

FINANCE MEETING AGENDA

3:00 PM January 20, 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	October 21, 2020	Action Anticipated
B. Month End Financials and Warrants for Acceptance	October 2020	Action Anticipated
C. Month End Financials and Warrants for Acceptance	November 2020	Action Anticipated
D. Month End Financials and Warrants for Acceptance	December 2020	Action Anticipated
5. **Old Business**
6. **New Business**

A. Statement of Investment Policy Draft Update		Action Anticipated
B. FY2020 Audit Report		Action Anticipated
C. UMPQUA Commercial Card Resolution #XX		Action Anticipated
7. **Accounting and Finance Manager Report**

A. Update on Grant & Stimulus Monies Received		Information Only
B. PPS FY2020 Due to Medi-Cal		Information Only
C. 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 OCTOBER 21, 2020

I. Call to order/Attendance

The meeting was called to order by Anne Stokman, Committee Chair, 3:03PM

Other Board Members Present: Becky Campo, Committee Member

Other Staff Members Present: Maria Reyes-Palad, Financial Accounting Manager; Paul Willette, Ambulance Director; 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: September 23, 2020 Finance Meeting Minutes

M/S/C Becky Campo/Anne Stokman to accept the minutes for September 23, 2020 as presented.

B. Review Financial Report for September 2020

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

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

C. Review for Recommendation September 2020 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 approve the warrants as presented.

IV. Old Business

A. Behavioral Health Clinician/LCSW – Update

M/S/C Becky Campo/Anne Stokman to table until November meeting.

V. New Business – None

A. Policy 2112 Capital Expense – Policy Update

The committee asked for a copy of the current Capital Expense Policy to be included in the Board Packet for comparison.

M/S/C Becky Campo/Anne Stokman to recommend to the Board to approve the Policy 2112 Capital Expense as presented.

B. Policy 2150 Requests for Public Funding – Policy Proposal

M/S/C Anne Stokman/Becky Campo to table until November meeting.

VI. Accounting and Finance Manager Report

A. Update on Grant and Stimulus Monies Received

Maria Reyes-Palad presented the reports:

- COVID-19 Summary and Details
- Telehealth Grant Balance as of September 30, 2020 Report
Information Only – No Action

**DEL PUERTO HEALTH CARE DISTRICT
875 E Street - Patterson, California 95363
FINANCE MEETING via Zoom Video Conference
MINUTES OCTOBER 21, 2020**

- B.** Updates on Cal-Fire P&L
Maria Reyes-Palad presented the report.
Information Only – No Action
- C.** Set Schedule for Committee Review of Account Reconciliations
The District Office Staff will contact the Committee Members after
Monday, October 26, 2020 for their availability to review the Account
Reconciliations.

VII. Meeting adjourned – 3:37PM

Respectfully submitted,

Anne Stokman, Treasurer

DEL PUERTO HEALTH CARE DISTRICT**FINANCIAL OVERVIEW**

For the month of October to December 2020

October 2020

- TCB loan partial payment \$275K was made
- Sold 2003 Ambulance vehicle - \$6800 proceeds
- Paid \$20K Wipfli FY19-20 Audit Fee
- Athena EHR/billing software system started 10/01/2020
- Paid 3 Payrolls

November 2020

- Lower collections than monthly average, both AMB & HC ; impacted Cash Ratio to Operating Reserve.

	AMB	HC
<i>Jul</i>	190,325	132,218
<i>Aug</i>	219,878	100,956
<i>Sep</i>	165,111	168,711
<i>Oct</i>	204,217	147,138
<i>Nov</i>	127,091	80,653
<i>Dec</i>	175,553	59,942
	1,082,175	689,618

- Received FY19-20 Medicare Cost Reconciliation - \$13,513
- Paid \$5,800 Intrado contract termination fee

December 2020

- Paid \$14.5K GEMT QAF 2Qtr

January 2021

- Received \$958K Tax money

Del Puerto Health Care District

Balance Sheet

As of October 31, 2020

	Oct 31, 20	Sep 30, 20	% Change	Oct 31, 19	% Change	NOTES
ASSETS						
Current Assets						
101.000 · Cash and cash equivalents						
101.010 · Tri Counties Bank						
101.011 · TCB-Operating Checking 1739	1,510,300	1,856,220	(19%)	1,536,694	(2%)	\$275K Keystone C Loan Payment
101.012 · TCB-Payroll Account 2999	8,429	82,867	(90%)	11,619	(27%)	
101.013 · TCB-Money Market 4168	100,844	100,841		100,754	0%	
101.015 · TCB - Keystone C 8641	88,239	83,403	6%	149,833	(41%)	
101.016 · TCB-HC Billing Dept Acct 7262	2,690	7,316	(63%)	3,059	(12%)	
101.017 · TCB-Ambulance Fund 1041	2,643	3,322	(20%)	7,827	(66%)	
Total 101.010 · Tri Counties Bank	1,713,145	2,133,969	(20%)	1,809,786	(5%)	
101.030 · Petty Cash in District Office	340	340		340		
101.040 · US Bank HC-Athena Acct#8662	75	1,787	(96%)		100%	
101.090 · LAIF-Local Agency Invstmnt Fund	515,100	514,009	0%	506,665	2%	
Total 101.000 · Cash and cash equivalents	2,228,660	2,650,105	(16%)	2,316,791	(4%)	
103.000 · Restricted Funds						
103.100 · TCB-USDA Debt Reserve 7237	122,871	121,863	1%	110,734	11%	
Total 103.000 · Restricted Funds	122,871	121,863	1%	110,734	11%	
105.000 · BOTW-Mitigation Fee Acct	146,255	146,253		146,202		
Total Checking/Savings	2,497,786	2,918,221	(14%)	2,573,727	(3%)	
Accounts Receivable						
121.100 · Ambulance						
121.101 · AMB Accts Receivable	583,895	661,867	(12%)	834,305	(30%)	
121.102 · AMB Allowance for Doubtful	(452,063)	(489,957)	8%	(405,472)	(11%)	
Total 121.100 · Ambulance	131,832	171,910	(23%)	428,833	(69%)	
121.300 · Health Center						
121.301 · HC Accts Receivable	160,555	136,156	18%	172,186	(7%)	
121.305 · HC Allowance for Doubtful	(24,234)	(32,191)	25%	(20,490)	(18%)	
Total 121.300 · Health Center	136,321	103,965	31%	151,696	(10%)	
Total 121.000 · Patient Accounts - Net	268,153	275,875	(3%)	580,529	(54%)	
123.000 · Keystone C Accts Rec	2,953	4,072	(27%)	450	556%	
125.000 · Other Accounts Receivable	105,047	102,566	2%	660	15,816%	
126.000 · Government Reimbursements						
126.117 · FYE 2017 GEMT	(1,172)	(1,172)			(100%)	
126.317 · FYE 2017 PPS	40,452	40,452		40,452		
126.318 · FYE 2018 PPS	38,256	38,256		38,256		
126.319 · FYE 2019 PPS	47,152	47,152			100%	
Total 126.000 · Government Reimbursements	124,688	124,688		78,708	58%	
Total Accounts Receivable	500,841	507,201	(1%)	660,347	(24%)	
Other Current Assets						
132.030 · Unapplied Payments - Athena	(2,987)		(100%)		(100%)	
133.000 · Accrued Tax & Fee Receivables	554,332	415,749	33%	490,458	13%	
135.000 · Medical Supply Inventory	40,049	40,049		44,183	(9%)	
136.000 · Prepays	75,739	71,751	6%	68,073	11%	
137.000 · Health Benefits Prepaid				2,510	(100%)	
Total Other Current Assets	667,133	527,549	26%	609,506	9%	

Del Puerto Health Care District

Balance Sheet

As of October 31, 2020

	Oct 31, 20	Sep 30, 20	% Change	Oct 31, 19	% Change	NOTES
Total Current Assets	3,665,760	3,952,971	(7%)	3,843,580	(5%)	
Fixed Assets						
151.000 · Capital assets						
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	310,914	310,914		310,914		
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		1,846,501	1%	
Total 151.160 · Buildings & Improvements	5,036,620	5,036,620		5,024,620	0%	
151.170 · Equipment						
151.171 · District Office Equipment	41,643	41,643		39,965	4%	
151.172 · Ambulance Equipment	1,427,225	1,553,207	(8%)	1,291,513	11%	sold 2003 Ambulance
151.173 · Health Center Equipment	334,721	334,721		330,579	1%	
Total 151.170 · Equipment	1,803,589	1,929,571	(7%)	1,662,057	9%	
151.180 · Construction Work-in-Progress						
151.181 · E Street Expansion	425,678	425,678		403,491	5%	
151.184 · 2019 New Ambulance				8,429	(100%)	
151.185 · Firewall - District & HC	11,736	1,633	619%		100%	
Total 151.180 · Construction Work-in-Progress	437,414	427,311	2%	411,920	6%	
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	(2,377,460)	(2,479,415)	4%	(2,192,236)	(8%)	
Total 151.000 · Capital assets	5,308,827	5,322,751	(0%)	5,315,025	(0%)	
Total Fixed Assets	5,308,827	5,322,751	(0%)	5,315,025	(0%)	
TOTAL ASSETS	8,974,587	9,275,722	(3%)	9,158,605	(2%)	
LIABILITIES & EQUITY						
Liabilities						
Current Liabilities						
Accounts Payable	148,360	103,529	43%	276,506	(46%)	
Credit Cards	8,598	11,527	(25%)	6,297	37%	
Other Current Liabilities						
252.000 · AMB Account Overpayments				170	(100%)	
253.000 · Accrued Payroll Liabilities						
253.100 · Payroll Liabilities	5,364	4,853	11%	(7,383)	173%	
253.220 · Reimbursement for Company Exp	122	230	(47%)	117	4%	
253.230 · Accrued Paid Time Off	139,537	145,476	(4%)	135,768	3%	
253.240 · Accrued Payroll at Month End	57,430	141,226	(59%)	38,169	50%	
253.250 · Direct Deposit Liabilities		(51,915)	100%			
Total 253.000 · Accrued Payroll Liabilities	202,453	239,870	(16%)	166,671	21%	
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	(2,250)	(1,491)	(51%)	(1,020)	(121%)	
257.500 · Keystone C Security Deposit	5,000	5,000			100%	
280.000 · Deferred Grant Revenue	65,641	72,738	(10%)		100%	
Total Other Current Liabilities	370,713	415,986	(11%)	265,690	40%	
Total Current Liabilities	527,671	531,042	(1%)	548,493	(4%)	

Del Puerto Health Care District
Balance Sheet
As of October 31, 2020

	Oct 31, 20	Sep 30, 20	%	Oct 31, 19	%	
			Change		Change	NOTES
Long Term Liabilities						
290.010 · USDA Loan - 1700 Keystone B	1,549,369	1,554,458	(0%)	1,609,487	(4%)	
290.020 · TCB Loan - Keystone C	697,953	977,307	(29%)	1,091,640	(36%)	
Total Long Term Liabilities	2,247,322	2,531,765	(11%)	2,701,127	(17%)	
Total Liabilities	2,774,993	3,062,807	(9%)	3,249,620	(15%)	
Equity						
350.000 · Unrestricted Assets	1,082,320	1,082,320		980,351	10%	
360.000 · Assigned Fund Balance						
360.030 · Asset Replacement Fund						
360.031 · Approved Capital Expenses	56,490	42,200	34%	423,498	(87%)	
360.030 · Asset Replacement Fund - Other	819,867	834,157	(2%)	232,502	253%	
Total 360.030 · Asset Replacement Fund	876,357	876,357		656,000	34%	
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		1,967,000	17%	
370.000 · Restricted Fund Balance						
370.010 · Mitigation Fees	119,804	119,804		119,804		
370.050 · Restricted for Debt Service	114,684	114,684		106,636	8%	
Total 370.000 · Restricted Fund Balance	234,488	234,488		226,440	4%	
390.000 · Net Fixed Assets (Capital)	2,492,762	2,492,762		2,492,762		
Net Income	97,667	110,990	(12%)	242,432	(60%)	YTD Overall Income
Total Equity	6,199,594	6,212,917	(0%)	5,908,985	5%	
TOTAL LIABILITIES & EQUITY	8,974,587	9,275,724	(3%)	9,158,605	(2%)	

	Operating Acct
Month End Cash Balance	2,497,786
101.015 · TCB - Keystone C 8641	(88,239)
103.100 · TCB-USDA Debt Reserve 7237	(122,871)
280.000 · Deferred Grant Revenue	(65,641)
370.010 · Mitigation Fees	(119,804)
360.030 · Asset Replacement Fund	(876,357)
AP & Payroll Liability	(359,411)
Unencumbered Cash	865,463
Percent of Operating Cash Reserve Goal	61%
360.070 · Operating Cash Reserve	1,416,000

Del Puerto Health Care District
YTD by Class
 July through October 2020

	Total 01 DPHCD			Total 02 Patterson District Ambulance			Total 03 Del Puerto Health Center			Total 06 Keystone Bldg C			TOTAL		
	Jul - Oct 20	Budget	% of Budget	Jul - Oct 20	Budget	% of Budget	Jul - Oct 20	Budget	% of Budget	Jul - Oct 20	Budget	% of Budget	Jul - Oct 20	Budget	% of Budget
Ordinary Income/Expense															
Income															
401.000 · Gross Patient Service Revenue				2,922,385	2,811,667	104%	697,289	755,846	92%				3,619,674	3,567,513	101%
401.021 · Del Puerto Health Center															
403.000 · Adjustments				(2,038,546)	(1,881,461)	108%	(92,655)	(47,261)	196%				(2,131,201)	(1,928,722)	110%
405.000 · Bad Debt				(186,519)	(204,088)	91%	1,242		100%				(185,277)	(204,088)	91%
407.000 · Other Income	1,425	667	214%	121,653	11,983	1,015%	52,897	62,467	85%				175,975	75,117	234%
Total Income	1,425	667	214%	818,973	738,101	111%	658,773	771,052	85%				1,479,171	1,509,820	98%
Gross Profit	1,425	667	214%	818,973	738,101	111%	658,773	771,052	85%				1,479,171	1,509,820	98%
Expense															
601.000 · Salaries & Wages	144,952	142,230	102%	420,225	367,280	114%	312,935	367,489	85%				878,112	876,999	100%
602.000 · Employee Benefits	39,902	42,355	94%	99,846	104,858	95%	96,465	117,722	82%				236,213	264,935	89%
603.000 · Professional Fees	25,553	22,000	116%	2,357	2,120	111%	238,548	240,398	99%				266,458	264,518	101%
604.000 · Purchased Services	3,825	3,762	102%	71,683	64,190	112%	86,870	97,573	89%				162,378	165,525	98%
605.000 · Supplies	1,828	3,147	58%	34,543	30,867	112%	32,331	30,783	105%				68,702	64,797	106%
606.000 · Utilities	2,568	2,567	100%	7,897	6,433	123%	13,964	14,373	97%				24,429	23,373	105%
607.000 · Rental and Lease	1,513	1,650	92%	126	133	95%	1,910	1,980	96%				3,549	3,763	94%
608.000 · Insurance Coverages	11,832	11,122	106%	57,196	59,247	97%	41,163	38,661	106%				110,191	109,030	101%
609.000 · Maintenance & Repairs	781	1,033	76%	21,166	28,767	74%	6,447	9,240	70%				28,394	39,040	73%
610.000 · Depreciation and Amortization	3,272	3,235	101%	55,505	55,390	100%	25,446	25,440	100%	16,040	16,000	100%	100,263	100,065	100%
611.000 · Other operating expenses	14,757	16,673	89%	35,369	54,925	64%	31,882	25,982	123%				82,008	97,580	84%
Total Expense	250,783	249,774	100%	805,913	774,210	104%	887,961	969,641	92%	16,040	16,000	100%	1,960,697	2,009,625	98%
Net Ordinary Income	(249,358)	(249,107)	100%	13,060	(36,109)	(36%)	(229,189)	(198,589)	115%	(16,040)	(16,000)	100%	(481,527)	(499,805)	96%
Other Income/Expense															
Other Income															
701.000 · District Tax Revenues	473,332	473,333	100%	81,000	81,000	100%							554,332	554,333	100%
702.000 · Impact Mitigation Fees															
703.000 · Investment Income	4,492	5,900	76%	0			0						4,492	5,900	76%
704.000 · Interest Expense							(20,310)	(20,000)	102%	(14,234)	(14,333)	99%	(34,544)	(34,333)	101%
705.000 · Tenant Revenue							2,400	2,400	100%	48,528	43,217	112%	50,928	45,617	112%
710.000 · Misc Other Income				6,800		100%	1,470	4,000	37%				8,270	4,000	207%
Total Other Income	477,824	479,233	100%	87,800	81,000	108%	(16,440)	(13,600)	121%	34,294	28,884	119%	583,478	575,517	101%
Other Expense															
802.000 · Keystone District Expense										4,287	2,739	157%	4,287	2,739	157%
810.000 · Misc Other Expense															
Total Other Expense										4,287	2,739	157%	4,287	2,739	157%
Net Other Income	477,824	479,233	100%	87,800	81,000	108%	(16,440)	(13,600)	121%	30,007	26,145	115%	579,191	572,778	101%
Net Income	228,466	230,126	99%	100,860	44,891	225%	(245,629)	(212,189)	116%	13,967	10,145	138%	97,664	72,973	134%

Del Puerto Health Care District
Total Operations vs Budget by Month & YTD
 October 2020

	Oct 20	Budget	% of Budget	Jul - Oct 20	YTD Budget	% of Budget	Annual Budget	NOTES
Ordinary Income/Expense								
Income								
401.000 · Gross Patient Service Revenue	939,957	883,692	106%	3,619,673	3,567,512	101%	10,637,046	
403.000 · Adjustments	(588,310)	(484,520)	121%	(2,131,201)	(1,928,722)	110%	(5,804,886)	
405.000 · Bad Debt	(7,956)	(51,022)	16%	(185,277)	(204,088)	91%	(615,343)	
407.000 · Other Income	7,287	29,117	25%	175,974	75,117	234%	206,782	
Total Income	350,978	377,267	93%	1,479,169	1,509,819	98%	4,423,599	
Gross Profit	350,978	377,267	93%	1,479,169	1,509,819	98%	4,423,599	due to contractual adjustments
Expense								
601.000 · Salaries & Wages	216,514	219,249	99%	878,113	876,997	100%	2,630,991	
602.000 · Employee Benefits	59,914	66,234	90%	236,212	264,936	89%	794,807	
603.000 · Professional Fees	81,026	64,785	125%	266,459	264,519	101%	818,796	FY20 Audit Fee
604.000 · Purchased Services	42,011	41,356	102%	162,377	165,525	98%	497,915	
605.000 · Supplies	19,655	16,199	121%	68,701	64,797	106%	194,350	COVID supplies
606.000 · Utilities	5,575	5,843	95%	24,430	23,373	105%	70,100	
607.000 · Rental and Lease	832	936	89%	3,549	3,763	94%	11,150	
608.000 · Insurance Coverages	28,420	27,258	104%	110,192	109,030	101%	327,091	
609.000 · Maintenance & Repairs	13,964	9,760	143%	28,394	39,040	73%	116,900	AMB Stryker Power Load
610.000 · Depreciation and Amortization	19,984	19,815	101%	84,223	84,065	100%	237,600	
611.000 · Other operating expenses	21,487	20,807	103%	82,007	97,580	84%	328,049	
Total Expense	509,382	492,242	103%	1,944,657	1,993,625	98%	6,027,749	
Net Ordinary Income	(158,404)	(114,975)	138%	(465,488)	(483,806)	96%	(1,604,150)	
Other Income/Expense								
Other Income								
701.000 · District Tax Revenues	138,583	138,583	100%	554,332	554,333	100%	1,663,000	
703.000 · Investment Income	1,166	2,800	42%	4,493	5,900	76%	12,400	
704.000 · Interest Expense	(4,971)	(5,000)	99%	(20,310)	(20,000)	102%	(60,000)	
705.000 · Tenant Revenue	600	600	100%	2,400	2,400	100%	7,200	
710.000 · Misc Other Income	8,270	2,000	414%	8,270	4,000	207%	6,500	sold 2003 Ambulance
Total Other Income	143,648	138,983	103%	549,185	546,633	100%	1,629,100	
Net Other Income	143,648	138,983	103%	549,185	546,633	100%	1,629,100	
Net Income	(14,756)	24,008	(61%)	83,697	62,827	133%	24,950	Great YTD.

Del Puerto Health Care District
Administration vs Budget by Month & YTD
 October 2020

	Oct 20	Budget	% of Budget	Jul - Oct 20	YTD Budget	% of Budget	Annual Budget	NOTES
Ordinary Income/Expense								
Income								
407.000 · Other Income		167		1,425	667	214%	2,000	
Total Income		167		1,425	667	214%	2,000	
Gross Profit		167		1,425	667	214%	2,000	
Expense								
601.000 · Salaries & Wages								
601.010 · Regular Operations	33,585	32,779	102%	127,156	131,115	97%	393,344	
601.050 · Paid Time Off	4,195	2,779	151%	13,980	11,115	126%	33,346	
601.055 · Accrued Leave Payout				3,817				
Total 601.000 · Salaries & Wages	37,780	35,558	106%	144,953	142,230	102%	426,690	
602.000 · Employee Benefits								
602.020 · Health Ins								
602.021 · Life Insurance and AD&D	45	64	70%	241	257	94%	771	
602.022 · Dental Insurance	224	358	63%	942	1,430	66%	4,290	
602.023 · Vision Insurance	52	53	98%	215	214	100%	641	
602.024 · Medical Insurance	4,188	4,727	89%	17,030	18,906	90%	56,718	
602.020 · Health Ins - Other	40		100%	120		100%		
Total 602.020 · Health Ins	4,549	5,202	87%	18,548	20,807	89%	62,420	
602.040 · Retirement								
602.041 · 414(h) Retirement Contribution	1,662	1,422	117%	5,946	5,689	105%	17,068	
602.042 · 457(b) Company Match	873	1,067	82%	4,077	4,267	96%	12,801	
Total 602.040 · Retirement	2,535	2,489	102%	10,023	9,956	101%	29,869	
602.050 · Payroll Taxes								
602.051 · Social Security	2,280	2,205	103%	8,975	8,818	102%	26,455	
602.052 · Medicare Tax	533	516	103%	2,098	2,062	102%	6,187	
602.053 · CA UI & ETT	107	178	60%	257	712	36%	2,135	
Total 602.050 · Payroll Taxes	2,920	2,899	101%	11,330	11,592	98%	34,777	
Total 602.000 · Employee Benefits	10,004	10,590	94%	39,901	42,355	94%	127,066	
603.000 · Professional Fees								
603.040 · Legal & Attorney								
603.041 · General Counsel	1,742	1,250	139%	5,063	5,000	101%	15,000	
Total 603.040 · Legal & Attorney	1,742	1,250	139%	5,063	5,000	101%	15,000	
603.050 · Administrative Consultants		4,250		490	17,000	3%	51,000	
603.070 · Accountants								
603.051 · Financial Statements	20,000		100%	20,000		100%	26,000	Wipfli Audit Fee
Total 603.070 · Accountants	20,000		100%	20,000		100%	26,000	
Total 603.000 · Professional Fees	21,742	5,500	395%	25,553	22,000	116%	92,000	
604.000 · Purchased Services								
604.030 · Health Screenings				20		100%		
604.070 · Security	230	250	92%	461	500	92%	1,000	
604.080 · Cleaning	168	175	96%	672	700	96%	2,100	
604.100 · IT - Labor	559	525	106%	2,189	2,100	104%	6,300	
604.130 · Records Management	192	115	167%	483	462	105%	1,385	
Total 604.000 · Purchased Services	1,149	1,065	108%	3,825	3,762	102%	10,785	
605.000 · Supplies								
605.020 · Operating Supplies								
605.021 · Printing & Copiers		250		733	1,000	73%	3,000	
605.022 · Office Supplies	117	183	64%	685	733	93%	2,200	
605.023 · Facility Supplies	39	183	21%	132	733	18%	2,200	
Total 605.020 · Operating Supplies	156	616	25%	1,550	2,466	63%	7,400	
605.030 · Postage/Shipping	101	50	202%	168	200	84%	600	
605.080 · Small Tools & Minor Equipment	19	120	16%	110	480	23%	1,400	
Total 605.000 · Supplies	276	786	35%	1,828	3,146	58%	9,400	
606.000 · Utilities								
606.010 · Elect/Gas	112	125	90%	526	500	105%	1,500	

Del Puerto Health Care District
Administration vs Budget by Month & YTD
October 2020

	Oct 20	Budget	% of Budget	Jul - Oct 20	YTD Budget	% of Budget	Annual Budget	NOTES
606.020 · Phones	299	300	100%	1,195	1,200	100%	3,600	
606.030 · DSL - Digital Subscriber Line	32	33	97%	130	133	98%	400	
606.050 · Water/Garbage	193	183	105%	717	733	98%	2,200	
Total 606.000 · Utilities	636	641	99%	2,568	2,566	100%	7,700	
607.000 · Rental and Lease								
607.010 · Building								
607.011 · Storage	229	238	96%	914	950	96%	2,850	
Total 607.010 · Building	229	238	96%	914	950	96%	2,850	
607.020 · Equipment Leased								
607.021 · Copier Lease	95	100	95%	379	400	95%	1,200	
607.020 · Equipment Leased - Other		75		220	300	73%	900	
Total 607.020 · Equipment Leased	95	175	54%	599	700	86%	2,100	
Total 607.000 · Rental and Lease	324	413	78%	1,513	1,650	92%	4,950	
608.000 · Insurance Coverages								
608.010 · Workers' Compensation	1,100	385	286%	2,252	1,542	146%	4,625	FY19-20 WC Ins Audit
608.030 · Property & Equipment	210	210	100%	839	839	100%	2,517	
608.040 · Liability-not medical related								
608.042 · Directors & Officers	1,979	1,979	100%	7,916	7,916	100%	23,748	
608.040 · Liability-not medical related - Other	206	206	100%	826	826	100%	2,477	
Total 608.040 · Liability-not medical related	2,185	2,185	100%	8,742	8,742	100%	26,225	
Total 608.000 · Insurance Coverages	3,495	2,780	126%	11,833	11,123	106%	33,367	
609.000 · Maintenance & Repairs								
609.010 · Buildings								
609.011 · Other Maint	207	233	89%	706	933	76%	2,800	
609.012 · HVAC	45	25	180%	45	100	45%	300	
Total 609.010 · Buildings	252	258	98%	751	1,033	73%	3,100	
609.030 · Equipment M&R	31		100%	31		100%		
Total 609.000 · Maintenance & Repairs	283	258	110%	782	1,033	76%	3,100	
610.000 · Depreciation and Amortization								
610.010 · Depreciation Expense - District	853	815	105%	3,272	3,235	101%	9,600	
Total 610.000 · Depreciation and Amortization	853	815	105%	3,272	3,235	101%	9,600	
611.000 · Other operating expenses								
611.030 · I.T.								
611.040 · IT - Equipment		83			333		1,000	
611.050 · IT- Software/License								
611.051 · HR mgmt solution	43	100	43%	173	400	43%	1,200	
611.050 · IT- Software/License - Other	1,017	910	112%	6,308	3,640	173%	10,920	
Total 611.050 · IT- Software/License	1,060	1,010	105%	6,481	4,040	160%	12,120	
Total 611.030 · I.T.	1,060	1,093	97%	6,481	4,373	148%	13,120	
611.070 · Fees								
611.072 · Bank Service Charge		10		44	40	110%	120	
611.074 · Agency Provided Services				28		100%	20,000	
611.077 · Other Fees		32		45	127	35%	380	
Total 611.070 · Fees		42		117	167	70%	20,500	
611.080 · Recruitment costs				225		100%		
611.090 · Dues / Subscriptions								
611.091 · Associations	1,027	1,250	82%	4,673	5,000	93%	15,000	
611.092 · Information	41	42	98%	46	167	28%	500	
Total 611.090 · Dues / Subscriptions	1,068	1,292	83%	4,719	5,167	91%	15,500	
611.100 · Training and Education								
611.101 · In-House Training	70	42	167%	155	167	93%	500	
611.102 · Conference Fees		408		300	1,633	18%	4,900	
611.103 · Airfare		133			533		1,600	
611.104 · Hotel & Meal		200			800		2,400	
611.100 · Training and Education - Other		667			2,667		8,000	
Total 611.100 · Training and Education	70	1,450	5%	455	5,800	8%	17,400	

Del Puerto Health Care District
Administration vs Budget by Month & YTD
 October 2020

	Oct 20	Budget	% of Budget	Jul - Oct 20	YTD Budget	% of Budget	Annual Budget	NOTES
611.110 · Business Travel & Mileage	71	208	34%	304	833	36%	2,500	
611.120 · Marketing/PR								
611.124 · Ads				2,351		100%		
Total 611.120 · Marketing/PR				2,351		100%		
611.140 · Meals and Recognition								
611.141 · Meals		42			167		500	
611.142 · Recognition	106	42	252%	106	167	63%	500	
Total 611.140 · Meals and Recognition	106	84	126%	106	334	32%	1,000	
Total 611.000 · Other operating expenses	2,375	4,169	57%	14,758	16,674	89%	70,020	
Total Expense	78,917	62,575	126%	250,786	249,774	100%	794,678	due to audit fee
Net Ordinary Income	(78,917)	(62,408)	126%	(249,361)	(249,107)	100%	(792,678)	
Other Income/Expense								
Other Income								
701.000 · District Tax Revenues								
701.010 · Property Tax -Secured/ Unsecure	117,250	117,250	100%	469,000	469,000	100%	1,407,000	
701.030 · Homeowners Prop Tax Relief	1,083	1,083	100%	4,332	4,333	100%	13,000	
Total 701.000 · District Tax Revenues	118,333	118,333	100%	473,332	473,333	100%	1,420,000	
703.000 · Investment Income	1,166	2,800	42%	4,492	5,900	76%	12,400	
Total Other Income	119,499	121,133	99%	477,824	479,233	100%	1,432,400	
Net Other Income	119,499	121,133	99%	477,824	479,233	100%	1,432,400	
Net Income	40,582	58,725	69%	228,463	230,126	99%	639,722	ON BUDGET

Del Puerto Health Care District
Ambulance vs Budget by Month & YTD
 October 2020

	Oct 20	Budget	% of Budget	Jul - Oct 20	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%	23		100%		
401.010 · AMB Ambulance Services - Other	702,141	702,917	100%	2,922,362	2,811,667	104%	8,435,000	
Total 401.010 · AMB Ambulance Services	702,164	702,917	100%	2,922,385	2,811,667	104%	8,435,000	
Total 401.000 · Gross Patient Service Revenue	702,164	702,917	100%	2,922,385	2,811,667	104%	8,435,000	On Budget
403.000 · Adjustments								
403.100 · Contractual Adjustments								
403.015 · AMB Contractual Allowances								
403.011 · AMB Revenue Adjustments	(350)	(1,386)	25%	(7,900)	(5,544)	142%	(16,632)	
403.012 · AMB GEMT QAF Add-on Pymt	3,628		100%	6,047		100%		
403.015 · AMB Contractual Allowances - Other	(522,835)	(468,979)	111%	(2,036,694)	(1,875,917)	109%	(5,627,752)	
Total 403.015 · AMB Contractual Allowances	(519,557)	(470,365)	110%	(2,038,547)	(1,881,461)	108%	(5,644,384)	
Total 403.100 · Contractual Adjustments	(519,557)	(470,365)	110%	(2,038,547)	(1,881,461)	108%	(5,644,384)	
Total 403.000 · Adjustments	(519,557)	(470,365)	110%	(2,038,547)	(1,881,461)	108%	(5,644,384)	greater adjustments
405.000 · Bad Debt								
405.010 · AMB Write-offs								
405.011 · AMB Allowance for Doubtful	37,894	(6,731)	(563%)	71,360	(26,923)	(265%)	(80,768)	
405.012 · AMB Rcvd from Written Off Accts	7,129	6,413	111%	32,374	25,653	126%	76,959	
405.013 · AMB Bad Debt	(60,413)	(50,705)	119%	(290,254)	(202,818)	143%	(608,454)	
Total 405.010 · AMB Write-offs	(15,390)	(51,023)	30%	(186,520)	(204,088)	91%	(612,263)	
Total 405.000 · Bad Debt	(15,390)	(51,023)	30%	(186,520)	(204,088)	91%	(612,263)	
407.000 · Other Income								
407.040 · Community Education Classes								
		83		350	333	105%	1,000	
407.050 · Special Event Standby								
				101,700			6,500	
407.000 · Other Income - Other								
	30	10,400	0%	19,603	11,650	168%	25,000	
Total 407.000 · Other Income	30	10,483	0%	121,653	11,983	1,015%	32,500	
Total Income	167,247	192,012	87%	818,971	738,101	111%	2,210,853	
Gross Profit	167,247	192,012	87%	818,971	738,101	111%	2,210,853	due to adjustments
Expense								
601.000 · Salaries & Wages								
601.010 · Regular Operations								
601.051 · COVID-Mandated time								
				1,473				
601.010 · Regular Operations - Other	78,694	82,115	96%	335,220	328,459	102%	985,378	
Total 601.010 · Regular Operations	78,694	82,115	96%	336,693	328,459	103%	985,378	
601.020 · Community Service								
	665	1,009	66%	32,860	4,037	814%	12,112	
601.030 · Continuing Education - Employee								
		339			1,355		4,064	
601.050 · Paid Time Off	14,237	8,301	172%	43,686	33,204	132%	99,613	
601.055 · Accrued Leave Payout	3,928		100%	6,986		100%		
601.060 · Union Representation								
		56			224		671	
Total 601.000 · Salaries & Wages	97,524	91,820	106%	420,225	367,279	114%	1,101,838	
602.000 · Employee Benefits								
602.020 · Health Ins								
602.021 · Life Insurance and AD&D								
	227	183	124%	906	731	124%	2,192	
602.022 · Dental Insurance								
	870	929	94%	2,610	3,716	70%	11,148	
602.023 · Vision Insurance								
	133	155	86%	560	619	90%	1,856	
602.024 · Medical Insurance								
	9,409	10,493	90%	37,086	41,972	88%	125,917	
Total 602.020 · Health Ins	10,639	11,760	90%	41,162	47,038	88%	141,113	
602.040 · Retirement								
602.041 · 414(h) Retirement Contribution								
	4,792	3,339	144%	16,314	13,355	122%	40,065	
602.042 · 457(b) Company Match								
	1,582	3,546	45%	9,322	14,182	66%	42,546	
Total 602.040 · Retirement	6,374	6,885	93%	25,636	27,537	93%	82,611	
602.050 · Payroll Taxes								
602.051 · Social Security								
	6,654	5,727	116%	26,284	22,909	115%	68,727	
602.052 · Medicare Tax								
	1,557	1,339	116%	6,148	5,358	115%	16,073	
602.053 · CA UI & ETT								
	137	504	27%	616	2,016	31%	6,048	
Total 602.050 · Payroll Taxes	8,348	7,570	110%	33,048	30,283	109%	90,848	

Del Puerto Health Care District
Ambulance vs Budget by Month & YTD
 October 2020

	Oct 20	Budget	% of Budget	Jul - Oct 20	YTD Budget	% of Budget	Annual Budget	NOTES
Total 602.000 · Employee Benefits	25,361	26,215	97%	99,846	104,858	95%	314,572	
603.000 · Professional Fees								
603.010 · Medical								
603.020 · Physician Services								
603.025 · Medical Directorship	530	530	100%	2,120	2,120	100%	6,360	
Total 603.020 · Physician Services	530	530	100%	2,120	2,120	100%	6,360	
Total 603.010 · Medical	530	530	100%	2,120	2,120	100%	6,360	
603.040 · Legal & Attorney								
Total 603.040 · Legal & Attorney				237		100%		
603.070 · Accountants								
603.052 · CMS / PPS / GEMT prep							3,500	
Total 603.070 · Accountants							3,500	
Total 603.000 · Professional Fees	530	530	100%	2,357	2,120	111%	9,860	
604.000 · Purchased Services								
604.030 · Health Screenings		83			333		1,000	
604.050 · Billing	7,949	8,167	97%	32,536	32,667	100%	98,000	
604.060 · Linen	1,134	920	123%	3,806	4,140	92%	12,580	
604.070 · Security				8,575				
604.100 · IT - Labor	710	721	98%	2,810	2,883	97%	8,650	
604.120 · Medical Waste Disposal	158	167	95%	630	667	94%	2,000	
604.130 · Records Management	11	42	26%	79	167	47%	500	
604.140 · Ambulance Dispatch Services	5,342	5,667	94%	23,246	22,667	103%	68,000	
604.150 · Patient Surveys		167			667		2,000	
Total 604.000 · Purchased Services	15,304	15,934	96%	71,682	64,191	112%	192,730	
605.000 · Supplies								
605.020 · Operating Supplies								
605.021 · Printing & Copiers		83		213	333	64%	1,000	
605.022 · Office Supplies		200		346	800	43%	2,400	
605.023 · Facility Supplies	431	300	144%	1,614	1,200	135%	3,600	
Total 605.020 · Operating Supplies	431	583	74%	2,173	2,333	93%	7,000	
605.030 · Postage/Shipping	154	50	308%	259	200	130%	600	Meter refill
605.040 · Medical Consumable								
605.042 · Oxygen	105	333	32%	1,293	1,333	97%	4,000	
605.043 · Medical Supplies								
605.044 · Medical Supplies - COVID	863	492	175%	4,618	1,967	235%	5,900	
605.045 · IV Therapy	1,881	819	230%	4,307	3,275	132%	9,825	timing of purchase
605.046 · Diagnostic	909	819	111%	2,973	3,275	91%	9,825	
605.047 · Infection Control		83		6,826	333	2,050%	1,000	
605.048 · Patient Transport	938	738	127%	2,524	2,950	86%	8,850	
605.043 · Medical Supplies - Other	1,135	1,967	58%	3,369	7,867	43%	23,600	
Total 605.043 · Medical Supplies	5,726	4,918	116%	24,617	19,667	125%	59,000	
Total 605.040 · Medical Consumable	5,831	5,251	111%	25,910	21,000	123%	63,000	
605.050 · Pharmaceutical	1,149	833	138%	4,760	3,333	143%	10,000	
605.080 · Small Tools & Minor Equipment								
605.081 · Minor Medical Equipment		583		603	2,333	26%	7,000	
605.080 · Small Tools & Minor Equipment - Other	429	417	103%	839	1,667	50%	5,000	
Total 605.080 · Small Tools & Minor Equipment	429	1,000	43%	1,442	4,000	36%	12,000	
Total 605.000 · Supplies	7,994	7,717	104%	34,544	30,866	112%	92,600	
606.000 · Utilities								
606.010 · Elect/Gas	335	375	89%	1,579	1,500	105%	4,500	
606.020 · Phones								
606.021 · Mobile Phones	258	283	91%	2,431	1,133	215%	3,400	
606.020 · Phones - Other	424	433	98%	1,689	1,733	97%	5,200	
Total 606.020 · Phones	682	716	95%	4,120	2,866	144%	8,600	
606.030 · DSL - Digital Subscriber Line	97	100	97%	390	400	98%	1,200	
606.050 · Water/Garbage	487	417	117%	1,808	1,667	108%	5,000	
Total 606.000 · Utilities	1,601	1,608	100%	7,897	6,433	123%	19,300	
607.000 · Rental and Lease								
607.020 · Equipment Leased								

