

DEL PUERTO HEALTH CARE DISTRICT

FINANCE MEETING AGENDA

3:00 PM May 19, 2021

Join Zoom Meeting

<https://us02web.zoom.us/j/4792915693?pwd=VGVuSUVTbGVrdzErdTZJQnhsWVZtUT09>

Online Meeting ID: 479 291 5693 Passcode: DelPuerto

Phone: 1(669) 900-6833 Meeting ID: 4792915693 Passcode: 520091592

The regularly scheduled meeting of the Del Puerto Health Care District's Finance Committee will be held at the date and time listed above in the District Office Conference Room.

Announcement Regarding Public Participation

Members of the public may be heard on any item on the Finance Committee agenda. A person addressing the Finance Committee will be limited to five minutes unless the chairperson of the Finance Committee grants a longer period. Comments by members of the public will be allowed during Finance Committee consideration of an agenda item. When the item is called, please raise your hand or stand if you desire to address the Finance Committee.

Members of the public may also, at this time only, address the Finance Committee on any non-agenda item. However, the Finance Committee may only consider non-agenda items long enough to determine the nature of the matter. Non-emergency items may be rescheduled for discussion later. The Finance Committee may act on non-agenda items only in emergency circumstances. Members of the public wishing to address the Finance Committee on a non-agenda item should raise their hand or stand at this time.

If written materials relating to items on this Agenda are distributed to Finance Committee members prior to the meeting, such materials will be made available for public inspection at 875 E Street, during normal business hours. In compliance with the Americans with Disabilities Act, those requiring accommodations for this meeting should notify the District office 48 hours prior to the meeting at (209) 892-8781.

Cell phones must be silenced or set to do not disturb during the meeting.

1. **Call to Order/Attendance**
2. **Public Comment**
3. **Acceptance of the Agenda**
4. **Finance Report Review**
 - A. Committee Meeting Minutes for Approval April 21, 2021 **Action Anticipated**
 - B. Month End Financials for Acceptance April 2021 **Action Anticipated**
 - C. Monthly Warrants for Recommendation April 2021 **Action Anticipated**
5. **Old Business**
 - A. Debt Management Policy **Action Anticipated**
6. **New Business**
 - A. FY 2021-22 Budget Review - Draft 1 **Action Anticipated**
 - B. Cost Effective Replacement of Leased Health Center Copier **Action Anticipated**
7. **Accounting and Finance Manager Report**
 - A. Update on Grant & Stimulus Monies Received **Information Only**
 - B. Covid Vaccine POD Expenses **Information Only**
 - C. Asset Replacement Fund **Information Only**
 - D. Set Schedule for Committee Review of Account Reconciliations **Action Anticipated**
8. **Adjournment**

DEL PUERTO HEALTH CARE DISTRICT
875 E Street - Patterson, California 95363
FINANCE MEETING via Zoom Video Conference
MINUTES April 21, 2021

I. Call to order/Attendance

The meeting was called to order by Anne Stokman, Committee Chair, 8:17AM

Other Board Members Present: Becky Campo, Committee Member

Staff Members Present: Karin Hennings, Administrative Director/CEO; Maria Reyes-Palad, Financial Accounting Manager; Paul Willette, Ambulance Director; Suzie Benitez, Health Center Manager; and Danae Skinner, Administrative Staff Accountant

District Legal Counsel Present: Dave Ritchie, Cole Huber, LLP

II. Public Participation – No comments

III. Acceptance of Agenda

M/S/C Anne Stokman/Becky Campo to accept the agenda as presented.

IV. Finance Report Review

A. Review for Approval: March 24, 2021 Finance Meeting Minutes

M/S/C Becky Campo/Anne Stokman to accept the minutes for February 17, 2021 as presented.

B. Review Financial Reports for March 2021

Maria Reyes-Palad reviewed the reports and answered all questions regarding the Financial Reports.

The committee raised a question regarding the book value of the land for the E Street expansion. Maria Reyes was to research the issue and inform the committee of her findings.

M/S/C Anne Stokman/Becky Campo to recommend to the Board to accept the Financial Reports with the caveat that Ms. Reyes was going to research the book value of the land for the E Street expansion issue.

C. Review for Recommendation March 2021 Warrants

Maria Reyes-Palad reviewed the report and answered all questions regarding the Warrants.

M/S/C Becky Campo/Anne Stokman to recommend to the Board to accept the Financial Reports and Warrants as presented.

V. Old Business - NONE

VI. New Business

A. Debt Management Policy

Dave Ritchie, District Legal Counsel, reviewed the Debt Management Policy in depth. Mr. Ritchie explained that the policy was needed to comply with California law 8855(i) passed in 2017. He explained that the policy was written not only to follow the law but also to cover prospective lender requirements. The committee discussed the policy at length and decided that the District was not ready for it.

Tabled until next meeting – No action taken.

DEL PUERTO HEALTH CARE DISTRICT
875 E Street - Patterson, California 95363
FINANCE MEETING via Zoom Video Conference
MINUTES March 24, 2021

VII. Accounting and Finance Manager Report

- A.** Update on Grant and Stimulus Monies Received
- COVID-19 Summary and Details
 - Telehealth Grant Balance as of January 2021
 - COVID-Vaccine POD Details
Information Only – No Action
- B.** Set Schedule for Committee Review of Account Reconciliations
Anne Stokman stated that she would come to the District Office and review the reconciliations.

VIII. Meeting adjourned – 9:53AM

Respectfully submitted,

Anne Stokman, Treasurer

Del Puerto Health Care District
Balance Sheet
As of April 30, 2021

	Apr 30, 21	Mar 31, 21	% Change	Apr 30, 20	% Change	NOTES
ASSETS						
Current Assets						
101.000 · Cash and cash equivalents						
101.011 · TCB-Operating Checking 1739	1,472,388	1,413,909	4%	1,563,402	(6%)	
101.012 · TCB-Payroll Account 2999	21,306	75,493	(72%)	12,519	70%	
101.013 · TCB-Money Market 4168	100,858	100,856		100,826		
101.015 · TCB - Keystone C 8641	100,683	95,908	5%	64,341	56%	
101.016 · TCB-HC Billing Dept Acct 7262	2,951	2,860	3%	2,993	(1%)	
101.017 · TCB-Ambulance Fund 1041	2,768	2,595	7%	4,965	(44%)	
Total 101.010 · Tri Counties Bank	1,700,954	1,691,621	1%	1,749,046	(3%)	
101.030 · Petty Cash in District Office	340	340		340		
Total 101.040 · US Bank Athena Accounts	1,939	5,997	(68%)		100%	
101.090 · LAIF-Local Agency Invstmnt Fund	516,478	515,914	0%	512,140	1%	
Total 101.000 · Cash and cash equivalents	2,219,711	2,213,872	0%	2,261,526	(2%)	
103.000 · Restricted Funds						
103.100 · TCB-USDA Debt Reserve 7237	122,883	122,881		116,822	5%	
Total 103.000 · Restricted Funds	122,883	122,881		116,822	5%	
105.000 · BOTW-Mitigation Fee Acct	146,262	146,261		146,247		
Total Checking/Savings	2,488,856	2,483,014	0%	2,524,595	(1%)	
Accounts Receivable						
121.000 · Patient Accounts - Net						
121.100 · Ambulance						
121.101 · AMB Accts Receivable	747,292	637,296	17%	697,724	7%	
121.102 · AMB Allowance for Doubtful	(567,942)	(484,345)	(17%)	(339,094)	(67%)	
Total 121.100 · Ambulance	179,350	152,951	17%	358,630	(50%)	
121.300 · Health Center						
121.301 · HC Accts Receivable	2,748	4,391	(37%)	98,133	(97%)	
121.302 · HC Accts Receivable - Athena	407,399	447,272	(9%)		100%	
121.305 · HC Allowance for Doubtful	(48,807)	(53,748)	9%	(11,678)	(318%)	
Total 121.300 · Health Center	361,340	397,915	(9%)	86,455	318%	
Total 121.000 · Patient Accounts - Net	540,690	550,866	(2%)	445,085	21%	
123.000 · Keystone C Accts Rec	270	502	(46%)	288	(6%)	
125.000 · Other Accounts Receivable	1,666	2,266	(26%)	4,768	(65%)	
126.000 · Government Reimbursements						
126.117 · FYE 2017 GEMT	(1,172)	(1,172)			(100%)	
126.317 · FYE 2017 PPS	20,444	20,444		40,452	(49%)	
126.318 · FYE 2018 PPS	38,256	38,256		38,256		
126.319 · FYE 2019 PPS	47,152	47,152			100%	
Total 126.000 · Government Reimbursements	104,680	104,680		78,708	33%	
Total Accounts Receivable	647,306	658,314	(2%)	528,849	22%	
Other Current Assets						
131.000 · Deposits in Transit		(6,150)	100%	19,306	(100%)	
132.030 · Unapplied Payments - Athena	(4,753)	(22,068)	78%		(100%)	
133.000 · Accrued Tax & Fee Receivables	405,756	267,173	52%	280,900	44%	
135.000 · Medical Supply Inventory	40,049	40,049		44,183	(9%)	
136.000 · Prepays	46,713	54,722	(15%)	49,428	(5%)	
Total Other Current Assets	487,765	333,726	46%	393,817	24%	
Total Current Assets	3,623,927	3,475,054	4%	3,447,261	5%	

Del Puerto Health Care District
Balance Sheet
As of April 30, 2021

	Apr 30, 21	Mar 31, 21	% Change	Apr 30, 20	% Change	NOTES
Fixed Assets						
151.000 · Capital assets						
151.150 · Land						
151.152 · E Street Land	427,630	427,442			100%	
151.153 · Keystone B Land	162,914	162,914		162,914		
151.156 · Keystone C Land	148,000	148,000		148,000		
Total 151.150 · Land	738,544	738,356		310,914	138%	
151.160 · Buildings & Improvements						
151.161 · E St Building	815,861	815,861		815,861		
151.163 · Keystone B Ext Bldg	901,410	901,410		901,410		
151.165 · Keystone B Improvements	1,460,848	1,460,848		1,460,848		
151.167 · Keystone C Bldg	1,858,501	1,858,501		1,858,501		
Total 151.160 · Buildings & Improvements	5,036,620	5,036,620		5,036,620		
151.170 · Equipment						
151.171 · District Office Equipment	44,348	43,112	3%	39,965	11%	
151.172 · Ambulance Equipment	1,428,372	1,427,548	0%	1,551,251	(8%)	
151.173 · Health Center Equipment	351,356	341,244	3%	334,721	5%	
Total 151.170 · Equipment	1,824,076	1,811,904	1%	1,925,937	(5%)	
Total 151.180 · Construction Work-in-Progress	15,199	21,934	(31%)	421,487	(96%)	
151.190 · Other Capital Assets						
151.191 · Electronic Med. Record Software	97,750	97,750		97,750		
Total 151.190 · Other Capital Assets	97,750	97,750		97,750		
151.200 · Accumulated Depreciation	(2,518,058)	(2,495,487)	(1%)	(2,347,684)	(7%)	
Total 151.000 · Capital assets	5,194,131	5,211,077	(0%)	5,445,024	(5%)	
Total Fixed Assets	5,194,131	5,211,077	(0%)	5,445,024	(5%)	
TOTAL ASSETS	8,818,058	8,686,131	2%	8,892,285	(1%)	
LIABILITIES & EQUITY						
Liabilities						
Current Liabilities						
Total Accounts Payable	103,728	71,210	46%	161,184	(36%)	
Total Credit Cards	11,523	3,317	247%	4,498	156%	
251.000 · HC Account Overpayments		(313)	100%			
252.000 · AMB Account Overpayments	(73)	(73)			(100%)	
Total 253.000 · Accrued Payroll Liabilities	194,916	213,339	(9%)	170,696	14%	
253.280 · COBRA Premium Payable	18	9	100%		100%	
254.000 · Current Loan Payable						
254.010 · Current USDA Loan	58,484	58,484		58,484		
254.020 · Current TCB Loan	41,385	41,385		41,385		
Total 254.000 · Current Loan Payable	99,869	99,869		99,869		
257.000 · Keystone C CAM	(5,906)	(5,348)	(10%)	(271)	(2,079%)	
257.500 · Keystone C Security Deposit	5,000	5,000		10,000	(50%)	
280.000 · Deferred Grant Revenue	0	17,512	(100%)		0%	End of Telehealth Grant
Total Other Current Liabilities	293,822	329,995	(11%)	280,294	5%	
Total Current Liabilities	409,073	404,522	1%	445,976	(8%)	
Long Term Liabilities						
290.010 · USDA Loan - 1700 Keystone B	1,518,840	1,524,413	(0%)	1,580,606	(4%)	
290.020 · TCB Loan - Keystone C	668,930	673,755	(1%)	997,638	(33%)	
Total Long Term Liabilities	2,187,770	2,198,168	(0%)	2,578,244	(15%)	
Total Liabilities	2,596,843	2,602,690	(0%)	3,024,220	(14%)	

Del Puerto Health Care District
Balance Sheet
As of April 30, 2021

	Apr 30, 21	Mar 31, 21	% Change	Apr 30, 20	% Change	NOTES
Equity						
350.000 · Unrestricted Assets	1,099,955	1,076,284	2%	1,064,994	3%	
360.000 · Assigned Fund Balance						
360.030 · Asset Replacement Fund						
360.031 · Approved Capital Expenses	295,542	320,792	(8%)	40,621	628%	
360.030 · Asset Replacement Fund - Other	557,143	555,565	0%	530,736	5%	
Total 360.030 · Asset Replacement Fund	852,685	876,357	(3%)	571,357	49%	see Updated Details
360.070 · Operating Cash Reserve	1,416,000	1,416,000		1,311,000	8%	
Total 360.000 · Assigned Fund Balance	2,268,685	2,292,357	(1%)	1,882,357	21%	
370.000 · Restricted Fund Balance						
370.010 · Mitigation Fees	119,804	119,804		119,804		
370.050 · Restricted for Debt Service	120,720	120,720		106,636	13%	
Total 370.000 · Restricted Fund Balance	240,524	240,524		226,440	6%	
390.000 · Net Fixed Assets (Capital)	2,492,762	2,492,762		2,492,762		
Net Income	119,289	(18,485)	745%	201,513	(41%)	YTD April Result
Total Equity	6,221,215	6,083,442	2%	5,868,066	6%	
TOTAL LIABILITIES & EQUITY	8,818,058	8,686,132	2%	8,892,286	(1%)	

Operating Acct

Month End Cash Balance	2,488,856
101.015 - TCB - Keystone C 8641	(100,683)
103.100 - TCB USDA Debt Reserve 7237	(122,883)
280.000 - Deferred Grant Revenue	-
370.010 - Mitigation Fees	(119,804)
360.030 - Asset Replacement Fund	(852,685)
AP & Payroll Liability	(310,167)
UNENCUMBERED CASH	982,634
Percent of Operating Cash Reserve Goal	69%
360.070 - Operating Cash Reserve	1,416,000

Del Puerto Health Care District
YTD by Class
July 2020 through April 2021

	Total 01 DPHCD			Total 02 Patterson District Ambulanc			Total 03 Del Puerto Health Center			Total 06 Keystone Bldg C			TOTAL		
	Jul '20 - Apr 21	Budget	% of Budget	Jul '20 - Apr 21	Budget	% of Budget	Jul '20 - Apr 21	Budget	% of Budget	Jul '20 - Apr 21	Budget	% of Budget	Jul '20 - Apr 21	Budget	% of Budget
Ordinary Income/Expense															
Income															
401.000 · Gross Patient Service Revenue				7,383,394	7,029,167	105%	1,837,320	1,840,496	100%				9,220,714	8,869,663	104%
401.021 · Del Puerto Health Center															
403.000 · Adjustments				(5,017,986)	(4,703,653)	107%	(550,355)	(132,192)	416%				(5,568,341)	(4,835,845)	115%
405.000 · Bad Debt				(666,341)	(510,219)	131%	(25,586)		100%				(691,927)	(510,219)	136%
407.000 · Other Income	1,988	1,667	119%	84,439	31,483	268%	347,912	154,267	226%				434,339	187,417	232%
Total Income	1,988	1,667	119%	1,783,506	1,846,778	97%	1,609,291	1,862,571	86%				3,394,785	3,711,016	91%
Gross Profit	1,988	1,667	119%	1,783,506	1,846,778	97%	1,609,291	1,862,571	86%				3,394,785	3,711,016	91%
Expense															
601.000 · Salaries & Wages	357,725	355,575	101%	990,316	918,198	108%	733,846	918,720	80%				2,081,887	2,192,493	95%
602.000 · Employee Benefits	100,009	105,888	94%	235,844	262,144	90%	231,157	294,308	79%				567,010	662,340	86%
603.000 · Professional Fees	43,153	86,233	50%	6,714	8,800	76%	553,869	599,426	92%				603,736	694,459	87%
604.000 · Purchased Services	9,565	9,154	104%	175,650	169,075	104%	211,917	245,043	86%				397,132	423,272	94%
605.000 · Supplies	5,573	7,867	71%	89,894	77,167	116%	66,998	76,958	87%				162,465	161,992	100%
606.000 · Utilities	6,262	6,417	98%	14,690	16,083	91%	34,542	35,933	96%				55,494	58,433	95%
607.000 · Rental and Lease	3,682	4,125	89%	316	333	95%	4,774	4,920	97%				8,772	9,378	94%
608.000 · Insurance Coverages	28,507	27,806	103%	145,566	148,117	98%	99,663	96,653	103%				273,736	272,576	100%
609.000 · Maintenance & Repairs	2,410	2,583	93%	51,716	71,917	72%	17,956	23,000	78%				72,082	97,500	74%
610.000 · Depreciation and Amortization	8,323	7,996	104%	131,692	131,280	100%	61,203	60,330	101%	39,643	40,000	99%	240,861	239,606	101%
611.000 · Other operating expenses	47,734	77,785	61%	135,436	145,087	93%	65,624	66,373	99%				248,794	289,245	86%
Total Expense	612,943	691,429	89%	1,977,834	1,948,201	102%	2,081,549	2,421,664	86%	39,643	40,000	99%	4,711,969	5,101,294	92%
Net Ordinary Income	(610,955)	(689,762)	89%	(194,328)	(101,423)	192%	(472,258)	(559,093)	84%	(39,643)	(40,000)	99%	(1,317,184)	(1,390,278)	95%
Other Income/Expense															
Other Income															
701.000 · District Tax Revenues	1,183,330	1,183,333	100%	202,500	202,500	100%							1,385,830	1,385,833	100%
702.000 · Impact Mitigation Fees															
703.000 · Investment Income	6,420	12,100	53%	0			0	0%				6,420	12,100	53%	
704.000 · Interest Expense							(50,140)	(50,000)	100%	(29,862)	(35,833)	83%	(80,002)	(85,833)	93%
705.000 · Tenant Revenue							6,000	6,000	100%	113,951	108,776	105%	119,951	114,776	105%
710.000 · Misc Other Income				6,800		100%	5,608	6,500	86%				12,408	6,500	191%
Total Other Income	1,189,750	1,195,433	100%	209,300	202,500	103%	(38,532)	(37,500)	103%	84,089	72,943	115%	1,444,607	1,433,376	101%
Other Expense															
802.000 · Keystone District Expense										8,137	6,848	119%	8,137	6,848	119%
810.000 · Misc Other Expense															
Total Other Expense										8,137	6,848	119%	8,137	6,848	119%
Net Other Income	1,189,750	1,195,433	100%	209,300	202,500	103%	(38,532)	(37,500)	103%	75,952	66,095	115%	1,436,470	1,426,528	101%
Net Income	578,795	505,671	114%	14,972	101,077	15%	(510,790)	(596,593)	86%	36,309	26,095	139%	119,286	36,250	329%

Del Puerto Health Care District Entire District vs Previous Months

April 2021

	Apr 21	Mar 21	Apr 20
Ordinary Income/Expense			
Income			
401.000 · Gross Patient Service Revenue			
401.010 · AMB Ambulance Services	824,202	614,800	583,404
401.020 · Health Center Services			
401.040 · HC Capitation Income			
401.041 · HC Capitation Payments	24,620	20,559	19,793
401.042 · Hospitalist Charges	(719)	(372)	
401.043 · Hospitalist Cont Adjustments	334	190	
Total 401.040 · HC Capitation Income	24,235	20,377	19,793
401.020 · Health Center Services - Other	145,751	180,256	79,469
Total 401.020 · Health Center Services	169,986	200,633	99,262
Total 401.000 · Gross Patient Service Revenue	994,188	815,433	682,666
403.000 · Adjustments			
403.100 · Contractual Adjustments			
403.015 · AMB Contractual Allowances			
403.011 · AMB Revenue Adjustments	(8,381)	(1,470)	(142)
403.012 · AMB GEMT QAF Add-on Pymt	930	465	3,686
403.015 · AMB Contractual Allowances - Other	(508,343)	(426,161)	(369,300)
Total 403.015 · AMB Contractual Allowances	(515,794)	(427,166)	(365,756)
403.030 · Gross Adjustments HC			
403.022 · HC Reverse Credit Card Adj	3	1	250
403.023 · Reverse Capitated Adj			(19,793)
403.024 · HC Reverse Bad Debt Adj	23	194	1,590
403.025 · HC Reverse Refund of Overpayment	(446)	(18)	(260)
403.030 · Gross Adjustments HC - Other	(122,035)	(61,828)	45,186
Total 403.030 · Gross Adjustments HC	(122,455)	(61,651)	26,973
Total 403.100 · Contractual Adjustments	(638,249)	(488,817)	(338,783)
Total 403.000 · Adjustments	(638,249)	(488,817)	(338,783)
405.000 · Bad Debt			
405.010 · AMB Write-offs			
405.011 · AMB Allowance for Doubtful	(83,597)	64,701	579
405.012 · AMB Rcvd from Written Off Accts	11,924	6,898	11,466
405.013 · AMB Bad Debt	(52,810)	(79,652)	(79,666)
Total 405.010 · AMB Write-offs	(124,483)	(8,053)	(67,621)
405.020 · HC Write-offs			
405.021 · HC Allowance for Doubtful	4,940	(8,761)	6,357
405.022 · HC Bad Debt Health Center	(23)	(194)	(1,590)
405.023 · HC Rcvd from Written Off Accts	190	22	491
Total 405.020 · HC Write-offs	5,107	(8,933)	5,258
Total 405.000 · Bad Debt	(119,376)	(16,986)	(62,363)
407.000 · Other Income			
407.030 · Payer Incentives Received	209,461	8	19,306
407.070 · COVID-19 Supplemental income			22,131
407.080 · Telehealth Grant Income	17,512	5,738	
407.000 · Other Income - Other	135	489	19,268
Total 407.000 · Other Income	227,108	6,235	60,705

Del Puerto Health Care District Entire District vs Previous Months

April 2021

	Apr 21	Mar 21	Apr 20
Total Income	463,671	315,865	342,225
Gross Profit	463,671	315,865	342,225
Expense			
601.000 · Salaries & Wages			
601.010 · Regular Operations			
601.051 · COVID-Mandated time	619		5,490
601.010 · Regular Operations - Other	169,513	188,070	186,831
Total 601.010 · Regular Operations	170,132	188,070	192,321
601.020 · Community Service	12,369	6,781	
601.030 · Continuing Education - Employee	1,178	890	721
601.050 · Paid Time Off	13,480	2,989	25,211
601.055 · Accrued Leave Payout	10,950	17,654	5,540
Total 601.000 · Salaries & Wages	208,109	216,384	223,793
602.000 · Employee Benefits			
602.020 · Health Ins			
602.021 · Life Insurance and AD&D	498	476	468
602.022 · Dental Insurance	2,370	2,279	3,358
602.023 · Vision Insurance	408	369	599
602.024 · Medical Insurance	30,104	26,278	30,127
602.020 · Health Ins - Other	40	40	
Total 602.020 · Health Ins	33,420	29,442	34,552
602.040 · Retirement			
602.041 · 414(h) Retirement Contribution	6,965	7,734	9,729
602.042 · 457(b) Company Match	4,388	4,355	2,651
Total 602.040 · Retirement	11,353	12,089	12,380
602.050 · Payroll Taxes			
602.051 · Social Security	13,350	13,521	13,220
602.052 · Medicare Tax	3,123	3,162	3,091
602.053 · CA UI & ETT	374	437	244
Total 602.050 · Payroll Taxes	16,847	17,120	16,555
Total 602.000 · Employee Benefits	61,620	58,651	63,487
603.000 · Professional Fees			
603.010 · Medical			
603.020 · Physician Services			
603.023 · MD Retirement Contribution			868
603.024 · MD Medical Ins Contribution			1,000
603.025 · Medical Directorship	8,833	8,833	8,833
603.020 · Physician Services - Other	35,000	26,500	48,583
Total 603.020 · Physician Services	43,833	35,333	59,284
603.030 · Non Physician Providers			
603.037 · NPP Continuing Medical Educatio		2,394	
Total 603.030 · Non Physician Providers		2,394	
Total 603.010 · Medical	43,833	37,727	59,284
603.040 · Legal & Attorney			
603.041 · General Counsel	1,548	2,021	151
Total 603.040 · Legal & Attorney	1,548	2,021	151
603.050 · Administrative Consultants	150	3,525	
603.070 · Accountants			

Del Puerto Health Care District Entire District vs Previous Months

April 2021

	Apr 21	Mar 21	Apr 20
603.051 · Financial Statements	8,763		
603.052 · CMS / PPS / GEMT prep			300
Total 603.070 · Accountants	8,763		300
Total 603.000 · Professional Fees	54,294	43,273	59,735
604.000 · Purchased Services			
604.030 · Health Screenings	89	2,784	
604.050 · Billing	23,029	20,592	20,720
604.060 · Linen	1,274	1,168	1,320
604.070 · Security	276	25	255
604.080 · Cleaning	4,145	4,145	4,089
604.100 · IT - Labor	4,804	4,804	4,610
604.110 · Communication for Patients	398	444	758
604.120 · Medical Waste Disposal	717	683	683
604.130 · Records Management	709	521	547
604.140 · Ambulance Dispatch Services	7,193	5,890	4,974
Total 604.000 · Purchased Services	42,634	41,056	37,956
605.000 · Supplies			
605.020 · Operating Supplies			
605.021 · Printing & Copiers	112	537	221
605.022 · Office Supplies	572	627	
605.023 · Facility Supplies	303	313	
605.020 · Operating Supplies - Other			497
Total 605.020 · Operating Supplies	987	1,477	718
605.030 · Postage/Shipping	401	(2)	130
605.040 · Medical Consumable			
605.042 · Oxygen	380	381	94
605.043 · Medical Supplies			
605.044 · Medical Supplies - COVID	1,947	2,170	1,564
605.045 · IV Therapy	3,192	309	
605.046 · Diagnostic	1,295	1,660	
605.048 · Patient Transport	868	468	
605.043 · Medical Supplies - Other	2,710	1,444	3,409
Total 605.043 · Medical Supplies	10,012	6,051	4,973
Total 605.040 · Medical Consumable	10,392	6,432	5,067
605.050 · Pharmaceutical			
605.051 · Replace Expired Pharmaceuticals	492		
605.060 · Vaccines			
605.063 · Pediarix	949		
605.066 · Varivax		1,314	
605.067 · Menactra		531	
605.060 · Vaccines - Other	465	1,135	
Total 605.060 · Vaccines	1,414	2,980	
605.050 · Pharmaceutical - Other	1,451	1,329	208
Total 605.050 · Pharmaceutical	3,357	4,309	208
605.080 · Small Tools & Minor Equipment			
605.081 · Minor Medical Equipment		419	100
605.080 · Small Tools & Minor Equipment - Other		345	118
Total 605.080 · Small Tools & Minor Equipment		764	218

