3,100)
Insurance - Worker's Comp	3,598	3,598	-	1,611	1,987	1,987
Recruitment	1,900	1,900	-	2,226	(326)	(326)
Tuition Reimbursement	1,000	1,000	-	13,458	(12,458)	(12,458)
Employee Travel/Parking	7,350	12,350	5,000	20,240	(12,890)	(7,890)
CSI Over/Short Deposit	-	-	-	-	-	-
Total Human Resources	89,498	94,498	5,000	114,005	(24,507)	(19,507)
Expenses						
Information Systems						
IT Repair & Maint Parts	300	300	-	-	300	300
IT Software Expense	14,518	14,518	-	13,818	700	700
Total Information Systems	14,818	14,818	-	13,818	1,000	1,000
Community Relations						
Community Outreach	7,000	7,000	-	12,408	(5,408)	(5,408)
Dues & Memberships	23,975	23,975	-	26,475	(2,500)	(2,500)
Educational Materials	500	500	-	500	-	-
Meetings	11,300	11,300	-	27,200	9,100	(15,900)
Postage	4,600	4,600	-	3,700	900	900
Printing	5,700	5,700	-	3,740	1,960	1,960
Subscriptions	120	120	-	-	120	120
Total Community Relations	53,195	53,195	-	74,023	4,172	(20,828)
Facilities						
Equipment/Furniture < \$5,000	3,600	3,600	-	3,400	200	200
Equipment/Lease	2,600	2,600	-	3,500	(900)	(900)
Equipment/General Maintenance & Repair	5,000	5,000	-	6,800	(1,800)	(1,800)
Plant Service	1,620	1,620	-	1,620	-	-
Total Facilities Expenses	12,820	12,820	-	15,320	(2,500)	(2,500)
Professional Services						
Accounting Services	27,000	27,000	-	30,000	(3,000)	(3,000)
Banking Services	20,800	20,800	-	20,800	-	-

	FY20-21 BUDGET			FY19-20		
	ADJUSTED	ORIGINAL	VARIANCE	BUDGET	VAR TO ADJ	VAR TO ORIG
Election Services	200,000	200,000	-	-	200,000	200,000
Legal Services	117,000	92,000	(25,000)	94,000	23,000	(2,000)
Outside Services	187,500	112,500	(75,000)	51,050	136,450	61,450
Taxes & Licensing	5,990	5,990	-	5,550	440	440
Total Professional Services						
Expenses	558,290	458,290	(100,000)	201,400	356,890	256,890
Other Expenses						
Interest Expense	15,600	15,600	-	236,768	(221,168)	(221,168)
Insurance - General	79,488	79,488	-	62,603	16,885	16,885
Total Other Expenses	95,088	95,088	-	299,371	(204,283)	(204,283)
Grants & Health Fund						
Grants	45,000	45,000	-	45,000	-	-
Total Funds & Grants Expenses	45,000	45,000	-	45,000	-	-
TOTAL EXPENSES	2,456,916	2,286,531	(170,385)	2,301,429	180,487	(14,898)
Cash Income (Loss) Before						
Cap Ex	3,915,244	4,456,630	(541,385)	4,756,936	866,692	300,307

BEACH CITIES HEALTH DISTRICT
Property Rollup
For the Twelve Months Ending , July 31, 2021 & 2020

	FY20-21 BUDGET			FY19-20		
	ADJUSTED	ORIGINAL	VARIANCE	BUDGET	VAR TO ADJ	VAR TO ORIG
REVENUE						
Lease	5,139,203	5,125,203	14,000	4,812,639	(326,564)	(312,564)
Interest	316,683	316,683	-	-	(316,683)	(316,683)
Other Revenue	10,000	-	10,000	-	(10,000)	-
Total Government	5,465,886	5,441,886	24,000	4,812,639	(653,247)	(629,247)
TOTAL REVENUES	5,465,886	5,441,886	24,000	4,812,639	(653,247)	(629,247)
Payroll						
Salaries - Reg FT	84,939	84,939	-	83,984	956	956
Cafeteria Plan Contribution	8,240	8,240	-	7,816	424	424
Payroll Taxes	5,801	5,801	-	5,750	51	51
LTD Insurance	187	187	-	178	9	9
Pension Plan Contribution	7,957	7,957	-	6,998	960	960
Total Payroll Expenses	107,124	107,124	-	104,725	2,399	2,399
Program Costs						
Office Supplies	-	-	-	-	-	-
Janitorial Supplies	6,000	6,000	-	10,000	(4,000)	(4,000)
Other Supplies	-	-	-	-	-	-
Total Program Costs	6,000	6,000	-	10,000	(4,000)	(4,000)
Human Resources						
Insurance - Worker's Comp	307	307	-	184	123	123
Total Human Resources	307	307	-	184	123	123
Expenses	307	307	-	184	123	123
Information Systems						
Community Relations						
Postage	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Total Community Relations	-	-	-	-	-	-
Facilities						
Building Maintenance & Repair	157,370	157,370	-	166,980	(9,610)	(9,610)
Equipment/Furniture < \$5,000	18,000	18,000	-	19,000	(1,000)	(1,000)
Equipment/Lease	78,108	78,108	-	78,108	-	-
Equipment/General Maintenance & Repair	110,842	110,842	-	110,842	-	-
Landscape Maintenance	73,713	73,713	-	74,616	(903)	(903)
Electricity	320,650	320,650	-	320,650	-	-
Gas	126,000	126,000	-	126,000	-	-
Water	123,700	123,700	-	123,700	-	-
Waste Removal	12,911	12,911	-	12,911	0	0
Plant Service	3,240	3,240	-	3,240	-	-
Telephone	-	-	-	-	-	-
Janitorial Services	161,280	161,280	-	145,680	15,600	15,600
Total Facilities Expenses	1,185,814	1,185,814	-	1,181,727	4,087	4,087
Professional Services						
Banking Services	-	-	-	-	-	-
Legal Services	-	-	-	-	-	-
Outside Services	2,500	2,500	-	2,500	-	-
Outside Services - Property	84,000	84,000	-	84,000	-	-
Engineering/Maintenance						
Services	311,029	311,029	-	314,597	(3,568)	(3,568)
Service Contracts	22,598	22,598	-	25,314	(2,716)	(2,716)
Taxes & Licensing	10,230	10,230	-	5,882	4,348	4,348
Total Professional Services	430,357	430,357	-	432,293	(1,936)	(1,936)
Other Expenses						
Prospect South Bay	62,000	62,000	-	72,000	(10,000)	(10,000)
Lease-Ducot Parking rights	523,028	523,028	-	483,232	39,796	39,796
Interest Expense	196,972	196,972	-	-	196,972	196,972
Insurance - General	213,187	174,187	(39,000)	125,306	87,881	48,881
Total Other Expenses	995,187	956,187	(39,000)	680,537	314,650	275,650
Grants & Health Fund						
TOTAL EXPENSES	2,724,789	2,685,789	(39,000)	2,409,466	315,323	276,323
Cash Income (Loss) Before						
Cap Ex	2,741,097	2,756,097	(15,000)	2,403,172	(337,925)	(352,925)

BCHD FY2021-22 BUDGET



HEALTH PRIORITIES



Nutrition and Exercise



Social-Emotional Health



Substance Use



Cognitive Health



2019-2022 Health Priorities and Objectives

Beach Cities Health District identified four health priorities for the next three years.



Nutrition and Exercise

- Increase fruit and vegetable consumption
- Increase exercise participation
- Reduce percentage of children who are obese or overweight
- Reduce percentage of adults who are obese or overweight



Social-Emotional Health

- Increase stress management across the lifespan
- Decrease bullying
- Decrease suicidal ideation



Substance Use

- Reduce alcohol and drug consumption in youth
- Reduce vaping in youth
- Maintain low percentage of adult smokers



Cognitive Health

- Promote brain health across the lifespan
- Support the cognitively frail

COVID RELIEF EFFORTS - March 2020 – June 2021

Among the accomplishments from the onset of COVID-19 to July 2021:



BCHD's COVID-19 vaccine efforts included **43 clinics**, with **15,590 doses** administered.



BCHD's COVID-19 testing site was in operation **401 days**, administering **155,684 tests**.



8 South Bay school districts utilized the Symptom Assessment Tool, presented by Children's Hospital Los Angeles and BCHD, with **356,860 total uses** of the screener for students and staff to safely access campus.



6,029 vaccine doses were administered to 12-18 year olds during 14 school vaccine clinics. More than **5,000 vaccine doses** were also administered to educators.



61 homebound clients ages 22-105 received at least one dose of vaccine.



2,616 errands were completed for those safer at home and needing assistance during COVID-19.



4,712 meals were delivered to Beach Cities residents.



More than **500 individuals volunteered** their time on behalf of BCHD.

Contributions & Successes:

The following information provides our efforts and results of those efforts through the COVID-19 pandemic. Much of this information was provided to the board, volunteers, staff and community partners at our Ohana Luau event in July, 2021.

Date	Activity	Result to Date:
Jan 29, 2020	BCHD launched https://www.bchd.org/coronavirus page on the BCHD website in order to provide accurate and updated information around this new pandemic. The page would evolve and grow into 16 additional pages	501,486 views have been received
Mar 16, 2020	First Health & Fitness Operations virtual exercise video released via YouTube to encourage exercise from home.	145 videos resulted in over 36,163 views

Continued..

Date	Activity	Result to Date:
Mar 16, 2020	BCHD's Community Services care management team began telephonic support for all current and newly referred care management clients to assess their overall well-being and provide social and emotional connection. Support Line volunteers also contributed to additional calls to clients.	13,281 calls made to clients 7,160 calls have been received
Mar 25, 2020	BCHD's Community Services continues the errand assistance program for community members needing support during COVID-19	2,616 errands completed by staff and volunteers
Apr 1, 2020	BCHD's first CHF virtual live exercise classes and personal/small group training launch	33,062+ attendees have take place thus far
Apr 3, 2020	BCHD partners with the Los Angeles County Department of Health, Los Angeles County Fire Department and Providence Little Company of Mary to open a drive-thru COVID-19 testing site located at the South Bay Galleria. In June 2020, BCHD moves drive-thru COVID-19 testing site from South Bay Galleria to BCHD campus. Site is now staffed exclusively by BCHD staff.	The testing site stayed open 401 days resulting in 155,684 tests completed. The BCHD campus site closed in June 2021
Apr 28, 2020	BCHD State of COVID-19 data dashboard launches, tracking cases, deaths, hospitalization, test positivity and more metrics and trends in the County and in the Beach Cities.	Link to COVID 19 data dashboard
May 6, 2020	BCHD adopts Grants and Emergency Disaster Relief policy to support community with COVID-19 response and recovery.	\$36,723 funds and donations were raised
May 6, 2020	BCHD transitioned all Mindfulness Drop-in for Blue Zones Project (BZP) programming to a virtual platform and others followed (Blue Zones Project Social Hour, Blue Zones Project Cooking Show, Moais, Mental Health and Happiness workshops, and weekly Happiness Chats)	all recorded programs available via the website
May 14, 2020	BCHD reactivated volunteer engagement by convening programs virtually (e.g., Restaurant Ambassadors, Power9 Committee, Livability Committee, CAPS).	14,366 hours contributed to existing BCHD volunteer programs
May 15, 2020	BCHD's Community Services implemented the meal delivery program to assist those community members with prepackaged nutritious meals for the week.	4,712 meals have been delivered
June 1, 2020	BCHD takes over call-back program for those who tested positive for COVID-19 at our testing site.	8,800 calls made by volunteers
June 30, 2020	BCHD's Safe in the South Bay Program was launched for participating businesses and restaurants. The program builds consumer confidence in business recovery efforts and supports local businesses with reopening protocols	172 pledges have been secured

Continued..

Date	Activity	Result to Date:
Aug 26, 2020	BCHD's Youth Services, in partnership with Children's Hospital Los Angeles, developed a Symptom Assessment Tool to screen students and families for COVID-19 to allow for safe return to campus.	Six school Districts throughout Los Angeles (Redondo Beach, Hermosa Beach, Hawthorne, Palos Verdes, Torrance, and Santa Monica-Malibu) utilized the tool for school reopening
Oct 19, 2020	BCHD facilitates launch of Safe in the South Bay Individual Pledge to invite individuals to commit to doing their part to slow the spread of COVID-19 by following infection control best practices and caring for their body, mind, and community.	220 businesses and 100+ individuals so far took the SITSB pledge
Oct 27, 2020	BCHD Mobile Flu Strike Team administered flu vaccines to vulnerable, homebound individuals in the Beach Cities and also partnered with cities to deliver flu clinics.	227 flu vaccines were administered
Dec 10, 2020	BCHD launched COVID-19 Vaccine page on the BCHD website.	27,395 views have been received
Mar 1, 2021	<p>BCHD announces a partnership with Los Angeles County Department of Health and 11 local school districts to administer Pfizer vaccines for teachers. This includes clinics at AdventurePlex and mobile clinics at participating schools.</p> <p>The AdventurePlex site opens to the public on April 17th. Mobile clinics were also established for homebound seniors.</p>	<p>44 clinics operated and 15,590 doses were completed</p> <p>5,000+ doses were administered to educators</p> <p>6,029 doses were administered to 12-18 year olds</p> <p>61 clients were vaccinated in their homes through mobile clinics</p>
Mar 24, 2021	BCHD partners with South Bay Family Health Care to administer the Moderna vaccine at the 514 Prospect campus	3,727 total doses were administered
Apr 1, 2021	BCHD's Center for Health & Fitness slowly reopens in-person services and launches outdoor fitness area on May 1st.	945 members have returned (as of 9/13/21) 1,600+ attendees participate in outdoor fitness classes
Jun 21, 2021	BCHD's AdventurePlex launches summer camp under strict COVID guidelines	1,725 campers attended throughout the summer and no COVID exposures occurred (updated 9/13/21)

*Previously Blue Zones Project (BZP), now WellBeing Services.

*Moai: From Okinawa, Japan, where a group of people meeting for a common purpose / activity. Bchd.org/moai



Volunteer Hours Donated March 2020 – June 2021

Below is a list of each volunteer program/area and the hours that were contributed during our COVID Relief Efforts:

Volunteer Role	Hours Donated
AdventurePlex Volunteer	68.5
BCHD Administrative Volunteer	189.75
BCHD Advisory Committees (Community Health, Finance, Properties, Strategic Planning)	207.5
BCHD Board Member	1164.5
BCHD Campus Greeter	123
BCHD CAPS Crocheting Program	2455
BCHD Healthy Minds Initiative Volunteer	175
BCHD Student Internships	3653.67
Blue Zones Project Livability Committee Member	212.5
Blue Zones Project Power 9 Committee	552.5
Blue Zones Project Purpose Convener	61.5
Blue Zones Project Restaurant Ambassador	228.5
Center for Health & Fitness Front Desk	202.5
Communications Event Ambassador & Volunteer	64
Community Services Brain Buddy	109.67
Community Services Conversation Companion	551.15
Community Services Errand Volunteer	1222.65
Community Services Holiday Gift Bags	244.78
Community Services MoveWell Volunteer	100.35
Community Services Support Line	163.75
COVID Care Navigator	954.82
COVID Errand Assistance & Meal Delivery	895.85
COVID Testing Site Volunteer	2995.1
COVID Vaccine Site Volunteer	4922.6
Volunteer Services Purpose Connector	222.5
Volunteer Services Spotlight Writer	12.25
Volunteer Services Volunteer Advisory Council	243
Youth Services LiveWell Kids Garden Angel	588.25
Youth Services Parent Advisory Council	95
Youth Services School Health Assessment Volunteer	12.5
Youth Services Student Mental Health Task Force	230.25
Youth Services Walking School Bus Volunteer	64
Youth Services Youth Advisory Council	1147.75
Grand Total	24134.64

Community Partnerships through March 2020 – June 2021

BCHD collaborated with the following partners throughout the COVID-19 emergency:

- **Alert South Bay**- Liaison for COVID-19 community surveys, regional Joint Information Center
- **LA County OES Operational Area G** - 28 agencies collaborating throughout the emergency
- **California Coronavirus Testing Task Force**
- **Children's Hospital of Los Angeles**- Liaison for symptom assessment tool used by local schools, provided nursing staff to support on-site vaccination clinics at area schools
- **City of El Segundo**- Elected Officials and Chamber of Commerce
- **City of Hermosa Beach**- Elected Officials, Chamber of Commerce and Senior Department
- **City of Manhattan Beach**- Elected Officials, Chamber of Commerce and Senior Department
- **City of Redondo Beach**- Elected Officials, Chamber of Commerce and Senior Department
- **City of Torrance**- Elected Officials and Chamber of Commerce
- **Federal Emergency Management Agency (FEMA)**- Liaison for Request for Public Assistance
- **Harbor College Nursing Program**- Liaison for COVID-19 Testing Site
- **Hermosa Beach City School District**- Superintendent and Staff
- **South Bay Joint Information Center (JIC)**- Liaison for communication and messaging
- **Los Angeles County Department of Public Health and Health Services**- Liaison for COVID-19 Testing Site
- **Los Angeles County Fire Department**- Liaison for COVID-19 Testing Site
- **Manhattan Beach Fire Department**- Chief Knabe- Liaison for Vaccination Site, fire personnel serving as vaccinators at vaccination clinics
- **Manhattan Beach Unified School District**- Superintendent and Staff
- **Mount St. Mary's University Nursing Program**- provided student nurses and faculty to support COVID testing site and vaccination clinics
- **Palos Verdes Peninsula Chamber of Commerce**
- **Providence Little Company of Mary Hospital**- Liaison for COVID-19 Testing Site
- **Redondo Beach Fire Department**- Chief Isaac Yang- Liaison for Vaccination Site, Jason May- Liaison for DOC, fire personnel serving as vaccinators at vaccination clinics
- **Salvation Army**- Liaison for senior food donations, COVID-19 testing, and flu vaccinations
- **South Bay Galleria**- Liaison for COVID-19 Testing Site
- **South Bay Family Health Center** – Partners to run a vaccination site with BCHD at 514 N. Prospect Ave., Redondo Beach, CA 90277
- **South Bay Pharmacy** – Partners with BCHD to assist with distributing the pharmacy's vaccine allocation
- **Torrance Memorial Hospital**- Liaison for DOC Chief Medical Advisor
- **UCLA Health**—liaison for COVID-19 testing
- **USC Schwarzenegger Institute**-Liaison for seroprevalence research
- **Youth Advisory Council**- Liaison for COVID-19 health & safety campaign

BCHD FY2021-22 BUDGET



DISTRICT PROGRAMS BY HEALTH PRIORITY

Beach Cities Health District Programs & Services

Every three years, Beach Cities Health District assesses the overall health of the Beach Cities using a variety of data sources to prepare a Community Health Report. This report guides our strategic planning process with the indication of health priorities and provides an opportunity to evaluate current programming. It focuses on evidence-based public health practices, which the Centers for Disease Control and Prevention defines as the integration of science-based interventions with community preferences for improving population health.

The 2019-2022 Health Priorities are:



Nutrition and Exercise

- Increase fruit and vegetable consumption
- Increase exercise participation
- Reduce percentage of children who are obese or overweight



Social-Emotional Health

- Increase stress management across the lifespan
- Decrease bullying
- Decrease suicidal ideation



Substance Use

- Reduce youth alcohol and drug consumption
- Reduce youth vaping
- Maintain low percentage of adult smokers



Cognitive Health

- Promote brain health across the lifespan
- Support the cognitively frail

Youth
<ul style="list-style-type: none">• LiveWell Tots• Livewell Kids• School Gardens• 8-Minute Morning Exercises• Classroom Activity Breaks• Walking Wednesdays• Walking School Bus• Streets for All• AdventurePlex
Adults / Adults 65+
<ul style="list-style-type: none">• Blue Zones Project®<ul style="list-style-type: none">◦ Restaurants/Grocery Stores◦ Community Policy• Community Fitness• Nutrition Classes• Free Fitness Summer Series - Mindful Yoga/Zumba• Free Fitness Weekends• MoveWell In-Home Fitness Program• Center for Health & Fitness
Volunteer Programs
<ul style="list-style-type: none">• Garden Angels• Nutrition & Garden Docents• MoveWell Volunteers• Restaurant Ambassadors• Livability Committee• AdventurePlex• Center for Health & Fitness

Youth
<ul style="list-style-type: none">• MindUp• Youth Purpose• Second Step• Peer Mentoring Program
Adults / Adults 65+
<ul style="list-style-type: none">• Mental Health & Happiness Initiative<ul style="list-style-type: none">◦ Mindfulness Workshops◦ Mindfulness Drop-in• Blue Zones Project®<ul style="list-style-type: none">◦ Moai® Social Groups◦ Purpose Workshops• Intro to Youth Mental Health First Aid Training• Errand Assistance
Volunteer Programs
<ul style="list-style-type: none">• Conversation Companion Volunteers• Errand Volunteers• Support Line• Purpose Conveners• Purpose Connectors• Power 9 Committee

Youth
<ul style="list-style-type: none">• Beach Cities Partnership for Youth Coalition• Families Connected Speaker Series• Families Connected Parent Chat• Project Alert• Talk About It Small-Group Workshops
Adults / Adults 65+
<ul style="list-style-type: none">• Mental Health & Happiness Initiative• Blue Zones Project - Tobacco Control Policy
Volunteer Programs
<ul style="list-style-type: none">• Beach Cities Partnership for Youth Coalition<ul style="list-style-type: none">◦ Youth Advisory Council◦ Families Connected Parent Advisory Group◦ School Advisory Board◦ Student Mental Health Provider Task Force◦ Community Organization Workgroup

Adults / Adults 65+
<ul style="list-style-type: none">• Care Management• Caregiver Support• Brain Buddies
Volunteer Programs
<ul style="list-style-type: none">• Brain Buddy Volunteers• Support Line Volunteers

BEACH CITIES HEALTH DISTRICT	
<ul style="list-style-type: none">• Healthy Living Campus• Information & Referrals• Covered California & Insurance Assistance• Health Promotion (e.g. flu, Talk About It, etc.)• Worksite Wellness• Grants	Volunteer Programs <ul style="list-style-type: none">• Holiday Gift Bags• Campus Greeters• Care and Aid for Patients (CAPS)• Event Volunteers• Professional & Admin Volunteers (BCHD, CHF, AdventurePlex)• Board-Appointed Committees<ul style="list-style-type: none">◦ Finance◦ Community Health◦ Strategic Planning











To learn more about the health priorities and to view the full Community Health Report, visit bchd.org/healthreport

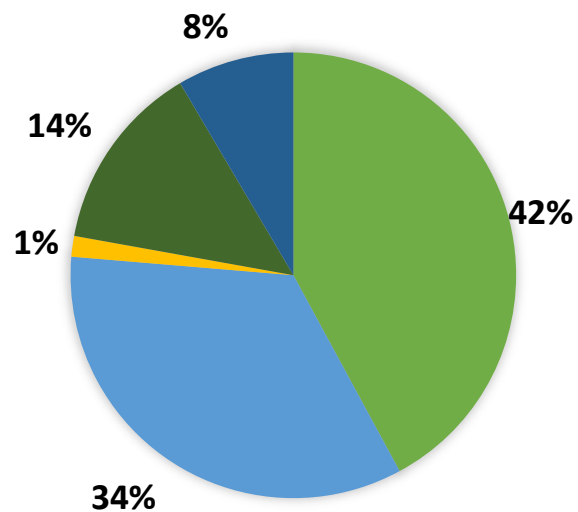
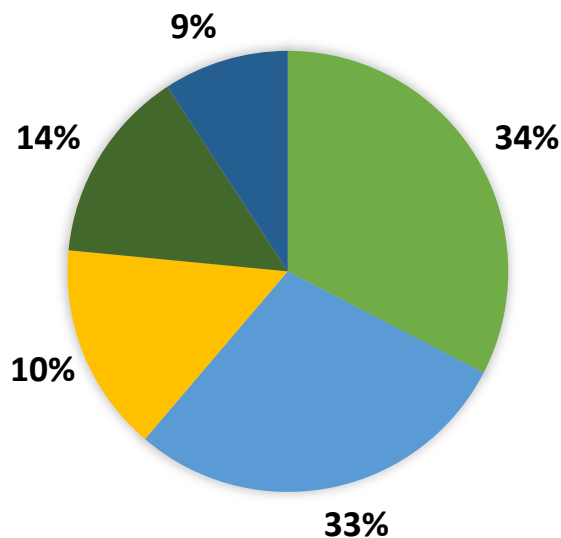
BCHD FY2021-22 BUDGET



SUMMARY FINANCIAL CHARTS & TRENDS

REVENUES






<u>2021-2022</u>				<u>2020-2021 ADJUSTED</u>			
Leases	4,626,611	34%		Leases	5,139,203	42%	
Property Tax	4,499,541	33%		Property Tax	4,179,531	34%	
User Fees	1,331,778	10%		User Fees	182,885	1%	
Partnership	1,898,874	14%		Partnership	1,670,562	14%	
Other (Interest, Grants, etc.)	1,177,143	9%		Other (Interest, Grants, etc.)	1,036,066	8%	
Total Revenue	\$ 13,533,947	100%		Total Revenue	\$ 12,208,247	100%	








- User Fee Revenue increased in FY 21-22 due to the Operations reopening.
- Property tax income is projected to increase in FY 21-22.

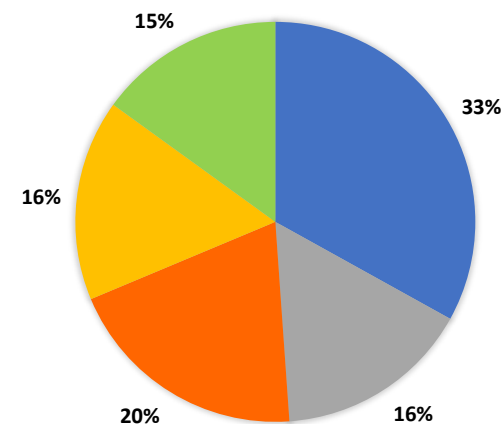
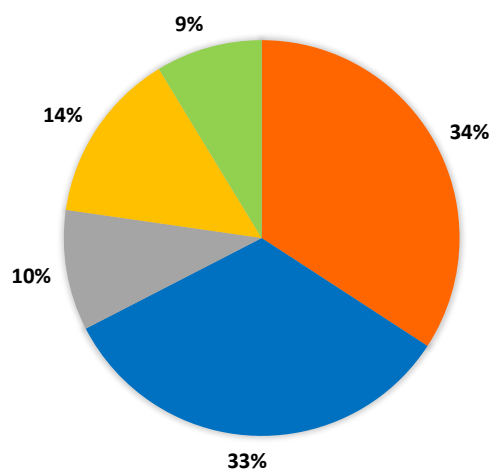
2021-2022

REVENUES

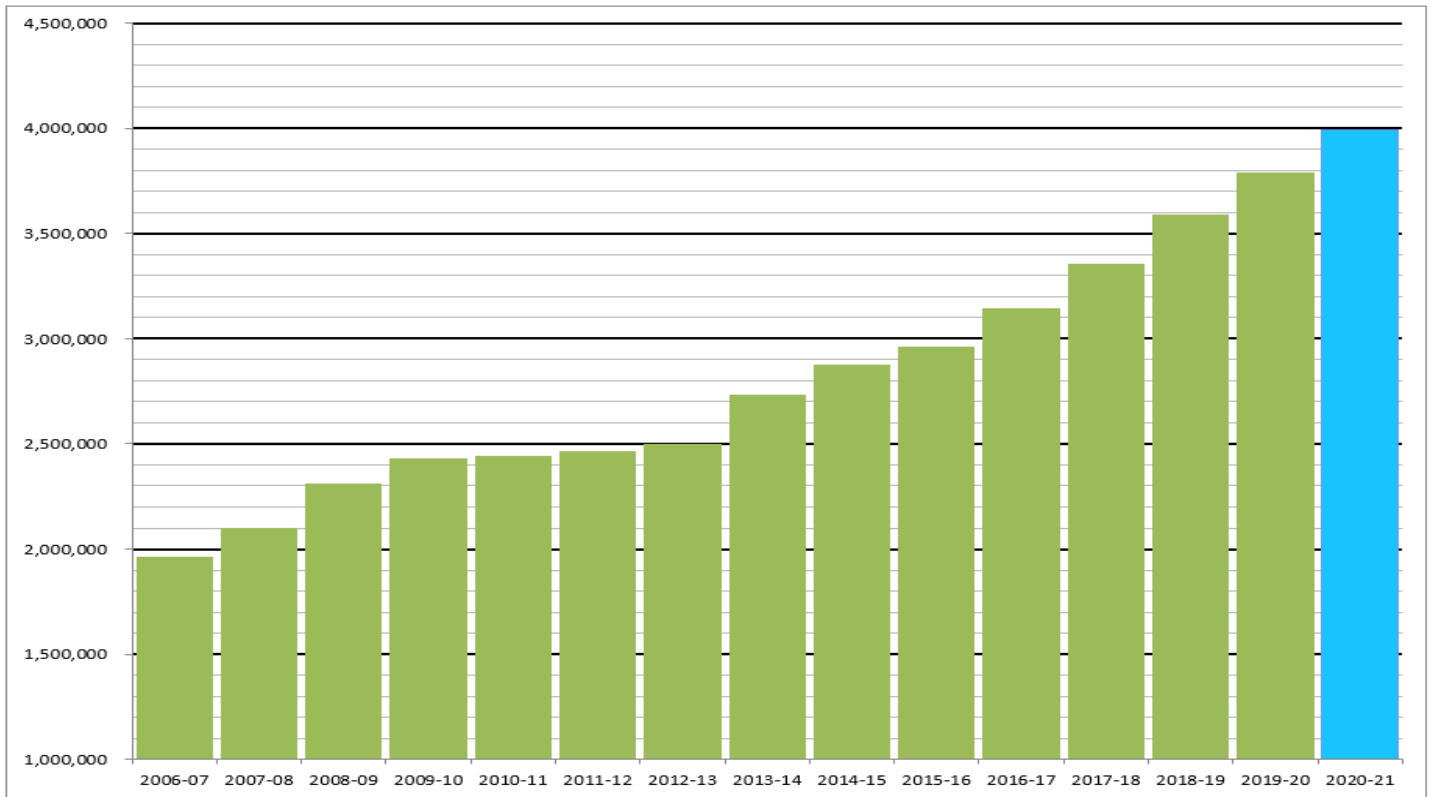
Leases	4,626,611	34%	
Property Tax	4,499,541	33%	
User Fees	1,331,778	10%	
Partnership	1,898,874	14%	
Other (Interest, Grants, etc.)	1,177,000	9%	
Total Revenue	\$ 13,533,947	100%	

EXPENSES

Life Spans Services (CCS, YS, BZP, WW)	4,474,000	33%	
Health and Fitness (CHF & APLEX)	2,141,000	16%	
Property Operations	2,681,000	20%	
Support Services (G&A)	2,203,000	16%	
Other Programs (IT, Volunteer, Health Prom, Int)	2,035,000	15%	
Total Expenses	\$ 13,533,947	100%	



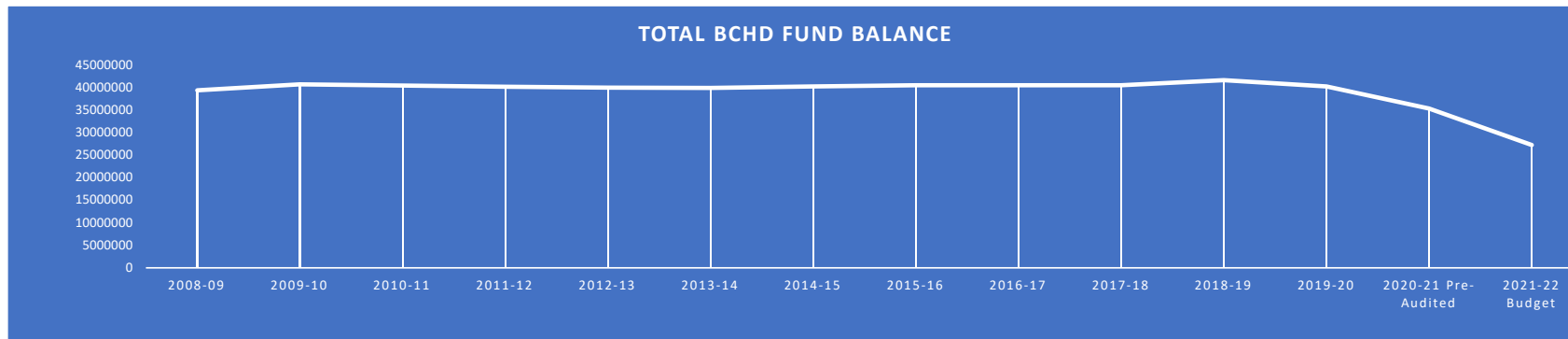
PROPERTY TAX TREND



Fiscal Year		Amount	\$ Increase	% Increase
2006-07	Actual	2,101,000		
2007-08	Actual	2,310,000	209,000	9.9%
2008-09	Actual	2,431,000	121,000	5.2%
2009-10	Actual	2,442,000	11,000	0.5%
2010-11	Actual	2,465,000	23,000	0.9%
2011-12	Actual	2,499,000	34,000	1.4%
2012-13	Actual	2,735,000	236,000	9.4%
2013-14	Actual	2,874,000	139,000	5.1%
2014-15	Actual	2,960,000	86,000	3.0%
2015-16	Actual	3,146,000	186,000	6.3%
2016-17	Actual	3,355,000	209,000	6.6%
2017-18	Actual	3,592,000	237,000	7.1%
2018-19	Actual	3,793,000	201,000	6.0%
2019-20	Actual	3,995,000	202,000	5.6%
2020-21	Actual	4,346,000	351,000	8.8%
2021-2022	Budget	4,500,000	154,000	3.4%

**Fund Financial Statements
Change in Fund Balance
Current and Prior Ten Years**

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	Pre-Audited	2021-22 Budget
Beginning BCHD Fund Balance	40,621,337	40,375,994	40,114,387	39,899,441	39,836,815	40,164,540	40,412,439	40,419,628	40,406,443	41,577,023	40,148,185	35,256,077
Change in Fund Balance												
Operating Income	92,249	11,099	126,077	901,773	901,641	1,592,576	844,506	1,427,753	1,543,294	1,099,240	(1,552,466)	(543,566)
Capital Outlay	(404,297)	(371,137)	(278,386)	(964,399)	(573,916)	(1,344,677)	(837,317)	(1,440,938)	(1,820,366)	(2,528,078)	(3,339,642)	(7,500,000)
	(312,048)	(360,038)	(152,309)	(62,626)	327,725	247,899	7,189	(13,185)	(277,072)	(1,428,838)	(4,892,108)	(8,043,566)
Proceeds from Capital Lease	-	98,431	-	-	-	-	-	-	-	-	-	-
Restatements per audit	66,705	-	(62,637)	-	-	-	-	-	1,447,652	-	-	-
	(245,343)	(261,607)	(214,946)	(62,626)	327,725	247,899	7,189	(13,185)	1,170,580	(1,428,838)	(4,892,108)	(8,043,566)
General Fund												
Reserved	-	-	-	-	-	-	-	-	-	-	-	-
Unreserved	-	-	-	-	-	-	-	-	-	-	-	-
Assigned										300,000		
Non-spendable	13,635,475	15,364,615	13,984,428	13,657,807	13,362,216	13,096,740	12,702,714	12,693,207	13,535,083	13,651,412	13,283,165	12,515,509
Committed	-	-	-	-	-	-	20,813,451	20,701,868	17,758,194	16,187,729	10,994,758	3,494,758
Unassigned	25,564,580	23,558,417	24,708,247	24,972,242	25,595,563	26,108,938	5,746,755	5,854,660	6,604,145	6,245,223	6,542,910	6,767,000
	39,200,055	38,923,032	38,692,675	38,630,049	38,957,779	39,205,678	39,262,920	39,249,735	37,897,422	36,384,364	30,820,833	22,777,267
Special Revenue Funds												
Restricted for medical building purposes	1,175,939	1,191,355	1,206,766	1,206,766	1,206,761	1,206,761	1,156,708	1,156,708	1,156,708	1,156,708	1,156,708	1,156,708
Restricted for 115 Trust - Pension	-	-	-	-	-	-	-	-	2,522,893	2,607,113	3,278,536	3,278,536
Ending BCHD Fund Balance	40,375,994	40,114,387	39,899,441	39,836,815	40,164,540	40,412,439	40,419,628	40,406,443	41,577,023	40,148,185	35,256,077	27,212,511



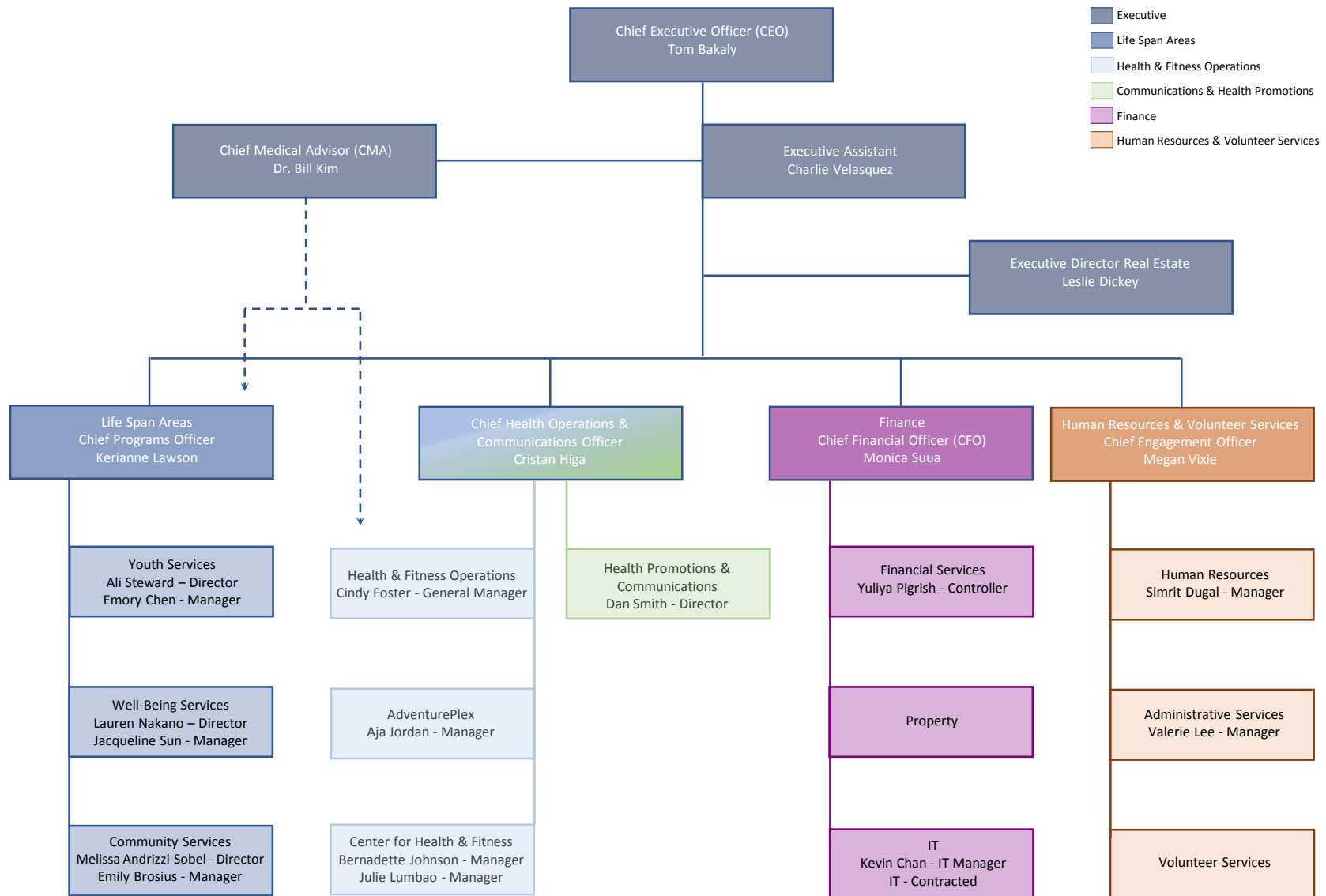
- 1) Categories of Fund Balance were revised in compliance with GASB Statement No. 54 beginning in Fiscal Year 2010-11
- 2) Beach Cities Health District Board of Directors enacted Resolution No. 541 to establishing a "Committed Fund Balance" dedicated to capital investments for 2016-17.
- 3) During the year ended June 30, 2019, the District corrected an error associated with the prior amortization of the Ducot notes receivable discount.

