

**FINANCE MEETING AGENDA**

**8:15 AM    April 21, 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 March 24, 2021 **Action Anticipated**
  - B. Month End Financials for Acceptance March 2021 **Action Anticipated**
  - C. Monthly Warrants for Recommendation March 2021 **Action Anticipated**
- 5. **Old Business**
- 6. **New Business**
  - A. Debt Management Policy **Action Anticipated**
- 7. **Accounting and Finance Manager Report**
  - A. Update on Grant & Stimulus Monies Received **Information Only**
  - B. 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 March 24, 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

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

**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: February 17, 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 February 2021**

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

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

**C. Review for Recommendation February 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. Review Performance-Linked Salary for Mid-Level Provider Employees**

Karin Hennings reviewed the Performance-Linked Salary for Mid-Level Provider Employees Policy and answered all questions.

M/S/C Anne Stokman/Becky Campo to recommend to the Policy to be presented to the Board.

**B. FY 2021 Planned Ambulance Purchase Order**

M/S/C Anne Stokman/Becky Campo to recommend to the Board the FY2021 Planned Ambulance Purchase Order not to exceed \$258,000.

**C. Letter of Engagement for Legal Opinion on Design Build**

Karin Hennings reviewed the Letter of Engagement for Legal Opinion on Design Build explaining that the engagement letter was to determine if the District is eligible to use Design Build for the upcoming Ambulance/Administration building project.

M/S/C Anne Stokman/Becky Campo to recommend that the Board be presented with additional information regarding the purpose and options related to Design Build versus Design Bid Build in addition to the Letter of Engagement for Legal Opinion on Design Build.

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- D. Draft Debt Management Policy  
Tabled until next meeting – No action taken.

**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  
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 – 9:36AM**

Respectfully submitted,

Anne Stokman, Treasurer

DRAFT

Del Puerto Health Care District  
Balance Sheet  
As of March 31, 2021

	Mar 31, 21	Feb 28, 21	% Change	Mar 31, 20	% Change	NOTES
<b>ASSETS</b>						
Current Assets						
101.000 · Cash and cash equivalents						
101.010 · Tri Counties Bank						
101.011 · TCB-Operating Checking 1739	1,413,909	1,682,720	(16%)	1,622,309	(13%)	
101.012 · TCB-Payroll Account 2999	75,493	15,179	397%	115,869	(35%)	
101.013 · TCB-Money Market 4168	100,856	100,853		100,819		
101.015 · TCB - Keystone C 8641	95,908	101,594	(6%)	57,153	68%	
101.016 · TCB-HC Billing Dept Acct 7262	2,860	2,798	2%	2,617	9%	
101.017 · TCB-Ambulance Fund 1041	2,595	4,948	(48%)	7,190	(64%)	
<b>Total 101.010 · Tri Counties Bank</b>	<b>1,691,621</b>	<b>1,908,092</b>	<b>(11%)</b>	<b>1,905,957</b>	<b>(11%)</b>	
101.030 · Petty Cash in District Office	340	340		340		
101.040 · US Bank Athena Accounts						
101.041 · US Bank-Athena/Rodriguez#4750	1,694	338	401%		100%	
101.042 · US Bank HC-Athena Acct#8662	3,699	332	1,014%		100%	
101.043 · US Bank-Athena/Blythe#4743	604		100%		100%	
<b>Total 101.040 · US Bank Athena Accounts</b>	<b>5,997</b>	<b>670</b>	<b>795%</b>		<b>100%</b>	
101.090 · LAIF-Local Agency Invstmnt Fund	515,914	515,914		509,575	1%	
<b>Total 101.000 · Cash and cash equivalents</b>	<b>2,213,872</b>	<b>2,425,016</b>	<b>(9%)</b>	<b>2,415,872</b>	<b>(8%)</b>	
103.000 · Restricted Funds						
103.100 · TCB-USDA Debt Reserve 7237	122,881	122,879		115,812	6%	
<b>Total 103.000 · Restricted Funds</b>	<b>122,881</b>	<b>122,879</b>		<b>115,812</b>	<b>6%</b>	
105.000 · BOTW-Mitigation Fee Acct	146,261	146,259		146,243		
<b>Total Checking/Savings</b>	<b>2,483,014</b>	<b>2,694,154</b>	<b>(8%)</b>	<b>2,677,927</b>	<b>(7%)</b>	
Accounts Receivable						
121.000 · Patient Accounts - Net						
121.100 · Ambulance						
121.101 · AMB Accts Receivable	637,296	722,428	(12%)	698,915	(9%)	
121.102 · AMB Allowance for Doubtful	(484,345)	(549,045)	12%	(339,673)	(43%)	
<b>Total 121.100 · Ambulance</b>	<b>152,951</b>	<b>173,383</b>	<b>(12%)</b>	<b>359,242</b>	<b>(57%)</b>	
121.300 · Health Center						
121.301 · HC Accts Receivable	4,391	8,684	(49%)	151,550	(97%)	
121.302 · HC Accts Receivable - Athena	447,272	378,038	18%		100%	
121.305 · HC Allowance for Doubtful	(53,748)	(44,987)	(19%)	(18,034)	(198%)	
<b>Total 121.300 · Health Center</b>	<b>397,915</b>	<b>341,735</b>	<b>16%</b>	<b>133,516</b>	<b>198%</b>	
<b>Total 121.000 · Patient Accounts - Net</b>	<b>550,866</b>	<b>515,118</b>	<b>7%</b>	<b>492,758</b>	<b>12%</b>	
123.000 · Keystone C Accts Rec	502	557	(10%)	630	(20%)	
125.000 · Other Accounts Receivable	2,266	1,741	30%	2,252	1%	
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%	
<b>Total 126.000 · Government Reimbursements</b>	<b>104,680</b>	<b>104,680</b>		<b>78,708</b>	<b>33%</b>	
<b>Total Accounts Receivable</b>	<b>658,314</b>	<b>622,096</b>	<b>6%</b>	<b>574,348</b>	<b>15%</b>	
Other Current Assets						
131.000 · Deposits in Transit	(6,150)		(100%)		(100%)	
132.030 · Unapplied Payments - Athena	(22,068)	(12,508)	(76%)		(100%)	
133.000 · Accrued Tax & Fee Receivables	267,173	129,859	106%	159,784	67%	
135.000 · Medical Supply Inventory	40,049	40,049		44,183	(9%)	
136.000 · Prepays	54,535	45,266	20%	49,991	9%	
<b>Total Other Current Assets</b>	<b>333,539</b>	<b>202,666</b>	<b>65%</b>	<b>253,958</b>	<b>31%</b>	
<b>Total Current Assets</b>	<b>3,474,867</b>	<b>3,518,916</b>	<b>(1%)</b>	<b>3,506,233</b>	<b>(1%)</b>	

Del Puerto Health Care District  
**Balance Sheet**  
As of March 31, 2021

	Mar 31, 21	Feb 28, 21	% Change	Mar 31, 20	% Change	NOTES
<b>Fixed Assets</b>						
151.150 · Land						
151.152 · E Street Land	427,442		100%		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	738,356	310,914	137%	310,914	137%	
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	61,283	61,283		39,965	53%	
151.172 · Ambulance Equipment	1,427,548	1,427,548		1,551,251	(8%)	
151.173 · Health Center Equipment	341,244	341,244		334,721	2%	
Total 151.170 · Equipment	1,830,075	1,830,075		1,925,937	(5%)	
151.180 · Construction Work-in-Progress						
151.181 · E Street Expansion		427,442	(100%)	421,067	(100%)	
151.182 · E Street Building	1,829	1,829			100%	
151.185 · Firewall - District & HC	1,933		100%		100%	
Total 151.180 · Construction Work-in-Progress	3,762	429,271	(99%)	421,067	(99%)	
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	(2,495,487)	(2,470,725)	(1%)	(2,320,124)	(8%)	
Total 151.000 · Capital assets	5,211,076	5,233,905	(0%)	5,472,164	(5%)	
Total Fixed Assets	5,211,076	5,233,905	(0%)	5,472,164	(5%)	
<b>TOTAL ASSETS</b>	<b>8,685,943</b>	<b>8,752,821</b>	<b>(1%)</b>	<b>8,978,397</b>	<b>(3%)</b>	
<b>LIABILITIES &amp; EQUITY</b>						
<b>Current Liabilities</b>						
211.000 · Accounts Payable Total	71,210	61,799	15%	159,103	(55%)	
Total Accounts Payable	71,210	61,799	15%	159,103	(55%)	
Credit Cards	3,317	3,699	(10%)	4,360	(24%)	
<b>Other Current Liabilities</b>						
251.000 · HC Account Overpayments	(313)		(100%)		(100%)	
252.000 · AMB Account Overpayments	(73)	(5,187)	99%		(100%)	
253.000 · Accrued Payroll Liabilities	213,342	268,016	(20%)	249,646	(15%)	
253.280 · COBRA Premium Payable	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	(5,348)	(4,389)	(22%)	(89)	(5,909%)	
257.500 · Keystone C Security Deposit	5,000	5,000		10,000	(50%)	
280.000 · Deferred Grant Revenue	17,512	23,250	(25%)		100%	
Total Other Current Liabilities	329,998	386,559	(15%)	359,426	(8%)	
Total Current Liabilities	404,525	452,057	(11%)	522,889	(23%)	
<b>Long Term Liabilities</b>						
290.010 · USDA Loan - 1700 Keystone B	1,524,413	1,529,352	(0%)	1,585,179	(4%)	
290.020 · TCB Loan - Keystone C	673,755	678,816	(1%)	999,642	(33%)	
Total Long Term Liabilities	2,198,168	2,208,168	(0%)	2,584,821	(15%)	
Total Liabilities	2,602,693	2,660,225	(2%)	3,107,710	(16%)	

Del Puerto Health Care District  
**Balance Sheet**  
As of March 31, 2021

	Mar 31, 21	Feb 28, 21	% Change	Mar 31, 20	% Change	NOTES
Equity						
350.000 · Unrestricted Assets	1,076,284	1,076,284		1,064,994	1%	
360.000 · Assigned Fund Balance						
360.030 · Asset Replacement Fund						
360.031 · Approved Capital Expenses	320,790	66,790	380%	40,621	690%	
360.030 · Asset Replacement Fund - Other	555,567	809,567	(31%)	530,736	5%	
Total 360.030 · Asset Replacement Fund	876,357	876,357		571,357	53%	
360.070 · Operating Cash Reserve	1,416,000	1,416,000		1,311,000	8%	
Total 360.000 · Assigned Fund Balance	2,292,357	2,292,357		1,882,357	22%	
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	(18,673)	(9,327)	(100%)	204,136	(109%)	
Total Equity	6,083,254	6,092,600	(0%)	5,870,689	4%	
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>8,685,947</b>	<b>8,752,825</b>	<b>(1%)</b>	<b>8,978,399</b>	<b>(3%)</b>	

Operating Acct

Month End Cash Balance	2,483,014
101.015 · TCB - Keystone C 8641	(95,908)
103.100 - TCB USDA Debt Reserve 7237	(122,881)
280.000 · Deferred Grant Revenue	(17,512)
370.010 · Mitigation Fees	(119,804)
360.030 · Asset Replacement Fund - Other	(876,357)
AP & Payroll Liability	(287,869)
<b>Unencumbered Cash</b>	962,683
Percent of Operating Cash Reserve Goal	68%
360.070 - Operating Cash Reserve	1416000

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

	Total 01 DPHCD			Total 02 Patterson District Ambulanc			Total 03 Del Puerto Health Center			Total 06 Keystone Bldg C			TOTAL		
	Jul '20 - Mar 21	Budget	% of Budget	Jul '20 - Mar 21	Budget	% of Budget	Jul '20 - Mar 21	Budget	% of Budget	Jul '20 - Mar 21	Budget	% of Budget	Jul '20 - Mar 21	Budget	% of Budget
Ordinary Income/Expense															
Income															
401.000 · Gross Patient Service Revenue				6,559,192	6,326,250	104%	1,667,334	1,659,721	100%				8,226,526	7,985,971	103%
401.021 · Del Puerto Health Center															
403.000 · Adjustments				(4,502,192)	(4,233,288)	106%	(427,900)	(118,037)	363%				(4,930,092)	(4,351,325)	113%
405.000 · Bad Debt				(541,858)	(459,197)	118%	(30,694)		100%				(572,552)	(459,197)	125%
407.000 · Other Income	1,988	1,500	133%	84,424	21,000	402%	120,819	135,800	89%				207,231	158,300	131%
<b>Total Income</b>	<b>1,988</b>	<b>1,500</b>	<b>133%</b>	<b>1,599,566</b>	<b>1,654,765</b>	<b>97%</b>	<b>1,329,559</b>	<b>1,677,484</b>	<b>79%</b>				<b>2,931,113</b>	<b>3,333,749</b>	<b>88%</b>
Gross Profit	1,988	1,500	133%	1,599,566	1,654,765	97%	1,329,559	1,677,484	79%				2,931,113	3,333,749	88%
Expense															
601.000 · Salaries & Wages	325,225	320,018	102%	886,213	826,378	107%	662,342	826,847	80%				1,873,780	1,973,243	95%
602.000 · Employee Benefits	90,786	95,299	95%	205,178	235,929	87%	209,423	264,877	79%				505,387	596,105	85%
603.000 · Professional Fees	32,842	80,733	41%	6,184	8,270	75%	510,416	540,672	94%				549,442	629,675	87%
604.000 · Purchased Services	8,405	8,089	104%	157,374	153,082	103%	188,717	220,385	86%				354,496	381,556	93%
605.000 · Supplies	4,963	7,080	70%	81,856	69,450	118%	60,506	69,263	87%				147,325	145,793	101%
606.000 · Utilities	5,648	5,775	98%	13,321	14,475	92%	31,276	32,340	97%				50,245	52,590	96%
607.000 · Rental and Lease	3,359	3,713	90%	284	300	95%	4,297	4,430	97%				7,940	8,443	94%
608.000 · Insurance Coverages	25,728	25,025	103%	130,838	133,306	98%	89,913	86,988	103%				246,479	245,319	100%
609.000 · Maintenance & Repairs	1,966	2,325	85%	46,923	64,725	72%	19,195	20,730	93%				68,084	87,780	78%
610.000 · Depreciation and Amortization	8,283	7,206	115%	119,064	118,720	100%	55,212	54,570	101%	35,730	36,000	99%	218,289	216,496	101%
611.000 · Other operating expenses	44,569	53,617	83%	125,713	134,944	93%	51,549	59,892	86%				221,831	248,453	89%
<b>Total Expense</b>	<b>551,774</b>	<b>608,880</b>	<b>91%</b>	<b>1,772,948</b>	<b>1,759,579</b>	<b>101%</b>	<b>1,882,846</b>	<b>2,180,994</b>	<b>86%</b>	<b>35,730</b>	<b>36,000</b>	<b>99%</b>	<b>4,243,298</b>	<b>4,585,453</b>	<b>93%</b>
Net Ordinary Income	(549,786)	(607,380)	91%	(173,382)	(104,814)	165%	(553,287)	(503,510)	110%	(35,730)	(36,000)	99%	(1,312,185)	(1,251,704)	105%
Other Income/Expense															
Other Income															
701.000 · District Tax Revenues	1,064,997	1,065,000	100%	182,250	182,250	100%							1,247,247	1,247,250	100%
702.000 · Impact Mitigation Fees															
703.000 · Investment Income	5,792	9,300	62%	0			0		0%				5,792	9,300	62%
704.000 · Interest Expense							(45,654)	(45,000)	101%	(27,246)	(32,250)	84%	(72,900)	(77,250)	94%
705.000 · Tenant Revenue							5,400	5,400	100%	103,059	97,725	105%	108,459	103,125	105%
710.000 · Misc Other Income				6,800		100%	5,608	6,500	86%				12,408	6,500	191%
<b>Total Other Income</b>	<b>1,070,789</b>	<b>1,074,300</b>	<b>100%</b>	<b>189,050</b>	<b>182,250</b>	<b>104%</b>	<b>(34,646)</b>	<b>(33,100)</b>	<b>105%</b>	<b>75,813</b>	<b>65,475</b>	<b>116%</b>	<b>1,301,006</b>	<b>1,288,925</b>	<b>101%</b>
Other Expense															
802.000 · Keystone District Expense										7,496	6,163	122%	7,496	6,163	122%
810.000 · Misc Other Expense															
<b>Total Other Expense</b>										<b>7,496</b>	<b>6,163</b>	<b>122%</b>	<b>7,496</b>	<b>6,163</b>	<b>122%</b>
Net Other Income	1,070,789	1,074,300	100%	189,050	182,250	104%	(34,646)	(33,100)	105%	68,317	59,312	115%	1,293,510	1,282,762	101%
<b>Net Income</b>	<b>521,003</b>	<b>466,920</b>	<b>112%</b>	<b>15,668</b>	<b>77,436</b>	<b>20%</b>	<b>(587,933)</b>	<b>(536,610)</b>	<b>110%</b>	<b>32,587</b>	<b>23,312</b>	<b>140%</b>	<b>(18,675)</b>	<b>31,058</b>	<b>(60%)</b>