**Del Puerto Health Care District
Entire District vs Previous Months**

April 2021

	Apr 21	Mar 21	Apr 20
Total 605.000 · Supplies	15,137	12,980	6,341
606.000 · Utilities			
606.010 · Elect/Gas	1,196	1,384	1,387
606.020 · Phones			
606.021 · Mobile Phones	347	342	284
606.020 · Phones - Other	2,208	2,221	2,000
Total 606.020 · Phones	2,555	2,563	2,284
606.030 · DSL - Digital Subscriber Line	420	420	420
606.040 · Cable TV	100	100	70
606.050 · Water/Garbage	983	867	1,175
Total 606.000 · Utilities	5,254	5,334	5,336
607.000 · Rental and Lease			
607.010 · Building			
607.011 · Storage	416	416	416
Total 607.010 · Building	416	416	416
607.020 · Equipment Leased			
607.021 · Copier Lease	416	416	416
Total 607.020 · Equipment Leased	416	416	416
Total 607.000 · Rental and Lease	832	832	832
608.000 · Insurance Coverages			
608.010 · Workers' Compensation	5,119	5,119	4,587
608.020 · Auto Liability & PhysicalDamage	1,689	1,689	2,018
608.030 · Property & Equipment	629	629	525
608.040 · Liability-not medical related			
608.042 · Directors & Officers	1,979	1,979	1,721
608.040 · Liability-not medical related - Other	561	561	1,551
Total 608.040 · Liability-not medical related	2,540	2,540	3,272
608.050 · Health Entity Liability	17,280	17,280	15,177
Total 608.000 · Insurance Coverages	27,257	27,257	25,579
609.000 · Maintenance & Repairs			
609.010 · Buildings			
609.011 · Other Maint	1,761	743	462
609.012 · HVAC	966		808
609.015 · Electric		180	
Total 609.010 · Buildings	2,727	923	1,270
609.020 · Business Park Assoc Fees	1,439	1,910	1,188
609.030 · Equipment M&R	(2,718)	595	743
609.040 · Vehicle M&R			
609.043 · Body Work	450		612
609.044 · Vehicle AC		2,088	
609.045 · General Vehicle M&R	924	157	
609.040 · Vehicle M&R - Other			2,271
Total 609.040 · Vehicle M&R	1,374	2,245	2,883
609.050 · Uniforms	1,178	546	1,052
Total 609.000 · Maintenance & Repairs	4,000	6,219	7,136
610.000 · Depreciation and Amortization			
610.010 · Depreciation Expense - District	40	1,547	1,405
610.020 · Depreciation Expense - Amb	12,627	13,047	14,748

Del Puerto Health Care District Entire District vs Previous Months

April 2021

	Apr 21	Mar 21	Apr 20
610.030 · Depreciation Expense - HC	5,991	6,126	7,483
610.040 · Depreciation Expense-Keystone C	3,912	4,042	3,925
Total 610.000 · Depreciation and Amortization	22,570	24,762	27,561
611.000 · Other operating expenses			
611.020 · Provider Licensing & Privileges	107		174
611.030 · I.T.			
611.040 · IT - Equipment	11,524	177	
611.050 · IT- Software/License			
611.051 · HR mgmt solution	512	512	512
611.050 · IT- Software/License - Other	3,929	3,071	4,571
Total 611.050 · IT- Software/License	4,441	3,583	5,083
Total 611.030 · I.T.	15,965	3,760	5,083
611.060 · Fuel Auto	4,920	3,873	2,065
611.070 · Fees			
611.072 · Bank Service Charge	80	58	1
611.073 · Credit Card Transaction Fees	426	281	570
611.074 · Agency Provided Services	885	685	(770)
611.075 · GEMT-Quality Assurance Fee		17,063	
611.076 · Collections Commission	1,041	1,328	3,805
Total 611.070 · Fees	2,432	19,415	3,606
611.080 · Recruitment costs	220	35	580
611.090 · Dues / Subscriptions			
611.091 · Associations	1,486	1,581	1,343
611.092 · Information	201	41	
Total 611.090 · Dues / Subscriptions	1,687	1,622	1,343
611.100 · Training and Education			
611.102 · Conference Fees		320	
Total 611.100 · Training and Education		320	
611.110 · Business Travel & Mileage	460	105	77
611.120 · Marketing/PR			
611.124 · Ads	30	30	30
611.125 · Other Marketing Exp	618		
Total 611.120 · Marketing/PR	648	30	30
611.130 · Property Taxes Paid	381	381	381
611.140 · Meals and Recognition			
611.141 · Meals	240	541	192
611.142 · Recognition	90	200	990
Total 611.140 · Meals and Recognition	330	741	1,182
Total 611.000 · Other operating expenses	27,150	30,282	14,521
Total Expense	468,857	467,030	472,277
Net Ordinary Income	(5,186)	(151,165)	(130,052)
Other Income/Expense			
Other Income			
701.000 · District Tax Revenues			
701.010 · Property Tax -Secured/ Unsecure	117,250	117,250	102,190
701.020 · Direct Assessment-Amb Svcs Fund	20,250	20,250	20,240
701.030 · Homeowners Prop Tax Relief	1,083	1,083	

Del Puerto Health Care District Entire District vs Previous Months

April 2021

	Apr 21	Mar 21	Apr 20
Total 701.000 · District Tax Revenues	138,583	138,583	122,430
703.000 · Investment Income	629	72	2,715
704.000 · Interest Expense			
704.010 · Interest Expense - HC	(4,487)	(5,121)	(5,487)
704.020 · Interest Expense - Keystone C	(2,617)	(2,381)	(5,437)
Total 704.000 · Interest Expense	(7,104)	(7,502)	(10,924)
705.000 · Tenant Revenue			
705.020 · HC Tenant Income	600	600	600
705.030 · Keystone Tenant Income	10,892	10,892	13,545
Total 705.000 · Tenant Revenue	11,492	11,492	14,145
Total Other Income	143,600	142,645	128,366
Other Expense			
802.000 · Keystone District Expense			
802.020 · Keystone Prop & Equip Ins	210	210	175
802.030 · Keystone Liability Insurance			330
802.040 · Keystone Property Taxes Paid	432	432	432
Total 802.000 · Keystone District Expense	642	642	937
810.000 · Misc Other Expense			
801.000 · Keystone CAM			
801.010 · Keystone Business Park Assoc	1,149	1,339	948
801.020 · Keystone Plumbing		426	
801.030 · Keystone Cleaning	355	355	355
801.040 · Keystone HVAC	561		561
801.050 · Keystone Elect/Gas	26	23	
801.060 · Keystone Water/Garbage	153	225	151
801.070 · CAM Exp offset by CAM Deposits	(2,243)	(2,368)	(2,015)
Total 801.000 · Keystone CAM			
Total 810.000 · Misc Other Expense			
Total Other Expense	642	642	937
Net Other Income	142,958	142,003	127,429
Net Income	137,772	(9,162)	(2,623)

Del Puerto Health Care District
Total Operations vs Budget by Month & YTD
April 2021

	Apr 21	Budget	% of Budget	Jul '20 - Apr 21	YTD Budget	% of Budget	Annual Budget	NOTES
Ordinary Income/Expense								
Income								
401.000 · Gross Patient Service Revenue	994,188	883,692	113%	9,220,714	8,869,663	104%	10,637,046	
403.000 · Adjustments	(638,248)	(484,520)	132%	(5,568,340)	(4,835,845)	115%	(5,804,886)	
405.000 · Bad Debt	(119,375)	(51,022)	234%	(691,927)	(510,219)	136%	(615,343)	
407.000 · Other Income	227,108	29,117	780%	436,843	187,417	233%	206,782	
Total Income	463,673	377,267	123%	3,397,290	3,711,016	92%	4,423,599	
Gross Profit	463,673	377,267	123%	3,397,290	3,711,016	92%	4,423,599	HC Incentive
Expense								
601.000 · Salaries & Wages	208,108	219,249	95%	2,081,888	2,192,493	95%	2,630,991	
602.000 · Employee Benefits	61,622	66,234	93%	567,009	662,339	86%	794,807	
603.000 · Professional Fees	54,294	64,785	84%	603,735	694,459	87%	818,796	
604.000 · Purchased Services	42,635	41,716	102%	397,131	423,273	94%	506,490	
605.000 · Supplies	15,135	16,199	93%	162,465	161,992	100%	194,350	
606.000 · Utilities	5,254	5,843	90%	55,494	58,433	95%	70,100	
607.000 · Rental and Lease	832	936	89%	8,772	9,378	94%	11,150	
608.000 · Insurance Coverages	27,257	27,258	100%	273,735	272,576	100%	327,091	
609.000 · Maintenance & Repairs	3,999	9,720	41%	72,083	97,500	74%	116,900	
610.000 · Depreciation and Amortization	18,659	19,110	98%	201,218	199,606	101%	237,600	
611.000 · Other operating expenses	27,151	40,792	67%	248,794	289,245	86%	344,151	
Total Expense	464,946	511,842	91%	4,672,324	5,061,294	92%	6,052,426	Savings
Net Ordinary Income	(1,273)	(134,575)	1%	(1,275,034)	(1,350,278)	94%	(1,628,827)	
Other Income/Expense								
Other Income								
701.000 · District Tax Revenues	138,583	138,583	100%	1,385,830	1,385,833	100%	1,663,000	
703.000 · Investment Income	629	2,800	22%	6,421	12,100	53%	12,400	
704.000 · Interest Expense	(4,487)	(5,000)	90%	(50,140)	(50,000)	100%	(60,000)	
705.000 · Tenant Revenue	600	600	100%	6,000	6,000	100%	7,200	
710.000 · Misc Other Income				12,408	6,500	191%	6,500	
Total Other Income	135,325	136,983	99%	1,360,519	1,360,433	100%	1,629,100	
Net Other Income	135,325	136,983	99%	1,360,519	1,360,433	100%	1,629,100	
Net Income	134,052	2,408	5,567%	85,485	10,155	842%	273	GREAT MONTH

Del Puerto Health Care District
Administration vs Budget by Month & YTD
April 2021

	Apr 21	Budget	% of Budget	Jul '20 - Apr 21	YTD Budget	% of Budget	Annual Budget	NOTES
Ordinary Income/Expense								
Income								
407.000 · Other Income		167		1,988	1,667	119%	2,000	
Total Income		167		1,988	1,667	119%	2,000	
Gross Profit		167		1,988	1,667	119%	2,000	
Expense								
601.000 · Salaries & Wages								
601.010 · Regular Operations								
601.051 · COVID-Mandated time				5,532				
601.010 · Regular Operations - Other	25,588	32,779	78%	305,378	327,787	93%	393,344	
Total 601.010 · Regular Operations	25,588	32,779	78%	310,910	327,787	95%	393,344	
601.020 · Community Service	2,251			6,028				
601.030 · Continuing Education - Employee	127			127				
601.050 · Paid Time Off	4,534	2,779	163%	36,842	27,788	133%	33,346	
601.055 · Accrued Leave Payout				3,817				
Total 601.000 · Salaries & Wages	32,500	35,558	91%	357,724	355,575	101%	426,690	
602.000 · Employee Benefits								
602.020 · Health Ins								
602.021 · Life Insurance and AD&D	76	64	119%	679	643	106%	771	
602.022 · Dental Insurance	301	358	84%	2,977	3,575	83%	4,290	
602.023 · Vision Insurance	59	53	111%	524	534	98%	641	
602.024 · Medical Insurance	4,432	4,727	94%	46,511	47,265	98%	56,718	
602.020 · Health Ins - Other	40		100%	(512)		100%		
Total 602.020 · Health Ins	4,908	5,202	94%	50,179	52,017	96%	62,420	
602.040 · Retirement								
602.041 · 414(h) Retirement Contribution	1,467	1,422	103%	14,526	14,223	102%	17,068	
602.042 · 457(b) Company Match	1,100	1,067	103%	10,056	10,668	94%	12,801	
Total 602.040 · Retirement	2,567	2,489	103%	24,582	24,891	99%	29,869	
602.050 · Payroll Taxes								
602.051 · Social Security	2,311	2,205	105%	20,708	22,046	94%	26,455	
602.052 · Medicare Tax	542	516	105%	5,153	5,156	100%	6,187	
602.053 · CA UI & ETT		178		1,288	1,779	72%	2,135	
602.050 · Payroll Taxes - Other	(414)		100%	(674)		100%		
Total 602.050 · Payroll Taxes	2,439	2,899	84%	26,475	28,981	91%	34,777	
602.000 · Employee Benefits - Other	(690)			(1,228)				
Total 602.000 · Employee Benefits	9,224	10,590	87%	100,008	105,889	94%	127,066	
603.000 · Professional Fees								
603.040 · Legal & Attorney								
603.041 · General Counsel	1,548	1,250	124%	13,520	12,500	108%	15,000	
603.043 · Labor-Management					5,233			
Total 603.040 · Legal & Attorney	1,548	1,250	124%	13,520	17,733	76%	15,000	
603.050 · Administrative Consultants		4,250		870	42,500	2%	51,000	
603.070 · Accountants								
603.051 · Financial Statements	8,763		100%	28,763	26,000	111%	26,000	
Total 603.070 · Accountants	8,763		100%	28,763	26,000	111%	26,000	
Total 603.000 · Professional Fees	10,311	5,500	187%	43,153	86,233	50%	92,000	
604.000 · Purchased Services								
604.030 · Health Screenings				20		100%		
604.070 · Security	251	250	100%	942	1,000	94%	1,000	
604.080 · Cleaning	175	175	100%	1,708	1,750	98%	2,100	
604.100 · IT - Labor	559	525	106%	5,541	5,250	106%	6,300	
604.130 · Records Management	175	115	152%	1,354	1,154	117%	1,385	
Total 604.000 · Purchased Services	1,160	1,065	109%	9,565	9,154	104%	10,785	
605.000 · Supplies								
605.020 · Operating Supplies								
605.021 · Printing & Copiers	52	250	21%	2,101	2,500	84%	3,000	
605.022 · Office Supplies	126	183	69%	1,783	1,833	97%	2,200	

Del Puerto Health Care District
Administration vs Budget by Month & YTD
April 2021

	Apr 21	Budget	% of Budget	Jul '20 - Apr 21	YTD Budget	% of Budget	Annual Budget	NOTES
605.023 · Facility Supplies	25	183	14%	493	1,833	27%	2,200	
605.020 · Operating Supplies - Other				104		100%		
Total 605.020 · Operating Supplies	203	616	33%	4,481	6,166	73%	7,400	
605.030 · Postage/Shipping	401	50	802%	667	500	133%	600	
605.080 · Small Tools & Minor Equipment		120		425	1,200	35%	1,400	
Total 605.000 · Supplies	604	786	77%	5,573	7,866	71%	9,400	
606.000 · Utilities								
606.010 · Elect/Gas	92	125	74%	1,102	1,250	88%	1,500	
606.020 · Phones								
606.021 · Mobile Phones	50			150				
606.020 · Phones - Other	304	300	101%	3,125	3,000	104%	3,600	
Total 606.020 · Phones	354	300	118%	3,275	3,000	109%	3,600	
606.030 · DSL - Digital Subscriber Line	32	33	97%	325	333	98%	400	
606.050 · Water/Garbage	136	183	74%	1,560	1,833	85%	2,200	
Total 606.000 · Utilities	614	641	96%	6,262	6,416	98%	7,700	
607.000 · Rental and Lease								
607.010 · Building								
607.011 · Storage	229	238	96%	2,286	2,375	96%	2,850	
Total 607.010 · Building	229	238	96%	2,286	2,375	96%	2,850	
607.020 · Equipment Leased								
607.021 · Copier Lease	95	100	95%	947	1,000	95%	1,200	
607.020 · Equipment Leased - Other		75		449	750	60%	900	
Total 607.020 · Equipment Leased	95	175	54%	1,396	1,750	80%	2,100	
Total 607.000 · Rental and Lease	324	413	78%	3,682	4,125	89%	4,950	
608.000 · Insurance Coverages								
608.010 · Workers' Compensation								
608.011 · Previous Year WC Balance				716				
608.010 · Workers' Compensation - Other	384	385	100%	3,839	3,854	100%	4,625	
Total 608.010 · Workers' Compensation	384	385	100%	4,555	3,854	118%	4,625	
608.030 · Property & Equipment	210	210	100%	2,097	2,098	100%	2,517	
608.040 · Liability-not medical related								
608.042 · Directors & Officers	1,979	1,979	100%	19,790	19,790	100%	23,748	
608.040 · Liability-not medical related - Other	206	206	100%	2,064	2,064	100%	2,477	
Total 608.040 · Liability-not medical related	2,185	2,185	100%	21,854	21,854	100%	26,225	
Total 608.000 · Insurance Coverages	2,779	2,780	100%	28,506	27,806	103%	33,367	
609.000 · Maintenance & Repairs								
609.010 · Buildings								
609.011 · Other Maint	213	233	91%	2,104	2,333	90%	2,800	
609.012 · HVAC	231	25	924%	276	250	110%	300	
Total 609.010 · Buildings	444	258	172%	2,380	2,583	92%	3,100	
609.030 · Equipment M&R				31		100%		
Total 609.000 · Maintenance & Repairs	444	258	172%	2,411	2,583	93%	3,100	
610.000 · Depreciation and Amortization								
610.010 · Depreciation Expense - District	40	790	5%	8,323	7,996	104%	9,600	
Total 610.000 · Depreciation and Amortization	40	790	5%	8,323	7,996	104%	9,600	
611.000 · Other operating expenses								
611.030 · I.T.								
611.040 · IT - Equipment		83		561	833	67%	1,000	
611.050 · IT- Software/License								
611.051 · HR mgmt solution	43	100	43%	434	1,000	43%	1,200	
611.050 · IT- Software/License - Other	1,188	910	131%	12,480	9,100	137%	10,920	
Total 611.050 · IT- Software/License	1,231	1,010	122%	12,914	10,100	128%	12,120	
Total 611.030 · I.T.	1,231	1,093	113%	13,475	10,933	123%	13,120	
611.070 · Fees								
611.072 · Bank Service Charge	50	10	500%	144	100	144%	120	
611.074 · Agency Provided Services		20,000		28	20,000	0%	20,000	
611.077 · Other Fees		32		16,102	16,419	98%	16,482	

**Del Puerto Health Care District
Administration vs Budget by Month & YTD
April 2021**

	Apr 21	Budget	% of Budget	Jul '20 - Apr 21	YTD Budget	% of Budget	Annual Budget	NOTES
Total 611.070 · Fees	50	20,042	0%	16,274	36,519	45%	36,602	
611.080 · Recruitment costs				225		100%		
611.090 · Dues / Subscriptions								
611.091 · Associations	1,043	1,250	83%	11,117	12,500	89%	15,000	
611.092 · Information	121	42	288%	374	417	90%	500	
611.090 · Dues / Subscriptions - Other				35				
Total 611.090 · Dues / Subscriptions	1,164	1,292	90%	11,526	12,917	89%	15,500	
611.100 · Training and Education								
611.101 · In-House Training		42		195	417	47%	500	
611.102 · Conference Fees		408		703	4,083	17%	4,900	
611.103 · Airfare		133			1,333		1,600	
611.104 · Hotel & Meal		200			2,000		2,400	
611.100 · Training and Education - Other		667			6,667		8,000	
Total 611.100 · Training and Education		1,450		898	14,500	6%	17,400	
611.110 · Business Travel & Mileage	102	208	49%	849	2,083	41%	2,500	
611.120 · Marketing/PR								
611.124 · Ads				3,418		100%		
611.125 · Other Marketing Exp	618		100%	618		100%		
Total 611.120 · Marketing/PR	618		100%	4,036		100%		
611.140 · Meals and Recognition								
611.141 · Meals		42			417		500	
611.142 · Recognition		42		453	417	109%	500	
Total 611.140 · Meals and Recognition		84		453	834	54%	1,000	
Total 611.000 · Other operating expenses	3,165	24,169	13%	47,736	77,786	61%	86,122	
Total Expense	61,165	82,550	74%	612,943	691,429	89%	810,780	savings
Net Ordinary Income	(61,165)	(82,383)	74%	(610,955)	(689,762)	89%	(808,780)	
Other Income/Expense								
Other Income								
701.000 · District Tax Revenues								
701.010 · Property Tax -Secured/ Unsecure	117,250	117,250	100%	1,172,500	1,172,500	100%	1,407,000	
701.030 · Homeowners Prop Tax Relief	1,083	1,083	100%	10,830	10,833	100%	13,000	
Total 701.000 · District Tax Revenues	118,333	118,333	100%	1,183,330	1,183,333	100%	1,420,000	
703.000 · Investment Income	629	2,800	22%	6,420	12,100	53%	12,400	
Total Other Income	118,962	121,133	98%	1,189,750	1,195,433	100%	1,432,400	
Net Other Income	118,962	121,133	98%	1,189,750	1,195,433	100%	1,432,400	
Net Income	57,797	38,750	149%	578,795	505,671	114%	623,620	exceeds MO & YTD Budget ***

Del Puerto Health Care District Administration vs Previous

April 2021

	Apr 21	Mar 21	Apr 20
Ordinary Income/Expense			
Income			
407.000 · Other Income			
407.000 · Other Income - Other		324	881
Total 407.000 · Other Income		324	881
Total Income		324	881
Gross Profit		324	881
Expense			
601.000 · Salaries & Wages			
601.010 · Regular Operations			
601.051 · COVID-Mandated time			3,714
601.010 · Regular Operations - Other	25,588	33,098	31,465
Total 601.010 · Regular Operations	25,588	33,098	35,179
601.020 · Community Service	2,251	1,900	
601.030 · Continuing Education - Employee	127		
601.050 · Paid Time Off	4,534	4,220	5,050
Total 601.000 · Salaries & Wages	32,500	39,218	40,229
602.000 · Employee Benefits			
602.020 · Health Ins			
602.021 · Life Insurance and AD&D	76	76	(60)
602.022 · Dental Insurance	301	350	839
602.023 · Vision Insurance	59	59	195
602.024 · Medical Insurance	4,432	4,726	6,695
602.020 · Health Ins - Other	40	40	
Total 602.020 · Health Ins	4,908	5,251	7,669
602.040 · Retirement			
602.041 · 414(h) Retirement Contribution	1,467	1,538	1,537
602.042 · 457(b) Company Match	1,100	1,153	925
Total 602.040 · Retirement	2,567	2,691	2,462
602.050 · Payroll Taxes			
602.051 · Social Security	2,311	2,346	2,208
602.052 · Medicare Tax	542	547	516
602.050 · Payroll Taxes - Other	(414)	(183)	
Total 602.050 · Payroll Taxes	2,439	2,710	2,724
602.000 · Employee Benefits - Other	(690)	(403)	
Total 602.000 · Employee Benefits	9,224	10,249	12,855
603.000 · Professional Fees			
603.040 · Legal & Attorney			
603.041 · General Counsel	1,548	2,021	151
Total 603.040 · Legal & Attorney	1,548	2,021	151
603.070 · Accountants			
603.051 · Financial Statements	8,763		
Total 603.070 · Accountants	8,763		
Total 603.000 · Professional Fees	10,311	2,021	151
604.000 · Purchased Services			
604.070 · Security	251		230
604.080 · Cleaning	175	175	168

Del Puerto Health Care District Administration vs Previous

April 2021

	Apr 21	Mar 21	Apr 20
604.100 · IT - Labor	559	559	510
604.130 · Records Management	175	118	178
Total 604.000 · Purchased Services	1,160	852	1,086
605.000 · Supplies			
605.020 · Operating Supplies			
605.021 · Printing & Copiers	52	7	
605.022 · Office Supplies	126	56	
605.023 · Facility Supplies	25	37	
605.020 · Operating Supplies - Other			104
Total 605.020 · Operating Supplies	203	100	104
605.030 · Postage/Shipping	401	(2)	34
605.080 · Small Tools & Minor Equipment			
605.080 · Small Tools & Minor Equipment - Other		25	
Total 605.080 · Small Tools & Minor Equipment		25	
Total 605.000 · Supplies	604	123	138
606.000 · Utilities			
606.010 · Elect/Gas	92	83	104
606.020 · Phones			
606.021 · Mobile Phones	50	50	
606.020 · Phones - Other	304	303	292
Total 606.020 · Phones	354	353	292
606.030 · DSL - Digital Subscriber Line	32	32	32
606.050 · Water/Garbage	136	127	168
Total 606.000 · Utilities	614	595	596
607.000 · Rental and Lease			
607.010 · Building			
607.011 · Storage	229	229	229
Total 607.010 · Building	229	229	229
607.020 · Equipment Leased			
607.021 · Copier Lease	95	95	95
Total 607.020 · Equipment Leased	95	95	95
Total 607.000 · Rental and Lease	324	324	324
608.000 · Insurance Coverages			
608.010 · Workers' Compensation			
608.010 · Workers' Compensation - Other	384	384	296
Total 608.010 · Workers' Compensation	384	384	296
608.030 · Property & Equipment	210	210	175
608.040 · Liability-not medical related			
608.042 · Directors & Officers	1,979	1,979	1,721
608.040 · Liability-not medical related - Other	206	206	536
Total 608.040 · Liability-not medical related	2,185	2,185	2,257
Total 608.000 · Insurance Coverages	2,779	2,779	2,728
609.000 · Maintenance & Repairs			
609.010 · Buildings			
609.011 · Other Maint	213	536	203
609.012 · HVAC	231		64
Total 609.010 · Buildings	444	536	267

Del Puerto Health Care District Administration vs Previous

April 2021

	Apr 21	Mar 21	Apr 20
Total 609.000 · Maintenance & Repairs	444	536	267
610.000 · Depreciation and Amortization			
610.010 · Depreciation Expense - District	40	1,547	1,405
Total 610.000 · Depreciation and Amortization	40	1,547	1,405
611.000 · Other operating expenses			
611.030 · I.T.			
611.040 · IT - Equipment		119	
611.050 · IT- Software/License			
611.051 · HR mgmt solution	43	43	73
611.050 · IT- Software/License - Other	1,188	997	1,524
Total 611.050 · IT- Software/License	1,231	1,040	1,597
Total 611.030 · I.T.	1,231	1,159	1,597
611.070 · Fees			
611.072 · Bank Service Charge	50	50	
Total 611.070 · Fees	50	50	
611.090 · Dues / Subscriptions			
611.091 · Associations	1,043	1,043	1,027
611.092 · Information	121	41	
Total 611.090 · Dues / Subscriptions	1,164	1,084	1,027
611.100 · Training and Education			
611.102 · Conference Fees		320	
Total 611.100 · Training and Education		320	
611.110 · Business Travel & Mileage	102	105	77
611.120 · Marketing/PR			
611.125 · Other Marketing Exp	618		
Total 611.120 · Marketing/PR	618		
611.140 · Meals and Recognition			
611.142 · Recognition		200	110
Total 611.140 · Meals and Recognition		200	110
Total 611.000 · Other operating expenses	3,165	2,918	2,811
Total Expense	61,165	61,162	62,590
Net Ordinary Income	(61,165)	(60,838)	(61,709)
Other Income/Expense			
Other Income			
701.000 · District Tax Revenues			
701.010 · Property Tax -Secured/ Unsecure	117,250	117,250	102,190
701.030 · Homeowners Prop Tax Relief	1,083	1,083	
Total 701.000 · District Tax Revenues	118,333	118,333	102,190
703.000 · Investment Income	629	72	2,715
Total Other Income	118,962	118,405	104,905
Net Other Income	118,962	118,405	104,905
Net Income	57,797	57,567	43,196