BCHD FY2021-22 BUDGET



ORGANIZATION CHART & PERSONNEL

Organization Chart



**Payroll Wage Budget
Department Expense & Average FTEs
Budget 2021-2022**

	Salaries FY22	FTE FY22	Salaries FY21	FTE FY21	Budget FY20	Budget FY19	Budget FY18	Budget FY17	Budget FY16	FTE Var. FY22/FY21	
Administrative Support Services											
Executive/Administration	\$ 447,000	3.45	\$ 432,000	3.45	3.35	4.45	4.18	3.60	3.95	0%	
HR	\$ 308,000	3.50	\$ 256,000	3.15	3.15	2.70	2.50	1.50	3.00	11%	Promoted HR Coordinator to a FT position (0.35 FTE) to support growing human capital needs of the District.
Finance	\$ 361,000	4.60	\$ 361,000	4.75	5.25	5.05	4.68	4.50	4.50	-3%	Decreased hours of CFO (-0.2 FTE) to lead IT Department; subsequently increased hours of the Controller (0.05 FTE) transferred from Property Operations.
	\$ 1,116,000	11.55	\$ 1,049,000	11.35	11.75	12.20	11.36	9.60	11.45		
Direct Operating Support											
IT	\$ 114,000	1.20	\$ 103,000	1.40	0.20	0.70	0.20	0.20	-	-14%	Communications Assistant (-0.2 FTE) was transitioned to Health Promotions after all special projects in IT had been completed.
Volunteer Department	\$ 164,000	2.35	\$ 144,000	2.35	2.45	2.50	2.69	2.50	-	0%	
Health Promotion	\$ 452,000	5.86	\$ 376,000	5.56	5.86	6.09	6.28	5.63	5.50	5%	Transferred hours for Comm Associate from IT (0.2FTE). Increased Comm Officer by 10% (0.1 FTE) from Real Estate-HLC.
	\$ 730,000	9.41	\$ 623,000	9.31	8.51	9.29	9.18	8.33	5.50		
LifeSpan Services											
LifeSpan Admin	\$ 202,000	2.00	\$ 203,000	2.00	1.00	2.00	2.00	3.00	2.00	0%	
Youth Services	\$ 443,000	6.27	\$ 381,000	6.13	7.00	5.60	4.80	4.75	5.13	2%	Re-allocated resources for DFC Grant work (0.14 FTE) based on the current needs.
Youth Services - Grants' Match	\$ 64,000	0.80	\$ 61,000	0.85						-6%	Reduced resources from Youth Services (-0.05 FTE) for DFC Grant work based on current needs.
Youth Services - Grants	\$ 87,000	1.08	\$ 81,000	1.18						-8%	Reduced resources from Youth Services (-0.1 FTE) for DFC Grant work based on current needs.
Well-Being Services	\$ 423,000	4.95	\$ 361,000	4.95	5.50	4.60	4.00	4.00	5.00	0%	
Community Services	\$ 678,000	9.73	\$ 619,000	9.66	10.45	10.35	9.85	10.17	11.50	1%	Added a temporary FT Care Manager position for three month due to the increased volume of work during COVID.
	\$ 1,897,000	24.83	\$ 1,706,000	24.77	23.95	22.55	20.65	21.92	23.63		
Fitness Centers											
AdventurePlex	\$ 389,500	7.64	\$ 686,000	18.53	20.23	20.96	21.20	23.48	19.66	-59%	Reduction in Seasonal and PT positions due to COVID-19 (-10.89 FTE).
Center for Health & Fitness	\$ 936,500	14.45	\$ 992,000	16.97	18.27	17.34	16.80	17.88	16.67	-15%	Reduction in PT positions due to COVID-19 (-2.75 FTE).
Medical Fitness Exercise	\$ -	-	\$ 57,000	0.62	0.62	0.00	0.00	0.00	0.00	-100%	Medica Fitness Exercise was merged with the Center for Health and Fitness (-0.62 FTE).
	\$ 1,326,000	22.09	\$ 1,735,000	36.12	39.12	38.30	38.00	41.36	36.33		
Business Development and Innovation	\$ -	-	\$ 57,000	0.30	0.30					-100%	Business Development and Innovations was split up amongst all departments in the District to pursue the District's mission and vision.
Real Estate - Property Operations	\$ 59,000	0.40	\$ 85,000	0.55	0.55	0.55	0.45	1.10	1.90	-27%	Reduced Real Estate Director (-0.25 FTE), decrease hours of the Controller (-0.1 FTE), added hours for CFO (0.2 FTE) based on the current needs and structure.
District Direct Operating Services	\$ 4,012,000	56.73	\$ 4,206,000	71.05	72.43	70.69	68.27	72.70	67.35		
District Total Operations Salaries	\$ 5,128,000	68.28	\$ 5,255,000	82.40	84.18	82.89	79.64	82.30	78.80		
Real Estate - Capital	\$ 166,000	0.90	\$ 355,000	1.90	1.00	1.00	1.50	0.80	-	-53%	Reduced the hours for: Real Estate Director (-0.5 FTE), Comm Officer (-0.35 FTE), and CFO (-0.15 FTE) based on the current work-load for HLC project.
District Total	\$ 5,294,000	69.18	\$ 5,610,000	84.30	85.18	83.89	81.14	83.10	78.80		



**Personnel - FTE Summary
Budget 2021-2022**

	<u>Jul-20</u>	<u>Aug-20</u>	<u>Sep-20</u>	<u>Oct-20</u>	<u>Nov-20</u>	<u>Dec-20</u>	<u>Jan-21</u>	<u>Feb-21</u>	<u>Mar-21</u>	<u>Apr-21</u>	<u>May-21</u>	<u>Jun-21</u>	<u>Total</u>	<u>Avg.</u>
Executive Admin														
Chief Executive Officer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
Executive Assistant to CEO	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
Assistant to CEO-Special Projects	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.60	0.05
	2.05	2.05	2.05	2.05	2.05	2.05	2.05	2.05	2.05	2.05	2.05	2.05	24.60	2.05
Administration														
Chief Engagement Officer	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	2.40	0.20
Administrative Services Manager	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	7.20	0.60
Administrative Assistant II	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	7.20	0.60
	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	16.80	1.40
Human Resources														
Chief Engagement Officer	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	7.20	0.60
Human Resources Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
Human Resources Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
Human Resources Associate	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	4.20	0.35
Administrative Services Manager	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	3.60	0.30
Administrative Assistant II	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	3.00	0.25
	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	42.00	3.50
Finance														
CFO	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	3.00	0.25
Controller	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	10.80	0.90
Sr. Accountant	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	8.40	0.70
Staff Accountant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
Finance Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
Finance Assistant	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	9.00	0.75
	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	55.20	4.60
IT														
CFO	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	2.40	0.20
IT Analyst	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	14.40	1.20
Volunteer Services														
Chief Engagement Officer	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	2.40	0.20
Purpose & Engagement Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
Purpose & Engagement Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
Administrative Assistant II	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	1.80	0.15
	2.35	2.35	2.35	2.35	2.35	2.35	2.35	2.35	2.35	2.35	2.35	2.35	28.20	2.35
Health Promotion and Communications														
Chief Health Operations & Communications Officer	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	5.40	0.45
Communications Director	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	9.00	0.75
Creative Marketing Project Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
Communications & Health Promotions Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00

**Personnel - FTE Summary
Budget 2021-2022**

	<u>Jul-20</u>	<u>Aug-20</u>	<u>Sep-20</u>	<u>Oct-20</u>	<u>Nov-20</u>	<u>Dec-20</u>	<u>Jan-21</u>	<u>Feb-21</u>	<u>Mar-21</u>	<u>Apr-21</u>	<u>May-21</u>	<u>Jun-21</u>	<u>Total</u>	<u>Avg.</u>
Communications Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
Media Production Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
Communications Associate	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	6.00	0.50
MSR - CHF & APLEX	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	1.56	0.13
Instructor	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.36	0.03
	5.86	5.86	5.86	5.86	5.86	5.86	5.86	5.86	5.86	5.86	5.86	5.86	70.32	5.86
Lifespan Services - Admin														
Chief Programs Officer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
Research Associate/Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	24.00	2.00
Lifespans- Youth Services														
Youth Services - Director	0.87	0.87	0.87	0.87	0.87	0.87	0.87	0.87	0.87	0.87	0.87	0.87	10.44	0.87
School Health Programs Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
School Health Programs Coordinator-Substance Use Preve	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
School Health Programs Coordinator	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	8.40	0.70
Social Emotional Health Coordinator	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	8.40	0.70
Garden Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
Youth Services Associate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
	6.27	6.27	6.27	6.27	6.27	6.27	6.27	6.27	6.27	6.27	6.27	6.27	75.24	6.27
Lifespans Services - Youth Services - DFC Grant														
Youth Services - Grant Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
Youth Services - Director	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.36	0.03
Finance - Sr. Accountant	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.60	0.05
	1.08	1.08	1.08	1.08	1.08	1.08	1.08	1.08	1.08	1.08	1.08	1.08	12.96	1.08
Lifespans Services - Youth Services - DFC Grant - Match														
Finance - CFO	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.60	0.05
Youth Services - Director	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	1.20	0.10
Youth Services - School Health Programs Coordinator	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	3.60	0.30
Youth Services - Social Emotional Health Coordinator	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	3.60	0.30
Well-Being Services - Policy Manager	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.60	0.05
	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	9.60	0.80
Lifespans- Well-Being Services														
Director, Blue Zones Project	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
Policy Manager	0.95	0.95	0.95	0.95	0.95	0.95	0.95	0.95	0.95	0.95	0.95	0.95	11.40	0.95
Community Health Programs Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
Community Health Programs Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
Policy Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95	59.40	4.95
Lifespans- Community Services														
Director, Community Services	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
Community Services Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00

**Personnel - FTE Summary
Budget 2021-2022**

	<u>Jul-20</u>	<u>Aug-20</u>	<u>Sep-20</u>	<u>Oct-20</u>	<u>Nov-20</u>	<u>Dec-20</u>	<u>Jan-21</u>	<u>Feb-21</u>	<u>Mar-21</u>	<u>Apr-21</u>	<u>May-21</u>	<u>Jun-21</u>	<u>Total</u>	<u>Avg.</u>
Care Manager I	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
Care Manager I	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
Care Manager I - Temp - 3 months	1.00	1.00	1.00	-	-	-	-	-	-	-	-	-	3.00	0.25
Care Manager II	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
Care Manager II (48 h)	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	7.20	0.60
Care Manager II (60 h)	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	9.00	0.75
Intake Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
Administrative Assistant I	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
Administrative Assistant II	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	7.56	0.63
Instructor	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.96	0.08
Instructor	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.60	0.05
Instructor	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	1.20	0.10
Instructor	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	2.04	0.17
Instructor	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	1.20	0.10
	10.48	10.48	10.48	9.48	9.48	9.48	9.48	9.48	9.48	9.48	9.48	9.48	116.76	9.73
Real Estate - Healthy Living Campus (HLC) - Capital														
Executive Real Estate Director	1.00	1.00	1.00	-	-	-	-	-	-	-	-	-	3.00	0.25
Communications Director	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	3.00	0.25
CFO	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	3.60	0.30
Chief Health Operations & Communications Officer	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	1.20	0.10
	1.65	1.65	1.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	10.80	0.90
Real Estate - Del Amo Building														
CFO	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.60	0.05
Administrative Services Manager	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	1.20	0.10
	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	1.80	0.15
Real Estate - 514 Property Operations														
CFO	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	1.80	0.15
Controller	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	1.20	0.10
	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	3.00	0.25
Fitness Centers - Admin														
Chief Health Operations & Communications Officer	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	5.40	0.45
	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	5.40	0.45
Fitness Centers - Center for Health & Fitness														
CHF Programs Supervisor	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	6.00	0.50
Clubhouse Staff (MSR)	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	4.50	0.38
General Manager (35%)	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	6.00	0.50
Instructor	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.12	0.01
Instructor	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.30	0.03
Instructor	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.90	0.08
Instructor	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.48	0.04
Instructor	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.60	0.05
Instructor	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.60	0.05

**Personnel - FTE Summary
Budget 2021-2022**

	<u>Jul-20</u>	<u>Aug-20</u>	<u>Sep-20</u>	<u>Oct-20</u>	<u>Nov-20</u>	<u>Dec-20</u>	<u>Jan-21</u>	<u>Feb-21</u>	<u>Mar-21</u>	<u>Apr-21</u>	<u>May-21</u>	<u>Jun-21</u>	<u>Total</u>	<u>Avg.</u>
Instructor	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.90	0.08
Instructor	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.60	0.05
Instructor	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	1.80	0.15
Instructor	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	2.88	0.24
Instructor	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.60	0.05
Instructor	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	1.20	0.10
Instructor	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.30	0.03
Instructor	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.30	0.03
Instructor	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	1.20	0.10
Instructor	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.30	0.03
Instructor	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.60	0.05
Instructor	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	2.16	0.18
Instructor	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.12	0.01
Instructor	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.60	0.05
Instructor	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	1.56	0.13
Instructor	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	2.52	0.21
Instructor	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.30	0.03
Instructor	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.30	0.03
Instructor	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	4.08	0.34
Instructor	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.30	0.03
Instructor	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.30	0.03
Member Services Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
Member Services Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
Member Services Specialist	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	9.00	0.75
Member Services Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
Medical Exercise Training	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.60	0.05
Medical Exercise Training	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	1.20	0.10
Medical Exercise Training	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.60	0.05
Medical Exercise Training	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	1.20	0.10
Personal Trainer ML1- Floor Time	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	1.20	0.10
Personal Trainer ML2- Floor Time	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	1.20	0.10
Personal Trainer ML1- Floor Time	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	1.20	0.10
Personal Trainer ML1- Floor Time	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	1.20	0.10
Personal Trainer ML1- Floor Time	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	1.20	0.10
Personal Trainer ML1- Floor Time	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	1.20	0.10
Personal Trainer ML1- Floor Time	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	1.20	0.10
Personal Trainer--ML1 Training	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	6.00	0.50
Personal Trainer--ML2 Training	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	6.60	0.55
Personal Trainer-ML 1 Training	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	6.60	0.55
Personal Trainer--ML1 Training	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	4.80	0.40
Personal Trainer--ML1 Training	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	5.04	0.42
Personal Trainer--ML1 Training	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	7.80	0.65
Personal Trainer--ML1 Training	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	3.60	0.30
Small Group Training	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	1.80	0.15
Small Group Training	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.60	0.05
Small Group Training	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	2.40	0.20
Small Group Training	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	1.50	0.13

**Personnel - FTE Summary
Budget 2021-2022**

	<u>Jul-20</u>	<u>Aug-20</u>	<u>Sep-20</u>	<u>Oct-20</u>	<u>Nov-20</u>	<u>Dec-20</u>	<u>Jan-21</u>	<u>Feb-21</u>	<u>Mar-21</u>	<u>Apr-21</u>	<u>May-21</u>	<u>Jun-21</u>	<u>Total</u>	<u>Avg.</u>
Small Group Training	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	1.20	0.10
Instructor	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.60	0.05
Instructor	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	1.20	0.10
Instructor	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	4.20	0.35
Instructor	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.60	0.05
Instructor	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.60	0.05
Instructor	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.60	0.05
Instructor	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.60	0.05
Instructor	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.90	0.08
Instructor	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	2.52	0.21
Instructor	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	1.26	0.11
Instructor	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.36	0.03
Instructor	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.30	0.03
Instructor	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.30	0.03
Instructor	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	1.32	0.11
Instructor	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.30	0.03
Instructor	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.36	0.03
Instructor	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.36	0.03
Instructor	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.60	0.05
Instructor	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.36	0.03
CHF Programs Supervisor	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	6.00	0.50
	14.23	14.23	14.23	14.23	14.23	14.23	14.23	14.23	14.23	14.23	14.23	14.23	170.70	14.23

Fitness Centers - AdventurePlex

General Manager	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	6.00	0.50
AdventurePlex Manager	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	6.00	0.50
AdventurePlex Manager	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	6.00	0.50
AdventurePlex Supervisor	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	4.20	0.35
AdventurePlex Supervisor	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	3.60	0.30
Adventure Staff (Adventure Leader)	-	-	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	1.50	0.13
Adventure Staff (Adventure Leader)	-	-	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	1.50	0.13
Adventure Staff (Outdoors)	-	-	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	1.25	0.10
Adventure Staff (Outdoors)	-	-	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	1.25	0.10
Adventure Staff (Outdoors)	-	-	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	1.25	0.10
Adventure Staff (Outdoors)	-	-	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	1.25	0.10
Adventure Staff (Events)	-	-	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.75	0.06
Adventure Staff (Events)	-	-	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.75	0.06
Adventure Staff (Events)	-	-	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	1.00	0.08
Adventure Staff (Events)	-	-	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	1.00	0.08
Adventure Staff (Events)	-	-	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	1.00	0.08
Adventure Staff (Events)	-	-	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	1.00	0.08
Adventure Staff (Events)	-	-	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	1.00	0.08
Adventure Staff (Events)	-	-	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	1.00	0.08
Program Specialist	-	-	0.75	0.75	-	-	-	-	0.75	-	0.75	-	3.00	0.25
Program Specialist	0.75	0.75	-	-	0.75	0.75	0.75	0.75	-	0.75	-	0.75	6.00	0.50
Camp Staff	0.88	0.88	-	-	0.15	0.15	0.15	0.15	-	0.15	-	0.88	3.38	0.28
Camp Staff	0.88	0.88	-	-	0.15	0.15	0.15	0.15	-	0.15	-	0.88	3.38	0.28

**Personnel - FTE Summary
Budget 2021-2022**

	<u>Jul-20</u>	<u>Aug-20</u>	<u>Sep-20</u>	<u>Oct-20</u>	<u>Nov-20</u>	<u>Dec-20</u>	<u>Jan-21</u>	<u>Feb-21</u>	<u>Mar-21</u>	<u>Apr-21</u>	<u>May-21</u>	<u>Jun-21</u>	<u>Total</u>	<u>Avg.</u>
Camp Staff	0.88	0.88	-	-	0.15	0.15	0.15	0.15	-	0.15	-	0.88	3.38	0.28
Camp Staff	0.88	0.88	-	-	0.15	0.15	0.15	0.15	-	0.15	-	0.88	3.38	0.28
Camp Staff	0.88	0.88	-	-	0.15	0.15	0.15	0.15	-	0.15	-	0.88	3.38	0.28
Camp Staff	0.88	0.88	-	-	0.15	0.15	0.15	0.15	-	0.15	-	0.88	3.38	0.28
Camp Staff	0.88	0.88	-	-	0.15	0.15	-	-	-	0.15	-	0.88	3.08	0.26
Camp Staff	0.88	0.88	-	-	0.15	0.15	-	-	-	0.15	-	0.88	3.08	0.26
Camp Staff	0.88	0.88	-	-	-	0.15	-	-	-	0.15	-	0.88	2.93	0.24
Camp Staff	0.88	0.88	-	-	-	0.15	-	-	-	0.15	-	0.88	2.93	0.24
Member Services Representative - Apex	-	-	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	1.15	0.10
Member Services Representative - Apex	-	-	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	1.15	0.10
Member Services Representative - Apex	-	-	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	1.15	0.10
Toddler Town Attendant	-	-	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	1.50	0.13
Toddler Town Attendant	-	-	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	1.50	0.13
	11.65	11.65	5.10	5.10	6.30	6.60	6.00	6.00	5.10	6.60	5.10	13.85	89.00	7.42
District Total	74.92	74.92	68.36	66.36	67.56	67.86	67.26	67.26	66.36	67.86	66.36	75.11	830.18	69.18



BCHD FY2021-22 BUDGET



EMPLOYEE BENEFITS & OFFERINGS



DISTRICT EMPLOYEE BENEFIT OFFERINGS

Basic Life, Group and Voluntary Life Insurance

Community Service Benefit

Dependent Care Reimbursement Plan

Education Assistance

Employee Assistance Program (EAP)

Employee Discounts

- AdventurePlex
- Center for Health Connection (Medical & Mental Health Counseling)
- Employee Savings Tickets (est.us.com)
- Health & Fitness Free Memberships for Full-time Employees and Discounts for the Additional Amenities

Flexible Spending Accounts

Health Benefits

- Group Health, Dental, and Vision

Cafeteria Plan (Café' Dollars)

Long-term Disability

Medical Leave of Absence

Paid Parental Leave

Time Off

- Holiday Pay
- Paid Time Off (PTO)
- Sick Time

Retirement Plans (Public Employee's Retirement System (CalPERS))

0457 Deferred Compensation Program (Voluntary in addition to PERS)

Pet Insurance



BCHD FY2021-22 BUDGET



COMMUNITY FUNDED SERVICES

Community Services - Funded by the District
Budget FY 2021-2022

<u>Account / Description</u>	<u>FY 21-22 BUDGET</u>	<u>FY 20-21 BUDGET</u>	<u>FY 19-20 BUDGET</u>	<u>FY 18-19 BUDGET</u>	<u>FY 17-18 BUDGET</u>	<u>FY 16-17 BUDGET</u>	<u>FY 15-16 BUDGET</u>
Contract Services - Senior							
City of RB Senior/Adult Disabled Health Fair	-	-	-	-	-	4,483	4,483
South Bay Adult Care Center	-	-	-	9,324	9,324	9,324	9,324
The Center for the Partially Sighted	-	-	-	-	-	4,372	4,373
The Salvation Army Meals on Wheels	45,000	50,000	55,524	58,032	58,032	58,032	58,045
YMCA - Senior Nutrition	-	-	-	25,000	25,000	25,000	25,000
RB Sr. Aid Program	-	-	-	-	-	-	4,872
Senior Subtotal	\$45,000	\$50,000	\$55,524	\$92,356	\$92,356	\$101,211	\$106,097
Contract Services-Youth							
HBCSD - Healthy Schools	94,091	94,091	94,091	94,091	94,091	94,091	101,000
HBCSD - School Based	6,000	6,000	6,000	6,000	6,000	6,000	6,000
MBUSD - Healthy Schools	189,520	189,520	189,520	189,520	189,520	189,520	196,429
MBUSD - School Based	21,000	21,000	21,000	21,000	21,000	21,000	21,000
RBUSD - Healthy Schools	361,091	361,091	361,091	361,091	361,091	361,091	368,000
RBUSD - School Based	36,000	36,000	36,000	36,000	36,000	36,000	36,000
RBUSD - SARB 16	14,892	14,892	14,892	14,892	14,892	14,892	14,892
Youth Subtotal	\$722,594	\$722,594	\$722,594	\$722,594	\$722,594	\$722,594	\$743,321
Contract Services-Community Support							
South Bay Families Connected	30,000	40,000	40,000	40,000	40,000	30,000	-
City of HB Paramedic Services	-	-	-	-	21,840	21,840	21,840
City of MB Paramedic Services	29,364	29,364	29,364	29,364	29,364	29,364	29,364
City of RB Paramedic Services	58,000	58,000	58,000	48,000	48,000	48,000	48,000
City of RB Police Dept. DV Program	39,816	39,816	39,816	39,816	39,816	39,816	17,100
Community Support Subtotal	157,180	167,180	167,180	157,180	179,020	169,020	116,304
CONTRACT SERVICES TOTAL	\$924,774	\$939,774	\$945,298	\$972,130	\$993,970	\$992,825	\$965,722
Grant Contract Services - Sr/CHC							
SB Youth Project Touch	-	-	-	-	-	-	-
St. Andrew's Church Homeless/Needy	-	-	-	2,616	2,616	2,618	2,616
Hospice Foundation/ The Gathering Place	-	-	-	40,800	40,800	40,800	40,800
Wellness Community/Cancer Support	-	20,000	26,204	45,408	45,408	45,396	45,402
MB Community Counseling Center	10,000	8,200	8,200	-	-	-	-
St. Paul UMC-Food Safety Net	-	-	8,453	-	-	-	-
Manhattan Beach Cert	5,000	5,500	11,100	-	-	-	-
SB Children's Health Center - Summer Programs	25,000	25,000	20,150	-	-	-	-
RB Rotary Vision to Learn	4,000	4,000	4,000	-	-	-	-
Our Village	11,000	11,100	-	-	-	-	-
South Bay Bicycle Coalition	-	7,500	-	-	-	-	-
Positive Coaching Alliance	-	7,500	-	-	-	-	-
Health Connection Subtotal	\$55,000	\$88,800	\$78,107	\$88,824	\$88,824	\$88,814	\$88,818
Micro-Enrichment Grants - CEO Approved							
MicroGrant	45,000	45,000	45,000	45,000	45,000	45,000	45,000
CEO Approved Subtotal	45,000	45,000	45,000	45,000	45,000	45,000	45,000
GRANTS TOTAL	\$100,000	\$133,800	\$123,107	\$133,824	\$133,824	\$133,814	\$133,818
Case Managed Services - Senior							
Senior Health Fund	409,084	364,831	370,000	370,000	237,000	222,000	218,400
	\$409,084	\$364,831	\$370,000	\$370,000	\$237,000	\$222,000	\$218,400
Case Managed Services - Sr/CHC							
Adult Medical	4,000	6,204	6,204	6,204	6,204	6,204	26,200
Grant Accrual	-	100,000	-	-	-	-	-
Holiday Assistance	7,000	5,000	-	-	-	-	-
Child Medical	1,500	3,000	3,000	3,000	3,000	3,000	3,000
Child Dental	1,200	2,400	2,400	2,400	2,400	2,400	2,400
	13,700	116,604	11,604	11,604	11,604	11,604	31,600
CASE MANAGEMENT TOTAL	\$422,784	\$481,435	\$381,604	\$381,604	\$248,604	\$233,604	\$250,000
GRANT - CONTINGENCY	-	-	37,549	-	-	-	-
TOTAL	\$1,447,558	\$1,555,009	\$1,487,558	\$1,487,558	\$1,376,398	\$1,360,243	\$1,349,540

BCHD FY2021-22 BUDGET



DISTRICT-WIDE BUDGET FUND FINANCIALS

Total Fund Summary
Budget 2021-22

	Budget	Pre-Audited	Amount	%	Actual	Actual	Actual	Actual	Actual
	<u>FY21-22</u>	<u>FY20-21</u>			<u>FY19-20</u>	<u>FY18-19</u>	<u>FY17-18</u>	<u>FY16-17</u>	<u>FY15-16</u>
Property Tax Revenue	4,499,541	4,345,848	153,693	4%	3,994,702	3,793,278	3,591,891	3,355,324	3,145,703
Lease Revenue	4,626,611	5,266,204	(639,593)	-12%	4,459,062	4,992,027	4,495,927	4,353,249	4,244,939
Investment Revenue	677,328	942,501	(265,173)	-28%	1,590,624	914,884	235,067	201,935	1,589,293
Limited Partnership Revenue	1,898,874	1,175,456	723,418	62%	2,002,772	2,071,315	2,473,590	2,001,129	2,083,332
User Fees Revenue	1,332,000	307,970	1,024,030	333%	2,070,150	2,809,085	2,671,695	2,702,307	2,572,774
Other Revenue	499,815	678,037	(178,222)	-26%	166,087	105,551	68,292	26,251	75,955
TOTAL REVENUE	13,534,000	12,716,016	818,153	6%	14,283,396	14,686,140	13,536,462	12,640,195	13,711,995
Payroll & Benefits	6,837,703	6,389,086	(448,618)	-7%	6,463,824	6,802,891	5,771,049	5,726,966	5,392,860
Program Costs	144,468	195,083	50,614	26%	202,139	259,789	270,194	211,655	257,071
Human Resources Related	186,192	136,039	(50,152)	-37%	191,007	216,081	175,452	235,742	215,835
Information Systems	325,091	192,758	(132,333)	-69%	194,183	172,014	146,958	148,804	157,465
Community Relations	483,839	367,294	(116,545)	-32%	448,318	594,672	547,850	695,570	538,321
Facilities Expenses	1,440,139	1,449,062	8,923	1%	1,522,447	1,559,633	1,472,221	1,502,474	1,664,152
Professional Services	1,568,394	2,417,373	848,980	35%	2,206,181	1,937,440	1,622,021	1,344,893	1,349,459
Interest and Other	1,100,564	1,078,774	(21,790)	-2%	1,086,763	1,011,516	993,329	985,205	987,041
Funds & Grants	1,447,558	1,597,537	149,979	9%	1,503,285	1,374,253	1,430,246	1,362,201	1,269,787
TOTAL OPERATING EXPENSES	13,534,000	13,823,006	289,058	2%	13,818,147	13,928,290	12,429,319	12,213,510	11,831,992
NET INCOME (LOSS)	-	(1,106,990)	1,106,990	-100%	465,249	757,850	1,107,143	426,685	1,880,004
Total Capital Investments	7,500,000	3,339,642	(4,160,358)	-125%	2,528,079	1,820,365	1,440,938	837,317	1,344,677
Fund Cash Balance Change	(7,500,000)	(4,446,631)	3,053,369	-69%	(2,062,829)	(1,062,515)	(333,795)	(410,632)	535,327
Non-Cash NR Amortization	(543,566)	(474,308)	-	-	-	-	-	-	-
Fund Balance Change	(8,043,566)	(4,920,939)	-	-	-	-	-	-	-
Unrealized Gain/Loss	-	28,832	-	-	589,889	785,443	(320,610)	(417,821)	287,428
Total Income (Loss)	(8,043,566)	(4,892,107)	-	-	(1,472,940)	(277,072)	(13,185)	7,189	247,899
NET CHANGE IN FUND BALANCE									
OTHER FINANCING SOURCES (USES)									
Transfers In	-	-	-	-	-	-	-	50,053	-
Transfers Out	-	-	-	-	-	1,447,652	-	-	-
Restatements	-	-	-	-	-	-	-	-	-
FUND BALANCE as of July 1	35,256,078	40,148,185			41,577,023	40,406,477	40,419,633	40,412,444	40,164,540
FUND BALANCE as of June 30	27,212,511	35,256,078			40,148,185	41,577,02	40,406,447	40,419,633	40,412,444

General Fund Summary
Budget 2021-22

	Budget FY21-22	Pre-audited Actual FY20-21	Amount	%	Actual FY19-20	Actual FY18-19	Actual FY17-18	Actual FY16-17	Actual FY15-16
Property Tax Revenue	4,499,541	4,345,848	153,693	4%	3,994,702	3,793,278	3,591,891	3,355,324	3,145,703
Lease Revenue	4,626,611	5,266,204	(639,593)	-12%	4,459,062	4,992,027	4,495,927	4,353,249	4,244,939
Investment Revenue	677,328	942,501	(265,173)	-28%	1,590,624	914,884	235,067	201,935	1,589,293
Limited Partnership Revenue	1,898,874	1,175,456	723,418	62%	2,002,772	2,071,315	2,473,590	2,001,129	2,083,332
User Fees Revenue	1,332,000	307,970	1,024,030	333%	2,070,150	2,809,085	2,671,695	2,702,307	2,572,774
Other Revenue	499,815	678,037	(178,222)	-26%	166,087	105,551	68,292	26,251	75,955
TOTAL REVENUE	13,534,000	12,717,000	818,153	6%	14,283,396	14,686,140	13,536,462	12,640,195	13,711,995
Payroll & Benefits	6,837,703	6,389,086	(448,618)	-7%	6,463,824	6,802,891	5,771,049	5,726,966	5,392,860
Program Costs	144,468	195,083	50,614	26%	202,139	259,789	270,194	211,655	257,071
Human Resources Related	186,192	136,039	(50,152)	-37%	191,007	216,081	175,452	235,742	215,835
Information Systems	325,091	192,758	(132,333)	-69%	194,183	172,014	146,958	148,804	157,465
Community Relations	483,839	367,294	(116,545)	-32%	448,318	594,672	547,850	695,570	538,321
Facilities Expenses	1,440,139	1,449,062	8,923	1%	1,522,447	1,559,633	1,472,221	1,502,474	1,664,152
Professional Services	1,568,394	2,417,373	848,980	35%	2,206,181	1,937,440	1,622,021	1,344,893	1,349,459
Interest and Other	1,100,564	1,078,774	(21,790)	-2%	1,086,763	1,011,516	993,329	985,205	987,041
Funds & Grants	1,447,558	1,597,537	149,979	9%	1,503,285	1,374,253	1,430,246	1,362,201	1,269,787
TOTAL OPERATING EXPENSES	13,534,000	13,823,006	289,058	2%	13,818,147	13,928,290	12,429,319	12,213,510	11,831,992
NET INCOME (LOSS)	-	(1,106,006)	1,106,006	-100%	465,249	757,850	1,107,143	426,685	1,880,004
Total Capital Investments	7,500,000	3,339,642	(4,160,358)	-125%	2,528,079	1,820,365	1,440,938	837,317	1,344,677
TOTAL CAPITAL BUDGET	(7,500,000)	(4,445,647)	3,054,353	-69%	(2,062,829)	(1,062,515)	(333,795)	(410,632)	535,327
NET CHANGE IN FUND BALANCE									
OTHER FINANCING SOURCES (USES)									
Transfers In	-	-	-		-	-	-	50,053	-
Transfers Out	-	-	-		-	-	-	-	-
Restatements									
FUND BALANCE as of July 1	35,256,078	40,148,185			41,577,023	40,406,477	40,419,633	40,412,444	40,164,540
FUND BALANCE as of June 30	28,212,511	35,256,078			40,148,185	41,577,027	40,406,447	40,419,633	40,412,444



**Budget 2021-22
Special Revenue Fund**

	Budget FY22	Est. Actual FY21	Increase (Decrease)	Actual FY19-20	Actual FY18-19	Actual FY17-18	Actual FY16-17	Actual FY15-16
"Prospect One Fund"								
Tax Revenue	-	-	-	-	-	-	-	-
Lease Revenue	-	-	-	-	-	-	-	-
Investment Revenue	-	-	-	-	-	-	-	-
Partnership Revenue	-	-	-	-	-	-	-	-
User Fee Revenue	-	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	-	-	-	-
OPERATING EXPENSES								
Payroll & Benefits	-	-	-	-	-	-	-	-
Health Program Funding & Grants	-	-	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-	-	-
General & Administrative	-	-	-	-	-	-	-	-
Facilities	-	-	-	-	-	-	-	-
Community Relations	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-
Information Systems	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Debt Retirement & Interest	-	-	-	-	-	-	-	-
TOTAL OPERATING EXPENSES	-	-	-	-	-	-	-	-
NET INCOME (LOSS) FROM OPERATIONS	-	-	-	-	-	-	-	-
Capital Outlays	-	-	-	-	-	-	-	-
TOTAL EXPENSES	-	-	-	-	-	-	-	-
NET INCOME (LOSS)	-	-	-	-	-	-	-	-
OTHER FINANCING SOURCES (USES)								
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	(50,053)	-
Restatements	-	-	-	-	-	-	-	-
FUND BALANCE as of July 1	1,156,708	1,156,708		1,156,708	1,156,708	1,156,708	1,206,761	1,206,761
FUND BALANCE as of June 30	1,156,708	1,156,708		1,156,708	1,156,708	1,156,708	1,156,708	1,206,761



BCHD FY2021-22 BUDGET



DISTRICT-WIDE CONSOLIDATED FINANCIALS

**District Total Roll-up
Budget 2021-2022**

	Budget FY21-22	Adjusted Budget FY20-21	% Var Between Budget FY 21 & 20	Budget FY19-20	Budget FY18-19	Budget FY17-18	Budget FY16-17
Revenue - Classes / Group	38,118	5,835	653%	135,082	129,638	132,818	132,419
Membership Revenue	393,673	29,895	1317%	853,891	849,451	830,099	886,057
Individual/Consult/Single-Day	599,089	116,941	512%	1,027,513	996,767	913,934	1,260,719
Toddler Town Revenues	33,924	-	-	485,003	387,902	400,404	-
Camp Revenue	213,195	-	-	415,974	433,795	381,410	350,680
Retail Revenue	-	-	-	27,003	13,938	14,440	7,206
Food/Beverage Revenue	1,500	-	-	12,177	25,885	23,802	40,348
Childcare Revenue	-	-	-	9,411	9,306	10,399	12,800
Balances Due on Account	-	(8,785)	0%	(21,468)	(15,000)	-	-
Facility Rental	52,280	39,000	134%	49,813	44,604	54,898	74,624
Total User - Fees	1,331,778	182,885	728%	2,994,398	2,876,285	2,762,204	2,764,853
Property Tax Revenue	4,499,541	4,179,531	108%	3,930,505	3,760,620	3,378,704	3,231,756
Lease Revenue	3,906,754	4,351,398	90%	3,822,207	3,712,742	3,620,507	2,967,156
Interest Revenue	677,328	838,751	81%	965,861	1,000,840	975,812	975,681
Limited Partnership Revenue	1,898,874	1,670,562	114%	2,162,000	2,161,680	1,861,600	2,161,600
Donations	5,000	15,000	33%	5,000	5,000	7,000	8,500
Other Revenue	494,815	182,315	271%	172,300	47,315	10,000	46,000
BOE Allocation to Tenants	719,857	787,805	91%	990,432	750,429	711,385	-
Revenue - POC	-	-	-	-	-	-	-
Revenue - Prospect South Bay	-	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	4,700	-	-
Total Government	12,202,169	12,025,362	101%	12,048,304	11,443,326	10,565,008	9,390,693
TOTAL REVENUES	13,533,947	12,208,247	111%	15,042,702	14,319,611	13,327,212	12,155,546
Salaries - Reg FT-Ben	3,936,778	3,839,797	103%	3,832,017	3,678,886	3,379,661	3,325,496
Salaries - Reg PT - Ben	905,702	767,622	118%	1,295,930	1,090,592	1,020,731	370,935
Salaries - Reg PT - PERS-only	-	-	-	4,910	-	-	89,999
Salaries - Reg PT - no Ben	-	-	-	-	-	-	477,138
Salaries - Temporary PT - No Ben	-	-	-	-	-	-	24,960
Salaries - Instructors - No Ben	286,334	147,702	194%	296,199	297,187	300,878	322,866
Cafeteria Plan Contribution	636,776	651,899	98%	600,639	514,464	494,014	459,556
Payroll Taxes	409,395	348,677	117%	384,852	352,999	337,098	328,182
LTD Insurance Premiums	11,469	14,641	78%	12,924	11,994	10,577	8,880
Pension Benefits	621,810	584,092	106%	510,046	438,361	414,714	414,233
Unemployment Benefits	20,810	102,000	20%	22,000	13,000	20,000	29,000
Employee Incentive Bonus	1,180	-	-	-	-	-	-
Employee Service Awards Expense	7,450	6,000	124%	7,160	2,592	2,700	2,440
Vacation/Sick Leave	-	-	-	-	-	-	-
Total Payroll Expenses	6,837,703	6,462,429	106%	6,966,678	6,400,076	5,980,373	5,853,685
COGS - Cost of Goods Sold - Non-Food	2,591	-	-	11,262	14,680	16,850	13,782
Cafe Supplies - Cost of Goods Sold - Food	7,945	-	-	16,588	16,588	19,470	19,470
Consumables (Food Used as Supplies)	15,550	9,500	164%	12,950	22,020	25,956	21,778
Client Transportation	-	-	-	13,930	13,930	13,930	16,125
Office Supplies	26,451	20,716	128%	26,201	24,572	22,300	17,950
Gym/Locker Room Supplies	31,480	12,049	261%	46,240	39,632	30,842	28,164
Program Supplies	39,051	131,737	30%	92,977	85,590	69,793	55,712
Janitorial supplies	20,000	12,373	162%	35,955	36,760	53,805	33,694
Other Supplies	1,400	1,904	74%	3,990	4,340	3,240	960
Total Program Costs	144,468	188,279	77%	260,092	258,112	256,186	207,635
Employee Retention & Recognition	5,700	8,017	71%	7,725	9,985	10,936	6,625
Employee Wellness	44,400	43,300	103%	40,800	43,227	50,664	35,612
ADP Payroll Processing Fees	3,600	37,200	10%	38,400	46,536	60,132	58,440
Education & Training Seminars	34,006	26,655	128%	41,856	43,310	46,372	22,439
Insurance - Worker's Comp	40,730	35,172	116%	43,076	51,702	58,577	77,222

**District Total Roll-up
Budget 2021-2022**

	Budget FY21-22	Adjusted Budget FY20-21	% Var Between Budget FY 21 & 20	Budget FY19-20	Budget FY18-19	Budget FY17-18	Budget FY16-17
Recruitment	15,386	12,500	123%	23,749	22,799	29,849	53,227
Tuition Reimbursement	13,500	24,600	55%	23,458	25,160	15,836	17,799
Uniforms	15,450	7,500	206%	18,647	14,947	12,777	10,677
Employee Travel/Parking	13,420	20,040	67%	45,850	43,376	35,908	34,836
CSI Over/Short Deposit	-	-	-	-	-	-	-
Total Human Resources Expenses	186,192	214,984	87%	283,561	301,043	321,051	316,877
IT Server Equipment	-	9,000	0%	5,000	2,500	7,000	4,500
IT Workstations	-	-	-	1,700	1,700	5,200	10,000
IT/ Hardware/Electronics	-	7,000	0%	-	-	2,000	500
Phone Equipment	4,000	9,000	44%	9,000	9,000	6,000	6,600
IT Repair & Maint. Parts	1,800	-	-	1,500	1,740	1,240	1,440
IT Website / Internet Equipment	-	1,800	0%	-	-	2,353	-
IT Monitors & Printers	1,000	-	-	-	-	1,000	500
IT Network Expense	-	-	-	-	2,200	2,200	-
IT Software Expense	318,291	198,500	160%	188,295	177,293	144,825	140,449
Total Information Systems Expenses	325,091	225,300	144%	205,495	194,433	171,818	163,989
Advertising	116,912	124,500	94%	118,000	117,389	141,670	139,200
Community Education Materials	-	-	-	2,000	2,004	2,004	2,004
Community Outreach	38,082	39,905	95%	43,908	41,330	32,443	59,850
Internet / Intranet / Website	14,700	27,000	54%	14,000	10,000	18,000	11,860
Dues & Memberships	32,798	28,828	114%	32,583	29,836	28,157	23,061
Educational Materials	1,696	3,323	51%	4,343	1,743	2,243	2,043
Mailing Services	7,000	7,400	95%	10,680	10,680	9,050	11,675
Management of Volunteers	35,520	28,550	124%	24,900	21,605	17,940	11,824
Meetings	23,150	19,026	122%	41,900	39,260	37,950	21,640
Postage	40,116	40,582	99%	56,183	65,784	68,490	60,125
Printing	134,345	148,086	91%	166,117	186,720	159,226	137,968
Promotional Items/Materials	38,050	35,150	108%	46,700	55,550	57,830	44,500
Subscriptions	1,470	1,329	111%	1,209	143	143	719
Business Promotion Allocation	-	-	-	5,000	5,000	-	-
Total Community Relations	483,839	503,678	96%	567,524	587,045	575,146	526,469
Building Maintenance & Repair	195,987	165,295	119%	190,273	179,256	165,821	295,708
Equipment/Furniture < \$5,000	25,604	29,164	88%	57,503	60,860	62,796	71,154
Equipment/Facility Lease	76,312	80,708	95%	81,608	113,440	150,756	173,820
Equipment/General Maintenance & Repair	129,065	118,925	109%	133,540	142,263	120,884	137,770
Landscape Maintenance	82,113	82,080	100%	82,984	82,914	80,291	82,267
Electricity	338,850	350,650	97%	370,650	370,650	429,260	472,260
Gas	121,776	126,252	96%	126,546	126,546	144,840	144,840
Water	121,400	123,700	98%	123,700	123,700	104,400	104,400
Waste Removal	19,356	15,755	123%	15,755	14,992	14,944	14,945
Plant Service	600	7,110	8%	7,110	5,509	7,140	7,140
Telephone	99,796	71,000	141%	63,150	66,450	56,940	53,484
Janitorial Services	139,440	184,280	76%	265,380	232,080	233,280	177,600
Internal BOE Allocation	-	-	-	-	-	-	-
BOE Allocation to Tenants	89,840	-	-	-	-	-	(723,617)
Total Facilities Expenses	1,440,139	1,354,918	106%	1,518,199	1,518,659	1,571,352	1,011,771
Accounting Services	28,400	27,000	105%	30,000	39,100	36,500	20,000
Banking Services	66,933	30,800	217%	98,704	96,940	101,200	90,000
Election Expense	-	200,000	0%	-	140,000	-	145,000
Laundry Services	9,694	-	-	90,745	92,017	101,962	86,914
Legal Services	88,500	117,500	75%	94,500	84,500	79,996	76,500
Outside Services	757,805	963,093	79%	677,700	540,879	500,892	476,427
Outside Service-Research	75,000	175,000	43%	175,000	125,000	150,000	25,596
Outside Services - H&F	40,000	4,000	1000%	104,353	127,826	123,763	100,961

District Total Roll-up
Budget 2021-2022

	Budget FY21-22	Adjusted Budget FY20-21	% Var Between Budget FY 21 & 20	Budget FY19-20	Budget FY18-19	Budget FY17-18	Budget FY16-17
Outside Services - Property	84,000	84,000	100%	84,000	84,000	74,000	60,000
Engineering/Maintenance Services	311,189	311,029	100%	314,597	290,826	276,790	273,479
Research Services	-	-	-	-	-	-	-
Service Contracts	89,752	99,996	90%	126,604	120,529	115,178	188,456
Taxes & Licensing	17,120	17,124	100%	13,001	11,660	9,420	8,518
Total Professional Services Expenses	1,568,394	2,029,542	77%	1,809,203	1,753,277	1,569,701	1,551,851
Prospect South Bay	62,000	62,000	100%	72,000	72,000	60,000	63,600
Interest Expense	169,498	212,572	80%	236,768	273,538	307,507	338,895
Debt Service - Principal Payment	566,102	523,028	108%	483,232	446,463	412,493	-
Indirect Admin Services	-	-	-	-	-	-	-
Insurance - General	302,964	343,838	88%	227,036	215,121	216,985	235,162
Total Other Expenses	1,100,564	1,141,438	96%	1,019,036	1,007,122	996,985	637,657
Grant Expense	1,023,774	1,173,574	87%	1,106,000	1,105,954	1,127,794	1,126,639
Health Fund - Youth	2,700	5,400	50%	5,400	5,400	5,400	5,400
Health Fund - Adults	4,000	6,204	64%	6,200	6,204	6,204	6,204
Health Fund - Seniors	410,084	364,831	112%	370,000	370,000	237,000	222,000
Holiday Assistance	7,000	5,000	140%	7,000	7,000	7,000	8,500
Total Funds & Grants Expenses	1,447,558	1,555,009	93%	1,494,600	1,494,558	1,383,398	1,368,743
TOTAL EXPENSES	13,533,947	13,675,577	99%	14,124,391	13,514,325	12,826,010	11,638,677
Income (Loss) Before Cap Ex	0	(1,467,330)	0%	918,312	805,286	501,202	516,869
NR Amortization	(543,566)	(474,308)					
Total General Fund	(543,566)	(1,941,638)					
Capital Expenditure - Fitness Equipment	-	-	-	-	-	-	-
Capital Expenditure - MIS	70,075	32,100	218%	79,300	105,000	42,000	56,000
Capital Expenditure - FF&E	328,384	196,354	167%	301,600	14,340	13,224	21,029
Capital Expenditure - Parking	-	-	-	-	-	-	-
Capital Expenditure - Building	1,951,703	3,970,614	49%	615,000	453,464	2,883,814	2,815,492
Grant-Bike Path	(1,645,019)	(1,500,000)	110%	2,338,212	3,495,116	2,265,968	-
Total Capital Expenditures	705,143	2,699,068	26%	3,334,112	4,067,920	5,205,006	2,892,521
Healthy Living Campus	6,794,857	-	-	1,300,000	-	-	-
NET INCOME (LOSS)	(8,043,566)	(4,640,706)	173%	(3,715,800)	(3,262,634)	(4,703,804)	(2,375,652)



BCHD FY2021-22 BUDGET

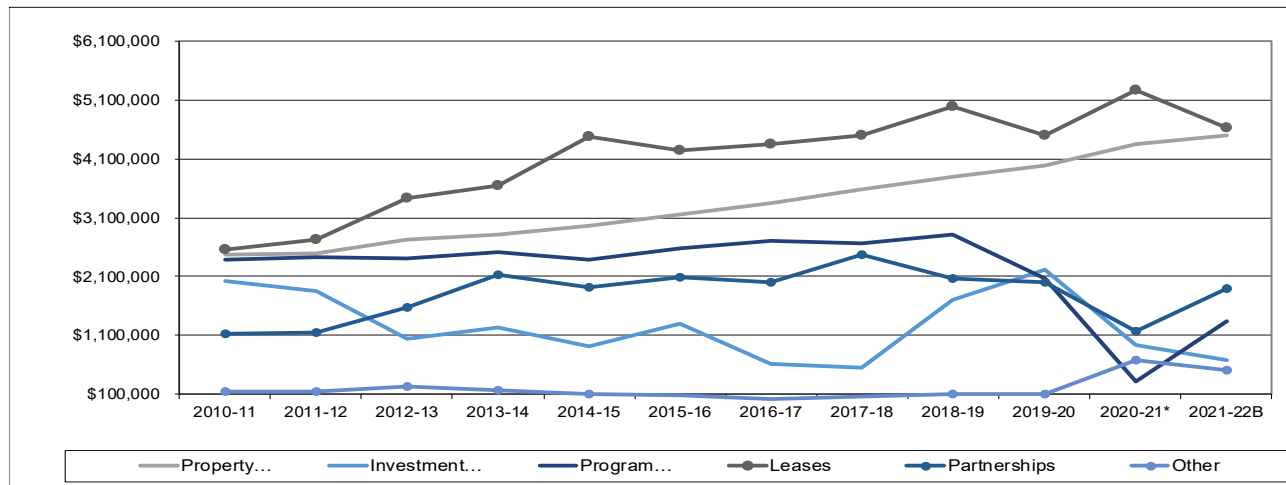


The District Funding Sources

Beach Cities Health District (BCHD) is one of the largest preventative health agencies in the nation, and has served the communities of Hermosa Beach, Manhattan Beach, and Redondo Beach since 1960. The District was originally a hospital, built with a bond measure and funding from property taxes. Later when the District transitioned into the preventative health arena, the funds available were invested and diversified into owning and leasing property, joining partnerships, operating a health and fitness center, a youth fitness center, and keeping a portfolio of investments. With the income and user fees from these various sources, the District can offer an extensive range of dynamic health and wellness programs, with innovative services and facilities that promote health in every lifespan - from children to youth to families and older adults.