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

March 2021

	Mar 21	Feb 21	Mar 20
Ordinary Income/Expense			
Income			
401.000 · Gross Patient Service Revenue			
401.010 · AMB Ambulance Services			
401.010 · AMB Ambulance Services - Other	614,800	729,716	664,496
Total 401.010 · AMB Ambulance Services	<u>614,800</u>	<u>729,716</u>	<u>664,496</u>
401.020 · Health Center Services			
401.040 · HC Capitation Income			
401.041 · HC Capitation Payments	20,559	24,834	20,455
401.042 · Hospitalist Charges	(372)		
401.043 · Hospitalist Cont Adjustments	190		
Total 401.040 · HC Capitation Income	<u>20,377</u>	<u>24,834</u>	<u>20,455</u>
401.020 · Health Center Services - Other	180,256	163,574	145,112
Total 401.020 · Health Center Services	<u>200,633</u>	<u>188,408</u>	<u>165,567</u>
Total 401.000 · Gross Patient Service Revenue	<u>815,433</u>	<u>918,124</u>	<u>830,063</u>
403.000 · Adjustments			
403.100 · Contractual Adjustments			
403.015 · AMB Contractual Allowances			
403.011 · AMB Revenue Adjustments	(1,470)	(3,666)	(1,422)
403.012 · AMB GEMT QAF Add-on Pymt	465	686	1,861
403.015 · AMB Contractual Allowances - Other	(426,161)	(460,572)	(552,735)
Total 403.015 · AMB Contractual Allowances	<u>(427,166)</u>	<u>(463,552)</u>	<u>(552,296)</u>
403.030 · Gross Adjustments HC			
403.022 · HC Reverse Credit Card Adj	1	3	246
403.023 · Reverse Capitated Adj			(20,455)
403.024 · HC Reverse Bad Debt Adj	194	1,190	2,470
403.025 · HC Reverse Refund of Overpayment	(18)	(105)	(382)
403.030 · Gross Adjustments HC - Other	(61,828)	(84,900)	52,251
Total 403.030 · Gross Adjustments HC	<u>(61,651)</u>	<u>(83,812)</u>	<u>34,130</u>
Total 403.100 · Contractual Adjustments	<u>(488,817)</u>	<u>(547,364)</u>	<u>(518,166)</u>
Total 403.000 · Adjustments	<u>(488,817)</u>	<u>(547,364)</u>	<u>(518,166)</u>
405.000 · Bad Debt			
405.010 · AMB Write-offs			
405.011 · AMB Allowance for Doubtful	64,701	(70,972)	41,880
405.012 · AMB Rcvd from Written Off Accts	6,898	11,091	5,345
405.013 · AMB Bad Debt	(79,652)	(44,509)	(36,001)
Total 405.010 · AMB Write-offs	<u>(8,053)</u>	<u>(104,390)</u>	<u>11,224</u>
405.020 · HC Write-offs			
405.021 · HC Allowance for Doubtful	(8,761)	(3,256)	6,106
405.022 · HC Bad Debt Health Center	(194)	(1,190)	(2,470)
405.023 · HC Rcvd from Written Off Accts	22	201	555
Total 405.020 · HC Write-offs	<u>(8,933)</u>	<u>(4,245)</u>	<u>4,191</u>
Total 405.000 · Bad Debt	<u>(16,986)</u>	<u>(108,635)</u>	<u>15,415</u>
407.000 · Other Income			
407.030 · Payer Incentives Received	8	25,420	38,612
407.080 · Telehealth Grant Income	5,738	18,259	
407.000 · Other Income - Other	489	185	510

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

March 2021

	<b>Mar 21</b>	<b>Feb 21</b>	<b>Mar 20</b>
Total 407.000 · Other Income	6,235	43,864	39,122
Total Income	315,865	305,989	366,434
Gross Profit	315,865	305,989	366,434
Expense			
601.000 · Salaries & Wages			
601.010 · Regular Operations			
601.051 · COVID-Mandated time		810	
601.010 · Regular Operations - Other	189,378	176,032	191,758
Total 601.010 · Regular Operations	189,378	176,842	191,758
601.020 · Community Service	5,473	488	3,140
601.030 · Continuing Education - Employee	890	692	157
601.050 · Paid Time Off	2,989	22,016	18,958
601.055 · Accrued Leave Payout	17,654	14	777
601.000 · Salaries & Wages - Other			70
Total 601.000 · Salaries & Wages	216,384	200,052	214,860
602.000 · Employee Benefits			
602.020 · Health Ins			
602.021 · Life Insurance and AD&D	476	513	604
602.022 · Dental Insurance	2,279	2,385	2,824
602.023 · Vision Insurance	369	373	462
602.024 · Medical Insurance	26,278	24,772	26,791
602.020 · Health Ins - Other	40	40	
Total 602.020 · Health Ins	29,442	28,083	30,681
602.040 · Retirement			
602.041 · 414(h) Retirement Contribution	7,734	5,217	8,059
602.042 · 457(b) Company Match	4,355	3,539	4,439
Total 602.040 · Retirement	12,089	8,756	12,498
602.050 · Payroll Taxes			
602.051 · Social Security	13,521	11,451	12,759
602.052 · Medicare Tax	3,162	2,678	2,985
602.053 · CA UI & ETT	437	1,180	534
Total 602.050 · Payroll Taxes	17,120	15,309	16,278
Total 602.000 · Employee Benefits	58,651	52,148	59,457
603.000 · Professional Fees			
603.010 · Medical			
603.020 · Physician Services			
603.023 · MD Retirement Contribution		651	868
603.024 · MD Medical Ins Contribution		1,000	1,000
603.025 · Medical Directorship	8,833	8,833	8,833
603.020 · Physician Services - Other	26,500	43,063	48,583
Total 603.020 · Physician Services	35,333	53,547	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	37,727	53,547	59,284
603.040 · Legal & Attorney			
603.041 · General Counsel	2,021	2,200	645

Del Puerto Health Care District  
Entire District vs Previous Months

March 2021

	Mar 21	Feb 21	Mar 20
603.043 · Labor-Management			215
Total 603.040 · Legal & Attorney	2,021	2,200	860
603.050 · Administrative Consultants	3,525		
603.070 · Accountants			
603.052 · CMS / PPS / GEMT prep			5,560
Total 603.070 · Accountants			5,560
Total 603.000 · Professional Fees	43,273	55,747	65,704
604.000 · Purchased Services			
604.030 · Health Screenings	2,784	178	100
604.050 · Billing	20,592	23,560	26,991
604.060 · Linen	1,168	1,150	1,100
604.070 · Security	25	25	25
604.080 · Cleaning	4,145	4,145	4,089
604.100 · IT - Labor	4,804	4,804	4,610
604.110 · Communication for Patients	444	441	708
604.120 · Medical Waste Disposal	683	683	650
604.130 · Records Management	521	501	618
604.140 · Ambulance Dispatch Services	5,890	6,307	5,360
Total 604.000 · Purchased Services	41,056	41,794	44,251
605.000 · Supplies			
605.020 · Operating Supplies			
605.021 · Printing & Copiers	537	899	783
605.022 · Office Supplies	627	137	
605.023 · Facility Supplies	313	260	
605.020 · Operating Supplies - Other			2,023
Total 605.020 · Operating Supplies	1,477	1,296	2,806
605.030 · Postage/Shipping	(2)	19	
605.040 · Medical Consumable			
605.042 · Oxygen	381	492	440
605.043 · Medical Supplies			
605.044 · Medical Supplies - COVID	2,170	1,499	3,805
605.045 · IV Therapy	309	1,527	
605.046 · Diagnostic	1,660	182	
605.048 · Patient Transport	468	439	
605.043 · Medical Supplies - Other	1,281	741	8,258
Total 605.043 · Medical Supplies	5,888	4,388	12,063
Total 605.040 · Medical Consumable	6,269	4,880	12,503
605.050 · Pharmaceutical			
605.060 · Vaccines			
605.066 · Varivax	1,314		
605.067 · Menactra	531		
605.060 · Vaccines - Other	1,135		
Total 605.060 · Vaccines	2,980		
605.050 · Pharmaceutical - Other	1,329	1,079	983
Total 605.050 · Pharmaceutical	4,309	1,079	983
605.080 · Small Tools & Minor Equipment			
605.081 · Minor Medical Equipment	419	1,627	968
605.080 · Small Tools & Minor Equipment - Other	345		466

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

March 2021

	<b>Mar 21</b>	<b>Feb 21</b>	<b>Mar 20</b>
Total 605.080 · Small Tools & Minor Equipment	764	1,627	1,434
605.000 · Supplies - Other	163		
<b>Total 605.000 · Supplies</b>	<b>12,980</b>	<b>8,901</b>	<b>17,726</b>
606.000 · Utilities			
606.010 · Elect/Gas	1,384	1,550	1,360
606.020 · Phones			
606.021 · Mobile Phones	342	364	360
606.020 · Phones - Other	2,221	2,215	2,002
<b>Total 606.020 · Phones</b>	<b>2,563</b>	<b>2,579</b>	<b>2,362</b>
606.030 · DSL - Digital Subscriber Line	420	420	420
606.040 · Cable TV	100	100	70
606.050 · Water/Garbage	867	969	1,189
<b>Total 606.000 · Utilities</b>	<b>5,334</b>	<b>5,618</b>	<b>5,401</b>
607.000 · Rental and Lease			
607.010 · Building			
607.011 · Storage	416	416	416
<b>Total 607.010 · Building</b>	<b>416</b>	<b>416</b>	<b>416</b>
607.020 · Equipment Leased			
607.021 · Copier Lease	416	416	416
607.020 · Equipment Leased - Other		9	220
<b>Total 607.020 · Equipment Leased</b>	<b>416</b>	<b>425</b>	<b>636</b>
<b>Total 607.000 · Rental and Lease</b>	<b>832</b>	<b>841</b>	<b>1,052</b>
608.000 · Insurance Coverages			
608.010 · Workers' Compensation			
608.010 · Workers' Compensation - Other	5,119	5,119	4,587
<b>Total 608.010 · Workers' Compensation</b>	<b>5,119</b>	<b>5,119</b>	<b>4,587</b>
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
<b>Total 608.040 · Liability-not medical related</b>	<b>2,540</b>	<b>2,540</b>	<b>3,272</b>
608.050 · Health Entity Liability	17,280	17,280	15,177
<b>Total 608.000 · Insurance Coverages</b>	<b>27,257</b>	<b>27,257</b>	<b>25,579</b>
609.000 · Maintenance & Repairs			
609.010 · Buildings			
609.011 · Other Maint	743	1,471	348
609.015 · Electric	180		
<b>Total 609.010 · Buildings</b>	<b>923</b>	<b>1,471</b>	<b>348</b>
609.020 · Business Park Assoc Fees	1,910	1,203	1,188
609.030 · Equipment M&R	595	5,226	7,147
609.040 · Vehicle M&R			
609.041 · Tires & Wheels		1,748	272
609.044 · Vehicle AC	2,088		
609.045 · General Vehicle M&R	157	20	
609.040 · Vehicle M&R - Other			4,012
<b>Total 609.040 · Vehicle M&amp;R</b>	<b>2,245</b>	<b>1,768</b>	<b>4,284</b>

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

March 2021

	<b>Mar 21</b>	<b>Feb 21</b>	<b>Mar 20</b>
609.050 · Uniforms	546	92	469
Total 609.000 · Maintenance & Repairs	6,219	9,760	13,436
610.000 · Depreciation and Amortization			
610.010 · Depreciation Expense - District	1,547	981	1,451
610.020 · Depreciation Expense - Amb	13,047	11,784	15,239
610.030 · Depreciation Expense - HC	6,126	5,612	7,724
610.040 · Depreciation Expense-Keystone C	4,042	3,651	4,056
Total 610.000 · Depreciation and Amortization	24,762	22,028	28,470
611.000 · Other operating expenses			
611.030 · I.T.			
611.040 · IT - Equipment	177	1,673	223
611.050 · IT- Software/License			
611.051 · HR mgmt solution	512	512	512
611.050 · IT- Software/License - Other	3,259	4,135	3,435
Total 611.050 · IT- Software/License	3,771	4,647	3,947
Total 611.030 · I.T.	3,948	6,320	4,170
611.060 · Fuel Auto	3,873	3,765	3,000
611.070 · Fees			
611.072 · Bank Service Charge	58		(9)
611.073 · Credit Card Transaction Fees	281	330	645
611.074 · Agency Provided Services	685	7,968	1,142
611.075 · GEMT-Quality Assurance Fee	17,063	15,504	
611.076 · Collections Commission	1,328	1,256	2,419
Total 611.070 · Fees	19,415	25,058	4,197
611.080 · Recruitment costs	35		441
611.090 · Dues / Subscriptions			
611.091 · Associations	1,581	1,730	165
611.092 · Information	41	41	
Total 611.090 · Dues / Subscriptions	1,622	1,771	165
611.100 · Training and Education			
611.101 · In-House Training		40	99
611.102 · Conference Fees	320	(1,537)	484
611.104 · Hotel & Meal			(32)
Total 611.100 · Training and Education	320	(1,497)	551
611.110 · Business Travel & Mileage	105	79	(4)
611.120 · Marketing/PR			
611.124 · Ads	30	927	30
Total 611.120 · Marketing/PR	30	927	30
611.130 · Property Taxes Paid	381	381	(1,199)
611.140 · Meals and Recognition			
611.141 · Meals	541	542	94
611.142 · Recognition	200	53	
Total 611.140 · Meals and Recognition	741	595	94
611.150 · Miscellaneous			5,147
Total 611.000 · Other operating expenses	30,470	37,399	16,592
Total Expense	467,218	461,545	492,528
Net Ordinary Income	(151,353)	(155,556)	(126,094)

Del Puerto Health Care District  
Entire District vs Previous Months

March 2021

	Mar 21	Feb 21	Mar 20
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	
Total 701.000 · District Tax Revenues	138,583	138,583	122,430
703.000 · Investment Income	72	75	167
704.000 · Interest Expense			
704.010 · Interest Expense - HC	(5,121)	(5,073)	(5,487)
704.020 · Interest Expense - Keystone C	(2,381)	(2,653)	(3,833)
Total 704.000 · Interest Expense	(7,502)	(7,726)	(9,320)
705.000 · Tenant Revenue			
705.020 · HC Tenant Income	600	600	600
705.030 · Keystone Tenant Income			
705.030 · Keystone Tenant Income - Other	10,892	10,892	13,545
Total 705.030 · Keystone Tenant Income	10,892	10,892	13,545
Total 705.000 · Tenant Revenue	11,492	11,492	14,145
710.000 · Misc Other Income			
710.020 · Non-Guaranteed Grant Revenue		1,013	
Total 710.000 · Misc Other Income		1,013	
Total Other Income	142,645	143,437	127,422
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	(1,368)
802.050 · Keystone - Other Expenses			1,043
Total 802.000 · Keystone District Expense	642	642	180
810.000 · Misc Other Expense			
801.000 · Keystone CAM			
801.010 · Keystone Business Park Assoc	1,339	960	358
801.020 · Keystone Plumbing	426		
801.030 · Keystone Cleaning	355	330	119
801.050 · Keystone Elect/Gas	23	32	(145)
801.060 · Keystone Water/Garbage	225	195	131
801.070 · CAM Exp offset by CAM Deposits	(2,368)	(1,517)	(463)
Total 801.000 · Keystone CAM			
Total 810.000 · Misc Other Expense			
Total Other Expense	642	642	180
Net Other Income	142,003	142,795	127,242
Net Income	(9,350)	(12,761)	1,148

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

	Mar 21	Budget	% of Budget	Jul '20 - Mar 21	YTD Budget	% of Budget	Annual Budget	NOTES
Ordinary Income/Expense								
Income								
401.000 · Gross Patient Service Revenue	815,434	883,692	92%	8,226,526	7,985,971	103%	10,637,046	
403.000 · Adjustments	(488,816)	(484,520)	101%	(4,930,092)	(4,351,325)	113%	(5,804,886)	
405.000 · Bad Debt	(16,986)	(51,022)	33%	(572,552)	(459,197)	125%	(615,343)	
407.000 · Other Income	6,235	15,317	41%	207,231	158,300	131%	206,782	
<b>Total Income</b>	<b>315,867</b>	<b>363,467</b>	<b>87%</b>	<b>2,931,113</b>	<b>3,333,749</b>	<b>88%</b>	<b>4,423,599</b>	
<b>Gross Profit</b>	<b>315,867</b>	<b>363,467</b>	<b>87%</b>	<b>2,931,113</b>	<b>3,333,749</b>	<b>88%</b>	<b>4,423,599</b>	low visits/transport
Expense								
601.000 · Salaries & Wages	216,384	219,249	99%	1,873,780	1,973,243	95%	2,630,991	
602.000 · Employee Benefits	58,650	66,234	89%	505,388	596,105	85%	794,807	
603.000 · Professional Fees	43,274	64,785	67%	549,441	629,675	87%	818,796	
604.000 · Purchased Services	41,056	41,771	98%	354,497	381,556	93%	506,490	
605.000 · Supplies	12,980	16,199	80%	147,325	145,793	101%	194,350	
606.000 · Utilities	5,334	5,843	91%	50,245	52,590	96%	70,100	
607.000 · Rental and Lease	832	936	89%	7,940	8,443	94%	11,150	
608.000 · Insurance Coverages	27,257	27,258	100%	246,478	245,318	100%	327,091	
609.000 · Maintenance & Repairs	6,218	9,720	64%	68,084	87,780	78%	116,900	
610.000 · Depreciation and Amortization	20,719	19,745	105%	182,559	180,496	101%	237,600	
611.000 · Other operating expenses	30,470	35,142	87%	221,831	248,452	89%	344,151	
<b>Total Expense</b>	<b>463,174</b>	<b>506,882</b>	<b>91%</b>	<b>4,207,568</b>	<b>4,549,451</b>	<b>92%</b>	<b>6,052,426</b>	spent lower than budgeted
<b>Net Ordinary Income</b>	<b>(147,307)</b>	<b>(143,415)</b>	<b>103%</b>	<b>(1,276,455)</b>	<b>(1,215,702)</b>	<b>105%</b>	<b>(1,628,827)</b>	
Other Income/Expense								
Other Income								
701.000 · District Tax Revenues	138,583	138,583	100%	1,247,247	1,247,250	100%	1,663,000	
703.000 · Investment Income	72	150	48%	5,792	9,300	62%	12,400	
704.000 · Interest Expense	(5,121)	(5,000)	102%	(45,654)	(45,000)	101%	(60,000)	
705.000 · Tenant Revenue	600	600	100%	5,400	5,400	100%	7,200	
710.000 · Misc Other Income				12,408	6,500	191%	6,500	
<b>Total Other Income</b>	<b>134,134</b>	<b>134,333</b>	<b>100%</b>	<b>1,225,193</b>	<b>1,223,450</b>	<b>100%</b>	<b>1,629,100</b>	
<b>Net Other Income</b>	<b>134,134</b>	<b>134,333</b>	<b>100%</b>	<b>1,225,193</b>	<b>1,223,450</b>	<b>100%</b>	<b>1,629,100</b>	
<b>Net Income</b>	<b>(13,173)</b>	<b>(9,082)</b>	<b>145%</b>	<b>(51,262)</b>	<b>7,748</b>	<b>(662%)</b>	<b>273</b>	Operations in RED.