Del Puerto Health Care District
Ambulance vs Budget by Month & YTD
 October 2020

	Oct 20	Budget	% of Budget	Jul - Oct 20	YTD Budget	% of Budget	Annual Budget	NOTES
607.021 · Copier Lease	32	33	97%	126	133	95%	400	
Total 607.020 · Equipment Leased	32	33	97%	126	133	95%	400	
Total 607.000 · Rental and Lease	32	33	97%	126	133	95%	400	
608.000 · Insurance Coverages								
608.010 · Workers' Compensation	2,122	3,839	55%	13,640	15,356	89%	46,067	
608.020 · Auto Liability & PhysicalDamage	1,689	1,689	100%	6,758	6,758	100%	20,273	
608.030 · Property & Equipment	210	210	100%	839	839	100%	2,517	
608.040 · Liability-not medical related	177	177	100%	709	709	100%	2,127	
608.050 · Health Entity Liability	8,813	8,896	99%	35,251	35,586	99%	106,757	
Total 608.000 · Insurance Coverages	13,011	14,811	88%	57,197	59,248	97%	177,741	
609.000 · Maintenance & Repairs								
609.010 · Buildings								
609.011 · Other Maint	207	225	92%	706	900	78%	2,700	
609.012 · HVAC	134	142	94%	134	567	24%	1,700	
609.013 · Plumbing		200			800		2,400	
Total 609.010 · Buildings	341	567	60%	840	2,267	37%	6,800	
609.030 · Equipment M&R	6,902	1,000	690%	8,918	4,000	223%	12,000	Stryker Power Load to all ambulances
609.040 · Vehicle M&R								
609.041 · Tires & Wheels	561	458	122%	1,105	1,833	60%	5,500	
609.042 · Engine & Drive Train		1,167			4,667		14,000	
609.043 · Body Work		83		95	333	29%	1,000	
609.044 · Vehicle AC				1,664				
609.045 · General Vehicle M&R	786	2,750	29%	4,367	11,000	40%	33,000	
609.040 · Vehicle M&R - Other	544		100%	544		100%		
Total 609.040 · Vehicle M&R	1,891	4,458	42%	7,775	17,833	44%	53,500	
609.050 · Uniforms	2,454	1,167	210%	3,634	4,667	78%	14,000	new hires
Total 609.000 · Maintenance & Repairs	11,588	7,192	161%	21,167	28,767	74%	86,300	
610.000 · Depreciation and Amortization								
610.020 · Depreciation Expense - Amb	13,130	13,000	101%	55,505	55,390	100%	156,000	
Total 610.000 · Depreciation and Amortization	13,130	13,000	101%	55,505	55,390	100%	156,000	
611.000 · Other operating expenses								
611.030 · I.T.								
611.040 · IT - Equipment	277	125	222%	309	500	62%	1,500	
611.050 · IT- Software/License								
611.051 · HR mgmt solution	264	258	102%	1,056	1,033	102%	3,100	
611.050 · IT- Software/License - Other	787	979	80%	3,892	3,917	99%	11,750	
Total 611.050 · IT- Software/License	1,051	1,237	85%	4,948	4,950	100%	14,850	
Total 611.030 · I.T.	1,328	1,362	98%	5,257	5,450	96%	16,350	
611.060 · Fuel Auto	3,180	3,917	81%	15,247	15,667	97%	47,000	
611.070 · Fees								
611.072 · Bank Service Charge	(10)							
611.073 · Credit Card Transaction Fees	287	292	98%	1,089	1,167	93%	3,500	
611.074 · Agency Provided Services	702	1,417	50%	2,794	5,667	49%	17,000	
611.075 · GEMT-Quality Assurance Fee					14,400		57,600	
611.076 · Collections Commission	3,114	2,083	149%	7,855	8,333	94%	25,000	
611.077 · Other Fees		50			150		1,000	
Total 611.070 · Fees	4,093	3,842	107%	11,738	29,717	39%	104,100	
611.080 · Recruitment costs	124		100%	388		100%		
611.090 · Dues / Subscriptions								
611.091 · Associations	144	190	76%	575	758	76%	2,275	
Total 611.090 · Dues / Subscriptions	144	190	76%	575	758	76%	2,275	
611.100 · Training and Education								
611.101 · In-House Training	1,188	208	571%	1,188	833	143%	2,500	EVOC Amb Defensive Driving Cours
611.102 · Conference Fees		133			533		1,600	
611.103 · Airfare		67			267		800	
611.104 · Hotel & Meal		133		508	533	95%	1,600	
Total 611.100 · Training and Education	1,188	541	220%	1,696	2,166	78%	6,500	
611.110 · Business Travel & Mileage		42			167		500	

Del Puerto Health Care District
Ambulance vs Budget by Month & YTD
 October 2020

	Oct 20	Budget	% of Budget	Jul - Oct 20	YTD Budget	% of Budget	Annual Budget	NOTES
611.120 · Marketing/PR								
Total 611.120 · Marketing/PR							500	
611.141 · Meals		42		49	167	29%	500	
611.142 · Recognition		42			167		500	
Total 611.140 · Meals and Recognition		84		49	334	15%	1,000	
611.160 · Community Education								
611.161 · Community CPR Classes	280	167	168%	418	667	63%	2,000	
Total 611.160 · Community Education	280	167	168%	418	667	63%	2,000	
Total 611.000 · Other operating expenses	10,337	10,145	102%	35,368	54,926	64%	180,225	
Total Expense	196,412	189,005	104%	805,914	774,211	104%	2,331,566	
Net Ordinary Income	(29,165)	3,007	(970%)	13,057	(36,110)	(36%)	(120,713)	
Other Income/Expense								
Other Income								
701.000 · District Tax Revenues								
701.020 · Direct Assessment-Amb Svcs Fund	20,250	20,250	100%	81,000	81,000	100%	243,000	
Total 701.000 · District Tax Revenues	20,250	20,250	100%	81,000	81,000	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%	6,800		100%		2003 Ambulance vehicle sold
Total 710.000 · Misc Other Income	6,800		100%	6,800		100%		
Total Other Income	27,050	20,250	134%	87,800	81,000	108%	243,000	
Net Other Income	27,050	20,250	134%	87,800	81,000	108%	243,000	
Net Income	(2,115)	23,257	(9%)	100,857	44,890	225%	122,287	Month almost break-even

Del Puerto Health Care District
Health Center vs Budget by Month & YTD
 October 2020

	Oct 20	Budget	% of Budget	Jul - Oct 20	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 Payments	21,878	15,870	138%	87,104	63,480	137%	190,441	
401.020 · Health Center Services - Other	215,915	164,905	131%	610,185	692,365	88%	2,011,605	963 visits/Athena's 1st month
Total 401.020 · Health Center Services	<u>237,793</u>	<u>180,775</u>	<u>132%</u>	<u>697,289</u>	<u>755,845</u>	<u>92%</u>	<u>2,202,046</u>	
Total 401.000 · Gross Patient Service Revenue	237,793	180,775	132%	697,289	755,845	92%	2,202,046	
403.000 · Adjustments								
403.100 · Contractual Adjustments								
403.030 · Gross Adjustments HC								
403.022 · HC Reverse Credit Card Adj	185		100%	741		100%		
403.023 · Reverse Capitated Adj	(21,878)		100%	(87,104)		100%		
403.024 · HC Reverse Bad Debt Adj	732		100%	4,691		100%		
403.025 · HCReverse Refund of Overpayment	(468)		100%	(2,754)		100%		
403.030 · Gross Adjustments HC - Other	(47,325)	(14,155)	334%	(8,229)	(47,261)	17%	(160,502)	
Total 403.030 · Gross Adjustments HC	<u>(68,754)</u>	<u>(14,155)</u>	<u>486%</u>	<u>(92,655)</u>	<u>(47,261)</u>	<u>196%</u>	<u>(160,502)</u>	
Total 403.100 · Contractual Adjustments	<u>(68,754)</u>	<u>(14,155)</u>	<u>486%</u>	<u>(92,655)</u>	<u>(47,261)</u>	<u>196%</u>	<u>(160,502)</u>	
Total 403.000 · Adjustments	<u>(68,754)</u>	<u>(14,155)</u>	<u>486%</u>	<u>(92,655)</u>	<u>(47,261)</u>	<u>196%</u>	<u>(160,502)</u>	
405.000 · Bad Debt								
405.020 · HC Write-offs								
405.021 · HC Allowance for Doubtful	7,957		100%	4,213		100%	15,380	
405.022 · HC Bad Debt Health Center	(732)		100%	(4,691)		100%	(21,882)	
405.023 · HC Rcvd from Written Off Accts	209		100%	1,721		100%	3,422	
Total 405.020 · HC Write-offs	<u>7,434</u>		<u>100%</u>	<u>1,243</u>		<u>100%</u>	<u>(3,080)</u>	
Total 405.000 · Bad Debt	7,434		100%	1,243		100%	(3,080)	
407.000 · Other Income								
407.020 · Medicare Cost Settlement		1,250			5,000		15,000	
407.030 · Payer Incentives Received		4,167		12,413	16,667	74%	50,000	
407.080 · Telehealth Grant Income	7,097	9,000	79%	29,875	36,000	83%	96,682	
407.000 · Other Income - Other	160	4,050	4%	10,609	4,800	221%	10,600	
Total 407.000 · Other Income	<u>7,257</u>	<u>18,467</u>	<u>39%</u>	<u>52,897</u>	<u>62,467</u>	<u>85%</u>	<u>172,282</u>	
Total Income	<u>183,730</u>	<u>185,087</u>	<u>99%</u>	<u>658,774</u>	<u>771,051</u>	<u>85%</u>	<u>2,210,746</u>	
Gross Profit	183,730	185,087	99%	658,774	771,051	85%	2,210,746	Due to contractual adjustments
Expense								
601.000 · Salaries & Wages								
601.010 · Regular Operations								
601.051 · COVID-Mandated time	2,587			10,271				
601.010 · Regular Operations - Other	67,660	81,595	83%	259,210	326,378	79%	979,134	
Total 601.010 · Regular Operations	<u>70,247</u>	<u>81,595</u>	<u>86%</u>	<u>269,481</u>	<u>326,378</u>	<u>83%</u>	<u>979,134</u>	
601.030 · Continuing Education - Employee		169			677		2,031	
601.050 · Paid Time Off	10,611	10,108	105%	42,102	40,433	104%	121,298	
601.055 · Accrued Leave Payout	353		100%	353		100%		
601.070 · Incentive				1,000		100%		
Total 601.000 · Salaries & Wages	<u>81,211</u>	<u>91,872</u>	<u>88%</u>	<u>312,936</u>	<u>367,488</u>	<u>85%</u>	<u>1,102,463</u>	
602.000 · Employee Benefits								
602.020 · Health Ins								
602.021 · Life Insurance and AD&D	262	237	111%	1,138	947	120%	2,842	
602.022 · Dental Insurance	1,649	1,591	104%	4,806	6,364	76%	19,091	
602.023 · Vision Insurance	241	262	92%	1,005	1,047	96%	3,141	
602.024 · Medical Insurance	12,360	14,690	84%	51,212	58,760	87%	176,280	
Total 602.020 · Health Ins	<u>14,512</u>	<u>16,780</u>	<u>86%</u>	<u>58,161</u>	<u>67,118</u>	<u>87%</u>	<u>201,354</u>	
602.040 · Retirement								
602.041 · 414(h) Retirement Contribution	4,645	3,601	129%	12,863	14,406	89%	43,218	
602.042 · 457(b) Company Match	(674)	1,343	(50%)	2,437	5,373	45%	16,120	
Total 602.040 · Retirement	<u>3,971</u>	<u>4,944</u>	<u>80%</u>	<u>15,300</u>	<u>19,779</u>	<u>77%</u>	<u>59,338</u>	
602.050 · Payroll Taxes								
602.051 · Social Security	4,917	5,582	88%	18,527	22,330	83%	66,989	
602.052 · Medicare Tax	1,151	1,306	88%	4,334	5,222	83%	15,667	

Del Puerto Health Care District
Health Center vs Budget by Month & YTD
October 2020

	Oct 20	Budget	% of Budget	Jul - Oct 20	YTD Budget	% of Budget	Annual Budget	NOTES
602.053 · CA UI & ETT		818		144	3,274	4%	9,821	
Total 602.050 · Payroll Taxes	6,068	7,706	79%	23,005	30,826	75%	92,477	
Total 602.000 · Employee Benefits	24,551	29,430	83%	96,466	117,723	82%	353,169	
603.000 · Professional Fees								
603.010 · Medical								
603.020 · Physician Services								
603.023 · MD Retirement Contribution	868	868	100%	3,472	3,472	100%	10,416	
603.024 · MD Medical Ins Contribution	1,000	1,000	100%	4,000	4,000	100%	12,000	
603.025 · Medical Directorship	8,303	8,303	100%	33,213	33,213	100%	99,640	
603.027 · MD Continuing Medical Education					2,000		2,000	
603.020 · Physician Services - Other	48,583	48,583	100%	194,333	194,333	100%	583,000	
Total 603.020 · Physician Services	58,754	58,754	100%	235,018	237,018	99%	707,056	
603.030 · Non Physician Providers								
603.037 · NPP Continuing Medical Educatio				3,380	3,380	100%	3,380	
Total 603.030 · Non Physician Providers				3,380	3,380	100%	3,380	
Total 603.010 · Medical	58,754	58,754	100%	238,398	240,398	99%	710,436	
603.050 · Administrative Consultants				150		100%		
603.070 · Accountants								
603.052 · CMS / PPS / GEMT prep							6,500	
Total 603.070 · Accountants							6,500	
Total 603.000 · Professional Fees	58,754	58,754	100%	238,548	240,398	99%	716,936	
604.000 · Purchased Services								
604.030 · Health Screenings	200		100%	200		100%		
604.050 · Billing	16,296	14,583	112%	49,859	58,333	85%	175,000	
604.060 · Linen	227	190	119%	818	900	91%	2,600	
604.070 · Security	25	25	100%	100	100	100%	300	
604.080 · Cleaning	3,709	4,100	90%	14,836	16,400	90%	51,000	
604.100 · IT - Labor	3,535	3,500	101%	13,836	14,000	99%	42,000	
604.110 · Communication for Patients	370	750	49%	2,689	3,000	90%	9,000	
604.120 · Medical Waste Disposal	525	583	90%	2,100	2,333	90%	7,000	
604.130 · Records Management	671	460	146%	2,432	1,840	132%	5,500	
604.150 · Patient Surveys		167			667		2,000	
Total 604.000 · Purchased Services	25,558	24,358	105%	86,870	97,573	89%	294,400	
605.000 · Supplies								
605.020 · Operating Supplies								
605.021 · Printing & Copiers	198	258	77%	1,237	1,033	120%	3,100	
605.022 · Office Supplies	215	200	108%	943	800	118%	2,400	
605.023 · Facility Supplies	269	396	68%	866	1,583	55%	4,750	
Total 605.020 · Operating Supplies	682	854	80%	3,046	3,416	89%	10,250	
605.030 · Postage/Shipping	101	50	202%	168	200	84%	600	
605.040 · Medical Consumable								
605.043 · Medical Supplies								
605.044 · Medical Supplies - COVID	631	800	79%	2,317	3,200	72%	9,600	
605.046 · Diagnostic	860	800	108%	2,687	3,200	84%	9,600	
605.047 · Infection Control	480			701				
605.043 · Medical Supplies - Other	1,074	1,650	65%	3,504	6,600	53%	19,800	
Total 605.043 · Medical Supplies	3,045	3,250	94%	9,209	13,000	71%	39,000	
Total 605.040 · Medical Consumable	3,045	3,250	94%	9,209	13,000	71%	39,000	
605.050 · Pharmaceutical								
605.060 · Vaccines								
605.061 · HPV		463		4,291	1,850	232%	5,550	
605.062 · Pneumonia Vaccines	1,980	463	428%	4,949	1,850	268%	5,550	
605.063 · Pediarix		31			123		370	
605.064 · Flu Vaccines	2,848	463	615%	5,695	1,850	308%	5,550	
605.065 · MMR	727	185	393%	727	740	98%	2,220	
605.066 · Varivax		216			863		2,590	
605.067 · Menactra		185		1,031	740	139%	2,220	
605.060 · Vaccines - Other	1,857	1,079	172%	2,692	4,317	62%	12,950	
Total 605.060 · Vaccines	7,412	3,085	240%	19,385	12,333	157%	37,000	
605.050 · Pharmaceutical - Other	146	333	44%	523	1,333	39%	4,000	

timing of purchase

**Del Puerto Health Care District
Health Center vs Budget by Month & YTD
October 2020**

	Oct 20	Budget	% of Budget	Jul - Oct 20	YTD Budget	% of Budget	Annual Budget	NOTES
Total 605.050 · Pharmaceutical	7,558	3,418	221%	19,908	13,666	146%	41,000	
605.080 · Small Tools & Minor Equipment		125			500		1,500	
Total 605.000 · Supplies	11,386	7,697	148%	32,331	30,782	105%	92,350	
606.000 · Utilities								
606.010 · Elect/Gas	1,020	1,225	83%	4,724	4,900	96%	14,700	
606.020 · Phones								
606.021 · Mobile Phones	100	50	200%	250	200	125%	600	telehealth cost
606.020 · Phones - Other	1,329	1,333	100%	5,275	5,333	99%	16,000	
Total 606.020 · Phones	1,429	1,383	103%	5,525	5,533	100%	16,600	
606.030 · DSL - Digital Subscriber Line	290	300	97%	1,159	1,200	97%	3,600	
606.040 · Cable TV	70	75	93%	278	300	93%	900	
606.050 · Water/Garbage	530	610	87%	2,278	2,440	93%	7,300	
Total 606.000 · Utilities	3,339	3,593	93%	13,964	14,373	97%	43,100	
607.000 · Rental and Lease								
607.010 · Building								
607.011 · Storage	187	190	98%	749	780	96%	2,300	
Total 607.010 · Building	187	190	98%	749	780	96%	2,300	
607.020 · Equipment Leased								
607.021 · Copier Lease	290	300	97%	1,161	1,200	97%	3,500	
Total 607.020 · Equipment Leased	290	300	97%	1,161	1,200	97%	3,500	
Total 607.000 · Rental and Lease	477	490	97%	1,910	1,980	96%	5,800	
608.000 · Insurance Coverages								
608.010 · Workers' Compensation								
608.011 · Previous Year WC Balance	2,164			2,164				FY20 WC Audit
608.010 · Workers' Compensation - Other	896	895	100%	3,583	3,580	100%	10,740	
Total 608.010 · Workers' Compensation	3,060	895	342%	5,747	3,580	161%	10,740	
608.030 · Property & Equipment	210	210	100%	839	839	100%	2,517	
608.040 · Liability-not medical related	177	177	100%	709	709	100%	2,127	
608.050 · Health Entity Liability	8,467	8,383	101%	33,868	33,533	101%	100,599	
Total 608.000 · Insurance Coverages	11,914	9,665	123%	41,163	38,661	106%	115,983	
609.000 · Maintenance & Repairs								
609.010 · Buildings								
609.011 · Other Maint	60	170	35%	240	680	35%	2,000	
609.012 · HVAC	611	170	359%	981	680	144%	2,000	Semi-annual maintenance fee
609.013 · Plumbing	220	170	129%	220	680	32%	2,000	
609.015 · Electric		85			340		1,000	
Total 609.010 · Buildings	891	595	150%	1,441	2,380	61%	7,000	
609.020 · Business Park Assoc Fees	1,203	1,250	96%	4,895	5,000	98%	15,000	
609.030 · Equipment M&R		420		60	1,680	4%	5,000	
609.040 · Vehicle M&R				51				
Total 609.040 · Vehicle M&R				51				
609.050 · Uniforms		45			180		500	
Total 609.000 · Maintenance & Repairs	2,094	2,310	91%	6,447	9,240	70%	27,500	
610.000 · Depreciation and Amortization								
610.030 · Depreciation Expense - HC	6,002	6,000	100%	25,446	25,440	100%	72,000	
Total 610.000 · Depreciation and Amortization	6,002	6,000	100%	25,446	25,440	100%	72,000	
611.000 · Other operating expenses								
611.020 · Provider Licensing & Privileges		300		1,519	1,200	127%	3,600	
611.030 · I.T.								
611.040 · IT - Equipment		673		331	2,691	12%	8,054	
611.050 · IT- Software/License								
611.051 · HR mgmt solution	205	225	91%	819	900	91%	2,700	
611.050 · IT- Software/License - Other	2,865	2,500	115%	12,025	10,000	120%	30,000	
Total 611.050 · IT- Software/License	3,070	2,725	113%	12,844	10,900	118%	32,700	
Total 611.030 · I.T.	3,070	3,398	90%	13,175	13,591	97%	40,754	
611.070 · Fees								
611.072 · Bank Service Charge		20		39	80	49%	200	
611.073 · Credit Card Transaction Fees	217	250	87%	893	1,000	89%	3,000	
611.074 · Agency Provided Services	55	45	122%	438	180	243%	500	

Del Puerto Health Care District
Health Center vs Budget by Month & YTD
 October 2020

	Oct 20	Budget	% of Budget	Jul - Oct 20	YTD Budget	% of Budget	Annual Budget	NOTES
611.076 · Collections Commission	50	120	42%	574	480	120%	1,400	
Total 611.070 · Fees	322	435	74%	1,944	1,740	112%	5,100	
611.080 · Recruitment costs				90		100%		
611.090 · Dues / Subscriptions								
611.091 · Associations	340	183	186%	1,397	733	191%	2,200	
611.090 · Dues / Subscriptions - Other		167			667		2,000	
Total 611.090 · Dues / Subscriptions	340	350	97%	1,397	1,400	100%	4,200	
611.100 · Training and Education								
611.101 · In-House Training		167			667		2,000	
611.102 · Conference Fees		125			500		1,500	
611.103 · Airfare		33			133		400	
611.104 · Hotel & Meal		67			267		800	
Total 611.100 · Training and Education		392			1,567		4,700	
611.110 · Business Travel & Mileage				17		100%		
611.120 · Marketing/PR								
611.124 · Ads	4,530	396	1,144%	10,120	1,583	639%	4,750	Iheart Ads
611.125 · Other Marketing Exp		42		444	167	266%	500	
611.120 · Marketing/PR - Other		833		1,000	3,333	30%	10,000	
Total 611.120 · Marketing/PR	4,530	1,271	356%	11,564	5,083	228%	15,250	
611.130 · Property Taxes Paid	381	258	148%	1,523	1,033	147%	3,100	
611.140 · Meals and Recognition								
611.141 · Meals	132	42	314%	265	167	159%	500	
611.142 · Recognition		50		387	200	194%	600	
Total 611.140 · Meals and Recognition	132	92	143%	652	367	178%	1,100	
Total 611.000 · Other operating expenses	8,775	6,496	135%	31,881	25,981	123%	77,804	
Total Expense	234,061	240,665	97%	887,962	969,639	92%	2,901,505	
Net Ordinary Income	(50,331)	(55,578)	91%	(229,188)	(198,588)	115%	(690,759)	
Other Income/Expense								
Other Income								
703.000 · Investment Income	0			0				
704.000 · Interest Expense								
704.010 · Interest Expense - HC	(4,971)	(5,000)	99%	(20,310)	(20,000)	102%	(60,000)	
Total 704.000 · Interest Expense	(4,971)	(5,000)	99%	(20,310)	(20,000)	102%	(60,000)	
705.000 · Tenant Revenue								
705.020 · HC Tenant Income	600	600	100%	2,400	2,400	100%	7,200	
Total 705.000 · Tenant Revenue	600	600	100%	2,400	2,400	100%	7,200	
710.000 · Misc Other Income								
710.020 · Non-Guaranteed Grant Revenue	1,470	2,000	74%	1,470	4,000	37%	6,500	
Total 710.000 · Misc Other Income	1,470	2,000	74%	1,470	4,000	37%	6,500	
Total Other Income	(2,901)	(2,400)	121%	(16,440)	(13,600)	121%	(46,300)	
Net Other Income	(2,901)	(2,400)	121%	(16,440)	(13,600)	121%	(46,300)	
Net Income	(53,232)	(57,978)	92%	(245,628)	(212,188)	116%	(737,059)	On Budget

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

October 2020

	Oct 20	Budget	% of Budget	Jul - Oct 20	YTD Budget	% of Budget	Annual Budget	NOTES
Ordinary Income/Expense								
Expense								
610.000 · Depreciation and Amortization	4,042	4,000	101%	16,040	16,000	100%	48,000	
Total Expense	4,042	4,000	101%	16,040	16,000	100%	48,000	
Net Ordinary Income	(4,042)	(4,000)	101%	(16,040)	(16,000)	100%	(48,000)	
Other Income/Expense								
Other Income								
704.000 · Interest Expense	(3,088)	(3,583)	86%	(14,233)	(14,333)	99%	(43,000)	
705.000 · Tenant Revenue	10,927	10,892	100%	48,528	43,217	112%	130,878	
Total Other Income	7,839	7,309	107%	34,295	28,884	119%	87,878	
Other Expense								
802.000 · Keystone District Expense								
802.020 · Keystone Prop & Equip Ins	210	183	115%	839	733	114%	2,200	
802.030 · Keystone Liability Insurance		210			839		2,517	
802.040 · Keystone Property Taxes Paid	432	292	148%	1,728	1,167	148%	3,500	
802.050 · Keystone - Other Expenses	1,720		100%	1,720		100%		Prepayment penalty
Total 802.000 · Keystone District Expense	2,362	685	345%	4,287	2,739	157%	8,217	
810.000 · Misc Other Expense								
Total Other Expense	2,362	685	345%	4,287	2,739	157%	8,217	
Net Other Income	5,477	6,624	83%	30,008	26,145	115%	79,661	
Net Income	1,435	2,624	55%	13,968	10,145	138%	31,661	Great YTD

Del Puerto Health Care District Warrants by Bank Account

Type	Date	Num	Name	Credit	NOTES
101.000 - Cash and cash equivalents					
101.010 - Tri Counties Bank					
101.011 - TCB-Operating Checking 1739					
Check	10/15/2020	eft	USDA Rural Development Loan-EFT	11,066.00	
Bill Pmt -Check	10/01/2020	EFT	U.S. Bank Equipment Finance - EFT	126.27	
Bill Pmt -Check	10/09/2020	EFT	U.S. Bank Equipment Finance - EFT	149.95	
Bill Pmt -Check	10/09/2020	EFT	U.S. Bank Equipment Finance - EFT	140.24	
Bill Pmt -Check	10/26/2020	EFT	City Of Patterson-H2O, sewer, garbag	583.14	
Bill Pmt -Check	10/01/2020	29508	Greenway Health	1,925.54	
Bill Pmt -Check	10/01/2020	29509	MD - Blythe, Diana	23,951.33	
Bill Pmt -Check	10/01/2020	29510	MD - Rodriguez, Jose	35,333.33	
Bill Pmt -Check	10/01/2020	29511	MedTech Billing Services, Inc	1,315.06	
Bill Pmt -Check	10/01/2020	29512	Terminix	60.00	
					<i>Loan Partial</i>
Bill Pmt -Check	10/01/2020	29513	Tri Counties Bank-EFT	275,000.00	<i>Payment</i>
Bill Pmt -Check	10/01/2020	29514	Verizon Wireless	257.55	
Check	10/09/2020	29515	U.S. Bank Corporate Payment Center	8,590.16	
Bill Pmt -Check	10/09/2020	29516	ACHD-Assoc of CA Healthcare Distric	4,058.00	
Bill Pmt -Check	10/09/2020	29517	Airgas USA, LLC	164.51	
Bill Pmt -Check	10/09/2020	29518	American Ambulance Association	525.00	
Bill Pmt -Check	10/09/2020	29519	AMR-American Medical Response	5,342.30	
Bill Pmt -Check	10/09/2020	29520	AMS Software Inc.	181.00	
Bill Pmt -Check	10/09/2020	29521	"Misprint"	VOID	
Bill Pmt -Check	10/09/2020	29522	"Misprint"	VOID	
Bill Pmt -Check	10/09/2020	29523	"Misprint"	VOID	
Bill Pmt -Check	10/09/2020	29524	"Misprint"	VOID	
Bill Pmt -Check	10/09/2020	29525	Crescent Work & Outdoor #1	239.42	
Bill Pmt -Check	10/09/2020	29526	Data Path, Inc	6,320.83	
Bill Pmt -Check	10/09/2020	29527	Frontier-3755	199.77	
Bill Pmt -Check	10/09/2020	29528	Frontier - HC 8639	204.95	
Bill Pmt -Check	10/09/2020	29529	GreenWorks Janitorial Services	3,877.00	
Bill Pmt -Check	10/09/2020	29530	Intrado (West) Interactive Services	309.07	
Bill Pmt -Check	10/09/2020	29531	Language Line	100.04	
Bill Pmt -Check	10/09/2020	29532	Life-Assist	1,740.96	
Bill Pmt -Check	10/09/2020	29533	McAuley Ford	2,558.29	
Bill Pmt -Check	10/09/2020	29534	McKesson Medical Surgical Inc.	1,246.78	
Bill Pmt -Check	10/09/2020	29535	MedTech Billing Services, Inc	14,975.65	
Bill Pmt -Check	10/09/2020	29536	Mission Linen Supply	537.54	
Bill Pmt -Check	10/09/2020	29537	O'Reilly Auto Parts	187.14	
Bill Pmt -Check	10/09/2020	29538	Pacific Records Management	193.04	
Bill Pmt -Check	10/09/2020	29539	Patterson Irrigator	30.00	
Bill Pmt -Check	10/09/2020	29540	Paul Oil Co., Inc.	3,811.32	
Bill Pmt -Check	10/09/2020	29541	Physicians Service Bureau	378.26	
Bill Pmt -Check	10/09/2020	29542	Pitney Bowes - Meter Lease	220.07	
Bill Pmt -Check	10/09/2020	29543	Ray's Radio Shop	156.44	
Bill Pmt -Check	10/09/2020	29544	ReadyRefresh by Nestle	12.69	
Bill Pmt -Check	10/09/2020	29545	Sanofi Pasteur, Inc	2,910.64	
Bill Pmt -Check	10/09/2020	29546	Stan Med Soc / CA Medical	1,284.00	
Bill Pmt -Check	10/09/2020	29547	Staples Advantage	174.83	
Bill Pmt -Check	10/09/2020	29548	TID Turlock Irrigation District +06	1,612.17	
Bill Pmt -Check	10/09/2020	29549	Westside Landscape & Concrete	292.50	

Del Puerto Health Care District Warrants by Bank Account

October 2020					
Type	Date	Num	Name	Credit	NOTES
Bill Pmt -Check	10/09/2020	29550	Beta Healthcare - Workers Comp	1,163.00	
Bill Pmt -Check	10/09/2020	29551	BICSEC Security, Inc	25.00	
Bill Pmt -Check	10/09/2020	29552	CA Occupational Physicians	200.00	
Bill Pmt -Check	10/09/2020	29553	Comcast - Other	69.52	
Check	10/26/2020	29554	REFUND - Contra Costa Health Plan	220.80	
Check	10/26/2020	29555	REFUND - Humana Insurance	1,593.19	
Check	10/26/2020	29556	REFUND - Noridian Medicare Part B -	212.89	
Check	10/26/2020	29557	REFUND - Logisticaare Solutions	552.42	
Check	10/26/2020	29558	REFUND - Valley Health Plan	439.93	
Check	10/26/2020	29559	REFUND - Alameda Alliance For Heal	445.50	
Check	10/26/2020	29560	REFUND - Logue, James	236.75	
Bill Pmt -Check	10/26/2020	29561	A West Side Self Storage	228.60	
Bill Pmt -Check	10/26/2020	29562	Airgas USA, LLC	124.24	
Bill Pmt -Check	10/26/2020	29563	Beta Healthcare - Workers Comp	5,119.00	
Bill Pmt -Check	10/26/2020	29564	Beta Healthcare Group	17,279.67	
Bill Pmt -Check	10/26/2020	29565	Bound Tree Medical LLC	1,490.03	
Bill Pmt -Check	10/26/2020	29566	City Of Patterson-H2O, sewer, garbag	452.64	
Bill Pmt -Check	10/26/2020	29567	Cole Huber (Cota Cole)	1,763.00	
Bill Pmt -Check	10/26/2020	29568	Comcast - Other	180.42	
Bill Pmt -Check	10/26/2020	29569	Comcast Business Voice Edge	416.20	
Bill Pmt -Check	10/26/2020	29570	Data Path, Inc	10,102.88	
Bill Pmt -Check	10/26/2020	29571	DeHart Plumbing Heating & Air Inc	789.00	
Bill Pmt -Check	10/26/2020	29572	Digital Deployment/Streamline	300.00	
Bill Pmt -Check	10/26/2020	29573	Graphic Print Stop	37.74	
Bill Pmt -Check	10/26/2020	29574	iHeart Media	2,250.00	
Bill Pmt -Check	10/26/2020	29575	Jorgensen & Co.	427.30	
Bill Pmt -Check	10/26/2020	29576	Life-Assist	2,126.35	
Bill Pmt -Check	10/26/2020	29577	Life Line	224.93	
Bill Pmt -Check	10/26/2020	29578	Malm Fagundes LLP	767.00	
Bill Pmt -Check	10/26/2020	29579	McKesson Medical Surgical Inc.	4,402.56	
Bill Pmt -Check	10/26/2020	29580	MedTech Billing Services, Inc	467.82	
Bill Pmt -Check	10/26/2020	29581	Mid Valley IT	360.00	
Bill Pmt -Check	10/26/2020	29582	Mission Linen Supply	823.20	
Bill Pmt -Check	10/26/2020	29583	Mr. Rooter Plumbing	220.19	
Bill Pmt -Check	10/26/2020	29584	NextGen Healthcare, Inc	546.00	
Bill Pmt -Check	10/26/2020	29585	Patterson Tire	561.01	
Bill Pmt -Check	10/26/2020	29586	Paul Oil Co., Inc.	1,277.30	
Bill Pmt -Check	10/26/2020	29587	PG&E	23.77	
Bill Pmt -Check	10/26/2020	29588	Quest Diagnostics	200.00	
Bill Pmt -Check	10/26/2020	29589	Shred-it US JV LLC	674.79	
Bill Pmt -Check	10/26/2020	29590	Solutions Group	26.60	
Bill Pmt -Check	10/26/2020	29591	Staples Advantage	86.01	
Bill Pmt -Check	10/26/2020	29592	Stericycle	682.50	
Bill Pmt -Check	10/26/2020	29593	West Side Storage Baldwin	187.20	
Bill Pmt -Check	10/26/2020	29594	Workbench True Value Hdwe.	6.70	
Bill Pmt -Check	10/26/2020	29595	Zoll	1,058.70	
Total 101.011 - TCB-Operating Checking 1739				473,185.13	
101.012 - TCB-Payroll Account 2999					
Liability Check	10/14/2020		Payroll Direct Deposit	55,375.36	
Liability Check	10/28/2020		Payroll Direct Deposit	55,447.85	
Liability Check	10/23/2020	EFT	Metlife - Group Benefits	1,004.82	