Del Puerto Health Care District
Ambulance vs Budget by Month & YTD
April 2021

	Apr 21	Budget	% of Budget	Jul '20 - Apr 21	YTD Budget	% of Budget	Annual Budget	NOTES
Ordinary Income/Expense								
Income								
401.000 · Gross Patient Service Revenue								
401.010 · AMB Ambulance Services								
401.011 · GEMT Federal Reimbursement				23		100%		
401.010 · AMB Ambulance Services - Other	824,202	702,917	117%	7,383,371	7,029,167	105%	8,435,000	
Total 401.010 · AMB Ambulance Services	824,202	702,917	117%	7,383,394	7,029,167	105%	8,435,000	
Total 401.000 · Gross Patient Service Revenue	824,202	702,917	117%	7,383,394	7,029,167	105%	8,435,000	177 transports
403.000 · Adjustments								
403.100 · Contractual Adjustments								
403.015 · AMB Contractual Allowances								
403.011 · AMB Revenue Adjustments	(8,381)	(1,386)	605%	(25,506)	(13,860)	184%	(16,632)	
403.012 · AMB GEMT QAF Add-on Pymt	930		100%	9,946		100%		
403.015 · AMB Contractual Allowances - Other	(508,343)	(468,979)	108%	(5,002,426)	(4,689,793)	107%	(5,627,752)	
Total 403.015 · AMB Contractual Allowances	(515,794)	(470,365)	110%	(5,017,986)	(4,703,653)	107%	(5,644,384)	
Total 403.100 · Contractual Adjustments	(515,794)	(470,365)	110%	(5,017,986)	(4,703,653)	107%	(5,644,384)	
Total 403.000 · Adjustments	(515,794)	(470,365)	110%	(5,017,986)	(4,703,653)	107%	(5,644,384)	
405.000 · Bad Debt								
405.010 · AMB Write-offs								
405.011 · AMB Allowance for Doubtful	(83,597)	(6,731)	1,242%	(44,519)	(67,307)	66%	(80,768)	
405.012 · AMB Rcvd from Written Off Accts	11,924	6,413	186%	69,904	64,133	109%	76,959	
405.013 · AMB Bad Debt	(52,810)	(50,705)	104%	(691,726)	(507,045)	136%	(608,454)	
Total 405.010 · AMB Write-offs	(124,483)	(51,023)	244%	(666,341)	(510,219)	131%	(612,263)	
Total 405.000 · Bad Debt	(124,483)	(51,023)	244%	(666,341)	(510,219)	131%	(612,263)	
407.000 · Other Income								
407.040 · Community Education Classes		83		350	833	42%	1,000	
407.050 · Special Event Standby				64,321	6,500	990%	6,500	
407.000 · Other Income - Other	15	10,400	0%	19,768	24,150	82%	25,000	
Total 407.000 · Other Income	15	10,483	0%	84,439	31,483	268%	32,500	
Total Income	183,940	192,012	96%	1,783,506	1,846,778	97%	2,210,853	
Gross Profit	183,940	192,012	96%	1,783,506	1,846,778	97%	2,210,853	Due to adjustment & allowance for doubtful
Expense								
601.000 · Salaries & Wages								
601.010 · Regular Operations								
601.051 · COVID-Mandated time				2,226				
601.010 · Regular Operations - Other	80,611	82,115	98%	851,030	821,148	104%	985,378	
Total 601.010 · Regular Operations	80,611	82,115	98%	853,256	821,148	104%	985,378	
601.020 · Community Service	10,118	1,009	1,003%	19,733	10,093	196%	12,112	Vaccine POD extra cost
601.030 · Continuing Education - Employee	515	339	152%	3,129	3,387	92%	4,064	
601.050 · Paid Time Off	11,197	8,301	135%	104,606	83,011	126%	99,613	
601.055 · Accrued Leave Payout	1,662		100%	9,493		100%		
601.060 · Union Representation		56			559		671	
601.000 · Salaries & Wages - Other				100				
Total 601.000 · Salaries & Wages	104,103	91,820	113%	990,317	918,198	108%	1,101,838	
602.000 · Employee Benefits								
602.020 · Health Ins								
602.021 · Life Insurance and AD&D	257	183	140%	2,212	1,827	121%	2,192	
602.022 · Dental Insurance	986	929	106%	6,845	9,290	74%	11,148	
602.023 · Vision Insurance	179	155	115%	1,265	1,547	82%	1,856	
602.024 · Medical Insurance	15,402	10,493	147%	90,257	104,931	86%	125,917	
Total 602.020 · Health Ins	16,824	11,760	143%	100,579	117,595	86%	141,113	
602.040 · Retirement								
602.041 · 414(h) Retirement Contribution	3,594	3,339	108%	35,468	33,388	106%	40,065	
602.042 · 457(b) Company Match	2,127	3,546	60%	20,896	35,455	59%	42,546	
Total 602.040 · Retirement	5,721	6,885	83%	56,364	68,843	82%	82,611	
602.050 · Payroll Taxes								
602.051 · Social Security	6,404	5,727	112%	60,063	57,273	105%	68,727	
602.052 · Medicare Tax	1,498	1,339	112%	14,047	13,394	105%	16,073	
602.053 · CA UI & ETT	219	504	43%	4,789	5,040	95%	6,048	
Total 602.050 · Payroll Taxes	8,121	7,570	107%	78,899	75,707	104%	90,848	
Total 602.000 · Employee Benefits	30,666	26,215	117%	235,842	262,145	90%	314,572	
603.000 · Professional Fees								
603.010 · Medical								

Del Puerto Health Care District
Ambulance vs Budget by Month & YTD
April 2021

	Apr 21	Budget	% of Budget	Jul '20 - Apr 21	YTD Budget	% of Budget	Annual Budget	NOTES
603.020 · Physician Services								
603.025 · Medical Directorship	530	530	100%	5,300	5,300	100%	6,360	
Total 603.020 · Physician Services	530	530	100%	5,300	5,300	100%	6,360	
Total 603.010 · Medical	530	530	100%	5,300	5,300	100%	6,360	
603.040 · Legal & Attorney								
603.043 · Labor-Management				775		100%		
Total 603.040 · Legal & Attorney				775		100%		
603.050 · Administrative Consultants				639				
603.070 · Accountants								
603.052 · CMS / PPS / GEMT prep					3,500		3,500	
Total 603.070 · Accountants					3,500		3,500	
Total 603.000 · Professional Fees	530	530	100%	6,714	8,800	76%	9,860	
604.000 · Purchased Services								
604.030 · Health Screenings	89	83	107%	3,140	833	377%	1,000	
604.050 · Billing	9,264	8,167	113%	84,815	81,667	104%	98,000	
604.060 · Linen	843	980	86%	9,605	10,375	93%	12,580	
604.070 · Security				8,575	8,575	100%	8,575	
604.100 · IT - Labor	710	721	98%	7,071	7,208	98%	8,650	
604.120 · Medical Waste Disposal	165	167	99%	1,583	1,667	95%	2,000	
604.130 · Records Management	11	42	26%	192	417	46%	500	
604.140 · Ambulance Dispatch Services	7,193	5,667	127%	60,668	56,667	107%	68,000	
604.150 · Patient Surveys		167			1,667		2,000	
Total 604.000 · Purchased Services	18,275	15,994	114%	175,649	169,076	104%	201,305	
605.000 · Supplies								
605.020 · Operating Supplies								
605.021 · Printing & Copiers	59	83	71%	706	833	85%	1,000	
605.022 · Office Supplies	29	200	15%	693	2,000	35%	2,400	
605.023 · Facility Supplies	185	300	62%	2,987	3,000	100%	3,600	
Total 605.020 · Operating Supplies	273	583	47%	4,386	5,833	75%	7,000	
605.030 · Postage/Shipping		50		417	500	83%	600	
605.040 · Medical Consumable								
605.042 · Oxygen	380	333	114%	3,929	3,333	118%	4,000	
605.043 · Medical Supplies								
605.044 · Medical Supplies - COVID		492		17,577	4,917	357%	5,900	
605.045 · IV Therapy	3,192	819	390%	13,943	8,188	170%	9,825	
605.046 · Diagnostic	752	819	92%	6,535	8,188	80%	9,825	
605.047 · Infection Control		83		7,039	833	845%	1,000	
605.048 · Patient Transport	868	738	118%	7,965	7,375	108%	8,850	
605.043 · Medical Supplies - Other	1,031	1,967	52%	8,938	19,667	45%	23,600	
Total 605.043 · Medical Supplies	5,843	4,918	119%	61,997	49,168	126%	59,000	
Total 605.040 · Medical Consumable	6,223	5,251	119%	65,926	52,501	126%	63,000	
605.050 · Pharmaceutical								
605.051 · Replace Expired Pharmaceuticals	492			620				
605.050 · Pharmaceutical - Other	1,051	833	126%	10,389	8,333	125%	10,000	
Total 605.050 · Pharmaceutical	1,543	833	185%	11,009	8,333	132%	10,000	
605.080 · Small Tools & Minor Equipment								
605.081 · Minor Medical Equipment		583		3,345	5,833	57%	7,000	
605.080 · Small Tools & Minor Equipment - Other		417		4,810	4,167	115%	5,000	
Total 605.080 · Small Tools & Minor Equipment		1,000		8,155	10,000	82%	12,000	
Total 605.000 · Supplies	8,039	7,717	104%	89,893	77,167	116%	92,600	
606.000 · Utilities								
606.010 · Elect/Gas	276	375	74%	3,305	3,750	88%	4,500	
606.020 · Phones								
606.021 · Mobile Phones	247	283	87%	2,539	2,833	90%	3,400	
606.020 · Phones - Other	434	433	100%	4,149	4,333	96%	5,200	
Total 606.020 · Phones	681	716	95%	6,688	7,166	93%	8,600	
606.030 · DSL - Digital Subscriber Line	97	100	97%	974	1,000	97%	1,200	
606.050 · Water/Garbage	314	417	75%	3,723	4,167	89%	5,000	
Total 606.000 · Utilities	1,368	1,608	85%	14,690	16,083	91%	19,300	
607.000 · Rental and Lease								
607.020 · Equipment Leased								
607.021 · Copier Lease	32	33	97%	316	333	95%	400	
Total 607.020 · Equipment Leased	32	33	97%	316	333	95%	400	
Total 607.000 · Rental and Lease	32	33	97%	316	333	95%	400	
608.000 · Insurance Coverages								

Del Puerto Health Care District
Ambulance vs Budget by Month & YTD
April 2021

	Apr 21	Budget	% of Budget	Jul '20 - Apr 21	YTD Budget	% of Budget	Annual Budget	NOTES
608.010 · Workers' Compensation								
608.011 · Previous Year WC Balance				(1,717)				
608.010 · Workers' Compensation - Other	3,839	3,839	100%	38,393	38,389	100%	46,067	
Total 608.010 · Workers' Compensation	3,839	3,839	100%	36,676	38,389	96%	46,067	
608.020 · Auto Liability & Physical Damage	1,689	1,689	100%	16,894	16,894	100%	20,273	
608.030 · Property & Equipment	210	210	100%	2,097	2,098	100%	2,517	
608.040 · Liability-not medical related	177	177	100%	1,773	1,773	100%	2,127	
608.050 · Health Entity Liability	8,813	8,896	99%	88,126	88,964	99%	106,757	
Total 608.000 · Insurance Coverages	14,728	14,811	99%	145,566	148,118	98%	177,741	
609.000 · Maintenance & Repairs								
609.010 · Buildings								
609.011 · Other Maint	1,488	225	661%	3,135	2,250	139%	2,700	Bay Door repair
609.012 · HVAC	103	142	73%	360	1,417	25%	1,700	
609.013 · Plumbing		200			2,000		2,400	
609.015 · Electric				509		100%		
Total 609.010 · Buildings	1,591	567	281%	4,004	5,667	71%	6,800	
609.030 · Equipment M&R	651	1,000	65%	13,194	10,000	132%	12,000	
609.040 · Vehicle M&R								
609.041 · Tires & Wheels		458		3,396	4,583	74%	5,500	
609.042 · Engine & Drive Train		1,167			11,667		14,000	
609.043 · Body Work	450	83	542%	1,753	833	210%	1,000	1401 Amb Seat repair
609.044 · Vehicle AC				3,752				
609.045 · General Vehicle M&R	924	2,750	34%	16,493	27,500	60%	33,000	
609.040 · Vehicle M&R - Other				544		100%		
Total 609.040 · Vehicle M&R	1,374	4,458	31%	25,938	44,583	58%	53,500	
609.050 · Uniforms	1,178	1,167	101%	8,580	11,667	74%	14,000	
Total 609.000 · Maintenance & Repairs	4,794	7,192	67%	51,716	71,917	72%	86,300	
610.000 · Depreciation and Amortization								
610.020 · Depreciation Expense - Amb	12,627	12,560	101%	131,692	131,280	100%	156,000	
Total 610.000 · Depreciation and Amortization	12,627	12,560	101%	131,692	131,280	100%	156,000	
611.000 · Other operating expenses								
611.030 · I.T.								
611.040 · IT - Equipment	615	125	492%	1,088	1,250	87%	1,500	
611.050 · IT- Software/License								
611.051 · HR mgmt solution	264	258	102%	2,640	2,583	102%	3,100	
611.050 · IT- Software/License - Other	1,342	979	137%	11,964	9,792	122%	11,750	
Total 611.050 · IT- Software/License	1,606	1,237	130%	14,604	12,375	118%	14,850	
Total 611.030 · I.T.	2,221	1,362	163%	15,692	13,625	115%	16,350	
611.060 · Fuel Auto	4,920	3,917	126%	37,712	39,167	96%	47,000	
611.070 · Fees								
611.072 · Bank Service Charge	30			48				
611.073 · Credit Card Transaction Fees	296	292	101%	2,529	2,917	87%	3,500	
611.074 · Agency Provided Services	885	1,417	62%	13,928	14,167	98%	17,000	
611.075 · GEMT-Quality Assurance Fee				47,141	43,200	109%	57,600	
611.076 · Collections Commission	880	2,083	42%	12,420	20,833	60%	25,000	
611.077 · Other Fees		50		606	950	64%	1,000	
Total 611.070 · Fees	2,091	3,842	54%	76,672	82,067	93%	104,100	
611.080 · Recruitment costs				1,050		100%		
611.090 · Dues / Subscriptions								
611.091 · Associations	144	190	76%	1,628	1,896	86%	2,275	
611.092 · Information	80			80				
Total 611.090 · Dues / Subscriptions	224	190	118%	1,708	1,896	90%	2,275	
611.100 · Training and Education								
611.101 · In-House Training		208		1,188	2,083	57%	2,500	
611.102 · Conference Fees		133		(1,575)	1,333	(118%)	1,600	
611.103 · Airfare		67			667		800	
611.104 · Hotel & Meal		133			1,333		1,600	
Total 611.100 · Training and Education		541		(387)	5,416	(7%)	6,500	
611.110 · Business Travel & Mileage		42			417		500	
611.120 · Marketing/PR								
611.124 · Ads							250	
611.125 · Other Marketing Exp				83		100%		
611.126 · Events							250	
Total 611.120 · Marketing/PR				83		100%	500	
611.140 · Meals and Recognition								

Del Puerto Health Care District
Ambulance vs Budget by Month & YTD
April 2021

	Apr 21	Budget	% of Budget	Jul '20 - Apr 21	YTD Budget	% of Budget	Annual Budget	NOTES
611.141 · Meals	240	42	571%	1,503	417	360%	500	
611.142 · Recognition	26	42	62%	26	417	6%	500	
Total 611.140 · Meals and Recognition	266	84	317%	1,529	834	183%	1,000	
611.150 · Miscellaneous				960		100%		
611.160 · Community Education		167		418	1,667	25%	2,000	
611.161 · Community CPR Classes		167		418	1,667	25%	2,000	
Total 611.160 · Community Education	9,722	10,145	96%	135,437	145,089	93%	180,225	
Total 611.000 · Other operating expenses	9,722	10,145	96%	135,437	145,089	93%	180,225	
Total Expense	204,884	188,625	109%	1,977,832	1,948,206	102%	2,340,141	including POD cost
Net Ordinary Income	(20,944)	3,387	(618%)	(194,326)	(101,428)	192%	(129,288)	
Other Income/Expense								
Other Income								
701.000 · District Tax Revenues								
701.020 · Direct Assessment-Amb Svcs Fund	20,250	20,250	100%	202,500	202,500	100%	243,000	
Total 701.000 · District Tax Revenues	20,250	20,250	100%	202,500	202,500	100%	243,000	
703.000 · Investment Income	0			0				
710.000 · Misc Other Income								
710.030 · Gain(Loss) on Disposal of Asset				6,800		100%		
Total 710.000 · Misc Other Income	20,250	20,250	100%	209,300	202,500	103%	243,000	
Total Other Income	20,250	20,250	100%	209,300	202,500	103%	243,000	
Net Other Income	20,250	20,250	100%	209,300	202,500	103%	243,000	
Net Income	(694)	23,637	(3%)	14,974	101,072	15%	113,712	MO - Break even

Del Puerto Health Care District Ambulance vs Previous April 2021

	Apr 21	Mar 21	Apr 20
Ordinary Income/Expense			
Income			
401.000 · Gross Patient Service Revenue			
401.010 · AMB Ambulance Services	824,202	614,800	583,404
Total 401.000 · Gross Patient Service Revenue	<u>824,202</u>	<u>614,800</u>	<u>583,404</u>
403.000 · Adjustments			
403.100 · Contractual Adjustments			
403.015 · AMB Contractual Allowances			
403.011 · AMB Revenue Adjustments	(8,381)	(1,470)	(142)
403.012 · AMB GEMT QAF Add-on Pymt	930	465	3,686
403.015 · AMB Contractual Allowances - Other	(508,343)	(426,161)	(369,300)
Total 403.015 · AMB Contractual Allowances	<u>(515,794)</u>	<u>(427,166)</u>	<u>(365,756)</u>
Total 403.100 · Contractual Adjustments	<u>(515,794)</u>	<u>(427,166)</u>	<u>(365,756)</u>
Total 403.000 · Adjustments	<u>(515,794)</u>	<u>(427,166)</u>	<u>(365,756)</u>
405.000 · Bad Debt			
405.010 · AMB Write-offs			
405.011 · AMB Allowance for Doubtful	(83,597)	64,701	579
405.012 · AMB Rcvd from Written Off Accts	11,924	6,898	11,466
405.013 · AMB Bad Debt	(52,810)	(79,652)	(79,666)
Total 405.010 · AMB Write-offs	<u>(124,483)</u>	<u>(8,053)</u>	<u>(67,621)</u>
Total 405.000 · Bad Debt	<u>(124,483)</u>	<u>(8,053)</u>	<u>(67,621)</u>
407.000 · Other Income			
407.070 · COVID-19 Supplemental income			22,131
407.000 · Other Income - Other	15	75	12,869
Total 407.000 · Other Income	<u>15</u>	<u>75</u>	<u>35,000</u>
Total Income	<u>183,940</u>	<u>179,656</u>	<u>185,027</u>
Gross Profit	183,940	179,656	185,027
Expense			
601.000 · Salaries & Wages			
601.010 · Regular Operations			
601.051 · COVID-Mandated time			1,776
601.010 · Regular Operations - Other	80,611	90,758	82,825
Total 601.010 · Regular Operations	<u>80,611</u>	<u>90,758</u>	<u>84,601</u>
601.020 · Community Service	10,118	4,881	
601.030 · Continuing Education - Employee	515	890	721
601.050 · Paid Time Off	11,197	8,793	6,768
601.055 · Accrued Leave Payout	1,662		5,540
Total 601.000 · Salaries & Wages	<u>104,103</u>	<u>105,322</u>	<u>97,630</u>
602.000 · Employee Benefits			
602.020 · Health Ins			
602.021 · Life Insurance and AD&D	257	234	242
602.022 · Dental Insurance	986	845	941
602.023 · Vision Insurance	179	141	149
602.024 · Medical Insurance	15,402	11,452	11,108
Total 602.020 · Health Ins	<u>16,824</u>	<u>12,672</u>	<u>12,440</u>
602.040 · Retirement			
602.041 · 414(h) Retirement Contribution	3,594	3,566	4,027
602.042 · 457(b) Company Match	2,127	2,097	1,586
Total 602.040 · Retirement	<u>5,721</u>	<u>5,663</u>	<u>5,613</u>

Del Puerto Health Care District
Ambulance vs Previous
April 2021

	Apr 21	Mar 21	Apr 20
602.050 · Payroll Taxes			
602.051 · Social Security	6,404	6,014	5,957
602.052 · Medicare Tax	1,498	1,407	1,392
602.053 · CA UI & ETT	219	135	215
Total 602.050 · Payroll Taxes	<u>8,121</u>	<u>7,556</u>	<u>7,564</u>
Total 602.000 · Employee Benefits	30,666	25,891	25,617
603.000 · Professional Fees			
603.010 · Medical			
603.020 · Physician Services			
603.025 · Medical Directorship	530	530	530
Total 603.020 · Physician Services	<u>530</u>	<u>530</u>	<u>530</u>
Total 603.010 · Medical	<u>530</u>	<u>530</u>	<u>530</u>
Total 603.000 · Professional Fees	530	530	530
604.000 · Purchased Services			
604.030 · Health Screenings	89	2,784	
604.050 · Billing	9,264	6,752	6,481
604.060 · Linen	843	974	1,101
604.100 · IT - Labor	710	710	700
604.120 · Medical Waste Disposal	165	158	158
604.130 · Records Management	11	11	11
604.140 · Ambulance Dispatch Services	7,193	5,890	4,974
Total 604.000 · Purchased Services	<u>18,275</u>	<u>17,279</u>	<u>13,425</u>
605.000 · Supplies			
605.020 · Operating Supplies			
605.021 · Printing & Copiers	59		
605.022 · Office Supplies	29	221	
605.023 · Facility Supplies	185	276	
605.020 · Operating Supplies - Other			159
Total 605.020 · Operating Supplies	<u>273</u>	<u>497</u>	<u>159</u>
605.030 · Postage/Shipping			63
605.040 · Medical Consumable			
605.042 · Oxygen	380	381	94
605.043 · Medical Supplies			
605.044 · Medical Supplies - COVID		878	878
605.045 · IV Therapy	3,192	309	
605.046 · Diagnostic	752	664	
605.048 · Patient Transport	868	468	
605.043 · Medical Supplies - Other	1,031	901	2,511
Total 605.043 · Medical Supplies	<u>5,843</u>	<u>3,220</u>	<u>3,389</u>
Total 605.040 · Medical Consumable	<u>6,223</u>	<u>3,601</u>	<u>3,483</u>
605.050 · Pharmaceutical			
605.051 · Replace Expired Pharmaceuticals	492		
605.050 · Pharmaceutical - Other	1,051	1,221	208
Total 605.050 · Pharmaceutical	<u>1,543</u>	<u>1,221</u>	<u>208</u>
605.080 · Small Tools & Minor Equipment			
605.081 · Minor Medical Equipment		419	100
605.080 · Small Tools & Minor Equipment - Other		296	118
Total 605.080 · Small Tools & Minor Equipment		<u>715</u>	<u>218</u>
Total 605.000 · Supplies	8,039	6,034	4,131

Del Puerto Health Care District
Ambulance vs Previous
April 2021

	Apr 21	Mar 21	Apr 20
606.000 · Utilities			
606.010 · Elect/Gas	276	250	312
606.020 · Phones			
606.021 · Mobile Phones	247	242	234
606.020 · Phones - Other	434	432	414
Total 606.020 · Phones	681	674	648
606.030 · DSL - Digital Subscriber Line	97	97	97
606.050 · Water/Garbage	314	229	419
Total 606.000 · Utilities	1,368	1,250	1,476
607.000 · Rental and Lease			
607.020 · Equipment Leased			
607.021 · Copier Lease	32	32	32
Total 607.020 · Equipment Leased	32	32	32
Total 607.000 · Rental and Lease	32	32	32
608.000 · Insurance Coverages			
608.010 · Workers' Compensation	3,839	3,839	3,539
608.020 · Auto Liability & PhysicalDamage	1,689	1,689	2,018
608.030 · Property & Equipment	210	210	175
608.040 · Liability-not medical related	177	177	507
608.050 · Health Entity Liability	8,813	8,813	6,506
Total 608.000 · Insurance Coverages	14,728	14,728	12,745
609.000 · Maintenance & Repairs			
609.010 · Buildings			
609.011 · Other Maint	1,488	146	203
609.012 · HVAC	103		134
609.015 · Electric		180	
Total 609.010 · Buildings	1,591	326	337
609.030 · Equipment M&R	651	595	743
609.040 · Vehicle M&R			
609.043 · Body Work	450		612
609.044 · Vehicle AC		2,088	
609.045 · General Vehicle M&R	924	157	
609.040 · Vehicle M&R - Other			2,271
Total 609.040 · Vehicle M&R	1,374	2,245	2,883
609.050 · Uniforms	1,178	546	1,052
Total 609.000 · Maintenance & Repairs	4,794	3,712	5,015
610.000 · Depreciation and Amortization			
610.020 · Depreciation Expense - Amb	12,627	13,047	14,748
Total 610.000 · Depreciation and Amortization	12,627	13,047	14,748
611.000 · Other operating expenses			
611.030 · I.T.			
611.040 · IT - Equipment	615	59	
611.050 · IT- Software/License			
611.051 · HR mgmt solution	264	264	250
611.050 · IT- Software/License - Other	1,342	1,135	793
Total 611.050 · IT- Software/License	1,606	1,399	1,043
Total 611.030 · I.T.	2,221	1,458	1,043
611.060 · Fuel Auto	4,920	3,873	2,065
611.070 · Fees			

Del Puerto Health Care District Ambulance vs Previous

April 2021

	Apr 21	Mar 21	Apr 20
611.072 · Bank Service Charge	30	8	
611.073 · Credit Card Transaction Fees	296	69	279
611.074 · Agency Provided Services	885	685	(770)
611.075 · GEMT-Quality Assurance Fee		17,063	
611.076 · Collections Commission	880	1,323	3,636
Total 611.070 · Fees	2,091	19,148	3,145
611.080 · Recruitment costs			580
611.090 · Dues / Subscriptions			
611.091 · Associations	144	239	144
611.092 · Information	80		
Total 611.090 · Dues / Subscriptions	224	239	144
611.140 · Meals and Recognition			
611.141 · Meals	240	541	192
611.142 · Recognition	26		354
Total 611.140 · Meals and Recognition	266	541	546
Total 611.000 · Other operating expenses	9,722	25,259	7,523
Total Expense	204,884	213,084	182,872
Net Ordinary Income	(20,944)	(33,428)	2,155
Other Income/Expense			
Other Income			
701.000 · District Tax Revenues			
701.020 · Direct Assessment-Amb Svcs Fund	20,250	20,250	20,240
Total 701.000 · District Tax Revenues	20,250	20,250	20,240
703.000 · Investment Income	0	0	0
Total Other Income	20,250	20,250	20,240
Net Other Income	20,250	20,250	20,240
Net Income	(694)	(13,178)	22,395

Del Puerto Health Care District
Health Center vs Budget by Month & YTD
April 2021

	Apr 21	Budget	% of Budget	Jul '20 - Apr 21	YTD Budget	% of Budget	Annual Budget	NOTES
Ordinary Income/Expense								
Income								
401.000 · Gross Patient Service Revenue								
401.020 · Health Center Services								
401.040 · HC Capitation Income								
401.041 · HC Capitation Payments	24,620	15,870	155%	225,262	158,701	142%	190,441	
401.042 · Hospitalist Charges	(719)			(1,091)				
401.043 · Hospitalist Cont Adjustments	334			524				
Total 401.040 · HC Capitation Income	24,235	15,870	153%	224,695	158,701	142%	190,441	
401.020 · Health Center Services - Other	145,751	164,905	88%	1,612,625	1,681,795	96%	2,011,605	
Total 401.020 · Health Center Services	169,986	180,775	94%	1,837,320	1,840,496	100%	2,202,046	
Total 401.000 · Gross Patient Service Revenue	169,986	180,775	94%	1,837,320	1,840,496	100%	2,202,046	726 PTs; with only 2 providers
403.000 · Adjustments								
403.100 · Contractual Adjustments								
403.030 · Gross Adjustments HC								
403.022 · HC Reverse Credit Card Adj	3		100%	858		100%		
403.023 · Reverse Capitated Adj				(87,138)		100%		
403.024 · HC Reverse Bad Debt Adj	23		100%	7,815		100%		
403.025 · HCRreverse Refund of Overpayment	(446)		100%	(3,568)		100%		
403.030 · Gross Adjustments HC - Other	(122,035)	(14,155)	862%	(468,321)	(132,192)	354%	(160,502)	
Total 403.030 · Gross Adjustments HC	(122,455)	(14,155)	865%	(550,354)	(132,192)	416%	(160,502)	
Total 403.100 · Contractual Adjustments	(122,455)	(14,155)	865%	(550,354)	(132,192)	416%	(160,502)	
Total 403.000 · Adjustments	(122,455)	(14,155)	865%	(550,354)	(132,192)	416%	(160,502)	
405.000 · Bad Debt								
405.020 · HC Write-offs								
405.021 · HC Allowance for Doubtful	4,940		100%	(20,361)		100%	15,380	
405.022 · HC Bad Debt Health Center	(23)		100%	(7,815)		100%	(21,882)	
405.023 · HC Rcvd from Written Off Accts	190		100%	2,589		100%	3,422	
Total 405.020 · HC Write-offs	5,107		100%	(25,587)		100%	(3,080)	
Total 405.000 · Bad Debt	5,107		100%	(25,587)		100%	(3,080)	
407.000 · Other Income								
407.010 · Prospective Payment System				(20,008)		100%		
407.020 · Medicare Cost Settlement		1,250		13,513	12,500	108%	15,000	
407.030 · Payer Incentives Received	209,461	4,167	5,027%	247,302	41,667	594%	50,000	Medi-Cal, HPSJ & CHIP
407.080 · Telehealth Grant Income	17,512	9,000	195%	98,019	90,000	109%	96,682	
407.000 · Other Income - Other	120	4,050	3%	11,589	10,100	115%	10,600	
Total 407.000 · Other Income	227,093	18,467	1,230%	350,415	154,267	227%	172,282	
Total Income	279,731	185,087	151%	1,611,794	1,862,571	87%	2,210,746	
Gross Profit	279,731	185,087	151%	1,611,794	1,862,571	87%	2,210,746	
Expense								
601.000 · Salaries & Wages								
601.010 · Regular Operations								
601.051 · COVID-Mandated time	619			21,012				
601.010 · Regular Operations - Other	63,313	81,595	78%	611,106	815,945	75%	979,134	
Total 601.010 · Regular Operations	63,932	81,595	78%	632,118	815,945	77%	979,134	
601.020 · Community Service				194				
601.030 · Continuing Education - Employee	536	169	317%	536	1,693	32%	2,031	
601.050 · Paid Time Off	(2,252)	10,108	(22%)	61,217	101,082	61%	121,298	
601.055 · Accrued Leave Payout	9,288		100%	32,027		100%		
601.070 · Incentive				7,755		100%		
Total 601.000 · Salaries & Wages	71,504	91,872	78%	733,847	918,720	80%	1,102,463	
602.000 · Employee Benefits								
602.020 · Health Ins								
602.021 · Life Insurance and AD&D	166	237	70%	2,336	2,368	99%	2,842	
602.022 · Dental Insurance	1,084	1,591	68%	12,203	15,909	77%	19,091	
602.023 · Vision Insurance	169	262	65%	2,123	2,617	81%	3,141	
602.024 · Medical Insurance	10,271	14,690	70%	118,687	146,900	81%	176,280	
Total 602.020 · Health Ins	11,690	16,780	70%	135,349	167,794	81%	201,354	
602.040 · Retirement								
602.041 · 414(h) Retirement Contribution	1,904	3,601	53%	28,389	36,015	79%	43,218	
602.042 · 457(b) Company Match	1,160	1,343	86%	7,799	13,433	58%	16,120	