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

	Mar 21	Budget	% of Budget	Jul '20 - Mar 21	YTD Budget	% of Budget	Annual Budget	NOTES
Ordinary Income/Expense								
Income								
407.000 · Other Income	324	167	194%	1,988	1,500	133%	2,000	
Total Income	324	167	194%	1,988	1,500	133%	2,000	
Gross Profit	324	167	194%	1,988	1,500	133%	2,000	
Expense								
601.000 · Salaries & Wages								
601.010 · Regular Operations								
601.051 · COVID-Mandated time				5,532				
601.010 · Regular Operations - Other	34,376	32,779	105%	282,947	295,008	96%	393,344	
Total 601.010 · Regular Operations	34,376	32,779	105%	288,479	295,008	98%	393,344	
601.020 · Community Service	621			621				
601.050 · Paid Time Off	4,220	2,779	152%	32,308	25,010	129%	33,346	
601.055 · Accrued Leave Payout				3,817				
Total 601.000 · Salaries & Wages	39,217	35,558	110%	325,225	320,018	102%	426,690	
602.000 · Employee Benefits								
602.020 · Health Ins								
602.021 · Life Insurance and AD&D	76	64	119%	603	578	104%	771	
602.022 · Dental Insurance	350	358	98%	2,677	3,218	83%	4,290	
602.023 · Vision Insurance	59	53	111%	465	481	97%	641	
602.024 · Medical Insurance	4,726	4,727	100%	42,079	42,539	99%	56,718	
602.020 · Health Ins - Other	40		100%	(552)		100%		
Total 602.020 · Health Ins	5,251	5,202	101%	45,272	46,816	97%	62,420	
602.040 · Retirement								
602.041 · 414(h) Retirement Contribution	1,538	1,422	108%	13,059	12,801	102%	17,068	
602.042 · 457(b) Company Match	1,153	1,067	108%	8,955	9,601	93%	12,801	
Total 602.040 · Retirement	2,691	2,489	108%	22,014	22,402	98%	29,869	
602.050 · Payroll Taxes								
602.051 · Social Security	2,346	2,205	106%	18,397	19,841	93%	26,455	
602.052 · Medicare Tax	547	516	106%	4,612	4,640	99%	6,187	
602.053 · CA UI & ETT		178		1,288	1,601	80%	2,135	
602.050 · Payroll Taxes - Other	(183)		100%	(260)		100%		
Total 602.050 · Payroll Taxes	2,710	2,899	93%	24,037	26,082	92%	34,777	
602.000 · Employee Benefits - Other	(403)			(538)				
Total 602.000 · Employee Benefits	10,249	10,590	97%	90,785	95,300	95%	127,066	
603.000 · Professional Fees								
603.040 · Legal & Attorney								
603.041 · General Counsel	2,021	1,250	162%	11,972	11,250	106%	15,000	
603.043 · Labor-Management					5,233			
Total 603.040 · Legal & Attorney	2,021	1,250	162%	11,972	16,483	73%	15,000	
603.050 · Administrative Consultants		4,250		870	38,250	2%	51,000	
603.070 · Accountants								
603.051 · Financial Statements				20,000	26,000	77%	26,000	
Total 603.070 · Accountants				20,000	26,000	77%	26,000	
Total 603.000 · Professional Fees	2,021	5,500	37%	32,842	80,733	41%	92,000	
604.000 · Purchased Services								
604.030 · Health Screenings				20		100%		
604.070 · Security				691	750	92%	1,000	
604.080 · Cleaning	175	175	100%	1,533	1,575	97%	2,100	
604.100 · IT - Labor	559	525	106%	4,982	4,725	105%	6,300	
604.130 · Records Management	118	115	103%	1,179	1,039	113%	1,385	
Total 604.000 · Purchased Services	852	815	105%	8,405	8,089	104%	10,785	
605.000 · Supplies								
605.020 · Operating Supplies								
605.021 · Printing & Copiers	7	250	3%	2,049	2,250	91%	3,000	
605.022 · Office Supplies	56	183	31%	1,652	1,650	100%	2,200	

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

	Mar 21	Budget	% of Budget	Jul '20 - Mar 21	YTD Budget	% of Budget	Annual Budget	NOTES
605.023 · Facility Supplies	37	183	20%	468	1,650	28%	2,200	
605.020 · Operating Supplies - Other				104		100%		
Total 605.020 · Operating Supplies	100	616	16%	4,273	5,550	77%	7,400	
605.030 · Postage/Shipping	(2)	50	(4%)	266	450	59%	600	
605.080 · Small Tools & Minor Equipment	25	120	21%	425	1,080	39%	1,400	
Total 605.000 · Supplies	123	786	16%	4,964	7,080	70%	9,400	
606.000 · Utilities								
606.010 · Elect/Gas	83	125	66%	1,010	1,125	90%	1,500	
606.020 · Phones								
606.021 · Mobile Phones	50			100				
606.020 · Phones - Other	303	300	101%	2,821	2,700	104%	3,600	
Total 606.020 · Phones	353	300	118%	2,921	2,700	108%	3,600	
606.030 · DSL - Digital Subscriber Line	32	33	97%	292	300	97%	400	
606.050 · Water/Garbage	127	183	69%	1,425	1,650	86%	2,200	
Total 606.000 · Utilities	595	641	93%	5,648	5,775	98%	7,700	
607.000 · Rental and Lease								
607.010 · Building								
607.011 · Storage	229	238	96%	2,057	2,138	96%	2,850	
Total 607.010 · Building	229	238	96%	2,057	2,138	96%	2,850	
607.020 · Equipment Leased								
607.021 · Copier Lease	95	100	95%	852	900	95%	1,200	
607.020 · Equipment Leased - Other		75		449	675	67%	900	
Total 607.020 · Equipment Leased	95	175	54%	1,301	1,575	83%	2,100	
Total 607.000 · Rental and Lease	324	413	78%	3,358	3,713	90%	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%	3,455	3,469	100%	4,625	
Total 608.010 · Workers' Compensation	384	385	100%	4,171	3,469	120%	4,625	
608.030 · Property & Equipment	210	210	100%	1,888	1,888	100%	2,517	
608.040 · Liability-not medical related								
608.042 · Directors & Officers	1,979	1,979	100%	17,811	17,811	100%	23,748	
608.040 · Liability-not medical related - Other	206	206	100%	1,858	1,858	100%	2,477	
Total 608.040 · Liability-not medical related	2,185	2,185	100%	19,669	19,669	100%	26,225	
Total 608.000 · Insurance Coverages	2,779	2,780	100%	25,728	25,026	103%	33,367	
609.000 · Maintenance & Repairs								
609.010 · Buildings								
609.011 · Other Maint	536	233	230%	1,891	2,100	90%	2,800	
609.012 · HVAC		25		45	225	20%	300	
Total 609.010 · Buildings	536	258	208%	1,936	2,325	83%	3,100	
609.030 · Equipment M&R				31		100%		
Total 609.000 · Maintenance & Repairs	536	258	208%	1,967	2,325	85%	3,100	
610.000 · Depreciation and Amortization								
610.010 · Depreciation Expense - District	1,547	815	190%	8,283	7,206	115%	9,600	
Total 610.000 · Depreciation and Amortization	1,547	815	190%	8,283	7,206	115%	9,600	
611.000 · Other operating expenses								
611.030 · I.T.								
611.040 · IT - Equipment	119	83	143%	561	750	75%	1,000	
611.050 · IT- Software/License								
611.051 · HR mgmt solution	43	100	43%	390	900	43%	1,200	
611.050 · IT- Software/License - Other	997	910	110%	11,292	8,190	138%	10,920	
Total 611.050 · IT- Software/License	1,040	1,010	103%	11,682	9,090	129%	12,120	
Total 611.030 · I.T.	1,159	1,093	106%	12,243	9,840	124%	13,120	
611.070 · Fees								
611.072 · Bank Service Charge	50	10	500%	94	90	104%	120	
611.074 · Agency Provided Services				28		100%	20,000	

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

	Mar 21	Budget	% of Budget	Jul '20 - Mar 21	YTD Budget	% of Budget	Annual Budget	NOTES
611.077 · Other Fees		32		16,102	16,387	98%	16,482	
Total 611.070 · Fees	50	42	119%	16,224	16,477	98%	36,602	
611.080 · Recruitment costs				225		100%		
611.090 · Dues / Subscriptions								
611.091 · Associations	1,043	1,250	83%	10,074	11,250	90%	15,000	
611.092 · Information	41	42	98%	252	375	67%	500	
611.090 · Dues / Subscriptions - Other				35				
Total 611.090 · Dues / Subscriptions	1,084	1,292	84%	10,361	11,625	89%	15,500	
611.100 · Training and Education								
611.101 · In-House Training		42		195	375	52%	500	
611.102 · Conference Fees	320	408	78%	703	3,675	19%	4,900	
611.103 · Airfare		133			1,200		1,600	
611.104 · Hotel & Meal		200			1,800		2,400	
611.100 · Training and Education - Other		667			6,000		8,000	
Total 611.100 · Training and Education	320	1,450	22%	898	13,050	7%	17,400	
611.110 · Business Travel & Mileage	105	208	50%	747	1,875	40%	2,500	
611.120 · Marketing/PR				3,418		100%		
611.140 · Meals and Recognition								
611.141 · Meals		42			375		500	
611.142 · Recognition	200	42	476%	453	375	121%	500	
Total 611.140 · Meals and Recognition	200	84	238%	453	750	60%	1,000	
Total 611.000 · Other operating expenses	2,918	4,169	70%	44,569	53,617	83%	86,122	
Total Expense	61,161	62,325	98%	551,774	608,882	91%	810,780	within budget
Net Ordinary Income	(60,837)	(62,158)	98%	(549,786)	(607,382)	91%	(808,780)	
Other Income/Expense								
Other Income								
701.000 · District Tax Revenues								
701.010 · Property Tax -Secured/ Unsecure	117,250	117,250	100%	1,055,250	1,055,250	100%	1,407,000	
701.030 · Homeowners Prop Tax Relief	1,083	1,083	100%	9,747	9,750	100%	13,000	
Total 701.000 · District Tax Revenues	118,333	118,333	100%	1,064,997	1,065,000	100%	1,420,000	
703.000 · Investment Income	72	150	48%	5,792	9,300	62%	12,400	
Total Other Income	118,405	118,483	100%	1,070,789	1,074,300	100%	1,432,400	
Net Other Income	118,405	118,483	100%	1,070,789	1,074,300	100%	1,432,400	
Net Income	57,568	56,325	102%	521,003	466,918	112%	623,620	Mo & YTD in black.

## Del Puerto Health Care District Administration vs Previous

March 2021

	Mar 21	Feb 21	Mar 20
Ordinary Income/Expense			
Income			
407.000 · Other Income			
407.000 · Other Income - Other	324		125
Total 407.000 · Other Income	<u>324</u>		<u>125</u>
Total Income	<u>324</u>		<u>125</u>
Gross Profit	324		125
Expense			
601.000 · Salaries & Wages			
601.010 · Regular Operations			
601.010 · Regular Operations - Other	34,376	31,397	32,413
Total 601.010 · Regular Operations	<u>34,376</u>	<u>31,397</u>	<u>32,413</u>
601.020 · Community Service	621		
601.050 · Paid Time Off	4,220	3,465	3,364
Total 601.000 · Salaries & Wages	<u>39,217</u>	<u>34,862</u>	<u>35,777</u>
602.000 · Employee Benefits			
602.020 · Health Ins			
602.021 · Life Insurance and AD&D	76	76	76
602.022 · Dental Insurance	350	375	375
602.023 · Vision Insurance	59	59	59
602.024 · Medical Insurance	4,726	4,907	4,577
602.020 · Health Ins - Other	40	40	
Total 602.020 · Health Ins	<u>5,251</u>	<u>5,457</u>	<u>5,087</u>
602.040 · Retirement			
602.041 · 414(h) Retirement Contribution	1,538	1,316	1,377
602.042 · 457(b) Company Match	1,153	987	1,086
Total 602.040 · Retirement	<u>2,691</u>	<u>2,303</u>	<u>2,463</u>
602.050 · Payroll Taxes			
602.051 · Social Security	2,346	1,999	2,142
602.052 · Medicare Tax	547	467	501
602.053 · CA UI & ETT		70	
602.050 · Payroll Taxes - Other	(183)	(77)	
Total 602.050 · Payroll Taxes	<u>2,710</u>	<u>2,459</u>	<u>2,643</u>
602.000 · Employee Benefits - Other	(403)	(136)	
Total 602.000 · Employee Benefits	<u>10,249</u>	<u>10,083</u>	<u>10,193</u>
603.000 · Professional Fees			
603.040 · Legal & Attorney			
603.041 · General Counsel	2,021	2,200	645
Total 603.040 · Legal & Attorney	<u>2,021</u>	<u>2,200</u>	<u>645</u>
Total 603.000 · Professional Fees	2,021	2,200	645
604.000 · Purchased Services			
604.080 · Cleaning	175	175	168
604.100 · IT - Labor	559	559	510
604.130 · Records Management	118	114	107
Total 604.000 · Purchased Services	<u>852</u>	<u>848</u>	<u>785</u>
605.000 · Supplies			
605.020 · Operating Supplies			

**Del Puerto Health Care District  
Administration vs Previous**

March 2021

	Mar 21	Feb 21	Mar 20
605.021 · Printing & Copiers	7	676	32
605.022 · Office Supplies	56	91	
605.023 · Facility Supplies	37	23	
605.020 · Operating Supplies - Other			550
Total 605.020 · Operating Supplies	100	790	582
605.030 · Postage/Shipping	(2)		
605.040 · Medical Consumable			
605.043 · Medical Supplies			
605.043 · Medical Supplies - Other			49
Total 605.043 · Medical Supplies			49
Total 605.040 · Medical Consumable			49
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	123	790	631
606.000 · Utilities			
606.010 · Elect/Gas	83	95	95
606.020 · Phones			
606.021 · Mobile Phones	50	50	
606.020 · Phones - Other	303	303	293
Total 606.020 · Phones	353	353	293
606.030 · DSL - Digital Subscriber Line	32	32	32
606.050 · Water/Garbage	127	118	148
Total 606.000 · Utilities	595	598	568
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
607.020 · Equipment Leased - Other		9	220
Total 607.020 · Equipment Leased	95	104	315
Total 607.000 · Rental and Lease	324	333	544
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	536	146	146
Total 609.010 · Buildings	536	146	146