TREND BY FUNDING SOURCE

Fiscal Year	Property Taxes	Investment Earnings	Program Income	Leases	Partnerships	Other	Total
2010-11	2,465,284	2,032,734	2,395,112	2,560,192	1,136,200	143,759	10,733,281
2011-12	2,499,090	1,854,308	2,431,990	2,738,616	1,151,587	133,951	10,809,542
2012-13	2,734,979	1,037,688	2,417,327	3,430,176	1,574,326	239,430	11,433,926
2013-14	2,806,501	1,235,885	2,512,897	3,648,871	2,134,248	170,706	12,509,108
2014-15	2,960,181	917,677	2,376,262	4,479,867	1,919,408	110,180	12,763,575
2015-16	3,145,703	1,301,865	2,572,774	4,244,939	2,083,332	75,955	13,424,568
2016-17	3,355,324	619,756	2,702,307	4,353,249	2,001,129	26,251	13,058,016
2017-18	3,591,891	555,677	2,671,695	4,495,927	2,473,590	68,292	13,857,072
2018-19	3,793,278	1,700,327	2,809,085	4,992,027	2,071,315	105,551	15,471,583
2019-20	3,994,702	2,224,612	2,073,958	4,505,686	2,002,771	107,956	14,909,685
2020-21*	4,345,848	942,501	307,970	5,266,204	1,175,456	678,037	12,716,016
2021-22B	4,499,541	677,328	1,331,778	4,626,611	1,898,874	499,815	13,533,947



Source: Audited Financial Statements

* Pre-audited financial statements B-FY21-22 Budget

The portion of each income stream (noted below by “%”) compared to total District income stays relatively consistent year-over-year. However, due to COVID-19, the District had to close the Health and Fitness (H&F) operations from mid-March of 2020 until April of 2021, meaning that H&F operations were closed for three and a half months in FY19-20 and nine months out of FY20-21, re-opening in April of 2021 for in-door and out-door services by reservation only with the limited hours of operations at 50% capacity per the State of California’s regulations. Therefore, the District saw a \$1,762,000 drop in actual Program Revenues, the limited functions of operations will continue in the new budget year. This resulted in a H&F revenue drop to 10% from of the total District revenues. Also, District has lost several tenants in FY20-21 due to COVID which caused another 10 % or decrease of \$498,000 (or, 10%) in total lease revenues.

Also, in the past, there have been some swings, for example, from the financial recession in 2008-2009, when property tax income was 20% and investment income was 15% of total District income, to a current property tax portion of 29% and investment income of 8% of total District income. The diversified portfolio helps the District maintain services through different economic challenges facing the nation, the state, and the Beach Cities jurisdiction.

Property Taxes (33%). The District shares on average 0.00888% (88% of a penny) 1% property tax collected by the State of California from the three Beach Cities (Hermosa, Manhattan and Redondo). See Property Tax Dollar Breakdown illustrative graph on the following page.

For budgeting purposes, the District uses input from HdL Coren & Cone, a reputable consulting firm, to estimate annual property taxes for Secured, Unsecured and HOX (homeowner tax exemptions) apportionments.

HdL’s General Fund (GF) forecast for growth of all values generating General Fund property tax revenue is **3.44%** without any factoring for new construction activity. Adding the trimmed average growth due to new construction for the past 8 years of \$121,108,601, would be the equivalent of an additional 0.26% growth to this base number. This would mean forecasting growth of **3.70%** for 2021-22 using the historical average new construction additions. As an alternative, forecasting half of the historical average of new construction growth would result in an increase of 0.13 for a more conservative increase of **3.57%** above the base line number.

Therefore, conservatively the District budgeted \$4,500,000, an increase of 7.7% for the fiscal 2021-22 budget compared to prior year budget, or **3.4%** compared to 2020-21 actual property taxes of \$4,346,000. Property taxes have been trending at 5%-6% increase annually since FY2012-13. District has collected \$166,317 (or, 4.0%) more in property taxes than budget for FY20-21.

While HdL does not predict FY21-22 property tax projections to materially drop, they are adjusting their long-term growth assumptions. The CPI granted for all taxing entities in the State per Proposition

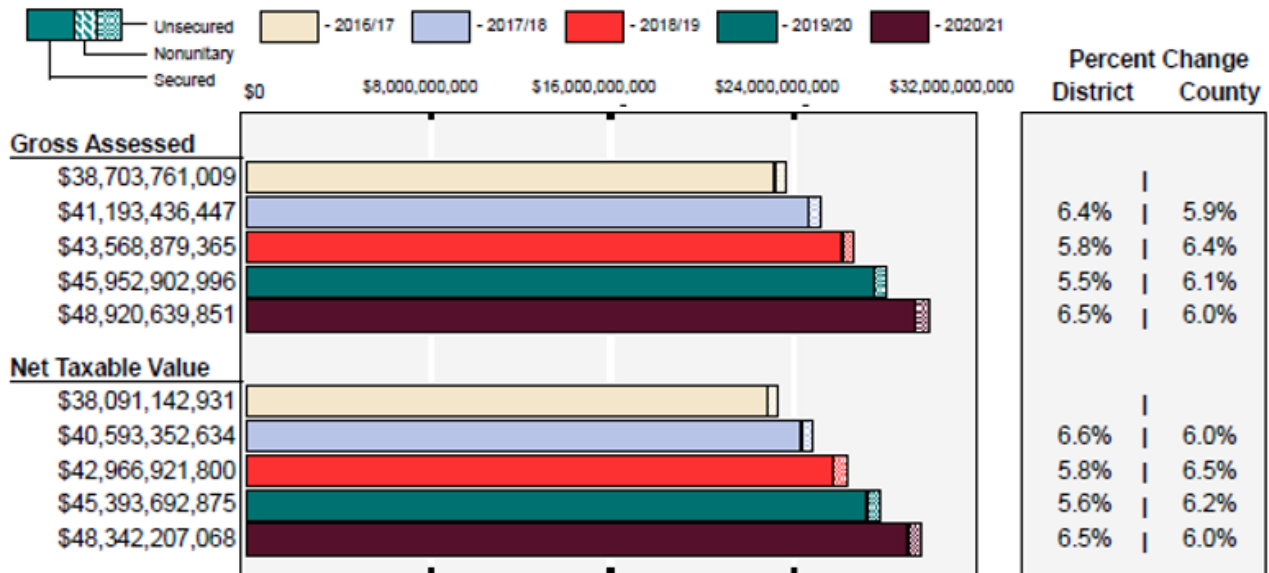
13 for 2021-22 will be 1.036%. This will provide roughly ½ the growth that the District has enjoyed in each of the past 5 years due to this annual growth applied per Proposition 13 to real property in the District when 2% was granted.

It is noted in the report that Proposition 8 reductions in value are temporary and are applied by the assessor to recognize the fact that the current market value of a property has fallen below its trended Proposition 13 assessed value. Proposition 8 adjustments in the 5-year model are based on the projected growth in the median sale price of SFR homes. For 2021-22 HdL has used a localized 5-year median home price sales trend analysis that was weighted against the Real Estate Websites for 2020 to project Prop 8 value recoveries. Based on trends in the real estate market, the median SFR growth rate is then adjusted to 0% growth in 2022-23 with an increase to 2% in 2023-24 and 4% in 2024-25. These increases are just estimates and will be adjusted as the forecast is prepared and released in future tax years.

All these property tax receipts downward adjustments have been considered in the District's 15-year long-term financial outlook.



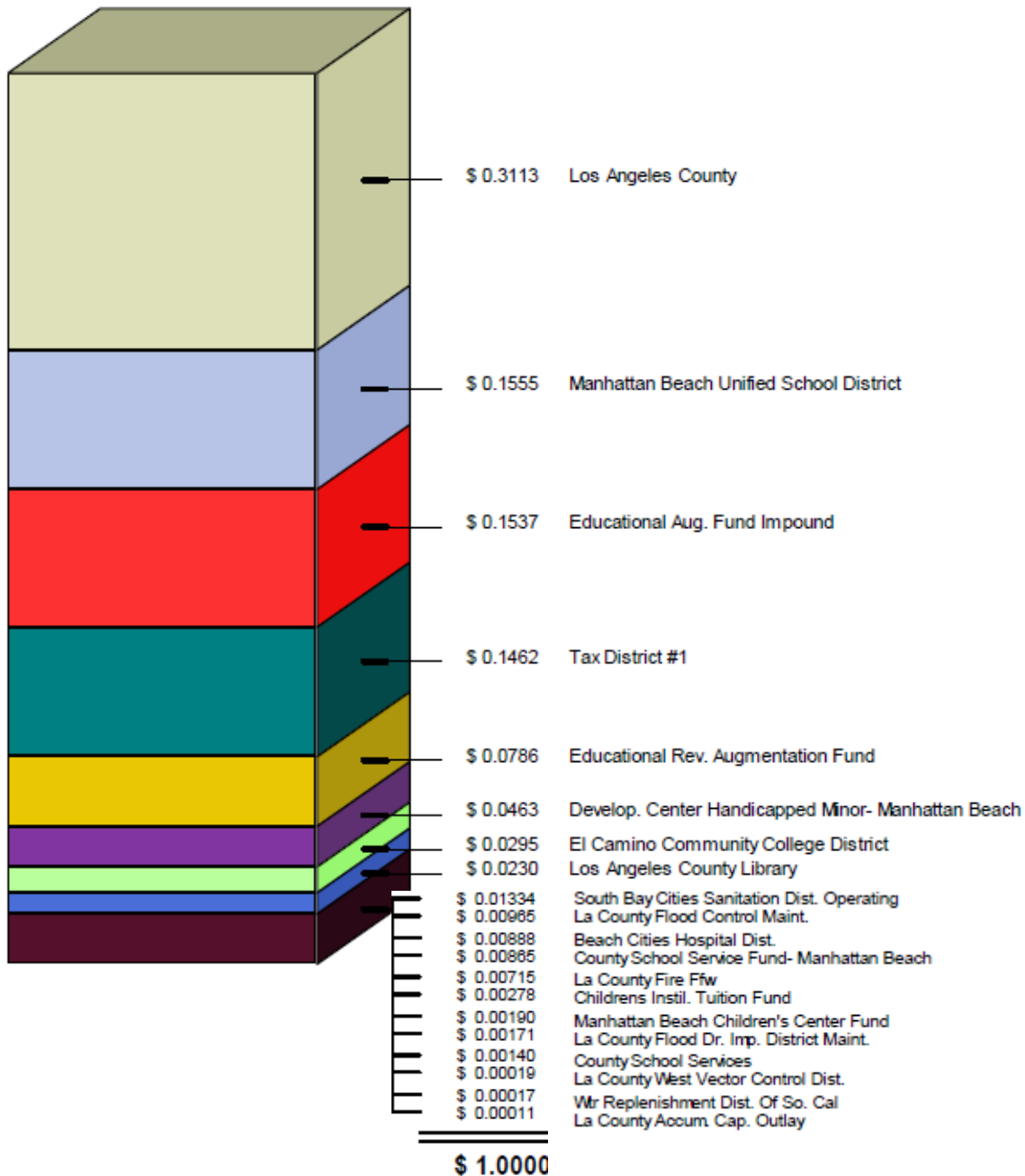
BEACH CITIES HEALTH DISTRICT 2016/17 TO 2020/21 ASSESSED VALUES



Data Source: Los Angeles County Assessor 2016/17 To 2020/21 Combined Tax Rolls



BEACH CITIES HEALTH DISTRICT PROPERTY TAX DOLLAR BREAKDOWN



ATI (Annual Tax Increment) Ratios for Tax Rate Area 06174, Excluding Redevelopment Factors & Additional Debt Service.

Data Source: Los Angeles County Assessor 2021/22 Annual Tax Increment Tables

Lease Revenue (34%). Lease revenue consists of four Distinct sources: tenant rental income, tenant common building operating expense (BOE) reimbursements, parking lease revenue, and parking and notes-receivable principal payments from parking structure and South Bay Family Health Center (SBFHC).

	FY21-22 Budget	FY20-21 Budget	Variance	
<u>514 Prospect Campus</u>				
Silverado Senior Living	905,000	905,000	-	0%
Surgery Center	531,000	526,000	5,000	1%
Cancer Care	-	374,000	(374,000)	-100%
UCLA	359,000	336,000	23,000	7%
BC Child Development	-	184,000	(184,000)	-100%
Pacific South Bay Dialysis	43,000	84,000	(41,000)	-49%
Community Psychiatry	141,000	135,000	6,000	4%
CSUDH	-	42,000	(42,000)	-100%
Other-smaller spaces	30,000	29,000	1,000	3%
Concessions to tenants due to COVID	-	(150,000)	150,000	-100%
	2,009,000	2,465,000	(456,000)	-18%
<u>BOE Costs</u>				
	788,000	990,000	(202,000)	-20%
<u>Off Campus</u>				
1837 PCH (Sunrise)	308,000	280,000	28,000	10%
2114 Artesia (SBFHC)	170,000	161,000	9,000	6%
2114 Artesia (SBFHC) - Notes Receivable	33,000	-	33,000	100%
601 PCH (Leap and Bound)	196,000	188,000	8,000	4%
Other- adjacent lot	13,000	-	13,000	100%
	720,000	629,000	91,000	14%
<u>Parking Lease</u>				
Ducot Parking Lease	200,000	200,000	-	0%
Ducot Notes Receivable	544,000	475,000	69,000	15%
	744,000	675,000	69,000	10%
Total Lease Revenue	4,261,000	4,759,000	(498,000)	-10%

Tenant Rental Income - The District manages eleven tenants, eight of which are located at 514 Prospect Avenue in Redondo Beach, often referred to as the District "Campus". The District lost three tenants during last Fiscal year due to Covid-19 and another tenant's lease expiring in December. The has managed to fill out a smaller space with one tenant at the beginning of FY21-22. Therefore, the Fiscal Year 2021-22 tenant rental income from the District Campus has decreased by 23.2% or \$606,000 and is budgeted at \$2,009,000. The other three tenants are located "off-campus" at two different properties owned by the District across the Beach Cities totaling \$674,000 in annual lease revenue, an increase of 7.2% or \$45,000 per contractual agreements.

SBFHC Notes Receivable - In FY21-22 SBFHC is starting to re-pay a ten-year loan to the District for the interior building improvements made in FY19-20 and FY20-21. Per government GAAP (Generally Accepted Accounting Principles) the principal payment is recorded as Lease Revenue in the BCHD General Fund. The principal loan payment for FY21-22 is \$32,582.

Tenant Common Building Operating Expense (BOE) Reimbursements – Only the tenants at 514 Prospect Avenue are subject to common area expenses, and further, only tenants with triple net leases pay common area expenses separately from their rent. A few tenants have gross tenant agreements where the rental income covers common area expenses. BOE costs are reimbursed

based on contractual agreements and trued-up after each fiscal year-end. BOE fluctuates based on actual common area building expense costs. The District budgeted \$788,000 in BOE reimbursements, a decrease of 20% due to departure of the tenants.

Parking Lease Revenue – The District leases out one of the parking structures to the building owner of two adjacent buildings at 514 Prospect Avenue, and receives a fixed rental income of \$200,000 through 2064.

Parking Structure Notes Receivable – In 2002, the District purchased a Notes Receivable from the owner of the other two buildings next to 514 Prospect, which is being amortized through 2024. As discussed above, per government GAAP the principal payment is recorded as Lease Revenue in the BCHD General Fund. While the principal payment increased by 15% or \$69,000 between fiscal year 2020-21 to 2021-22 per the amortization schedule. Due to the Premium discount received at the execution of the Notes receivable, the District is recognizing the non-cash amortization below the Cash Operating Income for internal reporting purpose, while for the annual audited financial statement will be netted with Lease Revenue.

Program Revenue (User Fees) (10%). The District owns and operates two health & fitness facilities, Adventure Plex (“APlex”) and Center for Health and Fitness (“CHF”). APlex is mainly focused on toddlers and youth, with activities such as toddler and small children play, camps, and special events. CHF is focused on adults and older adults and operates a fitness club with “gym memberships”, personal training, group classes, etc. User fees are based on attendance and memberships.

Both variables are budgeted, based on current trends and programs offered that are further described and reviewed in the Departmental Overview, Performance Measures and Accomplishments section.

Due to continued COVID-19 pandemic that caused closures of both facilities beyond the month of August 2020 that was originally anticipated, the District had to adjust FY20-21 budget in December to reduce program revenues by 92% from \$2.2M to \$183,000 assuming that both facilities would be closed for the remaining of the FY and there would be only marginal revenue from virtual classes. The Health and Fitness Operations re-opened in April for a limited capacity and were able to bring an additional income of \$125,000 over the adjusted budgeted revenue amount. For FY21-22 due to the continued pandemic the District conservatively budgeted \$1,333,000 for summer and winter camps at Apex and limited classes and memberships at CHF.

During normal times, user fees from both centers combined covers the basic cost of operating the facilities with some support from other funding sources to cover for executive management support, advertisements, building maintenance and capital outlays.

Limited Partnerships (14%). The District has invested in two partnerships; Sunrise Beach Cities Assisted Living, L.P., with an 80% joint venture investment as a limited partner, and Beach District Surgery Center, L.P., with a 5% joint venture investment as a minor equity holder. Both entities are

also tenants of the District. The District takes a conservative approach when budgeting for the joint venture partnership income as the results from operations tend to fluctuate considerably from year-to-year. The income from both partnerships has also been affected by COVID-19 starting in April 2020. The FY20-21 budget for partnership revenues was reduced by 20% in December of 2020 and the actuals for FY2021 ended up another 30% less than the adjusted budget. Therefore, the strategy is to be conservative and not estimate any major increases in revenue compared to the trend in actual results. Fiscal 21-22 partnership revenues are expected to recover from the pandemic and estimated to return closer to the level of fiscal 20-21 original budget.

Investments (5%). The District receives investment income from two types of sources, Notes Receivables interest and a cash investment portfolio. The Notes Receivable portion decreases each year according to the amortization schedules that goes through 2024. The investment portfolio provides interest income, and gains or losses from unrealized change in market value and realized gains or losses from sale of investments.

The total cash investment portfolio fiscal year-end June 30, 2021 is \$20.1 million, down \$6.0 million compared to prior year June 30, 2020. The decrease is due to the transfers from the portfolio to the District's operations account to cover the fixed costs during the pandemic, capital expenditures for Health Living Campus and to meet the District obligations on the grants to the community and the School Districts.

BCHD Investment Portfolio Performance			
Fiscal Year - Actual	FY18-19	FY19-20	FY20-21
Portfolio - @ Cost	\$ 23,856,369	\$ 22,426,035	\$ 19,543,183
Cost to Market Valuation	266,003	840,901	207,889
Portfolio - @ Market *	24,122,373	23,266,936	19,751,072
Union Bank Money Market	640,095	73,617	111,541
Managed Portfolio - @ Market	\$ 24,762,468	\$ 23,340,553	\$ 19,862,613
CAMP & LAIF *	1,167,811	2,584,990	236,640
Total Value - @ Market	\$ 25,930,279	\$ 25,925,543	\$ 20,099,252
Yield to Maturity @ Cost	2.38%	2.08%	1.36%
Yield to Maturity @ Market	1.98%	0.53%	0.58%
Duration to Maturity (Years)	2.71	2.56	2.68
Portfolio Interest Income	553,654	591,152	379,576
Realized Gain / (Loss)	(107,890)	194,088	245,787
Net Portfolio Gain / (Loss)	\$ 445,764	\$ 785,240	\$ 625,363
Notes Receivable (NR) Interest	477,250	414,116	317,068
Interest Income Realized	\$ 923,014	\$ 1,199,356	\$ 942,431
Pension 115 Trust Earnings		97,771	588,608
Unrealized Gain/(Loss)	785,443	589,889	(559,777)
Deduct - NR Discount Amortization			(474,308)
Total BCHD Interest Income	\$ 1,708,457	\$ 1,887,016	\$ 496,954

Other Revenues and Grants (4%). On October 30th 2019, the District was awarded an Annual Grant for Drug-Free Communities (DFC) Support Program by the Department of Health and Human Services (HHS) Substance Abuse and Mental Health Services Administration for the amount of \$125,000 annually; totaling \$625,000 for five years for the period from 10/30/2019 to 10/29/2024. DFC Support Program was established under the Drug-Free Communities Act of 1997, P.L. 105-20. The purpose of DFC funding is to address two major goals: 1) establish and strengthen collaboration among communities, public and private non-profit agencies, and federal, state, local and tribal governments to support the efforts of community coalitions, and 2) reduce substance use among youth and, over time, among adults.

Another source of an additional revenue is coming from a partnership agreement with the City of Manhattan Beach, the Hermosa Beach City School District, Manhattan Beach Unified School District and Redondo Beach Unified School District for the District to provide a Juvenile Diversion Program ("JDP"). The JDP is an intervention process that addresses offenses committed by young offenders up to the age of 23, directing them away from involvement with the criminal courts. The objectives are to hold youth fully accountable and prevent recidivism without the stigma and far reaching entanglements that accompany entry into the criminal justice system. As full compensation for District's services provided under this agreement, City and the District share 50/50 in the expenses not to exceed \$50,000 for each partner. Also, beginning in FY21-22 there is an additional revenue of \$22,000 from the School District Partnerships. The services extend to all three School Districts within the jurisdiction and the District is working out the shared funding structures for future budget years.

In addition, the district receives \$37,315 per year to provide on-site care management services for eligible seniors and disabled residents for the City of Manhattan Beach and an annual grant from Sunrise Assisted Living for the amount of \$10,000. The remaining other revenues include reimbursements for Holiday Gift Donations budgeted at \$5,000 for FY21-22 and other donations like donations for COVID19, LA Mental Health Services, etc.

The District has received a total of \$308,518 reimbursement from FEMA in cash in FY20-21 and has budgeted another \$210,000 in FY21-22.

Youth Wellness Center. BCHD's Youth Wellness Center is being funded by a four-year grant of \$2,000,000 from the California Mental Health Services Oversight and Accountability Commission. The aim is to increase youth access to critical mental health services and supports by creating a central physical space to serve the health needs of residents ages 12-25.

Affiliated with Stanford University's Department of Psychiatry and Behavioral Sciences/Center for Youth Mental Health and Wellbeing, The Allcove Youth Wellness Center will serve young people ages 12-25, providing a unique space for them to access mental health services, resources, and support for friends, family, and the larger community. Located in Redondo Beach, the Youth Wellness

Center will be accessible to neighboring communities in Service Planning Area 8 including Carson, El Segundo, Gardena, Hawthorne, Hermosa Beach, Inglewood, Lawndale, Lomita, Manhattan Beach, Palos Verdes Estates, Rancho Palos Verdes, Rolling Hills, Rolling Hills Estates, Torrance, and the Harbor City/San Pedro/Wilmington communities of the City of Los Angeles, along with the unincorporated areas of the County of Los Angeles Districts 2 and 4. The Youth Wellness Center will be a safe place for youth that reduces stigma, embraces mental wellness, and increases community connection. The District applied for the grant in FY19-20 and the grant was awarded in June 2021. There is \$30,000 revenue budgeted for FY21-22 from the grant.

Measure M Funding Agreement. On January 10, 2020, the District signed the Agreement with Los Angeles County Metropolitan Transportation Authority ("LACMTA") for the Project to build a Diamond Street to Flagler Lane Bicycle Lane in Redondo Beach. This Project is eligible for funding under Line 66 of the Measure M Expenditure Plan. The Funds are currently budgeted for \$1,833,877 and Measure M Funds have been awarded for 100% of the Cost in Fiscal Year (FY). In FY 2020-21 the remaining budget is and will be requested from Metro and recorded as Other Revenues as received annually for audited financial statement purposes while budgeted net of capital investments for internal financial reporting and management.



BCHD FY2021-22 BUDGET



CAPITAL EXPENDITURES (CAPEX)

Approved Capital Expenditures
Budget FY21-22

Current Year		Board Approved Budget
MIS Expenditures	BCHD Department	
VoIP Phones	IT	12,000
PC Live Video Conferencing HW (Granicus/Rooms)	IT	20,000
PBB Budget SW - Implementation Cost	IT	25,000
Workstations (Desktop, Laptops, Monitors)	IT	35,000
BCHD Cloud Based Project	IT	50,000
		\$ 142,000
FF&E Expenditures		
Streaming Equipment	CHF	5,000
		\$ 5,000
Building Expenditures		
Building Contingency	CHF	8,000
Building Contingency	APLEX	10,000
Youth Wellness Center	514 Prospect	35,000
		\$ 53,000
	Sub-Total	\$ 200,000
Healthy Living Campus *	Property	8,500,000
	Total Current Year:	\$ 8,700,000
Prior Years Carry-Over		
Building Improvements Contingency	514 Prospect	215,727
Tenant Contingency (3rd Floor)	514 Prospect	150,000
Youth Wellness Center	514 Prospect	45,722
Del Amo Building (HVAC)	BCHD	80,000
Center for Excellence - Asset Activation	BCHD	30,823
Contract Management Software	Finance	10,075
Del Amo Server (Labor & Hardware)	IT	11,923
APLEX Server (Labor & Hardware)	IT	19,000
Network Refresh (Meraki: Switches Break-fixes)	IT	35,000
Senior & Scout House Community Center	MB	150,000
	Sub-Total	\$ 748,270
Healthy Living Campus *	Property	573,972
Bike Path	Property	1,645,019
Bike Path - Measure M Grant		(1,645,019)
	Total Carry-Over:	\$ 1,322,242
	Grand Total	\$ 10,022,242

* See following page for Healthy Living Campus Cost by Category

Healthy Living Campus	Total ITD Budget Jun 2021	Total Budget FY21-22	Total District Budget Pre-Construction	Actuals As of June, 2021	Budget Remaining
Architecture	1,768,000	2,750,000	4,518,000	1,572,619	2,945,381
Pre-construction Fees (Special Costs) (Engineering fees, Cost Estimator, etc.)	387,000	400,000	787,000	375,101	411,899
Feasibility, including EIR Study (EIR Consultant, MDS, etc.)	1,573,000	820,000	2,393,000	1,386,417	1,006,583
Legal	768,000	1,000,000	1,768,000	920,232	847,768
Communications	611,000	200,000	811,000	567,546	243,454
Financial: Cain Brothers - PACE & RCFE <small>(\$300,000 PACE, \$1,800,000 RCFE, \$150,000 Oth.)</small>	438,000	1,800,000	2,238,000	336,373	1,901,627
Project Management Support	1,955,000	530,000	2,485,000	1,817,739	667,261
Contingency	50,000		50,000		50,000
PACE Equity Contribution		1,000,000	1,000,000		1,000,000
Soft Costs	\$ 7,550,000	\$ 8,500,000	\$ 16,050,000	\$ 6,976,028	\$ 9,073,972



Healthy Living Campus

Beach Cities Health District, a healthcare district focused on preventive health, is working with the community to reimagine our aging, former hospital site to better reflect our mission and meet the current health needs of Hermosa Beach, Manhattan Beach and Redondo Beach residents. In pursuit of this vision, since 2017 we've been dedicated to collecting feedback from the community, consulting with experts and publicly vetting numerous designs and concepts for the 11-acre site with our board of directors. A Master Plan has emerged from this iterative, community-driven process to create an innovative Healthy Living Campus anchored in Health, Livability and Community.

This once-in-a-generation project is our opportunity to chart the future of health in the Beach Cities by purposefully building an intergenerational, vibrant campus where people can engage in healthy behaviors, form meaningful connections and be well ... for many generations to come.

The Healthy Living Campus is on the District's Redondo Beach property at 514 North Prospect Avenue. When completed, the 11-acre site will be a hub of well-being that serves and connects Beach Cities residents – ranging from children and families to adults and older adults – with abundant health and wellness services, programs and facilities.

A refined Draft Master Plan was presented at the June 17, 2020 virtual Board of Directors Meeting. The pared-down project includes:

- **Fewer Units:** The number of Residential Care for the Elderly (RCFE) units was reduced, from 420 to 220;
- **Smaller Building Sizes:** The square footage of the new buildings decreased, from 423,000 sf to 253,700 sf; with plans to shift buildings farther from adjacent homes;
- **Less Build Time:** Active construction time was shortened from nine to five years in two phases (instead of three).

Phase 1

- Residential Care for the Elderly (RCFE) - Memory Care & Assisted Living
- Program for All-Inclusive Care for the Elderly (PACE)
- Community Services (Social Workers, Assistance, Information and Referral, Youth Wellness Center)
- Active Open Green Space
- Parking

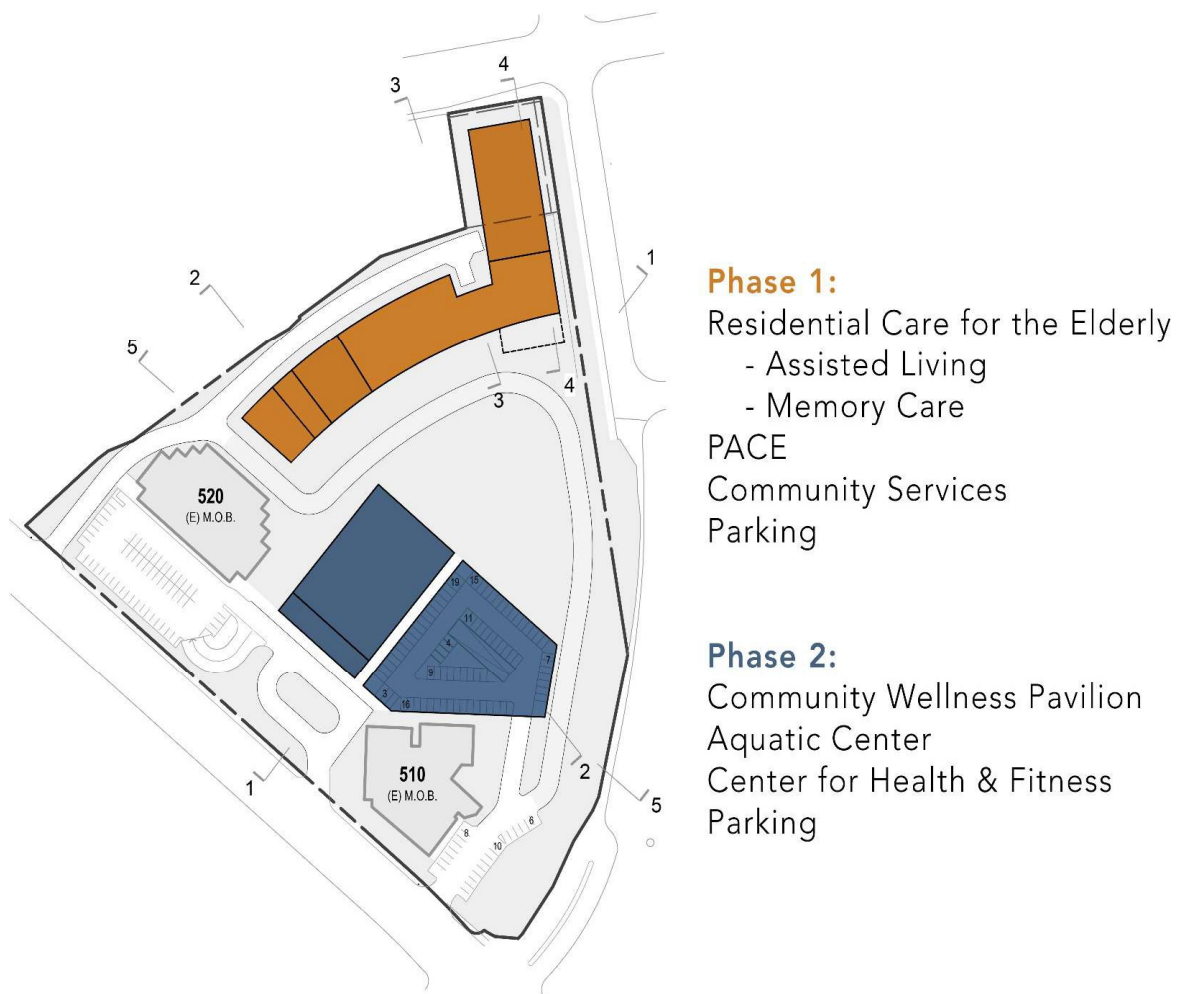
Phase 2

- Community Wellness Pavilion
- Aquatics
- Center for Health & Fitness
- Parking

Planning for the Healthy Living Campus project has been a multi-year endeavor. The proposed project has undergone revisions based on community feedback and input from expert structural and financial consultants.

The proposed Healthy Living Campus project is currently in the Environmental Impact Report (EIR) phase, with the BCHD Board of Directors considering certification of the EIR in September 2021. It is important to note that certifying the EIR is a determination that the report was completed in compliance with the California Environmental Quality Act (CEQA), not the approval of a specific project plan or design.

Healthy Living Campus Map



Current Year Spending Budget

BCHD Department	Capital Investment	FY20-21
IT	VoIP Phones	12,000
IT	PC Live Video Conferencing HW (Granicus/Rooms)	20,000
IT	PBB Budget SW - Implementation Cost	25,000
IT	Workstations (Desktop, Laptops, Monitors)	35,000
IT	BCHD Cloud Based Project	50,000
IT	Del Amo Server (Labor & Hardware)	11,923
IT	APLEX Server (Labor & Hardware)	19,000
IT	Network Refresh (Meraki: Switches Break-fixes)	35,000
Total IT Automation Projects		\$ 207,923
CHF	Streaming Equipment	5,000
Finance	Contract Management Software	10,075
Total FF&E Projects		\$ 15,075
CHF	Building Contingency	8,000
APLEX	Building Contingency	10,000
514 Prospect	Tenant Contingency (3rd Floor)	50,000
514 Prospect	Youth Wellness Center	80,722
514 Prospect	Building Improvements Contingency	100,000
BCHD	Center for Excellence - Asset Activation	30,823
BCHD	Building Contingency	72,600
BCHD	Del Amo Building (HVAC)	80,000
MB	Senior & Scout House Community Center	50,000
Total Building Improvements		\$ 482,145
Sub-Total		\$ 705,143
Healthy Living Campus		6,794,857
Bike Path		1,645,019
Bike Path - Measure M Grant		(1,645,019)
Total Beach Cities Health District Capital Investments		\$ 7,500,000

APLEX = Adventure Plex
CHF = Center for Health and Fitness
MB = City of Manhattan Beach



BCHD FY2021-22 BUDGET

CONCEPTUAL RENDERING



MARKET RESEARCH: RCFE COMMUNITY NEEDS & MARKET ASSESSMENT STUDY



RCFE Community Needs & Market Assessment Study



BCHD Finance Committee

Defining need for assisted living

- Studies suggest that the average assisted living resident is a woman over the age of 85 who requires assistance with at least two activities of daily living
- Activities of daily living (ADLs or ADL) and instrumental activities of daily living (IADLs or IADL) are terms used in healthcare to refer to people's daily self-care activities.
- Activities of Daily Living include: bathing, dressing, grooming, eating, transferring, and using the toilet



BCHD Finance Committee

2018 AARP Home and Community Preferences Survey

- 77% of respondents want to stay in their community as long as possible
- 76% want to remain in their current residence as long as possible
- 13% believe they will have to move to a different home in their community
- 24% believe it is likely they will move to a different community



BCHD Finance Committee

BCHD 2018 Community Health Survey

- 58% of respondents felt it was very important to stay in their community
- 58% of respondents felt it was very important to stay in their home as they age.
- 38% of respondents felt that it would be somewhat likely to very likely that they would need to move to a different home.
- 38% would move to a home that would help them live independently.
- 35% would move to a different home size
- 22% have modified their home to include grab bars and other safety modifications for the bathroom.
- 8% have considered modifications such as elevators and ramps.



BCHD Finance Committee

RCFE (AL) Community Need

Assisted Living Needs Study Assumptions

- Average Ages Range from 66 – 94, and
- they have a need for assistance with activities for daily living (ADL)
- Average is an 87-year-old female needing assistance with two ADLs
- Approximately 69% are women and 31% are men

BCHD Finance Committee

RCFE (AL) Community Need

Step 1 – Are there Residents that need ADL Assistance?

	2021		
	Age 75+		2021 Age 75+ Seniors
<u>Age Cohort</u>	<u>Population</u>	<u>Estimated Level of Incidence</u>	<u>Estimated to Require Assistance with ADLs</u>
75 to 79	12,097	20.0%	2,419
80 to 84	9,897	31.0%	3,068
85+	8,848	50.0%	4,424
Total	30,842		9,911
<i>Weighted Average</i>		32.1%	

Sources: U.S. Bureau of the Census, the Need for Personal Assistance With Everyday Activities: Recipients and Caregivers
Nielsen
MDS Analysis

	2024		
	Age 75+		2024 Age 75+ Seniors
<u>Age Cohort</u>	<u>Population</u>	<u>Estimated Level of Incidence</u>	<u>Estimated to Require Assistance with ADLs</u>
75 to 79	13,312	20.0%	2,662
80 to 84	10,891	31.0%	3,376
85+	8,838	50.0%	4,419
Total	33,041		10,458
<i>Weighted Average</i>		31.7%	



BCHD Finance Committee

RCFE (AL) Community Need

Step 2 – How many Units Exist or Don't Exist?

	2021		2024	
	#	%	#	%
Resident with ADL Needs	902	100%	1,114	100%
Less: Existing Units	(244)	27%	(244)	22%
Planned	(148)	16%	(148)	13%
Turnover	<u>(110)</u>	<u>12%</u>	<u>(110)</u>	<u>10%</u>
	(502)	56%	(502)	45%
Add: Homes Sold	<u>255</u>	28%	<u>324</u>	29%
Residents with ADL Needs and No Assisted Living Facility	655	73%	936	84%

*) November 12, 2019 Finance Committee Meeting – The ADL needs represented are 75+ Households (shown in the prior slide) from the Redondo Beach Primary Market Area, which is defined as within a 5 miles radius from the District. The “Resident with ADL Needs” included are residents that qualify for annual income of \$160,000 or more. The needs analysis performed tests various income levels; the one above was for illustration purposes to demonstrate need for Assisted Living units even when only selecting a slice of the total population with two or more ADL needs.