Del Puerto Health Care District
Health Center vs Budget by Month & YTD
April 2021

	Apr 21	Budget	% of Budget	Jul '20 - Apr 21	YTD Budget	% of Budget	Annual Budget	NOTES
Total 602.040 · Retirement	3,064	4,944	62%	36,188	49,448	73%	59,338	
602.050 · Payroll Taxes								
602.051 · Social Security	4,635	5,582	83%	43,629	55,824	78%	66,989	
602.052 · Medicare Tax	1,084	1,306	83%	10,448	13,056	80%	15,667	
602.053 · CA UI & ETT	155	818	19%	3,641	8,184	44%	9,821	
602.050 · Payroll Taxes - Other	414			674				
Total 602.050 · Payroll Taxes	6,288	7,706	82%	58,392	77,064	76%	92,477	
602.000 · Employee Benefits - Other	690			1,228				
Total 602.000 · Employee Benefits	21,732	29,430	74%	231,157	294,306	79%	353,169	
603.000 · Professional Fees								
603.010 · Medical								
603.020 · Physician Services								
603.023 · MD Retirement Contribution		868		6,727	8,680	78%	10,416	
603.024 · MD Medical Ins Contribution		1,000		8,000	10,000	80%	12,000	
603.025 · Medical Directorship	8,303	8,303	100%	83,033	83,033	100%	99,640	
603.027 · MD Continuing Medical Education					2,000		2,000	
603.020 · Physician Services - Other	35,000	48,583	72%	444,646	485,833	92%	583,000	
Total 603.020 · Physician Services	43,303	58,754	74%	542,406	589,546	92%	707,056	
603.030 · Non Physician Providers								
603.037 · NPP Continuing Medical Educatio				5,774	3,380	171%	3,380	
Total 603.030 · Non Physician Providers				5,774	3,380	171%	3,380	
Total 603.010 · Medical	43,303	58,754	74%	548,180	592,926	92%	710,436	
603.050 · Administrative Consultants	150		100%	4,714		100%		
603.070 · Accountants								
603.052 · CMS / PPS / GEMT prep				975	6,500	15%	6,500	
Total 603.070 · Accountants				975	6,500	15%	6,500	
Total 603.000 · Professional Fees	43,453	58,754	74%	553,869	599,426	92%	716,936	
604.000 · Purchased Services								
604.030 · Health Screenings				200		100%		
604.050 · Billing	13,765	14,583	94%	115,424	145,833	79%	175,000	
604.060 · Linen	431	190	227%	2,244	2,160	104%	2,600	
604.070 · Security	25	25	100%	250	250	100%	300	
604.080 · Cleaning	3,970	4,400	90%	38,134	42,200	90%	51,000	
604.100 · IT - Labor	3,535	3,500	101%	35,048	35,000	100%	42,000	
604.110 · Communication for Patients	398	750	53%	10,502	7,500	140%	9,000	
604.120 · Medical Waste Disposal	551	583	95%	5,276	5,833	90%	7,000	
604.130 · Records Management	524	460	114%	4,839	4,600	105%	5,500	
604.150 · Patient Surveys		167			1,667		2,000	
Total 604.000 · Purchased Services	23,199	24,658	94%	211,917	245,043	86%	294,400	
605.000 · Supplies								
605.020 · Operating Supplies								
605.021 · Printing & Copiers		258		2,308	2,583	89%	3,100	
605.022 · Office Supplies	417	200	209%	1,979	2,000	99%	2,400	
605.023 · Facility Supplies	93	396	23%	1,248	3,958	32%	4,750	
Total 605.020 · Operating Supplies	510	854	60%	5,535	8,541	65%	10,250	
605.030 · Postage/Shipping		50		268	500	54%	600	
605.040 · Medical Consumable								
605.043 · Medical Supplies								
605.044 · Medical Supplies - COVID	1,947	800	243%	7,764	8,000	97%	9,600	
605.046 · Diagnostic	543	800	68%	5,511	8,000	69%	9,600	
605.047 · Infection Control				734				
605.043 · Medical Supplies - Other	1,679	1,650	102%	9,452	16,500	57%	19,800	
Total 605.043 · Medical Supplies	4,169	3,250	128%	23,461	32,500	72%	39,000	
Total 605.040 · Medical Consumable	4,169	3,250	128%	23,461	32,500	72%	39,000	
605.050 · Pharmaceutical								
605.060 · Vaccines								
605.061 · HPV		463		4,291	4,625	93%	5,550	
605.062 · Pneumonia Vaccines		463		7,859	4,625	170%	5,550	
605.063 · Pediarix	949	31	3,061%	949	308	308%	370	
605.064 · Flu Vaccines		463		13,914	4,625	301%	5,550	
605.065 · MMR		185		727	1,850	39%	2,220	

Del Puerto Health Care District
Health Center vs Budget by Month & YTD
April 2021

	Apr 21	Budget	% of Budget	Jul '20 - Apr 21	YTD Budget	% of Budget	Annual Budget	NOTES
605.066 · Varivax		216		1,314	2,158	61%	2,590	
605.067 · Menactra		185		2,078	1,850	112%	2,220	
605.060 · Vaccines - Other	465	1,079	43%	4,568	10,792	42%	12,950	
Total 605.060 · Vaccines	1,414	3,085	46%	35,700	30,833	116%	37,000	
605.050 · Pharmaceutical - Other	400	333	120%	1,544	3,333	46%	4,000	
Total 605.050 · Pharmaceutical	1,814	3,418	53%	37,244	34,166	109%	41,000	
605.080 · Small Tools & Minor Equipment								
605.081 · Minor Medical Equipment				468		100%		
605.080 · Small Tools & Minor Equipment - Other		125		25	1,250	2%	1,500	
Total 605.080 · Small Tools & Minor Equipment		125		493	1,250	39%	1,500	
Total 605.000 · Supplies	6,493	7,697	84%	67,001	76,957	87%	92,350	
606.000 · Utilities								
606.010 · Elect/Gas	828	1,225	68%	11,091	12,250	91%	14,700	
606.020 · Phones								
606.021 · Mobile Phones	50	50	100%	550	500	110%	600	
606.020 · Phones - Other	1,471	1,333	110%	13,956	13,333	105%	16,000	
Total 606.020 · Phones	1,521	1,383	110%	14,506	13,833	105%	16,600	
606.030 · DSL - Digital Subscriber Line	290	300	97%	2,899	3,000	97%	3,600	
606.040 · Cable TV	100	75	133%	788	750	105%	900	
606.050 · Water/Garbage	533	610	87%	5,258	6,100	86%	7,300	
Total 606.000 · Utilities	3,272	3,593	91%	34,542	35,933	96%	43,100	
607.000 · Rental and Lease								
607.010 · Building								
607.011 · Storage	187	190	98%	1,872	1,920	98%	2,300	
Total 607.010 · Building	187	190	98%	1,872	1,920	98%	2,300	
607.020 · Equipment Leased								
607.021 · Copier Lease	290	300	97%	2,902	3,000	97%	3,500	
Total 607.020 · Equipment Leased	290	300	97%	2,902	3,000	97%	3,500	
Total 607.000 · Rental and Lease	477	490	97%	4,774	4,920	97%	5,800	
608.000 · Insurance Coverages								
608.010 · Workers' Compensation								
608.011 · Previous Year WC Balance				2,164				
608.010 · Workers' Compensation - Other	896	895	100%	8,958	8,950	100%	10,740	
Total 608.010 · Workers' Compensation	896	895	100%	11,122	8,950	124%	10,740	
608.030 · Property & Equipment	210	210	100%	2,097	2,098	100%	2,517	
608.040 · Liability-not medical related	177	177	100%	1,773	1,773	100%	2,127	
608.050 · Health Entity Liability	8,467	8,383	101%	84,670	83,833	101%	100,599	
Total 608.000 · Insurance Coverages	9,750	9,665	101%	99,662	96,654	103%	115,983	
609.000 · Maintenance & Repairs								
609.010 · Buildings								
609.011 · Other Maint	60	160	38%	1,684	1,680	100%	2,000	
609.012 · HVAC	632	160	395%	1,613	1,680	96%	2,000	
609.013 · Plumbing		160		220	1,680	13%	2,000	
609.014 · Structure & Roof				150		100%		
609.015 · Electric		80			840		1,000	
Total 609.010 · Buildings	692	560	124%	3,667	5,880	62%	7,000	
609.020 · Business Park Assoc Fees	1,439	1,250	115%	13,055	12,500	104%	15,000	
609.030 · Equipment M&R	(3,369)	420	(802%)	1,183	4,200	28%	5,000	reclass to Prepaids
609.040 · Vehicle M&R								
609.045 · General Vehicle M&R				51				
Total 609.040 · Vehicle M&R				51				
609.050 · Uniforms		40			420		500	
Total 609.000 · Maintenance & Repairs	(1,238)	2,270	(55%)	17,956	23,000	78%	27,500	
610.000 · Depreciation and Amortization								
610.030 · Depreciation Expense - HC	5,991	5,760	104%	61,203	60,330	101%	72,000	
Total 610.000 · Depreciation and Amortization	5,991	5,760	104%	61,203	60,330	101%	72,000	
611.000 · Other operating expenses								
611.020 · Provider Licensing & Privileges	107	300	36%	1,627	3,000	54%	3,600	
611.030 · I.T.								
611.040 · IT - Equipment	10,909	668	1,633%	12,841	6,718	191%	8,054	Laptops & Ipads for Telehealth
611.050 · IT- Software/License								

Del Puerto Health Care District
Health Center vs Budget by Month & YTD
April 2021

	Apr 21	Budget	% of Budget	Jul '20 - Apr 21	YTD Budget	% of Budget	Annual Budget	NOTES
611.051 · HR mgmt solution	205	225	91%	2,047	2,250	91%	2,700	
611.050 · IT- Software/License - Other	1,399	2,500	56%	23,002	25,000	92%	30,000	
Total 611.050 · IT- Software/License	1,604	2,725	59%	25,049	27,250	92%	32,700	
Total 611.030 · I.T.	12,513	3,393	369%	37,890	33,968	112%	40,754	
611.060 · Fuel Auto					1,489			
611.070 · Fees								
611.072 · Bank Service Charge		15		91	170	54%	200	
611.073 · Credit Card Transaction Fees	130	250	52%	1,743	2,500	70%	3,000	
611.074 · Agency Provided Services		40		731	420	174%	500	
611.076 · Collections Commission	161	120	134%	897	1,200	75%	1,400	
Total 611.070 · Fees	291	425	68%	3,462	4,290	81%	5,100	
611.080 · Recruitment costs	220		100%	345		100%		
611.090 · Dues / Subscriptions								
611.091 · Associations	299	183	163%	3,273	1,833	179%	2,200	
611.090 · Dues / Subscriptions - Other		167			1,667		2,000	
Total 611.090 · Dues / Subscriptions	299	350	85%	3,273	3,500	94%	4,200	
611.100 · Training and Education								
611.101 · In-House Training		167			1,667		2,000	
611.102 · Conference Fees		125			1,250		1,500	
611.103 · Airfare		33			333		400	
611.104 · Hotel & Meal		67			667		800	
Total 611.100 · Training and Education		392			3,917		4,700	
611.110 · Business Travel & Mileage	358		100%	375		100%		
611.120 · Marketing/PR								
611.124 · Ads	30	396	8%	13,300	3,958	336%	4,750	
611.125 · Other Marketing Exp		42		444	417	106%	500	
611.120 · Marketing/PR - Other		833			8,333		10,000	
Total 611.120 · Marketing/PR	30	1,271	2%	13,744	12,708	108%	15,250	
611.130 · Property Taxes Paid	381	258	148%	3,809	2,583	147%	3,100	
611.140 · Meals and Recognition								
611.141 · Meals		42		597	417	143%	500	
611.142 · Recognition	64	50	128%	503	500	101%	600	
Total 611.140 · Meals and Recognition	64	92	70%	1,100	917	120%	1,100	
Total 611.000 · Other operating expenses	14,263	6,481	220%	65,625	66,372	99%	77,804	
Total Expense	198,896	240,670	83%	2,081,553	2,421,661	86%	2,901,505	less personnel
Net Ordinary Income	80,835	(55,583)	(145%)	(469,759)	(559,090)	84%	(690,759)	
Other Income/Expense								
Other Income								
704.000 · Interest Expense								
704.010 · Interest Expense - HC	(4,487)	(5,000)	90%	(50,140)	(50,000)	100%	(60,000)	
Total 704.000 · Interest Expense	(4,487)	(5,000)	90%	(50,140)	(50,000)	100%	(60,000)	
705.000 · Tenant Revenue								
705.020 · HC Tenant Income	600	600	100%	6,000	6,000	100%	7,200	
Total 705.000 · Tenant Revenue	600	600	100%	6,000	6,000	100%	7,200	
710.000 · Misc Other Income								
710.020 · Non-Guaranteed Grant Revenue				5,608	6,500	86%	6,500	
Total 710.000 · Misc Other Income				5,608	6,500	86%	6,500	
Total Other Income	(3,887)	(4,400)	88%	(38,532)	(37,500)	103%	(46,300)	
Net Other Income	(3,887)	(4,400)	88%	(38,532)	(37,500)	103%	(46,300)	
Net Income	76,948	(59,983)	(128%)	(508,291)	(596,590)	85%	(737,059)	MO. In BLACK!!!

Del Puerto Health Care District Health Center vs Previous

April 2021

	Apr 21	Mar 21	Apr 20
Ordinary Income/Expense			
Income			
401.000 · Gross Patient Service Revenue			
401.020 · Health Center Services			
401.040 · HC Capitation Income			
401.041 · HC Capitation Payments	24,620	20,559	19,793
401.042 · Hospitalist Charges	(719)	(372)	
401.043 · Hospitalist Cont Adjustments	334	190	
Total 401.040 · HC Capitation Income	24,235	20,377	19,793
401.020 · Health Center Services - Other	145,751	180,256	79,469
Total 401.020 · Health Center Services	169,986	200,633	99,262
Total 401.000 · Gross Patient Service Revenue	169,986	200,633	99,262
403.000 · Adjustments			
403.100 · Contractual Adjustments			
403.030 · Gross Adjustments HC			
403.022 · HC Reverse Credit Card Adj	3	1	250
403.023 · Reverse Capitated Adj			(19,793)
403.024 · HC Reverse Bad Debt Adj	23	194	1,590
403.025 · HCReverse Refund of Overpayment	(446)	(18)	(260)
403.030 · Gross Adjustments HC - Other	(122,035)	(61,828)	45,186
Total 403.030 · Gross Adjustments HC	(122,455)	(61,651)	26,973
Total 403.100 · Contractual Adjustments	(122,455)	(61,651)	26,973
Total 403.000 · Adjustments	(122,455)	(61,651)	26,973
405.000 · Bad Debt			
405.020 · HC Write-offs			
405.021 · HC Allowance for Doubtful	4,940	(8,761)	6,357
405.022 · HC Bad Debt Health Center	(23)	(194)	(1,590)
405.023 · HC Rcvd from Written Off Accts	190	22	491
Total 405.020 · HC Write-offs	5,107	(8,933)	5,258
Total 405.000 · Bad Debt	5,107	(8,933)	5,258
407.000 · Other Income			
407.030 · Payer Incentives Received	209,461	8	19,306
407.080 · Telehealth Grant Income	17,512	5,738	
407.000 · Other Income - Other	120	90	5,518
Total 407.000 · Other Income	227,093	5,836	24,824
Total Income	279,731	135,885	156,317
Gross Profit	279,731	135,885	156,317
Expense			
601.000 · Salaries & Wages			
601.010 · Regular Operations			
601.051 · COVID-Mandated time	619		
601.010 · Regular Operations - Other	63,313	64,215	72,541
Total 601.010 · Regular Operations	63,932	64,215	72,541
601.030 · Continuing Education - Employee	536		
601.050 · Paid Time Off	(2,252)	(10,023)	13,393
601.055 · Accrued Leave Payout	9,288	17,654	
Total 601.000 · Salaries & Wages	71,504	71,846	85,934
602.000 · Employee Benefits			
602.020 · Health Ins			

Del Puerto Health Care District Health Center vs Previous

April 2021

	Apr 21	Mar 21	Apr 20
602.021 · Life Insurance and AD&D	166	166	287
602.022 · Dental Insurance	1,084	1,084	1,579
602.023 · Vision Insurance	169	169	255
602.024 · Medical Insurance	10,271	10,100	12,324
Total 602.020 · Health Ins	11,690	11,519	14,445
602.040 · Retirement			
602.041 · 414(h) Retirement Contribution	1,904	2,630	4,165
602.042 · 457(b) Company Match	1,160	1,104	141
Total 602.040 · Retirement	3,064	3,734	4,306
602.050 · Payroll Taxes			
602.051 · Social Security	4,635	5,161	5,054
602.052 · Medicare Tax	1,084	1,208	1,182
602.053 · CA UI & ETT	155	302	30
602.050 · Payroll Taxes - Other	414	183	
Total 602.050 · Payroll Taxes	6,288	6,854	6,266
602.000 · Employee Benefits - Other	690	403	
Total 602.000 · Employee Benefits	21,732	22,510	25,017
603.000 · Professional Fees			
603.010 · Medical			
603.020 · Physician Services			
603.023 · MD Retirement Contribution			868
603.024 · MD Medical Ins Contribution			1,000
603.025 · Medical Directorship	8,303	8,303	8,303
603.020 · Physician Services - Other	35,000	26,500	48,583
Total 603.020 · Physician Services	43,303	34,803	58,754
603.030 · Non Physician Providers			
603.037 · NPP Continuing Medical Educatio		2,394	
Total 603.030 · Non Physician Providers		2,394	
Total 603.010 · Medical	43,303	37,197	58,754
603.050 · Administrative Consultants	150	3,525	
603.070 · Accountants			
603.052 · CMS / PPS / GEMT prep			300
Total 603.070 · Accountants			300
Total 603.000 · Professional Fees	43,453	40,722	59,054
604.000 · Purchased Services			
604.050 · Billing	13,765	13,840	14,239
604.060 · Linen	431	194	219
604.070 · Security	25	25	25
604.080 · Cleaning	3,970	3,970	3,921
604.100 · IT - Labor	3,535	3,535	3,400
604.110 · Communication for Patients	398	444	758
604.120 · Medical Waste Disposal	551	525	525
604.130 · Records Management	524	392	358
Total 604.000 · Purchased Services	23,199	22,925	23,445
605.000 · Supplies			
605.020 · Operating Supplies			
605.021 · Printing & Copiers		530	221
605.022 · Office Supplies	417	350	
605.023 · Facility Supplies	93		

Del Puerto Health Care District Health Center vs Previous

April 2021

	Apr 21	Mar 21	Apr 20
605.020 · Operating Supplies - Other			234
Total 605.020 · Operating Supplies	510	880	455
605.030 · Postage/Shipping			33
605.040 · Medical Consumable			
605.043 · Medical Supplies			
605.044 · Medical Supplies - COVID	1,947	1,292	686
605.046 · Diagnostic	543	996	
605.043 · Medical Supplies - Other	1,679	543	899
Total 605.043 · Medical Supplies	4,169	2,831	1,585
Total 605.040 · Medical Consumable	4,169	2,831	1,585
605.050 · Pharmaceutical			
605.060 · Vaccines			
605.063 · Pediarix	949		
605.066 · Varivax		1,314	
605.067 · Menactra		531	
605.060 · Vaccines - Other	465	1,135	
Total 605.060 · Vaccines	1,414	2,980	
605.050 · Pharmaceutical - Other	400	108	
Total 605.050 · Pharmaceutical	1,814	3,088	
605.080 · Small Tools & Minor Equipment			25
Total 605.000 · Supplies	6,493	6,824	2,073
606.000 · Utilities			
606.010 · Elect/Gas	828	1,050	971
606.020 · Phones			
606.021 · Mobile Phones	50	50	50
606.020 · Phones - Other	1,471	1,486	1,294
Total 606.020 · Phones	1,521	1,536	1,344
606.030 · DSL - Digital Subscriber Line	290	290	290
606.040 · Cable TV	100	100	70
606.050 · Water/Garbage	533	510	588
Total 606.000 · Utilities	3,272	3,486	3,263
607.000 · Rental and Lease			
607.010 · Building			
607.011 · Storage	187	187	187
Total 607.010 · Building	187	187	187
607.020 · Equipment Leased			
607.021 · Copier Lease	290	290	290
Total 607.020 · Equipment Leased	290	290	290
Total 607.000 · Rental and Lease	477	477	477
608.000 · Insurance Coverages			
608.010 · Workers' Compensation	896	896	752
608.030 · Property & Equipment	210	210	175
608.040 · Liability-not medical related	177	177	507
608.050 · Health Entity Liability	8,467	8,467	8,671
Total 608.000 · Insurance Coverages	9,750	9,750	10,105
609.000 · Maintenance & Repairs			
609.010 · Buildings			
609.011 · Other Maint	60	60	55
609.012 · HVAC	632		611

Del Puerto Health Care District Health Center vs Previous

April 2021

	Apr 21	Mar 21	Apr 20
Total 609.010 · Buildings	692	60	666
609.020 · Business Park Assoc Fees	1,439	1,910	1,188
609.030 · Equipment M&R	(3,369)		
Total 609.000 · Maintenance & Repairs	(1,238)	1,970	1,854
610.000 · Depreciation and Amortization			
610.030 · Depreciation Expense - HC	5,991	6,126	7,483
Total 610.000 · Depreciation and Amortization	5,991	6,126	7,483
611.000 · Other operating expenses			
611.020 · Provider Licensing & Privileges	107		174
611.030 · I.T.			
611.040 · IT - Equipment	10,909		
611.050 · IT- Software/License			
611.051 · HR mgmt solution	205	205	189
611.050 · IT- Software/License - Other	1,399	940	2,255
Total 611.050 · IT- Software/License	1,604	1,145	2,444
Total 611.030 · I.T.	12,513	1,145	2,444
611.070 · Fees			
611.072 · Bank Service Charge			1
611.073 · Credit Card Transaction Fees	130	212	291
611.076 · Collections Commission	161	5	169
Total 611.070 · Fees	291	217	461
611.080 · Recruitment costs	220	35	
611.090 · Dues / Subscriptions			
611.091 · Associations	299	299	173
Total 611.090 · Dues / Subscriptions	299	299	173
611.110 · Business Travel & Mileage	358		
611.120 · Marketing/PR			
611.124 · Ads	30	30	30
Total 611.120 · Marketing/PR	30	30	30
611.130 · Property Taxes Paid	381	381	381
611.140 · Meals and Recognition			
611.142 · Recognition	64		526
Total 611.140 · Meals and Recognition	64		526
Total 611.000 · Other operating expenses	14,263	2,107	4,189
Total Expense	198,896	188,743	222,894
Net Ordinary Income	80,835	(52,858)	(66,577)
Other Income/Expense			
Other Income			
704.000 · Interest Expense			
704.010 · Interest Expense - HC	(4,487)	(5,121)	(5,487)
Total 704.000 · Interest Expense	(4,487)	(5,121)	(5,487)
705.000 · Tenant Revenue			
705.020 · HC Tenant Income	600	600	600
Total 705.000 · Tenant Revenue	600	600	600
Total Other Income	(3,887)	(4,521)	(4,887)
Net Other Income	(3,887)	(4,521)	(4,887)
Net Income	76,948	(57,379)	(71,464)

Del Puerto Health Care District
Keystone vs Budget by Month & YTD
April 2021

	Apr 21	Budget	% of Budget	Jul '20 - Apr 21	YTD Budget	% of Budget	Annual Budget	NOTES
Ordinary Income/Expense								
Expense								
610.000 · Depreciation and Amortization	3,912	4,000	98%	39,643	40,000	99%	48,000	
Total Expense	3,912	4,000	98%	39,643	40,000	99%	48,000	
Net Ordinary Income	(3,912)	(4,000)	98%	(39,643)	(40,000)	99%	(48,000)	
Other Income/Expense								
Other Income								
704.000 · Interest Expense	(2,617)	(3,583)	73%	(29,862)	(35,833)	83%	(43,000)	
705.000 · Tenant Revenue	10,892	11,051	99%	113,951	108,776	105%	130,878	Gross Income
Total Other Income	8,275	7,468	111%	84,089	72,943	115%	87,878	
Other Expense								
802.000 · Keystone District Expense								
802.020 · Keystone Prop & Equip Ins	210	183	115%	2,097	1,833	114%	2,200	
802.030 · Keystone Liability Insurance		210			2,098		2,517	
802.040 · Keystone Property Taxes Paid	432	292	148%	4,320	2,917	148%	3,500	
802.050 · Keystone - Other Expenses				1,720		100%		
Total 802.000 · Keystone District Expense	642	685	94%	8,137	6,848	119%	8,217	
810.000 · Misc Other Expense								
801.000 · Keystone CAM								
Total 810.000 · Misc Other Expense								
Total Other Expense	642	685	94%	8,137	6,848	119%	8,217	
Net Other Income	7,633	6,783	113%	75,952	66,095	115%	79,661	
Net Income	3,721	2,783	134%	36,309	26,095	139%	31,661	Net Result

Del Puerto Health Care District
Operating Fiscal Year End Forecast*
July 2020 through June 2021