Del Puerto Health Care District Warrants by Bank Account

October 2020					
Type	Date	Num	Name	Credit	NOTES
Liability Check	10/01/2020	E-pay	EDD State of California	3,960.27	
Liability Check	10/01/2020	E-pay	Internal Revenue Service	23,159.58	
Liability Check	10/01/2020	E-pay	EDD State of California	698.94	
Liability Check	10/15/2020	E-pay	EDD State of California	4,250.00	
Liability Check	10/15/2020	E-pay	Internal Revenue Service	24,428.58	
Liability Check	10/29/2020	E-pay	EDD State of California	4,670.80	
Liability Check	10/29/2020	E-pay	Internal Revenue Service	26,138.74	
Liability Check	10/30/2020	E-pay	EDD State of California	31.66	
Liability Check	10/30/2020	E-pay	Internal Revenue Service	222.08	
Paycheck	10/01/2020	24708	Employee Payroll	2,990.87	
Paycheck	10/01/2020	24709	Employee Payroll	1,478.06	
Paycheck	10/01/2020	24710	Employee Payroll	991.13	
Paycheck	10/01/2020	24711	Employee Payroll	1,036.92	
Paycheck	10/01/2020	24712	Employee Payroll	1,438.60	
Paycheck	10/01/2020	24713	Employee Payroll	3,028.91	
Paycheck	10/01/2020	24714	Employee Payroll	1,940.32	
Liability Check	10/01/2020	24715	AIG (VALIC)	11,160.09	
Liability Check	10/01/2020	24716	United Steelworkers	392.44	
Paycheck	10/05/2020	24717	Employee Payroll	0.00	
Paycheck	10/15/2020	24718	Employee Payroll	1,478.03	
Paycheck	10/15/2020	24719	Employee Payroll	1,018.30	
Paycheck	10/15/2020	24720	Employee Payroll	1,755.98	
Paycheck	10/15/2020	24721	Employee Payroll	1,036.80	
Paycheck	10/15/2020	24722	Employee Payroll	2,844.09	
Paycheck	10/15/2020	24723	Employee Payroll	1,438.57	
Paycheck	10/15/2020	24724	Employee Payroll	1,932.83	
Liability Check	10/15/2020	24725	AIG (VALIC)	11,212.35	
Liability Check	10/15/2020	24726	United Steelworkers	403.07	
Liability Check	10/23/2020	24727	CA Choice	34,697.61	
Liability Check	10/23/2020	24728	Delta Dental	3,584.93	
Liability Check	10/23/2020	24729	MES Vision	575.66	
Liability Check	10/23/2020	24730	LegalShield	306.05	
Liability Check	10/23/2020	24731	AFLAC	2,523.58	
Paycheck	10/29/2020	24732	Employee Payroll	2,264.93	
Paycheck	10/29/2020	24733	Employee Payroll	1,525.18	
Paycheck	10/29/2020	24734	Employee Payroll	1,246.75	
Paycheck	10/29/2020	24735	Employee Payroll	1,049.79	
Paycheck	10/29/2020	24736	Employee Payroll	1,500.72	
Paycheck	10/29/2020	24737	Employee Payroll	3,200.08	
Paycheck	10/29/2020	24738	Employee Payroll	1,975.56	
Paycheck	10/29/2020	24739	Employee Payroll	2,448.38	
Liability Check	10/29/2020	24740	AIG (VALIC)	11,934.85	
Liability Check	10/29/2020	24741	United Steelworkers	415.99	
Paycheck	10/30/2020	24742	Employee Payroll	957.03	
Total 101.012 · TCB-Payroll Account 2999				317,173.13	3 Payrolls
101.015 · TCB - Keystone C 8641					
Bill Pmt -Check	10/09/2020	EFT	Tri Counties Bank-EFT	7,442.07	
Bill Pmt -Check	10/09/2020	10210	Gilberto Arroyo-06	355.00	
Bill Pmt -Check	10/09/2020	10211	TID Turlock Irrigation District +06	580.76	
Bill Pmt -Check	10/26/2020	10212	City Of Patterson-H2O, sewer, garbag	157.68	
Bill Pmt -Check	10/26/2020	10213	DeHart Plumbing Heating & Air Inc	561.00	
Total 101.015 · TCB - Keystone C 8641				9,096.51	
Total 101.010 · Tri Counties Bank				799,454.77	

Del Puerto Health Care District Warrants by Bank Account

Type	Date	Num	October 2020 Name	Credit	NOTES
Total 101.000 · Cash and cash equivalents				799,454.77	
103.000 · Restricted Funds					
103.100 · TCB-USDA Debt Reserve 7237					
Check	10/15/2020	eft	USDA Rural Development Loan-EFT	10,060.00	
Total 103.100 · TCB-USDA Debt Reserve 7237				<u>10,060.00</u>	
Total 103.000 · Restricted Funds				<u>10,060.00</u>	
TOTAL				<u>809,514.77</u>	
Less: Irregular Items					
TCB Loan Partial Payment				(275,000.00)	
3rd Payroll				<u>(83,967.11)</u>	
TOTAL WARRANTS ISSUED - OCTOBER 2020				<u>450,547.66</u>	

Del Puerto Health Care District

Balance Sheet

As of November 30, 2020

	Nov 30, 20	Oct 31, 20	% Change	Nov 30, 19	% Change	NOTES
ASSETS						
Current Assets						
101.000 · Cash and cash equivalents						
101.010 · Tri Counties Bank						
101.011 · TCB-Operating Checking 1739	1,267,313	1,510,300	(16%)	1,143,552	11%	
101.012 · TCB-Payroll Account 2999	14,407	8,429	71%	12,513	15%	
101.013 · TCB-Money Market 4168	100,846	100,844		100,768	0%	
101.015 · TCB - Keystone C 8641	89,423	88,239	1%	112,965	(21%)	
101.016 · TCB-HC Billing Dept Acct 7262	3,730	2,690	39%	2,726	37%	
101.017 · TCB-Ambulance Fund 1041	2,855	2,643	8%	2,591	10%	
Total 101.010 · Tri Counties Bank	1,478,574	1,713,145	(14%)	1,375,115	8%	
101.030 · Petty Cash in District Office	340	340		340		
101.040 · US Bank HC-Athena Acct#8662	79	75	5%		100%	
101.041 · US Bank-Athena/Rodriguez#4750	675		100%		100%	
101.090 · LAIF-Local Agency Invstmnt Fund	515,100	515,100		506,665	2%	
Total 101.000 · Cash and cash equivalents	1,994,768	2,228,660	(10%)	1,882,120	6%	
103.000 · Restricted Funds						
103.100 · TCB-USDA Debt Reserve 7237	122,873	122,871		111,751	10%	
Total 103.000 · Restricted Funds	122,873	122,871		111,751	10%	
105.000 · BOTW-Mitigation Fee Acct	146,256	146,255		146,214		
Total Checking/Savings	2,263,897	2,497,786	(9%)	2,140,085	6%	less collections (AMB & HC)
Accounts Receivable						
121.000 · Patient Accounts - Net						
121.100 · Ambulance						
121.101 · AMB Accts Receivable	647,381	583,895	11%	773,982	(16%)	
121.102 · AMB Allowance for Doubtful	(482,917)	(452,063)	(7%)	(376,155)	(28%)	
Total 121.100 · Ambulance	164,464	131,832	25%	397,827	(59%)	
121.300 · Health Center						
121.301 · HC Accts Receivable	241,721	160,555	51%	185,911	30%	
121.305 · HC Allowance for Doubtful	(27,991)	(24,234)	(16%)	(22,123)	(27%)	
Total 121.300 · Health Center	213,730	136,321	57%	163,788	30%	
Total 121.000 · Patient Accounts - Net	378,194	268,153	41%	561,615	(33%)	
123.000 · Keystone C Accts Rec	1,179	2,953	(60%)	(5,299)	122%	
125.000 · Other Accounts Receivable	107,917	105,047	3%	195	55,242%	
126.000 · Government Reimbursements						
126.117 · FYE 2017 GEMT	(1,172)	(1,172)			(100%)	
126.317 · FYE 2017 PPS	40,452	40,452		40,452		
126.318 · FYE 2018 PPS	38,256	38,256		38,256		
126.319 · FYE 2019 PPS	47,152	47,152			100%	
126.721 · FYE 2020 MCR	13,513		100%		100%	
Total 126.000 · Government Reimbursements	138,201	124,688	11%	64,606	114%	
Total Accounts Receivable	625,491	500,841	25%	621,117	1%	
Other Current Assets						
131.000 · Deposits in Transit				8,484	(100%)	
132.030 · Unapplied Payments - Athena	(32,681)	(2,987)	(994%)		(100%)	
133.000 · Accrued Tax & Fee Receivables	692,915	554,332	25%	612,888	13%	
135.000 · Medical Supply Inventory	40,049	40,049		44,183	(9%)	
136.000 · Prepays	76,187	75,739	1%	70,297	8%	
137.000 · Health Benefits Prepaid				2,510	(100%)	
Total Other Current Assets	776,470	667,133	16%	738,362	5%	
Total Current Assets	3,665,858	3,665,760		3,499,564	5%	

Del Puerto Health Care District
Balance Sheet
As of November 30, 2020

	%					
	Nov 30, 20	Oct 31, 20	Change	Nov 30, 19	% Change	
						NOTES
Fixed Assets						
151.000 · Capital assets						
151.150 · Land						
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	310,914	310,914		310,914		
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		1,846,501	1%	
Total 151.160 · Buildings & Improvements	5,036,620	5,036,620		5,024,620	0%	
151.170 · Equipment						
151.171 · District Office Equipment	39,965	41,643	(4%)	39,965		
151.172 · Ambulance Equipment	1,427,225	1,427,225		1,295,209	10%	
151.173 · Health Center Equipment	336,399	334,721	1%	330,579	2%	
Total 151.170 · Equipment	1,803,589	1,803,589		1,665,753	8%	
151.180 · Construction Work-in-Progress						
151.181 · E Street Expansion	426,518	425,678	0%	405,808	5%	
151.184 · 2019 New Ambulance				212,330	(100%)	
151.185 · Firewall - District & HC	11,736	11,736			100%	
Total 151.180 · Construction Work-in-Progress	438,254	437,414	0%	618,138	(29%)	
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	(2,400,670)	(2,377,460)	(1%)	(2,216,529)	(8%)	
Total 151.000 · Capital assets	5,286,457	5,308,827	(0%)	5,500,646	(4%)	
Total Fixed Assets	5,286,457	5,308,827	(0%)	5,500,646	(4%)	
TOTAL ASSETS	8,952,315	8,974,587	(0%)	9,000,210	(1%)	
LIABILITIES & EQUITY						
Liabilities						
Current Liabilities						
Accounts Payable	151,449	148,360	2%	199,535	(24%)	
Credit Cards	5,193	8,598	(40%)	4,498	15%	
Other Current Liabilities						
253.000 · Accrued Payroll Liabilities						
253.100 · Payroll Liabilities	10,614	5,364	98%	(6,495)	263%	
253.220 · Reimbursement for Company Exp	150	122	23%	280	(46%)	
253.230 · Accrued Paid Time Off	144,144	139,537	3%	134,974	7%	
253.240 · Accrued Payroll at Month End	53,154	57,430	(7%)	52,974	0%	
Total 253.000 · Accrued Payroll Liabilities	208,062	202,453	3%	181,733	14%	
253.280 · COBRA Premium Payable	(501)		(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	(2,726)	(2,250)	(21%)	(1,108)	(146%)	
257.500 · Keystone C Security Deposit	5,000	5,000			100%	
280.000 · Deferred Grant Revenue	54,831	65,641	(16%)		100%	
Total Other Current Liabilities	364,535	370,713	(2%)	280,664	30%	
Total Current Liabilities	521,177	527,671	(1%)	484,697	8%	

Del Puerto Health Care District
Balance Sheet
As of November 30, 2020

		%			
	Nov 30, 20	Oct 31, 20	Change	Nov 30, 19	% Change
Long Term Liabilities					
290.010 · USDA Loan - 1700 Keystone B	1,544,430	1,549,369	(0%)	1,604,914	(4%)
290.020 · TCB Loan - Keystone C	693,217	697,953	(1%)	1,088,345	(36%)
Total Long Term Liabilities	2,237,647	2,247,322	(0%)	2,693,259	(17%)
Total Liabilities	2,758,824	2,774,993	(1%)	3,177,956	(13%)
Equity					
350.000 · Unrestricted Assets	1,082,320	1,082,320		980,351	10%
360.000 · Assigned Fund Balance					
360.030 · Asset Replacement Fund					
360.031 · Approved Capital Expenses	62,290	56,490	10%	423,498	(85%)
360.030 · Asset Replacement Fund - Other	814,067	819,867	(1%)	232,502	250%
Total 360.030 · Asset Replacement Fund	876,357	876,357		656,000	34%
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		1,967,000	17%
370.000 · Restricted Fund Balance					
370.010 · Mitigation Fees	119,804	119,804		119,804	
370.050 · Restricted for Debt Service	114,684	114,684		106,636	8%
Total 370.000 · Restricted Fund Balance	234,488	234,488		226,440	4%
390.000 · Net Fixed Assets (Capital)	2,492,762	2,492,762		2,492,762	
Net Income	91,566	97,667	(6%)	155,699	(41%)
Total Equity	6,193,493	6,199,594	(0%)	5,822,252	6%
TOTAL LIABILITIES & EQUITY	8,952,317	8,974,587	(0%)	9,000,208	(1%)

YTD Overall

Operating Acct

Month End Cash Balance	2,263,897
101.015 · TCB - Keystone C 8641	(89,423)
103.100 · TCB-USDA Debt Reserve 7237	(122,873)
280.000 · Deferred Grant Revenue	(54,831)
370.010 · Mitigation Fees	(119,804)
360.030 · Asset Replacement Fund	(876,357)
AP & Payroll Liability	(364,704)
Unencumbered Cash	635,905
Percent of Operating Cash Reserve Goal	45%
360.070 · Operating Cash Reserve	1,416,000

Del Puerto Health Care District
YTD by Class
July through November 2020

	Total 01 DPHCD			Total 02 Patterson District Ambul			Total 03 Del Puerto Health Center			Total 06 Keystone Bldg C			TOTAL		
	Jul - Nov 20	Budget	Budget t	Jul - Nov 20	Budget	% of Budget	Jul - Nov 20	Budget	% of Budget	Jul - Nov 20	Budget	% of Budget	Jul - Nov 20	Budget	% of Budget
Ordinary Income/Expense															
Income															
401.000 · Gross Patient Service Revenue				3,704,965	3,514,583	105%	956,655	936,621	102%				4,661,620	4,451,204	105%
401.021 · Del Puerto Health Center															
403.000 · Adjustments				(2,538,012)	(2,351,827)	108%	(223,066)	(61,416)	363%				(2,761,078)	(2,413,243)	114%
405.000 · Bad Debt				(309,432)	(255,110)	121%	(2,826)		100%				(312,258)	(255,110)	122%
407.000 · Other Income	1,425	833	171%	121,653	12,517	972%	77,385	77,133	100%				200,463	90,483	222%
Total Income	1,425	833	171%	979,174	920,163	106%	808,148	952,338	85%				1,788,747	1,873,334	95%
Gross Profit	1,425	833	171%	979,174	920,163	106%	808,148	952,338	85%				1,788,747	1,873,334	95%
Expense															
601.000 · Salaries & Wages	180,171	177,788	101%	505,839	459,100	110%	383,188	459,359	83%				1,069,198	1,096,247	98%
602.000 · Employee Benefits	49,105	52,944	93%	119,374	131,071	91%	117,882	147,153	80%				286,361	331,168	86%
603.000 · Professional Fees	26,779	27,500	97%	3,059	2,650	115%	297,754	299,154	100%				327,592	329,304	99%
604.000 · Purchased Services	4,782	4,577	104%	88,044	80,122	110%	107,373	121,932	88%				200,199	206,631	97%
605.000 · Supplies	2,609	3,933	66%	48,468	38,583	126%	43,314	38,479	113%				94,391	80,995	117%
606.000 · Utilities	3,181	3,208	99%	9,429	8,042	117%	17,198	17,967	96%				29,808	29,217	102%
607.000 · Rental and Lease	1,837	2,063	89%	158	167	95%	2,387	2,470	97%				4,382	4,700	93%
608.000 · Insurance Coverages	14,611	13,903	105%	71,924	74,059	97%	50,914	48,327	105%				137,449	136,289	101%
609.000 · Maintenance & Repairs	927	1,292	72%	26,401	35,958	73%	7,710	11,545	67%				35,038	48,795	72%
610.000 · Depreciation and Amortization	4,002	4,025	99%	68,160	67,990	100%	31,359	31,240	100%	19,952	20,000	100%	123,473	123,255	100%
611.000 · Other operating expenses	17,137	20,842	82%	56,531	65,069	87%	36,655	32,467	113%				110,323	118,378	93%
Total Expense	305,141	312,075	98%	997,387	962,811	104%	1,095,734	1,210,093	91%	19,952	20,000	100%	2,418,214	2,504,979	97%
Net Ordinary Income	(303,716)	(311,242)	98%	(18,213)	(42,648)	43%	(287,587)	(257,755)	112%	(19,952)	(20,000)	100%	(629,468)	(631,645)	100%
Other Income/Expense															
Other Income															
701.000 · District Tax Revenues	591,665	591,667	100%	101,250	101,250	100%							692,915	692,917	100%
702.000 · Impact Mitigation Fees															
703.000 · Investment Income	4,688	6,050	77%	0			0						4,688	6,050	77%
704.000 · Interest Expense							(25,430)	(25,000)	102%	(16,938)	(17,917)	95%	(42,368)	(42,917)	99%
705.000 · Tenant Revenue							3,000	3,000	100%	59,456	54,109	110%	62,456	57,109	109%
710.000 · Misc Other Income				6,800		100%	1,470	4,000	37%				8,270	4,000	207%
Total Other Income	596,353	597,717	100%	108,050	101,250	107%	(20,960)	(18,000)	116%	42,518	36,192	117%	725,961	717,159	101%
Other Expense															
802.000 · Keystone District Expense										4,929	3,424	144%	4,929	3,424	144%
810.000 · Misc Other Expense															
Total Other Expense										4,929	3,424	144%	4,929	3,424	144%
Net Other Income	596,353	597,717	100%	108,050	101,250	107%	(20,960)	(18,000)	116%	37,589	32,768	115%	721,032	713,735	101%
Net Income	292,637	286,475	102%	89,837	58,602	153%	(308,547)	(275,755)	112%	17,637	12,768	138%	91,564	82,090	112%

Del Puerto Health Care District
Total Operations vs Budget by Month & YTD
November 2020

	Nov 20	Budget	% of Budget	Jul - Nov 20	YTD Budget	% of Budget	Annual Budget	NOTES
Ordinary Income/Expense								
Income								
401.000 · Gross Patient Service Revenue	1,041,946	883,692	118%	4,661,620	4,451,204	105%	10,637,046	
403.000 · Adjustments	(629,877)	(484,520)	130%	(2,761,078)	(2,413,243)	114%	(5,804,886)	
405.000 · Bad Debt	(126,981)	(51,022)	249%	(312,258)	(255,110)	122%	(615,343)	
407.000 · Other Income	24,488	15,367	159%	200,463	90,483	222%	206,782	FY20 Medicare Cost Settlement
Total Income	309,576	363,517	85%	1,788,747	1,873,334	95%	4,423,599	
Gross Profit	309,576	363,517	85%	1,788,747	1,873,334	95%	4,423,599	
Expense								
601.000 · Salaries & Wages	191,086	219,249	87%	1,069,199	1,096,246	98%	2,630,991	
602.000 · Employee Benefits	50,148	66,234	76%	286,360	331,170	86%	794,807	
603.000 · Professional Fees	61,132	64,785	94%	327,591	329,303	99%	818,796	
604.000 · Purchased Services	37,822	41,106	92%	200,199	206,631	97%	497,915	
605.000 · Supplies	25,690	16,199	159%	94,391	80,996	117%	194,350	
606.000 · Utilities	5,378	5,843	92%	29,808	29,217	102%	70,100	
607.000 · Rental and Lease	832	936	89%	4,381	4,699	93%	11,150	
608.000 · Insurance Coverages	27,257	27,258	100%	137,449	136,288	101%	327,091	
609.000 · Maintenance & Repairs	6,644	9,755	68%	35,038	48,795	72%	116,900	
610.000 · Depreciation and Amortization	19,298	19,190	101%	103,521	103,255	100%	237,600	
611.000 · Other operating expenses	28,316	20,797	136%	110,323	118,377	93%	328,049	AMB cost
Total Expense	453,603	491,352	92%	2,398,260	2,484,977	97%	6,027,749	
Net Ordinary Income	(144,027)	(127,835)	113%	(609,513)	(611,643)	100%	(1,604,150)	
Other Income/Expense								
Other Income								
701.000 · District Tax Revenues	138,583	138,583	100%	692,915	692,917	100%	1,663,000	
703.000 · Investment Income	196	150	131%	4,689	6,050	78%	12,400	
704.000 · Interest Expense	(5,121)	(5,000)	102%	(25,430)	(25,000)	102%	(60,000)	
705.000 · Tenant Revenue	600	600	100%	3,000	3,000	100%	7,200	
710.000 · Misc Other Income				8,270	4,000	207%	6,500	
Total Other Income	134,258	134,333	100%	683,444	680,967	100%	1,629,100	
Net Other Income	134,258	134,333	100%	683,444	680,967	100%	1,629,100	
Net Income	(9,769)	6,498	(150%)	73,931	69,324	107%	24,950	Great YTD

Del Puerto Health Care District
Administration vs Budget by Month & YTD
 November 2020

	Nov 20	Budget	% of Budget	Jul - Nov 20	YTD Budget	% of Budget	Annual Budget	NOTES
Ordinary Income/Expense								
Income								
407.000 · Other Income		167		1,425	833	171%	2,000	
Gross Profit		167		1,425	833	171%	2,000	
Expense								
601.000 · Salaries & Wages								
601.010 · Regular Operations								
601.051 · COVID-Mandated time	3,564			3,564				
601.010 · Regular Operations - Other	28,236	32,779	86%	155,392	163,893	95%	393,344	
Total 601.010 · Regular Operations	31,800	32,779	97%	158,956	163,893	97%	393,344	
601.050 · Paid Time Off	3,419	2,779	123%	17,399	13,894	125%	33,346	
601.055 · Accrued Leave Payout				3,817				
Total 601.000 · Salaries & Wages	35,219	35,558	99%	180,172	177,787	101%	426,690	
602.000 · Employee Benefits								
602.020 · Health Ins								
602.021 · Life Insurance and AD&D	76	64	119%	317	321	99%	771	
602.022 · Dental Insurance	375	358	105%	1,317	1,788	74%	4,290	
602.023 · Vision Insurance	59	53	111%	274	267	103%	641	
602.024 · Medical Insurance	4,907	4,727	104%	21,938	23,633	93%	56,718	
602.020 · Health Ins - Other	40		100%	160		100%		
Total 602.020 · Health Ins	5,457	5,202	105%	24,006	26,009	92%	62,420	
602.040 · Retirement								
602.041 · 414(h) Retirement Contribution	1,297	1,422	91%	7,243	7,112	102%	17,068	
602.042 · 457(b) Company Match	853	1,067	80%	4,929	5,334	92%	12,801	
Total 602.040 · Retirement	2,150	2,489	86%	12,172	12,446	98%	29,869	
602.050 · Payroll Taxes								
602.051 · Social Security	1,163	2,205	53%	10,138	11,023	92%	26,455	
602.052 · Medicare Tax	453	516	88%	2,552	2,578	99%	6,187	
602.053 · CA UI & ETT	(19)	178	(11%)	238	890	27%	2,135	
Total 602.050 · Payroll Taxes	1,597	2,899	55%	12,928	14,491	89%	34,777	
Total 602.000 · Employee Benefits	9,204	10,590	87%	49,106	52,946	93%	127,066	
603.000 · Professional Fees								
603.040 · Legal & Attorney								
603.041 · General Counsel	1,226	1,250	98%	6,289	6,250	101%	15,000	
Total 603.040 · Legal & Attorney	1,226	1,250	98%	6,289	6,250	101%	15,000	
603.050 · Administrative Consultants		4,250		490	21,250	2%	51,000	
603.070 · Accountants								
603.051 · Financial Statements				20,000		100%	26,000	
Total 603.070 · Accountants				20,000		100%	26,000	
Total 603.000 · Professional Fees	1,226	5,500	22%	26,779	27,500	97%	92,000	
604.000 · Purchased Services								
604.030 · Health Screenings				20		100%		
604.070 · Security				461	500	92%	1,000	
604.080 · Cleaning	168	175	96%	840	875	96%	2,100	
604.100 · IT - Labor	559	525	106%	2,748	2,625	105%	6,300	
604.130 · Records Management	231	115	201%	714	577	124%	1,385	
Total 604.000 · Purchased Services	958	815	118%	4,783	4,577	105%	10,785	
605.000 · Supplies								
605.020 · Operating Supplies								
605.021 · Printing & Copiers	632	250	253%	1,366	1,250	109%	3,000	quarter bill
605.022 · Office Supplies	107	183	58%	792	917	86%	2,200	
605.023 · Facility Supplies	43	183	23%	174	917	19%	2,200	
Total 605.020 · Operating Supplies	782	616	127%	2,332	3,084	76%	7,400	
605.030 · Postage/Shipping		50		168	250	67%	600	
605.080 · Small Tools & Minor Equipment		120		110	600	18%	1,400	

Del Puerto Health Care District
Administration vs Budget by Month & YTD
November 2020

	Nov 20	Budget	% of Budget	Jul - Nov 20	YTD Budget	% of Budget	Annual Budget	NOTES
Total 605.000 · Supplies	782	786	99%	2,610	3,934	66%	9,400	
606.000 · Utilities								
606.010 · Elect/Gas	99	125	79%	625	625	100%	1,500	
606.020 · Phones	299	300	100%	1,493	1,500	100%	3,600	
606.030 · DSL - Digital Subscriber Line	32	33	97%	162	167	97%	400	
606.050 · Water/Garbage	183	183	100%	900	917	98%	2,200	
Total 606.000 · Utilities	613	641	96%	3,180	3,209	99%	7,700	
607.000 · Rental and Lease								
607.010 · Building								
607.011 · Storage	229	238	96%	1,143	1,188	96%	2,850	
Total 607.010 · Building	229	238	96%	1,143	1,188	96%	2,850	
607.020 · Equipment Leased								
607.021 · Copier Lease	95	100	95%	473	500	95%	1,200	
607.020 · Equipment Leased - Other		75		220	375	59%	900	
Total 607.020 · Equipment Leased	95	175	54%	693	875	79%	2,100	
Total 607.000 · Rental and Lease	324	413	78%	1,836	2,063	89%	4,950	
608.000 · Insurance Coverages								
608.010 · Workers' Compensation								
608.011 · Previous Year WC Balance				716				
608.010 · Workers' Compensation - Other	384	385	100%	1,920	1,927	100%	4,625	
Total 608.010 · Workers' Compensation	384	385	100%	2,636	1,927	137%	4,625	
608.030 · Property & Equipment	210	210	100%	1,049	1,049	100%	2,517	
608.040 · Liability-not medical related								
608.042 · Directors & Officers	1,979	1,979	100%	9,895	9,895	100%	23,748	
608.040 · Liability-not medical related - Other	206	206	100%	1,032	1,032	100%	2,477	
Total 608.040 · Liability-not medical related	2,185	2,185	100%	10,927	10,927	100%	26,225	
Total 608.000 · Insurance Coverages	2,779	2,780	100%	14,612	13,903	105%	33,367	
609.000 · Maintenance & Repairs								
609.010 · Buildings								
609.011 · Other Maint	146	233	63%	852	1,167	73%	2,800	
609.012 · HVAC		25		45	125	36%	300	
Total 609.010 · Buildings	146	258	57%	897	1,292	69%	3,100	
609.030 · Equipment M&R				31		100%		
Total 609.000 · Maintenance & Repairs	146	258	57%	928	1,292	72%	3,100	
610.000 · Depreciation and Amortization								
610.010 · Depreciation Expense - District	730	790	92%	4,002	4,025	99%	9,600	
Total 610.000 · Depreciation and Amortization	730	790	92%	4,002	4,025	99%	9,600	
611.000 · Other operating expenses								
611.030 · I.T.								
611.040 · IT - Equipment		83			417		1,000	
611.050 · IT- Software/License								
611.051 · HR mgmt solution	43	100	43%	217	500	43%	1,200	
611.050 · IT- Software/License - Other	1,017	910	112%	7,325	4,550	161%	10,920	
Total 611.050 · IT- Software/License	1,060	1,010	105%	7,542	5,050	149%	12,120	
Total 611.030 · I.T.	1,060	1,093	97%	7,542	5,467	138%	13,120	
611.070 · Fees								
611.072 · Bank Service Charge		10		44	50	88%	120	
611.074 · Agency Provided Services				28		100%	20,000	
611.077 · Other Fees		32		45	158	28%	380	
Total 611.070 · Fees		42		117	208	56%	20,500	
611.080 · Recruitment costs				225		100%		
611.090 · Dues / Subscriptions								
611.091 · Associations	1,027	1,250	82%	5,700	6,250	91%	15,000	
611.092 · Information	41	42	98%	87	208	42%	500	
611.090 · Dues / Subscriptions - Other	35			35				

Del Puerto Health Care District
Administration vs Budget by Month & YTD
November 2020

	Nov 20	Budget	% of Budget	Jul - Nov 20	YTD Budget	% of Budget	Annual Budget	NOTES
Total 611.090 · Dues / Subscriptions	1,103	1,292	85%	5,822	6,458	90%	15,500	
611.100 · Training and Education								
611.101 · In-House Training		42		155	208	75%	500	
611.102 · Conference Fees		408		300	2,042	15%	4,900	
611.103 · Airfare		133			667		1,600	
611.104 · Hotel & Meal		200			1,000		2,400	
611.100 · Training and Education - Other		667			3,333		8,000	
Total 611.100 · Training and Education		1,450		455	7,250	6%	17,400	
611.110 · Business Travel & Mileage	94	208	45%	398	1,042	38%	2,500	
611.120 · Marketing/PR								
611.124 · Ads				2,351		100%		
Total 611.120 · Marketing/PR				2,351		100%		
611.140 · Meals and Recognition								
611.141 · Meals		42			208		500	
611.142 · Recognition	123	42	293%	228	208	110%	500	
Total 611.140 · Meals and Recognition	123	84	146%	228	416	55%	1,000	
Total 611.000 · Other operating expenses	2,380	4,169	57%	17,138	20,841	82%	70,020	
Total Expense	54,361	62,300	87%	305,146	312,077	98%	794,678	savings
Net Ordinary Income	(54,361)	(62,133)	87%	(303,721)	(311,244)	98%	(792,678)	
Other Income/Expense								
Other Income								
701.000 · District Tax Revenues								
701.010 · Property Tax -Secured/ Unsecure	117,250	117,250	100%	586,250	586,250	100%	1,407,000	
701.030 · Homeowners Prop Tax Relief	1,083	1,083	100%	5,415	5,417	100%	13,000	
Total 701.000 · District Tax Revenues	118,333	118,333	100%	591,665	591,667	100%	1,420,000	
703.000 · Investment Income	196	150	131%	4,688	6,050	77%	12,400	
Total Other Income	118,529	118,483	100%	596,353	597,717	100%	1,432,400	
Net Other Income	118,529	118,483	100%	596,353	597,717	100%	1,432,400	
Net Income	64,168	56,350	114%	292,632	286,473	102%	639,722	Great MO & YTD.

Del Puerto Health Care District
Ambulance vs Budget by Month & YTD
 November 2020

	Nov 20	Budget	% of Budget	Jul - Nov 20	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	782,580	702,917	111%	3,704,942	3,514,583	105%	8,435,000	
Total 401.010 · AMB Ambulance Services	782,580	702,917	111%	3,704,965	3,514,583	105%	8,435,000	
Total 401.000 · Gross Patient Service Revenue	782,580	702,917	111%	3,704,965	3,514,583	105%	8,435,000	168 transports
403.000 · Adjustments								
403.100 · Contractual Adjustments								
403.015 · AMB Contractual Allowances								
403.011 · AMB Revenue Adjustments	(3,541)	(1,386)	255%	(11,441)	(6,930)	165%	(16,632)	
403.012 · AMB GEMT QAF Add-on Pymt	1,363		100%	7,411		100%		
403.015 · AMB Contractual Allowances - O	(497,288)	(468,979)	106%	(2,533,982)	(2,344,897)	108%	(5,627,752)	
Total 403.015 · AMB Contractual Allowance:	(499,466)	(470,365)	106%	(2,538,012)	(2,351,827)	108%	(5,644,384)	
Total 403.100 · Contractual Adjustments	(499,466)	(470,365)	106%	(2,538,012)	(2,351,827)	108%	(5,644,384)	
Total 403.000 · Adjustments	(499,466)	(470,365)	106%	(2,538,012)	(2,351,827)	108%	(5,644,384)	
405.000 · Bad Debt								
405.010 · AMB Write-offs								
405.011 · AMB Allowance for Doubtful	(30,854)	(6,731)	458%	40,506	(33,653)	(120%)	(80,768)	
405.012 · AMB Rcvd from Written Off Accts	1,207	6,413	19%	33,582	32,066	105%	76,959	
405.013 · AMB Bad Debt	(93,266)	(50,705)	184%	(383,520)	(253,523)	151%	(608,454)	
Total 405.010 · AMB Write-offs	(122,913)	(51,023)	241%	(309,432)	(255,110)	121%	(612,263)	
Total 405.000 · Bad Debt	(122,913)	(51,023)	241%	(309,432)	(255,110)	121%	(612,263)	
407.000 · Other Income								
407.040 · Community Education Classes								
		83		350	417	84%	1,000	
407.050 · Special Event Standby								
				101,700			6,500	
407.000 · Other Income - Other								
		450		19,603	12,100	162%	25,000	
Total 407.000 · Other Income		533		121,653	12,517	972%	32,500	
Total Income	160,201	182,062	88%	979,174	920,163	106%	2,210,853	
Gross Profit	160,201	182,062	88%	979,174	920,163	106%	2,210,853	due to contractual adj & bad debt
Expense								
601.000 · Salaries & Wages								
601.010 · Regular Operations								
601.051 · COVID-Mandated time				1,473				
601.010 · Regular Operations - Other	73,594	82,115	90%	408,814	410,574	100%	985,378	
Total 601.010 · Regular Operations	73,594	82,115	90%	410,287	410,574	100%	985,378	
601.020 · Community Service								
		1,009		32,860	5,047	651%	12,112	
601.030 · Continuing Education - Employee								
		339			1,693		4,064	
601.050 · Paid Time Off								
	11,188	8,301	135%	54,874	41,505	132%	99,613	
601.055 · Accrued Leave Payout								
	831		100%	7,817		100%		
601.060 · Union Representation								
		56			280		671	
Total 601.000 · Salaries & Wages	85,613	91,820	93%	505,838	459,099	110%	1,101,838	
602.000 · Employee Benefits								
602.020 · Health Ins								
602.021 · Life Insurance and AD&D	211	183	115%	1,117	913	122%	2,192	
602.022 · Dental Insurance	632	929	68%	3,242	4,645	70%	11,148	
602.023 · Vision Insurance	104	155	67%	663	773	86%	1,856	
602.024 · Medical Insurance	6,640	10,493	63%	43,726	52,465	83%	125,917	
Total 602.020 · Health Ins	7,587	11,760	65%	48,748	58,796	83%	141,113	
602.040 · Retirement								
602.041 · 414(h) Retirement Contribution	3,359	3,339	101%	19,673	16,694	118%	40,065	
602.042 · 457(b) Company Match	1,697	3,546	48%	11,019	17,728	62%	42,546	
Total 602.040 · Retirement	5,056	6,885	73%	30,692	34,422	89%	82,611	
602.050 · Payroll Taxes								
602.051 · Social Security	5,367	5,727	94%	31,651	28,636	111%	68,727	
602.052 · Medicare Tax	1,254	1,339	94%	7,402	6,697	111%	16,073	
602.053 · CA UI & ETT	264	504	52%	880	2,520	35%	6,048	
Total 602.050 · Payroll Taxes	6,885	7,570	91%	39,933	37,853	105%	90,848	
Total 602.000 · Employee Benefits	19,528	26,215	74%	119,373	131,071	91%	314,572	
603.000 · Professional Fees								

Del Puerto Health Care District
Ambulance vs Budget by Month & YTD
 November 2020