An aerial photograph of a circular building with a curved walkway and a green lawn. The building has a curved facade with a series of windows. The walkway is a light-colored path that curves around the building. The lawn is a vibrant green. In the background, there are trees and a few people walking. The text "HEALTHY LIVING CAMPUS VISION" is overlaid on the image in a large, bold, black font.

HEALTHY LIVING CAMPUS VISION

The Healthy Living Campus project is a unique opportunity for our community to chart the future of health by purposefully building an intergenerational, vibrant, research-driven campus where people can learn and engage in healthy behaviors, form meaningful connections and be well... for many generations to come.



COMMUNITY WELLNESS PAVILION

BCHD FY2021-22 BUDGET



DEBT OBLIGATIONS

Debt Obligations

Currently the District's debt consists of one capital lease obligation: Parking Facility lease.

.....

Parking Facility – In 2002, the District acquired the right to use certain parking facilities from Prospect South Bay, a California Limited Partnership. In return for the right to use the facilities, the District agreed to make monthly payments of \$60,000 through December 2025. The agreement provides for interest at 7.94% a year. The initial principal obligation under the agreement amounted to \$7,509,201, which was recorded as a capital lease payable for the acquisition of the parking facilities. During the fiscal year end of June 30, 2021, the District made the principal payment of \$523,028.09. The outstanding obligation of \$2,194,004.88 at June 30, 2021, and \$720,000 (\$523,028 for principle debt service payment, and \$196,972 as interest expense), is included in the fiscal 2021-22 budget. The following is a summary of future minimum lease payment requirements:

<u>Due Date</u>	<u>Applied to Principle</u>	<u>Applied to Interest</u>	<u>Total Annual Payment</u>
30 Jun 2022	566,102	153,898	720,000
30 Jun 2023	612,723	107,277	720,000
30 Jun 2024	663,184	56,816	720,000
30 Jun 2025	351,996	8,004	360,000
	\$ 2,194,005	\$ 325,995	\$ 2,520,000

The parking facility lease is repaid by a Notes Receivable the District purchased from the same partnership to acquire the use of certain other parking facility.

BCHD FY2021-22 BUDGET



DEPARTMENT, ACCOUNT CONTROL & APPROVAL LIMITS

Department and Programs Overview & Account and Control Structure

The 2021-2022 Budget is comprised of the following departments and programs are organized to roll up for manager-level and director-level budgetary control.

Life Span Services

- 140 Work Well
 - 200 Community Services
 - 405 Life Span Services Administration
 - 410 Youth/School Services
 - 411 Drug Free Community – Grant
 - 412 Juvenile Diversion Program
 - 413 Youth Wellness – Grant
 - 800 Well Being Services
-

Health & Fitness Centers

- 605 Fitness Administration
- Total Fitness Operations

Center for Health and Fitness (CHF)

- *611 Center for Health & Fitness
- *612 Personal Training
- *613 Pilates
- *614 Yoga
- *615 Fee Based

Adventure Plex (APLEX)

- *631 Operations
 - *632 Programs
 - *633 Events
 - *634 Camps
 - *635 Toddler Town
-

Other Programs and Services

- 130 Information Systems
 - 150 Volunteer Management
 - 160 Health Promotions & Communications
-

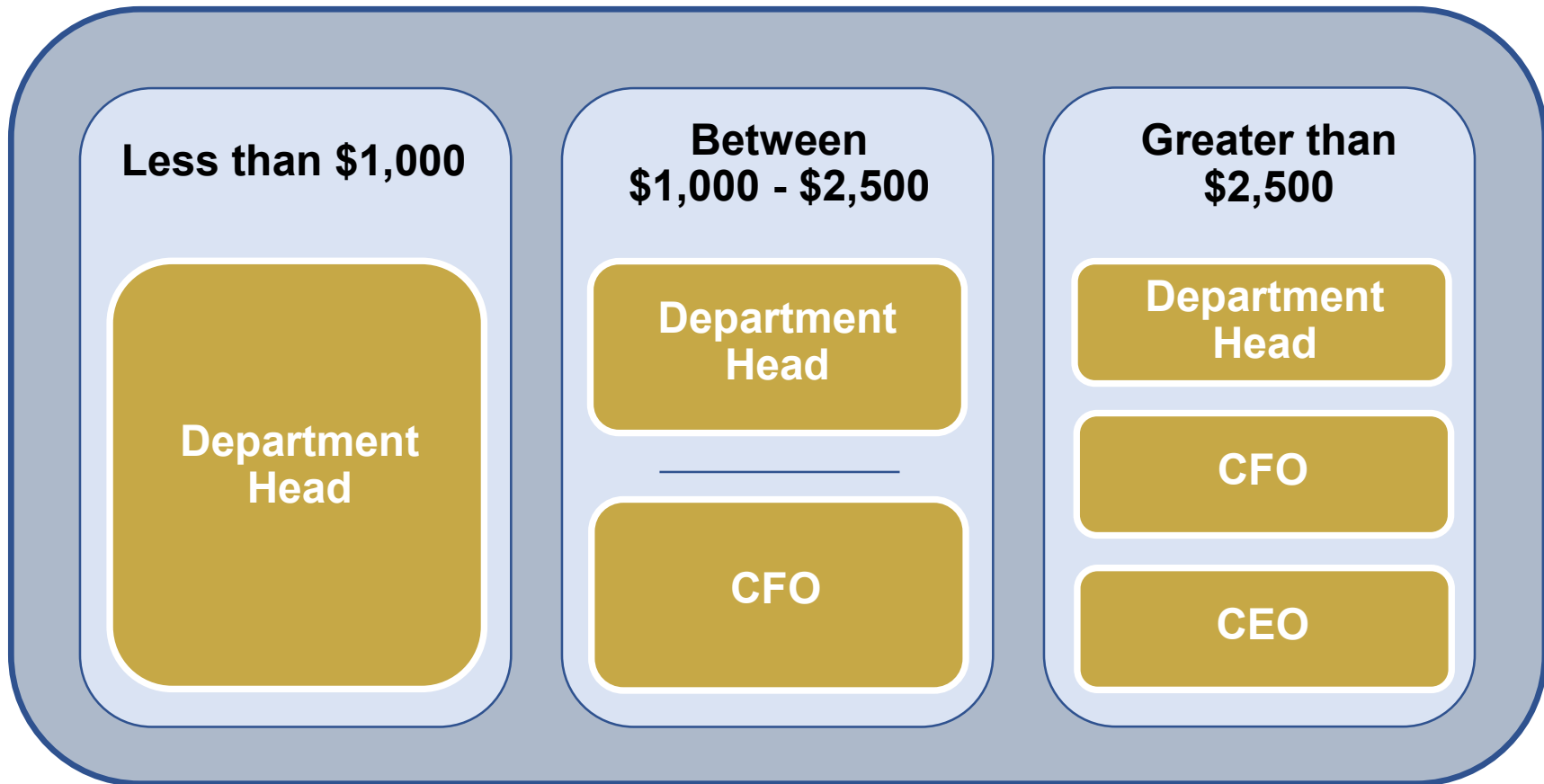
Property Operations

- 700 Prospect One
- 710 BCHD and Outlying Properties
- 720 Prospect Parking
- 730 Prospect Avenue (514 Prospect) Campus

Support Services

- Human Resources
 - 110 Human Resources
 - 125 Administration
- Executive
 - 170 Executive Admin
 - 175 Board of Directors
- Finance
 - 120 Finance

BCHD Approval Limits Policy



BCHD FY2021-22 BUDGET



LIFESPAN SERVICES

Program Description

Lifespan Services Department

Lifespan Services is comprised of the following sub-departments:

- Youth Services
- Adult Services
- Community Services
- Community Funded Services & Grants
- Research & Evaluation

Lifespan Services Administration

Provides strategic direction, management, and evaluation for BCHD programs and services that support health and wellness across the lifespans. This administrative function, in accordance with public health practice standards, seeks to address ongoing and emerging health needs of the residents in the Beach Cities. The team divides its services and focus among the sub-departments, Youth, Adult and Community Services. The Youth Services department focus is on school aged youth. Adult Services focus is on adults aged 18-64 and on public policy and social changes to improve public health in the community. The Community Services department focus is to assist uninsured and the aging and disabled population. In addition, the Lifespans Administration receives, manages, and audits services funded in the community by the District, either by contracted agreements or through a grant request.

Lifespan Administration Services Organization

Lifespan Administration Services includes the Chief Medical Advisor, and the Chief Programs Officer. The Chief Medical Advisor provides strategic direction and oversight for all health-related programs at the District. In addition, the Chief Medical Advisor counsels on the development and implementation of the Community Health Snapshot and the District three-year Health Priorities. The Chief Programs Officer is responsible for the implementation of programs in the community and for monitoring program effectiveness.

**LifeSpan Services Roll-up
(Community Services, Administration, Youth Services, Blue Zones)
Budget 2021-2022**

	Budget FY21-22	Adjusted Budget FY20-21	% Var Between Budget FY21 & 20	Budget FY19-20	Budget FY18-19	Budget FY17-18	Budget FY16-17
Revenue - Classes / Group	-	-	-	-	-	-	-
Membership Revenue	-	-	-	-	-	-	-
Individual/Consult/Single-Day	-	-	-	-	-	-	-
Toddler Town Revenues	-	-	-	-	-	-	-
Camp Revenue	-	-	-	-	-	-	-
Retail - Food/Beverage Revenue	-	-	-	-	-	-	-
Retail Revenue	-	-	-	-	-	-	-
Childcare Revenue	-	-	-	-	-	-	-
Balances Due on Account	-	-	-	-	-	-	-
Facility Rental	-	-	-	-	-	-	-
Total User - Fees	-	-	-	-	-	-	-
Property Tax Revenue	-	-	-	-	-	-	-
Lease Revenue	-	-	-	-	-	-	-
Interest Revenue	-	-	-	-	-	-	-
Limited Partnership Revenue	-	-	-	-	-	-	-
Donations	-	10,000	0%	-	-	-	8,500
Other Revenue-Grant Revenue	274,815	172,315	159%	172,300	47,315	10,000	46,000
BOE Allocation to Tenants	-	-	-	-	-	-	-
Revenue - POC	-	-	-	-	-	-	-
Revenue - Prospect South Bay	-	-	-	-	-	-	-
Revenue (Discontinue Unless Misc.)	-	-	-	-	-	-	-
Total Government	274,815	182,315	151%	172,300	47,315	10,000	54,500
TOTAL REVENUES	274,815	182,315	151%	172,300	47,315	10,000	54,500
Salaries - Reg FT-Ben	1,651,943	1,549,103	107%	1,483,800	1,306,716	1,248,860	1,261,639
Salaries - Reg PT - Ben	200,830	123,338	163%	182,000	135,574	112,875	105,822
Salaries - Reg PT - PERS-only	-	-	-	-	-	-	-
Salaries - Reg PT - no Ben	-	-	-	-	-	-	-
Salaries - Temporary PT - No Ben	-	-	-	-	-	-	-
Salaries - Instructors - No Ben	34,765	1,892	1838%	34,100	33,800	34,306	34,091
Cafeteria Plan Contribution	248,182	233,346	106%	239,200	202,166	201,123	196,740
Payroll Taxes	159,996	128,096	125%	119,800	102,809	97,312	97,000
LTD Insurance Premiums	5,095	5,626	91%	5,000	4,463	3,930	3,720
Pension Benefits	235,208	200,215	117%	177,700	146,750	134,848	123,875
Unemployment Benefits	810	-	-	-	-	-	-
Employee Incentive Bonus	-	-	-	-	-	-	-
Employee Service Awards Expense	-	-	-	-	-	-	-
Vacation/Sick Leave	-	-	-	-	-	-	-
Total Payroll Expenses	2,536,829	2,241,615	113%	2,241,600	1,932,279	1,833,254	1,822,887
COGS - Cost of Goods Sold - Non-Food	-	-	-	-	-	-	-
Cafe Supplies - Cost of Good Sold - Food	-	-	-	-	-	-	-
Consumables (Food Used as Supplies)	6,300	6,700	94%	7,300	12,620	13,220	11,770
Client Transportation	-	-	-	-	-	-	-
Office Supplies	5,057	5,744	88%	5,800	5,148	4,508	3,800
Gym/Locker room Supplies	-	-	-	-	-	-	-
Program Supplies	26,000	117,388	22%	45,500	35,608	31,508	21,833
Janitorial Supplies	-	-	-	-	-	-	-
Other Supplies	-	200	0%	200	-	-	-

**LifeSpan Services Roll-up
(Community Services, Administration, Youth Services, Blue Zones)
Budget 2021-2022**

	Budget FY21-22	Adjusted Budget FY20-21	% Var Between Budget FY21 & 20	Budget FY19-20	Budget FY18-19	Budget FY17-18	Budget FY16-17
Total Program Costs	37,357	130,032	29%	58,800	53,376	49,236	37,403
Employee Retention & Recognition	1,400	1,700	82%	1,600	1,300	1,000	500
Employee Wellness	23,000	21,900	105%	23,000	-	-	-
ADP Payroll Processing Fees	-	-	-	-	-	-	-
Education & Training Seminars	11,146	7,585	147%	14,800	11,174	10,174	5,600
Insurance - Worker's Comp	14,845	6,084	244%	4,800	6,573	6,254	8,244
Recruitment	600	600	100%	700	700	1,004	936
Tuition Reimbursement	6,000	19,600	31%	10,000	14,000	2,000	3,327
Uniforms	3,000	2,000	150%	2,000	1,300	1,300	1,600
Employee Travel/Parking	4,700	9,470	50%	18,900	14,974	9,170	11,104
CSI Over/Short Deposit	-	-	-	-	-	-	-
Total Human Resources Expenses	64,691	68,939	94%	75,800	50,021	30,902	31,311
IT Server Equipment	-	-	-	-	-	-	-
IT Workstations	-	-	-	1,700	1,700	-	-
Presentational Equipment	-	-	-	-	-	-	-
Phone Equipment	-	-	-	-	-	-	-
IT Repair & Maint. Parts	-	-	-	-	-	-	-
IT Website / Internet Equipment	-	-	-	-	-	-	-
IT Monitors & Printers	-	-	-	-	-	-	-
IT Network Expense	-	-	-	-	-	-	-
IT Software Expense	44,000	14,800	297%	17,300	17,000	18,900	24,268
Total Information Systems Expenses	44,000	14,800	297%	19,000	18,700	18,900	24,268
Advertising	-	-	-	-	-	-	-
Community Education Materials	-	-	-	2,000	2,004	2,004	2,004
Community Outreach	10,132	12,680	80%	10,400	6,380	11,105	12,280
Internet / Intranet / Website	-	-	-	-	-	3,000	-
Dues & Memberships	728	728	100%	1,300	428	428	2,028
Educational Materials	1,196	2,620	46%	3,600	1,000	1,500	1,500
Mailing Services	-	-	-	-	-	-	-
Management of Volunteers	2,000	3,550	56%	-	-	-	-
Meetings	12,850	12,726	101%	13,000	12,850	9,400	3,510
Postage	1,816	2,176	83%	2,300	1,576	1,576	1,296
Printing	11,700	19,150	61%	23,400	25,300	18,885	2,300
Promotional Items/Materials	8,050	6,650	121%	4,700	4,700	3,450	2,000
Subscriptions	-	-	-	-	-	-	-
Business Promotion Allocation	-	-	-	-	-	-	-
Total Community Relations	48,472	60,280	80%	60,700	54,238	51,348	26,918
Building Maintenance & Repair	-	-	-	-	-	-	-
Equipment/Furniture < \$5,000	1,004	1,897	53%	1,900	1,004	1,004	1,089
Equipment/Facility Lease	-	-	-	-	-	-	-
Equipment/General Maintenance & Repair	-	-	-	-	-	-	-
Landscape Maintenance	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-
Waste Removal	-	-	-	-	-	-	-
Plant Service	600	600	100%	600	600	540	540

LifeSpan Services Roll-up
(Community Services, Administration, Youth Services, Blue Zones)
Budget 2021-2022

	Budget FY21-22	Adjusted Budget FY20-21	% Var Between Budget FY21 & 20	Budget FY19-20	Budget FY18-19	Budget FY17-18	Budget FY16-17
Telephone	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-
Internal BOE Allocation	-	-	-	-	-	-	-
BOE Allocation to Tenants	-	-	-	-	-	-	-
Total Facilities Expenses	1,604	2,497	64%	2,500	1,604	1,544	1,629
Accounting Services	-	-	-	-	-	-	-
Banking Services	-	-	-	-	-	-	-
Election Expense	-	-	-	-	-	-	-
Laundry Services	-	-	-	-	-	-	-
Legal Services	-	-	-	-	-	-	-
Outside Services	270,850	468,777	58%	277,000	260,804	258,208	239,047
Outside Service-Research	75,000	175,000	43%	175,000	125,000	150,000	-
Outside Services - H&F	-	-	-	-	-	-	-
Outside Services - Property	-	-	-	-	-	-	-
Engineering/Maintenance Services	-	-	-	-	-	-	-
Research Services	-	-	-	-	-	-	-
Service Contracts	-	26,008	0%	1,000	1,008	1,008	12,508
Taxes & Licensing	-	-	-	-	-	-	-
Total Professional Services Expenses	345,850	669,785	52%	453,000	386,812	409,216	251,555
Prospect South Bay	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-
Debt Service - Principal Payment	-	-	-	-	-	-	-
Indirect Admin Services	-	-	-	-	-	-	-
Insurance - General	-	-	-	-	-	-	-
Total Other Expenses	-	-	-	-	-	-	-
Grant Expense	978,774	1,128,574	87%	1,061,000	1,060,954	1,082,794	1,081,639
Health Fund - Youth	2,700	5,400	50%	5,400	5,400	5,400	5,400
Health Fund - Adults	4,000	6,204	64%	6,200	6,204	6,204	6,204
Health Fund - Seniors	410,084	364,831	112%	370,000	370,000	237,000	222,000
Holiday Assistance	-	-	-	-	-	-	8,500
Total Funds & Grants Expenses	1,395,558	1,505,009	93%	1,442,600	1,442,558	1,331,398	1,323,743
TOTAL EXPENSES	4,474,361	4,692,956	95%	4,354,000	3,939,588	3,725,798	3,519,714
Income (Loss) Before Cap Ex	(4,199,546)	(4,510,641)	93%	(4,181,700)	(3,892,273)	(3,715,798)	(3,465,214)
Capital Expenditure - Fitness Equip	-	-	-	-	-	-	-
Capital Expenditure - MIS	-	-	-	-	-	-	20,000
Capital Expenditure - FF&E	22,861	50,000	46%	-	-	-	-
Capital Expenditure - Parking	-	-	-	-	-	-	-
Capital Expenditure - Building	57,861	-	-	-	-	-	-
Capital Expenditure - Carry-Over	-	-	-	-	-	-	-
Total Capital Expenditures	80,722	50,000	161%	-	-	-	20,000
NET INCOME (LOSS)	(4,280,268)	(4,560,641)	94%	(4,181,700)	(3,892,273)	(3,715,798)	(3,485,214)



BCHD FY2021-22 BUDGET



LIFESPAN SERVICES



YOUTH SERVICES – SUCCESS IN THE SCHOOLS

Beach cities children and adolescents are educated to be physically, socially, and emotionally prepared to become healthy adults and contributing members of society.

Program Description

Lifespan Services – Youth Services



The following programs are ranked by health priority:

- **Health Priority: Nutrition & Physical Activity**
 - LiveWell Tots
 - LiveWell Kids – Nutrition & Garden
 - Walk-to-School Days
 - Classroom Activity Breaks
- **Health Priorities: Social-Emotional Health**
 - MindUP
 - Youth Purpose Series
 - Second Step
 - Youth Advisory Council
 - Panorama Education
 - Youth Wellness Center - allcove
- **Health Priority: Substance Use Prevention**
 - Beach Cities Partnership for Youth Coalition
 - Drug-Free Communities Grant
 - Tobacco Use Prevention Education (TUPE)
 - Juvenile Diversion Project
 - Talk About It Series
 - Families Connected Speaker Series

Performance Measures and Accomplishments

Lifespan Services – Youth Services

Health Priorities:

- Physical Activity & Nutrition
- Social-Emotional Wellness
- Substance Use Prevention

Beach Cities Health District partners with the Hermosa Beach City School District (HBCSD), Manhattan Beach Unified School District (MBUSD) and Redondo Beach Unified School District (RBUSD) to create environments that support student, staff, and family health. Key stakeholders include students, administrators, teachers, staff, families, school boards, and community partners. The Youth Services department, BCHD's communitywide coalition, and the Beach Cities Partnership for Youth, strive to create opportunities for health and well-being that allow all beach cities students to thrive, in school, and in life.

Program Goals:

Physical Activity & Nutrition:

- LiveWell Tots (preschool)
 - Improve the early childhood healthy eating environment
 - Promote a positive relationship with fresh fruits and vegetables
 - Increase the knowledge of nutrition and healthy behaviors
- LiveWell Kids Nutrition & Garden (elementary schools – HBCSD, RBUSD)
 - Increase access to, and consumption of, healthy foods
 - Increase the knowledge of nutrition and healthy behaviors
- Walk-to-School Days (elementary schools RBUSD, MBUSD, HBCSD)
 - Create safe and walkable routes to schools
 - Promote physical and social engagement for youth and families
- Classroom Activity Breaks (elementary school – RBUSD)
 - Promote “brain breaks” in the school environment
 - Increase physical activity minutes during the school day

Social-Emotional Health:

- MindUP (elementary schools – HBCSD, MBUSD, RBUSD)
 - Teach students about their brain, what mindfulness is and how to focus their attention with a brain break
 - Create opportunities for perspective-taking, choosing optimism and savoring happy experiences
 - Take mindful action and create social connection by acting with gratitude and kindness
- Youth Purpose Series (middle and high schools – HBCSD, MBUSD, RBUSD)
 - Identify purposeful moments and opportunities to thrive
 - Explore natural aptitudes, values and support in the community

- Second Step (middle schools – RBUSD, MBUSD)
 - Develop positive peer relationships, manage strong emotions, create balanced decision-making and increase social and self-awareness
 - Reduce serious peer conflicts and increase anti-bullying behaviors
- Youth Advisory Council (8th-12th grades – HBCSD, MBUSD, RBUSD)
 - Create opportunities for students to serve as touchstones for health issues on the minds of teens and provide recommendations and feedback on youth-centered programming
 - Provide peer-to-peer education and outreach on topics to include substance use prevention, social media and mental health
- allcove Youth Wellness Center (8th-12th grades – HBCSD, MBUSD, RBUSD and school districts across South Bay; additionally, transitional-aged youth ages 18-25)
 - Create a one-stop shop for young people ages 12-25 to access mental health, physical health, substance use prevention/intervention and career/counseling services, while reducing stigma and barriers, including ability to pay

Substance Use Prevention:

- Project Alert (middle schools – HBCSD, RBUSD)
 - Tobacco Use Prevention
- Education (middle schools – HBCSD, MBUSD, RBUSD)
 - Motivate students against drug use
 - Provide skills and strategies to resist drugs
 - Establish new non-use attitudes and beliefs
- Beach Cities Partnership for Youth Coalition, Drug-Free Communities Grant, Families Connected Speaker Series and Talk About It Series (community-wide)
 - Decrease prevalence of alcohol, tobacco and other drug use in teens
 - Decrease stress and bullying and improve social-emotional well-being of youth
 - Increase number of parents having conversations with their children about substance use, social media, mental health and bullying
- Juvenile Diversion Project (middle and high schools – HBCSD, MBUSD, RBUSD)
 - Create a restorative process that redirects young people to a purposeful path, rather than entering the juvenile justice system
 - Reduce high school dropout rates, barriers to accessing college, trauma, substance abuse and other negative outcomes



Accomplishments and Objectives by the Numbers:

<u>Performance Measure</u>	<u>Prior Year Actual</u>	<u>Current Year Estimate</u>	<u>Next Year Estimate</u>
	<u>FY2019-20</u>	<u>FY2020-21</u>	<u>FY2021-22</u>
LiveWell Tots	792	800*	800
LiveWell Kids	5,700	8,000*	8,000
MindUP	10,245	10,245*	10,245
Walking Program Participants	3,000	0*	3,000
Bike Safety Education	6,000	0*	N/A
Purpose Series	200	0*	500
Project Alert / Second Step	4,600	4,600*	4,600
Beach Cities Partnership for Youth / Families Connected Speaker Series	500	1,000*	2,000
Youth Advisory Council	80	80*	80
Juvenile Diversion Project	50	100*	100

BCHD FY2021-22 BUDGET



LIFESPAN SERVICES



WELL-BEING SERVICES

The Blue Zones Project by Healthways, in partnership with Beach Cities Health District, is a community-wide approach to creating healthier and more productive citizens. Blue Zones Project uses permanent, evidence-based environmental and policy changes to motivate residents to adopt and maintain healthier lifestyles.

Program Description

Lifespan Services –Adult Services (Well-Being Services, formerly Blue Zones Project)

In 2010, the “Beach Cities” of Hermosa Beach, Manhattan Beach and Redondo Beach partnered with Sharecare and Blue Zones, LLC to launch the Blue Zones Project™ (BZP). BZP introduced an environmental and policy approach to implementing evidence-based strategies community-wide through multi-stakeholder collaboration to measurably improve health well-being within worksites, cities, restaurants, grocery stores and through resident involvement and activation. Beach cities residents have benefitted from improved health and well-being as seen by an unparalleled increase in the Gallup Well-Being Index® (WBI). In 2021, BCHD transitioned the department to be called Well-Being Services (WBS) continuing its commitment to implementation of Blue Zones Project and focus on environmental and policy change while reflecting the expansion of the department scope to include mental health, substance abuse, worksite wellness, and leadership and organizational development.

Adult Services Administration

Provides strategic direction, management and evaluation for Blue Zones Project, Mental Health and Happiness, WorkWell to LiveWell and other community wellbeing programs and services. This administrative function, in accordance with public health practice standards, seeks to measurably improve the health and well-being of beach cities residents.

Adult Services Organization

Adult Services is organized to support the evolution and innovation of adult total well-being through public health models such as collective impact. The strategies WBS will employ will include focus on policies, systems and environment (PSE), community and leadership engagement, innovation, and measurement.

Well-Being Services will focus on four key health priorities:

- Mental health
- Substance abuse
- Food policy
- Built environment

Staff works with key community stakeholders, from city leadership to employers to restaurateurs to residents in support of the health and well-being of our community by creating opportunities to eat healthy, live actively, and build strong connections. Staff collaborates with partners to identify and implement programs and services (e.g., worksite wellness, city livability projects, social emotional health, and food insecurity) that will improve results on Gallup Healthways Well-Being Index® (WBI®).

In March 2020 and throughout 2021, BCHD operated our District Operation Center (DOC) to respond to the Coronavirus pandemic in support of our residents and organization sectors. In FY 2020/21 the WBS team supported the following initiatives: activating and coordinating local and regional organization partnerships to implement COVID-19 sector response and recovery plans; leadership in delivering COVID-19 vaccinations and testing; meal delivery services for the most vulnerable; mental health support and collaboration for residents and community-based organizations; and support for worksites addressing emotional and physical health, and skills for resilience and coping with change.

Performance Measures and Accomplishments

Lifespan Services – Adult Services (Well-Being Services)

BCHD Health Priorities:

- Nutrition and Exercise
- Social-Emotional Health
- Substance Use
- Cognitive Health

Program Goals:

- Design and implement the reorganization of Well-Being Services and execution of the new internal workplan.
- Utilize WBS strategies, initiatives and programs to address four health priorities – substance abuse, mental health, food policy and built environment.
- Build on the Mental Health and Happiness initiative in COVID-19 recovery to address the BCHD social emotional health priority for adults and older adults.
- Design and implement community engagement plan and strategies for adults.
- Increase positive health behaviors and measurably improve the health and well-being of beach cities residents.
- Create positive, memorable encounters that support the objectives of Mental Health and Happiness and Blue Zones Project.

Accomplishments / Objectives:

- Pivoted majority of in-person BZP/WBS public programs to virtual (e.g., workshops, mindfulness drop-in, social hours, committee meetings, etc.)
- Adapted Mental Health and Happiness workshop series and started Happiness Chat to be offered virtually throughout the year in support of building coping and resiliency skills during the pandemic.
- Supported Manhattan Beach and Hermosa Beach with Tobacco Ordinance advancement and implementation.
- Redondo Beach Unified School District WorkWell program implemented for second year with expansion from three pilot schools to all schools.
- Expanded social emotional support of employee wellness for public agency partners and organizations with delivery of Wellness Chats and educational workshops.
- COVID-19 Accomplishments:
 - Created COVID-19 sector recovery plans for cities and businesses including Safe in the South Bay business and consumer confidence program.
 - Conclusion of meal delivery services as Los Angeles County transitioned into re-opening.
 - Expanded support to and collaboration with city and school district employers.
 - Expanded mental health programs to virtual platforms to facilitate social connections during a time of physical distancing and isolation.
 - Created participant feedback survey for WBS workshops, initiatives and activities.

Accomplishments and Objectives by the Numbers:

<u>Performance Measure</u>	<u>Prior Year Actual</u>	<u>Current Year Estimate</u>	<u>Next Year Estimate</u>
	<u>FY2019-20</u>	<u>FY2020-21</u>	<u>FY2021-22</u>
Completed Blue Zones Personal Pledge	26,374	--	--
Completed LiveWell Pledge	250	89	250
Community Event Participants	2303	8,213	5,000
Blue Zones Designated Restaurants	123	118	123
WorkWell Program reach (internal and external partners)	665	1,420	1,570
COVID-19: Meals delivered to vulnerable residents	1,454	3,258	n/a

Notes:

- March 16, 2020: BCHD activated COVID-19 District Operation Center. Some programs paused during DOC.
- LiveWell Pledge estimated to relaunch Q3; delete BZ Pledge (inactive)
- Restaurant reengagement post-COVID Q2
- Meal Delivery Program discontinued April 2021
- WorkWell 19/20 (BCHD, pilots for City of RB, RBUSD); 20/21 (BCHD, RBUSD all schools), 21/22 (BCHD, RBUSD, pilot MBUSD)

BCHD FY2021-22 BUDGET



LIFESPAN SERVICES



COMMUNITY SERVICES

Beach Cities Health District has a variety of programs and services to help beach cities residents lead healthy lives, including health referrals and resources to assist adults and families navigate the array of services available to them in the South Bay and greater Los Angeles area.

Program Description

Lifespan Services – Community Services

Community Services is comprised of the following subdivisions:

- Care Management
- Volunteer Coordination
- Information and Referral
- Public Benefits Enrollment
- Community-based Programs and Services
- Cognitive Health

Community Services Administration

Provides strategic direction, management, and evaluation for BCHD programs and services that support independent living for older adults and adults with disabilities, as well as ensure health care access for all Beach Cities residents. The administrative function, in accordance with public health practice standards, seeks to address on-going and emerging health needs to the uninsured and aging population.

Community Services Organization

Community Services staff works closely with the cities of Hermosa Beach, Manhattan Beach, and Redondo Beach, the local health care and social services system, non-profit organizations, and residents, to create an age-friendly community. Care management is staffed by professional social workers who, with a team of trained and supervised volunteers, help individuals live at home as long as safely possible, while supporting independence and improving quality of life through social connection. BCHD has established a health fund for income qualifying older residents and residents who have disabilities that need additional services to support their independence and well-being.

In 2013, BCHD became a certified enrollment entity with Covered California, the nation's largest state health insurance marketplace. Staff are certified-enrollment-counselors who support residents in the selection, enrollment, and navigation of health insurance benefits. BCHD has established a health fund for income qualifying children, adults, and families who do not qualify for health insurance.

BCHD delivers community-based and evidence-based programs to promote healthy aging. Programs include physical activity classes (e.g., Tai Chi, Adaptive Strength Training, Agility Balance Coordination, Chair Yoga, Mindfulness, etc.), and senior nutrition classes. Community Services also delivers programs to support the cognitive health of beach cities residents.

Performance Measures and Accomplishments
Community Services Department

Health Priorities:

- Nutrition and Exercise
- Social Emotional Health
- Substance Use
- Cognitive Health

BCHD Community Services promotes access to health care and health-promoting programs and services for individuals and families living in the beach cities, including older adults and adults with disabilities.

Program Goals:

Care Management

- Improve the ability for beach cities older adults and adults living with disabilities to continue living in their home as long as safely possible while providing social connection.
- Reduce injuries and accidents that cause severe disabilities in older adults.
- Improve quality of life for older adults and adults with disabilities, and their caregivers.
- Increase access to care management services while achieving high provider, volunteer and client satisfaction.

Volunteer Programs for Care Management Clients

Conversation Companions

- Provide companionship and social support to clients.

Brain Buddies

- Provide companionship and social support to clients with memory impairment.

Errand Assistance

- Assist clients with errands to support independent living.

Move Well

- Maintain or enhance physical function of older adults and adults with disabilities.

Support Line

- Provide additional support by initiating well-being checks.

Information and Referral

Provide information and referral to health care and health-promoting programs with our Assistance, Information and Referral Line.

Performance Measures and Accomplishments

Community Services Department

Public Benefits Enrollment Assistance

- Increase the number of insured beach cities residents.
- Improve health literacy Information and Referral.

Community-Based Programs and Services

- Offer evidence-based programs to promote healthy aging.

Accomplishments /Objectives by the numbers:

<u>Performance Measure</u>	<u>Prior Year Actual</u>	<u>Current Year Estimate</u>	<u>Next Year Estimate</u>
	<u>FY2019-2020</u>	<u>FY2020-21</u>	<u>FY2021-22</u>
Number of Unduplicated Care Management Clients	369	383	410
Care Manager visits with Clients (Home, Office or Community Location)	*621	136	500
Volunteer visits with clients	*1,515	*1,481	*1,800
Officer-of-the-Day Requests	3,579	7,561	4,500
Covered California Counseling	252	435	225
**Care Management Client Well-Being Checks	5,129	11,370	0

*In person client and volunteer visits put on hold due to COVID-19 on March 16th, 2020.

**Care Management Client Well-Being Checks started March 16th, 2020, to replace in-person visits when they were put on hold due to COVID-19 and to provide additional support to clients to ensure their needs were being met. For 2021-2022 estimates, these are based off in-person and telephonic visits.

**Community Services
Covid Relief Efforts
March 2020 – June 2021**

Contributions & Successes:

The following information provides our efforts and results of those efforts through the Covid-19 pandemic. Much of this information was provided to the board, volunteers, staff and community partners at our Ohana Luau event in July 2021.

- Provided Hermosa Beach, Manhattan Beach, and Redondo Beach virtual and in-person senior nutrition and exercise classes.
- Our Care Management Program provided support and assistance for older adults with cognitive impairment, as well as any assistance to their caregivers.
- In partnership with local dementia health experts, provided dementia-related educational presentations through the Dementia Education Consortium.
- Provided over 400 individuals with public benefits advocacy, counseling, and enrollment support.
- Advocate for more than 400 unduplicated Care Management Clients, by helping navigate the healthcare system, coordinating care, providing social connection, as well as emotional and mental health support.
- Expanded Community Services safety net to our community in a myriad of ways. Our *Assistance, Information and Referral Line* increased service to 7 days a week for much of the pandemic, providing the community with guidance with:
 - Covid-19 testing
 - Covid-19 vaccines
 - mental health resources
 - care management
 - errand requests for meal and medication deliveries

All due to the safer-at-home order.

- Operating through spring of 2021, our Meal and Errand Assistance program provided errands and meal delivery to older adults, residents with disabilities, and the most vulnerable in our beach cities.
- Through the generous support from the community, Beach Cities Health District provided income-qualified beach cities residents assistance with essential groceries, household and cleaning supplies, rent, utility bill assistance, and as needed durable medical equipment, etc.; all to help keep safer at home.

- Covered California kicked off the 8th year of open enrollment on November 1, 2020, and we then saw a substantial increase in need for health insurance enrollment due to the pandemic. Our enrollment counselors provided 443 enrollment and insurance counseling appointments from July 2020 through June 2021, nearly double the number provided the prior year.
- Provided off-site Covid-19 testing, early in the pandemic for Salvation Army and Casa De Los Amigos senior apartment buildings in Redondo Beach, when residents with transportation barriers or nervous to leave their homes.
- The Care Managers in the department provided high-touch* care to all clients telephonically and virtually throughout the pandemic; engaging a total of 16,499 well-being calls from March 2020 through June 2021 that ensured basic needs were met (including food, medications, and transportation to/from doctor's appointments), and provided vital social connection and emotional support.
- Beginning in January 2021, Community Services focused on providing accurate information and access to Covid-19 vaccines by:
 - contacting our entire 300-client caseload to determine their ability to obtain the vaccine.
 - provide scheduling assistance on vaccine registration portals.
 - arrange transportation to/from vaccine appointments, when needed.
- In addition to our internal care management caseload, Community Services:
 - maintained a list of over 300 beach cities and South Bay older adult residents who called our *Assistance, Information and Referral Line* that provided timely, accurate information on vaccine accessibility.
 - oversaw the Mobile Strike Vaccine program; administering vaccines to 61 homebound individuals and their caregivers in the beach cities and South Bay.

*High-Touch Care Management: A form of high-intensity care that uses high frequency encounters to deliver preventative services. AJMC, September 2018, Volume 24, Issue 9 - <https://www.ajmc.com/view/hightouch-care-leads-to-better-outcomes-and-lower-costs-in-a-senior-population>

BCHD FY2021-22 BUDGET



FITNESS CENTERS FINANCIAL SUMMARY

Performance Measures and Accomplishments

Fitness Administration and Wellness Support

The Fitness Administration and Wellness Support team actively manages and reviews the operations at both the District's health and fitness facilities:

AdventurePlex's (APlex) health priorities focus on Nutrition and Exercise. "Nutrition" to promote healthy eating and prevent obesity, and "Exercise" to increase physical activity. Our Manhattan Beach facility offers drop-in play, 7 days per week for children and families to increase physical activity using the "We Make Fitness Fun" Model.

Center for Health and Fitness (CHF); a Certified Medical Fitness Facility is a community-based, health and fitness facility that emphasizes rehabilitation for individuals with chronic illnesses, cancer, general fitness for adults, and adults 65+. The Center welcomes underactive and first-time or inconsistent exercisers of all ages and offers very competitive monthly memberships to the general public.