	ACTUAL										BUDGET		TOTAL		
	Jul 20	Aug 20	Sep 20	Oct 20	Nov 20	Dec 20	Jan 21	Feb 21	Mar 21	Apr 21	May 21	Jun 21	Forecast Jul '20 - Jun 21	Budget	% of Budget
Ordinary Income/Expense															
Income															
401.000 · Gross Patient Service Revenue	1,024,884	793,110	861,723	939,957	1,041,946	948,013	883,336	918,123	815,434	994,188	883,692	883,692	10,988,098	10,637,048	103%
403.000 · Adjustments	(556,989)	(509,352)	(476,550)	(499,978)	(608,159)	(670,897)	(571,987)	(547,363)	(488,816)	(638,248)	(484,520)	(484,520)	(6,537,379)	(5,804,882)	113%
405.000 · Bad Debt	(114,489)	(11,549)	(51,282)	(13,340)	(132,883)	(68,971)	(54,416)	(108,636)	(16,986)	(119,375)	(51,022)	(54,102)	(797,051)	(615,344)	130%
407.000 · Other Income	9,465	99,701	22,143	7,287	24,488	8,753	(14,705)	43,864	6,235	229,611	13,049	6,317	453,705	206,786	219%
Total Income	362,871	371,910	356,034	433,926	325,392	216,898	242,228	305,988	315,867	466,176	361,199	351,387	4,107,373	4,423,608	93%
Gross Profit	362,871	371,910	356,034	433,926	325,392	216,898	242,228	305,988	315,867	466,176	361,199	351,387	4,107,373	4,423,608	93%
Expense															
601.000 · Salaries & Wages	212,405	232,467	184,772	216,514	191,086	225,284	194,816	200,052	216,384	208,108	219,249	219,249	2,520,386	2,630,988	96%
602.000 · Employee Benefits	59,173	58,707	55,932	59,914	50,148	49,155	61,562	52,147	58,650	61,622	66,234	66,234	699,478	794,808	88%
603.000 · Professional Fees	64,434	59,951	61,048	61,026	61,132	61,142	61,687	55,747	43,274	54,294	59,552	64,785	728,072	818,799	89%
604.000 · Purchased Services	43,180	37,292	39,894	42,011	37,822	38,074	33,375	41,793	41,056	42,635	41,456	41,761	480,349	506,487	95%
605.000 · Supplies	21,182	11,274	16,321	19,655	25,690	21,431	9,897	8,901	12,980	15,135	16,179	16,179	194,824	194,348	100%
606.000 · Utilities	5,805	6,288	5,385	5,575	5,378	5,376	5,480	5,619	5,334	5,254	5,833	5,833	67,160	70,096	96%
607.000 · Rental and Lease	832	832	1,052	832	832	1,052	832	841	832	832	886	886	10,541	11,152	95%
608.000 · Insurance Coverages	27,257	27,257	27,257	28,420	27,257	27,257	27,257	27,257	27,257	27,257	27,258	27,258	328,249	327,095	100%
609.000 · Maintenance & Repairs	2,701	6,892	4,837	13,964	6,644	6,841	10,228	9,759	6,218	3,999	9,700	9,700	91,483	116,900	78%
610.000 · Depreciation and Amortization	23,256	21,725	19,257	19,984	19,298	19,948	19,994	18,377	20,719	18,659	19,325	18,669	239,211	237,600	101%
611.000 · Other operating expenses	21,490	16,636	21,105	21,487	28,316	15,838	29,091	37,398	30,283	27,151	19,784	35,122	303,701	344,147	88%
Total Expense	481,715	479,321	436,860	509,382	453,603	471,398	454,219	457,891	462,987	464,946	485,456	505,676	5,663,454	6,052,420	94%
Net Ordinary Income	(118,844)	(107,411)	(80,826)	(75,456)	(128,211)	(254,500)	(211,991)	(151,903)	(147,120)	1,230	(124,257)	(154,289)	(1,556,081)	(1,628,812)	96%
Other Income/Expense															
Other Income															
701.000 · District Tax Revenues	138,583	138,583	138,583	138,583	138,583	138,583	138,583	138,583	138,583	138,583	138,583	138,583	1,662,996	1,662,996	100%
703.000 · Investment Income	2,069	1,102	156	1,166	196	57	900	75	72	629	150	150	6,722	12,400	54%
704.000 · Interest Expense	(5,017)	(5,168)	(5,153)	(4,971)	(5,121)	(4,940)	(5,089)	(5,073)	(5,121)	(4,487)	(5,000)	(5,000)	(60,140)	(60,000)	100%
705.000 · Tenant Revenue	600	600	600	600	600	600	600	600	600	600	600	600	7,200	7,200	100%
710.000 · Misc Other Income				8,270			3,125	1,013					12,408	6,500	191%
Total Other Income	136,235	135,117	134,186	143,648	134,258	134,300	138,119	135,198	134,134	135,325	134,333	134,333	1,629,186	1,629,096	100%
Net Other Income	136,235	135,117	134,186	143,648	134,258	134,300	138,119	135,198	134,134	135,325	134,333	134,333	1,629,186	1,629,096	100%
Net Income	17,391	27,706	53,360	68,192	6,047	(120,200)	(73,872)	(16,705)	(12,986)	136,555	10,076	(19,956)	73,105	284	25,741%

ADM, AMB & HC Only
(with Taxes, w/o Mitigation & Keystone)

Del Puerto Health Care District
Warrants by Bank Account
 April 2021

Type	Date	Num	Name	Credit
101.000 - Cash and cash equivalents				
101.010 - Tri Counties Bank				
101.011 - TCB-Operating Checking 1739				
Check	04/30/2021			50.00
Check	04/15/2021	eft	USDA Rural Development Loan-EFT	10,060.00
Bill Pmt -Check	04/01/2021	EFT	Athena Health, Inc.	6,843.00
Bill Pmt -Check	04/01/2021	EFT	U.S. Bank Equipment Finance - EFT	126.27
Bill Pmt -Check	04/09/2021	EFT	City Of Patterson-H2O, sewer, garbag	305.50
Bill Pmt -Check	04/09/2021	EFT	TSI Transworld Systems Inc	54.94
Bill Pmt -Check	04/09/2021	EFT	U.S. Bank Equipment Finance - EFT	149.95
Bill Pmt -Check	04/09/2021	EFT	U.S. Bank Equipment Finance - EFT	140.24
Check	04/15/2021	EFT	Umpqua Bank	1,156.25
Bill Pmt -Check	04/22/2021	EFT	Athena Health, Inc.	6,843.00
Bill Pmt -Check	04/05/2021	EFT	FP Mailing Solutions	300.00
Check	04/01/2021	29985	U.S. Bank Corporate Payment Center	2,160.25
Bill Pmt -Check	04/01/2021	29986	Amazon	58.74
Bill Pmt -Check	04/01/2021	29987	Bound Tree Medical LLC	335.44
Bill Pmt -Check	04/01/2021	29988	DHCS GEMT-QAF	1,171.66
Bill Pmt -Check	04/01/2021	29989	GreenWorks Janitorial Services	4,145.00
Bill Pmt -Check	04/01/2021	29990	Life-Assist	1,103.70
Bill Pmt -Check	04/01/2021	29991	Life Line	179.53
Bill Pmt -Check	04/01/2021	29992	McKesson Medical Surgical Inc.	1,610.78
Bill Pmt -Check	04/01/2021	29993	MD - Rodriguez, Jose	35,333.33
Bill Pmt -Check	04/01/2021	29994	Mission Linen Supply	585.72
Bill Pmt -Check	04/01/2021	29995	Patterson Irrigator	30.00
Bill Pmt -Check	04/01/2021	29996	PG&E	445.56
Bill Pmt -Check	04/01/2021	29997	Sanofi Pasteur, Inc	2,979.37
Bill Pmt -Check	04/01/2021	29998	Stanford Healthcare	2,784.26
Bill Pmt -Check	04/01/2021	29999	Staples Advantage	90.50
Bill Pmt -Check	04/01/2021	30000	Symbol Arts	289.69
Bill Pmt -Check	04/01/2021	30001	Verizon Wireless	241.92
Check	04/09/2021	30002	REFUND - Ambulance:REFUND - Sal	250.00
Check	04/09/2021	30003	REFUND - Ambulance:REFUND - Lop	1,600.00
Check	04/09/2021	30004	REFUND - Ambulance:REFUND - Her	1,850.00
Check	04/09/2021	30005	REFUND - Ambulance:REFUND - Bol	171.90
Check	04/09/2021	30006	REFUND - Ambulance:REFUND - Uni	881.35
Check	04/09/2021	30007	REFUND - Ambulance:REFUND - Sut	166.88
Bill Pmt -Check	04/09/2021	30008	Airgas USA, LLC	184.90
Bill Pmt -Check	04/09/2021	30009	AMR-American Medical Response	5,889.56
Bill Pmt -Check	04/09/2021	30010	AMS Software Inc.	181.00
Bill Pmt -Check	04/09/2021	30011	BICSEC Security, Inc	25.00
Bill Pmt -Check	04/09/2021	30012	Bound Tree Medical LLC	477.00
Bill Pmt -Check	04/09/2021	30013	CA Occupational Physicians	185.00
Bill Pmt -Check	04/09/2021	30014	City Of Patterson-H2O, sewer, garbag	382.30
Bill Pmt -Check	04/09/2021	30015	Cole Huber (Cota Cole)	2,021.00
Bill Pmt -Check	04/09/2021	30016	Comcast - Other	100.37
Bill Pmt -Check	04/09/2021	30017	Crescent Work & Outdoor #1	215.69
Bill Pmt -Check	04/09/2021	30018	Frontier-3755	207.72
Bill Pmt -Check	04/09/2021	30019	Frontier - HC 8639	198.13

Del Puerto Health Care District
Warrants by Bank Account
April 2021

Type	Date	Num	Name	Credit
Bill Pmt -Check	04/09/2021	30020	Hospitalists of Modesto Medical Group	181.78
Bill Pmt -Check	04/09/2021	30021	McAuley Ford	1,733.60
Bill Pmt -Check	04/09/2021	30022	McKesson Medical Surgical Inc.	1,328.72
Bill Pmt -Check	04/09/2021	30023	MedTech Billing Services, Inc	7,014.80
Bill Pmt -Check	04/09/2021	30024	Paul Oil Co., Inc.	2,314.67
Bill Pmt -Check	04/09/2021	30025	Physicians Service Bureau	297.74
Bill Pmt -Check	04/09/2021	30026	ReadyRefresh by Nestle	98.58
Bill Pmt -Check	04/09/2021	30027	Staples Advantage	37.41
Bill Pmt -Check	04/09/2021	30028	Terminix	60.00
Bill Pmt -Check	04/09/2021	30029	TID Turlock Irrigation District +06	863.69
Bill Pmt -Check	04/09/2021	30030	Vinyl Doctor	450.00
Bill Pmt -Check	04/09/2021	30031	Westside Landscape & Concrete	682.50
Bill Pmt -Check	04/09/2021	30032	Workbench True Value Hdwe.	45.28
Check	04/21/2021	30033	REFUNDS - Health Center:HC - Health	52.80
Bill Pmt -Check	04/21/2021	30034	A West Side Self Storage	228.60
Bill Pmt -Check	04/21/2021	30035	Airgas USA, LLC	104.78
Bill Pmt -Check	04/21/2021	30036	Beta Healthcare - Workers Comp	5,119.00
Bill Pmt -Check	04/21/2021	30037	Beta Healthcare Group	17,279.67
Bill Pmt -Check	04/21/2021	30038	City of Patterson-Business Licenses	78.00
Bill Pmt -Check	04/21/2021	30039	Comcast - Other	181.33
Bill Pmt -Check	04/21/2021	30040	Comcast Business Voice Edge	2,040.93
Bill Pmt -Check	04/21/2021	30041	Data Path, Inc	6,663.50
Bill Pmt -Check	04/21/2021	30042	Greenway Health	91.35
Bill Pmt -Check	04/21/2021	30043	Language Line	146.52
Bill Pmt -Check	04/21/2021	30044	Life-Assist	163.32
Bill Pmt -Check	04/21/2021	30045	McKesson Medical Surgical Inc.	1,441.94
Bill Pmt -Check	04/21/2021	30046	Mid Valley IT	360.00
Bill Pmt -Check	04/21/2021	30047	Mission Linen Supply	573.48
Bill Pmt -Check	04/21/2021	30048	NextGen Healthcare, Inc	546.00
Bill Pmt -Check	04/21/2021	30049	Pacific Records Management	202.15
Bill Pmt -Check	04/21/2021	30050	Paul Oil Co., Inc.	2,156.78
Bill Pmt -Check	04/21/2021	30051	Shred-it US JV LLC	461.16
Bill Pmt -Check	04/21/2021	30052	Staples Advantage	60.25
Bill Pmt -Check	04/21/2021	30053	Streamline/Digital Deployment	200.00
Bill Pmt -Check	04/21/2021	30054	West Side Storage Baldwin	187.20
Bill Pmt -Check	04/21/2021	30055	Zoll	1,058.70
Bill Pmt -Check	04/29/2021	30056	Mountain-Valley EMS Agency	200.00
Total 101.011 - TCB-Operating Checking 1739				149,268.63
101.012 - TCB-Payroll Account 2999				
Liability Check	04/14/2021		Payroll Direct Deposit	51,061.48
Liability Check	04/28/2021		Payroll Direct Deposit	30,840.76
Liability Check	04/29/2021		Payroll Direct Deposit	15,937.96
Liability Check	04/01/2021	EFT	AIG (VALIC)	10,158.20
Liability Check	04/15/2021	EFT	AIG (VALIC)	10,262.79
Liability Check	04/29/2021	EFT	Metlife - Group Benefits	455.50
Liability Check	04/29/2021	EFT	AIG (VALIC)	10,912.15
Liability Check	04/01/2021	E-pay	EDD State of California	3,665.08
Liability Check	04/01/2021	E-pay	Internal Revenue Service	20,148.74
Liability Check	04/15/2021	E-pay	EDD State of California	3,886.96

**Del Puerto Health Care District
 Warrants by Bank Account
 April 2021**

Type	Date	Num	Name	Credit
Liability Check	04/15/2021	E-pay	Internal Revenue Service	21,294.08
Liability Check	04/29/2021	E-pay	EDD State of California	4,006.22
Liability Check	04/29/2021	E-pay	Internal Revenue Service	22,073.18
Liability Check	04/30/2021	E-pay	EDD State of California	1,378.69
Liability Check	04/30/2021	E-pay	Internal Revenue Service	5,312.62
Paycheck	04/01/2021	24872	Employee Payroll	3,114.88
Paycheck	04/01/2021	24873	Employee Payroll	980.19
Paycheck	04/01/2021	24874	Employee Payroll	3,089.14
Liability Check	04/01/2021	24875	United Steelworkers	464.28
Paycheck	04/15/2021	24876	Employee Payroll	2,214.44
Paycheck	04/15/2021	24877	Employee Payroll	1,056.75
Paycheck	04/15/2021	24878	Employee Payroll	1,285.71
Paycheck	04/15/2021	24879	Employee Payroll	3,105.60
Liability Check	04/15/2021	24880	United Steelworkers	435.28
Paycheck	04/29/2021	24881	Employee Payroll	718.40
Paycheck	04/29/2021	24882	Employee Payroll	1,746.16
Paycheck	04/29/2021	24883	Employee Payroll	837.43
Paycheck	04/29/2021	24884	Employee Payroll	1,205.59
Paycheck	04/29/2021	24885	Employee Payroll	1,237.89
Paycheck	04/29/2021	24886	Employee Payroll	561.49
Paycheck	04/29/2021	24887	Employee Payroll	1,182.00
Paycheck	04/29/2021	24888	Employee Payroll	1,261.11
Paycheck	04/29/2021	24889	Employee Payroll	1,498.73
Paycheck	04/29/2021	24890	Employee Payroll	1,892.61
Paycheck	04/29/2021	24891	Employee Payroll	3,241.76
Liability Check	04/29/2021	24892	CA Choice	33,269.77
Liability Check	04/29/2021	24893	Delta Dental	2,915.50
Liability Check	04/29/2021	24894	LegalShield	297.10
Liability Check	04/29/2021	24895	MES Vision	480.31
Liability Check	04/29/2021	24896	United Steelworkers	451.66
Paycheck	04/30/2021	24897	Employee Payroll	8,786.80
Total 101.012 · TCB-Payroll Account 2999				<u>288,724.99</u>
101.015 · TCB - Keystone C 8641				
Bill Pmt -Check	04/09/2021	EFT	Tri Counties Bank-EFT	7,442.07
Bill Pmt -Check	04/09/2021	10232	City Of Patterson-H2O, sewer, garbag	224.50
Bill Pmt -Check	04/09/2021	10233	Gilberto Arroyo-06	355.00
Bill Pmt -Check	04/09/2021	10236	TID Turlock Irrigation District +06	282.69
Total 101.015 · TCB - Keystone C 8641				<u>8,304.26</u>
Total 101.010 · Tri Counties Bank				<u>446,297.88</u>
Total 101.000 · Cash and cash equivalents				<u>446,297.88</u>
103.000 · Restricted Funds				
103.100 · TCB-USDA Debt Reserve 7237				
Check	04/15/2021	eft	USDA Rural Development Loan-EFT	10,060.00
Total 103.100 · TCB-USDA Debt Reserve 7237				<u>10,060.00</u>
Total 103.000 · Restricted Funds				<u>10,060.00</u>
TOTAL				<u>456,357.88</u>

DEPT: DISTRICT GENERAL COUNSEL

BOARD AGENDA:

CONSENT CALENDAR: NO

AGENDA DATE: Jan. 25, 2021

CEO CONCURRENCE: YES

4/5 VOTE REQUIRED:

NO

SUBJECT:

**Consideration to Adopt Resolution No. _____
approving the District's Debt Management Policy
and Disclosure Procedures consistent and
compliant with Section 8855(i) of the California
Government Code.**

STAFF RECOMMENDATION: The Board adopt the proposed resolution.

CONSIDERATIONS:

California Government Code Section 8855(i) requires the District, as of 2017, to adopt local debt management policies prior to any issuance or incurrence of any debt. Periodically, the District incurs indebtedness primarily for the purposes of capital improvement and for other reasons allowable by law and generally for the financing of acquisition, construction, improvement, and rehabilitation of land and/or capital facilities and/or equipment owned, to be owned or operated by the District. Some issuance of debt may occur on behalf of other entities such as other governmental agencies or third parties in order to further the public purposes of the District (in those instances of third-party issuances the District does not incur the liability or assume responsibilities for payment of debt service).

This Debt Management Policy outlines the key priorities achieved through the adoption of the policies, including: Maintaining the Sound Financial Position of the District; Ensuring flexibility to respond to changing service needs, and fluctuations in revenues and expenditures; protection of the District's credit-worthiness; ensuring all District debt is structured to best protect current and future constituents; ensuring that all debt is consistent and coordinated with the District's Capital Improvement Plan and planning goals and objectives.

These priorities are achieved through implementation of guidelines for the issuance of debt that outline when long-term and short-term or third party issuances are appropriate. It also outlines the types of debt that are generally acceptable and makes certain types of debt unacceptable, such as derivatives, and outlines favoring fixed-rate debt over variable rate debt (which is discouraged as a matter of policy).

Certain types of debt are incurred for capital projects and this policy outlines the coordination of the issuance of debt to the District's Capital Improvement Program and Budgets. It provides that the term of financing not generally exceed the life of the asset, and that debt issue be timely so as not to create a circumstance where unplanned expenditures for capital improvements or equipment cause impacts to the general fund.

The policy creates new internal controls and procedures and requires appropriate District officials to review and remain compliant with continue disclosure undertakings, and assigns specific

disclosure functions with oversight conducted by the District’s Administrative Director/CEO or designee.

Proceeds of issued debt is to include the involvement of third-party trustees who distribute funds through written requisitions to ensure the proceeds are used for the intended purposes.

For all initial and continuing disclosure procedures, a “Disclosure Working Group” is created with specifically assigned and divided functions for the Administrative Director/CEO, and the District’s General Counsel, as well as any other individual recommended and appointed by the Administrative Director/CEO, such as those from private entities contracted for the purposes of tracking and managing the District’s timely and complete responses to and compliance with any disclosure requirements it has. This working group is required to provide annual reports to the Board of Directors and provide advance copies of disclosure reports to them prior to submission of the reports with the Municipal Securities Rulemaking Board (MSRB) or other entities requiring the reports.

Finally, the policy provides for members of the Disclosure Working Group to be properly trained in order that they understand and perform their responsibilities with respect to initial and continuing disclosure obligation

POLICY ISSUE: Board approval required.

FISCAL IMPACT: Adoption of this policy does not, in and of itself cause the District to incur costs, however the policy provides for training for staff, which may separately result in training costs. It also contemplates the potential for the District to use an outside vendor to meet and manage its initial and continuing disclosure obligations. Any training costs or outside vendors retained for these purposes would be the subject of a separate Board of Directors action or as part of the annual budget process.

DISTRICT PRIORITY:

STAFFING IMPACT: None

CONTACT PERSON: David Ritchie

ATTACHMENT(S): Resolution 2021-__

RECOMMENDED BOARD ACTION:

ROLL CALL REQUIRED: NO

RECOMMENDED MOTION: *I move the Board of Directors adopt Resolution number 2021- approving the District’s Debt Management Policy and Disclosure Procedures*

BOARD MEETING ACTION SUMMARY

MOTION AMENDED: YES NO

AMENDMENT: _____

<i>Made By</i>	<i>Motion</i>	<i>Second</i>
<i>President Pittson</i>		
<i>Secretary Campo</i>		
<i>Treasurer Stokman</i>		
<i>Director Mac Master</i>		
<i>Director Avila</i>		

<i>Roll Call Vote</i>	<i>Aye</i>	<i>No</i>	<i>Abstain</i>	<i>Absent</i>
<i>President Pittson</i>				
<i>Secretary Campo</i>				
<i>Treasurer Stokman</i>				
<i>Director Mac Master</i>				
<i>Director Avila</i>				

RESOLUTION NO. 2021_____

RESOLUTION OF THE DEL PUERTO HEALTH CARE DISTRICT APPROVING A DEBT MANAGEMENT POLICY AND DISCLOSURE PROCEDURES FOR PUBLIC DEBT ISSUANCES AND RELATED DISCLOSURE OBLIGATIONS

RESOLVED, the Del Puerto Health Care District ("District") is a health care district organized under California's Health Care District Act (Government Code § 32000, et seq.) which provides health care services in the north western portion of Stanislaus County, California, as follows:

WHEREAS, pursuant to the provisions of section 8855(i) of the California Government Code, prior to the issuance or incurrence of any debt, the District is required to adopt local debt policies concerning the use of debt and that any proposed debt issuance is consistent with those local debt policies;

WHEREAS, a debt management policy has been developed for the District and the Board of Directors desires to adopt such policy in connection with any proposed debt of the District;

WHEREAS, from time to time the District incurs indebtedness (including but not limited to bonds, notes and certificates of participation) and, in connection therewith, prepare disclosure documents (a) describing the indebtedness for use in the offering and sale of the indebtedness or interests therein generally known as "official statements" or "placement memoranda" (the "Initial Disclosure Documents"); and (b) as required by continuing disclosure obligations entered into in connection with such indebtedness (the "Continuing Disclosure Documents") which typically are required to be filed with the Municipal Securities Rule Making Board of Electronic Municipal Market Access System (generally known as "EMMA"), and

WHEREAS, to (a) ensure that Initial Disclosure Documents do not contain any material misstatements or omit to state information material to prospective investors in connection with their decision to purchase obligations of the District, (b) ensure that Continuing Disclosure Documents filed with EMMA are timely filed, are accurate and are otherwise in accordance with continuing disclosure obligations of the District, (c) ensure that material event notices and any other filings with EMMA in connection with debt obligations of the District are accurate and comply with all applicable federal and state securities laws, and (d) promote best practices regarding the preparation of Initial Disclosure Documents and Continuing Disclosure Documents, disclosure procedures for public debt issuances and related disclosure obligations has been developed for the District and the Board of Directors desires to adopt such procedures in connection with any proposed debt of the District;

NOW, THEREFORE, it is hereby **ORDERED** and **DETERMINED**, as follows:

Section 1. The debt management policy, in the form attached hereto as Exhibit A (the "Debt Management Policy"), is hereby adopted by the Board of Directors for the District. The Debt Management Policy has been developed to provide guidance in the issuance and management of

debt by the District or its related entities and is intended to comply with section 8855(i) of the California Government Code effective on January 1, 2017. The main objectives are to establish conditions for the use of debt, to ensure that debt capacity and affordability are adequately considered, to minimize the District's interest and issuance costs, to maintain the highest possible credit rating, to provide complete financial disclosure and reporting and to maintain financial flexibility for the District.

Section 2. To (a) ensure that Initial Disclosure Documents do not contain any material misstatements or omit to state information material to prospective investors in connection with their decision to purchase obligations of the Public Agencies, (b) ensure that Continuing Disclosure Documents filed with EMMA by the Public Agencies are timely filed, are accurate and are otherwise in accordance with continuing disclosure obligations of the Public Agencies, (c) ensure that material event notices and any other filings with EMMA in connection with debt obligations of the Public Agencies are accurate and comply with all applicable federal and state securities laws, and (d) promote best practices regarding the preparation of Initial Disclosure Documents and Continuing Disclosure Documents, the District Board of Directors hereby adopts disclosure procedures for public debt issuances in the form attached hereto as Exhibit B.

Section 3. The Executive Director/CEO, and other appropriate officials of the District are hereby authorized and directed to take any actions and execute and deliver any and all documents as are necessary to accomplish the provisions and directives of this Resolution.

Section 4. This Resolution shall be effective upon adoption by the Board of Directors.

* * * * *

The foregoing Resolution was duly and regularly passed and adopted by the Board of Directors of the Del Puerto Health Care District at a meeting of said Board duly noticed and held on the 25th day of January, 2021, as follows:

AYES:

NOES:

ABSTAIN:

ABSENT:

Steven Pittson, DC, President
of the Board of Directors of the Del Puerto Health Care District

ATTEST

Becky Campo, Secretary
of the Board of Directors of the Del Puerto Health Care District

EXHIBIT A

DEBT MANAGEMENT POLICY

This Debt Management Policy (the “Debt Policy”) of the DEL PUERTO HEALTH CARE DISTRICT (the “District”) was approved by the District Board of Directors (the “Board of Directors”) on January ____, 2021. The Debt Policy may be amended by Board of Directors as it deems appropriate from time to time in the prudent management of the debt of the District.

The Debt Management Policy has been developed to provide guidance in the issuance and management of debt by the District or its related entities and is intended to comply with section 8855(i) of the California Government Code effective on January 1, 2017. The main objectives are to establish conditions for the use of debt; to ensure that debt capacity and affordability are adequately considered; to minimize the District’s interest and issuance costs; to maintain the highest possible credit rating; to provide complete financial disclosure and reporting; and to maintain financial flexibility for the District.

Debt, properly issued and managed, is a critical element in any financial management program. It assists in the District’s effort to allocate limited resources to provide the highest quality of service to the public. The District understands that poor debt management can have ripple effects that hurt other areas of the District. On the other hand, a properly managed debt program promotes economic growth and enhances the vitality of the District for its residents and businesses.

1. Findings

This Debt Management Policy shall govern all debt undertaken by the District. The District hereby recognizes that a fiscally prudent debt policy is required in order to:

- Maintain the District’s sound financial position.
- Ensure the District has the flexibility to respond to changes in future service priorities, revenue levels, and operating expenses.
- Protect the District’s credit-worthiness.
- Ensure that all debt is structured in order to protect both current and future taxpayers, ratepayers and constituents of the District.
- Ensure that the District’s debt is consistent with the District’s planning goals and objectives and capital improvement program or budget, as applicable.

2. Policies

A. Purposes For Which Debt May Be Issued

The District will consider the use of debt financing primarily for capital improvement projects (CIP) when the project's useful life will equal or exceed the term of the financing and when resources are identified sufficient to fund the debt service requirements. An exception to this CIP driven focus is the issuance of short-term instruments such as tax and revenue anticipation notes, which are to be used for prudent cash management purposes and conduit financing, as described below. Bonded debt should not be issued for projects with minimal public benefit or support, or to finance normal operating expenses.

District's Administrative Director or designee will produce reasonable cost estimates, including identifying specific revenue accounts that will provide payment for the debt service. This will allow an analysis of the project's potential impact on the District's debt capacity and limitations. The department director shall also provide an estimate of any incremental operating and/or additional maintenance costs associated with the project and identify sources of revenue, if any, to pay for such incremental costs.

(i) Long-Term Debt. Long-term debt may be issued to finance or refinance the construction, acquisition, and rehabilitation of capital improvements and facilities, equipment and land to be owned and/or operated by the District.

(a) Long-term debt financings are appropriate when the following conditions exist:

- When the project to be financed is necessary to provide basic services.
- When the project to be financed will provide benefit to constituents over multiple years.
- When total debt does not constitute an unreasonable burden to the District and its taxpayers and ratepayers.
- When the debt is used to refinance outstanding debt or other obligations in order to produce debt service savings or to realize the benefits of a debt restructuring.

(b) Long-term debt financings will not generally be considered appropriate for current operating expenses and routine maintenance expenses.

(c) The District may use long-term debt financings subject to the following conditions:

- The project to be financed has been or will be approved by the Board of Directors.
- The weighted average maturity of the debt (or the portion of the debt allocated to the project) will not exceed the average useful life of the project to be financed

unless specific conditions exist that would mitigate the extension of time to repay the debt and it would not cause the District to violate any covenants to maintain the tax-exempt status of such debt, if applicable.

- The District estimates that sufficient income or revenues will be available to service the debt through its maturity.
- The District determines that the issuance of the debt will comply with the applicable requirements of state and federal law.
- The District considers the improvement/facility to be of vital, time-sensitive need of the community and there are no plausible alternative financing sources

(d) Periodic reviews of outstanding long-term debt will be undertaken to identify refunding opportunities. Refunding will be considered (within federal tax law constraints, if applicable) if and when there is a net economic benefit of the refunding. Refundings which are non-economic may be undertaken to achieve District objectives relating to changes in covenants, call provisions, operational flexibility, tax status of the issuer, or the debt service profile.

In general, refundings which produce a net present value savings of at least three (3) percent of the refunded debt will be considered economically viable. Refundings which produce a net present value savings of less than three (3) percent or negative savings will be considered on a case-by-case basis, and are subject to Board of Directors approval.

(ii) Short-term debt. Short-term borrowing may be issued to generate funding for cash flow needs in the form of Tax and Revenue Anticipation Notes (TRAN).

Short-term borrowing, such as commercial paper, and lines of credit, will be considered as an interim source of funding in anticipation of long-term borrowing. Short-term debt may be issued for any purpose for which long-term debt may be issued, including capitalized interest and other financing-related costs. Prior to issuance of the short-term debt, a reliable revenue source shall be identified to secure repayment of the debt. The final maturity of the debt issued to finance the project shall be consistent with the economic or useful life of the project and, unless the Board of Directors determines that extraordinary circumstances exist, must not exceed seven (7) years.