## Del Puerto Health Care District Administration vs Previous

March 2021

	Mar 21	Feb 21	Mar 20
Total 609.000 · Maintenance & Repairs	536	146	146
610.000 · Depreciation and Amortization			
610.010 · Depreciation Expense - District	1,547	981	1,451
Total 610.000 · Depreciation and Amortization	1,547	981	1,451
611.000 · Other operating expenses			
611.030 · I.T.			
611.040 · IT - Equipment	119	114	25
611.050 · IT- Software/License			
611.051 · HR mgmt solution	43	43	73
611.050 · IT- Software/License - Other	997	1,037	1,998
Total 611.050 · IT- Software/License	1,040	1,080	2,071
Total 611.030 · I.T.	1,159	1,194	2,096
611.070 · Fees			
611.072 · Bank Service Charge	50		
Total 611.070 · Fees	50		
611.090 · Dues / Subscriptions			
611.091 · Associations	1,043	1,262	(80)
611.092 · Information	41	41	
Total 611.090 · Dues / Subscriptions	1,084	1,303	(80)
611.100 · Training and Education			
611.101 · In-House Training		40	
611.102 · Conference Fees	320	38	99
611.104 · Hotel & Meal			(32)
Total 611.100 · Training and Education	320	78	67
611.110 · Business Travel & Mileage	105	79	(4)
611.120 · Marketing/PR			
611.124 · Ads		(1,103)	
Total 611.120 · Marketing/PR		(1,103)	
611.140 · Meals and Recognition			
611.142 · Recognition	200		
Total 611.140 · Meals and Recognition	200		
611.150 · Miscellaneous			5,147
Total 611.000 · Other operating expenses	2,918	1,551	7,226
Total Expense	61,161	55,171	60,694
Net Ordinary Income	(60,837)	(55,171)	(60,569)
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	72	75	167
Total Other Income	118,405	118,408	102,357
Net Other Income	118,405	118,408	102,357
Net Income	57,568	63,237	41,788

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

	Mar 21	Budget	% of Budget	Jul '20 - Mar 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	614,800	702,917	87%	6,559,169	6,326,250	104%	8,435,000	
Total 401.010 · AMB Ambulance Services	614,800	702,917	87%	6,559,192	6,326,250	104%	8,435,000	
Total 401.000 · Gross Patient Service Revenue	614,800	702,917	87%	6,559,192	6,326,250	104%	8,435,000	131 transports; 157 last month
403.000 · Adjustments								
403.100 · Contractual Adjustments								
403.015 · AMB Contractual Allowances								
403.011 · AMB Revenue Adjustments	(1,470)	(1,386)	106%	(17,125)	(12,474)	137%	(16,632)	
403.012 · AMB GEMT QAF Add-on Pymt	465		100%	9,015		100%		
403.015 · AMB Contractual Allowances - Other	(426,161)	(468,979)	91%	(4,494,083)	(4,220,814)	106%	(5,627,752)	
Total 403.015 · AMB Contractual Allowances	(427,166)	(470,365)	91%	(4,502,193)	(4,233,288)	106%	(5,644,384)	
Total 403.100 · Contractual Adjustments	(427,166)	(470,365)	91%	(4,502,193)	(4,233,288)	106%	(5,644,384)	
Total 403.000 · Adjustments	(427,166)	(470,365)	91%	(4,502,193)	(4,233,288)	106%	(5,644,384)	
405.000 · Bad Debt								
405.010 · AMB Write-offs								
405.011 · AMB Allowance for Doubtful	64,701	(6,731)	(961%)	39,078	(60,576)	(65%)	(80,768)	
405.012 · AMB Rcvd from Written Off Accts	6,898	6,413	108%	57,979	57,719	100%	76,959	
405.013 · AMB Bad Debt	(79,652)	(50,705)	157%	(638,916)	(456,341)	140%	(608,454)	
Total 405.010 · AMB Write-offs	(8,053)	(51,023)	16%	(541,859)	(459,198)	118%	(612,263)	
Total 405.000 · Bad Debt	(8,053)	(51,023)	16%	(541,859)	(459,198)	118%	(612,263)	
407.000 · Other Income								
407.040 · Community Education Classes		83		350	750	47%	1,000	
407.050 · Special Event Standby				64,321	6,500	990%	6,500	
407.000 · Other Income - Other	75	400	19%	19,753	13,750	144%	25,000	
Total 407.000 · Other Income	75	483	16%	84,424	21,000	402%	32,500	
Total Income	179,656	182,012	99%	1,599,564	1,654,764	97%	2,210,853	
Gross Profit	179,656	182,012	99%	1,599,564	1,654,764	97%	2,210,853	
Expense								
601.000 · Salaries & Wages								
601.010 · Regular Operations								
601.051 · COVID-Mandated time				2,226				
601.010 · Regular Operations - Other	90,787	82,115	111%	773,982	739,034	105%	985,378	
Total 601.010 · Regular Operations	90,787	82,115	111%	776,208	739,034	105%	985,378	
601.020 · Community Service	4,852	1,009	481%	6,051	9,084	67%	12,112	Vaccine POD Distribution
601.030 · Continuing Education - Employee	890	339	263%	2,614	3,048	86%	4,064	
601.050 · Paid Time Off	8,793	8,301	106%	93,409	74,710	125%	99,613	
601.055 · Accrued Leave Payout				7,831		100%		
601.060 · Union Representation		56			503		671	
601.000 · Salaries & Wages - Other				100				
Total 601.000 · Salaries & Wages	105,322	91,820	115%	886,213	826,379	107%	1,101,838	
602.000 · Employee Benefits								
602.020 · Health Ins								
602.021 · Life Insurance and AD&D	234	183	128%	1,955	1,644	119%	2,192	
602.022 · Dental Insurance	845	929	91%	5,860	8,361	70%	11,148	
602.023 · Vision Insurance	141	155	91%	1,086	1,392	78%	1,856	
602.024 · Medical Insurance	11,452	10,493	109%	74,855	94,438	79%	125,917	
Total 602.020 · Health Ins	12,672	11,760	108%	83,756	105,835	79%	141,113	
602.040 · Retirement								
602.041 · 414(h) Retirement Contribution	3,566	3,339	107%	31,875	30,049	106%	40,065	
602.042 · 457(b) Company Match	2,097	3,546	59%	18,769	31,910	59%	42,546	
Total 602.040 · Retirement	5,663	6,885	82%	50,644	61,959	82%	82,611	
602.050 · Payroll Taxes								
602.051 · Social Security	6,014	5,727	105%	53,658	51,545	104%	68,727	
602.052 · Medicare Tax	1,407	1,339	105%	12,549	12,055	104%	16,073	
602.053 · CA UI & ETT	135	504	27%	4,570	4,536	101%	6,048	
Total 602.050 · Payroll Taxes	7,556	7,570	100%	70,777	68,136	104%	90,848	
Total 602.000 · Employee Benefits	25,891	26,215	99%	205,177	235,930	87%	314,572	
603.000 · Professional Fees								
603.010 · Medical								
603.020 · Physician Services								

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

	Mar 21	Budget	% of Budget	Jul '20 - Mar 21	YTD Budget	% of Budget	Annual Budget	NOTES
603.025 · Medical Directorship	530	530	100%	4,770	4,770	100%	6,360	
Total 603.020 · Physician Services	530	530	100%	4,770	4,770	100%	6,360	
Total 603.010 · Medical	530	530	100%	4,770	4,770	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				
Total 603.070 · Accountants					3,500		3,500	
Total 603.000 · Professional Fees	530	530	100%	6,184	8,270	75%	9,860	
604.000 · Purchased Services								
604.030 · Health Screenings	2,784	83	3,354%	3,051	750	407%	1,000	
604.050 · Billing	6,752	8,167	83%	75,551	73,500	103%	98,000	
604.060 · Linen	974	1,225	80%	8,762	9,395	93%	12,580	
604.070 · Security				8,575	8,575	100%	8,575	
604.100 · IT - Labor	710	721	98%	6,361	6,488	98%	8,650	
604.120 · Medical Waste Disposal	158	167	95%	1,418	1,500	95%	2,000	
604.130 · Records Management	11	42	26%	181	375	48%	500	
604.140 · Ambulance Dispatch Services	5,890	5,667	104%	53,476	51,000	105%	68,000	
604.150 · Patient Surveys		167			1,500		2,000	
Total 604.000 · Purchased Services	17,279	16,239	106%	157,375	153,083	103%	201,305	
605.000 · Supplies								
605.020 · Operating Supplies								
605.021 · Printing & Copiers		83		646	750	86%	1,000	
605.022 · Office Supplies	221	200	111%	665	1,800	37%	2,400	
605.023 · Facility Supplies	276	300	92%	2,802	2,700	104%	3,600	
Total 605.020 · Operating Supplies	497	583	85%	4,113	5,250	78%	7,000	
605.030 · Postage/Shipping		50		417	450	93%	600	
605.040 · Medical Consumable								
605.042 · Oxygen	381	333	114%	3,550	3,000	118%	4,000	
605.043 · Medical Supplies								
605.044 · Medical Supplies - COVID	878	492	178%	17,577	4,425	397%	5,900	
605.045 · IV Therapy	309	819	38%	10,751	7,369	146%	9,825	
605.046 · Diagnostic	664	819	81%	5,783	7,369	78%	9,825	
605.047 · Infection Control		83		7,039	750	939%	1,000	
605.048 · Patient Transport	468	738	63%	7,098	6,638	107%	8,850	
605.043 · Medical Supplies - Other	737	1,967	37%	7,744	17,700	44%	23,600	
Total 605.043 · Medical Supplies	3,056	4,918	62%	55,992	44,251	127%	59,000	
Total 605.040 · Medical Consumable	3,437	5,251	65%	59,542	47,251	126%	63,000	
605.050 · Pharmaceutical								
605.051 · Replace Expired Pharmaceuticals				129				
605.050 · Pharmaceutical - Other	1,221	833	147%	9,338	7,500	125%	10,000	
Total 605.050 · Pharmaceutical	1,221	833	147%	9,467	7,500	126%	10,000	
605.080 · Small Tools & Minor Equipment								
605.081 · Minor Medical Equipment	419	583	72%	3,345	5,250	64%	7,000	
605.080 · Small Tools & Minor Equipment - Other	296	417	71%	4,810	3,750	128%	5,000	
Total 605.080 · Small Tools & Minor Equipment	715	1,000	72%	8,155	9,000	91%	12,000	
605.000 · Supplies - Other	163		100%	163		100%		
Total 605.000 · Supplies	6,033	7,717	78%	81,857	69,451	118%	92,600	
606.000 · Utilities								
606.010 · Elect/Gas	250	375	67%	3,029	3,375	90%	4,500	
606.020 · Phones								
606.021 · Mobile Phones	242	283	86%	2,291	2,550	90%	3,400	
606.020 · Phones - Other	432	433	100%	3,715	3,900	95%	5,200	
Total 606.020 · Phones	674	716	94%	6,006	6,450	93%	8,600	
606.030 · DSL - Digital Subscriber Line	97	100	97%	877	900	97%	1,200	
606.050 · Water/Garbage	229	417	55%	3,409	3,750	91%	5,000	
Total 606.000 · Utilities	1,250	1,608	78%	13,321	14,475	92%	19,300	
607.000 · Rental and Lease								
607.020 · Equipment Leased								
607.021 · Copier Lease	32	33	97%	284	300	95%	400	
Total 607.020 · Equipment Leased	32	33	97%	284	300	95%	400	
Total 607.000 · Rental and Lease	32	33	97%	284	300	95%	400	
608.000 · Insurance Coverages								
608.010 · Workers' Compensation								

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

	Mar 21	Budget	% of Budget	Jul '20 - Mar 21	YTD Budget	% of Budget	Annual Budget	NOTES
608.011 · Previous Year WC Balance				(1,717)				
608.010 · Workers' Compensation - Other	3,839	3,839	100%	34,553	34,550	100%	46,067	
Total 608.010 · Workers' Compensation	3,839	3,839	100%	32,836	34,550	95%	46,067	
608.020 · Auto Liability & PhysicalDamage	1,689	1,689	100%	15,205	15,205	100%	20,273	
608.030 · Property & Equipment	210	210	100%	1,888	1,888	100%	2,517	
608.040 · Liability-not medical related	177	177	100%	1,595	1,595	100%	2,127	
608.050 · Health Entity Liability	8,813	8,896	99%	79,314	80,068	99%	106,757	
Total 608.000 · Insurance Coverages	14,728	14,811	99%	130,838	133,306	98%	177,741	
609.000 · Maintenance & Repairs								
609.010 · Buildings								
609.011 · Other Maint	146	225	65%	1,647	2,025	81%	2,700	
609.012 · HVAC		142		257	1,275	20%	1,700	
609.013 · Plumbing		200			1,800		2,400	
609.015 · Electric	180		100%	509		100%		
Total 609.010 · Buildings	326	567	57%	2,413	5,100	47%	6,800	
609.030 · Equipment M&R	595	1,000	60%	12,543	9,000	139%	12,000	
609.040 · Vehicle M&R								
609.041 · Tires & Wheels		458		3,396	4,125	82%	5,500	
609.042 · Engine & Drive Train		1,167			10,500		14,000	
609.043 · Body Work		83		1,303	750	174%	1,000	
609.044 · Vehicle AC	2,088			3,752				
609.045 · General Vehicle M&R	157	2,750	6%	15,569	24,750	63%	33,000	
609.040 · Vehicle M&R - Other				544		100%		
Total 609.040 · Vehicle M&R	2,245	4,458	50%	24,564	40,125	61%	53,500	
609.050 · Uniforms	546	1,167	47%	7,402	10,500	70%	14,000	
Total 609.000 · Maintenance & Repairs	3,712	7,192	52%	46,922	64,725	72%	86,300	
610.000 · Depreciation and Amortization								
610.020 · Depreciation Expense - Amb	13,047	12,980	101%	119,064	118,720	100%	156,000	
Total 610.000 · Depreciation and Amortization	13,047	12,980	101%	119,064	118,720	100%	156,000	
611.000 · Other operating expenses								
611.030 · I.T.								
611.040 · IT - Equipment	59	125	47%	473	1,125	42%	1,500	
611.050 · IT- Software/License								
611.051 · HR mgmt solution	264	258	102%	2,376	2,325	102%	3,100	
611.050 · IT- Software/License - Other	1,135	979	116%	10,621	8,812	121%	11,750	
Total 611.050 · IT- Software/License	1,399	1,237	113%	12,997	11,137	117%	14,850	
Total 611.030 · I.T.	1,458	1,362	107%	13,470	12,262	110%	16,350	
611.060 · Fuel Auto	3,873	3,917	99%	32,792	35,250	93%	47,000	
611.070 · Fees								
611.072 · Bank Service Charge	8			18				
611.073 · Credit Card Transaction Fees	69	292	24%	2,233	2,625	85%	3,500	
611.074 · Agency Provided Services	685	1,417	48%	13,043	12,750	102%	17,000	
611.075 · GEMT-Quality Assurance Fee	17,063	14,400	118%	47,141	43,200	109%	57,600	
611.076 · Collections Commission	1,323	2,083	64%	11,540	18,750	62%	25,000	
611.077 · Other Fees				606	900	67%	1,000	
Total 611.070 · Fees	19,148	18,192	105%	74,581	78,225	95%	104,100	
611.080 · Recruitment costs				1,050		100%		
611.090 · Dues / Subscriptions								
611.091 · Associations	239	190	126%	1,484	1,706	87%	2,275	
Total 611.090 · Dues / Subscriptions	239	190	126%	1,484	1,706	87%	2,275	
611.100 · Training and Education								
611.101 · In-House Training		208		1,188	1,875	63%	2,500	
611.102 · Conference Fees		133		(1,575)	1,200	(131%)	1,600	
611.103 · Airfare		67			600		800	
611.104 · Hotel & Meal		133			1,200		1,600	
Total 611.100 · Training and Education		541		(387)	4,875	(8%)	6,500	
611.110 · Business Travel & Mileage		42			375		500	
611.120 · Marketing/PR				83		100%	500	
611.140 · Meals and Recognition								
611.141 · Meals	541	42	1,288%	1,263	375	337%	500	
611.142 · Recognition		42			375		500	
Total 611.140 · Meals and Recognition	541	84	644%	1,263	750	168%	1,000	
611.150 · Miscellaneous				960		100%		
611.160 · Community Education								

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

	Mar 21	Budget	% of Budget	Jul '20 - Mar 21	YTD Budget	% of Budget	Annual Budget	NOTES
611.161 · Community CPR Classes		167		418	1,500	28%	2,000	
Total 611.160 · Community Education		167		418	1,500	28%	2,000	
Total 611.000 · Other operating expenses	25,259	24,495	103%	125,714	134,943	93%	180,225	
Total Expense	213,083	203,640	105%	1,772,949	1,759,582	101%	2,340,141	
Net Ordinary Income	(33,427)	(21,628)	155%	(173,385)	(104,818)	165%	(129,288)	
Other Income/Expense								
Other Income								
701.000 · District Tax Revenues								
701.020 · Direct Assessment-Amb Svcs Fund	20,250	20,250	100%	182,250	182,250	100%	243,000	
Total 701.000 · District Tax Revenues	20,250	20,250	100%	182,250	182,250	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				6,800		100%		
Total Other Income	20,250	20,250	100%	189,050	182,250	104%	243,000	
Net Other Income	20,250	20,250	100%	189,050	182,250	104%	243,000	
Net Income	(13,177)	(1,378)	956%	15,665	77,432	20%	113,712	low # transports