	Nov 20	Budget	% of Budget	Jul - Nov 20	YTD Budget	% of Budget	Annual Budget	NOTES
603.010 · Medical								
603.020 · Physician Services								
603.025 · Medical Directorship	530	530	100%	2,650	2,650	100%	6,360	
Total 603.020 · Physician Services	530	530	100%	2,650	2,650	100%	6,360	
Total 603.010 · Medical	530	530	100%	2,650	2,650	100%	6,360	
603.040 · Legal & Attorney								
603.043 · Labor-Management	172		100%	409		100%		
Total 603.040 · Legal & Attorney	172		100%	409		100%		
603.070 · Accountants								
603.052 · CMS / PPS / GEMT prep							3,500	
Total 603.070 · Accountants							3,500	
Total 603.000 · Professional Fees	702	530	132%	3,059	2,650	115%	9,860	
604.000 · Purchased Services								
604.030 · Health Screenings		83			417		1,000	
604.050 · Billing	8,793	8,167	108%	41,330	40,833	101%	98,000	
604.060 · Linen	910	920	99%	4,716	5,060	93%	12,580	
604.070 · Security				8,575				
604.100 · IT - Labor	710	721	98%	3,520	3,604	98%	8,650	
604.120 · Medical Waste Disposal	158	167	95%	788	833	95%	2,000	
604.130 · Records Management	57	42	136%	136	208	65%	500	
604.140 · Ambulance Dispatch Services	5,733	5,667	101%	28,979	28,333	102%	68,000	
604.150 · Patient Surveys		167			833		2,000	
Total 604.000 · Purchased Services	16,361	15,934	103%	88,044	80,121	110%	192,730	
605.000 · Supplies								
605.020 · Operating Supplies								
605.021 · Printing & Copiers	211	83	254%	423	417	101%	1,000	quarter bill
605.022 · Office Supplies	44	200	22%	390	1,000	39%	2,400	
605.023 · Facility Supplies	182	300	61%	1,796	1,500	120%	3,600	
Total 605.020 · Operating Supplies	437	583	75%	2,609	2,917	89%	7,000	
605.030 · Postage/Shipping	21	50	42%	280	250	112%	600	
605.040 · Medical Consumable								
605.042 · Oxygen	373	333	112%	1,666	1,667	100%	4,000	
605.043 · Medical Supplies								
605.044 · Medical Supplies - COVID	2,043	492	415%	6,661	2,458	271%	5,900	timing
605.045 · IV Therapy	3,332	819	407%	7,639	4,094	187%	9,825	
605.046 · Diagnostic	660	819	81%	3,633	4,094	89%	9,825	
605.047 · Infection Control		83		6,826	417	1,637%	1,000	
605.048 · Patient Transport	1,444	738	196%	3,968	3,688	108%	8,850	timing
605.043 · Medical Supplies - Other	1,148	1,967	58%	4,517	9,833	46%	23,600	
Total 605.043 · Medical Supplies	8,627	4,918	175%	33,244	24,584	135%	59,000	
Total 605.040 · Medical Consumable	9,000	5,251	171%	34,910	26,251	133%	63,000	
605.050 · Pharmaceutical	1,960	833	235%	6,720	4,167	161%	10,000	timing
605.080 · Small Tools & Minor Equipment								
605.081 · Minor Medical Equipment		583		603	2,917	21%	7,000	
605.080 · Small Tools & Minor Equipment - (2,507	417	601%	3,345	2,083	161%	5,000	crew's mattress (4)
Total 605.080 · Small Tools & Minor Equipme	2,507	1,000	251%	3,948	5,000	79%	12,000	
Total 605.000 · Supplies	13,925	7,717	180%	48,467	38,585	126%	92,600	
606.000 · Utilities								
606.010 · Elect/Gas	297	375	79%	1,876	1,875	100%	4,500	
606.020 · Phones								
606.021 · Mobile Phones	258	283	91%	2,690	1,417	190%	3,400	
606.020 · Phones - Other	424	433	98%	2,113	2,167	98%	5,200	
Total 606.020 · Phones	682	716	95%	4,803	3,584	134%	8,600	
606.030 · DSL - Digital Subscriber Line	97	100	97%	487	500	97%	1,200	
606.050 · Water/Garbage	455	417	109%	2,263	2,083	109%	5,000	
Total 606.000 · Utilities	1,531	1,608	95%	9,429	8,042	117%	19,300	
607.000 · Rental and Lease								
607.020 · Equipment Leased								
607.021 · Copier Lease	32	33	97%	158	167	95%	400	
Total 607.020 · Equipment Leased	32	33	97%	158	167	95%	400	
Total 607.000 · Rental and Lease	32	33	97%	158	167	95%	400	
608.000 · Insurance Coverages								

Del Puerto Health Care District
Ambulance vs Budget by Month & YTD
 November 2020

	Nov 20	Budget	% of Budget	Jul - Nov 20	YTD Budget	% of Budget	Annual Budget	NOTES
608.010 · Workers' Compensation								
608.011 · Previous Year WC Balance				(1,717)				
608.010 · Workers' Compensation - Other	3,839	3,839	100%	19,196	19,195	100%	46,067	
Total 608.010 · Workers' Compensation	3,839	3,839	100%	17,479	19,195	91%	46,067	
608.020 · Auto Liability & Physical Damage	1,689	1,689	100%	8,447	8,447	100%	20,273	
608.030 · Property & Equipment	210	210	100%	1,049	1,049	100%	2,517	
608.040 · Liability-not medical related	177	177	100%	886	886	100%	2,127	
608.050 · Health Entity Liability	8,813	8,896	99%	44,063	44,482	99%	106,757	
Total 608.000 · Insurance Coverages	14,728	14,811	99%	71,924	74,059	97%	177,741	
609.000 · Maintenance & Repairs								
609.010 · Buildings								
609.011 · Other Maint	146	225	65%	852	1,125	76%	2,700	
609.012 · HVAC		142		134	708	19%	1,700	
609.013 · Plumbing		200			1,000		2,400	
Total 609.010 · Buildings	146	567	26%	986	2,833	35%	6,800	
609.030 · Equipment M&R	595	1,000	60%	9,513	5,000	190%	12,000	
609.040 · Vehicle M&R								
609.041 · Tires & Wheels		458		1,105	2,292	48%	5,500	
609.042 · Engine & Drive Train		1,167			5,833		14,000	
609.043 · Body Work		83		95	417	23%	1,000	
609.044 · Vehicle AC				1,664				
609.045 · General Vehicle M&R	3,982	2,750	145%	8,349	13,750	61%	33,000	1801 Ambulance full service
609.040 · Vehicle M&R - Other				544		100%		
Total 609.040 · Vehicle M&R	3,982	4,458	89%	11,757	22,292	53%	53,500	
609.050 · Uniforms	511	1,167	44%	4,146	5,833	71%	14,000	
Total 609.000 · Maintenance & Repairs	5,234	7,192	73%	26,402	35,958	73%	86,300	
610.000 · Depreciation and Amortization								
610.020 · Depreciation Expense - Amb	12,655	12,600	100%	68,160	67,990	100%	156,000	
Total 610.000 · Depreciation and Amortization	12,655	12,600	100%	68,160	67,990	100%	156,000	
611.000 · Other operating expenses								
611.030 · I.T.								
611.040 · IT - Equipment		125		309	625	49%	1,500	
611.050 · IT- Software/License								
611.051 · HR mgmt solution	264	258	102%	1,320	1,292	102%	3,100	
611.050 · IT- Software/License - Other	1,196	979	122%	5,089	4,896	104%	11,750	Zoll quarter maintenance
Total 611.050 · IT- Software/License	1,460	1,237	118%	6,409	6,188	104%	14,850	
Total 611.030 · I.T.	1,460	1,362	107%	6,718	6,813	99%	16,350	
611.060 · Fuel Auto	3,291	3,917	84%	18,538	19,583	95%	47,000	
611.070 · Fees								
611.073 · Credit Card Transaction Fees	142	292	49%	1,230	1,458	84%	3,500	
611.074 · Agency Provided Services	602	1,417	42%	3,396	7,083	48%	17,000	
611.075 · GEMT-Quality Assurance Fee	14,567		100%	14,567	14,400	101%	57,600	
611.076 · Collections Commission	221	2,083	11%	8,076	10,417	78%	25,000	
611.077 · Other Fees		50			200		1,000	
Total 611.070 · Fees	15,532	3,842	404%	27,269	33,558	81%	104,100	
611.080 · Recruitment costs	662		100%	1,050		100%		
611.090 · Dues / Subscriptions								
611.091 · Associations	144	190	76%	719	948	76%	2,275	
Total 611.090 · Dues / Subscriptions	144	190	76%	719	948	76%	2,275	
611.100 · Training and Education								
611.101 · In-House Training		208		1,188	1,042	114%	2,500	
611.102 · Conference Fees		133			667		1,600	
611.103 · Airfare		67			333		800	
611.104 · Hotel & Meal		133		508	667	76%	1,600	
Total 611.100 · Training and Education		541		1,696	2,709	63%	6,500	
611.110 · Business Travel & Mileage		42			208		500	
Total 611.120 · Marketing/PR							500	
611.140 · Meals and Recognition								
611.141 · Meals	73	42	174%	122	208	59%	500	
611.142 · Recognition		42			208		500	
Total 611.140 · Meals and Recognition	73	84	87%	122	416	29%	1,000	
611.160 · Community Education								

Del Puerto Health Care District
Ambulance vs Budget by Month & YTD
 November 2020

	Nov 20	Budget	% of Budget	Jul - Nov 20	YTD Budget	% of Budget	Annual Budget	NOTES
611.161 · Community CPR Classes		167		418	833	50%	2,000	
Total 611.160 · Community Education		167		418	833	50%	2,000	
Total 611.000 · Other operating expenses	21,162	10,145	209%	56,530	65,068	87%	180,225	
Total Expense	191,471	188,605	102%	997,384	962,810	104%	2,331,566	due to irregular expenses
Net Ordinary Income	(31,270)	(6,543)	478%	(18,210)	(42,647)	43%	(120,713)	
Other Income/Expense								
Other Income								
701.000 · District Tax Revenues								
701.020 · Direct Assessment-Amb Svcs Fund	20,250	20,250	100%	101,250	101,250	100%	243,000	
Total 701.000 · District Tax Revenues	20,250	20,250	100%	101,250	101,250	100%	243,000	
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%	108,050	101,250	107%	243,000	
Net Other Income	20,250	20,250	100%	108,050	101,250	107%	243,000	
Net Income	(11,020)	13,707	(80%)	89,840	58,603	153%	122,287	MO is due to adjustments/expenses; YTD is great.

Del Puerto Health Care District
Health Center vs Budget by Month & YTD
 November 2020

	Nov 20	Budget	% of Budget	Jul - Nov 20	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 Payments	21,735	15,870	137%	108,839	79,350	137%	190,441	
401.020 · Health Center Services - Other	237,631	164,905	144%	847,816	857,270	99%	2,011,605	
Total 401.020 · Health Center Services	259,366	180,775	143%	956,655	936,620	102%	2,202,046	
Total 401.000 · Gross Patient Service Revenue	259,366	180,775	143%	956,655	936,620	102%	2,202,046	
403.000 · Adjustments								
403.100 · Contractual Adjustments								
403.030 · Gross Adjustments HC								
403.022 · HC Reverse Credit Card Adj	59		100%	800		100%		
403.023 · Reverse Capitated Adj	(21,735)		100%	(108,839)		100%		
403.024 · HC Reverse Bad Debt Adj	549		100%	5,240		100%		
403.025 · HCReverse Refund of Overpayment	(94)		100%	(2,848)		100%		
403.030 · Gross Adjustments HC - Other	(109,189)	(14,155)	771%	(117,419)	(61,416)	191%	(160,502)	
Total 403.030 · Gross Adjustments HC	(130,410)	(14,155)	921%	(223,066)	(61,416)	363%	(160,502)	
Total 403.100 · Contractual Adjustments	(130,410)	(14,155)	921%	(223,066)	(61,416)	363%	(160,502)	
Total 403.000 · Adjustments	(130,410)	(14,155)	921%	(223,066)	(61,416)	363%	(160,502)	
405.000 · Bad Debt								
405.020 · HC Write-offs								
405.021 · HC Allowance for Doubtful	(3,757)		100%	456		100%	15,380	
405.022 · HC Bad Debt Health Center	(549)		100%	(5,240)		100%	(21,882)	
405.023 · HC Rcvd from Written Off Accts	238		100%	1,958		100%	3,422	
Total 405.020 · HC Write-offs	(4,068)		100%	(2,826)		100%	(3,080)	
Total 405.000 · Bad Debt	(4,068)		100%	(2,826)		100%	(3,080)	
407.000 · Other Income								
407.020 · Medicare Cost Settlement	13,513	1,250	1,081%	13,513	6,250	216%	15,000	FY20 MCR received
407.030 · Payer Incentives Received		4,167		12,413	20,833	60%	50,000	
407.080 · Telehealth Grant Income	10,810	9,000	120%	40,685	45,000	90%	96,682	
407.000 · Other Income - Other	165	250	66%	10,774	5,050	213%	10,600	
Total 407.000 · Other Income	24,488	14,667	167%	77,385	77,133	100%	172,282	
Total Income	149,376	181,287	82%	808,148	952,337	85%	2,210,746	
Gross Profit	149,376	181,287	82%	808,148	952,337	85%	2,210,746	
Expense								
601.000 · Salaries & Wages								
601.010 · Regular Operations								
601.051 · COVID-Mandated time	452			10,723				
601.010 · Regular Operations - Other	62,451	81,595	77%	321,661	407,973	79%	979,134	
Total 601.010 · Regular Operations	62,903	81,595	77%	332,384	407,973	81%	979,134	
601.030 · Continuing Education - Employee		169			846		2,031	
601.050 · Paid Time Off	6,586	10,108	65%	48,688	50,541	96%	121,298	
601.055 · Accrued Leave Payout	764		100%	1,117		100%		
601.070 · Incentive				1,000		100%		
Total 601.000 · Salaries & Wages	70,253	91,872	76%	383,189	459,360	83%	1,102,463	
602.000 · Employee Benefits								
602.020 · Health Ins								
602.021 · Life Insurance and AD&D	227	237	96%	1,364	1,184	115%	2,842	
602.022 · Dental Insurance	1,318	1,591	83%	6,124	7,955	77%	19,091	
602.023 · Vision Insurance	198	262	76%	1,203	1,309	92%	3,141	
602.024 · Medical Insurance	12,003	14,690	82%	63,215	73,450	86%	176,280	
Total 602.020 · Health Ins	13,746	16,780	82%	71,906	83,898	86%	201,354	
602.040 · Retirement								
602.041 · 414(h) Retirement Contribution	2,628	3,601	73%	15,491	18,008	86%	43,218	
602.042 · 457(b) Company Match	750	1,343	56%	3,187	6,717	47%	16,120	
Total 602.040 · Retirement	3,378	4,944	68%	18,678	24,725	76%	59,338	
602.050 · Payroll Taxes								
602.051 · Social Security	3,400	5,582	61%	21,927	27,912	79%	66,989	

Del Puerto Health Care District
Health Center vs Budget by Month & YTD
 November 2020

	Nov 20	Budget	% of Budget	Jul - Nov 20	YTD Budget	% of Budget	Annual Budget	NOTES
602.052 · Medicare Tax	892	1,306	68%	5,226	6,528	80%	15,667	
602.053 · CA UI & ETT		818		144	4,092	4%	9,821	
Total 602.050 · Payroll Taxes	4,292	7,706	56%	27,297	38,532	71%	92,477	
Total 602.000 · Employee Benefits	21,416	29,430	73%	117,881	147,155	80%	353,169	
603.000 · Professional Fees								
603.010 · Medical								
603.020 · Physician Services								
603.023 · MD Retirement Contribution	868	868	100%	4,340	4,340	100%	10,416	
603.024 · MD Medical Ins Contribution	1,000	1,000	100%	5,000	5,000	100%	12,000	
603.025 · Medical Directorship	8,303	8,303	100%	41,517	41,517	100%	99,640	
603.027 · MD Continuing Medical Education					2,000		2,000	
603.020 · Physician Services - Other	48,583	48,583	100%	242,917	242,917	100%	583,000	
Total 603.020 · Physician Services	58,754	58,754	100%	293,774	295,774	99%	707,056	
603.030 · Non Physician Providers								
603.037 · NPP Continuing Medical Educatio				3,380	3,380	100%	3,380	
Total 603.030 · Non Physician Providers				3,380	3,380	100%	3,380	
Total 603.010 · Medical	58,754	58,754	100%	297,154	299,154	99%	710,436	
603.050 · Administrative Consultants				150		100%		
603.070 · Accountants								
603.052 · CMS / PPS / GEMT prep	450		100%	450		100%	6,500	
Total 603.070 · Accountants	450		100%	450		100%	6,500	
Total 603.000 · Professional Fees	59,204	58,754	101%	297,754	299,154	100%	716,936	
604.000 · Purchased Services								
604.030 · Health Screenings				200		100%		
604.050 · Billing	6,412	14,583	44%	56,271	72,917	77%	175,000	
604.060 · Linen	182	190	96%	1,000	1,090	92%	2,600	
604.070 · Security	25	25	100%	125	125	100%	300	
604.080 · Cleaning	3,709	4,100	90%	18,545	20,500	90%	51,000	
604.100 · IT - Labor	3,535	3,500	101%	17,371	17,500	99%	42,000	
604.110 · Communication for Patients	5,779	750	771%	8,468	3,750	226%	9,000	Intrado termination fee
604.120 · Medical Waste Disposal	525	583	90%	2,625	2,917	90%	7,000	
604.130 · Records Management	336	460	73%	2,768	2,300	120%	5,500	
604.150 · Patient Surveys		167			833		2,000	
Total 604.000 · Purchased Services	20,503	24,358	84%	107,373	121,932	88%	294,400	
605.000 · Supplies								
605.020 · Operating Supplies								
605.021 · Printing & Copiers		258		1,237	1,292	96%	3,100	
605.022 · Office Supplies		200		943	1,000	94%	2,400	
605.023 · Facility Supplies	265	396	67%	1,130	1,979	57%	4,750	
Total 605.020 · Operating Supplies	265	854	31%	3,310	4,271	77%	10,250	
605.030 · Postage/Shipping		50		168	250	67%	600	
605.040 · Medical Consumable								
605.043 · Medical Supplies								
605.044 · Medical Supplies - COVID	1,550	800	194%	3,867	4,000	97%	9,600	Covid purchases
605.046 · Diagnostic	186	800	23%	2,873	4,000	72%	9,600	
605.047 · Infection Control				701				
605.043 · Medical Supplies - Other	696	1,650	42%	4,199	8,250	51%	19,800	
Total 605.043 · Medical Supplies	2,432	3,250	75%	11,640	16,250	72%	39,000	
Total 605.040 · Medical Consumable	2,432	3,250	75%	11,640	16,250	72%	39,000	
605.050 · Pharmaceutical								
605.060 · Vaccines								
605.061 · HPV		463		4,291	2,313	186%	5,550	
605.062 · Pneumonia Vaccines		463		4,949	2,313	214%	5,550	
605.063 · Pediarix		31			154		370	
605.064 · Flu Vaccines	8,218	463	1,775%	13,914	2,313	602%	5,550	timing
605.065 · MMR		185		727	925	79%	2,220	
605.066 · Varivax		216			1,079		2,590	
605.067 · Menactra		185		1,031	925	111%	2,220	

Del Puerto Health Care District
Health Center vs Budget by Month & YTD
 November 2020

	Nov 20	Budget	% of Budget	Jul - Nov 20	YTD Budget	% of Budget	Annual Budget	NOTES
605.060 · Vaccines - Other		1,079		2,692	5,396	50%	12,950	
Total 605.060 · Vaccines	8,218	3,085	266%	27,604	15,418	179%	37,000	
605.050 · Pharmaceutical - Other	69	333	21%	592	1,667	36%	4,000	
Total 605.050 · Pharmaceutical	8,287	3,418	242%	28,196	17,085	165%	41,000	
605.080 · Small Tools & Minor Equipment		125			625		1,500	
Total 605.000 · Supplies	10,984	7,697	143%	43,314	38,481	113%	92,350	
606.000 · Utilities								
606.010 · Elect/Gas	945	1,225	77%	5,669	6,125	93%	14,700	
606.020 · Phones								
606.021 · Mobile Phones	50	50	100%	300	250	120%	600	
606.020 · Phones - Other	1,316	1,333	99%	6,591	6,667	99%	16,000	
Total 606.020 · Phones	1,366	1,383	99%	6,891	6,917	100%	16,600	
606.030 · DSL - Digital Subscriber Line	290	300	97%	1,449	1,500	97%	3,600	
606.040 · Cable TV	70	75	93%	348	375	93%	900	
606.050 · Water/Garbage	563	610	92%	2,841	3,050	93%	7,300	
Total 606.000 · Utilities	3,234	3,593	90%	17,198	17,967	96%	43,100	
607.000 · Rental and Lease								
607.010 · Building								
607.011 · Storage	187	190	98%	936	970	96%	2,300	
Total 607.010 · Building	187	190	98%	936	970	96%	2,300	
607.020 · Equipment Leased								
607.021 · Copier Lease	290	300	97%	1,451	1,500	97%	3,500	
Total 607.020 · Equipment Leased	290	300	97%	1,451	1,500	97%	3,500	
Total 607.000 · Rental and Lease	477	490	97%	2,387	2,470	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%	4,479	4,475	100%	10,740	
Total 608.010 · Workers' Compensation	896	895	100%	6,643	4,475	148%	10,740	
608.030 · Property & Equipment	210	210	100%	1,049	1,049	100%	2,517	
608.040 · Liability-not medical related	177	177	100%	886	886	100%	2,127	
608.050 · Health Entity Liability	8,467	8,383	101%	42,335	41,916	101%	100,599	
Total 608.000 · Insurance Coverages	9,750	9,665	101%	50,913	48,326	105%	115,983	
609.000 · Maintenance & Repairs								
609.010 · Buildings								
609.011 · Other Maint	60	170	35%	300	850	35%	2,000	
609.012 · HVAC		170		981	850	115%	2,000	
609.013 · Plumbing		170		220	850	26%	2,000	
609.015 · Electric		85			425		1,000	
Total 609.010 · Buildings	60	595	10%	1,501	2,975	50%	7,000	
609.020 · Business Park Assoc Fees	1,203	1,250	96%	6,098	6,250	98%	15,000	
609.030 · Equipment M&R		420		60	2,100	3%	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			220		500	
Total 609.000 · Maintenance & Repairs	1,263	2,305	55%	7,710	11,545	67%	27,500	
610.000 · Depreciation and Amortization								
610.030 · Depreciation Expense - HC	5,913	5,800	102%	31,359	31,240	100%	72,000	
Total 610.000 · Depreciation and Amortization	5,913	5,800	102%	31,359	31,240	100%	72,000	
611.000 · Other operating expenses								
611.020 · Provider Licensing & Privileges		300		1,519	1,500	101%	3,600	
611.030 · I.T.								
611.040 · IT - Equipment	83	673	12%	414	3,364	12%	8,054	
611.050 · IT- Software/License								
611.051 · HR mgmt solution	205	225	91%	1,023	1,125	91%	2,700	
611.050 · IT- Software/License - Other	3,189	2,500	128%	15,213	12,500	122%	30,000	
Total 611.050 · IT- Software/License	3,394	2,725	125%	16,236	13,625	119%	32,700	

Del Puerto Health Care District
Health Center vs Budget by Month & YTD
 November 2020

	Nov 20	Budget	% of Budget	Jul - Nov 20	YTD Budget	% of Budget	Annual Budget	NOTES
Total 611.030 · I.T.	3,477	3,398	102%	16,650	16,989	98%	40,754	
611.070 · Fees								
611.072 · Bank Service Charge	2	15	13%	41	95	43%	200	
611.073 · Credit Card Transaction Fees	155	250	62%	1,049	1,250	84%	3,000	
611.074 · Agency Provided Services		40		438	220	199%	500	
611.076 · Collections Commission	57	120	48%	631	600	105%	1,400	
Total 611.070 · Fees	214	425	50%	2,159	2,165	100%	5,100	
611.080 · Recruitment costs				90		100%		
611.090 · Dues / Subscriptions								
611.091 · Associations	340	183	186%	1,737	917	189%	2,200	
611.090 · Dues / Subscriptions - Other		167			833		2,000	
Total 611.090 · Dues / Subscriptions	340	350	97%	1,737	1,750	99%	4,200	
611.100 · Training and Education								
611.101 · In-House Training		167			833		2,000	
611.102 · Conference Fees		125			625		1,500	
611.103 · Airfare		33			167		400	
611.104 · Hotel & Meal		67			333		800	
Total 611.100 · Training and Education		392			1,958		4,700	
611.110 · Business Travel & Mileage				17		100%		
611.120 · Marketing/PR								
611.124 · Ads	30	396	8%	10,150	1,979	513%	4,750	
611.125 · Other Marketing Exp		42		444	208	213%	500	
611.120 · Marketing/PR - Other		833		1,000	4,167	24%	10,000	
Total 611.120 · Marketing/PR	30	1,271	2%	11,594	6,354	182%	15,250	
611.130 · Property Taxes Paid	381	258	148%	1,904	1,292	147%	3,100	
611.140 · Meals and Recognition								
611.141 · Meals	332	42	790%	597	208	287%	500	Athena Go-Live
611.142 · Recognition		50		387	250	155%	600	
Total 611.140 · Meals and Recognition	332	92	361%	984	458	215%	1,100	
Total 611.000 · Other operating expenses	4,774	6,486	74%	36,654	32,466	113%	77,804	
Total Expense	207,771	240,450	86%	1,095,732	1,210,096	91%	2,901,505	savings
Net Ordinary Income	(58,395)	(59,163)	99%	(287,584)	(257,759)	112%	(690,759)	
Other Income/Expense								
Other Income								
703.000 · Investment Income	0			0				
704.000 · Interest Expense								
704.010 · Interest Expense - HC	(5,121)	(5,000)	102%	(25,430)	(25,000)	102%	(60,000)	
Total 704.000 · Interest Expense	(5,121)	(5,000)	102%	(25,430)	(25,000)	102%	(60,000)	
705.000 · Tenant Revenue								
705.020 · HC Tenant Income	600	600	100%	3,000	3,000	100%	7,200	
Total 705.000 · Tenant Revenue	600	600	100%	3,000	3,000	100%	7,200	
710.000 · Misc Other Income								
710.020 · Non-Guaranteed Grant Revenue				1,470	4,000	37%	6,500	
Total 710.000 · Misc Other Income				1,470	4,000	37%	6,500	
Total Other Income	(4,521)	(4,400)	103%	(20,960)	(18,000)	116%	(46,300)	
Net Other Income	(4,521)	(4,400)	103%	(20,960)	(18,000)	116%	(46,300)	
Net Income	(62,916)	(63,563)	99%	(308,544)	(275,759)	112%	(737,059)	MO on budget.

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

November 2020

	Nov 20	Budget	% of Budget	Jul - Nov 20	YTD Budget	% of Budget	Annual Budget	NOTES
Ordinary Income/Expense								
Expense								
610.000 · Depreciation and Amortization	3,912	4,000	98%	19,952	20,000	100%	48,000	
Total Expense	3,912	4,000	98%	19,952	20,000	100%	48,000	
Net Ordinary Income	(3,912)	(4,000)	98%	(19,952)	(20,000)	100%	(48,000)	
Other Income/Expense								
Other Income								
704.000 · Interest Expense	(2,706)	(3,583)	76%	(16,939)	(17,917)	95%	(43,000)	
705.000 · Tenant Revenue	10,927	10,892	100%	59,456	54,109	110%	130,878	
Total Other Income	8,221	7,309	112%	42,517	36,192	117%	87,878	
Other Expense								
802.000 · Keystone District Expense								
802.020 · Keystone Prop & Equip Ins	210	183	115%	1,049	917	114%	2,200	
802.030 · Keystone Liability Insurance		210			1,049		2,517	
802.040 · Keystone Property Taxes Paid	432	292	148%	2,160	1,458	148%	3,500	
802.050 · Keystone - Other Expenses				1,720		100%		
Total 802.000 · Keystone District Expense	642	685	94%	4,929	3,424	144%	8,217	
Total 810.000 · Misc Other Expense								
Total Other Expense	642	685	94%	4,929	3,424	144%	8,217	
Net Other Income	7,579	6,624	114%	37,588	32,768	115%	79,661	
Net Income	3,667	2,624	140%	17,636	12,768	138%	31,661	GREAT Mo & YTD

Del Puerto Health Care District Balance Sheet

As of November 30, 2020				
Type	Date	Num	Name	Credit
101.000 · Cash and cash equivalents				
101.010 · Tri Counties Bank				
101.011 · TCB-Operating Checking 1739				
Check	11/15/2020	eft	USDA Rural Development Loan-EFT	10,060.00
Bill Pmt -Check	11/02/2020	EFT	U.S. Bank Equipment Finance - EFT	126.27
Bill Pmt -Check	11/11/2020	EFT	City Of Patterson-H2O, sewer, garbag	648.92
Bill Pmt -Check	11/11/2020	EFT	U.S. Bank Equipment Finance - EFT	149.95
Bill Pmt -Check	11/11/2020	EFT	U.S. Bank Equipment Finance - EFT	140.24
Bill Pmt -Check	11/23/2020	EFT	Athena Health, Inc.	257.89
Bill Pmt -Check	11/02/2020	29596	MD - Blythe, Diana	23,951.33
Bill Pmt -Check	11/02/2020	29597	MD - Rodriguez, Jose	35,333.33
Bill Pmt -Check	11/02/2020	29598	PG&E	45.46
Bill Pmt -Check	11/02/2020	29599	Terminix	60.00
Bill Pmt -Check	11/02/2020	29600	Verizon Wireless	258.02
Check	11/11/2020	29601	U.S. Bank Corporate Payment Center	6,473.85
Bill Pmt -Check	11/11/2020	29602	ADT / Protection One	230.36
Bill Pmt -Check	11/11/2020	29603	Airgas USA, LLC	104.78
Bill Pmt -Check	11/11/2020	29604	AMR-American Medical Response	5,342.30
Bill Pmt -Check	11/11/2020	29605	AMS Software Inc.	181.00
Bill Pmt -Check	11/11/2020	29606	BICSEC Security, Inc	25.00
Bill Pmt -Check	11/11/2020	29607	Bound Tree Medical LLC	1,982.19
Bill Pmt -Check	11/11/2020	29608	City of Patterson-Business Licenses	55.02
Bill Pmt -Check	11/11/2020	29609	City Of Patterson-H2O, sewer, garbag	402.49
Bill Pmt -Check	11/11/2020	29610	Cole Huber (Cota Cole)	1,741.50
Bill Pmt -Check	11/11/2020	29611	Comcast - Other	249.93
Bill Pmt -Check	11/11/2020	29612	Comcast Business Voice Edge	1,885.74
Bill Pmt -Check	11/11/2020	29613	Crescent Work & Outdoor #1	185.04
Bill Pmt -Check	11/11/2020	29614	CSDA-California Special Dist Assoc	7,805.00
Bill Pmt -Check	11/11/2020	29615	Data Path, Inc	4,687.50
Bill Pmt -Check	11/11/2020	29616	Digital Deployment/Streamline	300.00
Bill Pmt -Check	11/11/2020	29617	Frontier-3755	199.87
Bill Pmt -Check	11/11/2020	29618	Frontier - HC 8639	192.49
Bill Pmt -Check	11/11/2020	29619	Graphic Print Stop	21.41
Bill Pmt -Check	11/11/2020	29620	Greenway Health	1,925.54
Bill Pmt -Check	11/11/2020	29621	GreenWorks Janitorial Services	3,877.00
Bill Pmt -Check	11/11/2020	29622	iHeart Media	2,250.00
Bill Pmt -Check	11/11/2020	29623	Intrado (West) Interactive Services	VOID
Bill Pmt -Check	11/11/2020	29624	Language Line	106.09
Bill Pmt -Check	11/11/2020	29625	Life-Assist	863.72
Bill Pmt -Check	11/11/2020	29626	McAuley Ford	543.90
Bill Pmt -Check	11/11/2020	29627	McKesson Medical Surgical Inc.	1,361.70
Bill Pmt -Check	11/11/2020	29628	MedTech Billing Services, Inc	16,295.96
Bill Pmt -Check	11/11/2020	29629	Mission Linen Supply	545.98
Bill Pmt -Check	11/11/2020	29630	NARHC	450.00
Bill Pmt -Check	11/11/2020	29631	NextGen Healthcare, Inc	546.00
Bill Pmt -Check	11/11/2020	29632	O'Reilly Auto Parts	17.25
Bill Pmt -Check	11/11/2020	29633	Pacific Records Management	199.47
Bill Pmt -Check	11/11/2020	29634	Patterson Irrigator	30.00
Bill Pmt -Check	11/11/2020	29635	Paul Oil Co., Inc.	1,903.18

Del Puerto Health Care District Balance Sheet

As of November 30, 2020					
Type	Date	Num	Name		Credit
Bill Pmt -Check	11/11/2020	29636	Pfizer Inc.		1,979.78
Bill Pmt -Check	11/11/2020	29637	Physicians Service Bureau		264.19
Bill Pmt -Check	11/11/2020	29638	Pitney Bowes - Meter Refil		301.50
Bill Pmt -Check	11/11/2020	29639	Sanofi Pasteur, Inc		2,583.27
Bill Pmt -Check	11/11/2020	29640	SEMSA Sierra Medical Services Allian		7,798.66
Bill Pmt -Check	11/11/2020	29641	Stanislaus Co. Tax Collector		2,333.38
Bill Pmt -Check	11/11/2020	29642	Staples Advantage		639.66
Bill Pmt -Check	11/11/2020	29643	Stryker Sales Corporation		5,785.98
Bill Pmt -Check	11/11/2020	29644	Terminix		121.00
Bill Pmt -Check	11/11/2020	29645	Thompson Chevrolet Buick GMC Inc.		543.96
Bill Pmt -Check	11/11/2020	29646	TID Turlock Irrigation District +06		1,397.01
Bill Pmt -Check	11/11/2020	29647	Westside Landscape & Concrete		292.50
Bill Pmt -Check	11/11/2020	29648	WIPFLi LLP		20,000.00
Bill Pmt -Check	11/11/2020	29649	Workbench True Value Hdwe.		91.52
Check	11/20/2020	29650	Wakefield		86.42
Bill Pmt -Check	11/23/2020	29651	A West Side Self Storage		228.60
Bill Pmt -Check	11/23/2020	29652	Beta Healthcare - Workers Comp		5,119.00
Bill Pmt -Check	11/23/2020	29653	Beta Healthcare Group		17,279.67
Bill Pmt -Check	11/23/2020	29654	West Side Storage Baldwin		187.20
Total 101.011 - TCB-Operating Checking 1739					201,045.97
101.012 - TCB-Payroll Account 2999					
Liability Check	11/10/2020		Payroll Direct Deposit		53,395.96
Liability Check	11/24/2020		Payroll Direct Deposit		53,855.67
Liability Check	11/25/2020	EFT	Metlife - Group Benefits		737.42
Liability Check	11/04/2020	E-pay	EDD State of California		15.83
Liability Check	11/04/2020	E-pay	Internal Revenue Service		242.28
Liability Check	11/12/2020	E-pay	EDD State of California		4,020.19
Liability Check	11/12/2020	E-pay	Internal Revenue Service		22,507.18
Liability Check	11/23/2020	E-pay	EDD State of California		3,986.35
Liability Check	11/23/2020	E-pay	Internal Revenue Service		21,660.96
Paycheck	11/03/2020	24743	Employee Payroll		1,446.65
Paycheck	11/12/2020	24744	Employee Payroll		1,885.10
Paycheck	11/12/2020	24745	Employee Payroll		970.83
Paycheck	11/12/2020	24746	Employee Payroll		962.61
Paycheck	11/12/2020	24747	Employee Payroll		1,438.60
Paycheck	11/12/2020	24748	Employee Payroll		2,879.91
Paycheck	11/12/2020	24749	Employee Payroll		1,990.34
Liability Check	11/12/2020	24750	AIG (VALIC)		11,354.35
Liability Check	11/12/2020	24751	United Steelworkers		413.91
Liability Check	11/12/2020	24752	LegalShield		278.15
Liability Check	11/20/2020	24753	CA Choice		28,401.49
Liability Check	11/20/2020	24754	Delta Dental		2,701.88
Paycheck	11/25/2020	24755	Employee Payroll		2,069.11
Paycheck	11/25/2020	24756	Employee Payroll		37.96
Paycheck	11/25/2020	24757	Employee Payroll		1,089.63
Paycheck	11/25/2020	24758	Employee Payroll		1,048.89
Paycheck	11/25/2020	24759	Employee Payroll		1,519.50
Paycheck	11/25/2020	24760	Employee Payroll		3,381.20
Paycheck	11/25/2020	24761	Employee Payroll		1,933.35
Liability Check	11/25/2020	24762	AIG (VALIC)		10,733.70
Liability Check	11/25/2020	24763	United Steelworkers		401.64

**Del Puerto Health Care District
Balance Sheet**

As of November 30, 2020				
Type	Date	Num	Name	Credit
Liability Check	11/25/2020	24764	MES Vision	443.77
Liability Check	11/25/2020	24765	AFLAC	2,278.10
Liability Check	11/25/2020	24766	LegalShield	278.15
Total 101.012 · TCB-Payroll Account 2999				<u>240,360.66</u>
101.015 · TCB - Keystone C 8641				
Bill Pmt -Check	11/11/2020	EFT	Tri Counties Bank-EFT	9,162.20
Bill Pmt -Check	11/11/2020	10214	City Of Patterson-H2O, sewer, garbag	202.80
Bill Pmt -Check	11/11/2020	10215	Gilberto Arroyo-06	385.00
Bill Pmt -Check	11/11/2020	10216	Stanislaus Co. Tax Collector	2,638.87
Bill Pmt -Check	11/11/2020	10217	TID Turlock Irrigation District +06	536.50
Total 101.015 · TCB - Keystone C 8641				<u>12,925.37</u>
Total 101.010 · Tri Counties Bank				<u>454,332.00</u>
Total 101.000 · Cash and cash equivalents				<u>454,332.00</u>
103.000 · Restricted Funds				
103.100 · TCB-USDA Debt Reserve 7237				
Check	11/15/2020	eft	USDA Rural Development Loan-EFT	10,060.00
Total 103.000 · Restricted Funds				<u>10,060.00</u>
TOTAL				<u><u>464,392.00</u></u>