Summary:					
Staffing Update	Staff have returned to operations after being reassigned from Health and Fitness operations due to COVID-19. Most staff are now working at AdventurePlex for camps and CHF for indoor and outdoor programming.				
What's New, Changed or Cancelled?	CHF continues to be the only certified medical fitness accredited (MFA) facility in the State of California. The certification is valid through February 2024. The focus during FY 21/22 will be programming and revenue-generation now that we are allowed back inside the facilities.				
Reason for Expense Budget Variance	MFA programming will run at a loss. The goal will be to collect outcome data. Now that we are back in the facility and reopen, programming will be to pitch value to partners for revenue share. Our goal is to eventually target revenue to cover direct operating expenses, and also to receive an allocation from CHF for membership growth due to MFA.				
Priority Programs	#1 Medical Fitness Programs (evidence-based outcomes)	#2 CHF Membership and Virtual Classes	#3 Personal Training		
Goals & Objectives	Reconnect with local health providers for referrals.	Outreach to prior and potential new members.	Outreach to prior and potential new clients.		
Measures of Progress	Document referral sources and track participant outcomes.	Track daily, weekly, and monthly outcomes vs. projections.	Track daily, weekly, and monthly outcomes vs. projections.		
Which Health Priorities Align by Priority?	Nutrition & Exercise	Nutrition & Exercise	Nutrition & Exercise		
Staffing Update	Chief Innovation and Operations Officer (CICO) = .70 FTE retired at the end of FY 20-21.				
What's New, Changed or Cancelled?	Wellness Support has been cancelled for FY 21-22.				
Goals & Objectives	Surpass FY 19/20 budget and prior year actuals	Surpass FY 19/20 budget and prior year actuals	Surpass FY 19/20 budget and prior year actuals	Surpass FY 19/20 budget and prior year actuals	Determine best use of AdventurePlex
Measures of Progress	Monthly variance reports and number of referrals	Monthly variance reports	Monthly variance reports	Monthly variance reports	Identify new programming that supports with and social emotional health of youth LifeSpan in collaboration with Youth Services

**Fitness Centers Roll-up
Budget 2021-2022**

	Budget FY21-22	Adjusted Budget FY20-21	% Var Between Budget 20 & 19	Budget FY19-20	Budget FY18-19	Budget FY17-18	Budget FY16-17
Revenue - Classes / Group	38,118	5,835	653%	135,082	129,638	132,818	132,419
Membership Revenue	393,673	29,895	1317%	853,891	849,451	830,099	886,057
Individual/Consult/Single-Day	599,089	116,941	512%	1,027,513	996,767	913,934	1,260,719
Toddler Town Revenues	33,924	-	-	485,003	387,902	400,404	-
Camp Revenue	213,195	-	-	415,974	433,795	381,410	350,680
Retail Revenue	-	-	-	27,003	13,938	14,440	7,206
Food/Beverage Revenue	1,500	-	-	12,177	25,885	23,802	40,348
Childcare Revenue	-	-	-	9,411	9,306	10,399	12,800
Balance Due on Account	-	(8,785)	0%	(21,468)	(15,000)	-	-
Facility Rental	52,280	39,000	134%	49,813	44,604	54,898	74,624
Total User - Fees	1,331,778	182,885	728%	2,994,398	2,876,285	2,762,204	2,764,853
Property Tax Revenue	-	-	-	-	-	-	-
Lease Revenue	-	-	-	-	-	-	-
Interest Revenue	-	-	-	-	-	-	-
Limited Partnership Revenue	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-
BOE allocation to tenants	-	-	-	-	-	-	-
Revenue - POC	-	-	-	-	-	-	-
Revenue - Prospect South Bay	-	-	-	-	-	-	-
Revenue (Discontinue Unless Misc.)	-	-	-	-	-	-	-
Total Government	-	-	-	-	-	-	-
TOTAL REVENUES	1,331,778	182,885	728%	2,994,398	2,876,285	2,762,204	2,764,853
Salaries - Reg FT-Ben	557,356	606,836	92%	618,866	617,159	567,597	537,636
Salaries - Reg PT - Ben	521,677	492,717	106%	974,286	868,642	817,697	807,082
Salaries - Reg PT - PERS-only	-	-	-	-	-	-	-
Salaries - Reg PT - No Ben	-	-	-	-	-	-	-
Salaries - Temporary PT - No Ben	-	-	-	-	-	-	-
Salaries - Instructors - No Ben	246,678	144,919	170%	262,099	258,515	261,832	288,775
Cafeteria Plan Contribution	78,763	134,520	59%	123,898	119,134	112,662	100,848
Payroll Taxes	102,966	101,039	102%	137,578	128,394	122,867	125,375
LTD Insurance	2,000	3,261	61%	2,921	2,655	2,552	1,656
Pension Plan Contribution	124,404	145,745	85%	120,732	94,267	83,600	84,841
Unemployment Benefits	-	-	-	-	-	-	-
Employee Incentive Bonus	800	-	-	-	-	-	-
Employee Service Awards Expense	-	-	-	-	-	-	-
Vacation/Sick Leave	-	-	-	-	-	-	-
Total Payroll Expenses	1,634,644	1,629,037	100%	2,240,381	2,088,766	1,968,807	1,946,213
COGS - Cost of Goods Sold - Non-Food	2,591	-	-	11,262	14,680	16,850	13,782
Cafe Supplies - Cost of Good Sold - Food	7,945	-	-	16,588	16,588	19,470	19,470
Consumables (Food Used as Supplies)	5,000	-	-	250	250	492	492
Client Transportation	-	-	-	13,930	13,930	13,930	16,125
Office Supplies	9,758	3,372	289%	8,305	8,322	6,586	6,766
Gym/Locker Room Supplies	31,480	12,049	261%	46,240	39,632	30,842	28,164
Program Supplies	9,601	8,229	117%	38,767	36,187	32,385	32,883
Janitorial Supplies	15,000	3,373	445%	23,315	22,360	22,605	13,294
Other Supplies	-	-	-	-	-	-	-
Total Program Costs	81,375	27,023	301%	158,656	151,949	143,160	130,976
Employee Retention & Recognition	-	1,217	0%	905	2,825	2,825	2,825
Employee Wellness	-	-	-	-	-	-	-
ADP Payroll Processing Fees	-	-	-	-	-	-	-
Education & Training Seminars	4,000	4,500	89%	7,286	12,866	8,953	4,775
Insurance - Worker's Comp	10,810	23,795	45%	34,849	41,016	47,555	62,686
Recruitment	-	-	-	3,507	4,474	2,511	3,751
Tuition Reimbursement	-	-	-	-	-	-	-
Uniforms	2,600	-	-	9,477	9,477	7,877	7,077
Employee Travel/Parking	-	-	-	2,250	1,300	-	-
CSI Over/Short Deposit	-	-	-	-	-	-	-
Total Human Resources Expenses	17,410	29,511	59%	58,275	71,958	69,721	81,114

Fitness Centers Roll-up Budget 2021-2022

	Budget FY21-22	Adjusted Budget FY20-21	% Var Between Budget 20 & 19	Budget FY19-20	Budget FY18-19	Budget FY17-18	Budget FY16-17
IT Server Equipment	-	-	-	-	-	-	-
IT Workstations	-	-	-	-	-	5,200	-
Presentational Equipment	-	-	-	-	-	-	-
Phone Equipment	-	-	-	-	-	-	-
IT Repair & Maint. Parts	-	-	-	-	-	-	-
IT Website / Internet Equipment	-	-	-	-	-	-	-
IT Monitors & Printers	-	-	-	-	-	-	-
IT Network Expense	-	-	-	-	-	-	-
IT Software Expense	68,859	64,200	107%	73,747	64,593	61,792	61,397
Total Information Systems Expenses	68,859	64,200	107%	73,747	64,593	66,992	61,397
Advertising	-	-	-	-	-	-	-
Community Education Materials	-	-	-	-	-	-	-
Community Outreach	-	475	0%	1,100	1,100	1,100	1,100
Internet / Intranet / Website	-	-	-	-	-	-	-
Dues & Memberships	2,745	2,745	100%	3,488	3,488	2,824	2,074
Educational Materials	-	203	0%	243	243	243	243
Mailing Services	-	-	-	-	-	-	-
Management of Volunteers	-	-	-	-	-	-	-
Meetings	1,000	-	-	1,200	-	-	-
Postage	700	606	116%	1,083	1,168	1,171	1,044
Printing	6,845	8,446	81%	11,477	10,180	5,216	8,297
Promotional Items/Materials	0	-	-	-	-	-	-
Subscriptions	850	209	407%	209	143	143	143
Business Promotion Allocation	0	-	-	5,000	5,000	-	-
Total Community Relations	12,140	12,683	96%	23,801	21,323	10,697	12,901
Building Maintenance & Repair	17,205	7,925	217%	23,293	24,941	24,941	25,713
Equipment/Furniture < \$5,000	6,500	5,667	115%	33,203	35,456	33,100	39,040
Equipment/Lease	-	-	-	-	21,628	60,900	60,900
Equipment/General Maintenance & Repair	11,965	3,083	388%	15,898	24,745	17,895	16,671
Landscape Maintenance	7,800	8,367	93%	8,367	8,367	8,367	8,367
Electricity	24,000	30,000	80%	50,000	50,000	50,000	50,000
Gas	276	252	110%	546	546	840	840
Water	-	-	-	-	-	-	-
Waste Removal	2,844	2,844	100%	2,844	2,904	2,856	2,856
Plant Service	-	1,650	0%	1,650	-	1,500	1,500
Telephone	-	-	-	-	1,650	-	-
Janitorial Services	-	23,000	-	119,700	120,000	120,000	120,000
Internal BOE Allocation	-	-	-	-	-	-	-
BOE Allocation to Tenants	89,840	-	-	-	-	-	-
Total Facilities Expenses	160,430	82,788	194%	255,502	290,237	320,399	325,887
Accounting Services	-	-	-	-	-	-	-
Banking Services	45,833	10,000	458%	77,904	76,140	75,900	-
Election Expense	-	-	-	-	-	-	-
Laundry Services	9,694	-	-	90,745	92,017	101,962	86,914
Legal Services	-	-	-	-	-	-	-
Outside Services	24,000	1,000	2400%	3,670	18,800	11,754	1,560
Outside Service-Research	-	-	-	-	-	-	-
Outside Services - H&F	40,000	4,000	1000%	104,353	127,826	123,763	100,961
Outside Services - Property	-	-	-	-	-	-	-
Engineering/Maintenance Services	-	-	-	-	-	-	-
Research Services	-	-	-	-	-	-	-
Service Contracts	22,860	23,790	96%	72,689	67,330	72,994	75,648
Taxes & Licensing	250	904	28%	1,569	968	968	968
Total Professional Services Expenses	142,637	39,694	359%	350,930	383,080	387,341	266,051
Prospect South Bay	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-
Debt Service - Principal Payment	-	-	-	-	-	-	-
Indirect Admin Services	-	-	-	-	-	-	-
Insurance - General	23,502	42,318	56%	37,727	39,263	41,592	41,312

**Fitness Centers Roll-up
Budget 2021-2022**

	Budget FY21-22	Adjusted Budget FY20-21	% Var Between Budget 20 & 19	Budget FY19-20	Budget FY18-19	Budget FY17-18	Budget FY16-17
Total Other Expenses	23,502	42,318	56%	37,727	39,263	41,592	41,312
Grant Expense	-	-	-	-	-	-	-
Health Fund - Youth	-	-	-	-	-	-	-
Health Fund - Adults	-	-	-	-	-	-	-
Health Fund - Seniors	-	-	-	-	-	-	-
Holiday Assistance	-	-	-	-	-	-	-
Total Funds & Grants Expenses							
TOTAL EXPENSES	2,140,997	1,927,255	111%	3,199,020	3,111,169	3,008,709	2,865,851
Income (Loss) Before Cap Ex	(809,219)	(1,744,369)	46%	(204,623)	(234,884)	(246,505)	(100,998)
Capital Expenditure - Fitness Equip	-	-	-	-	-	-	-
Capital Expenditure - MIS	-	-	-	37,300	5,000	-	6,000
Capital Expenditure - FF&E	5,000	-	-	301,600	14,340	13,224	16,029
Capital Expenditure - Parking	-	-	-	-	-	-	-
Capital Expenditure - Building	18,000	-	-	15,000	24,464	22,033	20,343
Capital Expenditure - Carry-Over	-	-	-	-	-	-	-
Total Capital Expenditures	23,000	22,500	102%	353,900	43,804	35,257	42,372
NET INCOME (LOSS)	(832,219)	(1,766,869)	47%	(558,523)	(278,688)	(281,762)	(143,370)



BCHD FY2021-22 BUDGET



FITNESS CENTERS



SUCCESS AT ADVENTUREPLEX

Named best indoor play facility • Named best land camp
Making fitness and learning fun • More than 30,000 kids annually

Program Description

Fitness Services - AdventurePlex

AdventurePlex is geared to challenge children – physically, mentally, and intellectually, with non-stop activities in a structured and safe environment. APlex provides a fun place to play, with an Adventure Play Structure full of mazes, tunnels and slides; an outdoor rock-climbing wall and ropes course; gymnasium; arts & crafts rooms; Toddler Town, and catering that is provided by Fresh Brothers Pizza.

Operations Department oversees all the AdventurePlex facility operations, including:

- Customer drop-in play and Membership Services.

The Operations Department is headed by the Manager.

Programs Department oversees the programs, classes, and fitness portions of the AdventurePlex facility, including:

- Implementation and management of classes and teambuilding.
- Rope course and rock wall operations.

The Programs Department is headed by the Manager.

Events Department oversees the special events, birthday parties and rentals for AdventurePlex, including:

- Development, sales, facilitation, and follow-up on AdventurePlex events.

The Events Department is headed by the Manager.

Camps Department oversees the planning and operations for all AdventurePlex camps, including:

- Design and management of the AdventurePlex operations for seasonal camps.

The Camps Department is headed by the Manager.

Toddler Town Department oversees the planning and operations for all AdventurePlex Toddler Town activities, including:

- Design and management of the AdventurePlex operations for toddler farm-to-table activities, toddler classes and toddler birthday parties.

The Toddler Town Department is headed by the Manager.

Performance Measures and Accomplishments
Fitness Services – AdventurePlex

2019 – 2022 Health Priority Served:

- Nutrition and exercise for our youth population.



Program Goals Offer:

- Drop-in play for children and families, 7 days per week to increase physical activity using the “We Make Fitness Fun” model.
- A variety of classes and activities for children and families each quarter of the year.
- Ongoing special events for children and families that introduce the AdventurePlex facility and programs.
- Accredited seasonal camps for children throughout the year, offering a health and fitness alternative to the camps prevalent in the South Bay when schools are not in session.
- Comprehensive toddler and parent programming in a state-of-the-art imaginative play area for children ages 0-5.

Prior Year Accomplishments:

- Daily Breeze 2021 “Reader’s Choice Award” named Adventure Plex Favorite Kids Camp and Favorite Kids Entertainment.



Accomplishments and Objectives by the Numbers:

<u>Performance Measure</u>	<u>Prior Year Actual</u>	<u>Current Year Estimate</u>	<u>Next Year Estimate</u>
	<u>FY2019-2020</u>	<u>FY2020-21</u>	<u>FY2021-22</u>
Drop-in Play	15,516	0	4,654
Class Participants	136	0	0
Birthday Parties	238	0	84
Campers	6,612	257	6,663

***NOTE:** Due to COVID-19, AdventurePlex closed in March 2020 and was not allowed to open under state and county guidelines until June 2021 for summer camps. Therefore, the 2019-2020 numbers were cut short and the 2020-2021 numbers were drastically affected. We are reopening in a phased approach, and the 2021-2022 numbers will grow slowly throughout the year.

BCHD FY2021-22 BUDGET



FITNESS CENTERS



CENTER FOR HEALTH AND FITNESS

A 17,000 sq. ft. 'State-of-the-Art' medical fitness facility providing yoga, Pilates and massage offerings • Incorporation of physical activities with nutrition and promotion of healthy living and active aging through an integrated continuum of care • Over 3,000 members and guests

- Evidence-based weight management and small group training success.

Program Description

Center for Health and Fitness

Center for Health and Fitness (CHF) is the only certified medical fitness facility in California, one of 45 in the nation, and one of 47 in the world. CHF provides affordable, age-appropriate physical activities to assist community members in their efforts to achieve optimal health.

Operations Department

The Operations Department oversees all the CHF facility operations, including:

- Membership Services, including recruitment, retention, and childcare.

The Operations Department is headed by the General Manager and supported by the Member Services Manager.

Personal Training Department

The Personal Training (PT) Department oversees all personal training, including:

- Degreed and certified trainers implementing complimentary fitness assessments and orientation sessions to help develop a personalized exercise program for each member.

The PT Department is headed by the Programs Manager.

Pilates Department

The Pilates Department oversees the implementation of Pilates, including:

- Certified Pilates instructors providing classes to our members.

The Pilates Department is headed by the Programs Manager.

Yoga Department

The Yoga Department oversees the implementation of Yoga, including:

- Certified Yoga instructors providing classes to our members.

The Yoga Department is headed by the Programs Manager.

Fee-Based Services Department

The Fee-Based Services Department oversees the specialty classes, services and massage, including:

- Certified instructors, massage therapists and a Registered Dietician.

The Fee-Based Services Department is headed by the General Manager.

Medical Fitness Department

The Medical Fitness Department oversees the implementation of clinical fitness programs to help individuals manage chronic medical conditions, including:

- Pre-habilitation for knee and hip replacement surgeries
- Medical exercise training for diabetes and hypertension
- Medical exercise training for low back pain
- Medical exercise training for women's fitness
- Medical exercise training for arthritis and total joint replacement
- Cardiac exercise program



Performance Measures and Accomplishments

Fitness Services - Center for Health & Fitness

2019– 2022 Health Priority Served:

- Nutrition and Exercise for our adult and adult 65+ populations.

Program Goals:

- Continue to offer a variety of classes and programs for adults in the Beach Cities which enhance active aging.
- Continue to provide personal training services by degreed and nationally certified personal trainers.
- Continue to implement programming with outcome measurements to track improvements in member's health and fitness parameters.
- Implement a Medical Exercise Training program led by Medical Exercise Specialists and create partnerships with local physicians and health providers.

Prior Year Accomplishments:

- Medical Fitness Association certification resulting in physician referrals from Providence, Little Company of Mary for CHF Cardiac Exercise Program membership, medical exercise training and nutrition services.
- Eighth Annual Spirit of Wellness Celebration, with over 100 members, guests, and city officials in attendance.
- Silver Sneakers Fitness Program, with more than 850 active members each month.
- Small Group Training and Well-Being Lifestyle & Weight Management programming sustained with statistically significant measurable outcomes.

Accomplishments and Objectives by the Numbers:

<u>Performance Measure</u>	<u>Prior Year Actual</u>	<u>Current Year Estimate</u>	<u>Next Year Estimate</u>
	<u>FY2019-2020</u>	<u>FY2020-2021</u>	<u>FY2021-2022</u>
New Membership	759	*974	1,305
Personal Training Sessions	11,387	*3,804	6,108
Pilates, Yoga and Fee-Based Class Participants	10,297	*19,483	*30,576

***NOTE: Due to COVID-19, Center for Health & Fitness closed in March 2020 and was not allowed to open under state and county guidelines. Therefore, the 2019-2020 numbers were cut short, and the 2020-2021 numbers were drastically affected and the next year estimate is very difficult to forecast. For this report, we included *virtual membership for live classes and virtual personal training and small group training.**

BCHD FY2021-22 BUDGET



SUPPORT & OTHER PROGRAM SERVICES

Program Description

Support and Other Programs & Services

Support is comprised of the following component areas:

Executive. The CEO and administrative staff provide leadership and guidance to help departments and staff maintain BCHD's mission, vision and goals. Centralized administrative services support all District staff.

Health Promotions and Communications provides all aspects of communications to District staff and Board members. The Department ensures that Beach Cities Health District's Programs and Services are represented in a manner that conveys our preventive health mission to the community we serve. The Department handles health promotion, media relations, graphic design, copywriting, copyediting, marketing communications, promotions, partnerships, advertising, branding, creative content for internal and external web sites, critical communications, audio-visual production of board meeting videos, and publishing of the District's LiveWell mailer and annual report. The Department oversees the District's community relations involvement in local business and service organizations and through participation in community events and fairs.

Information Technology maintains BCHD's hardware, software and the network, configures and troubleshoots problems with computers, printers and telephones, and provides long-term strategic planning.

Financial Services provides support for the general ledger, accounts payables and receivables, payroll, financial reporting, treasury, and leads the annual budget process. By maintaining accounting controls, delivering best practices on budgeting, and implementing the District's commitment to meet the highest standards of governmental budgeting and reporting, the department shields BCHD from any audit or accounting control discrepancies. On a monthly basis, Finance provides to the management of all departments a budgetary variance report. In addition, treasury and financial results reports are provided to the CEO and the elected Board of Directors. BCHD budgets have earned the CSMFO (California Society of Municipal Finance Officers) Meritorious Budget Award since FY2007-08, and the Operating Budget Excellence Award since FY2017-18. For the first time, the District has applied for, and received the Distinguished Budget Presentation Award from Government Finance Officers Association for FY19-20. The District contemplates maintaining these levels of accounting and financial reporting for FY20-21 budget.

Administration of Real Estate Management is managed by the Executive Director of Real Estate and Administration Department with the support of an outside property manager located at the 514-building and AdventurePlex only. The Department is responsible for maintaining the various properties of the Beach Cities Health District to ensure that building standards are maintained for safety, comfort and operating requirements.

The Executive Director of Real Estate is also responsible for the development of the Healthy Living Campus in coordination with the CEO and CFO.

Human Resources provides services that promote a work environment characterized by fair treatment, open communication, personal accountability, trust, mutual respect and fun! Human Resources also maintains benefits and compensation, employee relations, performance management, recruiting and hiring, regulatory compliance, and training programs. During this past year through the Pandemic, Human Resources has additionally overseen internal safety policies, procedures and guidelines for COVID-19, ensured safety as the top priority for staff in alignment with best practices and guidance from the CDC, OSHA and local and county health agencies. BCHD is proud to have been recognized for our award-winning work culture by receiving national recognition as 'Best Place-to-Work' from the American Psychological Association, Modern Healthcare, Outside Magazine, Los Angeles Business Journal and the American Heart Association.

Volunteer Management. Under supervision of Human Resources, a volunteer corps of typically more than 1,000 people participated in 25 volunteer programs, contributing 36,000 hours of service to the beach cities community. During this past year, many BCHD volunteer programs have been on hiatus due to COVID-19. New volunteers were recruited, and current volunteers were diverted to other COVID-relief programs, such as BCHD's testing or vaccine sites, delivering meals, running errands, and making phone calls on COVID-positive test results. BCHD sees volunteering as a community health program; as health benefits include lower rates of depression, and higher rates of life satisfaction, while increasing life expectancy. Prior to COVID-19, volunteer opportunities provided groups and individuals opportunities to utilize their gifts, talents, and passions throughout a variety of District programming, including:

- **Volunteering with Youth** through our partnerships with beach cities elementary schools to deliver nutrition and garden education, walk students safely to school, or tend to school gardens in preparation for lesson delivery. Volunteers can also be found at AdventurePlex, our fitness center created especially for youth, where kids play their way to good health.
- **Volunteering with Adults** by providing administrative support to our departments, such as staffing front desks, serving on committees, working on special projects, supporting community events, and even helping recruit and place new volunteers! Volunteers can also be found at the Center for Health & Fitness, providing a warm and welcoming experience to all members and guests.

- **Volunteering with Seniors** by keeping beach cities seniors healthy and independent in their homes for as-safe and as-long-as possible. Volunteers can support our older adults with activities such as running errands, providing social visits, coaching seniors through simple exercises for strength and balance training, delivering emergency preparedness kits, making check-in calls to clients, or facilitating community support groups.

Administrative Services. Under the supervision of Human Resources, Administrative Services strives to assist BCHD departments in all functions of administrative coordination. This department oversees District-wide services such as the coordination of community meeting rooms, janitorial services, office equipment maintenance, emergency planning and coordination. From daily tasks of data entry, filing, collating, and copying, this department also assists with many special projects like preparing materials for a community events or lesson delivery for participating elementary schools. Administrative Services coordinates a group of dedicated administrative volunteers to assist in completing these 'help tickets' for service, communicating with the general public, answering phones, handling walk-ins, etc., to ensure community members get correct information and assistance needed.

Support & Other Programs Services Roll-up Budget 2021-2022

	Budget FY21-22	Budget FY20-21	% Var Between Budget 21 & 20	Budget FY19-20	Budget FY18-19	Budget FY17-18	Budget FY16-17
Revenue - Classes / Group	-	-	-	-	-	-	-
Membership Revenue	-	-	-	-	-	-	-
Individual/Consult/Single-Day	-	-	-	-	-	-	-
Toddler Town Revenues	-	-	-	-	-	-	-
Camp Revenue	-	-	-	-	-	-	-
Food/Beverage Revenue	-	-	-	-	-	-	-
Retail Revenue	-	-	-	-	-	-	-
Childcare Revenue	-	-	-	-	-	-	-
Balances Due on Account	-	-	-	-	-	-	-
Facility Rental	-	-	-	-	-	-	-
Total User - Fees	-	-	-	-	-	-	-
Property Tax Revenue	4,499,541	4,179,531	108%	3,930,505	3,760,620	3,378,704	3,231,756
Lease Revenue	-	-	-	-	-	-	-
Interest Revenue	410,040	522,068	79%	965,861	1,000,840	975,812	975,681
Limited Partnership Revenue	1,898,874	1,670,562	114%	2,162,000	2,161,680	1,861,600	2,161,600
Donations	5,000	5,000	-	-	-	-	-
Other Revenue	210,000	-	-	-	-	-	-
BOE Allocation to Tenants	-	-	-	-	-	-	-
Revenue - POC	-	-	-	-	-	-	-
Revenue - Prospect South Bay	-	-	-	-	-	-	-
Revenue (Discontinue Unless Misc.)	-	-	-	-	4,700	-	-
Total Government	7,023,455	6,377,161	110%	7,058,366	6,927,840	6,216,116	6,369,037
TOTAL REVENUES	7,023,455	6,377,161	110%	7,058,366	6,927,840	6,216,116	6,369,037
Salaries - Reg FT-Ben	1,668,512	1,598,919	104%	1,645,367	1,673,901	1,496,234	1,432,234
Salaries - Reg PT - Ben	183,195	151,567	121%	139,644	86,376	90,159	-
Salaries - Reg PT - PERS-only	-	-	-	4,910	-	-	25,168
Salaries - Reg PT - no Ben	-	-	-	-	-	-	24,960
Salaries - Temporary PT - No Ben	-	-	-	-	-	-	-
Salaries - Instructors - No Ben	4,891	891	-	-	4,872	4,740	-
Cafeteria Plan Contribution	303,797	275,794	110%	229,726	186,993	174,962	152,163
Payroll Taxes	142,157	113,741	125%	121,724	116,603	112,344	98,739
LTD Insurance Premiums	4,334	5,567	78%	4,825	4,718	3,968	3,288
Pension Benefits	253,344	230,174	110%	203,740	189,687	189,978	196,445
Unemployment Benefits	20,000	102,000	20%	22,000	13,000	20,000	29,000
Employee Incentive Bonus	380	-	-	-	-	-	-
Employee Service Awards Expense	7,450	6,000	124%	7,160	2,592	2,700	2,440
Vacation/Sick Leave	-	-	-	-	-	-	-
Total Payroll Expenses	2,588,060	2,484,653	104%	2,379,095	2,278,742	2,095,085	1,964,437
COGS - Cost of Goods Sold - Non-Food	-	-	-	-	-	-	-
Cafe Supplies - Cost of Good Sold - Food	-	-	-	-	-	-	-
Consumables (Food Used as Supplies)	4,250	2,800	152%	5,400	9,150	12,244	9,516
Client Transportation	-	-	-	-	-	-	-
Office Supplies	11,636	11,600	100%	12,096	11,102	11,206	7,384
Gym/Locker Room Supplies	-	-	-	-	-	-	-
Program Supplies	3,450	6,120	56%	8,710	13,795	5,900	996
Janitorial Supplies	3,000	3,000	100%	2,640	2,400	2,400	2,400
Other Supplies	1,400	1,704	82%	3,790	4,340	3,240	960
Total Program Costs	23,736	25,224	94%	32,636	40,787	34,990	21,256
Employee Retention & Recognition	4,300	5,100	84%	5,220	5,860	7,111	3,300
Employee Wellness	21,400	21,400	100%	17,800	43,227	50,664	35,612
ADP Payroll Processing Fees	3,600	37,200	10%	38,400	46,536	60,132	58,440
Education & Training Seminars	18,860	14,570	129%	19,770	19,271	27,245	12,064
Insurance - Worker's Comp	14,610	4,987	293%	3,243	3,903	4,524	5,968
Recruitment	14,786	11,900	124%	19,542	17,625	26,334	48,540
Tuition Reimbursement	7,500	5,000	150%	13,458	11,160	13,836	14,472
Uniforms	9,850	5,500	179%	7,170	4,170	3,600	2,000
Employee Travel/Parking	8,720	10,570	82%	24,700	27,102	26,738	23,732
CSI Over/Short Deposit	-	-	-	-	-	-	-
Total Human Resources Expenses	103,626	116,227	89%	149,303	178,854	220,184	204,128

Support & Other Programs Services Roll-up Budget 2021-2022

	Budget FY21-22	Budget FY20-21	% Var Between Budget 21 & 20	Budget FY19-20	Budget FY18-19	Budget FY17-18	Budget FY16-17
IT Server Equipment	-	9,000	0%	5,000	2,500	7,000	4,500
IT Workstations	-	-	-	-	-	-	10,000
IT/ Hardware/Electronics	-	7,000	0%	-	-	2,000	500
Phone Equipment	4,000	9,000	44%	9,000	9,000	6,000	6,600
IT Repair & Maint. Parts	1,800	-	-	1,500	1,740	1,240	1,440
IT Website / Internet Equipment	-	1,800	0%	-	-	2,353	-
IT Monitors & Printers	1,000	-	-	-	-	1,000	500
IT Network Expense	-	-	-	-	2,200	2,200	-
IT Software Expense	205,432	119,500	172%	97,248	95,700	64,133	54,784
Total Information Systems Expenses	212,232	146,300	145%	112,748	111,140	85,926	78,324
Advertising	116,912	124,500	94%	118,000	117,389	141,670	139,200
Community Education Materials	-	-	-	-	-	-	-
Community Outreach	27,950	26,750	104%	32,408	33,850	20,238	46,470
Internet / Intranet / Website	14,700	27,000	54%	14,000	10,000	15,000	11,860
Dues & Memberships	29,325	25,355	116%	27,795	25,920	24,905	18,959
Educational Materials	500	500	100%	500	500	500	300
Mailing Services	7,000	7,400	95%	10,680	10,680	9,050	11,675
Management of Volunteers	33,520	25,000	134%	24,900	21,605	17,940	11,824
Meetings	9,300	6,300	148%	27,700	26,410	28,550	18,130
Postage	37,600	37,800	99%	52,800	63,040	65,743	57,785
Printing	115,800	120,490	96%	131,240	151,240	135,125	127,371
Promotional Items/Materials	30,000	28,500	105%	42,000	50,850	54,380	42,500
Subscriptions	620	1,120	55%	1,000	-	-	576
Business Promotion Allocation	-	-	-	-	-	-	-
Total Community Relations	423,227	430,715	98%	483,023	511,484	513,101	486,650
Building Maintenance & Repair	-	-	-	-	-	-	-
Equipment/Furniture < \$5,000	3,100	3,600	86%	3,400	3,400	4,692	1,500
Equipment/ Lease	7,300	2,600	281%	3,500	3,360	3,900	29,472
Equipment/General Maintenance & Repair	6,100	5,000	122%	6,800	6,800	6,000	1,500
Landscape Maintenance	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-
Waste Removal	-	-	-	-	-	-	-
Plant Service	-	1,620	0%	1,620	1,620	1,500	1,500
Telephone	97,720	71,000	138%	63,150	64,800	56,940	53,484
Janitorial Services	-	-	-	-	-	-	-
Internal BOE Allocation	-	-	-	-	-	-	-
BOE Allocation to Tenants	-	-	-	-	-	-	-
Total Facilities Expense	114,220	83,820	136%	78,470	79,980	73,032	87,456
Accounting Services	28,400	27,000	105%	30,000	39,100	36,500	20,000
Banking Services	20,800	20,800	100%	20,800	20,800	25,300	90,000
Election Expense	-	200,000	0%	-	140,000	-	145,000
Laundry Services	-	-	-	-	-	-	-
Legal Services	88,500	117,500	75%	94,500	84,500	79,996	76,500
Outside Services	437,708	490,816	89%	394,530	258,775	230,930	230,720
Outside Service-Research	-	-	-	-	-	-	25,596
Outside Services - H&F	-	-	-	-	-	-	-
Outside Services - Property	-	-	-	-	-	-	-
Engineering/Maintenance Services	-	-	-	-	-	-	-
Research Services	-	-	-	-	-	-	-
Service Contracts	47,397	27,600	172%	27,600	24,000	35,496	36,000
Taxes & Licensing	6,640	5,990	111%	5,550	4,810	4,800	3,898
Total Professional Services Expenses	629,445	889,706	71%	572,980	571,985	413,022	627,714
Prospect South Bay	-	-	-	-	-	-	-
Interest Expense	15,600	15,600	100%	236,768	273,538	307,507	338,895
PENSION 115 TRUST EXPENSE	-	-	-	-	-	-	-
Indirect Admin Services	-	-	-	-	-	-	-
Insurance - General	75,898	88,333	86%	64,003	65,381	65,767	82,865
Total Other Expenses	91,498	103,933	88%	300,771	338,919	373,274	421,760
Grant Expense	45,000	45,000	100%	45,000	45,000	45,000	45,000

Support & Other Programs Services Roll-up Budget 2021-2022

	Budget FY21-22	Budget FY20-21	% Var Between Budget 21 & 20	Budget FY19-20	Budget FY18-19	Budget FY17-18	Budget FY16-17
Health Fund - Youth	-	-	-	-	-	-	-
Health Fund - Adults	-	-	-	-	-	-	-
Health Fund - Seniors	-	-	-	-	-	-	-
Holiday Assistance	7,000	5,000	140%	7,000	7,000	-	-
Total Funds & Grants Expenses	52,000	50,000	104%	52,000	52,000	45,000	45,000
TOTAL EXPENSES	4,238,045	4,330,577	98%	4,161,027	4,163,890	3,853,614	3,936,725
Income (Loss) Before Cap Ex	2,785,411	2,046,584	136%	2,897,339	2,763,949	2,362,502	2,432,312
Capital Expenditure - Fitness Equip	-	-	-	-	-	-	-
Capital Expenditure - MIS	70,075	32,100	218%	42,000	100,000	42,000	30,000
Capital Expenditure - FF&E	147,923	123,854	119%	-	-	-	-
Capital Expenditure - Parking	-	-	-	-	-	-	-
Capital Expenditure - Building	-	-	-	-	-	-	-
Capital Expenditure - Carry-Over	-	29,400	0%	-	-	-	-
Total Capital Expenditures	217,998	185,354	118%	42,000	100,000	42,000	30,000
NET INCOME (LOSS)	2,567,413	1,861,230	138%	2,860,339	2,668,949	2,320,502	2,402,312



Performance Measures and Accomplishments

Support – Health Promotions

Program Goals:

- Educate and engage residents around preventive health and deepen the community's awareness and understanding of Beach Cities Health District's mission and how the programs and services provided are benefitting residents.
- Make accessing information and resources on www.bchd.org easy and intuitive.
- Represent BCHD at community events to build and maintain relationships.
- Provide health promotion and communication support for the health District's programs and services.
- Provide communications support that assist health and fitness operations achieve budget goals.

Prior Year Accomplishments:

- Contributed to the District Operations Center response to COVID-19 with testing support, increased e-newsletter updates, daily social media posts and website updates to inform the community about Health Officer Orders, guidance and the state-of-COVID-19. BCHD.org saw a 296% increase in sessions from the previous fiscal year, while adventureplex.org and beachcitiesgym.org saw decreases due to COVID-19 and temporary closures from last fiscal year.
- Continued the community outreach process for the Health Living Campus, including convening the Community Working Group, supporting the Environmental Impact Report process, and providing community updates.
- Created and distributed the FY19-20 Annual Report and a fall LiveWell mailer to 65,000 homes in the beach cities. The Annual Report focused on Beach Cities Health District's incoming and outgoing funding, programs and services, as well as COVID-19 initiatives.

Accomplishments and Objectives by the Numbers:

<u>Performance Measure</u>	<u>Prior Year Actual</u>	<u>Current Year Actual</u>	<u>Next Year Estimate</u>
	<u>FY2019-20</u>	<u>FY2020-21</u>	<u>FY2021-22</u>
Increase Web traffic by five percent* (sessions)			
1. BCHD.org	121,469	481,951	100,472*
2. AdventurePlex.org	76,595	26,530	59,961*
3. BeachCitiesGym.org	28,452	21,390	28,000*
4. BCHDcampus.org	5,680	6,703	5,964
Increase BCHD Facebook Likes	5,943	6,121	6,304
Generate online and point media clips	240 clips	147 clips	154 clips
Produce Beach Cities Annual Report and LiveWell mailer	Complete	Complete	On target

*BCHD.org saw a high volume of traffic to its COVID-19 pages from March 2020 – June 2021. Depending on the state-of-COVID-19, it is expected that these numbers will eventually decrease to the pre-COVID-19 traffic in FY18-19. It is not expected that we will continue to see an 5% increase from FY20-21 traffic. AdventurePlex and the Center for Health & Fitness have been impacted by COVID-19 with temporary closures. Both health and fitness facilities are in a recovery year.



Performance Measures and Accomplishments

Support - HR Department

Human Resources, Volunteer Services, Administrative Services

Program Goals:

- Develops and executes Human Resource strategy in support of the overall business plan and strategic direction of the District, specifically in the areas of talent management (employees and volunteers), diversity, equity and inclusion, workforce planning, organizational and systems alignment, executive coaching, training and development, change management, emergency management, risk management, compensation, benefits, administrative services, and HR transactional functions.
- Develops and maintains workforce planning strategy that links to the District's overall strategic plan and business strategy.
- Develops and implements systems to ensure alignment of District's organizational structure, succession plan, workforce plan, and allocation of resources to support the District's overall goals, health priorities and strategic plan.
- Oversee the development, implementation and evaluation of District-wide training and recognition programs to ensure employees are constantly increasing their human capital and thus providing increased value to the District.
- Develops and implements innovative employee engagement initiatives utilizing cross-departmental taskforces, committees and work groups to attain national-level awards and recognition for demonstrating the District as an 'employer of choice' for its progressive work culture.
- Oversee diversity, equity and inclusion efforts both internally and externally throughout departments to confirm alignment with the District's advocacy statement and staff expectations of an inclusive work culture.
- Oversee compliance and administration of District's performance management system (e.g., document creating, goal tracking and completion). Manages employee relations cases and works with departments towards solutions (e.g., performance, career growth and development, conflict resolution).
- Oversee the District's Volunteer Services Program, implement and evaluate a comprehensive workforce planning strategy, engage and recognize volunteer contributions effectively and regularly, and also develop strong relationships with the community in an effort to make the District their 'volunteer organization of choice'.
- Oversee the District's Administrative Services Department, completing all requests for assistance and service from BCHD departments, managing the daily needs of the facility, machines, and handling questions or needs of the general public.
- Coordinates the District's Safety programs, including facilitation of the Safety Committee, review and updating of safety plans, protocols and procedures, and oversight of workers compensation and leave administration.
- Oversee the District's emergency planning function, developing and maintaining emergency response plans and coordinating with cities for BCHD to serve in a supportive role during a disaster.

Prior Year Accomplishments:

- Developed various tools and documents that support COVID-relief programs through the District Operations Center (DOC), including but not limited to the following:
 - BCHD COVID Organizational Chart; listing all active programs/services related to COVID and those related to BCHD objectives, along with the programs/services on hold.
 - DOC priorities and rankings to convey to staff what programs/services are priority and can guide future decision making.
 - Process for approvals for staff to use office space when essential services/work, or to request the use of volunteers.
- Served as Logistics Team for District Operations Center, including but not limited to the following:
 - Assessed all staffing needs for COVID areas and garnered additional staff and volunteer support where needed (e.g., testing site, errands, meal delivery, and vaccination sites).
 - Developed holiday coverage schedule and assigned all staff as back-up COVID services through the holiday season.
 - Worked with BCHD's Chief Medical Advisor to review tasks/jobs to verify proper Personal Protective Equipment (PPE) utilized to perform the work.
 - Integrated volunteers at the COVID testing site to allow District staff to transition to the vaccination clinic.
 - Executed formal partnership with Mount St. Mary's Nursing Program for the COVID testing site and vaccine clinics, hosting a rotation of 28 nursing students.
 - Designed volunteer roles and training materials and spearheaded recruitment and training process for over 200 volunteers at the vaccination clinic.
 - Oversaw weekly scheduling for COVID service (errands/meal delivery, Community Services x256 phone line, COVID testing site, and vaccination clinics).
 - Coordinated additional medical staffing through contracted service and fire departments when additional mixers or vaccinators were required.
 - Coordinated Independent Contract Agreement (ICA) paperwork and screening process for eight clinical leads at the vaccination clinics.
- Hosted an on-site flu clinic where 27 participants (staff and their family members) received a vaccination.
- Coordinated BCHD's virtual participation in the Great Shakeout Earthquake Drill; employees practiced how to be safe during an earthquake in their remote locations and reminded to conduct an annual review of their emergency plans.
- Launched a 'volunteer wellness challenge' with the intent of demonstrating volunteers as health leaders, building a health-leadership component that focuses on following COVID safety guidelines and practices.
- Redesigned Holiday Gift Bag program to meet COVID guidelines; fundraised \$7,662 through partner and community donations; coordinated 42 volunteers and community partners to deliver 242 holiday bags that also included an emergency kit and hand-decorated cards from the community.
- Coordinated pre-approval requests of in-office-staff for meetings when building was closed.
- Coordinated volunteers and employees receiving the COVID vaccination when eligible, per county tiered system.

- Honored volunteers through annual National Volunteer Appreciation Week (April 18th-24th); launched a social media campaign highlighting the work of various volunteer programs and impact on volunteers, hosted a special 'virtual gratitude' activity for BCHD volunteers.
- Developed Office Reopening Plan, including but not limited to the following:
 - Spearheaded Safety Committee to create Office Reopening Plan that coincided with the state of California phases; worked with all departments to complete information for each phase and implementation.
 - Audited current office set ups and implemented additional safety mechanisms for each area (e.g., glass partitions for front desks, additional hand sanitizing stations, appropriate physical distancing for group meeting rooms).
 - Worked with HR staff to update COVID Reopening Guide with new guidance and ensure staff have read and acknowledged before physically returning to the office.
 - Prepared offices for staff return to ensure compliance with safety procedures (cleaning protocols, signage, screening process, additional PPE as needed and requested).
- Revised protocols for community group meeting room usage and ensure groups follow COVID safety protocols and procedures (as permitted by any Health Officer Orders).
- Awarded the #6 Ranking on *Modern Healthcare's Best Places to Work in Healthcare* for 2020, recognizing outstanding employers in the healthcare industry on a national level.
- Collaborated with Diversity, Equity & Inclusion Task Force to present advocacy statement to the board of directors for adoption; adopted in June 2021.

• **Accomplishments and Objectives by the Numbers**

<u>Performance Measure</u>	<u>Prior Year Actual</u>	<u>Current Year Estimate</u>	<u>Next Year Estimate</u>
	<u>FY2019-20</u>	<u>FY2020-21</u>	<u>FY2021-22</u>
Oversee recruitment of hiring of new employees	Hired 28 employees • 5 full time • 23 part-time Note: no employees hired after March 2020 during COVID	Hired 16 employees • 2 full time • 14 temporary	Dependent on need; will add additional employees due to wellness center grant
Oversee volunteer engagement for program delivery and capacity building as well as provide meaningful opportunities for individuals to receive health benefits by volunteering	• 996 Volunteers • 28,197 hours of service Note: no volunteers hired after March 2020 during COVID	• 907 volunteers • 20,719 hours of service Less volunteers than prior year due to COVID (not all programs were active)	Dependent on need from department requests; programs may still be affected by COVID
Develop targeted strategy for families and community partnerships for the purpose of volunteer engagement	• 56 Organizations & 28 families volunteered or completed service projects	• No large service projects due to COVID; smaller projects (e.g., card decorating for seniors) were mailed in by individuals/families	Dependent on need; may be lower due to COVID

<u>Performance Measure</u>	<u>Prior Year Actual</u>	<u>Current Year Estimate</u>	<u>Next Year Estimate</u>
	<u>FY2019-20</u>	<u>FY2020-21</u>	<u>FY2021-22</u>
Explore additional benefits that could potentially be offered to employees to enrich our benefits package or workplace culture (e.g., sabbaticals, outdoor workspaces, paid maternity leave)	<ul style="list-style-type: none"> Created an Employee Engagement Task Force and a Compensation Task Force to enhance culture and philosophies around culture and compensation 	<ul style="list-style-type: none"> Created a Diversity, Equity & Inclusion Task Force to challenge systematic racism and create inclusivity throughout all areas of BCHD Implemented District-wide telecommuting arrangements to balance remote/in-office work equitably across departments 	<ul style="list-style-type: none"> Launch next Employee Engagement Task Force to conduct internal employee survey, analyze results and make recommendations DEI Task Force will develop work plan, present recommendations for approval and implement throughout the year
Enhance workplace safety practices	<ul style="list-style-type: none"> Rolled out Anti-Harassment training to all employees Complete Disaster Service Worker trainings Create safety procedures for all COVID-related activities 	<ul style="list-style-type: none"> Created office/facility re-opening guidelines and protocols due to COVID 	<ul style="list-style-type: none"> Roll out Anti-Harassment training to all employees Conduct refresh for Disaster service worker trainings Safety Committee to review all safety protocols and procedures, including BCHD Emergency Operations Plan
Participate in Best Places to Work in Healthcare by Modern Healthcare	<ul style="list-style-type: none"> Award received for 8th time <ul style="list-style-type: none"> 44th overall in 'provider' category 1st in Most Family-Friendly Company 4th in Healthiest Company 	<ul style="list-style-type: none"> Award received for 9th time <ul style="list-style-type: none"> 6th overall in 'provider' category 2nd in Most Family-Friendly Company 	Notified of award obtainment; awaiting ranking
Participate in Best Places to Work in Los Angeles by LA Business Journal	<ul style="list-style-type: none"> Award received for 5th time <ul style="list-style-type: none"> 34th in Medium-sized workplaces 	<ul style="list-style-type: none"> Did not apply due to COVID priorities 	Did not apply due to COVID priorities
Participate in Best Places to Work by Outside Magazine	<ul style="list-style-type: none"> Award received for 8th time <ul style="list-style-type: none"> Honorable mention 	<ul style="list-style-type: none"> Did not apply due to COVID priorities 	Did not apply due to COVID priorities
Participate in Fit Friendly Worksite from American Heart Association	<ul style="list-style-type: none"> Award received for 7th time 	<ul style="list-style-type: none"> Did not apply due to COVID priorities 	Did not apply due to COVID priorities

Service Performance Measures and Accomplishments

Support - Finance Department

Accounting, Financial Reporting, Treasury, Budget & Audit

Program Goals:

- Provide to program managers, department heads, CEO and Board of Directors the monthly budget-to-actual variance reports
- Prepare recommend approval of annual budget and annual audited financial statements
- Process payroll and employee benefits bi-weekly
- CalPERS (Pension and OPEB) administration
- Cash flow and Investment Portfolio Management
- Contract and Risk Management
- Manage public records requests
- Build automations and efficiencies
- Maintain compliance
- Capital expenditure management

Prior Year Performance Accomplishments:

- Produced FY 2020-2021 annual budget and submitted to California Society of Municipal Finance Officers:
 - Received the 3rd consecutive Excellence Award
 - Received the 11th consecutive Operating Budget Meritorious Award
- Submitted FY 2020-2021 Budget to Government Finance Officers Association:
 - Received the 2nd consecutive Distinguished Budget Presentation Award; (1st submission was in 2019).
- Began the process of implementing Contract Management Software for use by all District employees.
- Created a Priority-Based Budget process and structure. Produced the 1st Priority-Based Budget for FY 2021-2022.
- Evaluated various Financial Reporting and Budgeting software programs, resulting in the acquisition of Prospero Financial Reporting and Budgeting Software.
- Received an award from Government Finance Officers Association for the FY 2018-2019 Comprehensive Annual Financial Report.
- Produced FY 2019-2020 Comprehensive Annual Financial Report and submitted for an award with Government Finance Officers Association.