**Del Puerto Health Care District**  
**Ambulance vs Previous**  
March 2021

	<b>Mar 21</b>	<b>Feb 21</b>	<b>Mar 20</b>
Ordinary Income/Expense			
Income			
401.000 · Gross Patient Service Revenue			
401.010 · AMB Ambulance Services			
401.010 · AMB Ambulance Services - Other	614,800	729,716	664,496
Total 401.010 · AMB Ambulance Services	<u>614,800</u>	<u>729,716</u>	<u>664,496</u>
Total 401.000 · Gross Patient Service Revenue	<u>614,800</u>	<u>729,716</u>	<u>664,496</u>
403.000 · Adjustments			
403.100 · Contractual Adjustments			
403.015 · AMB Contractual Allowances			
403.011 · AMB Revenue Adjustments	(1,470)	(3,666)	(1,422)
403.012 · AMB GEMT QAF Add-on Pymt	465	686	1,861
403.015 · AMB Contractual Allowances - Other	(426,161)	(460,572)	(552,735)
Total 403.015 · AMB Contractual Allowances	<u>(427,166)</u>	<u>(463,552)</u>	<u>(552,296)</u>
Total 403.100 · Contractual Adjustments	<u>(427,166)</u>	<u>(463,552)</u>	<u>(552,296)</u>
Total 403.000 · Adjustments	<u>(427,166)</u>	<u>(463,552)</u>	<u>(552,296)</u>
405.000 · Bad Debt			
405.010 · AMB Write-offs			
405.011 · AMB Allowance for Doubtful	64,701	(70,972)	41,880
405.012 · AMB Rcvd from Written Off Accts	6,898	11,091	5,345
405.013 · AMB Bad Debt	(79,652)	(44,509)	(36,001)
Total 405.010 · AMB Write-offs	<u>(8,053)</u>	<u>(104,390)</u>	<u>11,224</u>
Total 405.000 · Bad Debt	<u>(8,053)</u>	<u>(104,390)</u>	<u>11,224</u>
407.000 · Other Income			
407.000 · Other Income - Other	75	45	45
Total 407.000 · Other Income	<u>75</u>	<u>45</u>	<u>45</u>
Total Income	<u>179,656</u>	<u>161,819</u>	<u>123,469</u>
Gross Profit	179,656	161,819	123,469
Expense			
601.000 · Salaries & Wages			
601.010 · Regular Operations			
601.010 · Regular Operations - Other	90,787	91,483	82,839
Total 601.010 · Regular Operations	<u>90,787</u>	<u>91,483</u>	<u>82,839</u>
601.020 · Community Service	4,852	294	3,140
601.030 · Continuing Education - Employee	890	692	157
601.050 · Paid Time Off	8,793	11,295	6,918
601.055 · Accrued Leave Payout		14	777
Total 601.000 · Salaries & Wages	<u>105,322</u>	<u>103,778</u>	<u>93,831</u>
602.000 · Employee Benefits			
602.020 · Health Ins			
602.021 · Life Insurance and AD&D	234	211	242
602.022 · Dental Insurance	845	654	870
602.023 · Vision Insurance	141	109	148
602.024 · Medical Insurance	11,452	7,867	9,410
Total 602.020 · Health Ins	<u>12,672</u>	<u>8,841</u>	<u>10,670</u>
602.040 · Retirement			
602.041 · 414(h) Retirement Contribution	3,566	1,489	3,490
602.042 · 457(b) Company Match	2,097	1,835	2,152
Total 602.040 · Retirement	<u>5,663</u>	<u>3,324</u>	<u>5,642</u>

**Del Puerto Health Care District**  
**Ambulance vs Previous**  
March 2021

	<b>Mar 21</b>	<b>Feb 21</b>	<b>Mar 20</b>
602.050 · Payroll Taxes			
602.051 · Social Security	6,014	5,920	5,632
602.052 · Medicare Tax	1,407	1,384	1,319
602.053 · CA UI & ETT	135	304	239
Total 602.050 · Payroll Taxes	<u>7,556</u>	<u>7,608</u>	<u>7,190</u>
Total 602.000 · Employee Benefits	25,891	19,773	23,502
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	530	530	530
603.040 · Legal & Attorney			
603.043 · Labor-Management			215
Total 603.040 · Legal & Attorney			<u>215</u>
603.070 · Accountants			
603.052 · CMS / PPS / GEMT prep			1,560
Total 603.070 · Accountants			<u>1,560</u>
Total 603.000 · Professional Fees	530	530	2,305
604.000 · Purchased Services			
604.030 · Health Screenings	2,784	178	100
604.050 · Billing	6,752	9,578	7,063
604.060 · Linen	974	956	919
604.100 · IT - Labor	710	710	700
604.120 · Medical Waste Disposal	158	158	150
604.130 · Records Management	11	10	11
604.140 · Ambulance Dispatch Services	5,890	6,307	5,360
Total 604.000 · Purchased Services	<u>17,279</u>	<u>17,897</u>	<u>14,303</u>
605.000 · Supplies			
605.020 · Operating Supplies			
605.021 · Printing & Copiers		223	41
605.022 · Office Supplies	221	46	
605.023 · Facility Supplies	276	237	
605.020 · Operating Supplies - Other			910
Total 605.020 · Operating Supplies	<u>497</u>	<u>506</u>	<u>951</u>
605.030 · Postage/Shipping		19	
605.040 · Medical Consumable			
605.042 · Oxygen	381	492	440
605.043 · Medical Supplies			
605.044 · Medical Supplies - COVID	878	1,466	2,550
605.045 · IV Therapy	309	1,527	
605.046 · Diagnostic	664		
605.048 · Patient Transport	468	439	
605.043 · Medical Supplies - Other	737	447	6,709
Total 605.043 · Medical Supplies	<u>3,056</u>	<u>3,879</u>	<u>9,259</u>
Total 605.040 · Medical Consumable	<u>3,437</u>	<u>4,371</u>	<u>9,699</u>
605.050 · Pharmaceutical			
605.050 · Pharmaceutical - Other	1,221	964	913
Total 605.050 · Pharmaceutical	<u>1,221</u>	<u>964</u>	<u>913</u>

**Del Puerto Health Care District**  
**Ambulance vs Previous**  
March 2021

	<b>Mar 21</b>	<b>Feb 21</b>	<b>Mar 20</b>
605.080 · Small Tools & Minor Equipment			
605.081 · Minor Medical Equipment	419	1,627	968
605.080 · Small Tools & Minor Equipment - Other	296		100
Total 605.080 · Small Tools & Minor Equipment	715	1,627	1,068
605.000 · Supplies - Other	163		
Total 605.000 · Supplies	6,033	7,487	12,631
606.000 · Utilities			
606.010 · Elect/Gas	250	286	284
606.020 · Phones			
606.021 · Mobile Phones	242	264	310
606.020 · Phones - Other	432	432	416
Total 606.020 · Phones	674	696	726
606.030 · DSL - Digital Subscriber Line	97	97	97
606.050 · Water/Garbage	229	262	379
Total 606.000 · Utilities	1,250	1,341	1,486
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			
608.010 · Workers' Compensation - Other	3,839	3,839	3,539
Total 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			
608.040 · Liability-not medical related - Other	177	177	507
Total 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	146	181	146
609.015 · Electric	180		
Total 609.010 · Buildings	326	181	146
609.030 · Equipment M&R	595	734	2,975
609.040 · Vehicle M&R			
609.041 · Tires & Wheels		1,748	272
609.044 · Vehicle AC	2,088		
609.045 · General Vehicle M&R	157	20	
609.040 · Vehicle M&R - Other			4,012
Total 609.040 · Vehicle M&R	2,245	1,768	4,284
609.050 · Uniforms	546	92	469
Total 609.000 · Maintenance & Repairs	3,712	2,775	7,874
610.000 · Depreciation and Amortization			
610.020 · Depreciation Expense - Amb	13,047	11,784	15,239
Total 610.000 · Depreciation and Amortization	13,047	11,784	15,239
611.000 · Other operating expenses			

**Del Puerto Health Care District  
Ambulance vs Previous**

March 2021

	<b>Mar 21</b>	<b>Feb 21</b>	<b>Mar 20</b>
611.030 · I.T.			
611.040 · IT - Equipment	59	105	
611.050 · IT- Software/License			
611.051 · HR mgmt solution	264	264	250
611.050 · IT- Software/License - Other	1,135	2,159	645
Total 611.050 · IT- Software/License	<u>1,399</u>	<u>2,423</u>	<u>895</u>
Total 611.030 · I.T.	1,458	2,528	895
611.060 · Fuel Auto	3,873	3,765	3,000
611.070 · Fees			
611.072 · Bank Service Charge	8		(10)
611.073 · Credit Card Transaction Fees	69	212	345
611.074 · Agency Provided Services	685	7,675	1,142
611.075 · GEMT-Quality Assurance Fee	17,063	15,504	
611.076 · Collections Commission	1,323	1,208	2,285
Total 611.070 · Fees	<u>19,148</u>	<u>24,599</u>	<u>3,762</u>
611.080 · Recruitment costs			441
611.090 · Dues / Subscriptions			
611.091 · Associations	239	144	54
Total 611.090 · Dues / Subscriptions	<u>239</u>	<u>144</u>	<u>54</u>
611.100 · Training and Education			
611.101 · In-House Training			99
611.102 · Conference Fees		(1,575)	385
Total 611.100 · Training and Education		<u>(1,575)</u>	<u>484</u>
611.140 · Meals and Recognition			
611.141 · Meals	541	542	94
Total 611.140 · Meals and Recognition	<u>541</u>	<u>542</u>	<u>94</u>
Total 611.000 · Other operating expenses	<u>25,259</u>	<u>30,003</u>	<u>8,730</u>
Total Expense	<u>213,083</u>	<u>210,128</u>	<u>192,678</u>
Net Ordinary Income	(33,427)	(48,309)	(69,209)
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	<u>20,250</u>	<u>20,250</u>	<u>20,240</u>
703.000 · Investment Income	0	0	0
Total Other Income	<u>20,250</u>	<u>20,250</u>	<u>20,240</u>
Net Other Income	<u>20,250</u>	<u>20,250</u>	<u>20,240</u>
Net Income	<u>(13,177)</u>	<u>(28,059)</u>	<u>(48,969)</u>

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

	Mar 21	Budget	% of Budget	Jul '20 - Mar 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	20,559	15,870	130%	200,642	142,831	140%	190,441	
401.042 · Hospitalist Charges	(372)			(372)				
401.043 · Hospitalist Cont Adjustments	190			190				
Total 401.040 · HC Capitation Income	20,377	15,870	128%	200,460	142,831	140%	190,441	
401.020 · Health Center Services - Other	180,256	164,905	109%	1,466,874	1,516,890	97%	2,011,605	
Total 401.020 · Health Center Services	200,633	180,775	111%	1,667,334	1,659,721	100%	2,202,046	
Total 401.000 · Gross Patient Service Revenue	200,633	180,775	111%	1,667,334	1,659,721	100%	2,202,046	959 visits; 852 last month
403.000 · Adjustments								
403.100 · Contractual Adjustments								
403.030 · Gross Adjustments HC								
403.022 · HC Reverse Credit Card Adj	1		100%	854		100%		
403.023 · Reverse Capitated Adj				(87,138)		100%		
403.024 · HC Reverse Bad Debt Adj	194		100%	7,792		100%		
403.025 · HCReverse Refund of Overpayment	(18)		100%	(3,122)		100%		
403.030 · Gross Adjustments HC - Other	(61,828)	(14,155)	437%	(346,286)	(118,037)	293%	(160,502)	
Total 403.030 · Gross Adjustments HC	(61,651)	(14,155)	436%	(427,900)	(118,037)	363%	(160,502)	
Total 403.100 · Contractual Adjustments	(61,651)	(14,155)	436%	(427,900)	(118,037)	363%	(160,502)	
Total 403.000 · Adjustments	(61,651)	(14,155)	436%	(427,900)	(118,037)	363%	(160,502)	
405.000 · Bad Debt								
405.020 · HC Write-offs								
405.021 · HC Allowance for Doubtful	(8,761)		100%	(25,301)		100%	15,380	
405.022 · HC Bad Debt Health Center	(194)		100%	(7,792)		100%	(21,882)	
405.023 · HC Rcvd from Written Off Accts	22		100%	2,399		100%	3,422	
Total 405.020 · HC Write-offs	(8,933)		100%	(30,694)		100%	(3,080)	
Total 405.000 · Bad Debt	(8,933)		100%	(30,694)		100%	(3,080)	
407.000 · Other Income								
407.010 · Prospective Payment System				(20,008)		100%		
407.020 · Medicare Cost Settlement		1,250		13,513	11,250	120%	15,000	
407.030 · Payer Incentives Received	8	4,167	0%	37,841	37,500	101%	50,000	
407.080 · Telehealth Grant Income	5,738	9,000	64%	78,004	81,000	96%	96,682	
407.000 · Other Income - Other	90	250	36%	11,469	6,050	190%	10,600	
Total 407.000 · Other Income	5,836	14,667	40%	120,819	135,800	89%	172,282	
Total Income	135,885	181,287	75%	1,329,559	1,677,484	79%	2,210,746	
Gross Profit	135,885	181,287	75%	1,329,559	1,677,484	79%	2,210,746	
Expense								
601.000 · Salaries & Wages								
601.010 · Regular Operations								
601.051 · COVID-Mandated time				20,393				
601.010 · Regular Operations - Other	64,215	81,595	79%	547,792	734,351	75%	979,134	
Total 601.010 · Regular Operations	64,215	81,595	79%	568,185	734,351	77%	979,134	
601.020 · Community Service				194				
601.030 · Continuing Education - Employee		169			1,523		2,031	
601.050 · Paid Time Off	(10,023)	10,108	(99%)	63,468	90,973	70%	121,298	
601.055 · Accrued Leave Payout	17,654		100%	22,739		100%		
601.070 · Incentive				7,755		100%		
Total 601.000 · Salaries & Wages	71,846	91,872	78%	662,341	826,847	80%	1,102,463	
602.000 · Employee Benefits								
602.020 · Health Ins								
602.021 · Life Insurance and AD&D	166	237	70%	2,170	2,132	102%	2,842	
602.022 · Dental Insurance	1,084	1,591	68%	11,119	14,318	78%	19,091	
602.023 · Vision Insurance	169	262	65%	1,954	2,356	83%	3,141	
602.024 · Medical Insurance	10,100	14,690	69%	108,416	132,210	82%	176,280	
Total 602.020 · Health Ins	11,519	16,780	69%	123,659	151,016	82%	201,354	
602.040 · Retirement								
602.041 · 414(h) Retirement Contribution	2,630	3,601	73%	26,484	32,414	82%	43,218	
602.042 · 457(b) Company Match	1,104	1,343	82%	6,638	12,090	55%	16,120	

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

	Mar 21	Budget	% of Budget	Jul '20 - Mar 21	YTD Budget	% of Budget	Annual Budget	NOTES
Total 602.040 · Retirement	3,734	4,944	76%	33,122	44,504	74%	59,338	
602.050 · Payroll Taxes								
602.051 · Social Security	5,161	5,582	92%	38,993	50,242	78%	66,989	
602.052 · Medicare Tax	1,208	1,306	92%	9,364	11,750	80%	15,667	
602.053 · CA UI & ETT	302	818	37%	3,486	7,366	47%	9,821	
602.050 · Payroll Taxes - Other	183			260				
Total 602.050 · Payroll Taxes	6,854	7,706	89%	52,103	69,358	75%	92,477	
602.000 · Employee Benefits - Other	403			538				
Total 602.000 · Employee Benefits	22,510	29,430	76%	209,422	264,878	79%	353,169	
603.000 · Professional Fees								
603.010 · Medical								
603.020 · Physician Services								
603.023 · MD Retirement Contribution		868		6,727	7,812	86%	10,416	
603.024 · MD Medical Ins Contribution		1,000		8,000	9,000	89%	12,000	
603.025 · Medical Directorship	8,303	8,303	100%	74,730	74,730	100%	99,640	
603.027 · MD Continuing Medical Education					2,000		2,000	
603.020 · Physician Services - Other	26,500	48,583	55%	409,646	437,250	94%	583,000	
Total 603.020 · Physician Services	34,803	58,754	59%	499,103	530,792	94%	707,056	
603.030 · Non Physician Providers								
603.037 · NPP Continuing Medical Educatio	2,394		100%	5,774	3,380	171%	3,380	
Total 603.030 · Non Physician Providers	2,394		100%	5,774	3,380	171%	3,380	
Total 603.010 · Medical	37,197	58,754	63%	504,877	534,172	95%	710,436	
603.050 · Administrative Consultants	3,525		100%	4,564		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	40,722	58,754	69%	510,416	540,672	94%	716,936	
604.000 · Purchased Services								
604.030 · Health Screenings				200		100%		
604.050 · Billing	13,840	14,583	95%	101,659	131,250	77%	175,000	
604.060 · Linen	194	250	78%	1,813	1,970	92%	2,600	
604.070 · Security	25	25	100%	225	225	100%	300	
604.080 · Cleaning	3,970	4,400	90%	34,164	37,800	90%	51,000	
604.100 · IT - Labor	3,535	3,500	101%	31,512	31,500	100%	42,000	
604.110 · Communication for Patients	444	750	59%	10,103	6,750	150%	9,000	
604.120 · Medical Waste Disposal	525	583	90%	4,725	5,250	90%	7,000	
604.130 · Records Management	392	460	85%	4,316	4,140	104%	5,500	
604.150 · Patient Surveys		167			1,500		2,000	
Total 604.000 · Purchased Services	22,925	24,718	93%	188,717	220,385	86%	294,400	
605.000 · Supplies								
605.020 · Operating Supplies								
605.021 · Printing & Copiers	530	258	205%	2,308	2,325	99%	3,100	Qtr Bill
605.022 · Office Supplies	350	200	175%	1,562	1,800	87%	2,400	
605.023 · Facility Supplies		396		1,154	3,563	32%	4,750	
Total 605.020 · Operating Supplies	880	854	103%	5,024	7,688	65%	10,250	
605.030 · Postage/Shipping		50		268	450	60%	600	
605.040 · Medical Consumable								
605.043 · Medical Supplies								
605.044 · Medical Supplies - COVID	1,292	800	162%	5,817	7,200	81%	9,600	
605.046 · Diagnostic	996	800	125%	4,968	7,200	69%	9,600	
605.047 · Infection Control				734				
605.043 · Medical Supplies - Other	543	1,650	33%	7,773	14,850	52%	19,800	
Total 605.043 · Medical Supplies	2,831	3,250	87%	19,292	29,250	66%	39,000	
Total 605.040 · Medical Consumable	2,831	3,250	87%	19,292	29,250	66%	39,000	
605.050 · Pharmaceutical								
605.060 · Vaccines								
605.061 · HPV		463		4,291	4,163	103%	5,550	
605.062 · Pneumonia Vaccines		463		7,859	4,163	189%	5,550	
605.063 · Pediarix		31			278		370	
605.064 · Flu Vaccines		463		13,914	4,163	334%	5,550	
605.065 · MMR		185		727	1,665	44%	2,220	
605.066 · Varivax	1,314	216	608%	1,314	1,943	68%	2,590	