Del Puerto Health Care District
Balance Sheet
As of December 31, 2020

	Dec 31, 20	Nov 30, 20	%	Dec 31, 19	%	
			Change		Change	NOTES
ASSETS						
Current Assets						
Checking/Savings						
101.000 · Cash and cash equivalents						
101.010 · Tri Counties Bank						
101.011 · TCB-Operating Checking 1739	1,173,453	1,267,313	(7%)	1,035,027	13%	
101.012 · TCB-Payroll Account 2999	13,765	14,407	(4%)	11,816	16%	
101.013 · TCB-Money Market 4168	100,849	100,846		100,783	0%	
101.015 · TCB - Keystone C 8641	105,775	89,423	18%	131,568	(20%)	
101.016 · TCB-HC Billing Dept Acct 7262	2,593	3,730	(30%)	2,760	(6%)	
101.017 · TCB-Ambulance Fund 1041	2,692	2,855	(6%)	2,586	4%	
Total 101.010 · Tri Counties Bank	1,399,127	1,478,574	(5%)	1,284,540	9%	
101.030 · Petty Cash in District Office	340	340		340		
101.040 · US Bank HC-Athena Acct#8662	529	79	570%		100%	
101.041 · US Bank-Athena/Rodriguez#4750	530	675	(21%)		100%	
101.090 · LAIF-Local Agency Invstmnt Fund	515,100	515,100		506,665	2%	
Total 101.000 · Cash and cash equivalents	1,915,626	1,994,768	(4%)	1,791,545	7%	
103.000 · Restricted Funds						
103.100 · TCB-USDA Debt Reserve 7237						
	122,875	122,873		112,769	9%	
Total 103.000 · Restricted Funds	122,875	122,873		112,769	9%	
105.000 · BOTW-Mitigation Fee Acct						
	146,257	146,256		146,225		
Total Checking/Savings	2,184,758	2,263,897	(3%)	2,050,539	7%	low collections
Accounts Receivable						
121.000 · Patient Accounts - Net						
121.100 · Ambulance						
121.101 · AMB Accts Receivable	656,539	647,381	1%	740,879	(11%)	
121.102 · AMB Allowance for Doubtful	(498,970)	(482,917)	(3%)	(360,067)	(39%)	
Total 121.100 · Ambulance	157,569	164,464	(4%)	380,812	(59%)	
121.300 · Health Center						
121.301 · HC Accts Receivable	212,128	241,721	(12%)	148,079	43%	
121.305 · HC Allowance for Doubtful	(24,469)	(27,991)	13%	(17,621)	(39%)	
Total 121.300 · Health Center	187,659	213,730	(12%)	130,458	44%	
Total 121.000 · Patient Accounts - Net	345,228	378,194	(9%)	511,270	(32%)	
123.000 · Keystone C Accts Rec						
	(11,968)	1,179	(1,115%)	(9,309)	(29%)	
125.000 · Other Accounts Receivable						
	1,664	107,917	(98%)	(75)	2,319%	
126.000 · Government Reimbursements						
126.116 · FYE 2016 GEMT						
				(14,102)	100%	
126.117 · FYE 2017 GEMT						
	(1,172)	(1,172)			(100%)	
126.317 · FYE 2017 PPS						
	40,452	40,452		40,452		
126.318 · FYE 2018 PPS						
	38,256	38,256		38,256		
126.319 · FYE 2019 PPS						
	47,152	47,152			100%	
126.718 · FYE 2018 MCR						
				5,259	(100%)	
126.721 · FYE 2020 MCR						
		13,513	(100%)			
Total 126.000 · Government Reimbursements	124,688	138,201	(10%)	69,865	78%	
Total Accounts Receivable	459,612	625,491	(27%)	571,751	(20%)	
Other Current Assets						
131.000 · Deposits in Transit						
	(390)		(100%)	765	(151%)	
132.030 · Unapplied Payments - Athena						
	(47,742)	(32,681)	(46%)		(100%)	
133.000 · Accrued Tax & Fee Receivables						
	831,498	692,915	20%	735,318	13%	
135.000 · Medical Supply Inventory						
	40,049	40,049		44,183	(9%)	
136.000 · Prepays						
	68,775	76,187	(10%)	59,109	16%	
Total Other Current Assets	892,190	776,470	15%	839,375	6%	
Total Current Assets	3,536,560	3,665,858	(4%)	3,461,665	2%	

Del Puerto Health Care District
Balance Sheet
As of December 31, 2020

	Dec 31, 20	Nov 30, 20	% Change	Dec 31, 19	% Change	NOTES
Fixed Assets						
151.000 · Capital assets						
151.150 · Land						
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	310,914	310,914		310,914		
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		1,846,501	1%	
Total 151.160 · Buildings & Improvements	5,036,620	5,036,620		5,024,620	0%	
151.170 · Equipment						
151.171 · District Office Equipment	42,766	39,965	7%	39,965	7%	
151.172 · Ambulance Equipment	1,427,225	1,427,225		1,316,531	8%	
151.173 · Health Center Equipment	336,399	336,399		330,579	2%	
Total 151.170 · Equipment	1,806,390	1,803,589	0%	1,687,075	7%	
151.180 · Construction Work-in-Progress						
151.181 · E Street Expansion	426,518	426,518		406,018	5%	
151.182 · E Street Building	1,800		100%		100%	
151.184 · 2019 New Ambulance				212,812	(100%)	
151.185 · Firewall - District & HC	18,196	11,736	55%		100%	
Total 151.180 · Construction Work-in-Progress	446,514	438,254	2%	618,830	(28%)	
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	(2,424,661)	(2,400,670)	(1%)	(2,240,788)	(8%)	
Total 151.000 · Capital assets	5,273,527	5,286,457	(0%)	5,498,401	(4%)	
Total Fixed Assets	5,273,527	5,286,457	(0%)	5,498,401	(4%)	
TOTAL ASSETS	8,810,087	8,952,315	(2%)	8,960,066	(2%)	
LIABILITIES & EQUITY						
Liabilities						
Current Liabilities						
Total Accounts Payable	124,461	151,449	(18%)	109,118	14%	
Total Credit Cards	14,375	5,193	177%	4,089	252%	
Other Current Liabilities						
252.000 · AMB Account Overpayments	(623)		(100%)		(100%)	
Total 253.000 · Accrued Payroll Liabilities	242,731	208,062	17%	193,533	25%	
253.280 · COBRA Premium Payable	(1,001)	(501)	(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	(3,967)	(2,726)	(46%)	(968)	(310%)	
257.500 · Keystone C Security Deposit	5,000	5,000			100%	
280.000 · Deferred Grant Revenue	46,692	54,831	(15%)		100%	
Total Other Current Liabilities	388,701	364,535	7%	292,434	33%	
Total Current Liabilities	527,537	521,177	1%	405,641	30%	

Del Puerto Health Care District
Balance Sheet
As of December 31, 2020

	Dec 31, 20	Nov 30, 20	%	Dec 31, 19	%	
			Change		Change	NOTES
Long Term Liabilities						
290.010 · USDA Loan - 1700 Keystone B	1,539,310	1,544,430	(0%)	1,600,341	(4%)	
290.020 · TCB Loan - Keystone C	688,376	693,217	(1%)	1,084,904	(37%)	
Total Long Term Liabilities	2,227,686	2,237,647	(0%)	2,685,245	(17%)	
Total Liabilities	2,755,223	2,758,824	(0%)	3,090,886	(11%)	
Equity						
350.000 · Unrestricted Assets	1,082,320	1,082,320		980,351	10%	
360.000 · Assigned Fund Balance						
360.030 · Asset Replacement Fund						
360.031 · Approved Capital Expenses	66,790	62,290	7%	423,498	(84%)	
360.030 · Asset Replacement Fund - Other	809,567	814,067	(1%)	232,502	248%	
Total 360.030 · Asset Replacement Fund	876,357	876,357		656,000	34%	
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		1,967,000	17%	
370.000 · Restricted Fund Balance						
370.010 · Mitigation Fees	119,804	119,804		119,804		
370.050 · Restricted for Debt Service	114,684	114,684		106,636	8%	
Total 370.000 · Restricted Fund Balance	234,488	234,488		226,440	4%	
390.000 · Net Fixed Assets (Capital)	2,492,762	2,492,762		2,492,762		
Net Income	(47,060)	91,566	(151%)	202,627	(123%)	Overall YTD
Total Equity	6,054,867	6,193,493	(2%)	5,869,180	3%	
TOTAL LIABILITIES & EQUITY	8,810,090	8,952,317	(2%)	8,960,066	(2%)	

Operating Acct

Month End Cash Balance	2,184,758
101.015 · TCB - Keystone C 8641	(105,775)
103.100 · TCB-USDA Debt Reserve 7237	(122,875)
280.000 · Deferred Grant Revenue	(46,692)
370.010 · Mitigation Fees	(119,804)
360.030 · Asset Replacement Fund	(876,357)
AP & Payroll Liability	(381,567)
Unencumbered Cash	531,688
Percent of Operating Cash Reserve Goal	38%
360.070 · Operating Cash Reserve	1,416,000

Del Puerto Health Care District
YTD by Class
 July through December 2020

	Total 01 DPHCD			Total 02 Patterson District Ambul:			Total 03 Del Puerto Health Center			Total 06 Keystone Bldg C			TOTAL		
	Jul - Dec 20	Budget	% of Budget	Jul - Dec 20	Budget	% of Budget	Jul - Dec 20	Budget	% of Budget	Jul - Dec 20	Budget	% of Budget	Jul - Dec 20	Budget	% of Budget
Ordinary Income/Expense															
Income															
401.000 · Gross Patient Service Revenue				4,495,219	4,217,500	107%	1,114,414	1,117,396	100%				5,609,633	5,334,896	105%
401.021 · Del Puerto Health Center															
403.000 · Adjustments				(3,087,945)	(2,822,192)	109%	(366,106)	(75,571)	484%				(3,454,051)	(2,897,763)	119%
405.000 · Bad Debt				(380,972)	(306,132)	124%	(244)		100%				(381,216)	(306,132)	125%
407.000 · Other Income	1,664	1,000	166%	121,653	13,000	936%	85,900	91,800	94%				209,217	105,800	198%
Total Income	1,664	1,000	166%	1,147,955	1,102,176	104%	833,964	1,133,625	74%				1,983,583	2,236,801	89%
Gross Profit	1,664	1,000	166%	1,147,955	1,102,176	104%	833,964	1,133,625	74%				1,983,583	2,236,801	89%
Expense															
601.000 · Salaries & Wages	218,377	213,345	102%	609,382	550,919	111%	466,625	551,231	85%				1,294,384	1,315,495	98%
602.000 · Employee Benefits	59,495	63,533	94%	135,806	157,286	86%	140,214	176,585	79%				335,515	397,404	84%
603.000 · Professional Fees	27,868	61,000	46%	4,357	6,680	65%	356,508	364,408	98%				388,733	432,088	90%
604.000 · Purchased Services	5,857	5,393	109%	105,464	96,285	110%	123,448	146,350	84%				234,769	248,028	95%
605.000 · Supplies	3,148	4,720	67%	61,429	46,300	133%	51,349	46,175	111%				115,926	97,195	119%
606.000 · Utilities	3,892	3,850	101%	10,728	9,650	111%	20,564	21,560	95%				35,184	35,060	100%
607.000 · Rental and Lease	2,380	2,475	96%	189	200	95%	2,864	2,960	97%				5,433	5,635	96%
608.000 · Insurance Coverages	17,391	16,684	104%	86,653	88,870	98%	60,663	57,992	105%				164,707	163,546	101%
609.000 · Maintenance & Repairs	1,074	1,550	69%	31,832	43,150	74%	8,973	13,850	65%				41,879	58,550	72%
610.000 · Depreciation and Amortization	4,859	4,840	100%	81,197	80,990	100%	37,413	37,240	100%	23,994	24,000	100%	147,463	147,070	100%
611.000 · Other operating expenses	19,521	25,010	78%	63,327	89,562	71%	46,817	38,952	120%				129,665	153,524	84%
Total Expense	363,862	402,400	90%	1,190,364	1,169,892	102%	1,315,438	1,457,303	90%	23,994	24,000	100%	2,893,658	3,053,595	95%
Net Ordinary Income	(362,198)	(401,400)	90%	(42,409)	(67,716)	63%	(481,475)	(323,678)	149%	(23,994)	(24,000)	100%	(910,076)	(816,794)	111%
Other Income/Expense															
Other Income															
701.000 · District Tax Revenues	709,998	710,000	100%	121,500	121,500	100%							831,498	831,500	100%
702.000 · Impact Mitigation Fees															
703.000 · Investment Income	4,745	6,200	77%	0			0						4,745	6,200	77%
704.000 · Interest Expense							(30,371)	(30,000)	101%	(19,541)	(21,500)	91%	(49,912)	(51,500)	97%
705.000 · Tenant Revenue							3,600	3,600	100%	70,383	65,001	108%	73,983	68,601	108%
710.000 · Misc Other Income				6,800		100%	1,470	4,000	37%				8,270	4,000	207%
Total Other Income	714,743	716,200	100%	128,300	121,500	106%	(25,301)	(22,400)	113%	50,842	43,501	117%	868,584	858,801	101%
Other Expense															
802.000 · Keystone District Expense										5,570	4,109	136%	5,570	4,109	136%
810.000 · Misc Other Expense															
Total Other Expense										5,571	4,109	136%	5,571	4,109	136%
Net Other Income	714,743	716,200	100%	128,300	121,500	106%	(25,301)	(22,400)	113%	45,271	39,392	115%	863,013	854,692	101%
Net Income	352,545	314,800	112%	85,891	53,784	160%	(506,776)	(346,078)	146%	21,277	15,392	138%	(47,063)	37,898	(124%)

Del Puerto Health Care District
Entire District vs Previous Months

December 2020

	Dec 20	Nov 20	Dec 19
Ordinary Income/Expense			
Income			
401.000 · Gross Patient Service Revenue			
401.010 · AMB Ambulance Services	790,254	782,580	755,192
401.020 · Health Center Services			
401.040 · HC Capitation Payments	22,092	21,735	14,555
401.020 · Health Center Services - Other	135,667	237,631	157,678
Total 401.020 · Health Center Services	<u>157,759</u>	<u>259,366</u>	<u>172,233</u>
Total 401.000 · Gross Patient Service Revenue	948,013	1,041,946	927,425
403.000 · Adjustments			
403.100 · Contractual Adjustments			
403.015 · AMB Contractual Allowances			
403.011 · AMB Revenue Adjustments	66	(3,541)	(6,241)
403.012 · AMB GEMT QAF Add-on Pymt	221	1,363	1,390
403.015 · AMB Contractual Allowances - Other	(550,219)	(497,288)	(556,481)
Total 403.015 · AMB Contractual Allowances	<u>(549,932)</u>	<u>(499,466)</u>	<u>(561,332)</u>
403.030 · Gross Adjustments HC			
403.022 · HC Reverse Credit Card Adj	41	59	162
403.023 · Reverse Capitated Adj	(22,092)	(21,735)	(14,555)
403.024 · HC Reverse Bad Debt Adj	988	549	874
403.025 · HC Reverse Refund of Overpayment	(36)	(94)	(378)
403.030 · Gross Adjustments HC - Other	(121,942)	(109,189)	65,840
Total 403.030 · Gross Adjustments HC	<u>(143,041)</u>	<u>(130,410)</u>	<u>51,943</u>
Total 403.100 · Contractual Adjustments	<u>(692,973)</u>	<u>(629,876)</u>	<u>(509,389)</u>
Total 403.000 · Adjustments	<u>(692,973)</u>	<u>(629,876)</u>	<u>(509,389)</u>
405.000 · Bad Debt			
405.010 · AMB Write-offs			
405.011 · AMB Allowance for Doubtful	(16,053)	(30,854)	16,088
405.012 · AMB Rcvd from Written Off Accts	2,888	1,207	1,808
405.013 · AMB Bad Debt	(58,375)	(93,266)	(60,667)
Total 405.010 · AMB Write-offs	<u>(71,540)</u>	<u>(122,913)</u>	<u>(42,771)</u>
405.020 · HC Write-offs			
405.021 · HC Allowance for Doubtful	3,522	(3,757)	4,502
405.022 · HC Bad Debt Health Center	(988)	(549)	(874)
405.023 · HC Rcvd from Written Off Accts	49	238	137
Total 405.020 · HC Write-offs	<u>2,583</u>	<u>(4,068)</u>	<u>3,765</u>
Total 405.000 · Bad Debt	<u>(68,957)</u>	<u>(126,981)</u>	<u>(39,006)</u>
407.000 · Other Income			
407.020 · Medicare Cost Settlement		13,513	5,259
407.040 · Community Education Classes			35
407.080 · Telehealth Grant Income	8,140	10,810	
407.000 · Other Income - Other	614	165	360
Total 407.000 · Other Income	<u>8,754</u>	<u>24,488</u>	<u>5,654</u>
Total Income	<u>194,837</u>	<u>309,577</u>	<u>384,684</u>
Gross Profit	194,837	309,577	384,684
Expense			
601.000 · Salaries & Wages			

Del Puerto Health Care District
Entire District vs Previous Months

December 2020

	Dec 20	Nov 20	Dec 19
601.010 · Regular Operations			
601.051 · COVID-Mandated time	9,668	4,016	
601.010 · Regular Operations - Other	185,873	164,281	177,656
Total 601.010 · Regular Operations	195,541	168,297	177,656
601.020 · Community Service			170
601.030 · Continuing Education - Employee	557		233
601.050 · Paid Time Off	22,331	21,193	18,761
601.055 · Accrued Leave Payout		1,595	
601.070 · Incentive	6,755		
Total 601.000 · Salaries & Wages	225,184	191,085	196,820
602.000 · Employee Benefits			
602.020 · Health Ins			
602.021 · Life Insurance and AD&D	458	513	563
602.022 · Dental Insurance	2,027	2,325	2,701
602.023 · Vision Insurance	274	362	422
602.024 · Medical Insurance	19,249	23,550	24,644
602.020 · Health Ins - Other	54	40	
Total 602.020 · Health Ins	22,062	26,790	28,330
602.040 · Retirement			
602.041 · 414(h) Retirement Contribution	8,702	7,285	6,160
602.042 · 457(b) Company Match	3,456	3,300	4,352
Total 602.040 · Retirement	12,158	10,585	10,512
602.050 · Payroll Taxes			
602.051 · Social Security	11,586	9,929	9,487
602.052 · Medicare Tax	3,152	2,600	2,834
602.053 · CA UI & ETT	197	245	203
Total 602.050 · Payroll Taxes	14,935	12,774	12,524
Total 602.000 · Employee Benefits	49,155	50,149	51,366
603.000 · Professional Fees			
603.010 · Medical			
603.020 · Physician Services			
603.023 · MD Retirement Contribution	868	868	600
603.024 · MD Medical Ins Contribution	1,000	1,000	1,000
603.025 · Medical Directorship	8,833	8,833	8,833
603.020 · Physician Services - Other	48,583	48,583	48,996
Total 603.020 · Physician Services	59,284	59,284	59,429
Total 603.010 · Medical	59,284	59,284	59,429
603.040 · Legal & Attorney			
603.041 · General Counsel	710	1,226	1,247
603.043 · Labor-Management	129	172	
Total 603.040 · Legal & Attorney	839	1,398	1,247
603.050 · Administrative Consultants	1,019		
603.070 · Accountants			
603.052 · CMS / PPS / GEMT prep		450	1,600
Total 603.070 · Accountants		450	1,600
Total 603.000 · Professional Fees	61,142	61,132	62,276
604.000 · Purchased Services			
604.050 · Billing	15,036	15,205	29,109

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

December 2020

	Dec 20	Nov 20	Dec 19
604.060 · Linen	1,382	1,092	900
604.070 · Security	25	25	25
604.080 · Cleaning	3,877	3,877	3,751
604.100 · IT - Labor	6,738	4,804	4,610
604.110 · Communication for Patients	347	5,779	690
604.120 · Medical Waste Disposal	683	683	750
604.130 · Records Management	517	624	434
604.140 · Ambulance Dispatch Services	5,968	5,733	5,463
Total 604.000 · Purchased Services	34,573	37,822	45,732
605.000 · Supplies			
605.020 · Operating Supplies			
605.021 · Printing & Copiers	541	843	724
605.022 · Office Supplies	136	151	
605.023 · Facility Supplies	319	489	
605.020 · Operating Supplies - Other	104		1,188
Total 605.020 · Operating Supplies	1,100	1,483	1,912
605.030 · Postage/Shipping		21	
605.040 · Medical Consumable			
605.042 · Oxygen	843	373	517
605.043 · Medical Supplies			
605.044 · Medical Supplies - COVID	7,637	3,593	
605.045 · IV Therapy	358	3,332	
605.046 · Diagnostic	1,536	846	
605.047 · Infection Control	246		
605.048 · Patient Transport	1,152	1,444	
605.043 · Medical Supplies - Other	2,887	1,844	6,355
Total 605.043 · Medical Supplies	13,816	11,059	6,355
Total 605.040 · Medical Consumable	14,659	11,432	6,872
605.050 · Pharmaceutical			
605.060 · Vaccines			
605.062 · Pneumonia Vaccines	2,910		
605.064 · Flu Vaccines		8,218	
605.067 · Menactra	516		
605.060 · Vaccines - Other	276		
Total 605.060 · Vaccines	3,702	8,218	
605.050 · Pharmaceutical - Other	589	2,029	1,065
Total 605.050 · Pharmaceutical	4,291	10,247	1,065
605.080 · Small Tools & Minor Equipment			
605.081 · Minor Medical Equipment	1,163		
605.080 · Small Tools & Minor Equipment - Other	324	2,507	2,217
Total 605.080 · Small Tools & Minor Equipment	1,487	2,507	2,217
Total 605.000 · Supplies	21,537	25,690	12,066
606.000 · Utilities			
606.010 · Elect/Gas	1,444	1,342	1,530
606.020 · Phones			
606.021 · Mobile Phones	258	308	258
606.020 · Phones - Other	2,189	2,039	2,035
Total 606.020 · Phones	2,447	2,347	2,293

Del Puerto Health Care District
Entire District vs Previous Months

December 2020

	Dec 20	Nov 20	Dec 19
606.030 · DSL - Digital Subscriber Line	420	420	420
606.040 · Cable TV	70	70	70
606.050 · Water/Garbage	996	1,201	796
Total 606.000 · Utilities	5,377	5,380	5,109
607.000 · Rental and Lease			
607.010 · Building			
607.011 · Storage	416	416	395
Total 607.010 · Building	416	416	395
607.020 · Equipment Leased			
607.021 · Copier Lease	416	416	416
607.020 · Equipment Leased - Other	220		266
Total 607.020 · Equipment Leased	636	416	682
Total 607.000 · Rental and Lease	1,052	832	1,077
608.000 · Insurance Coverages			
608.010 · Workers' Compensation	5,119	5,119	4,587
608.020 · Auto Liability & PhysicalDamage	1,689	1,689	1,720
608.030 · Property & Equipment	629	629	525
608.040 · Liability-not medical related			
608.042 · Directors & Officers	1,979	1,979	1,721
608.040 · Liability-not medical related - Other	561	561	1,551
Total 608.040 · Liability-not medical related	2,540	2,540	3,272
608.050 · Health Entity Liability	17,280	17,280	15,177
Total 608.000 · Insurance Coverages	27,257	27,257	25,281
609.000 · Maintenance & Repairs			
609.010 · Buildings			
609.011 · Other Maint	410	353	348
609.012 · HVAC			250
609.013 · Plumbing			699
609.015 · Electric			793
Total 609.010 · Buildings	410	353	2,090
609.020 · Business Park Assoc Fees	1,203	1,203	1,316
609.030 · Equipment M&R	1,106	595	
609.040 · Vehicle M&R			
609.041 · Tires & Wheels	544		
609.042 · Engine & Drive Train			5,203
609.043 · Body Work	1,208		
609.045 · General Vehicle M&R	114	3,982	
609.040 · Vehicle M&R - Other			1,011
Total 609.040 · Vehicle M&R	1,866	3,982	6,214
609.050 · Uniforms	2,256	511	2,734
Total 609.000 · Maintenance & Repairs	6,841	6,644	12,354
610.000 · Depreciation and Amortization			
610.010 · Depreciation Expense - District	857	730	2,663
610.020 · Depreciation Expense - Amb	13,037	12,655	9,978
610.030 · Depreciation Expense - HC	6,054	5,913	7,597
610.040 · Depreciation Expense-Keystone C	4,042	3,912	
Total 610.000 · Depreciation and Amortization	23,990	23,210	20,238
611.000 · Other operating expenses			

Del Puerto Health Care District
Entire District vs Previous Months

December 2020

	Dec 20	Nov 20	Dec 19
611.020 · Provider Licensing & Privileges			174
611.030 · I.T.			
611.040 · IT - Equipment	184	83	346
611.050 · IT- Software/License			
611.051 · HR mgmt solution	512	512	512
611.050 · IT- Software/License - Other	11,113	5,402	3,967
Total 611.050 · IT- Software/License	11,625	5,914	4,479
Total 611.030 · I.T.	11,809	5,997	4,825
611.060 · Fuel Auto	3,688	3,291	3,830
611.070 · Fees			
611.072 · Bank Service Charge	10	2	12
611.073 · Credit Card Transaction Fees	526	297	430
611.074 · Agency Provided Services	602	602	486
611.075 · GEMT-Quality Assurance Fee		14,567	12,435
611.076 · Collections Commission	325	278	477
611.077 · Other Fees			375
Total 611.070 · Fees	1,463	15,746	14,215
611.080 · Recruitment costs		662	159
611.090 · Dues / Subscriptions			
611.091 · Associations	1,606	1,511	1,588
611.092 · Information	41	41	100
611.090 · Dues / Subscriptions - Other		35	
Total 611.090 · Dues / Subscriptions	1,647	1,587	1,688
611.100 · Training and Education			
611.102 · Conference Fees	45		
611.103 · Airfare			(213)
611.104 · Hotel & Meal			0
Total 611.100 · Training and Education	45		(213)
611.110 · Business Travel & Mileage	90	94	71
611.120 · Marketing/PR			
611.124 · Ads	30	30	530
611.125 · Other Marketing Exp	83		
611.126 · Events			50
Total 611.120 · Marketing/PR	113	30	580
611.130 · Property Taxes Paid	381	381	381
611.140 · Meals and Recognition			
611.141 · Meals	107	405	70
611.142 · Recognition		123	
Total 611.140 · Meals and Recognition	107	528	70
611.150 · Miscellaneous			2,340
Total 611.000 · Other operating expenses	19,343	28,316	28,120
Total Expense	475,451	457,517	460,439
Net Ordinary Income	(280,614)	(147,940)	(75,755)
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

Del Puerto Health Care District
Entire District vs Previous Months

December 2020

	Dec 20	Nov 20	Dec 19
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	57	196	146
704.000 · Interest Expense			
704.010 · Interest Expense - HC	(4,940)	(5,121)	
704.020 · Interest Expense - Keystone C	(2,602)	(2,706)	
704.000 · Interest Expense - Other			(5,487)
Total 704.000 · Interest Expense	(7,542)	(7,827)	(5,487)
705.000 · Tenant Revenue			
705.020 · HC Tenant Income	600	600	600
705.030 · Keystone Tenant Income	10,927	10,927	15,390
Total 705.000 · Tenant Revenue	11,527	11,527	15,990
Total Other Income	142,625	142,479	133,079
Other Expense			
802.000 · Keystone District Expense			
802.015 · Keystone Depreciation			4,022
802.020 · Keystone Prop & Equip Ins	210	210	175
802.030 · Keystone Liability Insurance			330
802.040 · Keystone Property Taxes Paid	432	432	432
802.050 · Keystone - Other Expenses			280
802.060 · Keystone C - Interest Expense			4,001
Total 802.000 · Keystone District Expense	642	642	9,240
810.000 · Misc Other Expense			
801.000 · Keystone CAM			
801.010 · Keystone Business Park Assoc	960	960	1,050
801.030 · Keystone Cleaning	380	330	557
801.040 · Keystone HVAC	1,475		
801.050 · Keystone Elect/Gas	(344)	420	
801.060 · Keystone Water/Garbage	180	175	159
801.070 · CAM Exp offset by CAM Deposits	(2,651)	(1,885)	(1,766)
Total 801.000 · Keystone CAM			
810.020 · Non-Guaranteed Grant Consultant			1,160
Total 810.000 · Misc Other Expense			1,160
Total Other Expense	642	642	10,400
Net Other Income	141,983	141,837	122,679
Net Income	(138,631)	(6,103)	46,924

Del Puerto Health Care District
Total Operations vs Budget by Month & YTD
December 2020

	Dec 20	Budget	% of Budget	Jul - Dec 20	YTD Budget	% of Budget	Annual Budget	Annual Budget
Ordinary Income/Expense								
Income								
401.000 · Gross Patient Service Revenue	948,013	883,692	107%	5,609,633	5,334,896	105%	10,637,046	
403.000 · Adjustments	(692,973)	(484,520)	143%	(3,454,051)	(2,897,763)	119%	(5,804,886)	
405.000 · Bad Debt	(68,957)	(51,022)	135%	(381,216)	(306,132)	125%	(615,343)	
407.000 · Other Income	8,753	15,317	57%	209,216	105,800	198%	206,782	
Total Income	194,836	363,467	54%	1,983,582	2,236,801	89%	4,423,599	
Gross Profit	194,836	363,467	54%	1,983,582	2,236,801	89%	4,423,599	Due to adjustments & increase % allowance for bad debts
Expense								
601.000 · Salaries & Wages	225,184	219,249	103%	1,294,383	1,315,495	98%	2,630,991	
602.000 · Employee Benefits	49,155	66,234	74%	335,515	397,404	84%	794,807	
603.000 · Professional Fees	61,142	102,785	59%	388,733	432,088	90%	818,796	
604.000 · Purchased Services	34,571	41,396	84%	234,770	248,027	95%	497,915	
605.000 · Supplies	21,535	16,199	133%	115,926	97,195	119%	194,350	COVID supplies
606.000 · Utilities	5,376	5,843	92%	35,184	35,060	100%	70,100	
607.000 · Rental and Lease	1,052	936	112%	5,434	5,635	96%	11,150	
608.000 · Insurance Coverages	27,257	27,258	100%	164,706	163,545	101%	327,091	
609.000 · Maintenance & Repairs	6,841	9,755	70%	41,879	58,550	72%	116,900	
610.000 · Depreciation and Amortization	19,948	19,815	101%	123,469	123,070	100%	237,600	
611.000 · Other operating expenses	19,341	35,147	55%	129,664	153,524	84%	328,049	
Total Expense	471,402	544,617	87%	2,869,663	3,029,593	95%	6,027,749	savings
Net Ordinary Income	(276,566)	(181,150)	153%	(886,081)	(792,792)	112%	(1,604,150)	
Other Income/Expense								
Other Income								
701.000 · District Tax Revenues	138,583	138,583	100%	831,498	831,500	100%	1,663,000	
703.000 · Investment Income	57	150	38%	4,746	6,200	77%	12,400	
704.000 · Interest Expense	(4,940)	(5,000)	99%	(30,371)	(30,000)	101%	(60,000)	
705.000 · Tenant Revenue	600	600	100%	3,600	3,600	100%	7,200	
710.000 · Misc Other Income				8,270	4,000	207%	6,500	
Total Other Income	134,300	134,333	100%	817,743	815,300	100%	1,629,100	
Net Other Income	134,300	134,333	100%	817,743	815,300	100%	1,629,100	
Net Income	(142,266)	(46,817)	304%	(68,338)	22,508	(304%)	24,950	Due to contractual Adj & Allow for Bad Debts

Del Puerto Health Care District
Administration vs Budget by Month & YTD
 December 2020

	Dec 20	Budget	% of Budget	Jul - Dec 20	YTD Budget	% of Budget	Annual Budget	NOTES
Ordinary Income/Expense								
Income								
407.000 · Other Income	239	167	143%	1,664	1,000	166%	2,000	
Total Income	239	167	143%	1,664	1,000	166%	2,000	
Gross Profit	239	167	143%	1,664	1,000	166%	2,000	
Expense								
601.000 · Salaries & Wages								
601.010 · Regular Operations								
601.051 · COVID-Mandated time	1,969			5,532				
601.010 · Regular Operations - Other	32,499	32,779	99%	187,891	196,672	96%	393,344	
Total 601.010 · Regular Operations	34,468	32,779	105%	193,423	196,672	98%	393,344	
601.050 · Paid Time Off	3,738	2,779	135%	21,137	16,673	127%	33,346	
601.055 · Accrued Leave Payout				3,817				
Total 601.000 · Salaries & Wages	38,206	35,558	107%	218,377	213,345	102%	426,690	
602.000 · Employee Benefits								
602.020 · Health Ins								
602.021 · Life Insurance and AD&D	76	64	119%	392	386	102%	771	
602.022 · Dental Insurance	363	358	101%	1,680	2,145	78%	4,290	
602.023 · Vision Insurance	23	53	43%	297	321	93%	641	
602.024 · Medical Insurance	5,601	4,727	118%	27,539	28,359	97%	56,718	
602.020 · Health Ins - Other	54		100%	214		100%		
Total 602.020 · Health Ins	6,117	5,202	118%	30,122	31,211	97%	62,420	
602.040 · Retirement								
602.041 · 414(h) Retirement Contribution	1,579	1,422	111%	8,822	8,534	103%	17,068	
602.042 · 457(b) Company Match	680	1,067	64%	5,609	6,401	88%	12,801	
Total 602.040 · Retirement	2,259	2,489	91%	14,431	14,935	97%	29,869	
602.050 · Payroll Taxes								
602.051 · Social Security	1,464	2,205	66%	11,602	13,227	88%	26,455	
602.052 · Medicare Tax	551	516	107%	3,102	3,094	100%	6,187	
602.053 · CA UI & ETT		178		238	1,067	22%	2,135	
Total 602.050 · Payroll Taxes	2,015	2,899	70%	14,942	17,388	86%	34,777	
Total 602.000 · Employee Benefits	10,391	10,590	98%	59,495	63,534	94%	127,066	
603.000 · Professional Fees								
603.040 · Legal & Attorney								
603.041 · General Counsel	710	1,250	57%	6,998	7,500	93%	15,000	
603.043 · Labor-Management		2,000			2,000			
Total 603.040 · Legal & Attorney	710	3,250	22%	6,998	9,500	74%	15,000	
603.050 · Administrative Consultants	380	4,250	9%	870	25,500	3%	51,000	
603.070 · Accountants								
603.051 · Financial Statements		26,000		20,000	26,000	77%	26,000	
Total 603.070 · Accountants		26,000		20,000	26,000	77%	26,000	
Total 603.000 · Professional Fees	1,090	33,500	3%	27,868	61,000	46%	92,000	
604.000 · Purchased Services								
604.030 · Health Screenings				20		100%		
604.070 · Security				461	500	92%	1,000	
604.080 · Cleaning	168	175	96%	1,008	1,050	96%	2,100	
604.100 · IT - Labor	791	525	151%	3,538	3,150	112%	6,300	Datapath exchange upgrade labor
604.130 · Records Management	117	115	102%	831	693	120%	1,385	
Total 604.000 · Purchased Services	1,076	815	132%	5,858	5,393	109%	10,785	
605.000 · Supplies								
605.020 · Operating Supplies								
605.021 · Printing & Copiers		250		1,366	1,500	91%	3,000	
605.022 · Office Supplies	136	183	74%	928	1,100	84%	2,200	
605.023 · Facility Supplies	202	183	110%	377	1,100	34%	2,200	
605.020 · Operating Supplies - Other	104		100%	104		100%		

Del Puerto Health Care District
Administration vs Budget by Month & YTD
 December 2020

	Dec 20	Budget	% of Budget	Jul - Dec 20	YTD Budget	% of Budget	Annual Budget	NOTES
Total 605.020 · Operating Supplies	442	616	72%	2,775	3,700	75%	7,400	
605.030 · Postage/Shipping		50		168	300	56%	600	
605.080 · Small Tools & Minor Equipment	97	120	81%	207	720	29%	1,400	
Total 605.000 · Supplies	539	786	69%	3,150	4,720	67%	9,400	
606.000 · Utilities								
606.010 · Elect/Gas	94	125	75%	720	750	96%	1,500	
606.020 · Phones	419	300	140%	1,913	1,800	106%	3,600	
606.030 · DSL - Digital Subscriber Line	32	33	97%	195	200	98%	400	
606.050 · Water/Garbage	164	183	90%	1,466	1,100	133%	2,200	
Total 606.000 · Utilities	709	641	111%	4,294	3,850	112%	7,700	
607.000 · Rental and Lease								
607.010 · Building								
607.011 · Storage	229	238	96%	1,372	1,425	96%	2,850	
Total 607.010 · Building	229	238	96%	1,372	1,425	96%	2,850	
607.020 · Equipment Leased								
607.021 · Copier Lease	95	100	95%	568	600	95%	1,200	
607.020 · Equipment Leased - Other	220	75	293%	440	450	98%	900	qtr postage bill
Total 607.020 · Equipment Leased	315	175	180%	1,008	1,050	96%	2,100	
Total 607.000 · Rental and Lease	544	413	132%	2,380	2,475	96%	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%	2,304	2,313	100%	4,625	
Total 608.010 · Workers' Compensation	384	385	100%	3,020	2,313	131%	4,625	
608.030 · Property & Equipment	210	210	100%	1,258	1,259	100%	2,517	
608.040 · Liability-not medical related								
608.042 · Directors & Officers	1,979	1,979	100%	11,874	11,874	100%	23,748	
608.040 · Liability-not medical related - Other	206	206	100%	1,239	1,238	100%	2,477	
Total 608.040 · Liability-not medical related	2,185	2,185	100%	13,113	13,112	100%	26,225	
Total 608.000 · Insurance Coverages	2,779	2,780	100%	17,391	16,684	104%	33,367	
609.000 · Maintenance & Repairs								
609.010 · Buildings								
609.011 · Other Maint	146	233	63%	999	1,400	71%	2,800	
609.012 · HVAC		25		45	150	30%	300	
Total 609.010 · Buildings	146	258	57%	1,044	1,550	67%	3,100	
609.030 · Equipment M&R				31		100%		
Total 609.000 · Maintenance & Repairs	146	258	57%	1,075	1,550	69%	3,100	
610.000 · Depreciation and Amortization								
610.010 · Depreciation Expense - District	857	815	105%	4,859	4,840	100%	9,600	
Total 610.000 · Depreciation and Amortization	857	815	105%	4,859	4,840	100%	9,600	
611.000 · Other operating expenses								
611.030 · I.T.								
611.040 · IT - Equipment	121	83	146%	121	500	24%	1,000	
611.050 · IT- Software/License								
611.051 · HR mgmt solution	43	100	43%	260	600	43%	1,200	
611.050 · IT- Software/License - Other	1,017	910	112%	8,341	5,460	153%	10,920	
Total 611.050 · IT- Software/License	1,060	1,010	105%	8,601	6,060	142%	12,120	
Total 611.030 · I.T.	1,181	1,093	108%	8,722	6,560	133%	13,120	
611.070 · Fees								
611.072 · Bank Service Charge		10		44	60	73%	120	
611.074 · Agency Provided Services				28		100%	20,000	
611.077 · Other Fees		32		45	190	24%	380	
Total 611.070 · Fees		42		117	250	47%	20,500	
611.080 · Recruitment costs				225		100%		
611.090 · Dues / Subscriptions								

Del Puerto Health Care District
Administration vs Budget by Month & YTD
 December 2020

	Dec 20	Budget	% of Budget	Jul - Dec 20	YTD Budget	% of Budget	Annual Budget	NOTES
611.091 · Associations	1,027	1,250	82%	6,727	7,500	90%	15,000	
611.092 · Information	41	42	98%	129	250	52%	500	
611.090 · Dues / Subscriptions - Other				35				
Total 611.090 · Dues / Subscriptions	1,068	1,292	83%	6,891	7,750	89%	15,500	
611.100 · Training and Education								
611.101 · In-House Training		42		155	250	62%	500	
611.102 · Conference Fees	45	408	11%	345	2,450	14%	4,900	
611.103 · Airfare		133			800		1,600	
611.104 · Hotel & Meal		200			1,200		2,400	
611.100 · Training and Education - Other		667			4,000		8,000	
Total 611.100 · Training and Education	45	1,450	3%	500	8,700	6%	17,400	
611.110 · Business Travel & Mileage	90	208	43%	488	1,250	39%	2,500	
611.120 · Marketing/PR								
611.124 · Ads				2,351		100%		
Total 611.120 · Marketing/PR				2,351		100%		
611.140 · Meals and Recognition								
611.141 · Meals		42			250		500	
611.142 · Recognition		42		228	250	91%	500	
Total 611.140 · Meals and Recognition		84		228	500	46%	1,000	
Total 611.000 · Other operating expenses	2,384	4,169	57%	19,522	25,010	78%	70,020	
Total Expense	58,721	90,325	65%	364,269	402,401	91%	794,678	
Net Ordinary Income	(58,482)	(90,158)	65%	(362,605)	(401,401)	90%	(792,678)	
Other Income/Expense								
Other Income								
701.000 · District Tax Revenues								
701.010 · Property Tax -Secured/ Unsecure	117,250	117,250	100%	703,500	703,500	100%	1,407,000	
701.030 · Homeowners Prop Tax Relief	1,083	1,083	100%	6,498	6,500	100%	13,000	
Total 701.000 · District Tax Revenues	118,333	118,333	100%	709,998	710,000	100%	1,420,000	
703.000 · Investment Income	57	150	38%	4,745	6,200	77%	12,400	
Total Other Income	118,390	118,483	100%	714,743	716,200	100%	1,432,400	
Net Other Income	118,390	118,483	100%	714,743	716,200	100%	1,432,400	
Net Income	59,908	28,325	212%	352,138	314,799	112%	639,722	Great MO & YTD.