Accomplishments and Objectives by the Numbers:

<u>Performance Measure</u>	<u>Prior Year Actual</u>	<u>Current Year Estimate</u>	<u>Next Year Estimate</u>
	<u>FY2019-20</u>	<u>FY2020-21</u>	<u>FY2021-22</u>
Produce Comprehensive Annual Financial Report and submit for peer review. Receive recognition for Meritorious Financial Reporting.	Award submitted	Award submittal	Award submittal
Produce budget, submit for peer review. Receive recognition for CA Society of Municipal Finance Officers (CSMFO) Operating Budget Excellence Award.	Received the Excellence Award after receiving annual award for Meritorious Budgeting; 12 consecutive years	Received the Excellence Award after receiving annual award for Meritorious Budgeting; 13 consecutive years	Award submittal for 14 th consecutive year
Submit budget to Government Finance Officers Association for peer review, receive recognition for Operating Budget Award.	Applied for and received the Distinguished Budget Presentation Award for the 1 st time	Applied for and received the Distinguished Budget Presentation Award for the 2 nd time	Award submittal
Complete independent audit with unqualified opinion.	Audit completed; Unqualified audit opinion issued	Unqualified audit opinion anticipated	Unqualified audit opinion anticipated
Automation to enhance Finance Department effectiveness and efficiencies.	<ul style="list-style-type: none"> Implemented project tracking system Implemented paperless vouchers with electronic signatures for P-cards Created an efficient workflow for payroll processing 	<ul style="list-style-type: none"> In the process of implementing Contract Management software Create a Priority-Based Budget process and structure. Produces the 1st Priority-Based Budget for FY21-22. Evaluated various financial reporting & budgeting software programs, resulting in the acquisition of Prospero 	<ul style="list-style-type: none"> Finalize implementation of Contract Management Software Implement new Financial Reporting and Budgeting Software; Prospero Automate a Priority-Based Budgeting process using the new budget software; Prospero
Compliance	Reviewed HIPAA	HIPAA implementation in progress	HIPAA implementation finalization

BCHD FY2021-22 BUDGET



PROPERTY SERVICES & OPERATIONS

Administration of Real Estate Management is managed by the Executive Director of Real Estate and Administration Department with the support of an outside property manager located at the 514-building and AdventurePlex only. The Department is responsible for maintaining the various properties of the Beach Cities Health District to ensure that building standards are maintained for safety, comfort and operating requirements.

The Executive Director of Real Estate is also responsible for the development of the Healthy Living Campus in coordination with the CEO and CFO.

Performance Measures

Support - Property and Support Services

Support Goals:

- Manage off-campus District properties.
- Oversight of 514 Prospect Campus building that is managed by Charles Dunn Real Estate Services.
- Lease management, approximately \$3.0 million of District funding.
- Capital budget and capital project management.

Prior Year Accomplishments:

- Continued progress on the future Healthy Living Campus as follows:
 - Board approval of contract with Cain Brothers for financial consulting and assistance with the development of the Healthy Living Campus PACE Program (July 2020).
 - Board approval of contract with Ballard King for an Aquatics Study & Report (Sep 2020).
 - Board approval of contract amendments with Ed Almanza & Associates for EIR support services (Sep 2020, Mar 2021).
 - Board approval of contract amendments with Paul Murdoch Architects for Healthy Living Campus bridging documents, EIR support and bike path design (Sep 2020, Mar 2021)
 - Board approval of contract with Terra Petra for consulting services with re-closure of previously closed oil well on the Flagler lot (Dec 2020).
 - Board approval of contract amendment with Wood to develop a programmatic Phase II EIR for the Healthy Living Campus (Dec 2020).
 - Release of the Draft Environmental Impact Report and presentation of the findings to the Board (Mar 2021)
 - Board approval of contract with Cain Brothers for financial consulting and assistance with RCFE financing and selection of Partner (Apr 2021)

Budget Year Project Plans:

- Obtain construction permits for the bike path construction documents from the Cities of Torrance and Redondo Beach
- Continued progress on the future Healthy Living Campus.
 - Establish a PACE program.
 - Board consideration of the certification of the Final EIR.
 - Selection of a partner for the assisted living and memory care portion of the Healthy Living Campus.

Accomplishments and Objectives by the Numbers:

<u>Performance Measure</u>	<u>Prior Year Actual</u>	<u>Current Year Estimate</u>	<u>Next Year Estimate</u>
	<u>FY2019-20</u>	<u>FY2020-21</u>	<u>FY2021-22</u>
SQ FT Managed	246,000	246,000	246,000
Lease Revenue	\$4,459,062	\$5,262,217	\$4,626,611
Capital Expenditures	\$2,528,079	\$3,339,359	\$10,022,243 \$7,500,000 C/O

**Property Rollup
Budget 2020-2021**

	Budget FY21-22	Adjusted Budget FY20-21	% Var Budget 21 & 20	Budget FY19-20	Budget FY18-19	Budget FY17-18	Budget FY16-17
Revenue - Classes / Group	-	-	-	-	-	-	-
Membership Revenue	-	-	-	-	-	-	-
Individual/Consult/Single-Day	-	-	-	-	-	-	-
Toddler Town Revenues	-	-	-	-	-	-	-
Camp Revenue	-	-	-	-	-	-	-
Food/Beverage Revenue	-	-	-	-	-	-	-
Retail Revenue	-	-	-	-	-	-	-
Childcare Revenue	-	-	-	-	-	-	-
Balances Due on Account	-	-	-	-	-	-	-
Facility Rental	-	-	-	-	-	-	-
Total User - Fees							
Property Tax Revenue	-	-	-	-	-	-	-
Lease Revenue	3,906,754	4,351,398	90%	3,822,207	3,712,742	3,620,507	2,967,156
Interest Revenue	267,288	316,683	-	-	-	-	-
Limited Partnership Revenue	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-
Other Revenue	10,000	10,000	-	-	-	-	-
BOE Allocation to Tenants	719,857	787,805	91%	990,432	750,429	711,385	-
Revenue - POC	-	-	-	-	-	-	-
Revenue - Prospect South Bay	-	-	-	-	-	-	-
Revenue (Discontinue Unless Misc.)	-	-	-	-	-	-	-
Total Government	4,903,899	5,465,886	90%	4,812,639	4,463,171	4,331,892	2,967,156
TOTAL REVENUES	4,903,899	5,465,886	90%	4,812,639	4,463,171	4,331,892	2,967,156
Salaries - Reg FT-Ben	58,967	84,939	69%	83,984	81,110	66,970	93,987
Salaries - Reg PT - Ben	-	-	-	-	-	-	-
Salaries - Reg PT - PERS-only	-	-	-	-	-	-	-
Salaries - Reg PT - no Ben	-	-	-	-	-	-	-
Salaries - Temporary PT - No Ben	-	-	-	-	-	-	-
Salaries - Instructors - no Ben	-	-	-	-	-	-	-
Cafeteria Plan Contribution	6,033	8,240	73%	7,816	6,171	5,267	9,805
Payroll Taxes	4,276	5,801	74%	5,750	5,193	4,575	7,068
LTD Insurance Premiums	40	187	22%	178	158	127	216
Pension Benefits	8,854	7,957	104%	7,874	7,657	6,288	9,072
Unemployment Benefits	-	-	-	-	-	-	-
Employee Incentive Bonus	-	-	-	-	-	-	-
Employee Service Awards Expense	-	-	-	-	-	-	-
Vacation/Sick Leave	-	-	-	-	-	-	-
Total Payroll Expenses	78,171	107,124	73%	105,602	100,289	83,227	120,148
COGS - Cost of Goods Sold - Non-food	-	-	-	-	-	-	-
Cafe Supplies - Cost of Good Sold-Food	-	-	-	-	-	-	-
Consumables (Food Used as Supplies)	-	-	-	-	-	-	-
Client Transportation	-	-	-	-	-	-	-
Office Supplies	-	-	-	-	-	-	-
Gym/Locker Room Supplies	-	-	-	-	-	-	-
Program Supplies	-	-	-	-	-	-	-
Janitorial Supplies	2,000	6,000	33%	10,000	12,000	28,800	18,000
Other Supplies	-	-	-	-	-	-	-
Total Program Costs	2,000	6,000	33%	10,000	12,000	28,800	18,000
Employee Retention & Recognition	-	-	-	-	-	-	-
Employee Wellness	-	-	-	-	-	-	-
ADP Payroll Processing Fees	-	-	-	-	-	-	-
Education & Training Seminars	-	-	-	-	-	-	-
Insurance - Worker's Comp	465	307	152%	184	210	244	324
Recruitment	-	-	-	-	-	-	-

**Property Rollup
Budget 2020-2021**

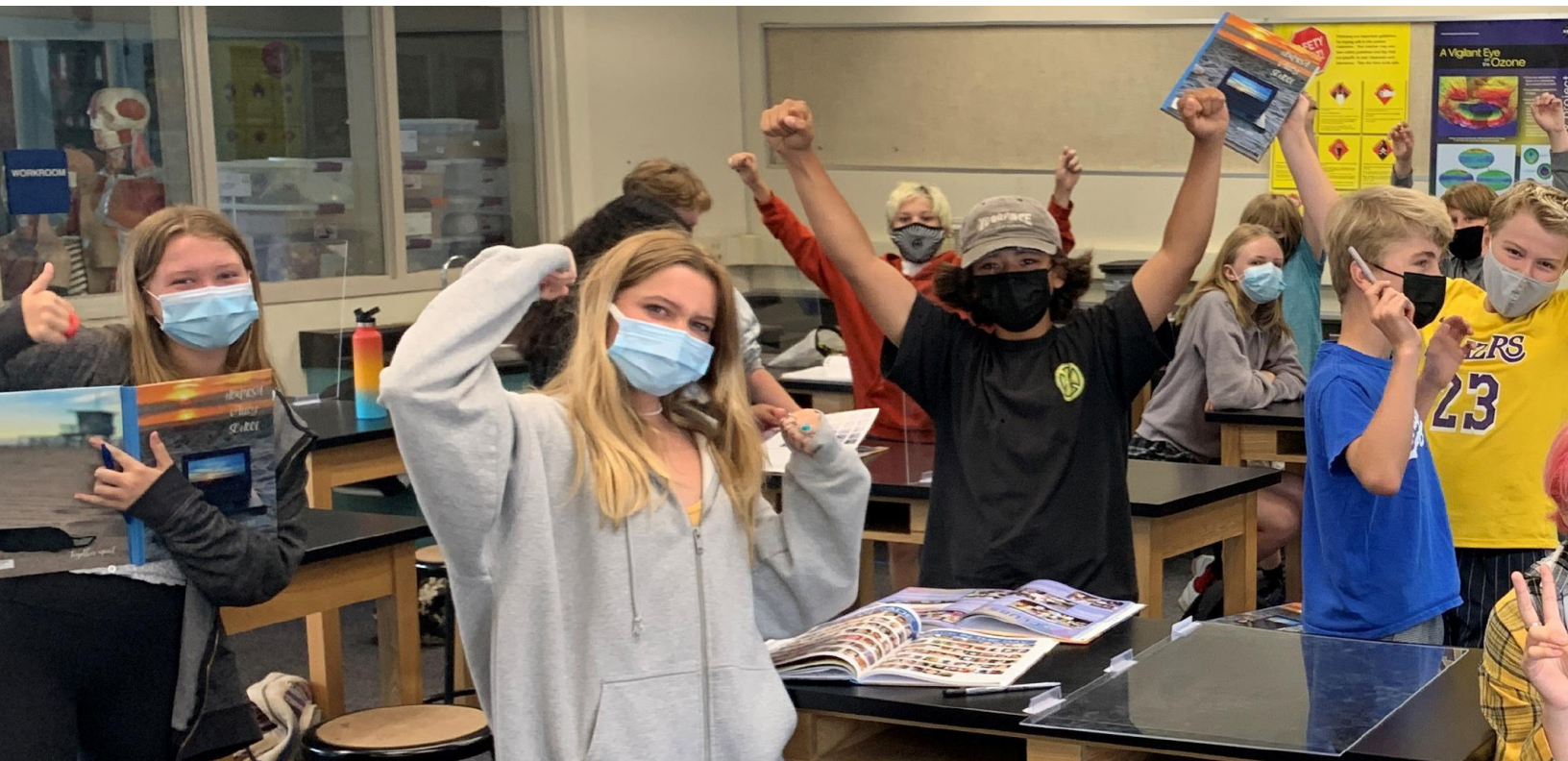
	Budget FY21-22	Adjusted Budget FY20-21	% Var Budget 21 & 20	Budget FY19-20	Budget FY18-19	Budget FY17-18	Budget FY16-17
Tuition Reimbursement	-	-	-	-	-	-	-
Uniforms	-	-	-	-	-	-	-
Employee Travel/Parking	-	-	-	-	-	-	-
CSI Over/Short Deposit	-	-	-	-	-	-	-
Total Human Resources Expenses	465	307	152%	184	210	244	324
IT Server Equipment	-	-	-	-	-	-	-
IT Workstations	-	-	-	-	-	-	-
Presentational Equipment	-	-	-	-	-	-	-
Phone Equipment	-	-	-	-	-	-	-
IT Repair & Maint. Parts	-	-	-	-	-	-	-
IT Website / Internet Equipment	-	-	-	-	-	-	-
IT Monitors & Printers	-	-	-	-	-	-	-
IT Network Expense	-	-	-	-	-	-	-
IT Software Expense	-	-	-	-	-	-	-
Total Information Systems Expenses	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Community Education Materials	-	-	-	-	-	-	-
Community Outreach	-	-	-	-	-	-	-
Internet / Intranet / Website	-	-	-	-	-	-	-
Dues & Memberships	-	-	-	-	-	-	-
Educational Materials	-	-	-	-	-	-	-
Mailing Services	-	-	-	-	-	-	-
Management of Volunteers	-	-	-	-	-	-	-
Meetings	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-
Printing	-	-	-	-	-	-	-
Promotional Items/Materials	-	-	-	-	-	-	-
Subscriptions	-	-	-	-	-	-	-
Business Promotion Allocation	-	-	-	-	-	-	-
Total Community Relations	-	-	-	-	-	-	-
Building Maintenance & Repair	178,782	157,370	114%	166,980	154,315	140,880	269,995
Equipment/Furniture < \$5,000	15,000	18,000	83%	19,000	21,000	24,000	29,525
Equipment/ Lease	69,012	78,108	88%	78,108	88,452	85,956	83,448
Equipment/General Maintenance & Repair	111,000	110,842	100%	110,842	110,718	96,989	119,599
Landscape Maintenance	74,313	73,713	101%	74,616	74,546	71,924	73,900
Electricity	314,850	320,650	98%	320,650	320,650	379,260	422,260
Gas	121,500	126,000	96%	126,000	126,000	144,000	144,000
Water	121,400	123,700	98%	123,700	123,700	104,400	104,400
Waste Removal	16,512	12,911	128%	12,911	12,088	12,088	12,089
Plant Service	-	3,240	0%	3,240	3,289	3,600	3,600
Telephone	2,076	-	-	-	-	-	-
Janitorial Services	139,440	161,280	86%	145,680	112,080	113,280	57,600
Internal BOE Allocation	-	-	-	-	-	-	-
BOE allocation to Tenants	-	-	-	-	-	-	(723,617)
Total Facilities Expenses	1,163,885	1,185,814	98%	1,181,727	1,146,838	1,176,377	596,799
Accounting Services	-	-	-	-	-	-	-
Banking Services	300	-	-	-	-	-	-
Election Expense	-	-	-	-	-	-	-
Laundry Services	-	-	-	-	-	-	-
Legal Services	-	-	-	-	-	-	-
Outside Services	25,247	2,500	1010%	2,500	2,500	-	5,100
Outside Service-Research	-	-	-	-	-	-	-
Outside Services - H&F	-	-	-	-	-	-	-
Outside Services - Property	84,000	84,000	100%	84,000	84,000	74,000	60,000

**Property Rollup
Budget 2020-2021**

	Budget FY21-22	Adjusted Budget FY20-21	% Var Budget 21 & 20	Budget FY19-20	Budget FY18-19	Budget FY17-18	Budget FY16-17
Engineering/Maintenance Services	311,189	311,029	100%	314,597	290,826	276,790	273,479
Research Services	-	-	-	-	-	-	-
Service Contracts	19,495	22,598	86%	25,314	28,192	5,680	64,300
Taxes & Licensing	10,230	10,230	100%	5,882	5,882	3,652	3,652
Total Professional Services Expenses	450,461	430,357	105%	432,293	411,400	360,122	406,531
Prospect South Bay	62,000	62,000	100%	72,000	72,000	60,000	63,600
Interest Expense	153,898	196,972	-	-	-	-	-
Debt Service - Principal Pmt.	566,102	523,028	108%	483,232	446,463	412,493	-
Indirect Admin Services	-	-	-	-	-	-	-
Insurance - General	203,563	213,187	95%	125,306	110,477	109,626	110,985
Total Other Expenses	985,563	995,187	99%	680,537	628,940	582,119	174,585
Grant Expense	-	-	-	-	-	-	-
Health Fund - Youth	-	-	-	-	-	-	-
Health Fund - Adults	-	-	-	-	-	-	-
Health Fund - Seniors	-	-	-	-	-	-	-
Holiday Assistance	-	-	-	-	-	-	-
Total Funds & Grants Expenses							
TOTAL EXPENSES	2,680,545	2,724,789	98%	2,410,343	2,299,678	2,230,889	1,316,387
Income (Loss) Before Cap Ex	2,223,354	2,741,097	81%	2,402,296	2,163,494	2,101,003	1,650,769
NR Amortization	(543,566)	(474,308)					
General Fund Operating Income	1,679,788	2,266,788		2,402,296	2,163,494	2,101,003	1,650,769
Capital Expenditure - Fitness Equip	-	-	-	-	-	-	-
Capital Expenditure - MIS	-	-	-	-	-	-	-
Capital Expenditure - FF&E	152,600	22,500	678%	-	-	-	5,000
Capital Expenditure - Parking	-	-	-	-	-	-	-
Capital Expenditure - Building	1,875,842	3,970,614	926%	600,000	429,000	3,222,781	2,795,149
Grant-Bike Path	(1,645,019)	(1,500,000)	-	-	-	-	-
Healthy Living Campus	6,794,857	-	-	1,300,000	-	-	-
Total Capital Expenditures	7,178,280	2,493,114	581%	1,900,000	429,000	3,222,781	2,795,149
NET INCOME (LOSS)	(5,498,492)	(226,325)	-13%	502,296	1,734,494	(1,121,778)	(1,149,380)



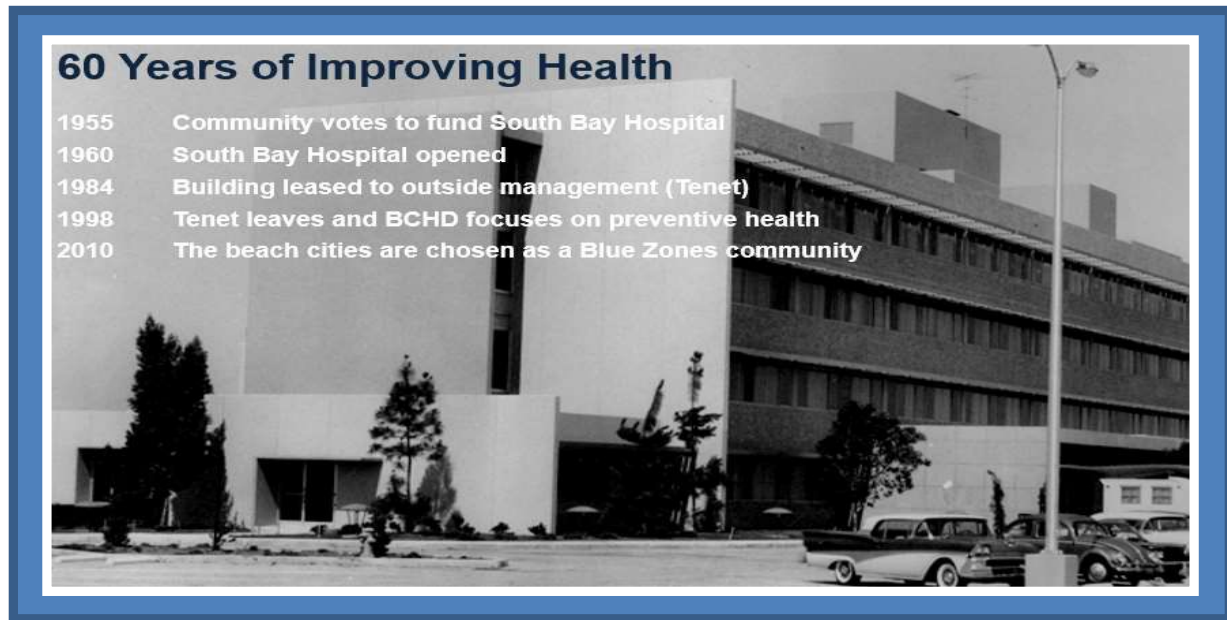
BCHD FY2021-22 BUDGET



LONG-TERM FINANCIAL OUTLOOK

The District Long-Term Financial Outlook

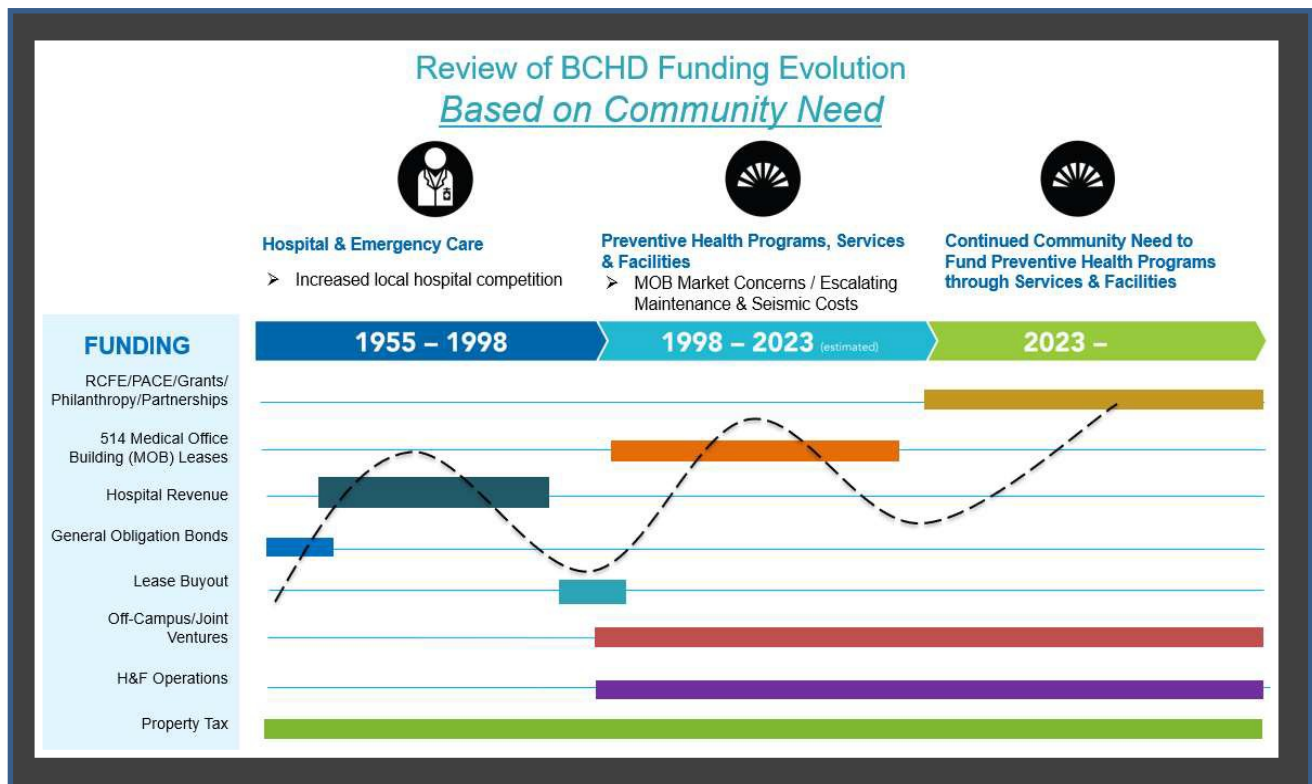
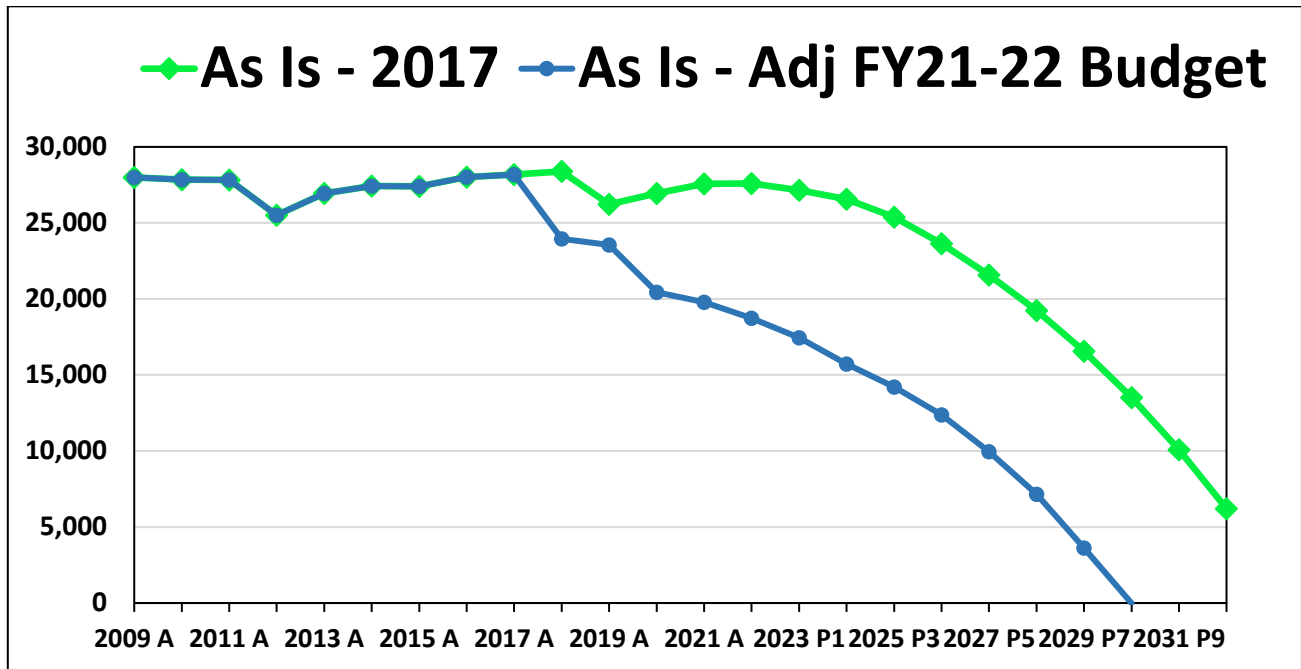
The District was created in 1955 by the residents of Hermosa, Manhattan, and Redondo Beach. It opened its hospital 1960 and transitioned into preventative health in the late 1990s.



In 2016, the Beach Cities and the District earned its Blue Zones certification and have since established itself as a leader in the preventive health realm.

However, the 514 N. Prospect hospital building is now over 60 years old and is starting to drain the District's resources and will start effecting the rental income funding source, net fund balance and operating cash flow as illustrated in below graph, includes FY21-22 budgeted HLC Capital cash investment and excludes restricted cash balances, in the long-term financial outlook.

The District has a four to five-year timeframe to invest in further long-term assets that can replace the 514 N. Prospect rental income funding source to sustain the District for years to come. The District has been able to transform its funding sources before from the Hospital to Lease and Joint Venture. Now when the lease revenue from 514 N. Prospect is diminishing, and the building has reached its economic useful life, the District has the opportunity to evolve and build the Healthy Living Campus (www.bchdcampus.org)



Since 2017, the District has been adjusting and analyzing its long-term financial outlook and held regular meetings with its Finance Committee for advice and recommendations to move the Healthy Living Campus project forward and address the future financial outlook.

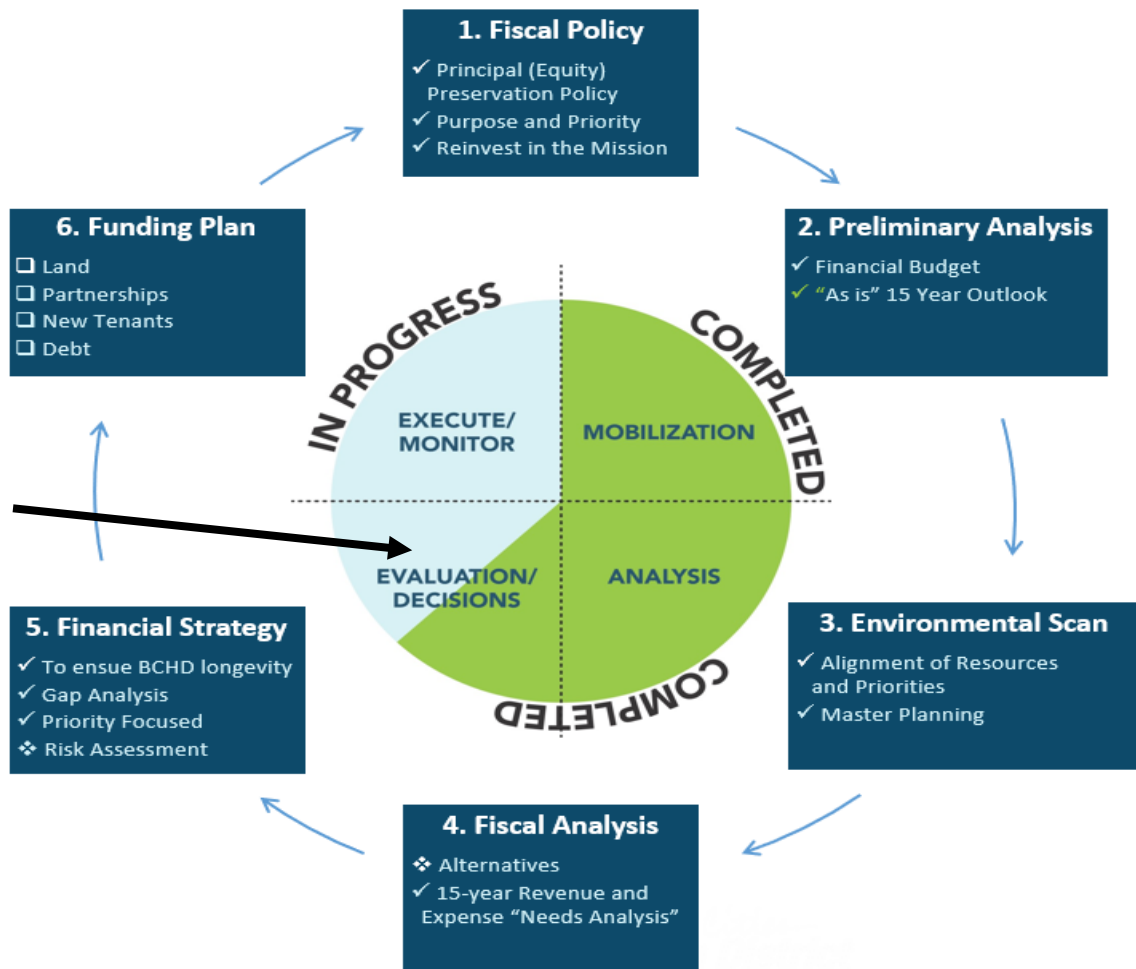


As the COVID-19 pandemic become a public health emergency, the Finance committee had to cancel its planned March 2020 meeting, and reconvene in June 2020, and ended up having 3 total meetings. Topics applicable to the HLC included approving continued investments in the Healthy Living Campus, engaging Financial Advisors to assist the District to solicit, recommend and negotiate for RCFE (Residential Care for the Elderly) and PACE (Program of All-Inclusive Care for the Elderly) partner and operator for the HLC Phase I.

In 2021, the District got back to a more normal schedule and has had meetings in March and June. In March, the District emphasized the District key financial indicators, discussed how the District can fund the Healthy Living Campus redevelopment and the importance of making Phase I a revenue generating project to replace the 514 N. Prospect Ave.

Financial Position	Indicator	2005-2020	Driver	2015-2020
	Net Position / Principal	\$81.3M → \$60.9M	Depreciation Expense	\$60.7M → \$60.9M
	Cash	\$35.5M → \$29.2M	Sunrise Debt Payoff	\$28.0M → \$29.2M
	Return \$1 Property Tax	\$4.07	Revenue Declines	\$3.59
Alternatives Ownership Funding	<div> Alternatives: <ul style="list-style-type: none"> “As Is” 2017 Site Plan Do “Everything” Seismic Upgrade Demolition Only 510 Buy-Out Reducing Non-Revenue Facilities 2020 Phase I: RCFE & PACE </div> <div> Ownership: <ul style="list-style-type: none"> 100% 50% 20-25% < 20% 0% Ownership Structure <ul style="list-style-type: none"> Sole Owner Partnership Lease Partner </div> <div> Funding: <ul style="list-style-type: none"> Equity <ul style="list-style-type: none"> Cash Land Public-Private Partnership <ul style="list-style-type: none"> Investor Operator Debt <ul style="list-style-type: none"> Revenue Bonds General Bond - GAP </div>			
Phase I Project Review	<div> Phase I Project Risk - Today <ul style="list-style-type: none"> Systematic/Market Risk: Non-Controllable Business Risk: Operating Drivers Investment Risk: Ownership / Structure / Funding </div> <div> Next Steps: <ul style="list-style-type: none"> Finalize PACE Partner – April Start RCFE Partner Search DEIR – 90 Days </div>			

The long-term financial projection process includes the entire District's efforts from strategic planning, to finance committee reviews, to the annual budget preparation process as reflected in the long-term financial planning cycle illustrated below:



Following the financial long-term outlook projections, we have included the District Risk Assessment along with the Residential Care for the Elderly (RCFE) Community Needs and Market Assessment Study presented at the November 2019 Finance Committee meeting.

The District's long-term projections include some tenants remaining at the 514 N. Prospect Avenue campus, but with much higher building operating expenses due to both increased operating maintenance of the building and major capital infrastructure investments required, from the roof to electrical, mechanical systems.

Fund Balance (incl. restricted cash)	Budget *	Projected - AS IS			
	2021-22	2022-23	2023-24	2024-25	2025-26
Beginning Balance	\$35,256,077	\$34,062,511	\$32,644,983	\$30,927,320	\$29,111,107
Revenues	13,534,000	13,737,000	14,020,000	14,068,000	14,097,000
Expenditures	(13,534,000)	(13,836,000)	(14,283,000)	(14,747,000)	(15,224,000)
Operations	-	(99,000)	(263,000)	(679,000)	(1,127,000)
Non-Cash NR Amort	(543,566)	(618,528)	(699,663)	(321,213)	-
Capital Spend	(650,000)	(700,000)	(755,000)	(816,000)	(882,000)
Ending Balance	\$34,062,511	\$32,644,983	\$30,927,320	\$29,111,107	\$27,102,107
*)Beginning Fund Balance is based on actual FY20-21 pre-audited financials; Capital Spend for Healthy Living Campus extracted.					
	Projected - AS IS				
	2026-27	2027-28	2028-29	2029-30	2030-31
Beginning Balance	27,102,107	24,775,107	22,105,107	19,065,107	15,782,107
Revenues	14,345,000	14,595,000	14,842,000	15,244,000	15,807,000
Expenditures	(15,717,000)	(16,229,000)	(16,758,000)	(17,305,000)	(17,871,000)
Operations	(1,372,000)	(1,634,000)	(1,916,000)	(2,061,000)	(2,064,000)
Non-Cash NR Amort	-	-	-	-	-
Capital Spend	(955,000)	(1,036,000)	(1,124,000)	(1,222,000)	(1,329,000)
Ending Balance	24,775,107	22,105,107	19,065,107	15,782,107	12,389,107

Challenges:

- 60-Year-old hospital building not meeting tenant needs
- Increasing BCHD & tenant building operating expenses
- Loss of Notes Receivable revenue
- Seismic condition of building and cost of upgrade

Conclusions:

- Increased building and capital costs could cause financial down-turn in 2022.
- Loss of tenant income could cause financial down-turn in 2022.
- Seismic and building improvements to existing structure are not financially viable.
- Next 1-5 years is a “window” to capitalize on opportunities to address campus challenges and needs.

Opportunities:

- Creation of a Center for Preventative Health to address community needs
- Optimize use of high valued land
- Sunrise Financial Model – proven successful
- Market need for residential care for the elderly

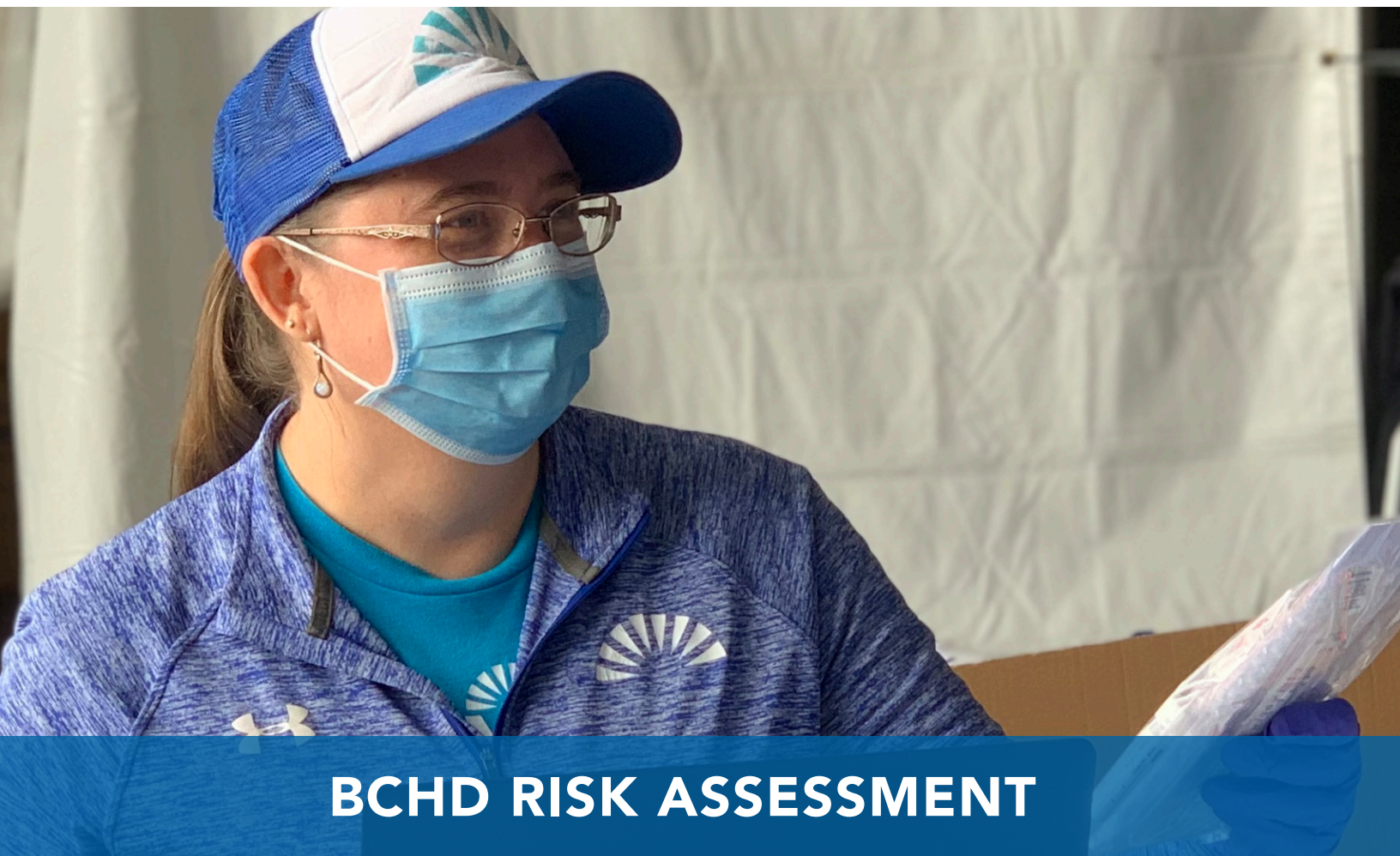
Next Steps:

- Continue Community input to finalize redevelopment HLC plans
- Explore community and industry partnerships
- Seismic risk and probability analysis
- Highest and Best Use of the Campus
- Industry construction costs standards
- Funding options review

Therefore, based on challenges and opportunities, the District believes investing in the Healthy Living Campus and partnering with reputable organizations to operate a Residential Care for the Elderly (RCFE) and Program of All-Inclusive Care for the Elderly (PACE) (<https://bchdcampus.org/pace-and-rce>) will enable the District to replace the income from the 514 N. Prospect Avenue to sustain and deliver programs and services for another 30 years.