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

	Mar 21	Budget	% of Budget	Jul '20 - Mar 21	YTD Budget	% of Budget	Annual Budget	NOTES
605.067 · Menactra	531	185	287%	2,078	1,665	125%	2,220	
605.060 · Vaccines - Other	1,135	1,079	105%	4,103	9,712	42%	12,950	
Total 605.060 · Vaccines	2,980	3,085	97%	34,286	27,752	124%	37,000	
605.050 · Pharmaceutical - Other	108	333	32%	1,144	3,000	38%	4,000	
Total 605.050 · Pharmaceutical	3,088	3,418	90%	35,430	30,752	115%	41,000	
605.080 · Small Tools & Minor Equipment								
605.081 · Minor Medical Equipment				468		100%		
605.080 · Small Tools & Minor Equipment - Other	25	125	20%	25	1,125	2%	1,500	
Total 605.080 · Small Tools & Minor Equipment	25	125	20%	493	1,125	44%	1,500	
Total 605.000 · Supplies	6,824	7,697	89%	60,507	69,265	87%	92,350	
606.000 · Utilities								
606.010 · Elect/Gas	1,050	1,225	86%	10,263	11,025	93%	14,700	
606.020 · Phones								
606.021 · Mobile Phones	50	50	100%	500	450	111%	600	
606.020 · Phones - Other	1,486	1,333	111%	12,485	12,000	104%	16,000	
Total 606.020 · Phones	1,536	1,383	111%	12,985	12,450	104%	16,600	
606.030 · DSL - Digital Subscriber Line	290	300	97%	2,609	2,700	97%	3,600	
606.040 · Cable TV	100	75	133%	687	675	102%	900	
606.050 · Water/Garbage	510	610	84%	4,731	5,490	86%	7,300	
Total 606.000 · Utilities	3,486	3,593	97%	31,275	32,340	97%	43,100	
607.000 · Rental and Lease								
607.010 · Building								
607.011 · Storage	187	190	98%	1,685	1,730	97%	2,300	
Total 607.010 · Building	187	190	98%	1,685	1,730	97%	2,300	
607.020 · Equipment Leased								
607.021 · Copier Lease	290	300	97%	2,612	2,700	97%	3,500	
Total 607.020 · Equipment Leased	290	300	97%	2,612	2,700	97%	3,500	
Total 607.000 · Rental and Lease	477	490	97%	4,297	4,430	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%	8,062	8,055	100%	10,740	
Total 608.010 · Workers' Compensation	896	895	100%	10,226	8,055	127%	10,740	
608.030 · Property & Equipment	210	210	100%	1,888	1,888	100%	2,517	
608.040 · Liability-not medical related	177	177	100%	1,595	1,595	100%	2,127	
608.050 · Health Entity Liability	8,467	8,383	101%	76,203	75,449	101%	100,599	
Total 608.000 · Insurance Coverages	9,750	9,665	101%	89,912	86,987	103%	115,983	
609.000 · Maintenance & Repairs								
609.010 · Buildings								
609.011 · Other Maint	60	160	38%	1,624	1,520	107%	2,000	
609.012 · HVAC		160		981	1,520	65%	2,000	
609.013 · Plumbing		160		220	1,520	14%	2,000	
609.014 · Structure & Roof				150		100%		
609.015 · Electric		80			760		1,000	
Total 609.010 · Buildings	60	560	11%	2,975	5,320	56%	7,000	
609.020 · Business Park Assoc Fees	1,910	1,250	153%	11,617	11,250	103%	15,000	
609.030 · Equipment M&R		420		4,552	3,780	120%	5,000	
609.040 · Vehicle M&R								
609.045 · General Vehicle M&R				51				
Total 609.040 · Vehicle M&R				51				
609.050 · Uniforms		40			380		500	
Total 609.000 · Maintenance & Repairs	1,970	2,270	87%	19,195	20,730	93%	27,500	
610.000 · Depreciation and Amortization								
610.030 · Depreciation Expense - HC	6,126	5,950	103%	55,212	54,570	101%	72,000	
Total 610.000 · Depreciation and Amortization	6,126	5,950	103%	55,212	54,570	101%	72,000	
611.000 · Other operating expenses								
611.020 · Provider Licensing & Privileges		300		1,519	2,700	56%	3,600	
611.030 · I.T.								
611.040 · IT - Equipment		668		1,932	6,051	32%	8,054	
611.050 · IT- Software/License								
611.051 · HR mgmt solution	205	225	91%	1,842	2,025	91%	2,700	

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

	Mar 21	Budget	% of Budget	Jul '20 - Mar 21	YTD Budget	% of Budget	Annual Budget	NOTES
611.050 · IT- Software/License - Other	1,127	2,500	45%	21,791	22,500	97%	30,000	
Total 611.050 · IT- Software/License	1,332	2,725	49%	23,633	24,525	96%	32,700	
Total 611.030 · I.T.	1,332	3,393	39%	25,565	30,576	84%	40,754	
611.060 · Fuel Auto					1,489			
611.070 · Fees								
611.072 · Bank Service Charge		15		91	155	59%	200	
611.073 · Credit Card Transaction Fees	212	250	85%	1,612	2,250	72%	3,000	
611.074 · Agency Provided Services		40		731	380	192%	500	
611.076 · Collections Commission	5	120	4%	736	1,080	68%	1,400	
Total 611.070 · Fees	217	425	51%	3,170	3,865	82%	5,100	
611.080 · Recruitment costs	35		100%	125		100%		
611.090 · Dues / Subscriptions								
611.091 · Associations	299	183	163%	2,974	1,650	180%	2,200	
611.090 · Dues / Subscriptions - Other		167			1,500		2,000	
Total 611.090 · Dues / Subscriptions	299	350	85%	2,974	3,150	94%	4,200	
611.100 · Training and Education								
611.101 · In-House Training		167			1,500		2,000	
611.102 · Conference Fees		125			1,125		1,500	
611.103 · Airfare		33			300		400	
611.104 · Hotel & Meal		67			600		800	
Total 611.100 · Training and Education		392			3,525		4,700	
611.110 · Business Travel & Mileage				17		100%		
611.120 · Marketing/PR								
611.124 · Ads	30	396	8%	7,770	3,563	218%	4,750	
611.125 · Other Marketing Exp		42		444	375	118%	500	
611.120 · Marketing/PR - Other		833		5,500	7,500	73%	10,000	
Total 611.120 · Marketing/PR	30	1,271	2%	13,714	11,438	120%	15,250	
611.130 · Property Taxes Paid	381	258	148%	3,428	2,325	147%	3,100	
611.140 · Meals and Recognition								
611.141 · Meals		42		597	375	159%	500	
611.142 · Recognition		50		440	450	98%	600	
Total 611.140 · Meals and Recognition		92		1,037	825	126%	1,100	
Total 611.000 · Other operating expenses	2,294	6,481	35%	51,549	59,893	86%	77,804	
Total Expense	188,930	240,920	78%	1,882,843	2,180,997	86%	2,901,505	
Net Ordinary Income	(53,045)	(59,633)	89%	(553,284)	(503,513)	110%	(690,759)	
Other Income/Expense								
Other Income								
703.000 · Investment Income	0		0%	0		0%		
704.000 · Interest Expense								
704.010 · Interest Expense - HC	(5,121)	(5,000)	102%	(45,654)	(45,000)	101%	(60,000)	
Total 704.000 · Interest Expense	(5,121)	(5,000)	102%	(45,654)	(45,000)	101%	(60,000)	
705.000 · Tenant Revenue								
705.020 · HC Tenant Income	600	600	100%	5,400	5,400	100%	7,200	
Total 705.000 · Tenant Revenue	600	600	100%	5,400	5,400	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	(4,521)	(4,400)	103%	(34,646)	(33,100)	105%	(46,300)	
Net Other Income	(4,521)	(4,400)	103%	(34,646)	(33,100)	105%	(46,300)	
Net Income	(57,566)	(64,033)	90%	(587,930)	(536,613)	110%	(737,059)	#Visits increased by 100

**Del Puerto Health Care District**  
**Health Center vs Previous**  
March 2021

	<b>Mar 21</b>	<b>Feb 21</b>	<b>Mar 20</b>
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	20,559	24,834	20,455
401.042 · Hospitalist Charges	(372)		
401.043 · Hospitalist Cont Adjustments	190		
Total 401.040 · HC Capitation Income	20,377	24,834	20,455
401.020 · Health Center Services - Other	180,256	163,574	145,112
Total 401.020 · Health Center Services	200,633	188,408	165,567
Total 401.000 · Gross Patient Service Revenue	200,633	188,408	165,567
403.000 · Adjustments			
403.100 · Contractual Adjustments			
403.030 · Gross Adjustments HC			
403.022 · HC Reverse Credit Card Adj	1	3	246
403.023 · Reverse Capitated Adj			(20,455)
403.024 · HC Reverse Bad Debt Adj	194	1,190	2,470
403.025 · HC Reverse Refund of Overpayment	(18)	(105)	(382)
403.030 · Gross Adjustments HC - Other	(61,828)	(84,900)	52,251
Total 403.030 · Gross Adjustments HC	(61,651)	(83,812)	34,130
Total 403.100 · Contractual Adjustments	(61,651)	(83,812)	34,130
Total 403.000 · Adjustments	(61,651)	(83,812)	34,130
405.000 · Bad Debt			
405.020 · HC Write-offs			
405.021 · HC Allowance for Doubtful	(8,761)	(3,256)	6,106
405.022 · HC Bad Debt Health Center	(194)	(1,190)	(2,470)
405.023 · HC Rcvd from Written Off Accts	22	201	555
Total 405.020 · HC Write-offs	(8,933)	(4,245)	4,191
Total 405.000 · Bad Debt	(8,933)	(4,245)	4,191
407.000 · Other Income			
407.030 · Payer Incentives Received	8	25,420	38,612
407.080 · Telehealth Grant Income	5,738	18,259	
407.000 · Other Income - Other	90	140	340
Total 407.000 · Other Income	5,836	43,819	38,952
Total Income	135,885	144,170	242,840
Gross Profit	135,885	144,170	242,840
Expense			
601.000 · Salaries & Wages			
601.010 · Regular Operations			
601.051 · COVID-Mandated time		810	
601.010 · Regular Operations - Other	64,215	53,153	76,506
Total 601.010 · Regular Operations	64,215	53,963	76,506
601.020 · Community Service		194	
601.050 · Paid Time Off	(10,023)	7,256	8,676
601.055 · Accrued Leave Payout	17,654		
601.000 · Salaries & Wages - Other			70
Total 601.000 · Salaries & Wages	71,846	61,413	85,252
602.000 · Employee Benefits			

**Del Puerto Health Care District  
Health Center vs Previous  
March 2021**

	<b>Mar 21</b>	<b>Feb 21</b>	<b>Mar 20</b>
602.020 · Health Ins			
602.021 · Life Insurance and AD&D	166	227	287
602.022 · Dental Insurance	1,084	1,356	1,579
602.023 · Vision Insurance	169	204	255
602.024 · Medical Insurance	10,100	11,998	12,804
Total 602.020 · Health Ins	<u>11,519</u>	<u>13,785</u>	<u>14,925</u>
602.040 · Retirement			
602.041 · 414(h) Retirement Contribution	2,630	2,412	3,192
602.042 · 457(b) Company Match	1,104	717	1,201
Total 602.040 · Retirement	<u>3,734</u>	<u>3,129</u>	<u>4,393</u>
602.050 · Payroll Taxes			
602.051 · Social Security	5,161	3,532	4,984
602.052 · Medicare Tax	1,208	826	1,166
602.053 · CA UI & ETT	302	806	295
602.050 · Payroll Taxes - Other	183	77	
Total 602.050 · Payroll Taxes	<u>6,854</u>	<u>5,241</u>	<u>6,445</u>
602.000 · Employee Benefits - Other	403	136	
Total 602.000 · Employee Benefits	<u>22,510</u>	<u>22,291</u>	<u>25,763</u>
603.000 · Professional Fees			
603.010 · Medical			
603.020 · Physician Services			
603.023 · MD Retirement Contribution		651	868
603.024 · MD Medical Ins Contribution		1,000	1,000
603.025 · Medical Directorship	8,303	8,303	8,303
603.020 · Physician Services - Other	26,500	43,063	48,583
Total 603.020 · Physician Services	<u>34,803</u>	<u>53,017</u>	<u>58,754</u>
603.030 · Non Physician Providers			
603.037 · NPP Continuing Medical Educatio	2,394		
Total 603.030 · Non Physician Providers	<u>2,394</u>		
Total 603.010 · Medical	<u>37,197</u>	<u>53,017</u>	<u>58,754</u>
603.050 · Administrative Consultants	3,525		
603.070 · Accountants			
603.052 · CMS / PPS / GEMT prep			4,000
Total 603.070 · Accountants			<u>4,000</u>
Total 603.000 · Professional Fees	<u>40,722</u>	<u>53,017</u>	<u>62,754</u>
604.000 · Purchased Services			
604.050 · Billing	13,840	13,981	19,929
604.060 · Linen	194	194	182
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	444	441	708
604.120 · Medical Waste Disposal	525	525	500
604.130 · Records Management	392	377	499
Total 604.000 · Purchased Services	<u>22,925</u>	<u>23,048</u>	<u>29,164</u>
605.000 · Supplies			
605.020 · Operating Supplies			
605.021 · Printing & Copiers	530		709
605.022 · Office Supplies	350		

**Del Puerto Health Care District  
Health Center vs Previous**

March 2021

	Mar 21	Feb 21	Mar 20
605.020 · Operating Supplies - Other			563
Total 605.020 · Operating Supplies	880		1,272
605.040 · Medical Consumable			
605.043 · Medical Supplies			
605.044 · Medical Supplies - COVID	1,292	33	1,256
605.046 · Diagnostic	996	182	
605.043 · Medical Supplies - Other	543	295	1,500
Total 605.043 · Medical Supplies	2,831	510	2,756
Total 605.040 · Medical Consumable	2,831	510	2,756
605.050 · Pharmaceutical			
605.060 · Vaccines			
605.066 · Varivax	1,314		
605.067 · Menactra	531		
605.060 · Vaccines - Other	1,135		
Total 605.060 · Vaccines	2,980		
605.050 · Pharmaceutical - Other	108	114	69
Total 605.050 · Pharmaceutical	3,088	114	69
605.080 · Small Tools & Minor Equipment	25		366
Total 605.000 · Supplies	6,824	624	4,463
606.000 · Utilities			
606.010 · Elect/Gas	1,050	1,169	982
606.020 · Phones			
606.021 · Mobile Phones	50	50	50
606.020 · Phones - Other	1,486	1,481	1,292
Total 606.020 · Phones	1,536	1,531	1,342
606.030 · DSL - Digital Subscriber Line	290	290	290
606.040 · Cable TV	100	100	70
606.050 · Water/Garbage	510	588	662
Total 606.000 · Utilities	3,486	3,678	3,346
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	1,144	55
Total 609.010 · Buildings	60	1,144	55
609.020 · Business Park Assoc Fees	1,910	1,203	1,188
609.030 · Equipment M&R		4,492	4,172