Del Puerto Health Care District Administration vs Previous

December 2020

	Dec 20	Nov 20	Dec 19
Ordinary Income/Expense			
Income			
407.000 · Other Income			
407.000 · Other Income - Other	239		175
Total 407.000 · Other Income	<u>239</u>		<u>175</u>
Total Income	<u>239</u>		<u>175</u>
Gross Profit	239		175
Expense			
601.000 · Salaries & Wages			
601.010 · Regular Operations			
601.051 · COVID-Mandated time	1,969	3,564	
601.010 · Regular Operations - Other	32,499	28,236	26,480
Total 601.010 · Regular Operations	<u>34,468</u>	<u>31,800</u>	<u>26,480</u>
601.050 · Paid Time Off	3,738	3,419	2,851
Total 601.000 · Salaries & Wages	<u>38,206</u>	<u>35,219</u>	<u>29,331</u>
602.000 · Employee Benefits			
602.020 · Health Ins			
602.021 · Life Insurance and AD&D	76	76	76
602.022 · Dental Insurance	363	375	375
602.023 · Vision Insurance	23	59	59
602.024 · Medical Insurance	5,601	4,907	4,577
602.020 · Health Ins - Other	54	40	
Total 602.020 · Health Ins	<u>6,117</u>	<u>5,457</u>	<u>5,087</u>
602.040 · Retirement			
602.041 · 414(h) Retirement Contribution	1,579	1,297	1,263
602.042 · 457(b) Company Match	680	853	1,128
Total 602.040 · Retirement	<u>2,259</u>	<u>2,150</u>	<u>2,391</u>
602.050 · Payroll Taxes			
602.051 · Social Security	1,464	1,163	1,258
602.052 · Medicare Tax	551	453	493
602.053 · CA UI & ETT		(19)	
Total 602.050 · Payroll Taxes	<u>2,015</u>	<u>1,597</u>	<u>1,751</u>
Total 602.000 · Employee Benefits	<u>10,391</u>	<u>9,204</u>	<u>9,229</u>
603.000 · Professional Fees			
603.040 · Legal & Attorney			
603.041 · General Counsel	710	1,226	1,247
Total 603.040 · Legal & Attorney	<u>710</u>	<u>1,226</u>	<u>1,247</u>
603.050 · Administrative Consultants	380		
Total 603.000 · Professional Fees	<u>1,090</u>	<u>1,226</u>	<u>1,247</u>
604.000 · Purchased Services			
604.080 · Cleaning	168	168	154
604.100 · IT - Labor	791	559	510
604.130 · Records Management	117	231	106
Total 604.000 · Purchased Services	<u>1,076</u>	<u>958</u>	<u>770</u>
605.000 · Supplies			
605.020 · Operating Supplies			
605.021 · Printing & Copiers		632	

Del Puerto Health Care District Administration vs Previous

December 2020

	Dec 20	Nov 20	Dec 19
605.022 · Office Supplies	136	107	
605.023 · Facility Supplies	202	43	
605.020 · Operating Supplies - Other	104		354
Total 605.020 · Operating Supplies	442	782	354
605.080 · Small Tools & Minor Equipment			
605.080 · Small Tools & Minor Equipment - Other	97		
Total 605.080 · Small Tools & Minor Equipment	97		
Total 605.000 · Supplies	539	782	354
606.000 · Utilities			
606.010 · Elect/Gas	94	99	94
606.020 · Phones			
606.020 · Phones - Other	419	299	305
Total 606.020 · Phones	419	299	305
606.030 · DSL - Digital Subscriber Line	32	32	32
606.050 · Water/Garbage	165	183	83
Total 606.000 · Utilities	710	613	514
607.000 · Rental and Lease			
607.010 · Building			
607.011 · Storage	229	229	214
Total 607.010 · Building	229	229	214
607.020 · Equipment Leased			
607.021 · Copier Lease	95	95	95
607.020 · Equipment Leased - Other	220		220
Total 607.020 · Equipment Leased	315	95	315
Total 607.000 · Rental and Lease	544	324	529
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	146	146	146
Total 609.010 · Buildings	146	146	146
Total 609.000 · Maintenance & Repairs	146	146	146
610.000 · Depreciation and Amortization			
610.010 · Depreciation Expense - District	857	730	2,663
Total 610.000 · Depreciation and Amortization	857	730	2,663
611.000 · Other operating expenses			
611.030 · I.T.			
611.040 · IT - Equipment	121		489
611.050 · IT- Software/License			

Del Puerto Health Care District Administration vs Previous

December 2020

	Dec 20	Nov 20	Dec 19
611.051 · HR mgmt solution	43	43	73
611.050 · IT- Software/License - Other	1,017	1,017	869
Total 611.050 · IT- Software/License	1,060	1,060	942
Total 611.030 · I.T.	1,181	1,060	1,431
611.070 · Fees			
611.077 · Other Fees			300
Total 611.070 · Fees			300
611.090 · Dues / Subscriptions			
611.091 · Associations	1,027	1,027	1,206
611.092 · Information	41	41	100
611.090 · Dues / Subscriptions - Other		35	
Total 611.090 · Dues / Subscriptions	1,068	1,103	1,306
611.100 · Training and Education			
611.102 · Conference Fees	45		
611.103 · Airfare			(213)
611.104 · Hotel & Meal			0
Total 611.100 · Training and Education	45		(213)
611.110 · Business Travel & Mileage	90	94	71
611.120 · Marketing/PR			
611.126 · Events			50
Total 611.120 · Marketing/PR			50
611.140 · Meals and Recognition			
611.142 · Recognition		123	
Total 611.140 · Meals and Recognition		123	
611.150 · Miscellaneous			2,510
Total 611.000 · Other operating expenses	2,384	2,380	5,455
Total Expense	58,722	54,361	52,966
Net Ordinary Income	(58,483)	(54,361)	(52,791)
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	57	196	146
Total Other Income	118,390	118,529	102,336
Other Expense			
802.000 · Keystone District Expense			
802.050 · Keystone - Other Expenses			280
Total 802.000 · Keystone District Expense			280
Total Other Expense			280
Net Other Income	118,390	118,529	102,056
Net Income	59,907	64,168	49,265

Del Puerto Health Care District
Ambulance vs Budget by Month & YTD
December 2020

	Dec 20	Budget	% of Budget	Jul - Dec 20	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	790,254	702,917	112%	4,495,196	4,217,500	107%	8,435,000	177 transports
Total 401.010 · AMB Ambulance Services	790,254	702,917	112%	4,495,219	4,217,500	107%	8,435,000	
Total 401.000 · Gross Patient Service Revenue	790,254	702,917	112%	4,495,219	4,217,500	107%	8,435,000	
403.000 · Adjustments								
403.100 · Contractual Adjustments								
403.015 · AMB Contractual Allowances								
403.011 · AMB Revenue Adjustments	66	(1,386)	(5%)	(11,375)	(8,316)	137%	(16,632)	
403.012 · AMB GEMT QAF Add-on Pymt	221		100%	7,631		100%		
403.015 · AMB Contractual Allowances - Other	(550,219)	(468,979)	117%	(3,084,201)	(2,813,876)	110%	(5,627,752)	
Total 403.015 · AMB Contractual Allowances	(549,932)	(470,365)	117%	(3,087,945)	(2,822,192)	109%	(5,644,384)	
Total 403.100 · Contractual Adjustments	(549,932)	(470,365)	117%	(3,087,945)	(2,822,192)	109%	(5,644,384)	
Total 403.000 · Adjustments	(549,932)	(470,365)	117%	(3,087,945)	(2,822,192)	109%	(5,644,384)	
405.000 · Bad Debt								
405.010 · AMB Write-offs								
405.011 · AMB Allowance for Doubtful	(16,053)	(6,731)	238%	24,453	(40,384)	(61%)	(80,768)	
405.012 · AMB Rcvd from Written Off Accts	2,888	6,413	45%	36,470	38,480	95%	76,959	
405.013 · AMB Bad Debt	(58,375)	(50,705)	115%	(441,895)	(304,227)	145%	(608,454)	
Total 405.010 · AMB Write-offs	(71,540)	(51,023)	140%	(380,972)	(306,131)	124%	(612,263)	
Total 405.000 · Bad Debt	(71,540)	(51,023)	140%	(380,972)	(306,131)	124%	(612,263)	
407.000 · Other Income								
407.040 · Community Education Classes		83		350	500	70%	1,000	
407.050 · Special Event Standby				101,700			6,500	
407.000 · Other Income - Other		400		19,603	12,500	157%	25,000	
Total 407.000 · Other Income		483		121,653	13,000	936%	32,500	
Total Income	168,782	182,012	93%	1,147,955	1,102,177	104%	2,210,853	
Gross Profit	168,782	182,012	93%	1,147,955	1,102,177	104%	2,210,853	due to contractual adjustments
Expense								
601.000 · Salaries & Wages								
601.010 · Regular Operations								
601.051 · COVID-Mandated time		752		2,226				
601.010 · Regular Operations - Other	92,555	82,115	113%	501,369	492,689	102%	985,378	
Total 601.010 · Regular Operations	93,307	82,115	114%	503,595	492,689	102%	985,378	
601.020 · Community Service		1,009		32,860	6,056	543%	12,112	
601.030 · Continuing Education - Employee	557	339	164%	557	2,032	27%	4,064	
601.050 · Paid Time Off	9,678	8,301	117%	64,552	49,806	130%	99,613	
601.055 · Accrued Leave Payout				7,817		100%		
601.060 · Union Representation		56			336		671	
Total 601.000 · Salaries & Wages	103,542	91,820	113%	609,381	550,919	111%	1,101,838	
602.000 · Employee Benefits								
602.020 · Health Ins								
602.021 · Life Insurance and AD&D	181	183	99%	1,299	1,096	119%	2,192	
602.022 · Dental Insurance	395	929	43%	3,637	5,574	65%	11,148	
602.023 · Vision Insurance	63	155	41%	727	928	78%	1,856	
602.024 · Medical Insurance	2,189	10,493	21%	45,914	62,959	73%	125,917	
Total 602.020 · Health Ins	2,828	11,760	24%	51,577	70,557	73%	141,113	
602.040 · Retirement								
602.041 · 414(h) Retirement Contribution	3,811	3,339	114%	23,484	20,033	117%	40,065	
602.042 · 457(b) Company Match	1,915	3,546	54%	12,934	21,273	61%	42,546	
Total 602.040 · Retirement	5,726	6,885	83%	36,418	41,306	88%	82,611	
602.050 · Payroll Taxes								
602.051 · Social Security	6,226	5,727	109%	37,876	34,364	110%	68,727	
602.052 · Medicare Tax	1,456	1,339	109%	8,859	8,036	110%	16,073	
602.053 · CA UI & ETT	197	504	39%	1,076	3,024	36%	6,048	
Total 602.050 · Payroll Taxes	7,879	7,570	104%	47,811	45,424	105%	90,848	
Total 602.000 · Employee Benefits	16,433	26,215	63%	135,806	157,287	86%	314,572	
603.000 · Professional Fees								
603.010 · Medical								
603.020 · Physician Services								

Del Puerto Health Care District
Ambulance vs Budget by Month & YTD
December 2020

	Dec 20	Budget	% of Budget	Jul - Dec 20	YTD Budget	% of Budget	Annual Budget	NOTES
603.025 · Medical Directorship	530	530	100%	3,180	3,180	100%	6,360	
Total 603.020 · Physician Services	530	530	100%	3,180	3,180	100%	6,360	
Total 603.010 · Medical	530	530	100%	3,180	3,180	100%	6,360	
603.040 · Legal & Attorney								
603.043 · Labor-Management	129		100%	538		100%		
Total 603.040 · Legal & Attorney	129		100%	538		100%		
603.050 · Administrative Consultants	639			639				
603.070 · Accountants								
603.052 · CMS / PPS / GEMT prep		3,500			3,500		3,500	
Total 603.070 · Accountants		3,500			3,500		3,500	
Total 603.000 · Professional Fees	1,298	4,030	32%	4,357	6,680	65%	9,860	
604.000 · Purchased Services								
604.030 · Health Screenings		83			500		1,000	
604.050 · Billing	9,268	8,167	113%	50,598	49,000	103%	98,000	
604.060 · Linen	1,151	1,150	100%	5,867	6,210	94%	12,580	
604.070 · Security				8,575				
604.100 · IT - Labor	865	721	120%	4,385	4,325	101%	8,650	
604.120 · Medical Waste Disposal	158	167	95%	945	1,000	95%	2,000	
604.130 · Records Management	11	42	26%	147	250	59%	500	
604.140 · Ambulance Dispatch Services	5,968	5,667	105%	34,947	34,000	103%	68,000	
604.150 · Patient Surveys		167			1,000		2,000	
Total 604.000 · Purchased Services	17,421	16,164	108%	105,464	96,285	110%	192,730	
605.000 · Supplies								
605.020 · Operating Supplies								
605.021 · Printing & Copiers		83		423	500	85%	1,000	
605.022 · Office Supplies		200		390	1,200	33%	2,400	
605.023 · Facility Supplies	116	300	39%	1,912	1,800	106%	3,600	
Total 605.020 · Operating Supplies	116	583	20%	2,725	3,500	78%	7,000	
605.030 · Postage/Shipping		50		280	300	93%	600	
605.040 · Medical Consumable								
605.042 · Oxygen	843	333	253%	2,510	2,000	126%	4,000	timing
605.043 · Medical Supplies								
605.044 · Medical Supplies - COVID	7,215	492	1,466%	13,876	2,950	470%	5,900	timing
605.045 · IV Therapy	358	819	44%	7,997	4,913	163%	9,825	
605.046 · Diagnostic	770	819	94%	4,403	4,913	90%	9,825	
605.047 · Infection Control	213	83	257%	7,039	500	1,408%	1,000	timing
605.048 · Patient Transport	1,152	738	156%	5,120	4,425	116%	8,850	timing
605.043 · Medical Supplies - Other	1,086	1,967	55%	5,603	11,800	47%	23,600	
Total 605.043 · Medical Supplies	10,794	4,918	219%	44,038	29,501	149%	59,000	
Total 605.040 · Medical Consumable	11,637	5,251	222%	46,548	31,501	148%	63,000	
605.050 · Pharmaceutical	286	833	34%	7,006	5,000	140%	10,000	
605.080 · Small Tools & Minor Equipment								
605.081 · Minor Medical Equipment	696	583	119%	1,298	3,500	37%	7,000	
605.080 · Small Tools & Minor Equipment - Other	227	417	54%	3,572	2,500	143%	5,000	
Total 605.080 · Small Tools & Minor Equipment	923	1,000	92%	4,870	6,000	81%	12,000	
Total 605.000 · Supplies	12,962	7,717	168%	61,429	46,301	133%	92,600	
606.000 · Utilities								
606.010 · Elect/Gas	283	375	75%	2,160	2,250	96%	4,500	
606.020 · Phones								
606.021 · Mobile Phones	208	283	73%	2,897	1,700	170%	3,400	
606.020 · Phones - Other	309	433	71%	2,422	2,600	93%	5,200	
Total 606.020 · Phones	517	716	72%	5,319	4,300	124%	8,600	
606.030 · DSL - Digital Subscriber Line	97	100	97%	585	600	98%	1,200	
606.050 · Water/Garbage	401	417	96%	2,263	2,500	91%	5,000	
Total 606.000 · Utilities	1,298	1,608	81%	10,327	9,650	107%	19,300	
607.000 · Rental and Lease								
607.020 · Equipment Leased								
607.021 · Copier Lease	32	33	97%	189	200	95%	400	
Total 607.020 · Equipment Leased	32	33	97%	189	200	95%	400	
Total 607.000 · Rental and Lease	32	33	97%	189	200	95%	400	
608.000 · Insurance Coverages								
608.010 · Workers' Compensation								
608.011 · Previous Year WC Balance				(1,717)				

Del Puerto Health Care District
Ambulance vs Budget by Month & YTD
December 2020

	Dec 20	Budget	% of Budget	Jul - Dec 20	YTD Budget	% of Budget	Annual Budget	NOTES
608.010 · Workers' Compensation - Other	3,839	3,839	100%	23,036	23,033	100%	46,067	
Total 608.010 · Workers' Compensation	3,839	3,839	100%	21,319	23,033	93%	46,067	
608.020 · Auto Liability & PhysicalDamage	1,689	1,689	100%	10,136	10,136	100%	20,273	
608.030 · Property & Equipment	210	210	100%	1,258	1,259	100%	2,517	
608.040 · Liability-not medical related	177	177	100%	1,064	1,064	100%	2,127	
608.050 · Health Entity Liability	8,813	8,896	99%	52,876	53,378	99%	106,757	
Total 608.000 · Insurance Coverages	14,728	14,811	99%	86,653	88,870	98%	177,741	
609.000 · Maintenance & Repairs								
609.010 · Buildings								
609.011 · Other Maint	204	225	91%	1,056	1,350	78%	2,700	
609.012 · HVAC		142		134	850	16%	1,700	
609.013 · Plumbing		200			1,200		2,400	
Total 609.010 · Buildings	204	567	36%	1,190	3,400	35%	6,800	
609.030 · Equipment M&R	1,106	1,000	111%	10,619	6,000	177%	12,000	
609.040 · Vehicle M&R								
609.041 · Tires & Wheels	544	458	119%	1,648	2,750	60%	5,500	
609.042 · Engine & Drive Train		1,167			7,000		14,000	
609.043 · Body Work	1,208	83	1,455%	1,303	500	261%	1,000	1401 Ambulance
609.044 · Vehicle AC				1,664				
609.045 · General Vehicle M&R	114	2,750	4%	8,463	16,500	51%	33,000	
609.040 · Vehicle M&R - Other				544		100%		
Total 609.040 · Vehicle M&R	1,866	4,458	42%	13,622	26,750	51%	53,500	
609.050 · Uniforms	2,256	1,167	193%	6,401	7,000	91%	14,000	
Total 609.000 · Maintenance & Repairs	5,432	7,192	76%	31,832	43,150	74%	86,300	
610.000 · Depreciation and Amortization								
610.020 · Depreciation Expense - Amb	13,037	13,000	100%	81,197	80,990	100%	156,000	
Total 610.000 · Depreciation and Amortization	13,037	13,000	100%	81,197	80,990	100%	156,000	
611.000 · Other operating expenses								
611.030 · I.T.								
611.040 · IT - Equipment		125		309	750	41%	1,500	
611.050 · IT- Software/License								
611.051 · HR mgmt solution	264	258	102%	1,584	1,550	102%	3,100	
611.050 · IT- Software/License - Other	1,120	979	114%	6,208	5,875	106%	11,750	
Total 611.050 · IT- Software/License	1,384	1,237	112%	7,792	7,425	105%	14,850	
Total 611.030 · I.T.	1,384	1,362	102%	8,101	8,175	99%	16,350	
611.060 · Fuel Auto	3,688	3,917	94%	22,226	23,500	95%	47,000	
611.070 · Fees								
611.072 · Bank Service Charge	10			10				
611.073 · Credit Card Transaction Fees	371	292	127%	1,601	1,750	91%	3,500	
611.074 · Agency Provided Services	602	1,417	42%	3,998	8,500	47%	17,000	
611.075 · GEMT-Quality Assurance Fee		14,400		14,567	28,800	51%	57,600	
611.076 · Collections Commission	313	2,083	15%	8,389	12,500	67%	25,000	
611.077 · Other Fees					200		1,000	
Total 611.070 · Fees	1,296	18,192	7%	28,565	51,750	55%	104,100	
611.080 · Recruitment costs				1,050		100%		
611.090 · Dues / Subscriptions								
611.091 · Associations	239	190	126%	958	1,138	84%	2,275	
Total 611.090 · Dues / Subscriptions	239	190	126%	958	1,138	84%	2,275	
611.100 · Training and Education								
611.101 · In-House Training		208		1,188	1,250	95%	2,500	
611.102 · Conference Fees		133			800		1,600	
611.103 · Airfare		67			400		800	
611.104 · Hotel & Meal		133		508	800	64%	1,600	
Total 611.100 · Training and Education		541		1,696	3,250	52%	6,500	
611.110 · Business Travel & Mileage		42			250		500	
611.120 · Marketing/PR								
611.124 · Ads							250	
611.125 · Other Marketing Exp	83		100%	83		100%		
611.126 · Events							250	
Total 611.120 · Marketing/PR	83		100%	83		100%	500	
611.140 · Meals and Recognition								
611.141 · Meals	107	42	255%	228	250	91%	500	Christmas dinner
611.142 · Recognition		42			250		500	

Del Puerto Health Care District
Ambulance vs Budget by Month & YTD
December 2020

	Dec 20	Budget	% of Budget	Jul - Dec 20	YTD Budget	% of Budget	Annual Budget	NOTES
Total 611.140 · Meals and Recognition	107	84	127%	228	500	46%	1,000	
611.160 · Community Education								
611.161 · Community CPR Classes		167		418	1,000	42%	2,000	
Total 611.160 · Community Education		167		418	1,000	42%	2,000	
Total 611.000 · Other operating expenses	6,797	24,495	28%	63,325	89,563	71%	180,225	
Total Expense	192,980	207,085	93%	1,189,960	1,169,895	102%	2,331,566	savings
Net Ordinary Income	(24,198)	(25,073)	97%	(42,005)	(67,718)	62%	(120,713)	
Other Income/Expense								
Other Income								
701.000 · District Tax Revenues								
701.020 · Direct Assessment-Amb Svcs Fund	20,250	20,250	100%	121,500	121,500	100%	243,000	
Total 701.000 · District Tax Revenues	20,250	20,250	100%	121,500	121,500	100%	243,000	
703.000 · Investment Income	0			0				
710.000 · Misc Other Income								
710.030 · Gain(Loss) on Disposal of Asset				6,800		100%		
Total 710.000 · Misc Other Income				6,800		100%		
Total Other Income	20,250	20,250	100%	128,300	121,500	106%	243,000	
Net Other Income	20,250	20,250	100%	128,300	121,500	106%	243,000	
Net Income	(3,948)	(4,823)	82%	86,295	53,782	160%	122,287	Great on YTD.

Del Puerto Health Care District Ambulance vs Previous

December 2020

	Dec 20	Nov 20	Dec 19
Ordinary Income/Expense			
Income			
401.000 · Gross Patient Service Revenue			
401.010 · AMB Ambulance Services			
401.010 · AMB Ambulance Services - Other	790,254	782,580	755,192
Total 401.010 · AMB Ambulance Services	<u>790,254</u>	<u>782,580</u>	<u>755,192</u>
Total 401.000 · Gross Patient Service Revenue	790,254	782,580	755,192
403.000 · Adjustments			
403.100 · Contractual Adjustments			
403.015 · AMB Contractual Allowances			
403.011 · AMB Revenue Adjustments	66	(3,541)	(6,241)
403.012 · AMB GEMT QAF Add-on Pymt	221	1,363	1,390
403.015 · AMB Contractual Allowances - Other	(550,219)	(497,288)	(556,481)
Total 403.015 · AMB Contractual Allowances	<u>(549,932)</u>	<u>(499,466)</u>	<u>(561,332)</u>
Total 403.100 · Contractual Adjustments	<u>(549,932)</u>	<u>(499,466)</u>	<u>(561,332)</u>
Total 403.000 · Adjustments	(549,932)	(499,466)	(561,332)
405.000 · Bad Debt			
405.010 · AMB Write-offs			
405.011 · AMB Allowance for Doubtful	(16,053)	(30,854)	16,088
405.012 · AMB Rcvd from Written Off Accts	2,888	1,207	1,808
405.013 · AMB Bad Debt	(58,375)	(93,266)	(60,667)
Total 405.010 · AMB Write-offs	<u>(71,540)</u>	<u>(122,913)</u>	<u>(42,771)</u>
Total 405.000 · Bad Debt	<u>(71,540)</u>	<u>(122,913)</u>	<u>(42,771)</u>
407.000 · Other Income			
407.040 · Community Education Classes			
407.040 · Community Education Classes - Other			35
Total 407.040 · Community Education Classes			<u>35</u>
407.000 · Other Income - Other			15
Total 407.000 · Other Income			<u>50</u>
Total Income	<u>168,782</u>	<u>160,201</u>	<u>151,139</u>
Gross Profit	168,782	160,201	151,139
Expense			
601.000 · Salaries & Wages			
601.010 · Regular Operations			
601.051 · COVID-Mandated time	752		
601.010 · Regular Operations - Other	92,555	73,594	74,362
Total 601.010 · Regular Operations	<u>93,307</u>	<u>73,594</u>	<u>74,362</u>
601.020 · Community Service			170
601.030 · Continuing Education - Employee	557		233
601.050 · Paid Time Off	9,678	11,188	7,416
601.055 · Accrued Leave Payout		831	
Total 601.000 · Salaries & Wages	<u>103,542</u>	<u>85,613</u>	<u>82,181</u>
602.000 · Employee Benefits			
602.020 · Health Ins			
602.021 · Life Insurance and AD&D	181	211	200
602.022 · Dental Insurance	395	632	817
602.023 · Vision Insurance	63	104	122
602.024 · Medical Insurance	2,189	6,640	7,744
Total 602.020 · Health Ins	<u>2,828</u>	<u>7,587</u>	<u>8,883</u>

Del Puerto Health Care District Ambulance vs Previous

December 2020

	Dec 20	Nov 20	Dec 19
602.040 · Retirement			
602.041 · 414(h) Retirement Contribution	3,811	3,359	2,318
602.042 · 457(b) Company Match	1,915	1,697	1,699
Total 602.040 · Retirement	5,726	5,056	4,017
602.050 · Payroll Taxes			
602.051 · Social Security	6,226	5,367	4,919
602.052 · Medicare Tax	1,456	1,254	1,151
602.053 · CA UI & ETT	197	264	203
Total 602.050 · Payroll Taxes	7,879	6,885	6,273
Total 602.000 · Employee Benefits	16,433	19,528	19,173
603.000 · Professional Fees			
603.010 · Medical			
603.020 · Physician Services			
603.025 · Medical Directorship	530	530	530
Total 603.020 · Physician Services	530	530	530
Total 603.010 · Medical	530	530	530
603.040 · Legal & Attorney			
603.043 · Labor-Management	129	172	
Total 603.040 · Legal & Attorney	129	172	
603.050 · Administrative Consultants	639		
603.070 · Accountants			
603.052 · CMS / PPS / GEMT prep			1,600
Total 603.070 · Accountants			1,600
Total 603.000 · Professional Fees	1,298	702	2,130
604.000 · Purchased Services			
604.050 · Billing	9,268	8,793	8,190
604.060 · Linen	1,151	910	692
604.100 · IT - Labor	865	710	700
604.120 · Medical Waste Disposal	158	158	150
604.130 · Records Management	11	57	2
604.140 · Ambulance Dispatch Services	5,968	5,733	5,463
Total 604.000 · Purchased Services	17,421	16,361	15,197
605.000 · Supplies			
605.020 · Operating Supplies			
605.021 · Printing & Copiers		211	
605.022 · Office Supplies		44	
605.023 · Facility Supplies	116	182	
605.020 · Operating Supplies - Other			174
Total 605.020 · Operating Supplies	116	437	174
605.030 · Postage/Shipping		21	
605.040 · Medical Consumable			
605.042 · Oxygen	843	373	517
605.043 · Medical Supplies			
605.044 · Medical Supplies - COVID	7,215	2,043	
605.045 · IV Therapy	358	3,332	
605.046 · Diagnostic	770	660	
605.047 · Infection Control	213		
605.048 · Patient Transport	1,152	1,444	
605.043 · Medical Supplies - Other	1,086	1,148	4,997

Del Puerto Health Care District Ambulance vs Previous

December 2020

	Dec 20	Nov 20	Dec 19
Total 605.043 · Medical Supplies	10,794	8,627	4,997
Total 605.040 · Medical Consumable	11,637	9,000	5,514
605.050 · Pharmaceutical			
605.050 · Pharmaceutical - Other	286	1,960	985
Total 605.050 · Pharmaceutical	286	1,960	985
605.080 · Small Tools & Minor Equipment			
605.081 · Minor Medical Equipment	696		
605.080 · Small Tools & Minor Equipment - Other	227	2,507	1,138
Total 605.080 · Small Tools & Minor Equipment	923	2,507	1,138
Total 605.000 · Supplies	12,962	13,925	7,811
606.000 · Utilities			
606.010 · Elect/Gas	283	297	282
606.020 · Phones			
606.021 · Mobile Phones	208	258	258
606.020 · Phones - Other	309	424	421
Total 606.020 · Phones	517	682	679
606.030 · DSL - Digital Subscriber Line	97	97	97
606.050 · Water/Garbage	401	455	165
Total 606.000 · Utilities	1,298	1,531	1,223
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	1,720
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	12,447
609.000 · Maintenance & Repairs			
609.010 · Buildings			
609.011 · Other Maint	204	146	146
609.015 · Electric			293
Total 609.010 · Buildings	204	146	439
609.030 · Equipment M&R	1,106	595	
609.040 · Vehicle M&R			
609.041 · Tires & Wheels	544		
609.042 · Engine & Drive Train			5,203
609.043 · Body Work	1,208		
609.045 · General Vehicle M&R	114	3,982	
609.040 · Vehicle M&R - Other			1,011
Total 609.040 · Vehicle M&R	1,866	3,982	6,214
609.050 · Uniforms	2,256	511	2,734

Del Puerto Health Care District Ambulance vs Previous

December 2020

	Dec 20	Nov 20	Dec 19
Total 609.000 · Maintenance & Repairs	5,432	5,234	9,387
610.000 · Depreciation and Amortization			
610.020 · Depreciation Expense - Amb	13,037	12,655	9,978
Total 610.000 · Depreciation and Amortization	13,037	12,655	9,978
611.000 · Other operating expenses			
611.030 · I.T.			
611.050 · IT- Software/License			
611.051 · HR mgmt solution	264	264	250
611.050 · IT- Software/License - Other	1,120	1,196	797
Total 611.050 · IT- Software/License	1,384	1,460	1,047
Total 611.030 · I.T.	1,384	1,460	1,047
611.060 · Fuel Auto	3,688	3,291	3,830
611.070 · Fees			
611.072 · Bank Service Charge	10		
611.073 · Credit Card Transaction Fees	371	142	125
611.074 · Agency Provided Services	602	602	486
611.075 · GEMT-Quality Assurance Fee		14,567	12,435
611.076 · Collections Commission	313	221	403
611.077 · Other Fees			41
Total 611.070 · Fees	1,296	15,532	13,490
611.080 · Recruitment costs		662	159
611.090 · Dues / Subscriptions			
611.091 · Associations	239	144	212
Total 611.090 · Dues / Subscriptions	239	144	212
611.120 · Marketing/PR			
611.125 · Other Marketing Exp	83		
Total 611.120 · Marketing/PR	83		
611.140 · Meals and Recognition			
611.141 · Meals	107	73	70
Total 611.140 · Meals and Recognition	107	73	70
611.150 · Miscellaneous			(170)
Total 611.000 · Other operating expenses	6,797	21,162	18,638
Total Expense	192,980	191,471	178,197
Net Ordinary Income	(24,198)	(31,270)	(27,058)
Other Income/Expense			
Other Income			
701.000 · District Tax Revenues			
701.020 · Direct Assessment-Amb Svcs Fund	20,250	20,250	20,240
Total 701.000 · District Tax Revenues	20,250	20,250	20,240
703.000 · Investment Income	0	0	
Total Other Income	20,250	20,250	20,240
Net Other Income	20,250	20,250	20,240
Net Income	(3,948)	(11,020)	(6,818)

Del Puerto Health Care District
Health Center vs Budget by Month & YTD
 December 2020