Short-term debt may also be used to finance short-lived capital projects; for example, the District may undertake lease-purchase financing for equipment, and such equipment leases may be longer than seven (7) years.

(iii) Financings on Behalf of Other Entities. The District may also find it beneficial to issue debt on behalf of other governmental agencies or private third parties in order to further the public purposes of District. In such cases, the District shall take reasonable steps to confirm the financial feasibility of the project to be financed and the financial solvency of any borrower and that the issuance of such debt is consistent with the policies set forth herein. In

no event will the District incur any liability or assume responsibility for payment of debt service on such debt.

B. Types of Debt

In order to maximize the financial options available to benefit the public, it is the policy of the District to allow for the consideration of issuing all generally accepted types of debt, including, but not exclusive to the following:

- General Obligation (GO) Bonds: General Obligation Bonds are suitable for use in the construction or acquisition of improvements to real property that benefit the public at large. Examples of projects include libraries, parks, and public safety facilities. All GO bonds shall be authorized by the requisite number of voters in order to pass.
- Revenue Bonds: Revenue Bonds are limited-liability obligations tied to a specific enterprise or special fund revenue stream where the projects financed clearly benefit or relate to the enterprise or are otherwise permissible uses of the special revenue.
- Lease-Backed Debt/Certificates of Participation (COP/Lease Revenue Bonds): Issuance of Lease-backed debt is a commonly used form of debt that allows a District to finance projects where the debt service is secured via a lease agreement and where the payments are budgeted in the annual budget appropriation by the District from the general fund. Lease-Backed debt does not require voter approval.

The District may from time to time find that other forms of debt would be beneficial to further its public purposes and may approve such debt without an amendment of this Debt Policy.

To maintain a predictable debt service burden, the District will give preference to debt that carries a fixed interest rate. An alternative to the use of fixed rate debt is variable rate debt. The District may choose to issue securities that pay a rate of interest that varies according to a pre-determined formula or results from a periodic remarketing of securities. When making the determination to issue bonds in a variable rate mode, consideration will be given in regard to the useful life of the project or facility being financed or the term of the project requiring the funding, market conditions, credit risk and third party risk analysis, and the overall debt portfolio structure when issuing variable rate debt for any purpose. The maximum amount of variable-rate debt should be limited to no more than 20 percent of the total debt portfolio.

The District will not employ derivatives, such as interest rate swaps, in its debt program. A derivative product is a financial instrument which derives its own value from the value of another instrument, usually an underlying asset such as a stock, bond, or an underlying reference such as an interest rate. Derivatives are commonly used as hedging devices in managing interest rate risk and thereby reducing borrowing costs. However, these products bear certain risks not associated with standard debt instruments.

C. Relationship of Debt to Capital Improvement Program and Budget

The District intends to issue debt for the purposes stated in this Debt Policy and to implement policy decisions incorporated in the District's capital budget and the capital improvement plan.

The District shall strive to fund the upkeep and maintenance of its infrastructure and facilities due to normal wear and tear through the expenditure of available operating revenues. The District shall seek to avoid the use of debt to fund infrastructure and facilities improvements that are the result of normal wear and tear, unless a specific revenue source has been identified for this purpose.

The District shall integrate its debt issuances with the goals of its capital improvement program by timing the issuance of debt to ensure that projects are available when needed in furtherance of the District's public purposes.

The District shall seek to issue debt in a timely manner to avoid having to make unplanned expenditures for capital improvements or equipment from its general fund.

D. Policy Goals Related to Planning Goals and Objectives

The District is committed to financial planning, maintaining appropriate reserves levels and employing prudent practices in governance, management and budget administration. The District intends to issue debt for the purposes stated in this Debt Policy and to implement policy decisions incorporated in the District's annual operating budget.

It is a policy goal of the District to protect taxpayers, ratepayers and constituents by utilizing conservative financing methods and techniques so as to obtain the highest practical credit ratings (if applicable) and the lowest practical borrowing costs.

The District will comply with applicable state and federal law as it pertains to the maximum term of debt and the procedures for levying and imposing any related taxes, assessments, rates and charges.

Except as described in Section 2.A., when refinancing debt, it shall be the policy goal of the District to realize, whenever possible, and subject to any overriding non-financial policy considerations minimum net present value debt service savings equal to or greater than 3% of the refunded principal amount.

E. Internal Control Procedures

When issuing debt, in addition to complying with the terms of this Debt Policy, the District shall comply with any other applicable policies regarding initial bond disclosure, continuing disclosure, post-issuance compliance, and investment of bond proceeds.

The District will periodically review the requirements of and will remain in compliance

with the following:

- any continuing disclosure undertakings under SEC Rule 15c2-12,
- any federal tax compliance requirements, including without limitation arbitrage and rebate compliance, related to any prior bond issues, and
- the District's investment policies as they relate to the investment of bond proceeds.

Whenever reasonably possible, proceeds of debt will be held by a third-party trustee and the District will submit written requisitions for such proceeds. The District will submit a requisition only after obtaining the signature of the District Administrative Director or the Administrative Director/CEO.

F. Method of Sale

For the sale of any District-issued debt, the District Administrative Director/CEO or designee shall recommend the method of sale with the potential to achieve the lowest financing cost and/or to generate other benefits to the District. Potential methods of sale include:

- A competitive bidding process through which the award is based on, among other factors, the lowest offered true interest cost
- Negotiated sale, subject to approval by the District to ensure that interest costs are in accordance with comparable market interest rates
- Private placement sale, when the financing can or must be structured for a single or limited number of purchasers or where the terms of the private placement are more beneficial to the District than either a negotiated or competitive sale

G. Waivers of Debt Policy

There may be circumstances from time to time when strict adherence to a provision of this Debt Policy is not possible or in the best interests of the District and the failure of a debt financing to comply with one or more provisions of this Debt Policy shall in no way affect the validity of any debt issued by the District in accordance with applicable laws.

EXHIBIT B

DISCLOSURE PROCEDURES FOR PUBLIC DEBT ISSUANCES

These Disclosure Procedures for Public Debt Issuances and Related Disclosure Obligations (the “Procedures”) of the DEL PUERTO HEALTH CARE DISTRICT (the “District”) were approved by the District Board of Directors (the “Board of Directors”) on _____, 2020. The Policies may be amended by Board of Directors as it deems appropriate from time to time in the prudent management of the debt of the District.

The Policies will also apply to any debt issued by any public agency for which the Board of Directors acts as its legislative body.

I. INTRODUCTION

A. Purpose

The procedures are intended to (1) ensure that the District’s Initial Disclosure Documents and Continuing Disclosure Documents (as such terms are defined in Section II A.2 below) are accurate and comply with all applicable federal and state securities laws, and (2) promote best practices regarding the preparation of the District’s Initial Disclosure Documents and Continuing Disclosure Documents.

II. KEY PARTICIPANTS

A. Disclosure Practices Working Group

1. *Composition.* A Disclosure Practices Working Group (the “Disclosure Working Group”) will have general oversight over the entire initial and continuing disclosure process. Members of the Disclosure Working Group shall be appointed from time to time by the District Manager (in consultation with the Administrative Director/CEO) and shall consist of persons relevant to the disclosure process. The initial Disclosure Working Group shall include the following persons:

- (a) the Administrative Director/CEO;
- (b) the Disclosure Coordinator (as described below);
- (c) the District’s General Counsel; and
- (d) and any other individuals appointed by the Administrative Director/CEO.

The Disclosure Working Group shall consult with finance team members for each applicable District debt obligation, or other interested parties as the Administrative Director/CEO or any

other member of the Disclosure Working Group determines is advisable, related to disclosure issues and practices. Meetings of the Disclosure Working Group may be held telephonically.

The Disclosure Working Group is an internal working group of District staff and not a decision-making or advisory body subject to the provisions of the Ralph M. Brown Act (Government Code Section 54950 et seq.).

2. *Responsibilities.* The Disclosure Working Group is responsible for:

- (a) reviewing all Initial Disclosure Documents, and making recommendations to the District Board of Directors or appropriate governing Board of Directors for their approval of Initial Disclosure Documents;
- (b) reviewing all continuing disclosure obligations as contained in Initial Disclosure Documents before such documents are released to the prospective investors, and making recommendations to the District Board of Directors or appropriate governing Board of Directors for their approval of such continuing disclosure obligations;
- (c) reviewing annually the District's status and compliance with continuing disclosure obligations, including filings of Continuing Disclosure Documents, compliance with these Procedures and the annual report prepared by the Disclosure Consultant as described in Section II (C) below;
- (d) reviewing any items referred to the Disclosure Working Group; and
- (e) evaluating the effectiveness of these Procedures and approving changes to these Procedures.

For purposes of these Procedures, "Initial Disclosure Documents" means disclosure documents describing District indebtedness for use in connection with the offering and sale of the indebtedness or interests therein, including Official Statements (as defined in the next sentence); and "Continuing Disclosure Documents" means (i) annual continuing disclosure reports filed with the Municipal Securities Rulemaking Board ("MSRB"), and (ii) event notices and any other filings with the MSRB. As used in these Procedures, the term "Official Statements" means preliminary and final official statements, private placement memoranda and remarketing memoranda relating to the District's debt obligations, together with any supplements, for debt obligations for which a continuing disclosure obligation is required.

B. Disclosure Coordinator

1. *Appointment.* The Administrative Director/CEO, in consultation with the other members of the Disclosure Working Group, shall select and appoint a Disclosure Coordinator. The Administrative Director/CEO may serve as the Disclosure Coordinator.

2. *Responsibilities.* The Disclosure Coordinator is responsible for:

(a) serving as a “point person” for personnel to communicate issues or information that should be or may need to be included in any Initial Disclosure Document or Continuing Disclosure Document;

(b) in preparing Initial Disclosure Documents and in anticipation of preparing Continuing Disclosure Documents, soliciting “material” information (as defined in Securities and Exchange Rule 10b-5) from District departments and other relevant District Staff;

(c) following up with others, including management of outside consultants assisting the District, in the preparation and dissemination of Initial Disclosure Documents and Continuing Disclosure Documents to make sure that assigned tasks have been completed on a timely basis and making sure that the Continuing Disclosure Documents are filed on a timely basis and are accurate;

(d) In cooperation with the attorney or attorneys, or financial advisor, preparing any Initial Disclosure Document, and with other District or public agency Staff members with knowledge of the subject matter of the respective debt obligation, (i) reviewing each Initial Disclosure Document with the Disclosure Working Group and (ii) presenting the Initial Disclosure Document to the District Board of Directors on or before the second regularly scheduled District Board of Directors meeting in February each year and before any other appropriate governing Board of Directors for approval, before it is disseminated to the public or prospective purchasers of the related debt obligation, all in order to ensure that all disclosure contained therein and not otherwise attributable to sources other than the District is accurate and does not omit to state information required to be stated therein in order to make the statements therein not misleading in any material respect;

(e) preparing and filing the required Continuing Disclosure Documents, to the extent such filings are not prepared and filed by the Disclosure Consultant;

(f) monitoring compliance by the District with these Procedures, including timely dissemination of annual report and event filings as described in Sections III (B) and (C) below;

(g) recommending changes to these Procedures to the Disclosure Working Group as necessary or appropriate;

(h) together with the Administrative Director/CEO (if other than the Disclosure Coordinator), coordinating the timely provision of information to the Disclosure Consultant as needed to fulfill its responsibilities to the District;

(i) maintaining records documenting the District's compliance with these Procedures;

(j) reviewing compliance with and providing appropriate certifications in connection with the various covenants in documents for debt obligations; and the Disclosure Coordinator shall review the documents for debt obligations to determine which covenants require an annual or regular certification and maintain a list of those with the Disclosure Coordinator (the Disclosure Coordinator may delegate such compliance requirements to the Disclosure Consultant); and

(k) ensuring that members of the Disclosure Working Group and the District Board of Directors or other applicable governing Board of Directors approving Initial Disclosure Documents or Continuing Disclosure Documents receive periodic training regarding disclosure responsibilities and practices.

3. *Consultation.* The Disclosure Coordinator shall consult with the disclosure counsel for a respective debt obligation to the extent the Disclosure Coordinator considers appropriate to perform the Disclosure Consultant's responsibilities.

C. Disclosure Consultant

1. *Appointment.* The Administrative Director/CEO shall designate or hire, as applicable, a Disclosure Consultant (who may be a District Staff member, an attorney retained as disclosure counsel, a financial advisor or other appropriate consultant) in consultation with the Disclosure Working Group. The Disclosure Consultant shall have significant expertise and experience related to on-going disclosure requirements for municipal securities.

2. *Responsibilities.* The Disclosure Consultant is responsible for:

(a) communicating to the Disclosure Working Group its information needs, reviewing Initial Disclosure Documents, Continuing Disclosure Documents and other relevant information, consulting with appropriate District staff or interested parties needed to confirm that the District is meeting its disclosure obligations; and

(b) from time to time, making recommendations to the Disclosure Working Group regarding ways the District may improve these Procedures and methods of meeting District continuing disclosure obligations.

D. Others With Responsibility for Initial Disclosure Documents.

1. *Responsibilities of District's General Counsel.* The District's General Counsel (or a designee) shall review Initial Disclosure Documents and shall draft for Initial Disclosure

Documents descriptions of (a) any material current, pending or threatened litigation, (b) any material settlements or court orders and (c) any other legal issues that are material information for purposes of any respective Initial Disclosure Document.

2. *Responsibilities of Administrative Director/CEO.* The Administrative Director/CEO shall review each Initial Disclosure Document, identify any material difference in presentation of financial information from the District's most recent financial statements and ensure there are no misstatements or omissions of material information in any sections that contain descriptions of information prepared by the Administrative Director/CEO (or the Administrative Director/CEO's staff) or of relevance to the finances of the District. In addition, the Administrative Director/CEO shall determine whether the District's then-available financial statements are appropriate to be included in the respective Initial Disclosure Document and whether to seek the consent of the District's auditor to including financing statements in the respective Initial Disclosure Document.

III. CONTINUING DISCLOSURE FILINGS

A. Overview of Continuing Disclosure Filings

Under the continuing disclosure undertakings it has entered into in connection with its debt offerings, the District is required to file annual reports with the Municipal Securities Rulemaking Board's ("MSRB's") Electronic Municipal Market Access ("EMMA") system in accordance with such undertakings in each year. Such annual reports are required to include certain updated financial and operating information (or may refer to a publicly-available document), which varies among the different obligations issued by the District, the District's audited financial statements and other information material to investors.

The District is also required under the continuing disclosure undertakings to file notices of certain events with EMMA.

B. Annual Reports

The Disclosure Coordinator shall ensure that the preparation of the District's annual reports commences as required to satisfy the filing requirements under each specific continuing disclosure obligation. Before any annual report is submitted to EMMA, the Disclosure Coordinator shall confer with the Disclosure Working Group as needed regarding the content and accuracy of any annual report. Prior to each filing, the Disclosure Coordinator will review each report with the Disclosure Consultant, and the Disclosure Consultant will confirm in writing (which may be by email) that such report appears to comply with the requirements of the applicable continuing disclosure undertaking.

C. Event Filings

Each member of the Disclosure Working Group shall notify the other members of the Disclosure Working Group if he or she becomes aware of any of the material events listed in any of the District's continuing disclosure undertakings. The Disclosure Working Group may meet to

discuss the event and to determine, in consultation with the Disclosure Consultant, whether a filing is required or is otherwise desirable.

D. Uncertainty

The Administrative Director/CEO may direct questions regarding the disclosure to the Disclosure Consultant, disclosure counsel, bond counsel or the District's General Counsel or such other counsel or consultant he/she deems appropriate.

IV. CONTINUING DISCLOSURE DOCUMENTS TO BE RETAINED

The Disclosure Coordinator shall be responsible for retaining records demonstrating compliance with the Continuing Disclosure Document requirements of these Procedures. The Disclosure Coordinator shall retain an electronic or paper file ("Disclosure File") for each continuing disclosure annual report that the District completes. Each Disclosure File shall include the final version of the applicable Initial Disclosure Document and all related Continuing Disclosure Documents; written confirmations, certifications, letters and legal opinions described herein; copies of these Disclosure Procedures and a list of individuals to whom they have been distributed and the dates of such distributions; and a written record of the dates of meetings of the Disclosure Working Group. The Disclosure File shall be maintained in a central depository for a period of five years from the later of the date of delivery of the securities referenced in the Continuing Disclosure Document, or the date the Continuing Disclosure Document is published, posted, or otherwise made publicly available, as applicable.

V. EDUCATION

The Administrative Director/CEO shall ensure that the Disclosure Coordinator and the members of the Disclosure Working Group are properly trained to understand and perform their responsibilities. Such training may include training sessions conducted by consultants with expertise in municipal securities disclosure or by the Disclosure Consultant, attendance at conferences, or other appropriate methods identified by the Administrative Director/CEO.

**Del Puerto Health Care District
FY21-22 PROPOSED BUDGET DRAFT**

	Actual		Actual		Forecast		FY21-22 PROPOSED BUDGET						NOTES (Budget vs FY2020 Actual)
	Actual	Actual	Actual	Forecast	00 Tax Revenue	Total 01 DPHCD	Total 02 Patterson District Ambulance	Total 03 Del Puerto Health Center	Total 06 Keystone Bldg C	TOTAL			
	Jul '18 - Jun 19	Jul '19 - Jun 20	Jul '20 - Apr 21	Jul '20 - Jun 21	Jul '21 - Jun 22	Jul '21 - Jun 22	Jul '21 - Jun 22	Jul '21 - Jun 22	Jul '21 - Jun 22	Jul '21 - Jun 22			
Ordinary Income/Expense													
Income													
401.000 · Gross Patient Service Revenue	10,042,332	10,618,426	9,220,714	10,988,098			8,742,900	2,653,280		11,396,180	7%		
403.000 · Adjustments	(5,635,698)	(5,978,301)	(5,568,340)	(6,537,379)			(5,857,743)	(284,280)		(6,142,023)	3%		
405.000 · Bad Debt	(436,828)	(835,442)	(691,927)	(797,051)			(755,555)	(30,000)		(785,555)	-6%		
407.000 · Other Income	225,274	553,491	434,340	453,705		2,000		200,000		202,000	-64% No COVID/Telehealth Money		
Total Income	4,195,080	4,358,173	3,394,786	4,107,373		2,000	2,129,602	2,539,000		4,670,602			
Gross Profit	4,195,080	4,358,173	3,394,786	4,107,373		2,000	2,129,602	2,539,000		4,670,602	7%		
Expense													
601.000 · Salaries & Wages	2,233,087	2,456,430	2,081,888	2,520,386		440,660	1,184,986	1,118,491		2,744,137	12%		
602.000 · Employee Benefits	495,802	677,101	567,009	699,478		135,064	284,397	333,386		752,847	11%		
603.000 · Professional Fees	861,306	790,192	603,735	728,072		43,000	10,640	634,020		687,660	-13% 1 MD		
604.000 · Purchased Services	448,687	475,798	397,131	480,349		11,355	199,155	193,540		404,050	-15% No Intrado; Medtech Bill decrease		
605.000 · Supplies	163,518	184,929	162,510	194,869		6,380	89,300	82,150		177,830	-4%		
606.000 · Utilities	64,311	65,369	55,494	67,160		7,850	18,200	42,400		68,450	5%		
607.000 · Rental and Lease	11,554	11,256	8,772	10,541		4,117	380	2,250		6,747	-40% No Copier Lease		
608.000 · Insurance Coverages	375,847	304,576	273,735	328,249		33,366	177,741	117,898		329,005	8%		
609.000 · Maintenance & Repairs	132,852	100,788	72,083	91,483		2,630	59,500	24,894		87,024	-14% Lesser # of Old vehicles		
610.000 · Depreciation and Amortization	277,838	305,374	240,860	286,856		11,330	147,899	79,154	47,597	285,980	-6%		
611.000 · Other operating expenses	261,822	299,595	248,794	303,701	17,000	47,192	179,393	61,895		305,480	2%		
Total Expense	5,326,623	5,671,408	4,712,012	5,711,144	17,000	742,944	2,351,591	2,690,078	47,597	5,849,210	3%		
Net Ordinary Income	(1,131,543)	(1,313,235)	(1,317,226)	(1,603,771)	(17,000)	(740,944)	(221,989)	(151,078)	(47,597)	(1,178,608)			
Other Income/Expense													
Other Income													
701.000 · District Tax Revenues	1,542,585	1,662,831	1,385,830	1,662,996	1,457,000		243,000			1,700,000	2%		
702.000 · Impact Mitigation Fees	46,682												
703.000 · Investment Income	6,047	19,568	6,421	6,722		6,500				6,500	-67% Low Interest on LAIF & No Interest on Condemnation Money		
704.000 · Interest Expense	(64,389)	(110,064)	(80,002)	(97,169)				(57,700)	(28,595)	(86,295)	-22% Partial Payment on TCB Loan		
705.000 · Tenant Revenue	189,463	181,615	119,951	143,251				7,200	130,704	137,904	-24% No Tenant on C1		
710.000 · Misc Other Income	574	8,314	12,408	12,408				5,500		5,500	-34% No grant on Frontier cost		
Total Other Income	1,720,962	1,762,264	1,444,608	1,728,208	1,457,000	6,500	243,000	(45,000)	102,109	1,763,609			
Other Expense	65,102	13,761	8,137	9,510					7,704	7,704	-44% No Solix fee		
Net Other Income	1,655,860	1,748,503	1,436,470	1,718,698	1,457,000	6,500	243,000	(45,000)	94,405	1,755,905			
Net Income	524,317	435,268	119,244	114,927	1,440,000	(734,444)	21,011	(196,078)	46,808	577,297	33%		

Del Puerto Health Care District
FY21-22 Proposed Budget by Class
July 2021 through June 2022

	00 Tax Revenue	Total 01 DPHCD	Total 02 Patterson District Ambulance	Total 03 Del Puerto Health Center	Total 06 Keystone Bldg C	PROPOSED BUDGET
	Jul '21 - Jun 22	Jul '21 - Jun 22	Jul '21 - Jun 22	Jul '21 - Jun 22	Jul '21 - Jun 22	Jul '21 - Jun 22
Ordinary Income/Expense						
Income						
401.000 · Gross Patient Service Revenue						
401.010 · AMB Ambulance Services						
401.011 · GEMT Federal Reimbursement						
401.010 · AMB Ambulance Services - Other			8,742,900			8,742,900
Total 401.010 · AMB Ambulance Services			8,742,900			8,742,900
401.020 · Health Center Services						
401.020 · Health Center Services - Other				2,653,280		2,653,280
Total 401.020 · Health Center Services				2,653,280		2,653,280
Total 401.000 · Gross Patient Service Revenue			8,742,900	2,653,280		11,396,180
403.000 · Adjustments						
403.100 · Contractual Adjustments						
403.015 · AMB Contractual Allowances - Other			(5,857,743)			(5,857,743)
Total 403.015 · AMB Contractual Allowances			(5,857,743)			(5,857,743)
403.030 · Gross Adjustments HC - Other				(284,280)		(284,280)
Total 403.030 · Gross Adjustments HC				(284,280)		(284,280)
Total 403.100 · Contractual Adjustments			(5,857,743)	(284,280)		(6,142,023)
Total 403.000 · Adjustments			(5,857,743)	(284,280)		(6,142,023)
405.000 · Bad Debt						
405.010 · AMB Write-offs						
Total 405.010 · AMB Write-offs			(755,555)			(755,555)
405.020 · HC Write-offs						
Total 405.020 · HC Write-offs				(30,000)		(30,000)
Total 405.000 · Bad Debt			(755,555)	(30,000)		(785,555)
407.000 · Other Income						
407.000 · Other Income - Other		2,000		200,000		202,000
Total 407.000 · Other Income		2,000		200,000		202,000
Total Income		2,000	2,129,602	2,539,000		4,670,602
Gross Profit		2,000	2,129,602	2,539,000		4,670,602
Expense						

Del Puerto Health Care District
FY21-22 Proposed Budget by Class
July 2021 through June 2022

	00 Tax Revenue	Total 01 DPHCD	Total 02 Patterson District Ambulance	Total 03 Del Puerto Health Center	Total 06 Keystone Bldg C	PROPOSED BUDGET
	Jul '21 - Jun 22	Jul '21 - Jun 22	Jul '21 - Jun 22	Jul '21 - Jun 22	Jul '21 - Jun 22	Jul '21 - Jun 22
601.000 · Salaries & Wages						
Total 601.000 · Salaries & Wages		440,660	1,184,986	1,118,491		2,744,137
602.000 · Employee Benefits						
Total 602.000 · Employee Benefits		135,064	284,397	333,386		752,847
603.000 · Professional Fees						
603.010 · Medical						
603.020 · Physician Services						
603.025 · Medical Directorship			6,360	99,640		106,000
603.026 · MD Recruitment						
603.027 · MD Continuing Medical Education						
603.020 · Physician Services - Other				530,000		530,000
Total 603.020 · Physician Services			6,360	629,640		636,000
603.030 · Non Physician Providers						
603.037 · NPP Continuing Medical Educatio				3,380		3,380
Total 603.030 · Non Physician Providers				3,380		3,380
Total 603.010 · Medical			6,360	633,020		639,380
603.040 · Legal & Attorney						
603.041 · General Counsel		14,500				14,500
603.042 · Litigation						
603.043 · Labor-Management			780			780
603.040 · Legal & Attorney - Other						
Total 603.040 · Legal & Attorney		14,500	780			15,280
603.050 · Administrative Consultants		1,500				1,500
603.070 · Accountants						
603.051 · Financial Statements		27,000				27,000
603.052 · CMS / PPS / GEMT prep			3,500	1,000		4,500
Total 603.070 · Accountants		27,000	3,500	1,000		31,500
Total 603.000 · Professional Fees		43,000	10,640	634,020		687,660
604.000 · Purchased Services						
604.020 · Other Purchased Service						
604.030 · Health Screenings			3,000			3,000

Del Puerto Health Care District
FY21-22 Proposed Budget by Class
July 2021 through June 2022

	00 Tax Revenue	Total 01 DPHCD	Total 02 Patterson District Ambulance	Total 03 Del Puerto Health Center	Total 06 Keystone Bldg C	PROPOSED BUDGET
	Jul '21 - Jun 22	Jul '21 - Jun 22	Jul '21 - Jun 22	Jul '21 - Jun 22	Jul '21 - Jun 22	Jul '21 - Jun 22
604.040 · Temp Agency Fees						
604.050 · Billing			101,016	82,800		183,816
604.060 · Linen			11,735	2,700		14,435
604.070 · Security		1,000		300		1,300
604.080 · Cleaning		2,100		47,640		49,740
604.100 · IT - Labor		6,660	8,522	42,000		57,182
604.110 · Communication for Patients				6,000		6,000
604.120 · Medical Waste Disposal			1,890	6,300		8,190
604.130 · Records Management		1,595	200	5,800		7,595
604.140 · Ambulance Dispatch Services			72,792			72,792
604.150 · Patient Surveys						
Total 604.000 · Purchased Services		11,355	199,155	193,540		404,050
605.000 · Supplies						
605.020 · Operating Supplies						
605.021 · Printing & Copiers		2,770	900	1,600		5,270
605.022 · Office Supplies		1,985	400	2,200		4,585
605.023 · Facility Supplies		550	3,500	1,400		5,450
605.020 · Operating Supplies - Other						
Total 605.020 · Operating Supplies		5,305	4,800	5,200		15,305
605.030 · Postage/Shipping		650	500	400		1,550
605.040 · Medical Consumable						
605.042 · Oxygen			5,000			5,000
605.043 · Medical Supplies						
605.044 · Medical Supplies - COVID			5,900	9,600		15,500
605.045 · IV Therapy			9,825			9,825
605.046 · Diagnostic			9,825	9,600		19,425
605.047 · Infection Control			1,000			1,000
605.048 · Patient Transport			8,850			8,850
605.043 · Medical Supplies - Other			23,600	19,800		43,400
Total 605.043 · Medical Supplies			59,000	39,000		98,000
605.040 · Medical Consumable - Other						

Del Puerto Health Care District
FY21-22 Proposed Budget by Class
July 2021 through June 2022