**Del Puerto Health Care District**  
**Health Center vs Previous**  
March 2021

	<b>Mar 21</b>	<b>Feb 21</b>	<b>Mar 20</b>
Total 609.000 · Maintenance & Repairs	1,970	6,839	5,415
610.000 · Depreciation and Amortization			
610.030 · Depreciation Expense - HC	6,126	5,612	7,724
Total 610.000 · Depreciation and Amortization	6,126	5,612	7,724
611.000 · Other operating expenses			
611.030 · I.T.			
611.040 · IT - Equipment		1,454	198
611.050 · IT- Software/License			
611.051 · HR mgmt solution	205	205	189
611.050 · IT- Software/License - Other	1,127	940	793
Total 611.050 · IT- Software/License	1,332	1,145	982
Total 611.030 · I.T.	1,332	2,599	1,180
611.070 · Fees			
611.072 · Bank Service Charge			1
611.073 · Credit Card Transaction Fees	212	118	299
611.074 · Agency Provided Services		293	
611.076 · Collections Commission	5	48	133
Total 611.070 · Fees	217	459	433
611.080 · Recruitment costs	35		
611.090 · Dues / Subscriptions			
611.091 · Associations	299	324	192
Total 611.090 · Dues / Subscriptions	299	324	192
611.120 · Marketing/PR			
611.124 · Ads	30	2,030	30
Total 611.120 · Marketing/PR	30	2,030	30
611.130 · Property Taxes Paid	381	381	(1,199)
611.140 · Meals and Recognition			
611.142 · Recognition		53	
Total 611.140 · Meals and Recognition		53	
Total 611.000 · Other operating expenses	2,294	5,846	636
Total Expense	188,930	192,595	235,099
Net Ordinary Income	(53,045)	(48,425)	7,741
Other Income/Expense			
Other Income			
703.000 · Investment Income	0	0	0
704.000 · Interest Expense			
704.010 · Interest Expense - HC	(5,121)	(5,073)	(5,487)
Total 704.000 · Interest Expense	(5,121)	(5,073)	(5,487)
705.000 · Tenant Revenue			
705.020 · HC Tenant Income	600	600	600
Total 705.000 · Tenant Revenue	600	600	600
710.000 · Misc Other Income			
710.020 · Non-Guaranteed Grant Revenue		1,013	
Total 710.000 · Misc Other Income		1,013	
Total Other Income	(4,521)	(3,460)	(4,887)
Net Other Income	(4,521)	(3,460)	(4,887)
Net Income	(57,566)	(51,885)	2,854

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

	Mar 21	Budget	% of Budget	Jul '20 - Mar 21	YTD Budget	% of Budget	Annual Budget
Ordinary Income/Expense							
Expense							
610.000 · Depreciation and Amortization	4,042	4,000	101%	35,730	36,000	99%	48,000
Total Expense	4,042	4,000	101%	35,730	36,000	99%	48,000
Net Ordinary Income	(4,042)	(4,000)	101%	(35,730)	(36,000)	99%	(48,000)
Other Income/Expense							
Other Income							
704.000 · Interest Expense	(2,381)	(3,583)	66%	(27,245)	(32,250)	84%	(43,000)
705.000 · Tenant Revenue	10,892	10,940	100%	103,059	97,725	105%	130,878
Total Other Income	8,511	7,357	116%	75,814	65,475	116%	87,878
Other Expense							
802.000 · Keystone District Expense							
802.020 · Keystone Prop & Equip Ins	210	183	115%	1,888	1,650	114%	2,200
802.030 · Keystone Liability Insurance		210			1,888		2,517
802.040 · Keystone Property Taxes Paid	432	292	148%	3,888	2,625	148%	3,500
802.050 · Keystone - Other Expenses				1,720		100%	
Total 802.000 · Keystone District Expense	642	685	94%	7,496	6,163	122%	8,217
810.000 · Misc Other Expense							
Total Other Expense	642	685	94%	7,496	6,163	122%	8,217
Net Other Income	7,869	6,672	118%	68,318	59,312	115%	79,661
Net Income	<b>3,827</b>	<b>2,672</b>	<b>143%</b>	<b>32,588</b>	<b>23,312</b>	<b>140%</b>	<b>31,661</b>

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

	Actual									Budget			Forecast Jul '20 - Jun 21	Budget	% of Budget
	Jul 20	Aug 20	Sep 20	Oct 20	Nov 20	Dec 20	Jan 21	Feb 21	Mar 21	Apr 21	May 21	Jun 21			
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	883,692	883,692	883,692	10,877,602	10,637,048	102%
403.000 · Adjustments	(556,989)	(509,352)	(476,550)	(499,978)	(608,159)	(670,897)	(571,987)	(547,363)	(488,816)	(484,520)	(484,520)	(484,520)	(6,383,651)	(5,804,882)	110%
405.000 · Bad Debt	(114,489)	(11,549)	(51,282)	(13,340)	(132,883)	(68,971)	(54,416)	(108,636)	(16,986)	(51,022)	(51,022)	(54,102)	(728,698)	(615,344)	118%
407.000 · Other Income	9,465	99,701	22,143	7,287	24,488	8,753	(14,705)	43,864	6,235	29,117	13,049	6,317	255,714	206,786	124%
<b>Total Income</b>	<b>362,871</b>	<b>371,910</b>	<b>356,034</b>	<b>433,926</b>	<b>325,392</b>	<b>216,898</b>	<b>242,228</b>	<b>305,988</b>	<b>315,867</b>	<b>377,267</b>	<b>361,199</b>	<b>351,387</b>	<b>4,020,967</b>	<b>4,423,608</b>	<b>91%</b>
Gross Profit	362,871	371,910	356,034	433,926	325,392	216,898	242,228	305,988	315,867	377,267	361,199	351,387	4,020,967	4,423,608	91%
Expense															
601.000 · Salaries & Wages	212,405	232,467	184,772	216,514	191,086	225,284	194,816	200,052	216,384	219,249	219,249	219,249	2,531,527	2,630,988	96%
602.000 · Employee Benefits	59,173	58,707	55,932	59,914	50,148	49,155	61,562	52,148	58,650	66,234	66,234	66,234	704,091	794,808	89%
603.000 · Professional Fees	64,434	59,951	61,048	81,026	61,132	61,142	61,687	55,747	43,274	64,785	59,552	64,785	738,563	818,799	90%
604.000 · Purchased Services	43,180	37,292	39,894	42,011	37,822	38,074	33,375	41,793	41,056	41,716	41,456	41,761	479,430	506,487	95%
605.000 · Supplies	21,182	11,269	16,321	19,655	25,690	21,431	9,897	8,901	12,980	16,199	16,179	16,179	195,883	194,348	101%
606.000 · Utilities	5,805	6,293	5,385	5,575	5,378	5,376	5,480	5,619	5,334	5,843	5,833	5,833	67,754	70,096	97%
607.000 · Rental and Lease	832	832	1,052	832	832	1,052	832	841	832	936	886	886	10,645	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	27,258	27,258	27,258	328,250	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	9,720	9,700	9,700	97,204	116,900	83%
610.000 · Depreciation and Amortization	23,256	21,725	19,257	19,984	19,298	19,948	19,994	18,377	20,719	19,110	19,325	18,669	239,662	237,600	101%
611.000 · Other operating expenses	21,490	16,636	21,105	21,487	28,316	15,838	29,091	37,398	30,470	40,792	19,784	35,122	317,529	344,147	92%
<b>Total Expense</b>	<b>481,715</b>	<b>479,321</b>	<b>436,860</b>	<b>509,382</b>	<b>453,603</b>	<b>471,398</b>	<b>454,219</b>	<b>457,892</b>	<b>463,174</b>	<b>511,842</b>	<b>485,456</b>	<b>505,676</b>	<b>5,710,538</b>	<b>6,052,420</b>	<b>94%</b>
Net Ordinary Income	(118,844)	(107,411)	(80,826)	(75,456)	(128,211)	(254,500)	(211,991)	(151,904)	(147,307)	(134,575)	(124,257)	(154,289)	(1,689,571)	(1,628,812)	104%
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	2,800	150	150	8,893	12,400	72%
704.000 · Interest Expense	(5,017)	(5,168)	(5,153)	(4,971)	(5,121)	(4,940)	(5,089)	(5,073)	(5,121)	(5,000)	(5,000)	(5,000)	(60,653)	(60,000)	101%
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%
<b>Total Other Income</b>	<b>136,235</b>	<b>135,117</b>	<b>134,186</b>	<b>143,648</b>	<b>134,258</b>	<b>134,300</b>	<b>138,119</b>	<b>135,198</b>	<b>134,134</b>	<b>136,983</b>	<b>134,333</b>	<b>134,333</b>	<b>1,630,844</b>	<b>1,629,096</b>	<b>100%</b>
Net Other Income	136,235	135,117	134,186	143,648	134,258	134,300	138,119	135,198	134,134	136,983	134,333	134,333	1,630,844	1,629,096	100%
<b>Net Income</b>	<b>17,391</b>	<b>27,706</b>	<b>53,360</b>	<b>68,192</b>	<b>6,047</b>	<b>(120,200)</b>	<b>(73,872)</b>	<b>(16,706)</b>	<b>(13,173)</b>	<b>2,408</b>	<b>10,076</b>	<b>(19,956)</b>	<b>(58,727)</b>	<b>284</b>	<b>(20,679%)</b>

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

Del Puerto Health Care District  
Warrants by Bank Account  
March 2021

Type	Date	Num	Name	Credit	NOTES
<b>101.000 - Cash and cash equivalents</b>					
<b>101.010 - Tri Counties Bank</b>					
<b>101.011 - TCB-Operating Checking 1739</b>					
Check	03/31/2021			50.00	
Check	03/15/2021	eft	USDA Rural Development Loan-EFT	10,060.00	
Bill Pmt -Check	03/03/2021	EFT	U.S. Bank Equipment Finance - EFT	126.27	
Bill Pmt -Check	03/10/2021	EFT	City Of Patterson-H2O, sewer, garbag	349.74	
Bill Pmt -Check	03/10/2021	EFT	U.S. Bank Equipment Finance - EFT	140.24	
Bill Pmt -Check	03/10/2021	EFT	U.S. Bank Equipment Finance - EFT	149.95	
Bill Pmt -Check	03/03/2021	29892	Amazon	1,466.30	
Bill Pmt -Check	03/03/2021	29893	AMS Software Inc.	181.00	
Bill Pmt -Check	03/03/2021	29894	Bound Tree Medical LLC	1,012.91	
Bill Pmt -Check	03/03/2021	29895	CLIA Clinical Lab Imprvmnt Amendme	180.00	
Bill Pmt -Check	03/03/2021	29896	DHCS GEMT-QAF	15,891.60	4Q 2020
Bill Pmt -Check	03/03/2021	29897	Hospital Biomedical Services	4,491.97	
Bill Pmt -Check	03/03/2021	29898	MD - Rodriguez, Jose	35,333.33	
Bill Pmt -Check	03/03/2021	29899	Mountain-Valley EMS Agency	5,490.34	
Bill Pmt -Check	03/03/2021	29900	Patterson Tire	1,747.62	
Bill Pmt -Check	03/03/2021	29901	PG&E	618.66	
Check	03/10/2021	29902	U.S. Bank Corporate Payment Center	3,345.23	
Check	03/10/2021	29903	REFUND - Ambulance:REFUND - Khc	100.00	
Check	03/10/2021	29904	REFUND - Ambulance:REFUND - Sirm	300.00	
Check	03/10/2021	29905	REFUND - Ambulance:REFUND - Dur	275.00	
Bill Pmt -Check	03/10/2021	29906	Airgas USA, LLC	491.84	
Bill Pmt -Check	03/10/2021	29907	AMR-American Medical Response	6,306.52	
Bill Pmt -Check	03/10/2021	29908	Bound Tree Medical LLC	453.26	
Bill Pmt -Check	03/10/2021	29909	CDPH CA Department of Health Servi	113.00	
Bill Pmt -Check	03/10/2021	29910	City Of Patterson-H2O, sewer, garbag	460.56	
Bill Pmt -Check	03/10/2021	29911	Cole Huber (Cota Cole)	2,042.28	
Bill Pmt -Check	03/10/2021	29912	Comcast - Other	281.32	
Bill Pmt -Check	03/10/2021	29913	Crescent Work & Outdoor #1	91.66	
Bill Pmt -Check	03/10/2021	29914	Data Path, Inc	7,017.50	
Bill Pmt -Check	03/10/2021	29915	Frontier-3755	206.52	
Bill Pmt -Check	03/10/2021	29916	Frontier - HC 8639	216.87	
Bill Pmt -Check	03/10/2021	29917	Greenway Health	962.77	
Bill Pmt -Check	03/10/2021	29918	GreenWorks Janitorial Services	4,145.00	
Bill Pmt -Check	03/10/2021	29919	Language Line	174.54	
Bill Pmt -Check	03/10/2021	29920	Life-Assist	981.26	
Bill Pmt -Check	03/10/2021	29921	McKesson Medical Surgical Inc.	436.95	
Bill Pmt -Check	03/10/2021	29922	MedTech Billing Services, Inc	7,243.44	
Bill Pmt -Check	03/10/2021	29923	Mission Linen Supply	285.24	
Bill Pmt -Check	03/10/2021	29924	Mountain-Valley EMS Agency	1,500.00	
Bill Pmt -Check	03/10/2021	29925	NextGen Healthcare, Inc	546.00	
Bill Pmt -Check	03/10/2021	29926	O'Reilly Auto Parts	12.17	
Bill Pmt -Check	03/10/2021	29927	Pacific Records Management	182.59	
Bill Pmt -Check	03/10/2021	29928	Patterson Irrigator	30.00	
Bill Pmt -Check	03/10/2021	29929	Paul Oil Co., Inc.	1,657.30	
Bill Pmt -Check	03/10/2021	29930	Physicians Service Bureau	266.02	
Bill Pmt -Check	03/10/2021	29931	Pitney Bowes - Meter Lease	9.22	
Bill Pmt -Check	03/10/2021	29932	Ray's Radio Shop	139.16	
Bill Pmt -Check	03/10/2021	29933	Stanislaus Co. Tax Collector	2,333.38	
Bill Pmt -Check	03/10/2021	29934	Staples Advantage	98.98	
Bill Pmt -Check	03/10/2021	29935	Stericycle	682.50	

Del Puerto Health Care District  
Warrants by Bank Account  
March 2021

Type	Date	Num	Name	Credit	NOTES
Bill Pmt -Check	03/10/2021	29936	Streamline/Digital Deployment	200.00	
Bill Pmt -Check	03/10/2021	29937	Terminix	60.00	
Bill Pmt -Check	03/10/2021	29938	TID Turlock Irrigation District +06	931.78	
Bill Pmt -Check	03/10/2021	29939	Verizon Wireless	264.42	
Bill Pmt -Check	03/10/2021	29940	Wagner Jones Helsley PC	158.00	
Bill Pmt -Check	03/10/2021	29941	Westside Landscape & Concrete	292.50	
Bill Pmt -Check	03/10/2021	29942	Workbench True Value Hdwe.	35.98	
Check	03/24/2021	29943	Wakefield	311.60	
Check	03/24/2021	29944	REFUNDS - Health Center:HC - Healt	26.40	
Check	03/24/2021	29945	REFUNDS - Health Center:HC - Anthe	20.03	
Check	03/24/2021	29946	REFUNDS - Health Center:HC - Guille	20.00	
Check	03/24/2021	29947	REFUNDS - Health Center:HC - Villas	10.00	
Check	03/24/2021	29948	REFUNDS - Health Center:HC - Maya	5.00	
Check	03/24/2021	29949	REFUNDS - Health Center:HC - Madri	20.00	
Check	03/24/2021	29950	REFUNDS - Health Center:HC - Muno	16.78	
Check	03/24/2021	29951	REFUNDS - Health Center:HC - Miran	20.00	
Check	03/24/2021	29952	REFUNDS - Health Center:HC - Montk	15.00	
Check	03/24/2021	29953	REFUNDS - Health Center:HC - Sorci,	10.00	
Check	03/24/2021	29954	REFUNDS - Health Center:HC - Vazqi	60.00	
Check	03/24/2021	29955	REFUNDS - Health Center:HC - Maha	20.00	
Check	03/24/2021	29956	REFUNDS - Health Center:HC - Alcan	25.00	
Check	03/24/2021	29957	REFUNDS - Health Center:HC - Hellei	5.00	
Check	03/24/2021	29958	REFUNDS - Health Center:HC - Perez	20.00	
Check	03/24/2021	29959	REFUNDS - Health Center:HC - Ortiz,	20.00	
Bill Pmt -Check	03/24/2021	29960	A West Side Self Storage	228.60	
Bill Pmt -Check	03/24/2021	29961	Airgas USA, LLC	91.15	
Bill Pmt -Check	03/24/2021	29962	Beta Healthcare - Workers Comp	5,119.00	
Bill Pmt -Check	03/24/2021	29963	Beta Healthcare Group	17,279.67	
Bill Pmt -Check	03/24/2021	29964	BICSEC Security, Inc	25.00	
Bill Pmt -Check	03/24/2021	29965	Bound Tree Medical LLC	491.67	
Bill Pmt -Check	03/24/2021	29966	Comcast Business Voice Edge	1,026.96	
Bill Pmt -Check	03/24/2021	29967	Data Path, Inc	1,933.34	
Bill Pmt -Check	03/24/2021	29968	Keystone Pacific Business Park Owne	8,651.00	
Bill Pmt -Check	03/24/2021	29969	Life-Assist	2,204.93	
Bill Pmt -Check	03/24/2021	29970	Life Line	332.01	
Bill Pmt -Check	03/24/2021	29971	Malm Fagundes LLP	24.00	
Bill Pmt -Check	03/24/2021	29972	Mid Valley IT	360.00	
Bill Pmt -Check	03/24/2021	29973	Mission Linen Supply	579.60	
Bill Pmt -Check	03/24/2021	29974	MO-CAL Office Solutions	417.50	
Bill Pmt -Check	03/24/2021	29975	Mountain-Valley EMS Agency	250.00	
Bill Pmt -Check	03/24/2021	29976	Paul Oil Co., Inc.	1,558.18	
Bill Pmt -Check	03/24/2021	29977	PG&E	75.04	
Bill Pmt -Check	03/24/2021	29978	Shred-it US JV LLC	319.17	
Bill Pmt -Check	03/24/2021	29979	Staples Advantage	526.00	
Bill Pmt -Check	03/24/2021	29980	Stericycle	682.50	
Bill Pmt -Check	03/24/2021	29981	Teleflex / Arrow	83.38	
Bill Pmt -Check	03/24/2021	29982	West Side Storage Baldwin	187.20	
Bill Pmt -Check	03/24/2021	29983	Zoll	649.70	
Bill Pmt -Check	03/31/2021	29984	CDC - Cheryle Duncan Consulting	3,525.00	
Total 101.011 - TCB-Operating Checking 1739				169,866.10	
<b>101.012 - TCB-Payroll Account 2999</b>					
Liability Check	03/03/2021		Payroll Direct Deposit	55,365.81	
Liability Check	03/17/2021		Payroll Direct Deposit	49,935.05	