	Dec 20	Budget	% of Budget	Jul - Dec 20	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 Payments	22,092	15,870	139%	130,931	95,221	138%	190,441	
401.020 · Health Center Services - Other	135,667	164,905	82%	983,483	1,022,175	96%	2,011,605	Athena's first billing phase
Total 401.020 · Health Center Services	157,759	180,775	87%	1,114,414	1,117,396	100%	2,202,046	
Total 401.000 · Gross Patient Service Revenue	157,759	180,775	87%	1,114,414	1,117,396	100%	2,202,046	
403.000 · Adjustments								
403.100 · Contractual Adjustments								
403.030 · Gross Adjustments HC								
403.022 · HC Reverse Credit Card Adj	41		100%	841		100%		
403.023 · Reverse Capitated Adj	(22,092)		100%	(130,931)		100%		
403.024 · HC Reverse Bad Debt Adj	988		100%	6,228		100%		
403.025 · HCReverse Refund of Overpayment	(36)		100%	(2,884)		100%		
403.030 · Gross Adjustments HC - Other	(121,942)	(14,155)	861%	(239,360)	(75,571)	317%	(160,502)	
Total 403.030 · Gross Adjustments HC	(143,041)	(14,155)	1,011%	(366,106)	(75,571)	484%	(160,502)	
Total 403.100 · Contractual Adjustments	(143,041)	(14,155)	1,011%	(366,106)	(75,571)	484%	(160,502)	
Total 403.000 · Adjustments	(143,041)	(14,155)	1,011%	(366,106)	(75,571)	484%	(160,502)	
405.000 · Bad Debt								
405.020 · HC Write-offs								
405.021 · HC Allowance for Doubtful	3,522		100%	3,977		100%	15,380	
405.022 · HC Bad Debt Health Center	(988)		100%	(6,228)		100%	(21,882)	
405.023 · HC Rcvd from Written Off Accts	49		100%	2,007		100%	3,422	
Total 405.020 · HC Write-offs	2,583		100%	(244)		100%	(3,080)	
Total 405.000 · Bad Debt	2,583		100%	(244)		100%	(3,080)	
407.000 · Other Income								
407.020 · Medicare Cost Settlement								
407.030 · Payer Incentives Received		1,250		13,513	7,500	180%	15,000	
407.080 · Telehealth Grant Income	8,140	9,000	90%	48,825	54,000	90%	96,682	
407.000 · Other Income - Other	375	250	150%	11,149	5,300	210%	10,600	
Total 407.000 · Other Income	8,515	14,667	58%	85,900	91,800	94%	172,282	
Total Income	25,816	181,287	14%	833,964	1,133,625	74%	2,210,746	
Gross Profit	25,816	181,287	14%	833,964	1,133,625	74%	2,210,746	Due to contractual adjustments
Expense								
601.000 · Salaries & Wages								
601.010 · Regular Operations								
601.051 · COVID-Mandated time	6,947			17,670				
601.010 · Regular Operations - Other	60,819	81,595	75%	382,480	489,567	78%	979,134	
Total 601.010 · Regular Operations	67,766	81,595	83%	400,150	489,567	82%	979,134	
601.030 · Continuing Education - Employee		169			1,016		2,031	
601.050 · Paid Time Off	8,915	10,108	88%	57,603	60,649	95%	121,298	
601.055 · Accrued Leave Payout				1,117		100%		
601.070 · Incentive	6,755		100%	7,755		100%		
Total 601.000 · Salaries & Wages	83,436	91,872	91%	466,625	551,232	85%	1,102,463	
602.000 · Employee Benefits								
602.020 · Health Ins								
602.021 · Life Insurance and AD&D	201	237	85%	1,566	1,421	110%	2,842	
602.022 · Dental Insurance	1,269	1,591	80%	7,394	9,545	77%	19,091	
602.023 · Vision Insurance	187	262	71%	1,390	1,570	89%	3,141	
602.024 · Medical Insurance	11,459	14,690	78%	74,674	88,140	85%	176,280	
Total 602.020 · Health Ins	13,116	16,780	78%	85,024	100,676	84%	201,354	
602.040 · Retirement								
602.041 · 414(h) Retirement Contribution	3,312	3,601	92%	18,803	21,609	87%	43,218	
602.042 · 457(b) Company Match	861	1,343	64%	4,049	8,060	50%	16,120	
Total 602.040 · Retirement	4,173	4,944	84%	22,852	29,669	77%	59,338	
602.050 · Payroll Taxes								
602.051 · Social Security	3,897	5,582	70%	25,824	33,494	77%	66,989	
602.052 · Medicare Tax	1,145	1,306	88%	6,371	7,834	81%	15,667	

**Del Puerto Health Care District
Health Center vs Budget by Month & YTD
December 2020**

	Dec 20	Budget	% of Budget	Jul - Dec 20	YTD Budget	% of Budget	Annual Budget	NOTES
602.053 · CA UI & ETT		818		144	4,911	3%	9,821	
Total 602.050 · Payroll Taxes	5,042	7,706	65%	32,339	46,239	70%	92,477	
Total 602.000 · Employee Benefits	22,331	29,430	76%	140,215	176,584	79%	353,169	
603.000 · Professional Fees								
603.010 · Medical								
603.020 · Physician Services								
603.023 · MD Retirement Contribution	868	868	100%	5,208	5,208	100%	10,416	
603.024 · MD Medical Ins Contribution	1,000	1,000	100%	6,000	6,000	100%	12,000	
603.025 · Medical Directorship	8,303	8,303	100%	49,820	49,820	100%	99,640	
603.027 · MD Continuing Medical Education					2,000		2,000	
603.020 · Physician Services - Other	48,583	48,583	100%	291,500	291,500	100%	583,000	
Total 603.020 · Physician Services	58,754	58,754	100%	352,528	354,528	99%	707,056	
603.030 · Non Physician Providers								
603.037 · NPP Continuing Medical Educatio				3,380	3,380	100%	3,380	
Total 603.030 · Non Physician Providers				3,380	3,380	100%	3,380	
Total 603.010 · Medical	58,754	58,754	100%	355,908	357,908	99%	710,436	
603.050 · Administrative Consultants				150		100%		
603.070 · Accountants								
603.052 · CMS / PPS / GEMT prep		6,500		450	6,500	7%	6,500	
Total 603.070 · Accountants		6,500		450	6,500	7%	6,500	
Total 603.000 · Professional Fees	58,754	65,254	90%	356,508	364,408	98%	716,936	
604.000 · Purchased Services								
604.030 · Health Screenings				200		100%		
604.050 · Billing	5,768	14,583	40%	62,038	87,500	71%	175,000	
604.060 · Linen	231	250	92%	1,231	1,340	92%	2,600	
604.070 · Security	25	25	100%	150	150	100%	300	
604.080 · Cleaning	3,709	4,100	90%	22,254	24,600	90%	51,000	
604.100 · IT - Labor	5,082	3,500	145%	22,453	21,000	107%	42,000	
604.110 · Communication for Patients	347	750	46%	8,815	4,500	196%	9,000	
604.120 · Medical Waste Disposal	525	583	90%	3,150	3,500	90%	7,000	
604.130 · Records Management	389	460	85%	3,157	2,760	114%	5,500	
604.150 · Patient Surveys		167			1,000		2,000	
Total 604.000 · Purchased Services	16,076	24,418	66%	123,448	146,350	84%	294,400	
605.000 · Supplies								
605.020 · Operating Supplies								
605.021 · Printing & Copiers	541	258	210%	1,778	1,550	115%	3,100	Qtr bill
605.022 · Office Supplies		200		943	1,200	79%	2,400	
605.023 · Facility Supplies		396		1,130	2,375	48%	4,750	
Total 605.020 · Operating Supplies	541	854	63%	3,851	5,125	75%	10,250	
605.030 · Postage/Shipping		50		168	300	56%	600	
605.040 · Medical Consumable								
605.043 · Medical Supplies								
605.044 · Medical Supplies - COVID	422	800	53%	4,290	4,800	89%	9,600	
605.046 · Diagnostic	766	800	96%	3,639	4,800	76%	9,600	
605.047 · Infection Control	33			734				
605.043 · Medical Supplies - Other	1,801	1,650	109%	6,000	9,900	61%	19,800	
Total 605.043 · Medical Supplies	3,022	3,250	93%	14,663	19,500	75%	39,000	
Total 605.040 · Medical Consumable	3,022	3,250	93%	14,663	19,500	75%	39,000	
605.050 · Pharmaceutical								
605.060 · Vaccines								
605.061 · HPV		463		4,291	2,775	155%	5,550	
605.062 · Pneumonia Vaccines	2,910	463	629%	7,859	2,775	283%	5,550	timing
605.063 · Pediarix		31			185		370	
605.064 · Flu Vaccines		463		13,914	2,775	501%	5,550	
605.065 · MMR		185		727	1,110	65%	2,220	
605.066 · Varivax		216			1,295		2,590	
605.067 · Menactra	516	185	279%	1,547	1,110	139%	2,220	timing
605.060 · Vaccines - Other	276	1,079	26%	2,968	6,475	46%	12,950	
Total 605.060 · Vaccines	3,702	3,085	120%	31,306	18,500	169%	37,000	

Del Puerto Health Care District
Health Center vs Budget by Month & YTD
 December 2020

	Dec 20	Budget	% of Budget	Jul - Dec 20	YTD Budget	% of Budget	Annual Budget	NOTES
605.050 · Pharmaceutical - Other	303	333	91%	895	2,000	45%	4,000	
Total 605.050 · Pharmaceutical	4,005	3,418	117%	32,201	20,500	157%	41,000	
605.080 · Small Tools & Minor Equipment								
605.081 · Minor Medical Equipment	468		100%	468		100%		
605.080 · Small Tools & Minor Equipment - Other		125			750		1,500	
Total 605.080 · Small Tools & Minor Equipment	468	125	374%	468	750	62%	1,500	
Total 605.000 · Supplies	8,036	7,697	104%	51,351	46,175	111%	92,350	
606.000 · Utilities								
606.010 · Elect/Gas	1,066	1,225	87%	6,735	7,350	92%	14,700	
606.020 · Phones								
606.021 · Mobile Phones	50	50	100%	350	300	117%	600	
606.020 · Phones - Other	1,461	1,333	110%	8,052	8,000	101%	16,000	
Total 606.020 · Phones	1,511	1,383	109%	8,402	8,300	101%	16,600	
606.030 · DSL - Digital Subscriber Line	290	300	97%	1,739	1,800	97%	3,600	
606.040 · Cable TV	70	75	93%	417	450	93%	900	
606.050 · Water/Garbage	430	610	70%	3,271	3,660	89%	7,300	
Total 606.000 · Utilities	3,367	3,593	94%	20,564	21,560	95%	43,100	
607.000 · Rental and Lease								
607.010 · Building								
607.011 · Storage	187	190	98%	1,123	1,160	97%	2,300	
Total 607.010 · Building	187	190	98%	1,123	1,160	97%	2,300	
607.020 · Equipment Leased								
607.021 · Copier Lease	290	300	97%	1,741	1,800	97%	3,500	
Total 607.020 · Equipment Leased	290	300	97%	1,741	1,800	97%	3,500	
Total 607.000 · Rental and Lease	477	490	97%	2,864	2,960	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%	5,375	5,370	100%	10,740	
Total 608.010 · Workers' Compensation	896	895	100%	7,539	5,370	140%	10,740	
608.030 · Property & Equipment	210	210	100%	1,258	1,259	100%	2,517	
608.040 · Liability-not medical related	177	177	100%	1,064	1,064	100%	2,127	
608.050 · Health Entity Liability	8,467	8,383	101%	50,802	50,300	101%	100,599	
Total 608.000 · Insurance Coverages	9,750	9,665	101%	60,663	57,993	105%	115,983	
609.000 · Maintenance & Repairs								
609.010 · Buildings								
609.011 · Other Maint	60	170	35%	360	1,020	35%	2,000	
609.012 · HVAC		170		981	1,020	96%	2,000	
609.013 · Plumbing		170		220	1,020	22%	2,000	
609.015 · Electric		85			510		1,000	
Total 609.010 · Buildings	60	595	10%	1,561	3,570	44%	7,000	
609.020 · Business Park Assoc Fees	1,203	1,250	96%	7,301	7,500	97%	15,000	
609.030 · Equipment M&R		420		60	2,520	2%	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			260		500	
Total 609.000 · Maintenance & Repairs	1,263	2,305	55%	8,973	13,850	65%	27,500	
610.000 · Depreciation and Amortization								
610.030 · Depreciation Expense - HC	6,054	6,000	101%	37,413	37,240	100%	72,000	
Total 610.000 · Depreciation and Amortization	6,054	6,000	101%	37,413	37,240	100%	72,000	
611.000 · Other operating expenses								
611.020 · Provider Licensing & Privileges		300		1,519	1,800	84%	3,600	
611.030 · I.T.								
611.040 · IT - Equipment	63	673	9%	478	4,037	12%	8,054	
611.050 · IT- Software/License								
611.051 · HR mgmt solution	205	225	91%	1,228	1,350	91%	2,700	
611.050 · IT- Software/License - Other	8,976	2,500	359%	24,190	15,000	161%	30,000	Athena Nov & Dec software bill

**Del Puerto Health Care District
Health Center vs Budget by Month & YTD
December 2020**

	Dec 20	Budget	% of Budget	Jul - Dec 20	YTD Budget	% of Budget	Annual Budget	NOTES
Total 611.050 · IT- Software/License	9,181	2,725	337%	25,418	16,350	155%	32,700	
Total 611.030 · I.T.	9,244	3,398	272%	25,896	20,387	127%	40,754	
611.070 · Fees								
611.072 · Bank Service Charge		15		41	110	37%	200	
611.073 · Credit Card Transaction Fees	155	250	62%	1,203	1,500	80%	3,000	
611.074 · Agency Provided Services		40		438	260	168%	500	
611.076 · Collections Commission	12	120	10%	642	720	89%	1,400	
Total 611.070 · Fees	167	425	39%	2,324	2,590	90%	5,100	
611.080 · Recruitment costs				90		100%		
611.090 · Dues / Subscriptions								
611.091 · Associations	340	183	186%	2,077	1,100	189%	2,200	
611.090 · Dues / Subscriptions - Other		167			1,000		2,000	
Total 611.090 · Dues / Subscriptions	340	350	97%	2,077	2,100	99%	4,200	
611.100 · Training and Education								
611.101 · In-House Training		167			1,000		2,000	
611.102 · Conference Fees		125			750		1,500	
611.103 · Airfare		33			200		400	
611.104 · Hotel & Meal		67			400		800	
Total 611.100 · Training and Education		392			2,350		4,700	
611.110 · Business Travel & Mileage				17		100%		
611.120 · Marketing/PR								
611.124 · Ads	30	396	8%	10,180	2,375	429%	4,750	
611.125 · Other Marketing Exp		42		444	250	178%	500	
611.120 · Marketing/PR - Other		833		1,000	5,000	20%	10,000	
Total 611.120 · Marketing/PR	30	1,271	2%	11,624	7,625	152%	15,250	
611.130 · Property Taxes Paid	381	258	148%	2,285	1,550	147%	3,100	
611.140 · Meals and Recognition								
611.141 · Meals		42		597	250	239%	500	
611.142 · Recognition		50		387	300	129%	600	
Total 611.140 · Meals and Recognition		92		984	550	179%	1,100	
Total 611.000 · Other operating expenses	10,162	6,486	157%	46,816	38,952	120%	77,804	
Total Expense	219,706	247,210	89%	1,315,440	1,457,304	90%	2,901,505	savings
Net Ordinary Income	(193,890)	(65,923)	294%	(481,476)	(323,679)	149%	(690,759)	
Other Income/Expense								
Other Income								
703.000 · Investment Income	0			0				
704.000 · Interest Expense								
704.010 · Interest Expense - HC	(4,940)	(5,000)	99%	(30,371)	(30,000)	101%	(60,000)	
Total 704.000 · Interest Expense	(4,940)	(5,000)	99%	(30,371)	(30,000)	101%	(60,000)	
705.000 · Tenant Revenue								
705.020 · HC Tenant Income	600	600	100%	3,600	3,600	100%	7,200	
Total 705.000 · Tenant Revenue	600	600	100%	3,600	3,600	100%	7,200	
710.000 · Misc Other Income								
710.020 · Non-Guaranteed Grant Revenue				1,470	4,000	37%	6,500	
Total 710.000 · Misc Other Income				1,470	4,000	37%	6,500	
Total Other Income	(4,340)	(4,400)	99%	(25,301)	(22,400)	113%	(46,300)	
Net Other Income	(4,340)	(4,400)	99%	(25,301)	(22,400)	113%	(46,300)	
Net Income	(198,230)	(70,323)	282%	(506,777)	(346,079)	146%	(737,059)	Due to contractual adjustments recording: still pending with Athena/Medtech

Del Puerto Health Care District Health Center vs Previous

December 2020

	Dec 20	Nov 20	Dec 19
Ordinary Income/Expense			
Income			
401.000 · Gross Patient Service Revenue			
401.020 · Health Center Services			
401.040 · HC Capitation Payments	22,092	21,735	14,555
401.020 · Health Center Services - Other	135,667	237,631	157,678
Total 401.020 · Health Center Services	157,759	259,366	172,233
Total 401.000 · Gross Patient Service Revenue	157,759	259,366	172,233
403.000 · Adjustments			
403.100 · Contractual Adjustments			
403.030 · Gross Adjustments HC			
403.022 · HC Reverse Credit Card Adj	41	59	162
403.023 · Reverse Capitated Adj	(22,092)	(21,735)	(14,555)
403.024 · HC Reverse Bad Debt Adj	988	549	874
403.025 · HC Reverse Refund of Overpayment	(36)	(94)	(378)
403.030 · Gross Adjustments HC - Other	(121,942)	(109,189)	65,840
Total 403.030 · Gross Adjustments HC	(143,041)	(130,410)	51,943
Total 403.100 · Contractual Adjustments	(143,041)	(130,410)	51,943
Total 403.000 · Adjustments	(143,041)	(130,410)	51,943
405.000 · Bad Debt			
405.020 · HC Write-offs			
405.021 · HC Allowance for Doubtful	3,522	(3,757)	4,502
405.022 · HC Bad Debt Health Center	(988)	(549)	(874)
405.023 · HC Rcvd from Written Off Accts	49	238	137
Total 405.020 · HC Write-offs	2,583	(4,068)	3,765
Total 405.000 · Bad Debt	2,583	(4,068)	3,765
407.000 · Other Income			
407.020 · Medicare Cost Settlement		13,513	5,259
407.080 · Telehealth Grant Income	8,140	10,810	
407.000 · Other Income - Other	375	165	170
Total 407.000 · Other Income	8,515	24,488	5,429
Total Income	25,816	149,376	233,370
Gross Profit	25,816	149,376	233,370
Expense			
601.000 · Salaries & Wages			
601.010 · Regular Operations			
601.051 · COVID-Mandated time	6,947	452	
601.010 · Regular Operations - Other	60,819	62,451	76,814
Total 601.010 · Regular Operations	67,766	62,903	76,814
601.050 · Paid Time Off	8,915	6,586	8,493
601.055 · Accrued Leave Payout		764	
601.070 · Incentive	6,755		
Total 601.000 · Salaries & Wages	83,436	70,253	85,307
602.000 · Employee Benefits			
602.020 · Health Ins			
602.021 · Life Insurance and AD&D	201	227	287
602.022 · Dental Insurance	1,269	1,318	1,508
602.023 · Vision Insurance	187	198	241
602.024 · Medical Insurance	11,459	12,003	12,323

Del Puerto Health Care District Health Center vs Previous

December 2020

	Dec 20	Nov 20	Dec 19
Total 602.020 · Health Ins	13,116	13,746	14,359
602.040 · Retirement			
602.041 · 414(h) Retirement Contribution	3,312	2,628	2,580
602.042 · 457(b) Company Match	861	750	1,525
Total 602.040 · Retirement	4,173	3,378	4,105
602.050 · Payroll Taxes			
602.051 · Social Security	3,897	3,400	3,309
602.052 · Medicare Tax	1,145	892	1,191
Total 602.050 · Payroll Taxes	5,042	4,292	4,500
Total 602.000 · Employee Benefits	22,331	21,416	22,964
603.000 · Professional Fees			
603.010 · Medical			
603.020 · Physician Services			
603.023 · MD Retirement Contribution	868	868	600
603.024 · MD Medical Ins Contribution	1,000	1,000	1,000
603.025 · Medical Directorship	8,303	8,303	8,303
603.020 · Physician Services - Other	48,583	48,583	48,996
Total 603.020 · Physician Services	58,754	58,754	58,899
Total 603.010 · Medical	58,754	58,754	58,899
603.070 · Accountants			
603.052 · CMS / PPS / GEMT prep		450	
Total 603.070 · Accountants		450	
Total 603.000 · Professional Fees	58,754	59,204	58,899
604.000 · Purchased Services			
604.050 · Billing	5,768	6,412	20,920
604.060 · Linen	231	182	208
604.070 · Security	25	25	25
604.080 · Cleaning	3,709	3,709	3,597
604.100 · IT - Labor	5,082	3,535	3,400
604.110 · Communication for Patients	347	5,779	690
604.120 · Medical Waste Disposal	525	525	600
604.130 · Records Management	389	336	327
Total 604.000 · Purchased Services	16,076	20,503	29,767
605.000 · Supplies			
605.020 · Operating Supplies			
605.021 · Printing & Copiers	541		724
605.023 · Facility Supplies		265	
605.020 · Operating Supplies - Other			659
Total 605.020 · Operating Supplies	541	265	1,383
605.040 · Medical Consumable			
605.043 · Medical Supplies			
605.044 · Medical Supplies - COVID	422	1,550	
605.046 · Diagnostic	766	186	
605.047 · Infection Control	33		
605.043 · Medical Supplies - Other	1,801	696	1,358
Total 605.043 · Medical Supplies	3,022	2,432	1,358
Total 605.040 · Medical Consumable	3,022	2,432	1,358
605.050 · Pharmaceutical			
605.060 · Vaccines			

Del Puerto Health Care District Health Center vs Previous

December 2020

	Dec 20	Nov 20	Dec 19
605.062 · Pneumonia Vaccines	2,910		
605.064 · Flu Vaccines		8,218	
605.067 · Menactra	516		
605.060 · Vaccines - Other	276		
Total 605.060 · Vaccines	3,702	8,218	
605.050 · Pharmaceutical - Other	303	69	80
Total 605.050 · Pharmaceutical	4,005	8,287	80
605.080 · Small Tools & Minor Equipment			
605.081 · Minor Medical Equipment	468		
605.080 · Small Tools & Minor Equipment - Other			1,079
Total 605.080 · Small Tools & Minor Equipment	468		1,079
Total 605.000 · Supplies	8,036	10,984	3,900
606.000 · Utilities			
606.010 · Elect/Gas	1,066	945	1,155
606.020 · Phones			
606.021 · Mobile Phones	50	50	
606.020 · Phones - Other	1,461	1,316	1,310
Total 606.020 · Phones	1,511	1,366	1,310
606.030 · DSL - Digital Subscriber Line	290	290	290
606.040 · Cable TV	70	70	70
606.050 · Water/Garbage	430	563	549
Total 606.000 · Utilities	3,367	3,234	3,374
607.000 · Rental and Lease			
607.010 · Building			
607.011 · Storage	187	187	181
Total 607.010 · Building	187	187	181
607.020 · Equipment Leased			
607.021 · Copier Lease	290	290	290
607.020 · Equipment Leased - Other			46
Total 607.020 · Equipment Leased	290	290	336
Total 607.000 · Rental and Lease	477	477	517
608.000 · Insurance Coverages			
608.010 · Workers' Compensation	896	896	752
608.030 · Property & Equipment	210	210	175
608.040 · Liability-not medical related	177	177	507
608.050 · Health Entity Liability	8,467	8,467	8,671
Total 608.000 · Insurance Coverages	9,750	9,750	10,105
609.000 · Maintenance & Repairs			
609.010 · Buildings			
609.011 · Other Maint	60	60	55
609.012 · HVAC			250
609.013 · Plumbing			699
609.015 · Electric			500
Total 609.010 · Buildings	60	60	1,504
609.020 · Business Park Assoc Fees	1,203	1,203	1,316
Total 609.000 · Maintenance & Repairs	1,263	1,263	2,820
610.000 · Depreciation and Amortization			
610.030 · Depreciation Expense - HC	6,054	5,913	7,597
Total 610.000 · Depreciation and Amortization	6,054	5,913	7,597

Del Puerto Health Care District Health Center vs Previous

December 2020

	Dec 20	Nov 20	Dec 19
611.000 · Other operating expenses			
611.020 · Provider Licensing & Privileges			174
611.030 · I.T.			
611.040 · IT - Equipment	63	83	(143)
611.050 · IT- Software/License			
611.051 · HR mgmt solution	205	205	189
611.050 · IT- Software/License - Other	8,976	3,189	2,301
Total 611.050 · IT- Software/License	9,181	3,394	2,490
Total 611.030 · I.T.	9,244	3,477	2,347
611.070 · Fees			
611.072 · Bank Service Charge		2	12
611.073 · Credit Card Transaction Fees	155	155	305
611.076 · Collections Commission	12	57	75
611.077 · Other Fees			34
Total 611.070 · Fees	167	214	426
611.090 · Dues / Subscriptions			
611.091 · Associations	340	340	170
Total 611.090 · Dues / Subscriptions	340	340	170
611.120 · Marketing/PR			
611.124 · Ads	30	30	530
Total 611.120 · Marketing/PR	30	30	530
611.130 · Property Taxes Paid	381	381	381
611.140 · Meals and Recognition			
611.141 · Meals		332	
Total 611.140 · Meals and Recognition		332	
Total 611.000 · Other operating expenses	10,162	4,774	4,028
Total Expense	219,706	207,771	229,278
Net Ordinary Income	(193,890)	(58,395)	4,092
Other Income/Expense			
Other Income			
703.000 · Investment Income	0	0	0
704.000 · Interest Expense			
704.010 · Interest Expense - HC	(4,940)	(5,121)	
704.000 · Interest Expense - Other			(5,487)
Total 704.000 · Interest Expense	(4,940)	(5,121)	(5,487)
705.000 · Tenant Revenue			
705.020 · HC Tenant Income	600	600	600
Total 705.000 · Tenant Revenue	600	600	600
Total Other Income	(4,340)	(4,521)	(4,887)
Other Expense			
810.000 · Misc Other Expense			
810.020 · Non-Guaranteed Grant Consultant			1,160
Total 810.000 · Misc Other Expense			1,160
Total Other Expense			1,160
Net Other Income	(4,340)	(4,521)	(6,047)
Net Income	(198,230)	(62,916)	(1,955)

Del Puerto Health Care District
Keystone vs Budget by Month & YTD
December 2020

	Dec 20	Budget	% of Budget	Jul - Dec 20	YTD Budget	% of Budget	Annual Budget	NOTES
Ordinary Income/Expense								
Expense								
610.000 · Depreciation and Amortization	4,042	4,000	101%	23,994	24,000	100%	48,000	
Total Expense	4,042	4,000	101%	23,994	24,000	100%	48,000	
Net Ordinary Income	(4,042)	(4,000)	101%	(23,994)	(24,000)	100%	(48,000)	
Other Income/Expense								
Other Income								
704.000 · Interest Expense	(2,602)	(3,583)	73%	(19,540)	(21,500)	91%	(43,000)	
705.000 · Tenant Revenue	10,927	10,892	100%	70,383	65,001	108%	130,878	
Total Other Income	8,325	7,309	114%	50,843	43,501	117%	87,878	
Other Expense								
802.000 · Keystone District Expense								
802.020 · Keystone Prop & Equip Ins	210	183	115%	1,258	1,100	114%	2,200	
802.030 · Keystone Liability Insurance		210			1,259		2,517	
802.040 · Keystone Property Taxes Paid	432	292	148%	2,592	1,750	148%	3,500	
802.050 · Keystone - Other Expenses				1,720		100%		
Total 802.000 · Keystone District Expense	642	685	94%	5,570	4,109	136%	8,217	
810.000 · Misc Other Expense								
Total Other Expense	642	685	94%	5,570	4,109	136%	8,217	
Net Other Income	7,683	6,624	116%	45,273	39,392	115%	79,661	
Net Income	3,641	2,624	139%	21,279	15,392	138%	31,661	GREAT

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

	Actual						Budget						TOTAL		
	Jul 20	Aug 20	Sep 20	Oct 20	Nov 20	Dec 20	Jan 21	Feb 21	Mar 21	Apr 21	May 21	Jun 21	Jul '20 - Jun 21	Budget	% of Budget
Ordinary Income/Expense															
Income															
401.000 · Gross Patient Service Revenue	1,024,884	793,110	861,723	939,957	1,041,946	948,013	883,692	883,692	883,692	883,692	883,692	883,692	10,911,785	10,637,048	103%
403.000 · Adjustments	(556,989)	(509,352)	(476,550)	(588,310)	(629,877)	(692,973)	(484,520)	(484,520)	(484,520)	(484,520)	(484,520)	(484,520)	(6,361,171)	(5,804,882)	110%
405.000 · Bad Debt	(114,489)	(11,549)	(51,282)	(7,956)	(126,981)	(68,957)	(51,022)	(51,022)	(51,022)	(51,022)	(51,022)	(54,102)	(690,426)	(615,344)	112%
407.000 · Other Income	9,465	99,701	59,522	7,287	24,488	8,753	15,317	21,867	15,317	29,117	13,049	6,317	310,200	206,786	150%
Total Income	362,871	371,910	393,413	350,978	309,576	194,836	363,467	370,017	363,467	377,267	361,199	351,387	4,170,388	4,423,608	94%
Gross Profit	362,871	371,910	393,413	350,978	309,576	194,836	363,467	370,017	363,467	377,267	361,199	351,387	4,170,388	4,423,608	94%
Expense															
601.000 · Salaries & Wages	212,405	232,467	216,727	216,514	191,086	225,184	219,249	219,249	219,249	219,249	219,249	219,249	2,609,877	2,630,988	99%
602.000 · Employee Benefits	59,173	58,707	58,419	59,914	50,148	49,155	66,234	66,234	66,234	66,234	66,234	66,234	732,920	794,808	92%
603.000 · Professional Fees	64,434	59,951	61,048	81,026	61,132	61,142	68,017	64,785	64,785	64,785	59,552	64,785	775,442	818,799	95%
604.000 · Purchased Services	43,180	37,292	39,894	42,011	37,822	34,571	41,716	41,466	41,771	41,716	41,456	41,761	484,656	497,912	97%
605.000 · Supplies	21,182	11,269	16,596	19,655	25,690	21,535	16,199	16,199	16,199	16,199	16,179	16,179	213,081	194,348	110%
606.000 · Utilities	5,805	6,293	6,757	5,575	5,378	5,376	5,843	5,843	5,843	5,843	5,833	5,833	70,222	70,096	100%
607.000 · Rental and Lease	832	832	1,052	832	832	1,052	936	936	936	936	886	886	10,948	11,152	98%
608.000 · Insurance Coverages	27,257	27,257	27,257	28,420	27,257	27,257	27,258	27,258	27,258	27,258	27,258	27,258	328,253	327,095	100%
609.000 · Maintenance & Repairs	2,701	6,892	4,837	13,964	6,644	6,841	9,755	9,755	9,720	9,720	9,700	9,700	100,229	116,900	86%
610.000 · Depreciation and Amortization	23,256	21,725	19,257	19,984	19,298	19,948	19,815	17,866	19,745	19,110	19,325	18,669	237,998	237,600	100%
611.000 · Other operating expenses	21,490	16,636	22,395	21,487	28,316	19,341	22,886	20,797	35,142	40,792	19,784	35,122	304,188	328,045	93%
Total Expense	481,715	479,321	474,239	509,382	453,603	471,402	497,908	490,388	506,882	511,842	485,456	505,676	5,867,814	6,027,743	97%
Net Ordinary Income	(118,844)	(107,411)	(80,826)	(158,404)	(144,027)	(276,566)	(134,441)	(120,371)	(143,415)	(134,575)	(124,257)	(154,289)	(1,697,426)	(1,604,135)	106%
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	2,800	150	150	2,800	150	150	10,946	12,400	88%
704.000 · Interest Expense	(5,017)	(5,168)	(5,153)	(4,971)	(5,121)	(4,940)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(60,370)	(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			2,500						10,770	6,500	166%
Total Other Income	136,235	135,117	134,186	143,648	134,258	134,300	139,483	134,333	134,333	136,983	134,333	134,333	1,631,542	1,629,096	100%
Net Other Income	136,235	135,117	134,186	143,648	134,258	134,300	139,483	134,333	134,333	136,983	134,333	134,333	1,631,542	1,629,096	100%
Net Income	17,391	27,706	53,360	(14,756)	(9,769)	(142,266)	5,042	13,962	(9,082)	2,408	10,076	(19,956)	(65,884)	24,961	(264%)

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

Del Puerto Health Care District
Warrants by Bank Account
 December 2020

Type	Date	Num	Name	Credit	NOTES
101.000 - Cash and cash equivalents					
101.010 - Tri Counties Bank					
101.011 - TCB-Operating Checking 1739					
Check	12/15/2020	eft	USDA Rural Development Loan-EFT	10,060.00	
Bill Pmt -Check	12/01/2020	EFT	U.S. Bank Equipment Finance - EFT	126.27	
Bill Pmt -Check	12/11/2020	EFT	City Of Patterson-H2O, sewer, garbag	607.06	
Bill Pmt -Check	12/11/2020	EFT	U.S. Bank Equipment Finance - EFT	149.95	
Bill Pmt -Check	12/11/2020	EFT	U.S. Bank Equipment Finance - EFT	140.24	
Bill Pmt -Check	12/28/2020	EFT	Athena Health, Inc.	2,607.39	
Check	12/01/2020	29655	REFUND - Humana Insurance	533.77	
Check	12/01/2020	29656	REFUND - Noridian Medicare Part B-	594.45	
Bill Pmt -Check	12/01/2020	29657	Amazon	356.92	
Bill Pmt -Check	12/01/2020	29658	Bound Tree Medical LLC	1,816.11	
Bill Pmt -Check	12/01/2020	29659	Life-Assist	1,296.05	
Bill Pmt -Check	12/01/2020	29660	Mattos Newspapers, Inc	35.00	
Bill Pmt -Check	12/01/2020	29661	McKesson Medical Surgical Inc.	8,789.96	
Bill Pmt -Check	12/01/2020	29662	MD - Blythe, Diana	23,951.33	
Bill Pmt -Check	12/01/2020	29663	MD - Rodriguez, Jose	35,333.33	
Bill Pmt -Check	12/01/2020	29664	Mid Valley IT	360.00	
Bill Pmt -Check	12/01/2020	29665	Mission Linen Supply	545.98	
Bill Pmt -Check	12/01/2020	29666	MO-CAL Office Solutions	843.26	
Bill Pmt -Check	12/01/2020	29667	Paul Oil Co., Inc.	1,284.88	
Bill Pmt -Check	12/01/2020	29668	PG&E	224.40	
Bill Pmt -Check	12/01/2020	29669	ReadyRefresh by Nestle	158.48	
Bill Pmt -Check	12/01/2020	29670	Shred-it US JV LLC	313.23	
Bill Pmt -Check	12/01/2020	29671	WIPFLi LLP	450.00	
Bill Pmt -Check	12/01/2020	29672	Zoll	649.70	
Bill Pmt -Check	12/01/2020	29673	Amazon	43.87	
Bill Pmt -Check	12/01/2020	29674	CA Occupational Physicians	662.00	
Check	12/02/2020	29675	U.S. Bank Corporate Payment Center	2,778.13	
Bill Pmt -Check	12/11/2020	29676	Airgas USA, LLC	743.56	
Bill Pmt -Check	12/11/2020	29677	American Academy of Family Physicia	794.00	
Bill Pmt -Check	12/11/2020	29678	AMR-American Medical Response	5,733.20	
Bill Pmt -Check	12/11/2020	29679	AMS Software Inc.	181.00	
Bill Pmt -Check	12/11/2020	29680	BICSEC Security, Inc	25.00	
Bill Pmt -Check	12/11/2020	29681	Bound Tree Medical LLC	4,821.38	
Bill Pmt -Check	12/11/2020	29682	City Of Patterson-H2O, sewer, garbag	435.30	
Bill Pmt -Check	12/11/2020	29683	Cole Huber (Cota Cole)	1,397.50	
Bill Pmt -Check	12/11/2020	29684	Comcast - Other	69.51	
Bill Pmt -Check	12/11/2020	29685	Crescent Work & Outdoor #1	511.20	
Bill Pmt -Check	12/11/2020	29686	Data Path, Inc	4,687.50	
Bill Pmt -Check	12/11/2020	29687	DHCS GEMT-QAF	14,567.30	Quarterly
Bill Pmt -Check	12/11/2020	29688	eso (Ambulance Scheduling)	3,990.00	
Bill Pmt -Check	12/11/2020	29689	Frontier-3755	202.39	
Bill Pmt -Check	12/11/2020	29690	Frontier - HC 8639	193.38	
Bill Pmt -Check	12/11/2020	29691	Greenway Health	1,925.54	
Bill Pmt -Check	12/11/2020	29692	GreenWorks Janitorial Services	3,877.00	
Bill Pmt -Check	12/11/2020	29693	Intrado (West) Interactive Services	5,400.00	Contract termination fee