	00 Tax Revenue	Total 01 DPHCD	Total 02 Patterson District Ambulance	Total 03 Del Puerto Health Center	Total 06 Keystone Bldg C	PROPOSED BUDGET
	Jul '21 - Jun 22	Jul '21 - Jun 22	Jul '21 - Jun 22	Jul '21 - Jun 22	Jul '21 - Jun 22	Jul '21 - Jun 22
Total 605.040 · Medical Consumable			64,000	39,000		103,000
605.050 · Pharmaceutical						
605.060 · Vaccines						
605.061 · HPV				5,550		5,550
605.062 · Pneumonia Vaccines				6,000		6,000
605.063 · Pediarix				1,000		1,000
605.064 · Flu Vaccines				12,000		12,000
605.065 · MMR				1,000		1,000
605.066 · Varivax				1,500		1,500
605.067 · Menactra				2,000		2,000
605.060 · Vaccines - Other				5,500		5,500
Total 605.060 · Vaccines				34,550		34,550
605.050 · Pharmaceutical - Other			10,000	2,000		12,000
Total 605.050 · Pharmaceutical			10,000	36,550		46,550
605.080 · Small Tools & Minor Equipment						
605.081 · Minor Medical Equipment			5,000	800		5,800
605.080 · Small Tools & Minor Equipment - Other		425	5,000	200		5,625
Total 605.080 · Small Tools & Minor Equipment		425	10,000	1,000		11,425
605.000 · Supplies - Other						
Total 605.000 · Supplies		6,380	89,300	82,150		177,830
606.000 · Utilities						
606.010 · Elect/Gas		1,285	4,500	13,500		19,285
606.020 · Phones						
606.021 · Mobile Phones		600	3,000	1,200		4,800
606.022 · Satellite Phones						
606.020 · Phones - Other		3,725	5,000	16,500		25,225
Total 606.020 · Phones		4,325	8,000	17,700		30,025
606.030 · DSL - Digital Subscriber Line		390	1,200	3,500		5,090
606.040 · Cable TV				1,200		1,200
606.050 · Water/Garbage		1,850	4,500	6,500		12,850
Total 606.000 · Utilities		7,850	18,200	42,400		68,450

**Del Puerto Health Care District
FY21-22 Proposed Budget by Class
July 2021 through June 2022**

	00 Tax Revenue	Total 01 DPHCD	Total 02 Patterson District Ambulance	Total 03 Del Puerto Health Center	Total 06 Keystone Bldg C	PROPOSED BUDGET
	Jul '21 - Jun 22	Jul '21 - Jun 22	Jul '21 - Jun 22	Jul '21 - Jun 22	Jul '21 - Jun 22	Jul '21 - Jun 22
607.000 · Rental and Lease						
607.010 · Building						
607.011 · Storage		2,743		2,250		4,993
Total 607.010 · Building		2,743		2,250		4,993
607.020 · Equipment Leased						
607.021 · Copier Lease		1,137	380			1,517
607.020 · Equipment Leased - Other		237				237
Total 607.020 · Equipment Leased		1,374	380			1,754
Total 607.000 · Rental and Lease		4,117	380	2,250		6,747
608.000 · Insurance Coverages						
608.010 · Workers' Compensation						
608.010 · Workers' Compensation - Other		4,621	46,067	10,750		61,438
Total 608.010 · Workers' Compensation		4,621	46,067	10,750		61,438
608.020 · Auto Liability & PhysicalDamage			20,273			20,273
608.030 · Property & Equipment		2,520	2,517	2,520		7,557
608.040 · Liability-not medical related						
608.042 · Directors & Officers		23,748				23,748
608.040 · Liability-not medical related - Other		2,477	2,127	2,124		6,728
Total 608.040 · Liability-not medical related		26,225	2,127	2,124		30,476
608.050 · Health Entity Liability			106,757	102,504		209,261
Total 608.000 · Insurance Coverages		33,366	177,741	117,898		329,005
609.000 · Maintenance & Repairs						
609.010 · Buildings						
609.011 · Other Maint		2,400	3,500	720		6,620
609.012 · HVAC		200	500	2,000		2,700
609.013 · Plumbing				300		300
609.014 · Structure & Roof				150		150
609.015 · Electric		30	500			530
Total 609.010 · Buildings		2,630	4,500	3,170		10,300
609.020 · Business Park Assoc Fees				17,224		17,224
609.030 · Equipment M&R			12,000	4,500		16,500

Del Puerto Health Care District
FY21-22 Proposed Budget by Class
July 2021 through June 2022

	00 Tax Revenue	Total 01 DPHCD	Total 02 Patterson District Ambulance	Total 03 Del Puerto Health Center	Total 06 Keystone Bldg C	PROPOSED BUDGET
	Jul '21 - Jun 22	Jul '21 - Jun 22	Jul '21 - Jun 22	Jul '21 - Jun 22	Jul '21 - Jun 22	Jul '21 - Jun 22
609.040 · Vehicle M&R						
609.041 · Tires & Wheels			5,000			5,000
609.042 · Engine & Drive Train			2,000			2,000
609.043 · Body Work			2,000			2,000
609.044 · Vehicle AC			4,000			4,000
609.045 · General Vehicle M&R			20,000			20,000
609.040 · Vehicle M&R - Other						
Total 609.040 · Vehicle M&R			33,000			33,000
609.050 · Uniforms			10,000			10,000
Total 609.000 · Maintenance & Repairs		2,630	59,500	24,894		87,024
610.000 · Depreciation and Amortization						
610.010 · Depreciation Expense - District		11,330				11,330
610.020 · Depreciation Expense - Amb			147,899			147,899
610.030 · Depreciation Expense - HC				79,154		79,154
610.040 · Depreciation Expense-Keystone C					47,597	47,597
610.000 · Depreciation and Amortization - Other						
Total 610.000 · Depreciation and Amortization		11,330	147,899	79,154	47,597	285,980
611.000 · Other operating expenses						
611.020 · Provider Licensing & Privileges				1,800		1,800
611.030 · I.T.						
611.040 · IT - Equipment		600	1,300	1,000		2,900
611.050 · IT- Software/License						
611.051 · HR mgmt solution		1,037	3,168	2,500		6,705
611.050 · IT- Software/License - Other		12,831	13,800	28,000		54,631
Total 611.050 · IT- Software/License		13,868	16,968	30,500		61,336
Total 611.030 · I.T.		14,468	18,268	31,500		64,236
611.060 · Fuel Auto			45,000			45,000
611.070 · Fees						
611.072 · Bank Service Charge		150		120		270
611.073 · Credit Card Transaction Fees			3,200	2,100		5,300
611.074 · Agency Provided Services	17,000		17,000	800		34,800

Del Puerto Health Care District
FY21-22 Proposed Budget by Class
July 2021 through June 2022

	00 Tax Revenue	Total 01 DPHCD	Total 02 Patterson District Ambulance	Total 03 Del Puerto Health Center	Total 06 Keystone Bldg C	PROPOSED BUDGET
	Jul '21 - Jun 22	Jul '21 - Jun 22	Jul '21 - Jun 22	Jul '21 - Jun 22	Jul '21 - Jun 22	Jul '21 - Jun 22
611.075 · GEMT-Quality Assurance Fee			64,000			64,000
611.076 · Collections Commission			18,000	1,100		19,100
611.077 · Other Fees		500	650			1,150
Total 611.070 · Fees	17,000	650	102,850	4,120		124,620
611.080 · Recruitment costs		225	1,000	500		1,725
611.090 · Dues / Subscriptions						
611.091 · Associations		13,293	2,275	3,800		19,368
611.092 · Information		456				456
611.090 · Dues / Subscriptions - Other						
Total 611.090 · Dues / Subscriptions		13,749	2,275	3,800		19,824
611.100 · Training and Education						
611.101 · In-House Training		500	2,500	2,000		5,000
611.102 · Conference Fees		4,900	1,600	1,500		8,000
611.103 · Airfare		3,200	800	400		4,400
611.104 · Hotel & Meal		6,400	1,600	800		8,800
611.100 · Training and Education - Other						
Total 611.100 · Training and Education		15,000	6,500	4,700		26,200
611.110 · Business Travel & Mileage		1,000		8,270		9,270
611.120 · Marketing/PR						
611.121 · Brochures				309		309
611.122 · Mailers/Flyers						
611.124 · Ads		1,000	250	360		1,610
611.125 · Other Marketing Exp		600		756		1,356
611.126 · Events			250	30		280
611.120 · Marketing/PR - Other						
Total 611.120 · Marketing/PR		1,600	500	1,455		3,555
611.130 · Property Taxes Paid				4,400		4,400
611.140 · Meals and Recognition						
611.141 · Meals			1,500	700		2,200
611.142 · Recognition		500	500	650		1,650
Total 611.140 · Meals and Recognition		500	2,000	1,350		3,850

Del Puerto Health Care District
FY21-22 Proposed Budget by Class
July 2021 through June 2022

	00 Tax Revenue	Total 01 DPHCD	Total 02 Patterson District Ambulance	Total 03 Del Puerto Health Center	Total 06 Keystone Bldg C	PROPOSED BUDGET
	Jul '21 - Jun 22	Jul '21 - Jun 22	Jul '21 - Jun 22	Jul '21 - Jun 22	Jul '21 - Jun 22	Jul '21 - Jun 22
611.150 · Miscellaneous						
611.160 · Community Education						
611.161 · Community CPR Classes			1,000			1,000
611.162 · Ads - Community CPR Classes						
Total 611.160 · Community Education			1,000			1,000
Total 611.000 · Other operating expenses	17,000	47,192	179,393	61,895		305,480
Total Expense	17,000	742,944	2,351,591	2,690,078	47,597	5,849,210
Net Ordinary Income	(17,000)	(740,944)	(221,989)	(151,078)	(47,597)	(1,178,608)
Other Income/Expense						
Other Income						
701.000 · District Tax Revenues						
701.020 · Direct Assessment-Amb Svcs Fund			243,000			243,000
701.030 · Homeowners Prop Tax Relief						
701.000 · District Tax Revenues - Other	1,457,000					1,457,000
Total 701.000 · District Tax Revenues	1,457,000		243,000			1,700,000
702.000 · Impact Mitigation Fees						
703.000 · Investment Income		6,500				6,500
704.020 · Interest Expense - Keystone C					(28,595)	(28,595)
704.000 · Interest Expense - Other				(57,700)		(57,700)
Total 704.000 · Interest Expense				(57,700)	(28,595)	(86,295)
705.000 · Tenant Revenue						
705.020 · HC Tenant Income				7,200		7,200
705.030 · Keystone Tenant Income - Other					130,704	130,704
Total 705.030 · Keystone Tenant Income					130,704	130,704
Total 705.000 · Tenant Revenue				7,200	130,704	137,904
710.000 · Misc Other Income						
710.020 · Non-Guaranteed Grant Revenue				5,500		5,500
Total 710.000 · Misc Other Income				5,500		5,500
Total Other Income	1,457,000	6,500	243,000	(45,000)	102,109	1,763,609
Other Expense						
802.000 · Keystone District Expense						

Del Puerto Health Care District
FY21-22 Proposed Budget by Class
 July 2021 through June 2022

	00 Tax Revenue	Total 01 DPHCD	Total 02 Patterson District Ambulance	Total 03 Del Puerto Health Center	Total 06 Keystone Bldg C	PROPOSED BUDGET
	Jul '21 - Jun 22	Jul '21 - Jun 22	Jul '21 - Jun 22	Jul '21 - Jun 22	Jul '21 - Jun 22	Jul '21 - Jun 22
802.020 · Keystone Prop & Equip Ins					2,520	2,520
802.030 · Keystone Liability Insurance						
802.040 · Keystone Property Taxes Paid					5,184	5,184
802.050 · Keystone - Other Expenses						
802.060 · Keystone C - Interest Expense						
Total 802.000 · Keystone District Expense					7,704	7,704
Total Other Expense					7,704	7,704
Net Other Income	1,457,000	6,500	243,000	(45,000)	94,405	1,755,905
Net Income	1,440,000	(734,444)	21,011	(196,078)	46,808	577,297

BOARD OF DIRECTORS OF DEL PUERTO HEALTH CARE DISTRICT

Board Meeting – May 24, 2021

Agenda Item XX – Capital Expense – HC Copier Replacement

DEPT: CHIEF EXECUTIVE OFFICE	BOARD AGENDA:	XX
CONSENT CALENDAR: NO	AGENDA DATE:	05/24/2021
CEO CONCURRENCE: YES	4/5 VOTE REQUIRED:	NO

SUBJECT: Request for Capital Expenditure – Health Center Copier

STAFF RECOMMENDATION: The Board consider approving the following capital expense request.

CONSIDERATIONS: HC Copier/Printer ended lease contract with MoCal Solutions/US Bank Equipment Finance on April 22, 2021. A replacement is required. Analysis is presented with options to buy or lease including necessary maintenance service contract and supplies.

Purchasing a new one requires Board approval for a capital expense of \$6,650. This expense will be depreciated over five (5) years.

POLICY ISSUE: Board approval required for capital expenditures.

FISCAL IMPACT: Depreciation cost will be credited to the asset replacement fund.

DISTRICT PRIORITY: Provide HC staff with an equipment necessary for the clinic’s daily operation.

STAFFING IMPACT: Removal and installation of the copier/printer.

CONTACT PERSON: Danae Skinner

ATTACHMENT(S): Equipment Lease vs Purchase Analysis

RECOMMENDED BOARD ACTION:

ROLL CALL REQUIRED: YES

RECOMMENDED MOTION: *The Board of Directors approve the capital expenditure expense for the purchase of HC Copier in the amount of \$6,650..*

BOARD OF DIRECTORS OF DEL PUERTO HEALTH CARE DISTRICT

Board Meeting – May 24, 2021

Agenda Item XX – Capital Expense – HC Copier Replacement

BOARD MEETING ACTION SUMMARY

MOTION AMENDED: YES NO

AMENDMENT: _____

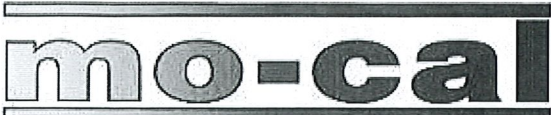
<i>Made By</i>	<i>Motion</i>	<i>Second</i>
<i>President Pittson</i>		
<i>Vice President Campo</i>		
<i>Secretary Avila</i>		
<i>Treasurer Stokman</i>		
<i>Director Mac Master</i>		

<i>Roll Call Vote</i>	<i>Aye</i>	<i>No</i>	<i>Abstain</i>	<i>Absent</i>
<i>President Pittson</i>				
<i>Vice President Campo</i>				
<i>Secretary Avila</i>				
<i>Treasurer Stokman</i>				
<i>Director Mac Master</i>				

Equipment Lease or Purchase Analysis

Replace Health Center Copier - Lease End 700k + copies

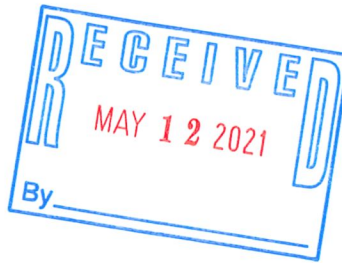
Option	Buy-out	LEASE w/Service contract	BUY w/o Service Contract	BUY w/service contract
	OLD	New	New	New
Age	4 Years	New	New	New
Copy Count #	743,686	0	0	0
SN	#997			
Purchase			\$ 6,634.31	\$ 6,634.31
Lease/Mo	\$ 140.24	\$ 116.51		
Total Lease				
Payments	\$ 8,414.40	\$ 7,340.13		
Buy Out At End				
of Lease Est.		\$ 1,500.00	\$ -	\$ -
Total Purchase	\$ 8,414.40	\$ 8,840.13	\$ 6,634.31	\$ 6,634.31
M&R				
Service Contract	\$ 110.00	\$ 35.00		\$ 35.00
NO Contract			\$ 114.00	
Month M&R				
Cost x63	\$ 6,600.00	\$ 2,205.00	\$ 7,182.00	\$ 2,205.00
TOTAL over Life				
of Lease	\$ 15,014.00	\$ 11,045.00	\$ 13,816.00	\$ 8,839.00
Option 4	\$ (6,175.00)	Savings from Purch vs lease of Old Machine		
Option 4	\$ (2,206.00)	Savings from Purch New vs Lease New		



OFFICE SOLUTIONS, INC.

Gaining Trust Through Service Since 1965

1311 Woodland Ave. Suite 2 Modesto, Ca 95351
P: (209) 529-8121 F: (209) 529-8162



INVOICE

Invoice No: AR350923

Date: 5/12/2021

Account No: DPUERT

Bill To: DEL PUERTO HEALTH
P.O. BOX 187
PATTERSON, CA 95363

Ship To: DEL PUERTO HEALTH CARE
DISTRICT
Attn: DANA SKINNER
1700 KEYSTONE PACIFIC
PARKWAY, UNIT B
PATTERSON, CA 95363

Table with 5 columns: Sales Order No, P. O. Number, Ship Method, Payment Terms, Payment Due. Row 1: SO63586, DANA E, GRN, , 5/22/2021

Table with 2 columns: Remarks, Sales Person. Remarks: THE LOCATION WILL BE UNIT B AND THE CONTACT WILL BE DANA SKINNER @ 892-8781. Sales Person: HEATH ADRIAN

Main item table with 10 columns: Item No, Description, Serial No, Order, Ship, BkO, UM, Price, Disc, Amount. Contains 5 rows of item data.

Effective 11-1-15 there will be a minimum shipping/delivery fee of \$ 7.00 on toner orders
No statement will be sent. Please pay from this invoice,

CUSTOMER ACCEPTANCE _____

Summary table with 2 columns: Label, Amount. Rows: Subtotal (\$6,150.00), Discount (\$0.00), Freight (\$0.00), Sales Tax (\$484.31), Invoice Total (\$6,634.31), Balance Due (\$6,634.31)

Del Puerto Health Care District
Telehealth Grant P & L
June 2020 through March 2021
END DATE: April 30, 2021

TELEHEALTH	Jun 20	Jul 20	Aug 20	Sep 20	Oct 20	Nov 20	Dec 20	Jan 21	Feb 21	Mar 21	Apr 21	TOTAL	Budget FY20-21	Actual FY 19-20	Grant Amount	Grant Remaining Balance
	Ordinary Income/Expense															
Income																
407.000 · Other Income	4,484	9,080	6,856	6,842	7,097	10,810	8,140	5,183	18,259	5,738	20,015	100,000	95,516	4,484	100,000	-
Expense																
601.000 · Salaries & Wages	2,989	6,719	5,282	5,255	5,514	4,818	6,458	3,863	1,577	3,053	6,158	51,686	60,324	2,989	63,313	11,627
602.000 · Employee Benefits	426	635	954	951	987	946	1,136	774	476	789	1,307	9,381	19,308	426	19,734	10,353
604.000 · Purchased Services												-			-	-
604.050 · Billing									1,448	753	616	2,817			-	(2,817)
604.100 · IT - Labor									3,879	385	315	4,579			-	(4,579)
604.110 · Communication for Patients									332	49	31	412			-	(412)
606.020 · Phones					50				1,318	163	132	1,664				(1,664)
611.000 · Other operating expenses												-				-
611.030 · I.T.	1,069	726	620	546	546	546	546	546	2,728	546	11,456	19,875	5,884	1,069	6,953	(12,922)
611.080 · Recruitment costs				90								90			-	(90)
611.120 · Marketing/PR		1,000				4,500			6,500			12,000	10,000		10,000	(2,000)
Total Expense	4,484	9,080	6,856	6,842	7,097	10,810	8,140	5,183	18,259	5,738	20,015	102,504	95,516	4,484	100,000	(2,504)

Del Puerto Health Care District
Telehealth Equipment, Software and License Details
From June 2020 to April 2021

Type	Date	Num	Name	Memo	Account	Debit
611.000 - Other operating expenses						
611.030 - I.T.						
611.040 - IT - Equipment						
Credit Card Charge	06/03/2020	7637862	Amazon	Web Cams for Health Center Telehealth (2)	611.040 - IT - Equipment	108
Bill	06/22/2020	Reimb Web Cam	Hennings, Karin - REIMB	3 - Web Cams for Health Center - Telehealth	611.040 - IT - Equipment	142
Credit Card Charge	06/25/2020	8189861	Amazon	5 Webcams for Health Center - Telehealth	611.040 - IT - Equipment	237
Credit Card Charge	08/14/2020	7841036	Amazon	Ergonomic Keyboard for Jose Vigil	611.040 - IT - Equipment	74
General Journal	02/28/2021	JE 02-10	Amazon	Wired Earbuds	611.040 - IT - Equipment	263
General Journal	02/28/2021	JE 02-10	Amazon	Web cams and headsets	611.040 - IT - Equipment	225
General Journal	02/28/2021	JE 02-10	TechSoup	4 Desktops for Provider from Techsoup	611.040 - IT - Equipment	1,292
Credit Card Charge	04/23/2021	tele-IT	HP.comStore	4 Elitebooks w/ carrying cases	611.040 - IT - Equipment	7,733
Bill	04/26/2021	1MD7-QLR3-1H3	Amazon	6 Apple iPads & 3 Apple Pencils	611.040 - IT - Equipment	2,995
Bill	04/29/2021	17TM-9G73-FR3	Amazon	6 Cases for Apple iPads	611.040 - IT - Equipment	182
Total 611.040 - IT - Equipment						13,252
611.050 - IT- Software/License						
Credit Card Charge	07/08/2020	119394014	Adobe Software	Acrobat Pro - Annual Plan (Jose Vigil computer)	611.050 - IT- Software/License	180
General Journal	02/28/2021	JE 02-10	Athena Health, Inc.	Reallocate 14% Athena Software to Telehealth cost.	611.050 - IT- Software/License	401
Bill	06/01/2020	9102638	NextGen Healthcare, Inc	Telehealth Software - 5/30-5/31/2020	611.050 - IT- Software/License	35
Bill	06/01/2020	9102638	NextGen Healthcare, Inc	Telehealth Software - 6/1-6/30/2020	611.050 - IT- Software/License	546
Bill	07/01/2020	91035144	NextGen Healthcare, Inc	Telehealth Software - Monthly Fee	611.050 - IT- Software/License	546
Bill	08/02/2020	91047007	NextGen Healthcare, Inc	Telehealth Software - Monthly Fee	611.050 - IT- Software/License	546
Bill	09/02/2020	91057271	NextGen Healthcare, Inc	Telehealth Software - Monthly Fee	611.050 - IT- Software/License	546
Bill	10/02/2020	91076298	NextGen Healthcare, Inc	Telehealth Software - Monthly Fee	611.050 - IT- Software/License	546
Bill	11/02/2020	91087849	NextGen Healthcare, Inc	Telehealth Software - Monthly Fee	611.050 - IT- Software/License	546
Bill	12/02/2020	91099670	NextGen Healthcare, Inc	Telehealth Software - Monthly Fee	611.050 - IT- Software/License	546
Bill	01/02/2021	91115086	NextGen Healthcare, Inc	Telehealth Software - Monthly Fee	611.050 - IT- Software/License	546
Bill	02/02/2021	91127248	NextGen Healthcare, Inc	Telehealth Software - Monthly Fee	611.050 - IT- Software/License	546
Bill	03/02/2021	91137615	NextGen Healthcare, Inc	Telehealth Software - Monthly Fee	611.050 - IT- Software/License	546
Bill	04/02/2021	91152885	NextGen Healthcare, Inc	Telehealth Software - Monthly Fee	611.050 - IT- Software/License	546
Total 611.050 - IT- Software/License						6,622
Total 611.030 - I.T.						19,874

Del Puerto Health Care District
COVID19 Summary
March 2020 through April 2021

	Mar-Dec 2020	Jan 21	Feb 21	Mar 21	Apr 21	TOTAL
Ordinary Income/Expense						
Income						
407.000 · Other Income COVID19 Supplemental I	347,414					347,414
Expense						
601.000 · Salaries & Wages	41,118	6,366	810		619	48,913
602.000 · Employee Benefits	3,002	554	61		45	3,663
604.000 · Purchased Services	-					-
604.030 · Health Screenings	200					200
605.000 · Supplies						-
605.020 · Operating Supplies	231					231
605.040 · Medical Consumable	31,616	1,559	1,499	2,170	1,947	38,791
605.080 · Small Tools & Minor Equipment	902	169				1,071
609.000 · Maintenance & Repairs						-
609.050 · Uniforms	574	342				917
611.000 · Other operating expenses						-
611.120 · Marketing/PR	1,000					1,000
611.140 · Meals and Recognition	526			200		726
Total Expense	79,170	8,990	2,370	2,370	2,611	95,512
Net Ordinary Income	268,244	(8,990)	(2,370)	(2,370)	(2,611)	251,902
Net Income	268,244	(8,990)	(2,370)	(2,370)	(2,611)	251,902

Lost Health Center Income over Prior Year

Jan-Mar 2020	(94,010)
Apr-Jun 2020	(54,390)
Jul-Sep 2020	(156,852)
Oct-Dec 2020	(22,477)
Jan- Mar 2021	(320,289)

TOTAL LOST INCOME **(648,018)**

NET COVID IMPACT **(396,116)**

Del Puerto Health Care District
COVID19 Profit & Loss Details
March 2020 through April 2021

Type	Date	Memo	Class	Debit	Credit	Balance
407.000 - Other Income						
407.070 - COVID-19 Supplemental income						
Sales Receipt	04/24/2020	HHS - Health & Human Services (COVID-102 Patterson District Ambulance		22,131		22,131
Sales Receipt	05/06/2020	HHS - Health & Human Services (COVID-103 Del Puerto Health Center		218,556		240,687
Sales Receipt	05/15/2020	HHS - Health & Human Services (COVID-102 Patterson District Ambulance		57,265		297,952
Sales Receipt	05/20/2020	HHS - Health & Human Services (COVID-103 Del Puerto Health Center		49,461		347,414
Total 407.070 - COVID-19 Supplemental income					347,413	347,414
Total 407.000 - Other Income					347,413	347,414
601.000 - Salaries & Wages						
Total 601.000 - Salaries & Wages				48,911		(48,912)
602.000 - Employee Benefits						
Total 602.000 - Employee Benefits				3,661		(3,663)
604.000 - Purchased Services						
604.030 - Health Screenings						
Bill	10/01/2020	COVID Testing of employees	03 Del Puerto Health Center	200		(200)
Total 604.030 - Health Screenings				200		(200)
Total 604.000 - Purchased Services				200		(200)
605.000 - Supplies						
605.020 - Operating Supplies						
605.023 - Facility Supplies						
Credit Card Charge	12/09/2020	COVID - Personell Screen	01 DPHCD	202		(202)
Total 605.023 - Facility Supplies				202		(202)
605.020 - Operating Supplies - Other						
Credit Card Charge	05/01/2020	13 spray bottles for us of CavaCide Disinfe	03 Del Puerto Health Center	17		(17)
Bill	05/25/2020	COVID - Pink Duct Tape to mark Social Di	03 Del Puerto Health Center	12		(29)
Total 605.020 - Operating Supplies - Other				29		(29)
Total 605.020 - Operating Supplies				231		(231)
605.040 - Medical Consumable						
605.043 - Medical Supplies						
605.044 - Medical Supplies - COVID						
Bill	03/04/2020	COVID - Hand Sanitizer	03 Del Puerto Health Center	64		(64)
Bill	03/04/2020	COVID - Lysol, sanicloth	03 Del Puerto Health Center	455		(519)
Bill	03/11/2020	COVID - Alcohol spray, biohazrd bags, tem	03 Del Puerto Health Center	487		(1,007)
Bill	03/12/2020	COVID - Exam Gloves Nitril	03 Del Puerto Health Center	115		(1,122)
Credit Card Charge	03/24/2020	COVID-19 - White Coveralls	02 Patterson District Ambulance	172		(1,294)
Bill	03/25/2020	COVID - Clianser, Multi-Enzymatic	03 Del Puerto Health Center	33		(1,326)
Bill	03/26/2020	COVID-19 - Non-Sterile Disposable Prote	02 Patterson District Ambulance	2,378		(3,704)
Bill	03/30/2020	COVID - Cover, Probe Tympanic F/Pro 40	03 Del Puerto Health Center	101		(3,805)
Credit Card Charge	04/01/2020	COVID-19 CaviCide surface disinfectant cl	02 Patterson District Ambulance	376		(4,182)
Bill	04/08/2020	COVID - Super sani-Cloth Wipes	02 Patterson District Ambulance	101		(4,283)
Bill	04/10/2020	COVID - Gloves	03 Del Puerto Health Center	94		(4,377)
Bill	04/14/2020	COVID- Lysol, oral probe covers	03 Del Puerto Health Center	259		(4,636)
Bill	04/20/2020	COVID-Masks	03 Del Puerto Health Center	73		(4,709)
Bill	04/21/2020	COVID - Medical supplies (Safety Glasses)	02 Patterson District Ambulance	31		(4,740)
Credit Card Charge	04/23/2020	COVID - CaviCide - Disinfectant	03 Del Puerto Health Center	150		(4,890)
Credit Card Charge	04/27/2020	COVID - CaviCide - Disinfectant	02 Patterson District Ambulance	150		(5,039)
Bill	04/28/2020	COVID-19 - Respirator Masks	02 Patterson District Ambulance	219		(5,258)
Bill	04/30/2020	COVID - Lysol Pine	03 Del Puerto Health Center	111		(5,369)
Credit Card Charge	05/05/2020	COVID Medical Supplies - Face Masks	03 Del Puerto Health Center	171		(5,540)
Bill	05/11/2020	COVID - Sani-Cloth Super Germicide Wipe	03 Del Puerto Health Center	97		(5,636)
Bill	05/12/2020	COVID-19 - Hand sanitizer	02 Patterson District Ambulance	76		(5,713)
Bill	05/20/2020	COVID - Bio-Hazzard bags	03 Del Puerto Health Center	213		(5,926)
Bill	05/22/2020	COVID - Respirator Patriculate Masks	03 Del Puerto Health Center	228		(6,154)
Bill	05/29/2020	COVID - Eyewear	02 Patterson District Ambulance	87		(6,242)
Bill	06/01/2020	COVID - Super Sain-Cloth Wipes	02 Patterson District Ambulance	180		(6,422)
Bill	06/01/2020	COVID - Gloves	03 Del Puerto Health Center	114		(6,536)