Del Puerto Health Care District  
Warrants by Bank Account  
March 2021

Type	Date	Num	Name	Credit	NOTES
Liability Check	03/23/2021		Payroll Direct Deposit	2,261.69	
Liability Check	03/31/2021		Payroll Direct Deposit	49,518.25	Paycheck 4/01/2021
Liability Check	03/04/2021	EFT	AIG (VALIC)	10,820.92	
Liability Check	03/18/2021	EFT	AIG (VALIC)	13,027.92	
Liability Check	03/30/2021	EFT	Metlife - Group Benefits	845.74	
Liability Check	03/02/2021	E-pay	EDD State of California	4,467.47	
Liability Check	03/04/2021	E-pay	Internal Revenue Service	23,681.18	
Liability Check	03/04/2021	E-pay	EDD State of California	2,592.50	
Liability Check	03/11/2021	E-pay	EDD State of California	160.61	
Liability Check	03/11/2021	E-pay	Internal Revenue Service	1,028.74	
Liability Check	03/18/2021	E-pay	EDD State of California	4,128.30	
Liability Check	03/18/2021	E-pay	Internal Revenue Service	22,005.60	
Liability Check	03/17/2021	E-pay	EDD State of California	1,683.62	
Liability Check	03/17/2021	E-pay	Internal Revenue Service	7,154.86	
Liability Check	03/24/2021	E-pay	EDD State of California	84.59	
Liability Check	03/24/2021	E-pay	Internal Revenue Service	673.28	
Liability Check	03/30/2021	E-pay	EDD State of California	210.36	
Paycheck	03/04/2021	24848	Employee Payroll	2,945.09	
Paycheck	03/04/2021	24849	Employee Payroll	969.23	
Paycheck	03/04/2021	24850	Employee Payroll	961.35	
Paycheck	03/04/2021	24851	Employee Payroll	1,452.16	
Paycheck	03/04/2021	24852	Employee Payroll	2,842.91	
Liability Check	03/04/2021	24853	United Steelworkers	427.65	
Liability Check	03/05/2021	24854	AFLAC	1,585.28	
Paycheck	03/11/2021	24855	Employee Payroll	2,558.90	
Paycheck	03/16/2021	24856	Employee Payroll	2,255.59	
Paycheck	03/16/2021	24857	Employee Payroll	1,920.44	
Paycheck	03/16/2021	24858	Employee Payroll	9,063.98	
Paycheck	03/16/2021	24859	Employee Payroll	1,540.48	
Paycheck	03/16/2021	24860	Employee Payroll	1,132.17	
Paycheck	03/16/2021	24861	Employee Payroll	3,115.24	
Paycheck	03/18/2021	24862	Employee Payroll	2,847.34	
Paycheck	03/18/2021	24863	Employee Payroll	1,294.91	
Paycheck	03/18/2021	24864	Employee Payroll	3,286.38	
Liability Check	03/18/2021	24865	United Steelworkers	412.90	
Liability Check	03/19/2021	24866	CA Choice	37,746.75	
Liability Check	03/19/2021	24867	Delta Dental	3,112.46	
Liability Check	03/19/2021	24868	MES Vision	529.32	
Liability Check	03/19/2021	24869	LegalShield	297.10	
Paycheck	03/24/2021	24870	Employee Payroll	128.38	
Liability Check	03/29/2021	24871	AFLAC	1,826.52	
Total 101.012 · TCB-Payroll Account 2999				<u>333,899.02</u>	
<b>101.015 · TCB - Keystone C 8641</b>					
Bill Pmt -Check	03/10/2021	EFT	Tri Counties Bank-EFT	7,442.07	
Bill Pmt -Check	03/10/2021	10228	City Of Patterson-H2O, sewer, garbag	194.70	
Bill Pmt -Check	03/10/2021	10229	Gilberto Arroyo-06	330.00	
Bill Pmt -Check	03/10/2021	10230	Stanislaus Co. Tax Collector	2,638.87	
Bill Pmt -Check	03/10/2021	10231	TID Turlock Irrigation District +06	347.28	
Bill Pmt -Check	03/24/2021	10234	Keystone Pacific Business Park Owne	6,923.00	
Bill Pmt -Check	03/24/2021	10235	Mr. Rooter Plumbing	426.09	
Total 101.015 · TCB - Keystone C 8641				<u>18,302.01</u>	
Total 101.010 · Tri Counties Bank				<u>522,067.13</u>	

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

Type	Date	Num	Name	Credit	NOTES
Total 101.000 · Cash and cash equivalents				522,067.13	
<b>103.000 · Restricted Funds</b>					
<b>103.100 · TCB-USDA Debt Reserve 7237</b>					
Check	03/15/2021	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>	
<b>TOTAL</b>				<b><u>532,127.13</u></b>	
Less: PR 4/01/2021 Direct Deposit				-49,518.25	
GEMT QAF - 4Q 2020				-15,891.60	
<b>WARRANTS ISSUED - March 2021</b>				<b>466,717.28</b>	

**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:

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

ATTEST

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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  
**COVID19 Summary**  
March 2020 through March 2021

	Mar-Dec 2020	Jan 21	Feb 21	Mar 21	TOTAL
Ordinary Income/Expense					
Income					
407.000 · Other Income COVID19 Supplemental Ir	347,414				347,414
Expense					
601.000 · Salaries & Wages	41,118	6,366	810		48,294
602.000 · Employee Benefits	3,002	554	61		3,618
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	36,844
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	92,901
Net Ordinary Income	268,244	(8,990)	(2,370)	(2,370)	254,513
Net Income	<b>268,244</b>	<b>(8,990)</b>	<b>(2,370)</b>	<b>(2,370)</b>	<b>254,513</b>

Lost Health Center Income over Prior Year

March	(56,582.00)
April	(97,062.00)
May	(77,114.00)
June	(26,936.00)
July	(35,018.00)
August	(49,325.00)
September	(12,565.00)
COVID Grant Money Used up	
<b>TOTAL LOST INCOME</b>	<b>(354,602.00)</b>
<b>NET REMAINING</b>	<b>(100,089)</b>

**Del Puerto Health Care District  
COVID-19 Profit Loss Details**

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As of March 31, 2021

Type	Date	Memo	Class	Debit	Credit	Balance
<b>407.000 - Other Income</b>						
<b>407.070 - COVID-19 Supplemental income</b>						
Sales Receipt	04/24/2020	HHS - Health & Human Services (COVID-1	02 Patterson District Ambulance		22,131	22,131
Sales Receipt	05/06/2020	HHS - Health & Human Services (COVID-1	03 Del Puerto Health Center		218,556	240,687
Sales Receipt	05/15/2020	HHS - Health & Human Services (COVID-1	02 Patterson District Ambulance		57,265	297,952
Sales Receipt	05/20/2020	HHS - Health & Human Services (COVID-1	03 Del Puerto Health Center		49,461	347,414
Total 407.070 - COVID-19 Supplemental income					347,413	347,414
<b>601.000 - Salaries &amp; Wages</b>						
Total 601.000 - Salaries & Wages				48,292		(48,293)
<b>602.000 - Employee Benefits</b>						
Total 602.000 - Employee Benefits				3,616		(3,618)
<b>604.000 - Purchased Services</b>						
<b>604.030 - Health Screenings</b>						
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)
<b>605.000 - Supplies</b>						
<b>605.020 - Operating Supplies</b>						
<b>605.023 - Facility Supplies</b>						
Credit Card Charge	12/09/2020	COVID - Personell Screen	01 DPHCD	202		(202)
Total 605.023 - Facility Supplies				202		(202)
<b>605.020 - Operating Supplies - Other</b>						
Credit Card Charge	05/01/2020	13 spray bottles for us of CavaCide Disinfect	03 Del Puerto Health Center	17		(17)
Bill	05/25/2020	COVID - Pink Duct Tape to mark Social Dis	03 Del Puerto Health Center	12		(29)
Total 605.020 - Operating Supplies - Other				29		(29)
Total 605.020 - Operating Supplies				231		(231)
<b>605.040 - Medical Consumable</b>						
<b>605.043 - Medical Supplies</b>						
<b>605.044 - Medical Supplies - COVID</b>						
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 Protec	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 cle	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  
COVID-19 Profit Loss Details**

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**As of March 31, 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/case	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 ls	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)

**Del Puerto Health Care District  
COVID-19 Profit Loss Details**

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As of March 31, 2021

Type	Date	Memo	Class	Debit	Credit	Balance
Bill	12/18/2020	COVID - Exam Gloves	02 Patterson District Ambulance	94		(21,272)
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)
Total 605.044 · Medical Supplies - COVID				30,020		(30,018)
<b>605.047 · Infection Control</b>						
Bill	07/02/2020	COVID - Exam Gloves	02 Patterson District Ambulance	234		(234)
Bill	07/03/2020	COVID - Gloves - 40 boxes LG, 40 boxes X	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				37,018	173	(36,844)
Total 605.040 · Medical Consumable				37,018	173	(36,844)
<b>605.080 · Small Tools &amp; Minor Equipment</b>						
<b>605.081 · Minor Medical Equipment</b>						
Bill	12/18/2020	Thermometer (2)	03 Del Puerto Health Center	468		(468)
Total 605.081 · Minor Medical Equipment				468		(468)
<b>605.080 · Small Tools &amp; Minor Equipment - Other</b>						
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				38,321	173	(38,147)
<b>609.000 · Maintenance &amp; Repairs</b>						
<b>609.050 · Uniforms</b>						
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)
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)
<b>611.000 · Other operating expenses</b>						

**Del Puerto Health Care District  
COVID-19 Profit Loss Details**

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As of March 31, 2021

Type	Date	Memo	Class	Debit	Credit	Balance
<b>611.120 - Marketing/PR</b>						
<b>611.124 - Ads</b>						
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)
<b>611.140 - Meals and Recognition</b>						
<b>611.142 - Recognition</b>						
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)
<b>TOTAL</b>				<b>93,071</b>	<b>347,586</b>	<b>254,513</b>

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

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	Jun 20	Jul 20	Aug 20	Sep 20	Oct 20	Nov 20	Dec 20	Jan 21	Feb 21	Mar 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	82,488	95,516	4,484	100,000	17,512
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	45,528	60,324	2,989	63,313	17,785
602.000 · Employee Benefits	426	635	954	951	987	946	1,136	774	476	789	8,074	19,308	426	19,734	11,660
604.000 · Purchased Services											-			-	-
604.050 · Billing									1,448	753	2,201			-	(2,201)
604.100 · IT - Labor									3,879	385	4,264			-	(4,264)
604.110 · Communication for Patients									332	49	381			-	(381)
606.020 · Phones					50				1,318	163	1,532				(1,532)
611.000 · Other operating expenses											-				-
611.030 · I.T.	1,069	726	620	546	546	546	546	546	2,728	546	8,419	5,884	1,069	6,953	(1,466)
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)
<b>Total Expense</b>	<b>4,484</b>	<b>9,080</b>	<b>6,856</b>	<b>6,842</b>	<b>7,097</b>	<b>10,810</b>	<b>8,140</b>	<b>5,183</b>	<b>18,259</b>	<b>5,738</b>	<b>82,489</b>	<b>95,516</b>	<b>4,484</b>	<b>100,000</b>	<b>17,511</b>

Del Puerto Health Care District  
COVID Vaccine POD Details  
January through March 2021

Type	Date	Memo	Class	Debit	Credit	Balance
<b>601.000 - Salaries &amp; Wages</b>						
<b>601.020 - Community Service</b>						
Total 601.020 - Community Service				5,557.34		(5,557.34)
Total 601.000 - Salaries & Wages				5,557.34		(5,557.34)
<b>602.000 - Employee Benefits</b>						
Total 602.000 - Employee Benefits				1,615.25		(1,615.25)
<b>605.000 - Supplies</b>						
<b>605.020 - Operating Supplies</b>						
<b>605.022 - Office Supplies</b>						
Bill	01/30/2021	Clipboards & Sign Holders	02 Patterson District Ambulance	134.40		(134.40)
Bill	01/30/2021	COVID - Vaccine POD Supplies - Post - it r	02 Patterson District Ambulance	6.78		(141.18)
Credit Card Charge	02/25/2021	POD (COVID - Vaccine Point of Dispensiç	02 Patterson District Ambulance	41.74		(182.92)
Credit Card Charge	03/04/2021	Vaccine POD	02 Patterson District Ambulance	54.99		(237.91)
Bill	03/25/2021	Bottled Water - COVID Vaccine POD	02 Patterson District Ambulance	26.33		(264.24)
Credit Card Charge	03/25/2021	Wristbands for COVID Vaccine POD	02 Patterson District Ambulance	125.96		(390.20)
Total 605.022 - Office Supplies				390.20		(390.20)
<b>605.023 - Facility Supplies</b>						
Credit Card Charge	03/26/2021	Power Strips for COVID Vaccine POD	02 Patterson District Ambulance	47.68		(47.68)
Total 605.023 - Facility Supplies				47.68		(47.68)
Total 605.020 - Operating Supplies				437.88		(437.88)
Total 605.000 - Supplies				437.88		(437.88)
<b>611.000 - Other operating expenses</b>						
<b>611.140 - Meals and Recognition</b>						
<b>611.141 - Meals</b>						
Credit Card Charge	02/01/2021	COVID POD - 1/29/21 Lunch for workers	02 Patterson District Ambulance	270.25		(270.25)
Credit Card Charge	02/01/2021	COVID POD - 1/29/21 Lunch for workers	02 Patterson District Ambulance	117.50		(387.75)
Credit Card Charge	02/05/2021	POD (COVID - Vaccine Point of Dispensiç	02 Patterson District Ambulance	35.90		(423.65)
Credit Card Charge	02/05/2021	POD (COVID - Vaccine Point of Dispensiç	02 Patterson District Ambulance	40.56		(464.21)
Credit Card Charge	02/25/2021	POD (COVID - Vaccine Point of Dispensiç	02 Patterson District Ambulance	41.77		(505.98)
Credit Card Charge	02/26/2021	POD (COVID - Vaccine Point of Dispensiç	02 Patterson District Ambulance	35.90		(541.88)
Credit Card Charge	03/05/2021	Staff Lunch - COVID Vaccine POD	02 Patterson District Ambulance	104.21		(646.09)
Credit Card Charge	03/05/2021	Staff Coffee for COVID Vaccine POD	02 Patterson District Ambulance	35.90		(681.99)
Credit Card Charge	03/09/2021	Staff Snacks for COVID Vaccine POD	02 Patterson District Ambulance	34.91		(716.90)
Credit Card Charge	03/10/2021	Staff Lunch - COVID Vaccine POD	02 Patterson District Ambulance	58.75		(775.65)
Bill	03/11/2021	Reimbursement for Coffee for POD worker	02 Patterson District Ambulance	35.90		(811.55)
Credit Card Charge	03/18/2021	Staff Snacks for COVID Vaccine POD	02 Patterson District Ambulance	43.22		(854.77)
Credit Card Charge	03/19/2021	Staff Coffee for COVID Vaccine POD	02 Patterson District Ambulance	35.90		(890.67)
Credit Card Charge	03/19/2021	Staff Lunches for COVID Vaccine POD	02 Patterson District Ambulance	68.00		(958.67)
Credit Card Charge	03/19/2021	Chips for Crews at COVID Vaccine POD	02 Patterson District Ambulance	12.10		(970.77)
Credit Card Charge	03/25/2021	Staff Snacks for COVID Vaccine POD	02 Patterson District Ambulance	44.16		(1,014.93)
Credit Card Charge	03/26/2021	Staff Meals for COVID Vaccine POD	02 Patterson District Ambulance	68.00		(1,082.93)
Total 611.141 - Meals				1,082.93		(1,082.93)
Total 611.140 - Meals and Recognition				1,082.93		(1,082.93)
Total 611.000 - Other operating expenses				1,082.93		(1,082.93)
<b>TOTAL</b>				<b>8,693.40</b>		<b>(8,693.40)</b>