Fund Balance	Budget *	Projected - AL/MC (25%/6 Story) & PACE			
(incl. restricted cash)	2021-22	2022-23	2023-24	2024-25	2025-26
Beginning Balance	\$35,256,077	\$27,212,511	\$26,243,983	\$25,131,320	\$23,982,107
Revenues	13,534,000	13,736,000	14,019,000	14,068,000	9,926,000
Expenditures	(13,534,000)	(13,836,000)	(14,282,000)	(14,746,000)	(12,310,000)
AL/MC (25%/6 Story) & PACE	-	1,000,000	-	-	2,881,000
Operations	-	900,000	(263,000)	(678,000)	497,000
Non-Cash NR Amort	(543,566)	(618,528)	(699,663)	(321,213)	-
Capital Spend	(7,500,000)	(1,250,000)	(150,000)	(150,000)	(150,000)
Ending Balance	\$27,212,511	\$26,243,983	\$25,131,320	\$23,982,107	\$24,329,107
*)Beginning Fund Balance is based on actual FY20-21 pre-audited financials.					
Projected - AL/MC (25%/6 Story) & PACE					
	2026-27	2027-28	2028-29	2029-30	2030-31
Beginning Balance	24,329,107	24,698,107	25,085,107	25,486,107	26,053,107
Revenues	10,088,000	10,247,000	10,404,000	10,712,000	11,181,000
Expenditures	(12,673,000)	(13,047,000)	(13,433,000)	(13,829,000)	(14,238,000)
AL/MC (25%/6 Story) & PACE	3,104,000	3,337,000	3,580,000	3,834,000	4,099,000
Operations	519,000	537,000	551,000	717,000	1,042,000
Non-Cash NR Amort	-	-	-	-	-
Capital Spend	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)
Ending Balance	24,698,107	25,085,107	25,486,107	26,053,107	26,945,107

BCHD FY2021-22 BUDGET





BCHD Risk Assessment

November 12 2019



BCHD Risk Assessment

Understand Why Organizations Have Risks

Mission & Vision: Tells us Why an Organization has to Take Risks

WHY	MISSION: Fill Unmet Preventive Health Needs in the Community
WHAT	VISION: A Healthy Beach Community – BCHD Health Priorities
HOW	Property Taxes & Return from Long-Term Assets
VALUE	\$3.50 (350%) Return on each \$1.00 Property Taxes Received \$21M in Savings in Healthcare Costs (2010 – 2018 measured by Gallup)

BCHD Risk Assessment

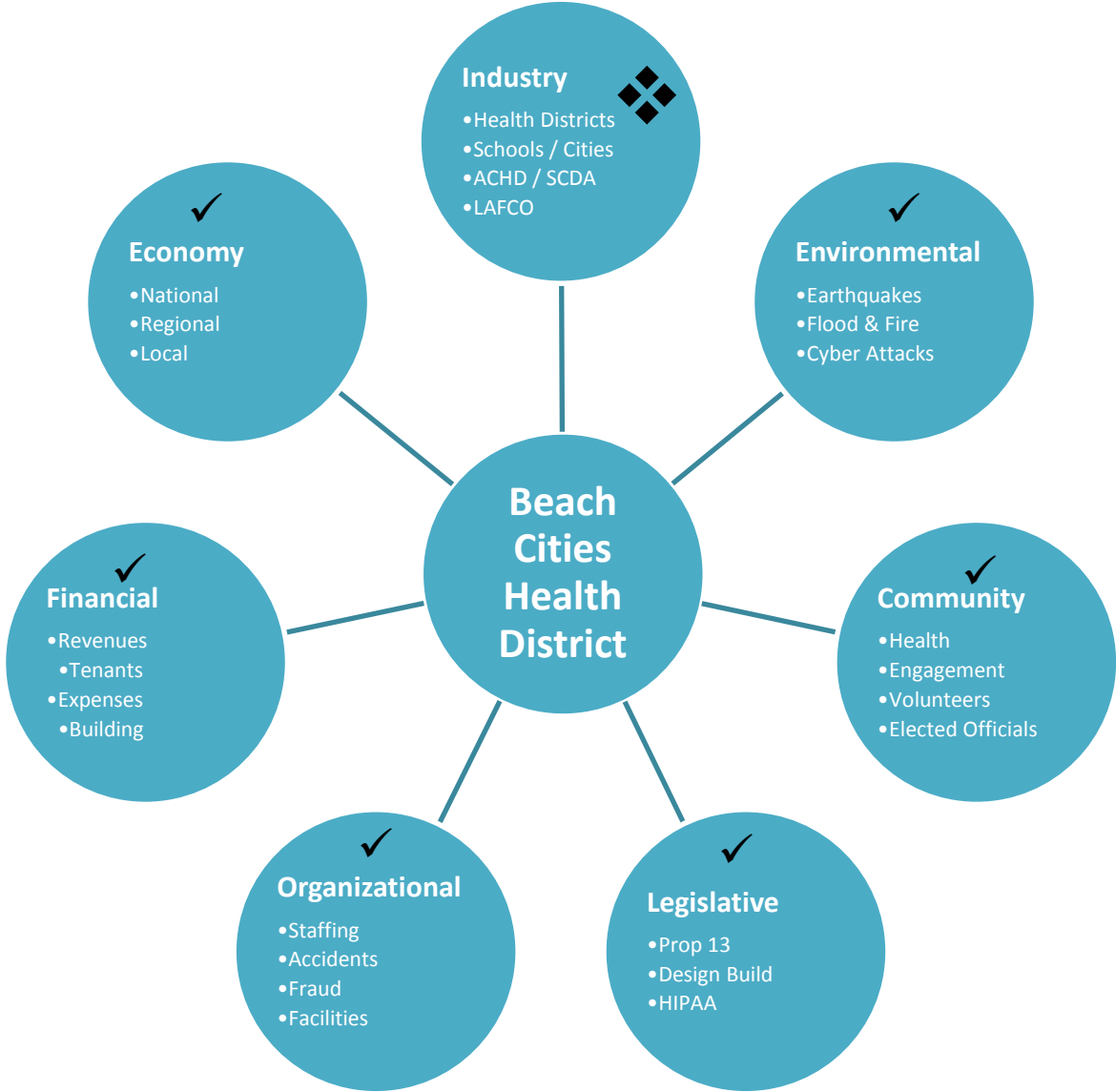
What is the Process?





BCHD Risk Assessment

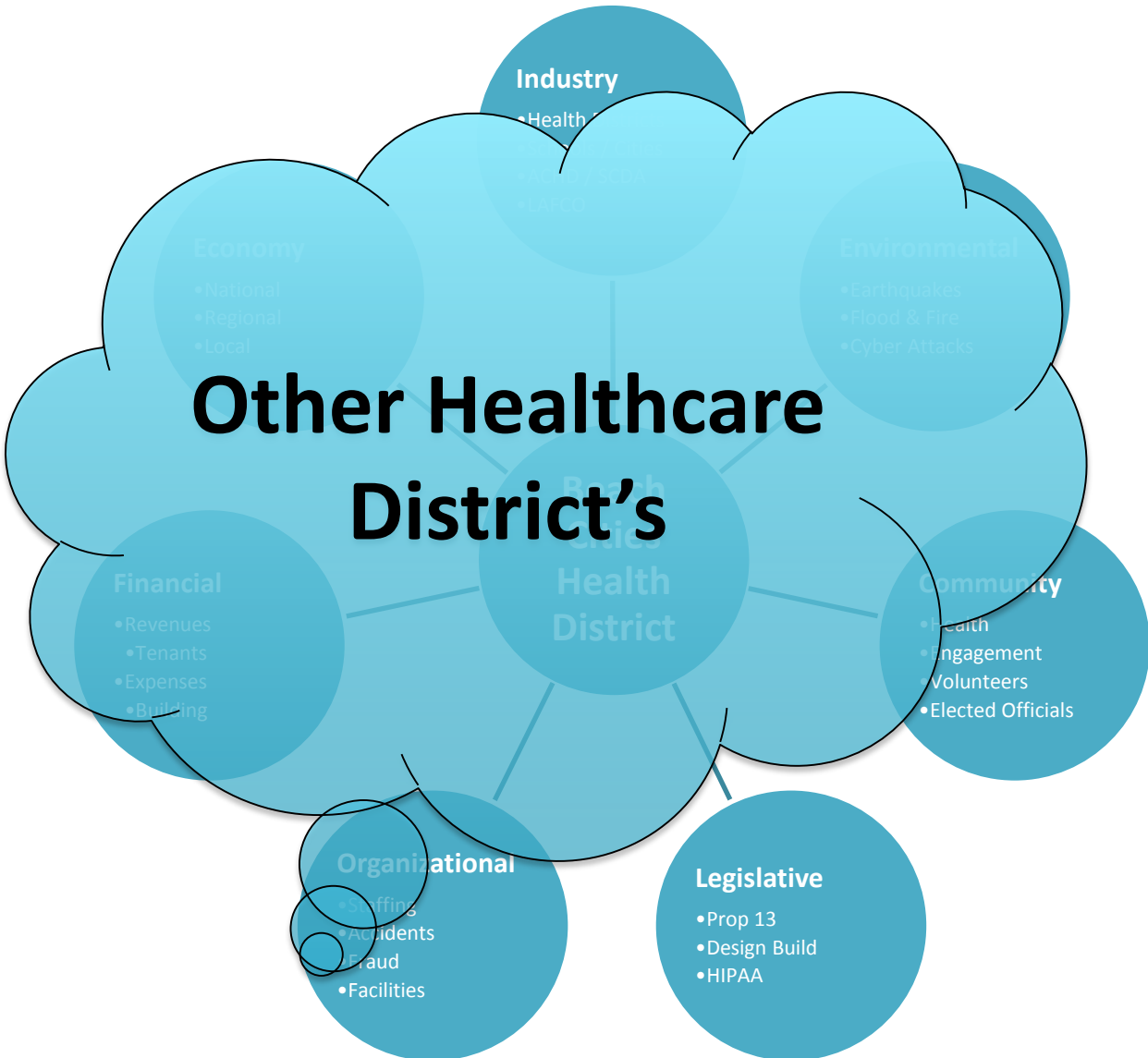
Step 1: Assessment Criteria (Elements, Events)





BCHD Risk Assessment

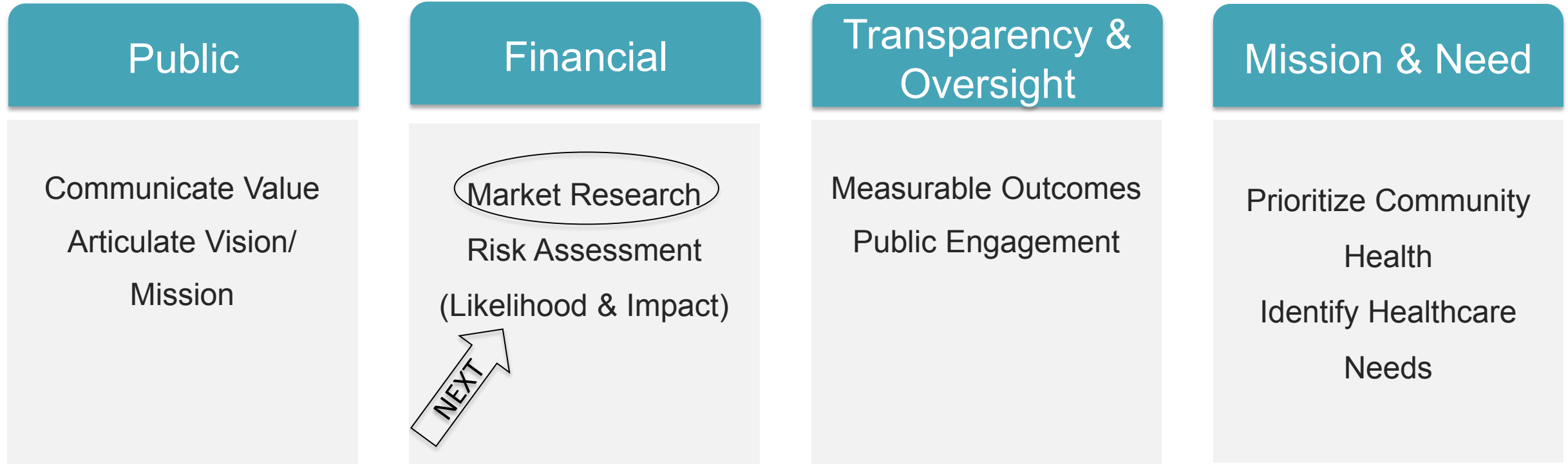
Step 1: Assessment Criteria (Elements, Events)





BCHD Risk Assessment

Lessons Learned from Other Healthcare Districts





BCHD Risk Assessment

Step 2 & 3. Assessing/Measure the Risk Events

IMPACT	HIGH	<ul style="list-style-type: none">Legislative MattersJV BankruptcyFlood FireOrganizational (Staffing, Accidents, theft, etc.)	<ul style="list-style-type: none">EarthquakeTenant DeparturesBuilding Infrastructure FailureLoss: NR Income (\$437K / Year)Expiration of Design-build
	LOW	<ul style="list-style-type: none">LAFCO AuditIndustry ContractionH&F Operations Income Fluctuations	<ul style="list-style-type: none">Economic Matters<ul style="list-style-type: none">Interest RatesStock MarketNational, Local RecessionIT Threats (Spams, etc.)
		LOW	HIGH
LIKELIHOOD			



BCHD Risk Assessment

Step 4. Prioritize Events

IMPACT	HIGH	<div>2</div> <ul style="list-style-type: none">Legislative MattersJV BankruptcyFlood FireOrganizational (Staffing, Accidents, theft, etc.)	<div>1</div> <ul style="list-style-type: none">EarthquakeTenant DeparturesBuilding Infrastructure FailureLoss: NR Income (\$437K / Year)Expiration of Design-build
	LOW	<div>4</div> <ul style="list-style-type: none">LAFCO AuditIndustry ContractionH&F Operations Income Fluctuations	<div>3</div> <ul style="list-style-type: none">Economic Matters<ul style="list-style-type: none">Interest RatesStock MarketNational, Local RecessionIT Threats (Spams, etc.)
		LOW	HIGH
LIKELIHOOD			



BCHD Risk Assessment

Step 4. Mitigating Activities

IMPACT	HIGH	<ul style="list-style-type: none">Legislative MattersJV BankruptcyFlood FireOrganizational (Staffing, Accidents, theft, etc.) <p>Insurance</p> <p>Tone at the Top</p> <p>P&P</p> <p>Internal Controls</p>	<ul style="list-style-type: none">EarthquakeTenant EvictionBuilding Infrastructure FailureLoss: NR Income (\$137K / Year)Expiration of Design-build <p>Existential Risks</p> <ul style="list-style-type: none">EvolutionInnovation
	LOW	<ul style="list-style-type: none">LAFCO AuditIndustry ContractH&F Operations Income Fluctuations <p>Managed by Staff</p> <p>Systems & Processes</p>	<ul style="list-style-type: none">Economic MattersInterest RatesStock MarketNational, Local RecessionIT Threats (Spams, etc.) <p>Experts</p> <p>(Outsourced Knowledge)</p>
		LOW	HIGH
LIKELIHOOD			



BCHD Risk Assessment

Existential Risks

	* HIGH IMPACTS	COMMUNITY IMPLICATIONS (123,000 Residents)
<ul style="list-style-type: none">• Earthquake• Tenant Departure• Building Infrastructure Failure• Loss: NR \$437K / Year• Expiration of Design-Build	<ol style="list-style-type: none">1. Loss of Life2. Loss of Substantial Income	<ul style="list-style-type: none">• Reduce Support & Overhead Supporting Programs & Services Free to the Community (~ 30,000 residents)• Close Adult Service /BZP (\$600,000)• Elderly Losing Assistance (\$400,000)<ul style="list-style-type: none">• Medical Equipment• Taxi Rides• Human Interaction• Remove School Grants (\$723,000)• Remove City Partnerships (\$167,000)• Remove Non-Profit Grants (\$161,000)

*) November 12, 2019 Finance Committee Meeting – The lists of “High Impacts” and “Implications” are meant for illustration and are not exhaustive lists. There will be many other impacts like, injuries, infrastructure damage, etc.



BCHD Risk Assessment

Existential Risks

* HIGH IMPACT

IMPLICATIONS

- Earthquake
- Tenant Departure
- Building Infrastructure Failure
- Loss: NR \$437K / Yr
- Expiration of Design-Build

BACK TO REVIEW OF MISSION,
VISION PRINCIPLES:

**BCHD Serves As Many As Possible in the
Highest Area of Need**

- Remove School Grants (\$723,000)
- Remove City Partnerships (\$167,000)
- Remove Non-Profit Grants (\$161,000)



BCHD Risk Assessment

Step 4: Mitigating Activities for High Probability / Impact

4.A. Use Strengths to Meet Mission:

- Community Support
- Optimize Use of High Valued Land
- Sunrise Financial Model – Proven Successful
- Diversified Income Stream



BCHD Risk Assessment

Step 4: Mitigating Activities for High Probability / Impact

4.B – What are the Opportunities:

- Community Need for Gathering Places
- High Valued Land Available
- Interest Rates are Low
- Need for Residential Care for the Elderly

BCHD FY2021-22 BUDGET



FINANCE & BUDGET POLICIES

Finance Policies

<u>Policy #</u>	<u>Policy Title</u>	<u>Date Approved</u>
<u>6100</u>	Financial Operations	03/23/2016
<u>6110</u>	Investment Policy	12/16/2020
<u>6120</u>	Budget Preparation	06/24/2020
<u>2200</u>	Strategic Plan	11/20/2019
<u>6130</u>	Principal Preservation	05/24/2017
<u>6140</u>	Disbursement of Funds	03/23/2016
<u>6170</u>	Fund Balance	03/23/2016



POLICY TITLE: FINANCIAL OPERATIONS
POLICY NUMBER: 6100

COMMITTEE APPROVAL DATE: 03/08/2016 **WRITTEN / REVISED BY:** M. SUUA
BOARD APPROVAL DATE: 03/23/2016 **SUPERSEDES:** 11/17/2010

POLICY

6100 It is the policy of the Beach Cities Health District ("District") to comply fully with the financial statutes of the State of California as they relate to Healthcare Districts.

6100.1 The ultimate responsibility for the District's financial position and direction rests with the Board of Directors. Issues such as strategic planning, investment guidelines, funding of projects, major purchases or expenditures and operating budget are to be authorized at the Board level.

6100.2 The Board has established a Finance Committee to provide advice and insight to the Board of Directors, Board Treasurer and District staff. The Treasurer chairs the Committee, with an additional Board member as second chair. The Committee is comprised of six to eight community members.

6100.3 The Chief Executive Officer shall be given the authority and responsibility for conducting the District's business within the framework of the Board's policies and governance. The Chief Executive Officer shall be held accountable to the Board for the financial performance of the District.

6100.4 The Chief Executive Officer shall have the authority to approve unbudgeted expenditures not-to-exceed \$10,000 or as otherwise approved by the Board.

POLICY TITLE: INVESTMENT POLICY
POLICY NUMBER: 6110

COMMITTEE APPROVAL DATE: 11/30/2020 **WRITTEN / REVISED BY:** M. SUUA
BOARD APPROVAL DATE: 12/16/2020 **SUPERSEDES:** 11/30/2019

POLICY

6110 It is the policy of the Beach Cities Health District ("District") to provide guidelines for the prudent investment of District funds and to maximize the efficiency of the District's cash management. The ultimate goal is to enhance the economic status of the District consistent with the prudent protection of the District's investments. This investment policy has been prepared in conformance with all pertinent existing laws of the State of California including California Government Code Sections 53600, *et seq.*

Scope

6110.1 This policy covers all funds and investment activities of the District except for (1) the proceeds of bond issues, which are invested in accordance with provisions of their specific bond indentures, and (2) funds invested in retirement or deferred compensation plans. All funds covered by this policy are defined and accounted for in the District's audited annual Basic Financial Statements Report. Further, any new funds created shall be covered by this policy unless specifically excluded by District management and the Board of Directors. Investments for the District (the "portfolio") will be made on a pooled basis including the General Fund, Special Revenue Fund, and any funds subsequently created.

Prudent Investor Standard

6110.2 The District operates its investment portfolio under the Prudent Investor Standard (California Government Code Section 53600.3) which states, that "when investing, reinvesting, purchasing, acquiring, exchanging, selling, or managing public funds, a trustee shall act with care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the District, that a prudent person in a like capacity and familiar with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the District."

6110.3 This standard shall be applied in the context of managing the overall portfolio. Investment officers, acting in accordance with written procedures and this investment policy and exercising the above standard of diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

Investment Objectives

6110.4 When investing, reinvesting, purchasing, acquiring, exchanging, selling or managing the District's funds,

6110.4.1 The primary objective is to safeguard the principal of the funds.

6110.4.2 The secondary objective is to meet the liquidity needs of the District. 6110.4.3 The third objective is to achieve a reasonable market rate of return on invested funds.

6110.5 It is the policy of the District to invest public funds in a manner to obtain the highest yield obtainable with the maximum security while meeting the daily cash flow demands of the District as long as investments meet the criteria established by this policy for safety and liquidity and conform to all laws governing the investment of District funds.

6110.5.1 Safety of Principal

Safety of principal is the foremost objective of the District. Each investment transaction shall seek to first ensure that capital losses are avoided, whether they arise from securities defaults, institution default, broker-dealer default, or erosion of market value of securities. The District shall mitigate the risk to the principal of invested funds by limiting credit and interest rate risks. Credit Risk is the risk of loss due to the failure of a security's issuer or backer. Interest Rate Risk is the risk that the market value of the District's portfolio will fall due to an increase in general interest rates.

6110.5.1.1 Credit risk will be mitigated by:

6110.5.1.1.1 Limiting investments to only the most creditworthy types of securities;

6110.5.1.1.2 Pre-qualifying the financial institutions with which the District will do business; and

6110.5.1.1.3 Diversifying the investment portfolio so that the potential failure of any one issue or issuer will not place an undue financial burden on the District.

6110.5.1.2 Interest rate risk will be mitigated by:

6110.5.1.2.1 Structuring the District's portfolio so that securities mature to meet the District's cash requirements for ongoing obligations, thereby reducing the possible need to sell securities on the open market at a loss prior to their maturity to meet those requirements; and

6110.5.1.2.2 Investing a portion of the portfolio in shorter-term securities.

6110.5.2 Liquidity

Availability of sufficient cash to pay for current expenditures shall be maintained in money market funds, local government investment pools that offer daily liquidity, repurchase agreements, or short-term securities that can easily be converted into cash because they have secondary markets. The cash management system of the District shall be designed to accurately monitor and forecast expenditures and revenues to ensure the investment of monies to the fullest extent possible.

6110.5.3 Rates of Return

Yield on investments shall be considered only after the basic requirements of safety and liquidity have been met. The investment portfolio shall be designed to attain a market average rate of return throughout economic cycles, taking into account the District's risk constraints, the composition and cash flow characteristics of the portfolio, and applicable laws.

Delegation of Authority

6110.6 Authority to manage District's investment program is derived from the California Government Code Section 53600 *et. seq.* The Board of Directors (the "Board") is responsible for the management of the portfolio and shall approve the systems of controls that regulate the activities of internal staff and external investment advisors. The Board hereby delegates responsibility for developing and implementing the investment program to the Chief Executive Officer (or the "CEO"), who shall establish written procedures for the operation of the investment program consistent with this investment policy. Such procedures shall authorize the CEO and/or the CFO to execute investment transactions or to delegate day-to-day investment decision making and execution authority to an investment advisor. The rights and responsibilities delegated to an investment advisor must be in a written agreement. The investment advisor shall make all investment decisions and transactions in accordance with California Government Code and District policy. No person may engage in an investment transaction except as provided under the terms of this Policy and the procedures established by the Chief Executive Officer and approved by the Board of Directors.

Ethics and Conflicts of Interest

6110.7 Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program or which could impair their ability to make impartial investment decisions. Employees and investment officers shall disclose any material financial interest in financial institutions that conduct business with this District, and they shall further disclose any large personal financial / investment positions that could be related to the performance of the District's portfolio. Employees and officers shall subordinate their personal investment preferences to those of the District, particularly with regard to the timing of transactions and shall avoid transactions that might impair public confidence.

Authorized Financial Dealers and Institutions

6110.8 The CFO will establish and maintain a list of the financial institutions and broker/dealers authorized to provide investment and depository services to the District, will perform an annual review of the financial condition and registrations of the qualified institutions, and will require annual audited financial statements to be on file for each approved institution. The District shall annually send a copy of their current Investment Policy to all financial institutions and broker/dealers approved to do business with the District. Receipt of the Investment Policy including confirmation that it has been received and reviewed by the person(s) handling the District's account, shall be acknowledged in writing within thirty (30) days.

6110.8.1 Depositories

In selecting depositories, the creditworthiness of institutions shall be considered, and the CFO shall conduct a comprehensive review of prospective depositories' credit characteristics and financial history. Qualifications and minimum requirements for depositories will be established by the CFO, approved by the Board of Directors, and provided to any institution seeking to conduct business with the District. Banks and Savings and Loan Associations seeking to establish eligibility as a depository for the District's Collateralized Certificate of Deposits shall annually submit an audited financial statement which will be reviewed by the CFO for compliance with the District's financial criteria.

6110.8.1.1 Any institution meeting the District's required criteria will be eligible for placement of public deposits by the District, subject to approval by the Chief Executive Officer. Un-audited quarterly financial data shall be reviewed for all institutions on the District's approved list. Any institution falling below the District's established minimum criteria shall be removed from the approved list, no new deposits may be placed with that institution, and all funds remaining shall be withdrawn as the deposits mature.

6110.8.2 Brokers and Dealers

To become a broker or dealer qualified to do business with the District, a firm must respond to the District's "Broker Dealer Questionnaire" and submit related documents relative to eligibility. Required documents include a current audited financial statement, proof of state registration, proof of FINRA registration, and a certification that the firm has received and reviewed the District's Investment Policy and agrees to offer the District only those securities that are authorized by the Investment Policy. The CFO may establish any additional criteria deemed appropriate to evaluate and approve any financial services provider. The selection process for broker-dealers shall be open to both "primary dealers" and "secondary/regional dealers" that qualify under Securities and Exchange Commission Rule 15c3-1 (Uniform Net Capital Rule), and the provider's representative must be experienced in institutional trading practices and familiar with the California Government Code as it relates to investments by a public entity.

If a third-party investment advisor is authorized to conduct investment transactions on the District's behalf, the investment advisor may use its own list of approved issuers, broker/dealers and financial institutions. The investment advisor's approved list must be made available to the District upon request.

Authorized and Suitable Investments

6110.9 The District is provided a broad spectrum of eligible investments under California Government Code Section 53600 *et seq.* The District may choose to restrict its permitted investments to a smaller list of securities that more closely fits the District's cash flow needs and requirements for liquidity. If a type of investment is added to California Government Code 53600, it will not be added to the District's Authorized Investment List until this policy is amended and approved by the Chief Executive Officer and the Board of Directors. If a type of investment permitted by the District should be removed from California Government Code 53600, it will be deemed concurrently removed from the District's Authorized Investment List, but existing holdings may be held until they mature if it is in the best interest of the District and recommended by the CFO and approved by the Board of Directors.

Credit criteria listed in this Policy refers to the credit rating of the issuing organization at the time the security is purchased. The District may from time to time be invested in a security whose rating is downgraded. In the event a rating drops below the minimum allowed by this Policy, the CFO will review recommend an appropriate plan of action to the CEO and Board no less frequently than quarterly. If the District has an Investment Advisor, the Investment Advisor will notify the CFO and recommend a plan of action. Percentage limits refer to the percentage at the time the security is purchased.

6110.9.1 Within the context of these limitations, the following investments are authorized. No more than 5 percent of the portfolio may be invested in any one non-governmental issuer regardless of sector. This limitation does not apply to the following types of securities: U.S. Treasury securities, U.S. Government Agency securities, obligations of the International Bank for Reconstruction and Development, the International Finance Corporation, and the Inter-American Development Bank, money market funds, and government investment pools.

PERMITTED INVESTMENTS/ <u>DEPOSITS</u>	<u>SECTOR LIMITS</u>	MINIMUM CREDIT <u>REQUIREMENTS*</u>	MATURITY <u>LIMITS</u>
Government Investment Pools LAIF (Local Agency Investment Fund) California State Treasurer's Office	Maximum permitted by State Treasurer	No limit	N/A
Shares issued by a JPA (LGIP)	No maximum limit	No limit	N/A
Securities of the U.S. Government, including: U.S. Treasury and U.S. Government Agency securities	No % limit No % limit	No limit No limit	5 years 5 years
Registered state warrants or treasury notes or bonds of the state of California	No % limit	No limit	5 years
Bonds, notes, warrants, or other evidences of indebtedness of any local agency within the State of California	No % limit	No limit	5 years

PERMITTED INVESTMENTS/ DEPOSITS	SECTOR LIMITS	MINIMUM CREDIT REQUIREMENTS*	MATURITY LIMITS
Bonds, notes, warrants, or other evidences of indebtedness of any of the other 49 United States in addition to California	No % limit	No limit	5 years
Bankers' acceptances	20%	"A-1"	180 days
Commercial paper	25%	"A-1" or higher <i>or</i> has debt other than commercial paper that is rated "A" or higher	270 days
Negotiable certificates of deposit	30%	"A-1" / "A"	5 years
Time certificates of deposit	50%	No limit	2 years
Repurchase Agreements	20% with Master Repurchase Agreement	N/A	90 days
Money market funds	20%	"AAA" or higher by at least two NRSROs ¹ <i>or</i> must meet the Advisor Requirements (See section (m) on page 11.)	N/A
Money market account/ passbook savings / demand deposits	No % limit	N/A	N/A
Asset-backed securities*	20%	"AA"	5 years
Obligations of the International Bank for Reconstruction and Development, the International Finance Corporation, and the Inter-American Development Bank	30%	"AA"	5 years

* Minimum credit requirements refer to the credit rating category without regard to "+", "-", or 1, 2, 3 modifiers. The minimum required credit rating category includes the equivalent ratings from any NRSRO.

6110.9.1.2 One of the purposes of this Investment Policy is to define which investments are permitted. If a type of security is not specifically authorized by this policy, it is not a permitted investment.

6110.10 The following descriptions of authorized investments are included here to assist in the administration of this policy.

6110.10.1 Local Agency Investment Fund (LAIF)

The Local Agency Investment Fund (LAIF) is a special fund in the California State Treasury created and governed pursuant to Government Code Sections 16429.1 *et seq.* This law permits the District with the consent of the Board of Directors, to remit money not required for the District's immediate need, to the State Treasurer for deposit in this special fund for the purpose of investment. Funds may be withdrawn on one same day notice if notice is given by 10 a.m. The fees charged by LAIF are limited by statute (Legal Authority – Government Code Section 16429.1).

6110.10.2 Shares Issued by a JPA (LGIP)

Shares of beneficial interest issued by a joint powers authority organized pursuant to Government Code Section 6509.7 that invests in the securities and obligations authorized in subdivisions (a) to (q) of Government Code Section 53601, inclusive. (Legal Authority – Government Code Section 53601 (p)).

¹ An NRSRO is defined as a “Nationally Recognized Statistical Rating Organization”.

Each share shall represent an equal proportional interest in the underlying pool of securities owned by the joint powers authority. To be eligible under this section, the joint powers authority issuing the shares shall have retained an investment adviser that meets all of the following criteria:

6110.10.2.1 The adviser is registered or exempt from registration with the Securities and Exchange Commission.

6110.10.2.2 The adviser has not less than five years of experience investing in the securities and obligations authorized in subdivisions (a) to (q) Government Code Section 53601, inclusive.

6110.10.2.3 The adviser has assets under management in excess of five hundred million dollars (\$500,000,000).

6110.10.3 Securities of the U.S. Government including U.S. Treasury and U.S. Government Agencies and Instrumentalities

These obligations can be classified either as “Treasuries” or “Agencies.”

Treasury securities (“Treasuries”) are obligations of the United States Treasury backed by the “full faith and credit” of the federal government and can be of three types: bills, notes, and bonds. (Legal Authority- Government Code Sections 53601(b))

The District can invest in federal agency or United States government-sponsored enterprise obligations, participations, or other instruments, including those issued by or fully guaranteed as to principal and interest by federal agencies or United States government-sponsored enterprises. The maximum investment maturity is restricted to 5 years. (Legal Authority – Government Code Sections 53601 (f)).

6110.10.4 Registered State warrants or Treasury Notes or Bonds of the State of California

These include bonds payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by the state or by a department, board, agency, or authority of the state. The maximum investment maturity is restricted to 5 years. (Legal Authority – Government Code Sections 53601 (c)).

6110.10.5 Bonds, Notes, Warrants, or Other Evidences of Indebtedness of Any Local Agency within the State of California

These include bonds payable solely out of the revenues from a revenue-producing property owned, controlled or operated by a California local agency, or by a department, board, agency or authority of such a local agency. The maximum investment maturity is restricted to 5 years. (Legal Authority- Government Code Sections 53601 (d)).

6110.10.6 Bonds, Notes, Warrants, or Other Evidences of Indebtedness of any of the other 49 United States in addition to California

These include bonds payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by a state or by a department, board, agency, or authority of any of the other 49 United States, in addition to California. The maximum investment maturity is restricted to 5 years. (Legal Authority – Government Code Sections 53601 (d)).

6110.10.7 Bankers Acceptances

The District may invest in bankers' acceptances, which are bills of exchange or time drafts that are drawn on and accepted by a commercial bank. To be eligible for investment by the District, bankers' acceptances must carry a minimum rating of "A" or "A-1" by a nationally recognized statistical rating organization ("NRSRO"). The maximum investment maturity will be restricted to 180 days. Purchases of bankers' acceptances shall not exceed 20 percent of the portfolio. (Legal Authority-Government Code Sections 53601 (g)).

6110.10.8 Commercial Paper

Commercial paper is issued by leading industrial and financial firms to raise working capital. The District shall only buy commercial paper of "prime" quality of the highest ranking or of the highest letter and numerical rating by an NRSRO. Eligible paper shall also be further limited to issuing corporations that meet all of the following conditions in either paragraph 6110.10.8.1 or paragraph 6110.10.8.2:

6110.10.8.1 The entity meets the following criteria: (i) is organized and operating within the United States as a general corporation, (ii) has total assets in excess of five hundred million dollars (\$500,000,000), and (iii) has debt other than commercial paper, is any, that is rated in a rating category of "A" or its equivalent or higher by an NRSRO.

6110.10.8.2 The entity meets the following criteria: (i) is organized within the United States as a special purpose corporation, trust, or limited liability company, (ii) has program wide credit enhancements including, but not limited to, over collateralization, letters of credit, or surety bond, and (iii) has commercial paper that is rated in a rating category of "A-1" or higher, or the equivalent, by an NRSRO.

Purchases of eligible commercial paper shall not exceed 270 days to maturity. Purchases of commercial paper shall not exceed 25 percent of the portfolio. (Legal Authority – Government Code Section 53601 (h)).

6110.10.9 Negotiable Certificates of Deposit

The District may invest in negotiable certificates of deposit issued by a nationally or state-chartered bank, a savings association or a federal association, a state or federal credit union or by a federally licensed or state-licensed branch of a foreign bank. Eligible investments shall be rated in a rating category of "A" or "A-1" or its equivalent or better by an NRSRO. The maximum investment maturity is restricted to 5 years. Purchases of negotiable Certificates of Deposit shall not exceed 30 percent of the portfolio. (Legal Authority – Government Code Section 53601 (i)). No deposits shall be made at any time in negotiable CDs issued by a state or federal credit union if a member of the District's Board or staff serves on the board of directors or any committee appointed by the board of directors of the credit union.

6110.10.10 Time Certificates of Deposit

The District may invest in non-negotiable, FDIC-insured, and collateralized certificates of deposits (“CDs”) in a state or national bank, savings association or federal association, federal or state credit union in the State of California. In accordance with California Government Code Section 53635.2, to be eligible to receive District deposits, a financial institution must have received an overall rating of not less than “satisfactory” in its most recent evaluation by the appropriate federal financial supervisory agency of its record of meeting the credit needs of California communities. A written depository contract is required with all institutions that hold District deposits. Deposits larger than the current level of FDIC insurance must be collateralized by securities with a market value of at least 110 percent of all uninsured deposits with the institution. Acceptable collateral is governed by California Government Code Section 53651. Real estate mortgages are not considered acceptable collateral by the District, even though they are permitted in Government Code Section 53651(m). All banks are required to provide the District with a statement of pooled collateral. This report will state that they are meeting the 110 percent collateral rule (Government Code Section 53652(a)), a listing of all collateral with location and market value, plus an accountability of the total amount of deposits secured by the pool.

No deposits shall be made at any time in CDs issued by a state or federal credit union if a member of the District’s Board or staff serves on the board of directors or any committee appointed by the board of directors of the credit union. In accordance with Government Code Section 53638, any deposit shall not exceed that total shareholder’s equity of any depository bank, nor shall the deposit exceed the total net worth of any institution. Maximum maturity is restricted to 2 years. Purchases of time certificates of deposit shall not exceed 50 percent of the portfolio.

6110.10.11 Repurchase Agreements

The District may invest in overnight and term repurchase agreements with Primary Dealers of the Federal Reserve Bank of New York rated in a rating category of “A” or its equivalent or better by an NRSRO with which the District has entered into a Master Repurchase Agreement. This agreement will be modeled after the Public Securities Associations Master Repurchase Agreement. The maximum maturity will be restricted to 90 days. Purchases of repurchase agreements shall not exceed 20 percent of the portfolio. (Legal Authority—Government Code Section 53601(j)).

All collateral used to secure this type of transaction is to be delivered to a third party prior to release of funds. The third party will have an account in the name of the Beach Cities Health District. The market value of securities used as collateral for repurchase agreements shall be monitored on a daily basis and will not be permitted to fall below a minimum of 102 percent of the value of the repurchase agreement. Collateral shall not have maturities in excess of 5 years. The right of substitution will be granted, provided that permissible collateral is maintained.

In order to conform with provisions of the Federal Bankruptcy Code which provides for the liquidation of securities held as collateral for repurchase agreements, the only securities acceptable as collateral shall be securities that are direct obligations of and guaranteed by the United States Government and Agency securities as permitted under this policy. The District will maintain a first perfected security interest in the securities subject to the repurchase agreement and shall have a contractual right to liquidation of purchased securities upon the bankruptcy, insolvency or other default of the counter party.

6110.10.12 Medium Term Notes

Medium-term notes are obligations of a domestic corporation or depository institution. The maximum investment maturity is restricted to 5 years. Eligible investments shall be rated in a rating category of “A” or its equivalent or better by an NRSRO. Purchases of medium-term notes shall not exceed 30 percent of the portfolio. (Legal Authority-Government Code Sections 53601(k)).

6110.10.13 Money Market Funds

Shares of beneficial interest issued by diversified management companies that are money market funds registered with the Securities and Exchange Commission under the Investment Company Act of 1940 (15 U.S.C. Sec. 80a-1, *et seq.*) and that invest in securities and obligations defined as permitted investments for local agencies as described in subsections (a) through (k), inclusive, and (m) through (q), inclusive, of Government Code Section 53601 *et seq.*

To be eligible for investment pursuant to this subdivision these companies shall either: (1) attain the highest ranking letter or numerical rating provided by not less than two NRSROs or (2) have an investment advisor registered or exempt from registration with the Securities and Exchange Commission with not less than five years' experience managing money market mutual funds and with assets under management in excess of \$500,000,000. Purchases of money market funds shall not exceed 20 percent of the portfolio. (Legal Authority – Government Code Section 53601 (l)).

6110.10.14 Money Market Accounts / Passbook Savings / Demand Deposits These are authorized by Government Code Section 53637 and must be insured by the FDIC or collateralized as required by California Government Code. (Legal Authority – Government Code Section 53637).

6110.10.15 Asset-Backed Securities

This category includes mortgage passthrough securities, collateralized mortgage obligations, mortgage-backed or other pay-through bonds, equipment lease- backed certificates, consumer receivable passthrough certificates, or consumer receivable-backed bonds. Securities eligible for investment shall be rated in a rating category of “AA” or its equivalent or better by at least one NRSRO. Further, the asset-backed securities described in this sub-section may only be purchased on the District’s behalf by a registered investment advisor. The investment advisor must independently review and approve each asset-backed security to be purchased in the District’s portfolio. The maximum remaining investment maturity is restricted to 5 years or less. Purchases of asset-backed securities shall not exceed 20 percent of the portfolio. (Legal Authority – Government Code Section 53601 (o)).

6110.10.16 Obligations of the International Bank for Reconstruction and Development, the International Finance Corporation, and the Inter- American Development Bank

United States dollar denominated senior unsecured unsubordinated obligations issued or unconditionally guaranteed by the International Bank for Reconstruction and Development (IBRD), International Finance Corporation (IFC), or Inter- American Development Bank (IADB), which are eligible for purchase and sale within the United States. Investments shall be rated “AA”, its equivalent, or better by at least one NRSRO. The maximum investment maturity is restricted to 5 years. Purchases of these types of obligations may not exceed 30 percent of the portfolio. (Legal Authority – Government Code Section 53601 (q)).

Investment Pools

6110.11 A thorough investigation of any investment pool, money market or mutual fund is required prior to investing and on a continual basis. The investigation will, at a minimum, obtain the following information:

6110.11.1 A description of interest calculations and how it is distributed, and how gains and losses are distributed.

6110.11.2 A description of how securities are safeguarded (including the settlement process) and how often the securities are marked to market and how often an audit is conducted.

6110.11.3 A description of who may invest in the program, how often, what size deposits and withdrawals are permitted.

6110.11.4 A schedule for receiving statements and portfolio listings.

6110.11.5 Does the pool/fund maintain a reserve or retain earnings, or is all income after expenses distributed to participants?

6110.11.6 A fee schedule that discloses when and how fees are assessed.

6110.11.7 Determining if the pool or fund is eligible for bond proceeds and/or will it accept such proceeds.

The purpose of this investigation is to determine the suitability of a pool or fund and evaluate the risk of placing funds with that pool or fund.

Collateralization

6110.12 Repurchase Agreements shall be collateralized in accordance with terms specified in the Master Repurchase Agreement. The valuation of collateral securing a Repurchase Agreement will be verified and monitored on a daily basis to ensure a minimum of 102% of the value of the transaction being held by the District's depository agent. All collateral used to secure this type of transaction is to be delivered to a third party prior to release of funds. The third party will have an account in the name of the Beach Cities Health District.

Safekeeping and Custody

6110.13 All deliverable securities owned by the District shall be held in safekeeping by a third-party bank trust department acting as agent for the District under the terms of a custody agreement executed by the bank and the District. All deliverable securities will be received and delivered using standard delivery versus payment (DVP) procedures. The third-party bank trustee agreement must comply with Section 53608 of the California Government Code. No outside broker/dealer or advisor may have access to District funds, accounts, or investments and any transfer of funds must be approved by the Chief Executive Officer or his/her designee.

Diversification and Risk

6110.14 The District recognizes that investment risks can result from issuer defaults, market price changes, or various technical complications leading to temporary illiquidity. To minimize the District's exposure to these types of risk, the portfolio should be diversified among several types of institutions, instruments, and maturities. The Finance Director shall minimize default risk by prudently selecting only instruments and institutions, which at the time of placement have been evaluated for their financial viability and compliance with this policy. No individual investment transaction shall be undertaken that jeopardizes the total capital position of the overall portfolio. Risk shall also be managed by subscribing to a portfolio management philosophy that helps to control market and interest rate risk by matching investments with cash flow requirements. In the event of a default by a specific issuer, the Finance Director shall evaluate

the liquidation of securities having comparable credit risks. Diversification strategies shall be established and reviewed quarterly by the Chief Executive Officer.