Del Puerto Health Care District
COVID19 Profit & Loss Details
March 2020 through April 2021

Type	Date	Memo	Class	Debit	Credit	Balance
Bill	06/01/2020	COVID - Bio-hazard Bags	03 Del Puerto Health Center	49		(6,586)
Credit Card Charge	06/01/2020	COVID - Face Masks	02 Patterson District Ambulance	129		(6,715)
Credit Card Charge	06/01/2020	COVID - Face Masks	02 Patterson District Ambulance	195		(6,910)
Credit Card Charge	06/03/2020	COVID - CaviWipes & CaviCide	03 Del Puerto Health Center	273		(7,182)
Bill	06/07/2020	COVID - Bio Hazard Bags	03 Del Puerto Health Center	355		(7,537)
Credit Card Charge	06/07/2020	COVID - Gowns for Health Center	03 Del Puerto Health Center	190		(7,727)
Bill	06/17/2020	COVID - CaviCide	02 Patterson District Ambulance	191		(7,918)
Credit Card Charge	06/19/2020	COVID - Masks	03 Del Puerto Health Center	402		(8,320)
Bill	06/20/2020	COVID - 4 Cases Surgical Masks (300/cas	02 Patterson District Ambulance	792		(9,111)
Bill	06/20/2020	COVID - 1 Case Purell Hand Sanitizer (24	02 Patterson District Ambulance	46		(9,157)
Credit Card Charge	06/20/2020	COVID - Face Shields	03 Del Puerto Health Center	149		(9,306)
Bill	06/29/2020	COVID - Super Sani-Cloth Wipes	02 Patterson District Ambulance	33		(9,339)
Bill	07/13/2020	Gloves	03 Del Puerto Health Center	80		(9,419)
Credit Card Charge	07/13/2020	COVID - Full Face Shield with visor PPE	03 Del Puerto Health Center	54		(9,473)
Credit Card Charge	07/14/2020	COVID - Hand Sanitizer	03 Del Puerto Health Center	162		(9,634)
Bill	07/15/2020	COVID - Super Sani-Cloth Wipes & Gloves	03 Del Puerto Health Center	165		(9,799)
Bill	08/01/2020	COVID - Foaming Disinfectant Cleaner	02 Patterson District Ambulance	139		(9,938)
Bill	08/06/2020	COVID - Cavicide & Face Masks	02 Patterson District Ambulance	456		(10,393)
Bill	08/19/2020	COVID - Exam Gloves	03 Del Puerto Health Center	55		(10,449)
Credit Card Charge	08/25/2020	COVID - Gowns	03 Del Puerto Health Center	257		(10,705)
Bill	09/03/2020	Face Masks	02 Patterson District Ambulance	191		(10,897)
Bill	09/04/2020	COVID - Exam Gloves	02 Patterson District Ambulance	142		(11,039)
Bill	09/08/2020	COVID - Hand Sanitizers & gowns	02 Patterson District Ambulance	329		(11,369)
Bill	09/09/2020	Sanicloth wipes	03 Del Puerto Health Center	48		(11,417)
Bill	09/10/2020	COVID - Gloves	03 Del Puerto Health Center	143		(11,560)
Bill	09/16/2020	COVID - exam gloves	03 Del Puerto Health Center	80		(11,640)
Bill	09/16/2020	Hand sanitizer w/pump	03 Del Puerto Health Center	52		(11,692)
Bill	09/24/2020	COVID - Gloves	02 Patterson District Ambulance	212		(11,904)
Bill	09/25/2020	COVID - Gloves	03 Del Puerto Health Center	43		(11,947)
Bill	09/29/2020	COVID - Gloves	02 Patterson District Ambulance	118		(12,065)
Bill	10/05/2020	COVID - Gloves	02 Patterson District Ambulance	65		(12,130)
Bill	10/06/2020	COVID - Gloves	02 Patterson District Ambulance	85		(12,215)
Credit Card Charge	10/07/2020	COVID - ProSpray Disinfectant Wipes	03 Del Puerto Health Center	245		(12,460)
Bill	10/09/2020	Safety Glasses	02 Patterson District Ambulance	62		(12,522)
Bill	10/09/2020	COVID - Exam Gloves	02 Patterson District Ambulance	52		(12,574)
Credit Card Charge	10/12/2020	COVID - 16x16 4 MIL reclosable bags for l	02 Patterson District Ambulance	178		(12,752)
Bill	10/13/2020	COVID - Exam Gloves	02 Patterson District Ambulance	118		(12,870)
Bill	10/13/2020	COVID - Sani-Cloth wipes	03 Del Puerto Health Center	215		(13,085)
Bill	10/16/2020	Gloves	03 Del Puerto Health Center	143		(13,228)
Bill	10/17/2020	Face Masks	03 Del Puerto Health Center	28		(13,256)
Bill	10/20/2020	COVID - Gloves & Gowns	02 Patterson District Ambulance	304		(13,559)
Bill	11/03/2020	COVID - gowns & masks	03 Del Puerto Health Center	1,502		(15,061)
Bill	11/06/2020	COVID - Germicide Wipes	03 Del Puerto Health Center	16		(15,077)
Bill	11/06/2020	COVID - Germicide Wipes	03 Del Puerto Health Center	32		(15,109)
Bill	11/12/2020	CaviCide Disinfectant	02 Patterson District Ambulance	357		(15,466)
Bill	11/19/2020	COVID - Gloves	02 Patterson District Ambulance	78		(15,544)
Bill	11/20/2020	COVID - Masks	02 Patterson District Ambulance	583		(16,126)
Bill	11/30/2020	Gloves	02 Patterson District Ambulance	620		(16,746)
Bill	11/30/2020	Sani-Cloth wipes	02 Patterson District Ambulance	406		(17,152)
Bill	12/01/2020	COVID - N95 Masks	02 Patterson District Ambulance	3,236		(20,388)
Bill	12/01/2020	COVID - Sani-Cloth Germicidal Wipes	02 Patterson District Ambulance	163		(20,551)
Bill	12/03/2020	N95 Respirator Masks	02 Patterson District Ambulance	159		(20,710)
Credit Card Charge	12/16/2020	COVID - Disinfectant Spray	03 Del Puerto Health Center	39		(20,749)
Credit Card Charge	12/17/2020	COVID - Isolation Gowns	03 Del Puerto Health Center	214		(20,962)
Bill	12/18/2020	COVID - Exam Gloves	02 Patterson District Ambulance	216		(21,178)
Bill	12/18/2020	COVID - Exam Gloves	02 Patterson District Ambulance	94		(21,272)

Del Puerto Health Care District
COVID19 Profit & Loss Details
March 2020 through April 2021

Type	Date	Memo	Class	Debit	Credit	Balance
Bill	12/18/2020	COVID - Exam Gloves	02 Patterson District Ambulance	35		(21,308)
Credit Card Charge	12/18/2020	COVID - Isolation Gowns	03 Del Puerto Health Center	73		(21,381)
Bill	12/21/2020	COVID - Gloves	02 Patterson District Ambulance	216		(21,597)
Bill	12/22/2020	COVID - Gloves	02 Patterson District Ambulance	1,419		(23,016)
Bill	12/28/2020	Gloves	03 Del Puerto Health Center	97		(23,113)
Bill	12/29/2020	COVID - N95 masks	02 Patterson District Ambulance	1,320		(24,432)
Bill	12/30/2020	COVID - Gloves	02 Patterson District Ambulance	357		(24,789)
Bill	01/01/2021	COVID - N95 masks	02 Patterson District Ambulance	239		(25,028)
Bill	01/07/2021	COVID - Gloves	02 Patterson District Ambulance	59		(25,087)
Bill	01/15/2021	COVID - N95 Masks	02 Patterson District Ambulance	133		(25,220)
Bill	01/18/2021	COVID - Protective Face Shields	02 Patterson District Ambulance	502		(25,722)
Bill	01/18/2021	band aids, sharps container, syringes	02 Patterson District Ambulance	424		(26,146)
Bill	01/25/2021	COVID - Gloves	03 Del Puerto Health Center	202		(26,348)
Bill	02/08/2021	COVID - Masks	02 Patterson District Ambulance	860		(27,209)
Bill	02/08/2021	COVID - Masks	02 Patterson District Ambulance	606		(27,815)
Bill	02/22/2021	COVID - Multi-Enzymatic Cleanser	03 Del Puerto Health Center	33		(27,848)
Bill	03/11/2021	Exam Gloves	03 Del Puerto Health Center	985		(28,833)
Bill	03/18/2021	COVID - N95 Masks	02 Patterson District Ambulance	878		(29,711)
Bill	03/23/2021	COVID - Sanicloth Wipes	03 Del Puerto Health Center	223		(29,934)
Bill	03/23/2021	Enzamatic Cleanser, bio hazzard bags, her	03 Del Puerto Health Center	84		(30,018)
Bill	04/05/2021	COVID Exam Gloves	03 Del Puerto Health Center	394		(30,412)
Bill	04/05/2021	Exam gloves	03 Del Puerto Health Center	394		(30,806)
Bill	04/20/2021	COVID - gloves	03 Del Puerto Health Center	352		(31,158)
Bill	04/21/2021	Disinfectant	03 Del Puerto Health Center	23		(31,181)
Bill	04/28/2021	Gowns & Gloves	03 Del Puerto Health Center	784		(31,964)
Total 605.044 · Medical Supplies - COVID				31,967		(31,964)
605.047 · Infection Control						
Bill	07/02/2020	COVID - Exam Gloves	02 Patterson District Ambulance	234		(234)
Bill	07/03/2020	COVID - Gloves - 40 boxes LG, 40 boxes >	02 Patterson District Ambulance	1,304		(1,539)
Bill	07/03/2020	COVID - N95 Masks	02 Patterson District Ambulance	1,510		(3,049)
Bill	07/03/2020	COVID - N95 Masks	02 Patterson District Ambulance	1,510		(4,559)
Bill	07/06/2020	COVID - Exam Gloves	02 Patterson District Ambulance	247		(4,805)
Bill	07/09/2020	COVID - Super Sani Cloth Wipes	02 Patterson District Ambulance	149		(4,955)
Bill	07/09/2020	COVID - Super Sani Cloth Wipes	02 Patterson District Ambulance	336		(5,291)
Bill	07/13/2020	COVID - N95 Masks (Duck bill)	02 Patterson District Ambulance	1,618		(6,909)
Credit	07/13/2020	COVID - Gloves	02 Patterson District Ambulance		173	(6,736)
Bill	07/16/2020	COVID - Super Sani-Cloth Wipes	02 Patterson District Ambulance	90		(6,826)
Total 605.047 · Infection Control				6,998	173	(6,826)
Total 605.043 · Medical Supplies				38,965	173	(38,790)
Total 605.040 · Medical Consumable				38,965	173	(38,790)
605.080 · Small Tools & Minor Equipment						
605.081 · Minor Medical Equipment						
Bill	12/18/2020	Thermometer (2)	03 Del Puerto Health Center	468		(468)
Total 605.081 · Minor Medical Equipment				468		(468)
605.080 · Small Tools & Minor Equipment - Other						
Credit Card Charge	05/18/2020	COVID - Portable Counter top Sneeze and	03 Del Puerto Health Center	434		(434)
Bill	01/21/2021	COVID - Hand held counter	02 Patterson District Ambulance	14		(448)
Bill	01/22/2021	COVID - LED Clock to support Patterson P	02 Patterson District Ambulance	156		(604)
Total 605.080 · Small Tools & Minor Equipment - Other				604		(604)
Total 605.080 · Small Tools & Minor Equipment				1,072		(1,072)
Total 605.000 · Supplies				40,268	173	(40,093)
609.000 · Maintenance & Repairs						
609.050 · Uniforms						
Credit Card Charge	12/15/2020	COVID - Face Masks	02 Patterson District Ambulance	353		(353)
Credit Card Charge	12/30/2020	COVID - PDA Masks	02 Patterson District Ambulance	221		(574)

Del Puerto Health Care District
COVID19 Profit & Loss Details
 March 2020 through April 2021

Type	Date	Memo	Class	Debit	Credit	Balance
Credit Card Charge	01/11/2021	COVID - PDA Masks	02 Patterson District Ambulance	342		(917)
Total 609.050 · Uniforms				916		(917)
Total 609.000 · Maintenance & Repairs				916		(917)
611.000 · Other operating expenses						
611.120 · Marketing/PR						
611.124 · Ads						
Bill	07/22/2020	COVID Ads	03 Del Puerto Health Center	1,000		(1,000)
Total 611.124 · Ads				1,000		(1,000)
Total 611.120 · Marketing/PR				1,000		(1,000)
611.140 · Meals and Recognition						
611.142 · Recognition						
Credit Card Charge	04/10/2020	COVID - COVID Warrior Shirts for Crew	03 Del Puerto Health Center	276		(276)
Credit Card Charge	04/10/2020	COVID - COVID Warrior Shirts for Crew	03 Del Puerto Health Center	83		(359)
Credit Card Charge	04/28/2020	COVID - COVID Warrior Shirts - 6 Shirts	03 Del Puerto Health Center	167		(526)
Credit Card Charge	03/26/2021	Badge of Honor COVID-19 Lapel Pin for Fr 01 DPHCD		200		(726)
Total 611.142 · Recognition				726		(726)
Total 611.140 · Meals and Recognition				726		(726)
Total 611.000 · Other operating expenses				1,726		(1,726)
TOTAL				95,682	347,586	251,903

Del Puerto Health Care District
COVID Vaccine POD Detail
January through April 2021

Type	Date	Num	Name	Memo	Debit	Credit	Balance
601.000 - Salaries & Wages							
601.020 - Community Service							
Total 601.020 - Community Service					24,296.25		(24,296.25)
Total 601.000 - Salaries & Wages					24,296.25		(24,296.25)
602.000 - Employee Benefits							
Total 602.000 - Employee Benefits					1,876.30		(1,876.30)
605.000 - Supplies							
605.020 - Operating Supplies							
605.022 - Office Supplies							
Bill	01/30/2021	8061149074 PDA	COVID Vaccination Clinic	Clipboards & Sign Holders	134.40		(134.40)
Bill	01/30/2021	8061149074 Dist 2	COVID Vaccination Clinic	COVID - Vaccine POD Suppli	6.78		(141.18)
Credit Card Charge	02/25/2021	POD 2/26	COVID Vaccination Clinic	POD (COVID - Vaccine Point	41.74		(182.92)
Credit Card Charge	03/04/2021	078741	COVID Vaccination Clinic	Vaccine POD - Water & baki	54.99		(237.91)
Bill	03/25/2021	693 3-21	COVID Vaccination Clinic	Bottled Water - COVID Vaccir	26.33		(264.24)
Credit Card Charge	03/25/2021	6635871	COVID Vaccination Clinic	Wristbands for COVID Vaccin	125.96		(390.20)
Bill	04/15/2021	POD Supplies	COVID Vaccination Clinic	COVID Vaccine POD Supplie:	21.32		(411.52)
Total 605.022 - Office Supplies					411.52		(411.52)
605.023 - Facility Supplies							
Credit Card Charge	03/26/2021	47.68	COVID Vaccination Clinic	Power Strips for COVID Vacci	47.68		(47.68)
Total 605.023 - Facility Supplies					47.68		(47.68)
Total 605.020 - Operating Supplies					459.20		(459.20)
Total 605.000 - Supplies					459.20		(459.20)
611.000 - Other operating expenses							
611.140 - Meals and Recognition							
611.141 - Meals							
Credit Card Charge	02/01/2021	POD 1/29	COVID Vaccination Clinic	COVID POD - 1/29/21 Lunch i	270.25		(270.25)
Credit Card Charge	02/01/2021	pod 1/29	COVID Vaccination Clinic	COVID POD - 1/29/21 Lunch i	117.50		(387.75)
Credit Card Charge	02/05/2021	POD 2/5	COVID Vaccination Clinic	POD (COVID - Vaccine Point	35.90		(423.65)
Credit Card Charge	02/05/2021	POD 2/5	COVID Vaccination Clinic	POD (COVID - Vaccine Point	40.56		(464.21)
Credit Card Charge	02/25/2021	POD 2/25	COVID Vaccination Clinic	POD (COVID - Vaccine Point	41.77		(505.98)
Credit Card Charge	02/26/2021	POD 2/26	COVID Vaccination Clinic	POD (COVID - Vaccine Point	35.90		(541.88)
Credit Card Charge	03/05/2021	1678656700	COVID Vaccination Clinic	Staff Lunch - COVID Vaccine	104.21		(646.09)
Credit Card Charge	03/05/2021	8916	COVID Vaccination Clinic	Staff Coffee for COVID Vaccir	35.90		(681.99)
Credit Card Charge	03/09/2021	086940	COVID Vaccination Clinic	Staff Snacks for COVID Vacci	34.91		(716.90)
Credit Card Charge	03/10/2021	031979	COVID Vaccination Clinic	Staff Lunch - COVID Vaccine	58.75		(775.65)
Bill	03/11/2021	Reimb 3-21	COVID Vaccination Clinic	Reimbursement for Coffee for	35.90		(811.55)
Credit Card Charge	03/18/2021	655555	COVID Vaccination Clinic	Staff Snacks for COVID Vacci	43.22		(854.77)
Credit Card Charge	03/19/2021	724094	COVID Vaccination Clinic	Staff Coffee for COVID Vaccir	35.90		(890.67)
Credit Card Charge	03/19/2021	31010	COVID Vaccination Clinic	Staff Lunches for COVID Vacc	68.00		(958.67)
Credit Card Charge	03/19/2021	SM 3-19-21	COVID Vaccination Clinic	Chips for Crews at COVID Va	12.10		(970.77)
Credit Card Charge	03/25/2021	615296	COVID Vaccination Clinic	Staff Snacks for COVID Vacci	44.16		(1,014.93)
Credit Card Charge	03/26/2021	119481	COVID Vaccination Clinic	Staff Meals for COVID Vaccin	68.00		(1,082.93)
Credit Card Charge	04/01/2021	631953	COVID Vaccination Clinic	Snacks for COVID Vaccine P	28.10		(1,111.03)
Credit Card Charge	04/02/2021	661849	COVID Vaccination Clinic	PLACEHOLDER	68.00		(1,179.03)
Credit Card Charge	04/06/2021	654550	COVID Vaccination Clinic	Snacks for COVID Vaccine P	27.93		(1,206.96)
Credit Card Charge	04/07/2021	3683	COVID Vaccination Clinic	Coffee for COVID Vaccine PC	35.90		(1,242.86)
Credit Card Charge	04/16/2021	POD	COVID Vaccination Clinic	Snacks for COVID Vaccine P	10.36		(1,253.22)
Bill	04/26/2021	Per Diem 4/26/21	COVID Vaccination Clinic	Per Diem for COVID Vaccine	40.00		(1,293.22)
Bill	04/26/2021	Per Diem 4/26/21	COVID Vaccination Clinic	Per Diem for COVID Vaccine	10.00		(1,303.22)
Bill	04/26/2021	Per Diem 4/26/21	COVID Vaccination Clinic	Per Diem for COVID Vaccine	10.00		(1,313.22)
Total 611.141 - Meals					1,313.22		(1,313.22)
Total 611.140 - Meals and Recognition					1,313.22		(1,313.22)
Total 611.000 - Other operating expenses					1,313.22		(1,313.22)
TOTAL					27,944.97		(27,944.97)

Del Puerto Health Care District
ASSET REPLACEMENT FUND DETAIL
As of April 30, 2021

Type	Date	Num	Name	Memo	Class	Debit	Credit	Balance	Remaining
APPROVED CAPITAL EXPENSES									
DPHCD Capital Projects									
ADM Firewall									
General Jour	10/31/2020	JE 10-09	DPHCD Capital Projects:ADM Firewall	Cost of Firewall BOD approved dtd 08/31/20	01 DPHCD		14,290	14,290	
General Jour	04/30/2021	JE 04-07	DPHCD Capital Projects:ADM Firewall	Paid Firewall Cost.	01 DPHCD	13,370		920	
Total ADM Firewall						13,370	14,290	920	920
ADM HR Desktops									
General Jour	05/02/2019	JE 05-06	DPHCD Capital Projects:ADM HR Desktops	new and replacement PC for Human Reso	01 DPHCD		3,350	3,350	
General Jour	02/29/2020	JE 02-09	DPHCD Capital Projects:ADM HR Desktops	PAID capital expenses.	01 DPHCD	3,363		(13)	
General Jour	03/31/2020	JE 03-09	DPHCD Capital Projects:ADM HR Desktops	Savings to be added back to Asset Replac	01 DPHCD		13		
Total ADM HR Desktops						3,363	3,363		
ADM Office 365 Migration									
General Jour	11/30/2020	JE 11-08	DPHCD Capital Projects:ADM Office 365 Migration	BOD approved 11/30/2020 re: Office 365 M	01 DPHCD		5,800	5,800	
General Jour	04/30/2021	JE 04-13	DPHCD Capital Projects:ADM Office 365 Migration	Paid approved capital expenses.		5,800		-	
Total ADM Office 365 Migration						5,800	5,800		
ADM Windows 2019 Virtual Machine Server									
General Jour	12/15/2020	JE 12-01	DPHCD Capital Projects:ADM Windows 2019 Virtual Machir	BOD approved dtd 12/07/20 re:Windows 2	01 DPHCD		4,502	4,502	
General Jour	04/30/2021	JE 04-07	DPHCD Capital Projects:ADM Windows 2019 Virtual Machir	Paid Windows 2019 Virtual Server costs.	01 DPHCD	4,502			
Total ADM Windows 2019 Virtual Machine Server						4,502	4,502		
AMB 2019 Ambulance									
General Jour	07/31/2019	JE 07-07	DPHCD Capital Projects:AMB 2019 Ambulance	2019 New Ambulance Cost per Board Res	02 Patterson District Ambulance		234,000	234,000	
General Jour	02/29/2020	JE 02-09	DPHCD Capital Projects:AMB 2019 Ambulance	PAID capital expenses.	02 Patterson District Amt	230,367		3,633	
General Jour	03/31/2020	JE 03-09	DPHCD Capital Projects:AMB 2019 Ambulance	Savings to be added back to Asset Replac	02 Patterson District Amt	3,633			
Total AMB 2019 Ambulance						234,000	234,000		
AMB 2021 Ambulance									
General Jour	03/31/2021	JE 03-12	DPHCD Capital Projects:AMB 2021 Ambulance	New Ambulance purchase approved per Br	02 Patterson District Ambulance		254,000	254,000	
Total AMB 2021 Ambulance							254,000	254,000	254,000
AMB Crew Quarters									
General Jour	05/02/2019	JE 05-06	DPHCD Capital Projects:AMB Crew Quarters	Crew Quarter alerting system, crew lockers	02 Patterson District Ambulance		35,000	35,000	
Total AMB Crew Quarters							35,000	35,000	35,000
AMB Director Laptop									
General Jour	05/02/2019	JE 05-06	DPHCD Capital Projects:AMB Director Laptop	laptop	02 Patterson District Ambulance		2,150	2,150	
General Jour	02/29/2020	JE 02-09	DPHCD Capital Projects:AMB Director Laptop	PAID capital expenses.	02 Patterson District Amt	2,145		5	
General Jour	03/31/2020	JE 03-09	DPHCD Capital Projects:AMB Director Laptop	Savings to be added back to Asset Replac	02 Patterson District Amt	5			
Total AMB Director Laptop						2,150	2,150		
AMB PCR Tablets									
General Jour	06/01/2019	JE 06-02	DPHCD Capital Projects:AMB PCR Tablets	PCR Tablet Replacement - 3 GETAC V11	02 Patterson District Ambulance		11,598	11,598	
General Jour	02/29/2020	JE 02-09	DPHCD Capital Projects:AMB PCR Tablets	PAID capital expenses.	02 Patterson District Amt	11,598			
Total AMB PCR Tablets						11,598	11,598		
HC Desktops & Scanners									
General Jour	05/02/2019	JE 05-06	DPHCD Capital Projects:HC Desktops & Scanners	replacement PCs and additional scanners	03 Del Puerto Health Center		8,200	8,200	
General Jour	02/29/2020	JE 02-09	DPHCD Capital Projects:HC Desktops & Scanners	PAID capital expenses.	03 Del Puerto Health Cer	6,716		1,484	
General Jour	03/31/2020	JE 03-09	DPHCD Capital Projects:HC Desktops & Scanners	Savings to be added back to Asset Replac	03 Del Puerto Health Cer	1,484			
Total HC Desktops & Scanners						8,200	8,200		
HC Desktops (8)									
General Jour	07/31/2019	JE 07-08	DPHCD Capital Projects:HC Desktops (8)	HC eight (8) desktop computers BOD appr	03 Del Puerto Health Center		12,000	12,000	
General Jour	02/29/2020	JE 02-09	DPHCD Capital Projects:HC Desktops (8)	PAID capital expenses.	03 Del Puerto Health Cer	9,445		2,555	
General Jour	03/31/2020	JE 03-09	DPHCD Capital Projects:HC Desktops (8)	Savings to be added back to Asset Replac	03 Del Puerto Health Cer	2,555			
Total HC Desktops (8)						12,000	12,000		
HC Drinking Water System									

Del Puerto Health Care District
ASSET REPLACEMENT FUND DETAIL

As of April 30, 2021

Type	Date	Num	Name	Memo	Class	Debit	Credit	Balance	Remaining
General Jour	07/02/2019	JE 07-04	DPHCD Capital Projects:HC Drinking Water System	HC cost for 3 drinking water dispensers apj	03 Del Puerto Health Center		3,550	3,550	
General Jour	02/29/2020	JE 02-09	DPHCD Capital Projects:HC Drinking Water System	PAID capital expenses.	03 Del Puerto Health Cer	1,579		1,971	
Total HC Drinking Water System						1,579	3,550	1,971	1,971
HC Exhaust Fans Replacement									
General Jour	07/02/2019	JE 07-04	DPHCD Capital Projects:HC Exhaust Fans Replacement	HC cost for replacement of exhaust fans (6	03 Del Puerto Health Center		3,650	3,650	
Total HC Exhaust Fans Replacement							3,650	3,650	3,650
Keystone B Roofing									
General Jour	07/02/2019	JE 07-04	DPHCD Capital Projects:Keystone B Roofing	Keystone B cost for roofing approved by Bc	03 Del Puerto Health Center		65,000	65,000	
General Jour	02/29/2020	JE 02-09	DPHCD Capital Projects:Keystone B Roofing	PAID capital expenses.	03 Del Puerto Health Cer	53,380		11,620	
General Jour	03/31/2020	JE 03-09	DPHCD Capital Projects:Keystone B Roofing	Savings to be added back to Asset Replac	03 Del Puerto Health Cer	11,620			
Total Keystone B Roofing						65,000	65,000		-
Keystone C Roofing									
General Jour	07/02/2019	JE 07-04	DPHCD Capital Projects:Keystone C Roofing	Keystone C cost for roofing approved by Bc	06 Keystone Bldg C		45,000	45,000	
General Jour	02/29/2020	JE 02-09	DPHCD Capital Projects:Keystone C Roofing	PAID capital expenses.	06 Keystone Bldg C	44,050		950	
General Jour	03/31/2020	JE 03-09	DPHCD Capital Projects:Keystone C Roofing	Savings to be added back to Asset Replac	06 Keystone Bldg C	950			
Total Keystone C Roofing						45,000	45,000		-
Total DPHCD Capital Projects						406,562	702,103	295,541	
TOTAL						408,141	703,682	295,541	295,541

ADD: ASSET REPLACEMENT FUND (Unassigned)

557,143

ASSET REPLACEMENT FUND TOTAL

852,684