Maximum Maturities

6110.15 Every effort will be made to match investment maturities to cash flow needs. Matching maturities with cash flow dates will reduce the need to sell securities prior to maturity, thus reducing market risk. The maximum average duration of the District's portfolio may not exceed 3 years. Unless matched to a specific requirement and approved by the Board of Directors, no investment may be made with a maturity greater than 5 years.

Internal Control and Review

6110.16 The Chief Executive Officer and/or CFO will review this Beach Cities Health District Investment Policy annually and present the Investment Policy and any recommended changes to the Finance Committee. The Finance Committee will review the staff's recommendations and present the Investment Policy and the Committee's recommendations to the Board of Directors.

6110.17 The external auditors shall review annually the investments and general activities associated with the investment program to ensure compliance with this Investment Policy. This review will provide internal control by assuring compliance with policies and procedures established by this Investment Policy.

Performance Standards

6110.18 The investment portfolio will be managed in accordance with the standards established within this Investment Policy and should obtain a market rate of return throughout budgetary and economic cycles, taking into account the District's investment risk constraints, cash flow needs, and maturities of the investments. The basis to determine whether market yields are being achieved shall be the total return of the portfolio. The Bank of America Merrill Lynch 1-5 Year U.S. Government/Corporate AAA- A Index is the benchmark that will be compared to the portfolio's sector composition, maturity structure, current investment strategy, and total return. The CFO will periodically review the District's portfolio performance against the benchmark.

Reporting

6110.19 The Chief Executive Officer or his/her designee will submit to the Board of Directors a monthly report of investment transactions and a quarterly investment report, which will be submitted within 30 days of the end of each calendar quarter. This report shall include all items listed in Section 53646(b) of the Government Code.

6110.19.1 A list of individual securities held at the end of the reporting period.

6110.19.2 Market value, book value, par value, cost basis, and maturity date of all investments.

6110.19.3 Dollar weighted yield to maturity of the District's investments.

6110.19.4 Statement of compliance of the District's Investment Policy with California Government Code Section 53601 et seq.

6110.19.5 Statement as to ability to meet all scheduled expenditure requirements for the next six months.

Glossary of Investment Terms

Because the Investment Policy of the Beach Cities Health District is available to the public, related terminology is included as a part of this policy.

Bankers' Acceptance - A high-quality, short-term money market instrument used to finance international trade. There has never been an instance of a failure to pay a banker's acceptance in full at its maturity date.

Bond - A financial obligation for which the issuer promises to pay the bondholder a specified stream of future cash flows, including periodic interest payments and a principal repayment.

Book Value - The value at which a debt security is shown on the holder's balance sheet. Book value is acquisition cost less amortization of premium or accretion of discount.

Broker - Someone who brings buyers and sellers together and is compensated for his/her service.

Certificate of Deposit - A deposit of funds for a specified period of time that earns interest at a specified rate. Commonly known as "CDs." Maturities range from a few weeks to several years. Interest rates are set by the competitive marketplace.

Collateral - Securities, evidence of deposit or pledges to secure repayment of a loan. Also refers to securities pledged by a bank to secure deposit of public moneys.

Commercial Paper - Short-term, negotiable unsecured promissory notes of corporations.

Custodian - A bank or other financial institution that keeps custody of stock certificates and other assets.

Delivery vs. Payment (DVP) - Delivery of securities with a simultaneous exchange of money for the securities.

Diversification - Dividing investment funds among a variety of securities offering independent returns and risk profiles.

Federal Deposit Insurance Corporation (FDIC) - Insurance provided to customers of a subscribing bank that guarantees deposits to a set limit (currently \$250,000) per account.

Interest Rate Risk - The risk associated with declines or rises in interest rates that cause an investment in a fixed-income security to increase or decrease in value.

Investment Company Act of 1940 - Federal legislation which sets the standards by which investment companies, such as mutual funds, are regulated in the areas of advertising, promotion, performance reporting requirements, and securities valuations.

Investment Policy - A concise and clear statement of the objectives and parameters formulated by an investor or investment manager for a portfolio of investment securities.

Liquidity - An asset that can easily and rapidly be converted into cash without significant loss of value.

Local Agency Investment Fund (LAIF) - A pooled investment vehicle for local agencies in California sponsored by the State of California and administered by the State Treasurer.

Market Risk - The risk that the value of a security will rise or decline as a result of changes in market conditions.

Market Value - Current market price of a security. The price at which a security is trading and could presumably be purchased or sold.

Maturity - The date upon which the principal or stated value of an investment becomes due and payable.

Money Market Fund - Mutual funds that invest solely in money market instruments (short-term debt instruments, such as Treasury bills, commercial paper, bankers' acceptances, repos, and federal funds).

Negotiable Certificate of Deposit - A large denomination certificate of deposit which can be sold in the open market prior to maturity.

Note - A written promise to pay a specified amount to a certain entity on demand or on a specified date.

Par Value - The amount of principal that must be paid at maturity. Also referred to as the face amount of a bond, normally quoted in \$1,000 increments per bond.

Portfolio - Combined holding of more than one stock, bond, commodity, real estate investment, cash equivalent, or other asset. The purpose of a portfolio is to reduce risk by diversification.

Primary Dealer - A group of government securities dealers that submit daily reports of market activity and security positions held to the Federal Reserve Bank of New York and are subject to its informal oversight.

Principal - The face value or par value of a debt instrument, or the amount of capital invested in a given security.

Prudent Investor Standard - A standard of conduct where a person acts with care, skill, prudence, and diligence when investing, reinvesting, purchasing, acquiring, exchanging, selling, and managing funds. The test of whether the standard is being met is if a prudent person acting in a similar situation would engage in similar conduct to ensure that investments safeguard principal and maintain liquidity.

Purchase Date - The date in which a security is purchased for settlement on that or a later date.

Rate of Return - The yield obtainable on a security based on its purchase price or its current market price. This may be the amortized yield to maturity on a bond or the current income return.

Repurchase Agreement (REPO) - A transaction where the seller agrees to buy back from the buyer the securities at an agreed upon price on demand or at a specified date.

Risk - Degree of uncertainty of return on an asset.

Safekeeping - Holding of assets (e.g., securities) by a financial institution.

Safekeeping Service - Offers storage and protection of assets; provided by an institution serving as an agent.

Secondary Market - A market made for the purchase and sale of outstanding issues following the initial distribution.

Securities and Exchange Commission (SEC) - The federal regulatory agency responsible for supervising and regulating the securities industry.

Settlement Date - The date on which a trade is cleared by delivery of securities against funds.

Shares issued by a JPA (LGIP) - A pooled investment vehicle sponsored by a local Agency or a group of local agencies for use by other local agencies.

Time Certificate of Deposit - A non-negotiable certificate of deposit that cannot be sold prior to maturity.

Total Return - The sum of all investment income plus changes in the capital value of the portfolio.

Treasury Bills (also known as T-bills) - U.S. Treasury Bills, which are short-term, direct obligations of the U.S. Government issued with original maturities of 13 weeks, 26 weeks and 52 weeks (3-month, 6-month, 1-year); sold in minimum amounts of \$10,000 in multiples of \$5,000 above the minimum. Issued in book entry form only. T-bills are sold on a discount basis.

Treasury Bonds (also known as T-bonds) - U.S. Treasury long-term obligations, direct obligations of the U.S. Government, generally mature in 10 years or more.

U.S. Government Agencies - The term used to describe the instruments issued by various U.S. Government Agencies most of which are secured only by the credit worthiness of the particular Agency.

U.S. Treasury Obligations - Debt obligations of the United States Government sold by the Treasury Department in the forms of Bills, Notes, and Bonds. Bills are short-term obligations that mature in 1 year or less and are sold on the basis of a rate of discount. Notes are obligations that mature between 1 year and 10 years. Bonds are long-term obligations that generally mature in 10 years or more.

Yield - The rate of annual income return on an investment, expressed as a percentage. It is obtained by dividing the current dollar income by the current market price of the security.

Yield to Maturity - The rate of income return on an investment minus any premium or plus any discount, with the adjustment spread over the period from the date of purchase to the date of maturity of the bond, expressed as a percentage.

POLICY TITLE: Budget Preparation
POLICY NUMBER: 6120

COMMITTEE APPROVAL DATE: 06/16/2020
BOARD APPROVAL DATE: 06/24/2020

WRITTEN/REVISED BY: M.SUUA
SUPERSEDES: 03/23/2016

POLICY:

6120 It is the policy of the Beach Cities Health District's ("District") Board of Directors to maintain Board-level oversight of District expenditures through budgetary controls.

6120.1 It is the policy of the District to have a balanced operating budget, where District revenues pays for District operating expenditures on an annual basis, unless special considerations are acknowledged and approved by the District's Board.

6120.2 It is the policy of the District's Board of Directors, in making decisions affecting the District's long-term fiscal health, to make every effort to consider the District's financial reserves, the effect of inflation, and foreseeable future budgetary activity when reviewing budgets and approving expenditures to have a balanced operating budget.

GUIDELINES:

6120.3 An annual budget proposal shall be prepared by department heads, with the process directed and coordinated by the Chief Finance Officer (CFO), subject to the approval of the Chief Executive Officer (CEO). While the CEO has discretionary approval authority of expenditures by resolution, monthly controls and financial reporting are to be put in place giving each department head responsibility for controlling expenditures for their own department.

6120.4 The District begins the budget preparation by holding a Strategic Planning meeting open to the public, subject to the Brown Act.

6120.5 Prior to review by the Board of Directors, the Board's Finance Committee shall meet with the CEO, CFO and department heads to review and discuss the annual budget proposal, in a meeting open to the public, subject to the Brown Act.

6120.6 The proposed annual budget as recommended by the Finance Committee shall be reviewed by the Board at one of its meetings during the last quarter of every year prior to the Fiscal year commencing July 1st, unless otherwise scheduled by the Board, also in a meeting open to the public, subject to the Brown Act.

6120.7 The proposed annual budget, as amended by the Board during its review, shall be adopted by Board Resolution during the last quarter of every year prior to the Fiscal year commencing July 1st, unless otherwise scheduled by the Board, in a meeting open to the public, subject to the Brown Act.

POLICY TITLE: STRATEGIC PLAN

POLICY NUMBER: 2200

COMMITTEE APPROVAL DATE: 09/30/2019

BOARD APPROVAL DATE: 11/20/2019

WRITTEN/REVISED BY: T. BAKALY

SUPERSEDES: 07/22/2015

POLICY:

2200 It is the policy of the Beach Cities Health District ("District") to be responsible to the beach cities community for promoting health and wellness. The Board of Directors has established a Strategic Planning Committee to promote a strategic plan of action, to improve decision making, to enhance organizational responsiveness, to improve performance, and to strengthen the organization.

GUIDELINES:

2200.1 The Strategic Planning Committee will design the process for long-range and strategic planning and recommend it to the Board for approval. Upon approval by the Board, the Committee will direct staff in the planning process and report to the Board throughout the year as needed.

2200.2 The full Board of Directors will meet at least annually to assess, review, and update its strategic plan. This may take the form of a retreat, workshop, special meeting or part of a regularly scheduled meeting, as appropriate.

POLICY TITLE: PRINCIPAL PRESERVATION
POLICY NUMBER: 6130

COMMITTEE APPROVAL DATE: 05/22/2017
BOARD APPROVAL DATE: 05/24/2017

WRITTEN/REVISED BY: M.SUUA
SUPERSEDES: 03/23/2016

POLICY:

6130 It is the policy of the Board of Directors of the Beach Cities Health District ("District") to establish guidelines that will insure that the District maintains an Unrestricted Fund Balance generated from rent proceeds, taxes and investment income in an amount sufficient to insure sources of funding for operating the District Services focused on preventive health-related services and programs provided to the three beach cities, including the publicly-owned health facilities known as the Center for Health & Fitness and Adventure Plex. In addition, for prudent long-term management of District assets, it is further the policy of the Board of Directors to maintain a Committed Fund Balance to be used for continued capital investments in the District.

6130.1 In order to accomplish these objectives, the following guidelines shall be implemented.

GUIDELINES:

6130.2 Protection of Purchasing Power:

6130.2.1 Each year, during the budget process for the next fiscal year, staff shall provide the Board of Directors projected revenues and recommended funding levels for grants and programs. The Board shall determine the amount of funding to be added to the Unrestricted Reserve to equal a minimum of six (6) months of actual operating expenditures.

6130.2.2 The remaining District available fund balance shall be designated Committed Fund Balance to be used for prudent long-term protection of District assets to insure continued return on investments.

6130.3 Profits from Sale of Property & Other Unidentified Sources:

In the event the District receives income from outside sources relating to the sale of District property and/or equipment; refunds; repayment of loans; etc., it shall be allocated to the Committed Fund Balance.

6130.4 Replenishment of Committed Fund Balance for Extraordinary Services:

In the event the District has a need to use Committed Fund Balance to provide extraordinary services including, but not limited to, such items as construction, purchase of property and/or equipment, damages not covered by insurance, emergency funding for grantees, and health emergency, the Board of Directors shall have the discretion at the time of approving the funding of the project/service(s) of determining whether the Committed Fund Balance shall be repaid. The Board shall also determine whether the repayment will include an interest factor and over what period the reserve shall be repaid.

POLICY TITLE: DISBURSEMENT OF FUNDS
POLICY NUMBER: 6140

COMMITTEE APPROVAL DATE: 03/08/2016
BOARD APPROVAL DATE: 03/23/2016

WRITTEN/REVISED BY: M.SUUA
SUPERSEDES: 11/17/2010

POLICY:

6140 It is the policy of the Beach Cities Health District's Board of Directors to prudently disburse funds of the Beach Cities Health District ("District") in order to maintain Board-level oversight.

6140.1 The objective is to maintain Board-level oversight of financial transactions and require Board signatures only on checks for infrequent, high dollar amount and unbudgeted disbursements.

6140.2 It is intended that this policy cover all accounts and disbursement activities of the District.

GUIDELINES:

6140.3 Authorized signers on District bank accounts are designated board members, the Chief Executive Officer and the Finance Director.

6140.4 Checks over \$10,000 are to have 2 signatures; checks over \$50,000 are to have 3 signatures.

6140.5 Checks payable to a check signer are to be signed by others.

POLICY TITLE: FUND BALANCE
POLICY NUMBER: 6170

COMMITTEE APPROVAL DATE: 03/08/2016
BOARD APPROVAL DATE: 03/23/2016

WRITTEN/REVISED BY: M.SUUA
SUPERSEDES: 06/29/2011

POLICY:

6170.1 It is the policy of the Beach Cities Health District ("District") to comply with Governmental Accounting Standards Board (GASB) Statement No. 54 to provide protection for the District against unforeseen financial circumstances such as revenue shortfalls and unanticipated expenditures.

6170.1.1 GASB mandates that this hierarchy of expending fund balance be reported in new categories, using the new definitions, and be formally adopted by the District's governing body.

6170.1.2 GASB requires that the Board of Directors clarify what limitations on the use of fund balance it wishes to direct, and which are delegated to staff.

6170.2 It is the policy of the District to establish the guidelines for reporting unrestricted fund balance in the General Fund financial statements.

6170.2.1 Certain commitments and assignments of fund balance will help ensure that there will be adequate financial resources to protect the District against unforeseen circumstances and events such as revenue shortfalls and unanticipated expenditures.

6170.3 It is the policy of the District's Board of Directors to authorize and direct the Director of Finance (DF) to prepare financial reports which accurately categorize fund balance as per GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions.

SCOPE:

6170.4 It is intended that this policy cover fund balance of the District. Fund balance is the difference between assets and liabilities reported in a government fund.

6170.4.1 There are five separate components of fund balance, each of which identifies the extent to which the District is bound to honor constraints on the specific purposes for which amounts can be spent:

- 6170.4.1.1 Non-spendable fund balance (inherently non-spendable)
- 6170.4.1.2 Restricted fund balance (externally enforceable limitations on use)
- 6170.4.1.3 Committed fund balance (self-imposed limitations on use)
- 6170.4.1.4 Assigned fund balance (limitation resulting from intended use)
- 6170.4.1.5 Unassigned fund balance (residual net resources)

GUIDELINES:

6170.5 Non-spendable Fund Balance includes amounts not in spendable form, such as inventory, prepaid expenditures or receivables.

6170.6 Restricted Fund Balance includes amounts constrained for a specific purpose by external parties, such as debt service.

6170.7 Committed Fund Balance includes amounts constrained by a government itself, using its highest level of decision-making authority.

6170.7.1 The Board of Directors, as the District's highest level of decision-making authority, may commit fund balance for specific purposes pursuant to constraints imposed by formal actions taken, such as a resolution by the Board of Directors or a budget appropriation approved in an open public meeting.

6170.7.1.1 These committed amounts cannot be used for any other purpose unless the Board removes or changes the specified use through the same type of formal action taken to establish the commitment.

6170.7.1.2 Board action to commit fund balance needs to occur within the fiscal reporting period; however, the amount can be determined subsequently.

6170.8 Assigned Fund Balance includes general fund amounts constrained by a governing board or by an official who has been delegated authority to assign amounts.

6170.8.1 Amounts that are constrained by the District's intent to be used for specific purposes, but are neither restricted nor committed, should be reported as assigned fund balance.

6170.8.2 This policy hereby delegates the authority to assign amounts to be used for specific purposes to the Chief Executive Officer (CEO) for the purpose of reporting these amounts in the annual financial statements.

6170.9 Unassigned Fund Balance includes amounts remaining after the above components are assigned. These are residual positive net resources of the general fund in excess of what can properly be classified in one of the other four categories.

6170.10 Hierarchy of Spending Fund Balance.

6170.10.1 When an expenditure is incurred for which both restricted and unrestricted fund balance is available, restricted fund balance will be spent first.

6170.10.2 When an expenditure is incurred for purposes for which amounts in any of the unrestricted classifications of fund balance can be used, committed amounts are to be spent first, followed by assigned amounts and then unassigned amounts.

Definitions of the Components of Fund Balance

Non-Spendable Fund Balance:

Petty Cash: The portion of fund balance that represents the asset amount of petty cash, held by a given fund.

Prepaid Expenditures: The portion of fund balance that represents the asset amount of prepaid expenditures held by a given fund.

Notes Receivable: The portion of fund balance that represents the asset amount of notes receivable held by a given fund.

Loans Receivable: The portion of fund balance that represents the asset amount of loans receivable held by a given fund.

Restricted Fund Balance:

Investment in Limited Partnerships Receivable: The portion of fund balance that represents the asset amount of investments in limited partnerships held by a given fund.

Restricted Fund Balance: The portion of fund balance that is in any non-general fund governmental fund that is restricted under the Restricted Fund Balance definition as prescribed by Governmental Accounting Standards Board Statement No. 54 and not otherwise defined in this category above.

Committed Fund Balance:

Capital Projects: The portion of fund balance that has been appropriated for specified capital projects and remains unspent.

Committed Fund Balance: The portion of fund balance that is in any non-general fund governmental fund that is committed under the Committed Fund Balance definition as prescribed by Governmental Accounting Standards Board Statement No. 54 and not otherwise defined in this category above.

Assigned Fund Balance:

Assigned Fund Balance: The portion of fund balance that is in any non-general fund governmental fund that is assigned under the Assigned Fund Balance definition as prescribed by Governmental Accounting Standards Board Statement No. 54.

Unassigned Fund Balance:

Prior Year Available Fund Balance: The portion of fund balance that is brought forward from the prior fiscal year and is available for appropriation to fund current fiscal year activities.

Fund Balance: Any portion of General Fund balance that does not fall under any of the fund balance definitions presented above.

BCHD FY2021-22 BUDGET



BUDGET PROCESS & TIMELINE

Budget Timeline and Process

December. The budget preparation begins each year when Finance reviews the prior year's timeline, guidelines, and spreadsheets, and requests Department feedback on the prior year process. Department directors provide insight on how the Finance Department can better serve their areas in the upcoming year. Finance will schedule a Q&A and budget training session if applicable.

January. The current year's mid-year financials are completed for the six months of activity ending December. This is a half-way mark that provides a simple and convenient comparison to actual financial performance to estimate the current fiscal year-end results and building the start of a new budget. Multiplying the current actual activity by two gives a rudimentary starting point.

March. Each Department's budget is reviewed with the Chief Finance Officer in early March. The CEO is given a first look of the consolidation in mid-March, and a period of review and adjustments follows from then until April.

April. Successive iterations of review and corrections continue, seeking to balance the budget and maximize services allocating all available resources.



December/January. Per Policy 6120.4: Budget Preparation – The District begins the budget preparation by holding a Strategic Planning meeting open to the public, subject to the Brown Act.

Beach Cities Health District holds a Strategic Planning half-day meeting with all staff Company- wide, Board of Directors, Committee members from the community and attending members of the public. The group reviews current priorities and provides recommendations for budget priority updates for the coming fiscal year.

February. Budget instructions and revised spreadsheets are released. Capital project requests are due in February/March, followed by initial revenue projections. Once initial expense projections are submitted from Directors, the initial consolidation can be assembled.

May. Finance Committee, comprised of two Board members, several appointed community members, and the Treasurer of one of the three Beach Cities, reviews the new budget prior to recommendation to the Board of Directors. The District Board of Directors is presented the budget at the May Board meeting. In 2021, due to COVID-19, FY21-22 Budget was presented to the District Board of Directors in **June**.

Following completion of the Board review, adjustment and approval by resolution, the approved budget is sent to staff for implementation.

Amendments: All amendments to change the total budget by greater than \$10,000 happen at the Board level; staff will first bring recommended amendment to the Finance Committee, unless an emergency exists, for review and recommended approval to the Board and then it is presented to the Board for review and approval. The Amendment is either approved, approved with changes

or disapproved. The District's auditors review amendments to the budget year to ensure compliance to District policy and annual budget resolution.

Priority Based Budget (PBB) Process

The District has implemented an initiative to incorporate a "Program and Services" Priority Based Budget to improve evaluation and transparency of its operations. The methodology will incorporate the District's community values (called "attributes") and budget according to those values and provide a tool to meet the changing health needs of the Beach Cities.

[See FY21-22 Priority Based Budget.](#)

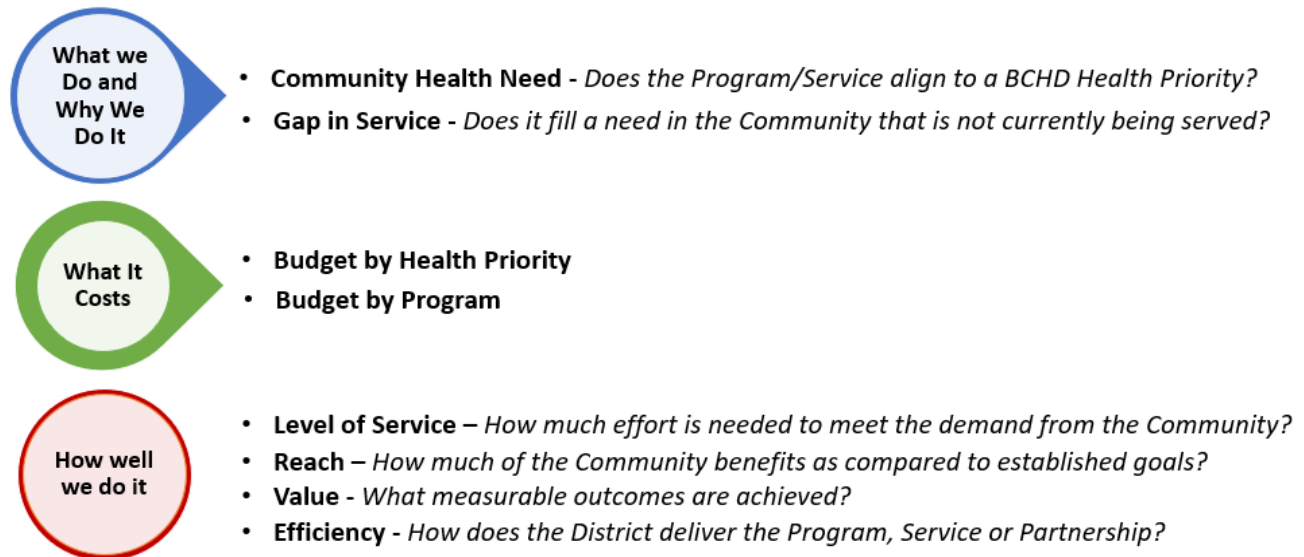
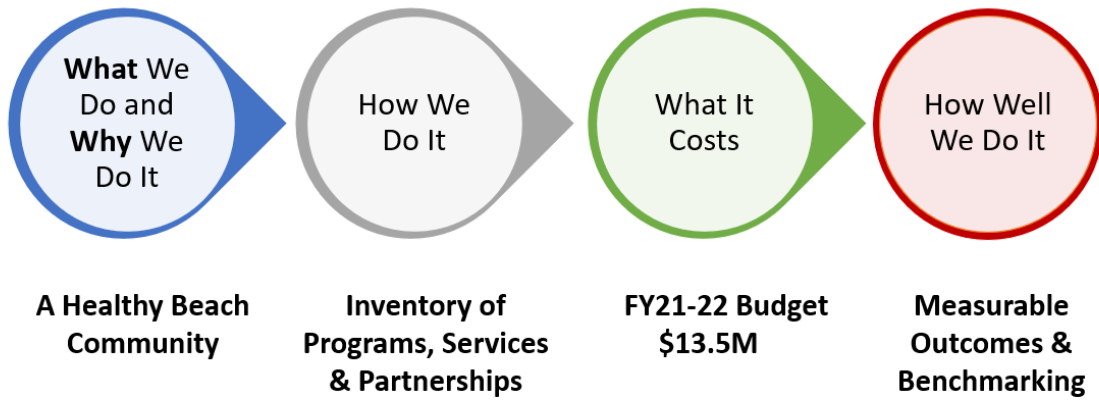
Priority Based Budgeting – Philosophy:

- The underlying philosophy: how a government entity should invest resources to meet its stated objectives
- Resources should be allocated according to how effectively a program or service achieves the goals and objectives that are of most significant value to the community
- Helps us to better articulate why the services we offer exist, what price we pay for them, and, consequently, what value they offer citizens
- Creates a more transparent budget – about what we do
- Clarifies trade-offs between different spending options, service delivery and what citizens pay

Priority-Based Budgeting – Methodology:

Priority Based Budgeting is a process used to understand community values, and budget accordingly to those values, while providing flexibility in order to meet the changing needs of the community.





Prioritize & Evaluate Programs & Services

- Refine model and 'info sheets' based on inputs collected
- Apply attribute and scoring criteria to Programs & Services
- Evaluate Programs & Services based on outcomes
- Identify priority of Programs & Services in FY21-22

BCHD FY2021-22 BUDGET



BUDGET ACCOUNTING BASIS & COST ALLOCATION

Budget Accounting Basis

BCHD's budget and financial reporting is prepared using the Government Fund Accounting Basis. Governmental fund financial statements are reported using the current financial resources measurement focus and the Modified Accrual Basis of Accounting consistent with best practices for governmental entities, the governmental accounting standards board (GASB), and generally accepted accounting principles (GAAP).

Revenues are budgeted based when they are both measurable and available. Revenues are considered available when they are collectible within the fiscal year budget. The government considers revenues to be available if the revenue was earned before the end of the fiscal year and collected within 60 days of the end of the current fiscal period.

Expenditures are budgeted when payment is due, and the liability is incurred whichever comes first. Fixed assets, capital improvement, capital lease and debt service expenditures are recorded only when payment is due.

Capital investment expenditures are defined as construction in progress (CIP), building improvements, Furniture, Fixture and Equipment (FF&E) or Information Technology investments that have a useful life exceeding one year and cost more than \$5,000. This represents a conservative approach to capitalizing assets and replacing only infrastructure elements that cannot be deferred.

The Budget Accounting Basis is the same as used in the financial reporting for the District's audited fund financial statements. As required by governmental accounting standards board (GASB), the District also reports the actual audited financial statements on a full accrual basis in accordance with GAAP (Generally Accepted Accounting Principles) with a "Reconciliation of the Balance sheet of Governmental Funds to the Statement of Net Position" and a "Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance to the Statement of Activities". (<https://www.bchdfiles.com/docs/bchd/finance/BCHD%20FY19-20%20CAFR.pdf>)

Budget Allocated Costs (Cost Accounting)

BCHD budgets and tracks costs by support and operational functions or departments, like Human Resources and Community Services departments. Most costs associated with each department are direct costs and only a few are allocated.

Costs like worker's compensation insurance and certain payroll expenses, like CalPERS pension and medical expenses are allocated across departments. Also, BCHD uses internal workforce resources in various capacities and thus allocates payroll expenses where there are operational needs.

While management of each function is accountable for their specific budget, the District manages only one fund, the General Fund, and all costs are controlled and monitored on a consolidated basis, and there is no need for further cost allocations.

The Priority Based Budgeting (PBB) as a management reporting tool uses "Cost Allocation" methodologies to present and communicate total costs for Programs and Services (sometimes referred to as "Fully Burdened"), which includes a reasonable allocation of fixed and variable support and administrative services costs.

BCHD FY2021-22 BUDGET



DESCRIPTION OF FUNDS

Description of Governmental Funds

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Beach Cities Health District, like other state and local government entities, uses Fund Accounting to ensure and demonstrate compliance with finance-related legal requirements.

The District reports on and prepares its financial statements for two Government funds. The General Fund and Special Revenue Fund.

All its departments; preventative health programs and services operations, supporting and administration services and property operations are recorded in the General Fund. The District's Special Revenue Fund has no activity.

General Fund. All activities are reported in the General Fund except for those segregated in the Special Revenue Fund. This fund includes all governmental activities such as Community Services, Blue Zones and Youth Services Department, Property Operations Management, Health & Fitness Operations, and all support services, including executive office, HR and Finance.

Special Revenue Fund. Beach Cities Health District's Special Revenue Fund segregates activity related to Prospect One Corporation, established to construct and operate medical office building space on the main campus of the District. There are currently no activities budgeted in the Special Revenue Fund.

BCHD FY2021-22 BUDGET



GLOSSARY OF BUDGET TERMS

Glossary of Budget Terms

Because the Operating Budget of the Beach Cities Health District is available to the public, the related terminology below is provided for supplementary help.

Accrual Basis - the basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

Accounting System - aids the recipient in the separate identification of receipts, disbursements, assets, liabilities, and provides for the summarization of financial information in a manner that will facilitate the preparation of the periodic reports.

Accrued Interest - Interest earned but not yet received.

Allocate - to distribute according to a plan or set apart for a special purpose. Examples: a) spread a cost over two or more accounting periods; b) charge a cost or revenue to a number of departments, products, processes or activities on a rational basis.

Amortization - An accounting practice of gradually decreasing (increasing) an asset's book value by spreading its depreciation (accretion) over a period of time.

Appropriation – Legal authorization by the District Board of Directors to make expenditures and to incur obligations for specific purposes.

Auditor's Report – Annual report issued in conjunction with a financial audit performed by an independent Certified Public Accountant. In this report, the independent auditor reports on internal control weaknesses and instances of noncompliance discovered in connection with the financial audit.

Available Fund Balance --That portion of the governmental type fund equity which is available for financing the budget requirements for the accounting period involved. This is a conventional term, which is synonymous with the accepted term "fund balance unreserved/undesignated," and should not be used in the financial statement presentation.

Balance Sheet- The financial statement disclosing the assets, liabilities and equity of an entity at a specified date in conformity with GAAP.

Beginning Fund Balance – Fund balance available in a fund at the beginning of the year, carried forward from the end of the prior year.

Board of Directors – The District's equivalent of a City Council, comprised of five elected officials.

Bond - A financial obligation for which the issuer promises to pay the bondholder a specified stream of future cash flows, including periodic interest payments and a principal repayment.

Budget – The financial plan for the operations of the District that includes and estimate of proposed expenditures and the proposed means of funding those expenditures. Of the many kinds of budgets, cash budget shows cash flow, an expected payment of money, and a capital budget shows the anticipated payments for capital projects.

Budget Message - A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body. The budget message contains an explanation of the principal budget items, an outline of the government's experience during the past period and its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.

Budgetary Comparisons. Statements or schedules presenting comparisons between approved budgetary amounts (as amended) and actual results of operations on the budgetary basis.

Business-type activities. One of two classes of activities reported in the government-wide financial statements. Business activities are financed in whole or in part by fees charged to external parties for goods or services and are normally reported in enterprise funds.

Cash – Currency on hand, demand deposits with banks or other financial institutions, and deposits that have the general characteristics of liquidity that can be withdrawn at any time without notice or penalty.

Cash Basis - a basis of accounting under which transactions are recognized only when cash changes hands.

Capital Assets - Long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Capital assets include buildings, equipment, improvements other than buildings, infrastructure, and land. In the private sector, these assets are referred to most often as property, plant and equipment.

Capital Budget – Schedule of repair or replacement of fixed assets or improvements costing in excess of \$5,000 and with a useful life greater than 1 year.

Capital Improvement Project (CIP) – Fixed asset or improvements typically costing more than \$5,000 and with a useful life greater than one year.

CEO – Chief Executive Officer, the District's equivalent of a City Manager or an Executive Director.

Comprehensive Annual Financial Report (CAFR) - An annual financial report that includes basic financial statements and required supplemental information, combining statements showing columns for each individual fund and individual fund statements, prepared in conformity with Generally Accepted Accounting Principals (GAAP). Includes introductory information, schedules necessary to demonstrate financial, legal and contractual compliance, and statistical data.

Constant Maturity Treasury (CMT) Index - The 1 Year CMT Index is the twelve month "average" of monthly yields on United States Treasury Securities adjusted to a constant maturity of one year as made available by the Federal Reserve in Federal Reserve Statistical Release H.15.

Cost reimbursement basis – the setting of charges so that costs are systematically recovered on a break-even basis over time, typically used in connection with the evaluation of internal service funds.

Current financial resources measurement focus – The intent to report the near-term (current) inflows, outflows, and balances of expendable (spendable) financial resources. The current financial resources measurement focus is unique to accounting for government and is solely used for reporting the financial position and results of governmental funds.

Deferred Revenue - Amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met. Under the modified accrual basis of accounting, amounts that are measurable but not available are one example of deferred revenue.

Deficit - 1) The excess of the liabilities of a fund over its assets; 2) The excess of expenditures over revenues during an accounting period; or, in the case of proprietary funds, the excess of expenses over revenues during an accounting period.

Department - A subdivision of the District under the fiscal review of a Director. Beach Cities Health District is comprised of the following seven departments: Communications, Community-Based Services, Community Care Services, Finance, Health & Fitness, Human Resources, and Property Management.

Depreciation - 1) Expiration in the service life of capital assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence; 2) The portion of the cost of a capital asset, charged as an expense during a particular period. In accounting for depreciation, the cost of a capital asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

Designation – a portion of the fund balance that is set aside for a specific use, still spendable.

Designated unreserved fund balance – Management's intended use of available expendable financial resources in governmental funds reflecting actual plans approved by the District Board of Directors. Reflect the District's self-imposed limitations on the use of otherwise spendable resources.

Direct Expense – Expense that is specifically associated with the delivery of a service or program and clearly identifiable to a particular function.

Economic Resources Measurement Focus – The intent to report all inflows, outflows and balances affecting or reflecting an entity's net assets. Used for proprietary and

fiduciary funds, and by business enterprises and not-for-profit organizations in the private sector.

Enterprise Fund – The fund type used to report activities for which fees are charged to external users for goods and services.

Expenditure – The cost of services rendered, or goods received.

Financial Audit. An audit made to determine whether the financial statements of a government are presented fairly, in conformity with GAAP.

Finding – Term used in connection with an audit; an observation that suggests or recommends a management action, response or explanation.

Fiscal Year – The 12-month period of time from July 1st to June 30th.

Fixed Asset – Tangible property items such as land, buildings, fitness equipment and furniture that have a value over \$1,000 and a useful life greater than 1 year.

Fixed Costs - Costs of providing goods or services that do not vary proportionately to the volume of goods or services provided (e.g., insurance and contributions to retirement systems).

Fund - A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance - The difference between fund assets and fund liabilities of governmental funds.

General Fund – The primary fund of the District, used to account for all revenues and expenditures not required to be accounted for in another fund.

Generally Accepted Accounting Principles (GAAP) – A common set of accounting principles, standards, and procedures issued by the Financial Accounting Standards Board(FASB).

Government Accounting Standards Board (GASB) - A standard-setting body, associated with the Financial Accounting Foundation, which prescribes conventions, norms, rules and procedures that serve as a standard for fair presentation of financial statements.

Government Securities - An obligation of the U.S. government, backed by the full faith and credit of the government. These securities are regarded as the highest quality of investment securities available in the U.S. securities market. See "Treasury Bills, Notes, and Bonds."

Governmental Activities – One of two classes of activities reported in the government-wide financial statements. Governmental activities generally financed through taxes, intergovernmental revenues, and other non-exchange revenues, usually reported in governmental and internal service funds.

Interest Rate - The annual yield earned on an investment, expressed as a percentage.

Inventory - 1) A detailed list showing quantities, descriptions, and values of property and, frequently, units of measure and unit prices; 2) An asset account reflecting the cost of goods held for resale or for use in operations. Under some circumstances, inventory is not valued at cost but at the lower of cost or market.

Investments - Most commonly, securities and real estate held for the production of revenues in the form of interest, dividends, rentals, or lease payments. The term does not include capital assets used in government operations.

Investment Revenue – The interest income received from a portfolio of investments.

Liquidity - An asset that can easily and rapidly be converted into cash without significant loss of value.

Local Agency Investment Fund (LAIF) - A pooled investment vehicle for local agencies in California sponsored by the State of California and administered by the State Treasurer.

Matching Principle - is the accounting principle that requires the recognition of all costs that are directly associated with the realization of the revenue reported within the income statement.

Miscellaneous Income - is that income realized that is not directly related to the sale of standard products and services.

Modified Accrual Basis Accounting - is a mixture of the cash and accrual basis. The modified accrual basis should be used for governmental funds. To be recognized as a revenue or expenditure, the actual receipt or disbursement of cash must occur soon enough after a transaction or event has occurred to have an impact on current spendable resources. In other words, revenues must be both measurable and available to pay for the current period's liabilities. Revenues are considered available when collectible either during the current period or after the end of the current period but in time to pay year-end liabilities. Expenditures are recognized when a transaction or event is expected to draw upon current spendable resources rather than future resources.

Note Payable - In general, an unconditional written promise signed by the maker to pay a certain sum in money on demand or at a fixed or determinable time, either to the bearer or to the order of a person designated therein.

Note Receivable - A legal right to receive payment of a certain sum of money on demand or at a fixed or determinable time, based on an unconditional written promise signed by the maker.

Operating budget – the financial plan, excluding capital expenditures, for the District's provision of services.

Other Post-Employment Benefits (OPEB) - Post-Employment benefits provided by an employer to plan participants, beneficiaries, and covered dependents through a plan or other arrangement that is separate from a plan to provide retirement income. OPEB also

include post-employment health care benefits provided through a public employee retirement system or pension plan. In addition to post-employment health care benefits (such as illness, dental, vision, and hearing), OPEB may include, for example, life insurance, disability income, tuition assistance, legal services, and other assistance programs.

Overhead - is the indirect costs associated with providing a service or product. Building rent, heating and lighting, administration or supervision costs and maintenance of facilities are all examples of indirect overhead.

Par Value - The amount of principal that must be paid at maturity. Also referred to as the face amount of a bond, normally quoted in \$1,000 increments per bond.

Pass-through Grants - Grants and other financial assistance received by a governmental entity to transfer to or spend on behalf of a secondary recipient.

Portfolio - Combined holding of more than one stock, bond, commodity, real estate investment, cash equivalent, or other asset. The purpose of a portfolio is to reduce risk by diversification.

Prepaid Expenses - Payment in advance of the receipt of goods and services in an exchange transaction. Prepaid items differ from deferred charges in that they are spread over a shorter period of time than deferred charges and are regularly recurring costs of operations. Examples of prepaid items are prepaid rent, prepaid interest, and unexpired insurance premiums.

Principal - The face value or par value of a debt instrument, or the amount of capital invested in a given security.

Property Tax – A tax assessed in proportion to the appraised value of property to finance services that benefit that property. Los Angeles County Assessor, Auditor-Controller, and Treasurer & Tax Collector produce and account for the property tax bill and payments, remitting the appropriate portion to Beach Cities Health District.

Property Tax Increment – Increased tax revenues created from increased taxable property values. When a public project such as a health district is created, there is an increase in the value of surrounding real estate. This increased site value and investment creates more taxable property, which increases tax revenues. The increased tax revenues are the tax increment.

Reserve – A portion of the fund balance that is not available for appropriation because it does not represent spendable cash or because of legal restrictions.

Revenue – Source of income, such as from taxes, user fees, or interest.

Safekeeping - Holding of assets (e.g., investments or securities) by a financial institution serving as an agent.

Special District - An independent unit of local government organized to perform a single government function or a restricted number of related functions. Special districts usually have the power to incur debt and levy taxes; however, certain types of special districts are

entirely dependent upon enterprise earnings and cannot impose taxes. Examples of special districts are water districts, drainage districts, flood control districts, hospital districts, health district, fire protection districts, transit authorities, port authorities, and electric power authorities.

Special Revenue Fund – the grouping of related accounts that segregate the activities related to the financing of construction and operation of medical office building space on the main campus of the District.

Unqualified Opinion - An opinion rendered without reservation by the independent auditor that financial statements are fairly presented.

Unrealized Gains and Losses - A term used in connection with the valuation of investments. Cumulative change in the market value of investments prior to their disposition.

Unrealized Revenues - A term used in connection with budgeting. The difference between estimated revenues and actual revenues.

Unrestricted Net Assets - That portion of net assets that is neither restricted nor invested in capital assets (net of related debt).

BCHD FY2021-22 BUDGET



ACRONYMS

Glossary of Acronyms

The Operating Budget of the Beach Cities Health District is available to the public; the related terminology below is provided to clarify references throughout the budget documents.

BCHD	– Beach Cities Health District
BOD	– Board of Directors
BOE	– Building Operating Expenses
CAPEX or Capex	– Capital Expenditures
CAFR	– Comprehensive Annual Financial Report
CCS	– Community Care Services
CEO	– Chief Executive Officer
CHF	– Center for Health and Fitness
CIP	– Capital Improvement Plan
FASB	– Financial Accounting Standards Board
FY	– Fiscal Year
G&A	– General and Administrative
GAAP	– Generally Accepted Accounting Principles
GASB	– Government Accounting Standards Board
H&F	– Health & Fitness
HB	– Hermosa Beach
HE	– Health Education
IS	– Information Systems
LAIF	– Local Agency Investment Fund.
MB	– Manhattan Beach
MIS	– Management of Information Systems
OPEB	– Other Post-employment Benefits
OSHA	– Occupational Safety and Health Act
PERS	– Public Employee Retirement System
POC	– Prospect One Corporation
RCFE	– Residential Care for the Elderly
RB	– Redondo Beach
YTD	– Year to Date