Del Puerto Health Care District Warrants by Bank Account

December 2020

Type	Date	Num	Name	Credit	NOTES
Bill Pmt -Check	12/11/2020	29694	Language Line	100.00	
Bill Pmt -Check	12/11/2020	29695	Life-Assist	4,365.12	
Bill Pmt -Check	12/11/2020	29696	McAuley Ford	3,592.09	
Bill Pmt -Check	12/11/2020	29697	McKesson Medical Surgical Inc.	426.90	
Bill Pmt -Check	12/11/2020	29698	MedTech Billing Services, Inc	6,505.79	
Bill Pmt -Check	12/11/2020	29699	Mission Linen Supply	545.98	
Bill Pmt -Check	12/11/2020	29700	National Association of EMS Educator	95.00	
Bill Pmt -Check	12/11/2020	29701	NextGen Healthcare, Inc	546.00	
Bill Pmt -Check	12/11/2020	29702	O'Reilly Auto Parts	109.21	
Bill Pmt -Check	12/11/2020	29703	Pacific Records Management	311.20	
Bill Pmt -Check	12/11/2020	29704	Patterson Irrigator	30.00	
Bill Pmt -Check	12/11/2020	29705	Paul Oil Co., Inc.	2,006.58	
Bill Pmt -Check	12/11/2020	29706	Physicians Service Bureau	278.83	
Bill Pmt -Check	12/11/2020	29707	ReadyRefresh by Nestle	30.73	
Bill Pmt -Check	12/11/2020	29708	Staples Advantage	464.96	
Bill Pmt -Check	12/11/2020	29709	Stericycle	682.50	
Bill Pmt -Check	12/11/2020	29710	Stryker Sales Corporation	7,140.00	
Bill Pmt -Check	12/11/2020	29711	Teleflex / Arrow	3,017.57	
Bill Pmt -Check	12/11/2020	29712	Terminix	60.00	
Bill Pmt -Check	12/11/2020	29713	Thomas EMS	510.96	
Bill Pmt -Check	12/11/2020	29714	Thompson Chevrolet Buick GMC Inc.	281.03	
Bill Pmt -Check	12/11/2020	29715	TID Turlock Irrigation District +06	1,117.18	
Bill Pmt -Check	12/11/2020	29716	Verizon Wireless	258.02	
Bill Pmt -Check	12/11/2020	29717	Westside Landscape & Concrete	292.50	
Check	12/15/2020	29718	Wakefield	37.50	
Check	12/28/2020	29719	REFUND - Noridian Medicare Part B -	209.88	
Check	12/28/2020	29720	REFUND - Alma Gerhardt	200.00	
Check	12/28/2020	29721	REFUND - Marroquin, Jose	100.00	
Check	12/28/2020	29722	REFUND - Rosette, Maria	40.00	
Bill Pmt -Check	12/28/2020	29723	A West Side Self Storage	228.60	
Bill Pmt -Check	12/28/2020	29724	Beta Healthcare - Workers Comp	5,119.00	
Bill Pmt -Check	12/28/2020	29725	Beta Healthcare Group	17,279.67	
Bill Pmt -Check	12/28/2020	29726	Comcast - Other	180.62	
Bill Pmt -Check	12/28/2020	29727	Comcast Business Voice Edge	2,031.96	
Bill Pmt -Check	12/28/2020	29728	Digital Deployment/Streamline	300.00	
Bill Pmt -Check	12/28/2020	29729	Life-Assist	1,458.58	
Bill Pmt -Check	12/28/2020	29730	Malm Fagundes LLP	839.90	
Bill Pmt -Check	12/28/2020	29731	McKesson Medical Surgical Inc.	488.16	
Bill Pmt -Check	12/28/2020	29732	Mid Valley IT	360.00	
Bill Pmt -Check	12/28/2020	29733	Mission Linen Supply	545.98	
Bill Pmt -Check	12/28/2020	29734	MO-CAL Office Solutions	540.72	
Bill Pmt -Check	12/28/2020	29735	Patterson Tire	543.62	
Bill Pmt -Check	12/28/2020	29736	Paul Oil Co., Inc.	1,508.96	
Bill Pmt -Check	12/28/2020	29737	PG&E	86.62	
Bill Pmt -Check	12/28/2020	29738	Shred-it US JV LLC	315.07	
Bill Pmt -Check	12/28/2020	29739	Solutions Group	108.47	
Bill Pmt -Check	12/28/2020	29740	Teleflex / Arrow	900.00	
Bill Pmt -Check	12/28/2020	29741	West Side Storage Baldwin	187.20	
Bill Pmt -Check	12/28/2020	29742	Workbench True Value Hdwe.	75.05	

Del Puerto Health Care District Warrants by Bank Account

December 2020

Type	Date	Num	Name	Credit	NOTES
Bill Pmt -Check	12/28/2020	29743	Zoll	649.70	
Total 101.011 · TCB-Operating Checking 1739				211,369.93	
101.012 · TCB-Payroll Account 2999					
Liability Check	12/09/2020		Payroll Direct Deposit	49,949.05	
Liability Check	12/23/2020		Payroll Direct Deposit	50,088.27	
Liability Check	12/28/2020	EFT	Metlife - Group Benefits	616.59	
Liability Check	12/10/2020	E-pay	EDD State of California	3,700.48	
Liability Check	12/10/2020	E-pay	Internal Revenue Service	20,171.04	
Liability Check	12/15/2020	E-pay	EDD State of California	68.18	
Liability Check	12/15/2020	E-pay	Internal Revenue Service	986.14	
Liability Check	12/24/2020	E-pay	EDD State of California	4,178.02	
Liability Check	12/24/2020	E-pay	Internal Revenue Service	21,874.32	
Liability Check	12/24/2020	E-pay	EDD State of California	743.84	
Paycheck	12/10/2020	24767	Employee Payroll	2,282.72	
Paycheck	12/10/2020	24768	Employee Payroll	998.25	
Paycheck	12/10/2020	24769	Employee Payroll	962.61	
Paycheck	12/10/2020	24770	Employee Payroll	1,340.37	
Paycheck	12/10/2020	24771	Employee Payroll	3,428.96	
Paycheck	12/10/2020	24772	Employee Payroll	1,936.34	
Liability Check	12/10/2020	24773	AIG (VALIC)	9,401.02	
Liability Check	12/10/2020	24774	United Steelworkers	380.44	
Liability Check	12/10/2020	24775	Franchise Tax Board	462.24	
Paycheck	12/15/2020	24776	Employee Payroll	325.00	
Paycheck	12/15/2020	24777	Employee Payroll	325.00	
Paycheck	12/15/2020	24778	Employee Payroll	325.00	
Paycheck	12/15/2020	24779	Employee Payroll	325.00	
Paycheck	12/15/2020	24780	Employee Payroll	325.00	
Paycheck	12/15/2020	24781	Employee Payroll	325.00	
Paycheck	12/15/2020	24782	Employee Payroll	325.00	
Paycheck	12/15/2020	24783	Employee Payroll	325.00	
Paycheck	12/15/2020	24784	Employee Payroll	325.00	
Paycheck	12/15/2020	24785	Employee Payroll	325.00	
Paycheck	12/15/2020	24786	Employee Payroll	325.00	
Paycheck	12/15/2020	24787	Employee Payroll	650.00	
Paycheck	12/15/2020	24788	Employee Payroll	650.00	
Paycheck	12/15/2020	24789	Employee Payroll	650.00	
Paycheck	12/15/2020	24790	Employee Payroll	650.00	
Paycheck	12/24/2020	24791	Employee Payroll	2,655.38	
Paycheck	12/24/2020	24792	Employee Payroll	2,173.30	
Paycheck	12/24/2020	24793	Employee Payroll	1,025.66	
Paycheck	12/24/2020	24794	Employee Payroll	962.63	
Paycheck	12/24/2020	24795	Employee Payroll	1,460.79	
Paycheck	12/24/2020	24796	Employee Payroll	3,909.81	
Paycheck	12/24/2020	24797	Employee Payroll	1,936.33	
Liability Check	12/24/2020	24798	AIG (VALIC)	9,249.12	
Liability Check	12/24/2020	24799	United Steelworkers	404.70	
Liability Check	12/24/2020	24800	Franchise Tax Board	462.24	
Liability Check	12/28/2020	24801	CA Choice	30,681.15	
Liability Check	12/28/2020	24802	Delta Dental	3,126.58	
Liability Check	12/28/2020	24803	MES Vision	406.34	
Liability Check	12/28/2020	24804	AFLAC	2,120.54	
Total 101.012 · TCB-Payroll Account 2999				240,318.45	

Del Puerto Health Care District Warrants by Bank Account

December 2020

Type	Date	Num	Name	Credit	NOTES
101.015 - TCB - Keystone C 8641					
Bill Pmt -Check	12/11/2020	EFT	Tri Counties Bank-EFT	7,442.07	
Bill Pmt -Check	12/11/2020	10218	City Of Patterson-H2O, sewer, garbag	175.02	
Bill Pmt -Check	12/11/2020	10219	Gilberto Arroyo-06	330.00	
Bill Pmt -Check	12/11/2020	10220	TID Turlock Irrigation District +06	419.65	
Bill Pmt -Check	12/28/2020	10221	DeHart Plumbling Heating & Air Inc	1,475.00	
Total 101.015 · TCB - Keystone C 8641				<u>9,841.74</u>	
Total 101.010 · Tri Counties Bank				<u>461,530.12</u>	
Total 101.000 · Cash and cash equivalents				461,530.12	
103.000 - Restricted Funds					
103.100 - TCB-USDA Debt Reserve 7237					
Check	12/15/2020	eft	USDA Rural Development Loan-EFT	10,060.00	
Check	12/15/2020	eft	USDA Rural Development Loan-EFT	10,060.00	
Total 103.100 · TCB-USDA Debt Reserve 7237				<u>10,060.00</u>	
Total 103.000 · Restricted Funds				<u>10,060.00</u>	
TOTAL WARRANTS ISSUED				<u>471,590.12</u>	
Less: Irregular Items				<u>(19,967.30)</u>	
DECEMBER TOTAL WARRANTS				<u>451,622.82</u>	

BOARD OF DIRECTORS OF DEL PUERTO HEALTH CARE DISTRICT**Board Meeting****Agenda Item 6A Statement of Investment Policy Update****Page 1 of 2**

DEPT: CHIEF EXECUTIVE OFFICE	BOARD AGENDA:	#
CONSENT CALENDAR: NO	AGENDA DATE:	11/30/2020
CEO CONCURRENCE: YES	4/5 VOTE REQUIRED:	NO

SUBJECT: **Statement of Investment Policy Update**

STAFF RECOMMENDATION: The Board adopt the recommended update to the Investment Policy.

CONSIDERATIONS: The District has been guided by the Statement of Investment Policy since 2002. It has been reviewed three times, the last time in 2011. In October 2020, the policy was sent to an ACHD vendor for review. Fiduciary Trust International has helped companies since 1931 and specifically has worked with special districts with reserve investments of >\$5million. After meeting with two advisors they offered to review our existing investment policy since they have seen many districts without substantial guidelines.

Feedback from FTI included: overall a very solid policy with only a few recommendations. Define who is the finance committee and how they are selected, cite who decides the proportion of portfolio investments, include an easy to read table of acceptable investment instruments per government code, establish a benchmark by which investment portfolio performance is to be measured, include a conflict of interest policy statement, and include a process for regular review.

POLICY ISSUE: Fiscal accountability

FISCAL IMPACT: None

DISTRICT PRIORITY: Regular review of governance policies

STAFFING IMPACT: None

CONTACT PERSON: Karin Hennings

ATTACHMENT(S): Statement of Investment Policy Draft Update

RECOMMENDED BOARD ACTION:

ROLL CALL REQUIRED: YES

RECOMMENDED MOTION: *I move the Board of Directors adopt the updated Statement of Investment Policy as presented.*

BOARD MEETING ACTION SUMMARY

MOTION AMENDED: YES NO

BOARD OF DIRECTORS OF DEL PUERTO HEALTH CARE DISTRICT

Board Meeting

Agenda Item 6A Statement of Investment Policy Update

AMENDMENT: _____

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

VOICE VOTE TAKEN: YES NO
 _____ Pass _____ Fail _____ Mixed – take Roll Call Vote

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

MOTION IS:
 _____ *Approved*
 _____ *Denied*
 _____ *Approved as amended*
 _____ *Other*

DEL PUERTO HEALTH CARE DISTRICT
POLICY AND PROCEDURE

SECTION: FINANCE
POLICY NUMBER: 2135
PAGE: 1/13

STATEMENT OF INVESTMENT POLICY	EFFECTIVE DATE
	August 27, 2002

REVIEW DATES: August 2003 / June 2008 / September 2011	REVISION DATES: December 5, 2011; November 30, 2020
---	--

PURPOSE

This statement provides guidelines for the prudent investment and cash management of the District's funds.

The purpose of this policy is to establish Del Puerto Health Care District's capital investment objectives, authority and responsibility, approval, instrument limitations, concentrations, terms, reporting, judgment and care, and Finance Committee's liability for all of its funds.

OBJECTIVE

The District's cash management system is designed to monitor and forecast accurately expenditures and revenues, thus enabling the District to invest funds to the fullest extent possible. The District's primary objective is to safeguard the principal of the funds; the second objective is to meet the liquidity needs of the District; and the third objective is to achieve a return on the invested funds.

POLICY

At all times, the District shall invest and deposit its funds in accordance with the rules and restrictions established by the laws of the State of California (Government Code Section 53600 et seq.). The District shall conduct its investments under the "prudent investor standard" set forth in California Government Code Section 53600.3:

When investing, reinvesting, purchasing, acquiring, exchanging, selling and managing public funds, a trustee shall act with care, skill, prudence and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the agency, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the District.

AUTHORITY AND RESPONSIBILITY

The Finance Committee shall have the authority and responsibility to purchase and invest prudently. The Finance Committee is comprised of two Board Members, who meet monthly to review finances of the District. The member and the chairperson are appointed by the President at the first meeting immediately upon the election of officers, and shall serve for one (1) year, unless sooner removed or resigns (DPHCD Bylaws). The Board hereby delegates to the CEO/Administrator with the approval and recommendations of the Finance Committee, the authority to determine and select appropriate investments and direct the deposit of District funds in accordance with this Policy.

DEL PUERTO HEALTH CARE DISTRICT
POLICY AND PROCEDURE

SECTION: FINANCE
POLICY NUMBER: 2135
PAGE: 2/13

STATEMENT OF INVESTMENT POLICY	EFFECTIVE DATE
	August 27, 2002

The Finance Committee shall review investments and policy matters and shall make recommendations, at least annually, to the Board of Directors.

The CEO/Administrator will investigate and recommend investments within the guidelines of this policy. The CEO/Administrator shall have the authority to act pursuant to the instructions and directions of the Finance Committee with respect to investing and depositing District funds within the limitations of this policy.

CRITERIA FOR INVESTMENTS

1. Criteria for Selecting Investments. Criteria for selecting investments are:
 - a. Safety. The safety and risk associated with an investment refer to the potential loss of principal, interest, or a combination of these amounts. The District shall operate only in those investments that are considered very safe as determined by a qualified investment broker.
 - b. Liquidity. An adequate percentage of the portfolio, in the approximate amount of annual operating expenses, should be maintained in liquid short-term investments, which can be converted to cash if necessary to meet disbursement requirements. A short-term investment is defined as any investment, which matures within a one-year period.
 - c. Yield. Yield becomes a consideration only after the basic requirements of safety and liquidity have been met.
2. Delivery and Safekeeping of Securities. Securities shall be delivered by book entry, physical delivery or by third party custodial agreement. (California Government Code Section 53601). All securities will be kept safe in the name of Del Puerto Health Care District and will be held by a financial institution authorized by the Del Puerto Health Care Board of Directors.
3. Diversification. The portfolio should consist of a mix of authorized types of investments described in this policy. ~~As a general rule~~ As a rule, long-term maturities should not represent a significant percentage of the total portfolio, as the principal risk involved can outweigh the potential for higher earnings. No more than \$1,000,000 shall be invested in any one corporation or diversified management company. Subject to the requirements of this policy there shall be no restrictions on the amounts invested in the State of California Local Agency Investment Fund and in U.S. Government guaranteed instruments. No more than 20% of the total invested assets may be invested in securities of any one bank, corporation, or other legal entity.
4. Terms of Investments. Except for public statutory exceptions or when authorized by the Board of Directors either specifically or as part of an investment program no less than 3 months prior to the investment, no investment shall be made in a security with a term remaining to maturity in excess of five years. (California Government Code

DEL PUERTO HEALTH CARE DISTRICT
POLICY AND PROCEDURE

SECTION: FINANCE
POLICY NUMBER: 2135
PAGE: 3/13

STATEMENT OF INVESTMENT POLICY	EFFECTIVE DATE
	August 27, 2002

Section 53601). Investments must be redeemable prior to maturity, even if with a penalty, or salable in an established secondary market.

Per the Del Puerto Board of Directors:

- No more than 60% of the portfolio is to be invested in instruments maturing beyond 2 years.
- No more than 20% of the portfolio is to be invested in instruments maturing beyond 4 years.

5. Allowable Investment Instruments. The District may invest in the investment instruments authorized by the California Government Code, subject to any conditions set forth in the California Government Code. The list of authorized investments is Attached hereto as Appendix A. Appendix A shall be revised as necessary to reflect any amendments to Government Code Section 53601.

<u>Investment Type</u>	<u>Maximum Remaining Maturity</u>	<u>Maximum Specified % Portfolio</u>	<u>Minimum Quality Requirements</u>	<u>Government Code Section</u>
<u>Local Agency Bonds</u>	<u>5 years</u>	<u>None</u>	<u>None</u>	<u>53601(a)</u>
<u>U.S. Treasury Obligations</u>	<u>5 years</u>	<u>None</u>	<u>None</u>	<u>53601(b)</u>
<u>State Obligations: CA and Others</u>	<u>5 years</u>	<u>None</u>	<u>None</u>	<u>53601(d)</u>
<u>CA Local Agency Obligations</u>	<u>5 years</u>	<u>None</u>	<u>None</u>	<u>53601(e)</u>
<u>U.S. Agency Obligations</u>	<u>5 years</u>	<u>None</u>	<u>None</u>	<u>53601(f)</u>
<u>Bankers' Acceptances</u>	<u>180 days</u>	<u>40%</u>	<u>None</u>	<u>53601(g)</u>
<u>Commercial Paper: Non-pooled Funds</u>	<u>270 days or less</u>	<u>25% of the agency's money</u>	<u>Highest letter and number rating by an NRSROH</u>	<u>53601(h)(2)(c)</u>
<u>Commercial Paper: Pooled Funds</u>	<u>270 days or less</u>	<u>40% of the agency's money</u>	<u>Highest letter and number rating by an NRSROH</u>	<u>53601(a)(1)</u>
<u>Negotiable Certificates of Deposit</u>	<u>5 years</u>	<u>30%</u>	<u>None</u>	<u>53601(i)</u>
<u>Non-negotiable Certificates of Deposit</u>	<u>5 years</u>	<u>None</u>	<u>None</u>	<u>53630 et seq.</u>
<u>Placement Service Deposits</u>	<u>5 years</u>	<u>30%</u>	<u>None</u>	<u>53601.8 and 53635.8</u>

DEL PUERTO HEALTH CARE DISTRICT
POLICY AND PROCEDURE

SECTION: FINANCE
POLICY NUMBER: 2135
PAGE: 4/13

STATEMENT OF INVESTMENT POLICY	EFFECTIVE DATE
	August 27, 2002

<u>Placement Service Certificates of Deposit</u>	<u>5 years</u>	<u>30%</u>	<u>None</u>	<u>53601.8 and 53635.8</u>
<u>Repurchase Agreements</u>	<u>1 year</u>	<u>None</u>	<u>None</u>	<u>53601(j)</u>
<u>Reverse Repurchase Agreements and Securities Lending Agreements</u>	<u>92 days</u>	<u>20% of the base value of the portfolio</u>	<u>None</u>	<u>53601(j)</u>
<u>Medium-term Notes N</u>	<u>5 years or less</u>	<u>30%</u>	<u>"A" rating category or its equivalent or better</u>	<u>53601(k)</u>
<u>Mutual Funds and Money Market Mutual Funds</u>	<u>N/A</u>	<u>20%</u>	<u>Multiple</u>	<u>53601(l) and 53601.6(b)</u>
<u>Collateralized Bank Deposits</u>	<u>5 years</u>	<u>None</u>	<u>None</u>	<u>53630 et seq. and 53601(n)</u>
<u>Mortgage Pass-through and Asset Backed Securities</u>	<u>5 years or less</u>	<u>20%</u>	<u>"AA" rating category or its equivalent or better</u>	<u>53601(o)</u>
<u>County Pooled Investment Funds</u>	<u>N/A</u>	<u>None</u>	<u>None</u>	<u>27133</u>
<u>Joint Powers Authority Pool</u>	<u>N/A</u>	<u>None</u>	<u>Multiple</u>	<u>53601(p)</u>
<u>Local Agency Investment Fund (LAIF)</u>	<u>N/A</u>	<u>None</u>	<u>None</u>	<u>16429.1</u>
<u>Voluntary Investment Program Fund</u>	<u>N/A</u>	<u>None</u>	<u>None</u>	<u>16340</u>
<u>Supranational Obligations</u>	<u>5 years or less</u>	<u>30%</u>	<u>"AA" rating category or its equivalent or better</u>	<u>53601(q)</u>

With respect to commercial paper and long-term debt, the following criteria shall apply:

- A. A-I/P-1 rating on commercial paper from Standard & Poor's or Moody's Investor Service.
 - ii
- B. Single "A" or better long-term debt rating from Standard & Poor's or Moody's Investor Service.

DEL PUERTO HEALTH CARE DISTRICT
POLICY AND PROCEDURE

SECTION: FINANCE
POLICY NUMBER: 2135
PAGE: 5/13

STATEMENT OF INVESTMENT POLICY	EFFECTIVE DATE
	August 27, 2002

~~5.6.~~ Local Agency Investment Fund. In addition to the investment instruments set forth in Appendix A, the Chief Financial Officer may invest District funds in the Local Agency Investment Fund pursuant to California Government Code Section 16429.1.

~~6.7.~~ Prohibited Investments. The District shall not invest any funds in inverse floaters, range notes or interest-only strips that are derived from a pool of mortgages. The District shall not invest any funds in any security that could result in zero interest accrual if held to maturity; however, the District may hold a prohibited instrument until its maturity date. The limitation does not apply to investments in shares of beneficial interest issued by diversified management companies as set forth in California Government Code Section 53601.6.

GUIDELINES FOR REGULAR EVALUATION OF RESULTS

DPHCD's investment portfolio will be evaluated against a benchmark representing a comparable investment in short-term US Treasuries. While yield and income can be important factors while evaluating budget and other concerns the portfolio should be evaluated on a "total return" basis, incorporating both income and market value in the performance calculation. The current performance benchmark for DPHCD's investment portfolio is Local Agency Investment Fund Quarterly Apportionment Rate. Changes to the benchmark in the future will be allowable through discussions between the CEO/Administrator and the Finance Committee and subject to board approval. Performance should be evaluated longer term in the context of a full market cycle which we consider to be in the range of 5-7 years.

CRITERIA FOR DEPOSIT OF FUNDS

Unless otherwise invested pursuant to this Policy, all money belonging to or in the custody of the District including money paid to the District to pay the principal, interest or penalties of bonds, shall as far as possible be deposited for safekeeping in state or national banks, savings associations or federal associations, credit unions or federally insured industrial loan companies in California (as defined by California Government Code Section 53630).

The District recognizes the need for local community support and therefore has designated investment in local community banks that serve within the District. Funds will be deposited with those banks with consideration to the need for preservation of capital, liquidity and yield.

Pursuant to California Government Code Section 53638, the maximum deposit shall not exceed the shareholder's equity in any depository bank; the total net worth of any depository savings association; or the total of unimpaired capital and surplus of any credit union or industrial loan company.

Pursuant to California Government Code Sections 53635, 53637 and 53638, the money

DEL PUERTO HEALTH CARE DISTRICT
POLICY AND PROCEDURE

SECTION: FINANCE
POLICY NUMBER: 2135
PAGE: 6/13

STATEMENT OF INVESTMENT POLICY	EFFECTIVE DATE
	August 27, 2002

shall be deposited in any authorized depository with the objective of realizing maximum return, consistent with prudent financial management.

No more than \$1,000,000 principal shall be deposited in any single bank or savings and loan association with regulatory collateralization requirements. No more than the highest insured amount of principal shall be deposited in any single bank or savings and loan association with insurance through FDIC or FSLIC.

Banks or savings and loan associations must also have consistently profitable operations, and must have net worth ratios, which exceed their regulatory requirements.

REPORTING

Monthly: The ~~CEO~~ CEO/ADMINISTRATOR shall render a monthly report to the Finance Committee of the District showing the type of investment, institution, date purchased, date of maturity, amount of deposit and rate of interest.

Quarterly: In addition, the Finance Committee shall, each quarter, render to the Board a report that includes the following information:

1. type of investment, issuer, date of maturity, par and dollar amount invested in all securities, investments and money held by the District;
2. description of any of the District's funds, investments or programs that are under the management of contracted parties, including lending programs;
3. for all securities held by the District or under management by any outside party that is not a local agency or the State of California Local Agency Investment Fund, a current market value as of the date of the report and the source of this valuation;
4. statement that the portfolio complies with the Investment Policy or the manner in which the portfolio is not in compliance; and
5. statement that the District has the ability to meet its pool's expenditure requirements (cash flow) for the next six months or provide an explanation as to why sufficient money shall or may not be available.

If the District places all of its investments in the Local Agency Investment Fund, Federal Deposit Insurance Corporation-insured accounts in a bank or savings and loan association or county investment pool (or any combination of these three), the Treasurer can submit, on at least a quarterly basis, the most recent statements from these institutions to meet the requirements of items 1-3 above, with a supplemental report addressing items 4 and 5 above. (California Government Code Section 53646(b)-(e).)

DEL PUERTO HEALTH CARE DISTRICT
POLICY AND PROCEDURE

SECTION: FINANCE
POLICY NUMBER: 2135
PAGE: 7/13

STATEMENT OF INVESTMENT POLICY	EFFECTIVE DATE
	August 27, 2002

DISTRICT TREASURER LIABILITY

When District funds are invested in accordance with this Statement of Investment Policy, the Finance Committee shall not be liable for any loss resulting from the default or insolvency of an authorized depository in the absence of negligence, malfeasance, misfeasance or nonfeasance on the part of the Finance Committee.

CONFLICTS OF INTEREST

DPHCD recognizes that inherent conflicts of interest exist across a multi-faceted financial industry. DPHCD's Finance Committee and CEO/Administrator will strive to identify, document, and where necessary avoid known areas of conflict or potential conflicts of interest. At a minimum, known conflicts of interest must be documented for review and communicated to DPHCD's Finance Committee. Arrangements with potential conflict should be analyzed carefully weighing the conflicts against the opportunity. The CEO/Administrator is required to provide written notification disclosing conflicts of interest surrounding investments with affiliated entities such as mutual funds, investment managers, and service providers.

PROCESS FOR REVIEWING THE INVESTMENT POLICY STATEMENT –

DPHCD's Investment Policy Statement shall be reviewed on a triennial basis at a minimum. Major changes to Investment Policy require the approval of DPHCD's Board on recommendation from the Finance Committee. Ongoing maintenance and minor changes to policy shall be the responsibility of the CEO/Administrator and will be reviewed by the Finance Committee, subject to final Board approval.

DEL PUERTO HEALTH CARE DISTRICT
POLICY AND PROCEDURE

SECTION: FINANCE
POLICY NUMBER: 2135
PAGE: 8/13

STATEMENT OF INVESTMENT POLICY	EFFECTIVE DATE
	August 27, 2002

APPENDIX A

- (a) Bonds issued by the District, including bonds payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by the local agency or by a department, board, agency, or authority of the local agency.
- (b) United States Treasury notes, bonds, bills, or certificates of indebtedness, or those for which the faith and credit of the United States are pledged for the payment of principal and interest.
- (c) Registered state warrants or treasury notes or bonds of this state, including bonds payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by the state or by a department, board, agency, or authority of the state.
- (d) Bonds, notes, warrants, or other evidences of indebtedness of any local agency within this state, including bonds payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by the local agency, or by a department, board, agency, or authority of the local agency.
- (e) Obligations issued by banks for cooperatives, federal land banks, federal intermediate credit banks, federal home loan banks, the Federal Home Loan Bank Board, the Tennessee Valley Authority, or in obligations, participations, or other instruments of, or issued by, or fully guaranteed as to principal and interest by, the Federal National Mortgage Association; or in guaranteed portions of Small Business Administration notes; or in obligations, participations, or other instruments of, or issued by, a federal agency or a United States government-sponsored enterprise.
- (f) Bills of exchange or time drafts drawn on and accepted by a commercial bank, otherwise known as bankers acceptances. Purchases of bankers acceptances may not exceed 180 days maturity or 40 percent of the agency's surplus money that may be invested pursuant to this section. However, no more than 30 percent of the agency's surplus funds may be invested in the bankers acceptances of any one commercial bank pursuant to this section.
- (g) Commercial paper of "prime" quality of the highest ranking or of the highest letter and numerical rating as provided for by Moody's Investors Service, Inc., or Standard and Poor's Corporation. Eligible paper is further limited to issuing corporations that are organized and operating within the United States and having total assets in excess of five hundred million dollars (\$500,000,000) and having an "A" or higher rating for the issuer's debt, other than commercial paper, if any, as provided for by Moody's Investors Service, Inc., or Standard and Poor's Corporation. Purchases of eligible commercial paper may not exceed 270 days maturity nor represent more than 10 percent of the outstanding paper of an issuing corporation. Purchases of commercial paper may not exceed 15 percent of the agency's surplus money that may be invested pursuant to this section. An additional 15 percent, or a total of 30 percent of the agency's surplus money, may be invested pursuant to this subdivision. The additional 15 percent may be so invested only if the dollar-weighted average maturity of the entire amount does not, . , , exceed 31 days. "Dollar-weighted average maturity" means the sum of the amount of each

DEL PUERTO HEALTH CARE DISTRICT
POLICY AND PROCEDURE

SECTION: FINANCE
POLICY NUMBER: 2135
PAGE: 9/13

STATEMENT OF INVESTMENT POLICY	EFFECTIVE DATE
	August 27, 2002

outstanding commercial paper investment multiplied by the number of days to maturity, divided by the total amount of outstanding commercial paper.

(h) Negotiable certificates of deposits issued by a nationally or state-chartered bank or a state or federal association (as defined by Section 5102 of the Financial Code) or by a state-licensed branch of a foreign bank. Purchases of negotiable certificates of deposit may not exceed 30 percent of the agency's surplus money, which may be invested pursuant to this section. For purposes of this section, negotiable certificates of deposits do not come within Article 2 (commencing with Section 53630), except that the amount so invested shall be subject to the limitations of Section 53638.

(i) (1) Investments in repurchase agreements or reverse repurchase agreements or securities lending agreements of any securities authorized by this section, as long as the agreements are subject to this subdivision, including, the delivery requirements specified in this section.

(2) Investments in repurchase agreements may be made, on any investment authorized in this section, when the term of the agreement does not exceed one year. The market value of securities that underlay a repurchase agreement shall be valued at 102 percent or greater of the funds borrowed against those securities and the value shall be adjusted no less than quarterly. Since the market value of the underlying securities is subject to daily market fluctuations, the investments in repurchase agreements shall be in compliance if the value of the underlying securities is brought back up to 102 percent no later than the next business day.

(3) Reverse repurchase agreements or securities lending agreements may be utilized only when either of the following conditions are met:

(A) The security was owned or specifically committed to purchase, by the local agency, prior to December 31, 1994, and was sold using a reverse repurchase agreement or securities lending agreement on December 31, 1994.

(B) The security to be sold on reverse repurchase agreement or securities lending agreement has been owned and fully paid for by the local agency for a minimum of 30 days prior to sale; the total of all reverse repurchase agreements and securities lending agreements on investments owned by the local agency not purchased or committed to purchase, prior to December 31, 1994, does not exceed 20 percent of the base value of the portfolio; and the agreement does not exceed a term of 92 days, unless the agreement includes a written codicil guaranteeing a minimum earning or spread for the entire period between the sale of a security using a reverse repurchase agreement or securities lending agreement and the final maturity date of the same security.

(4) After December 31, 1994, a reverse repurchase agreement or securities lending agreement may not be entered into with securities not sold on a reverse repurchase agreement or securities lending agreement and purchased, or committed to purchase, prior to that date, as a means of financing or paying for the security sold on a reverse repurchase

STATEMENT OF INVESTMENT POLICY	EFFECTIVE DATE
	August 27, 2002

agreement or securities lending agreement, but may only be entered into with securities owned and previously paid for a minimum of 30 days prior to the settlement of the reverse repurchase agreement or securities lending agreement, in order to supplement the yield on securities owned and previously paid for or to provide funds for the immediate payment of a local agency obligation. Funds obtained or funds within the pool of an equivalent amount to that obtained from selling a security to a counterparty by way of a reverse repurchase agreement or securities lending agreement, on securities originally purchased subsequent to December 31, 1994, shall not be used to purchase another security with a maturity longer than 92 days from the initial settlement date of the reverse repurchase agreement or securities lending agreement, unless the reverse repurchase agreement or securities lending agreement includes a written codicil guaranteeing a minimum earning or spread for the entire period between the sale of a security using a reverse repurchase agreement or securities lending agreement and the final maturity date of the same security. Reverse repurchase agreements or securities lending agreements specified in subparagraph (B) of paragraph (3) may not be entered into unless the percentage restrictions specified in that subparagraph are met, including the total of any reverse repurchase agreements or securities lending agreements specified in subparagraph (A) of paragraph (3).

(5) Investments in reverse repurchase agreements, securities lending agreements, or similar investments in which the local agency sells securities prior to purchase with a simultaneous agreement to repurchase the security, may only be made upon prior approval of the governing body of the local agency and shall only be made with primary dealers of the Federal Reserve Bank of New York.

- (6) (A) "Repurchase agreement" means a purchase of securities by the local agency pursuant to an agreement by which the counterparty seller will repurchase the securities on or before a specified date and for a specified amount and the counterparty will deliver the underlying securities to the local agency by book entry, physical delivery, or by third-party custodial agreement. The transfer of underlying securities to the counterparty bank's customer book-entry account may be used for book-entry delivery.
- (B) "Securities," for purpose of repurchase under this subdivision, means securities of the same issuer, description, issue date, and maturity.
- (C) "Reverse repurchase agreement" means a sale of securities by the local agency pursuant to an agreement by which the local agency will repurchase the securities on or before a specified date and includes other comparable agreements.
- (D) "Securities lending agreement" means an agreement under which a local agency agrees to transfer securities to a borrower who, in turn, agrees to provide collateral to the local agency. During the term of the agreement, both the securities and the collateral are held by a third party. At the conclusion of the agreement, the securities are transferred back to the local agency in return for the collateral.

(E)

F

DEL PUERTO HEALTH CARE DISTRICT
POLICY AND PROCEDURE

SECTION: FINANCE
POLICY NUMBER: 2135
PAGE: 11/13

STATEMENT OF INVESTMENT POLICY	EFFECTIVE DATE
	August 27, 2002

or purposes of this section, the base value of the local agency's pool portfolio shall be that dollar amount obtained by totaling all cash balances placed in the pool by all pool participants, excluding any amounts obtained through selling securities by way of reverse repurchase agreements, securities lending agreements, or other similar borrowing methods. For purposes of this section, the spread is the difference between the cost of funds obtained using the reverse repurchase agreement and the earnings obtained on the reinvestment of the funds.

(j) Medium-term notes, defined as all corporate and depository institution debt securities with a maximum remaining maturity of five years or less, issued by corporations organized and operating within the United States or by depository institutions licensed by the United States or any state and operating within the United States. Notes eligible for investment under this subdivision shall be rated "A" or better by a nationally recognized rating service. Purchases of medium-term notes shall not include other instruments authorized by this section and may not exceed 30 percent of the agency's surplus money which may be invested pursuant to this section.

(k) (l) Shares of beneficial interest issued by diversified management companies that invest in the securities and obligations as authorized by subdivisions (a) to (j), inclusive, or subdivisions (m) or (n) and that comply with the investment restrictions of this article and Article 2 (commencing with Section 53630). However, notwithstanding these restrictions, a counterparty to a reverse repurchase agreement or securities lending agreement is not required to be a primary dealer of the Federal Reserve Bank of New York if the company's board of directors finds that the counterparty presents a minimal risk of default, and the value of the securities underlying a repurchase agreement or securities lending agreement may be 100 percent of the sales price if the securities are marked to market daily.

(2) Shares of beneficial interest issued by diversified management companies that are money market funds registered with the Securities and Exchange Commission under the Investment Company Act of 1940 (15 U.S.C. Sec. 80a-1 and following).

(3) If investment is in shares issued pursuant to paragraph (1), the company shall have met either of the following criteria:

(A) Attained the highest ranking or the highest letter and numerical rating provided by not less than two nationally, recognized statistical rating organizations.

(B) Retained an investment adviser registered or exempt from registration with the Securities and Exchange Commission with not less than five years' experience investing in the securities and obligations authorized by subdivisions (a) to (j), inclusive, or subdivisions (m) or (n) and with assets under management in excess of five hundred million dollars (\$500,000,000).

(4) If investment is in shares issued pursuant to paragraph (2), the company shall have met either of the following criteria:

DEL PUERTO HEALTH CARE DISTRICT
POLICY AND PROCEDURE

SECTION: FINANCE
POLICY NUMBER: 2135
PAGE: 12/13

STATEMENT OF INVESTMENT POLICY	EFFECTIVE DATE
	August 27, 2002

(A) Attained the highest ranking or the highest letter and numerical rating provided by not less than two nationally recognized statistical rating organizations.

(B) Retained an investment adviser registered or exempt from registration with the Securities and Exchange Commission with not less than five years' experience managing money market mutual funds with assets under management in excess of five hundred million dollars (\$500,000,000).

(5) The purchase price of shares of beneficial interest purchased pursuant to this subdivision shall not include any commission that the companies may charge and shall not exceed 20 percent of the agency's surplus money that may be invested pursuant to this section. However, no more, than 10 percent of the agency's surplus funds may be invested in shares of beneficial interest of any one mutual fund pursuant to paragraph (1).

(l) Notwithstanding anything to the contrary contained in this section, Section 53635, or any other provision of law, moneys held by a trustee or fiscal agent and pledged to the payment or security of bonds or other indebtedness, or obligations under a lease, installment sale, or other agreement of a local agency, or certificates of participation in those bonds, indebtedness, or lease installment sale, or other agreements, may be invested in accordance with the statutory provisions governing the issuance of those bonds, indebtedness, or lease installment sale, or other agreement, or to the extent not inconsistent therewith or if there are no specific statutory provisions, in accordance with the ordinance, resolution, indenture, or agreement of the local agency providing for the issuance.

(m) Notes, bonds, or other obligations that are at all times secured by a valid first priority security interest in securities of the types listed by Section 53651 as eligible securities for the purpose of securing local agency deposits having a market value at least equal to that required by Section 53652 for the purpose of securing local agency deposits. The securities serving as collateral shall be placed by delivery or book entry into the custody of a trust company or the trust department of a bank which is not affiliated with the issuer of the secured obligation, and the security interest shall be perfected in accordance with the requirements of the Uniform Commercial Code or federal regulations applicable to the types of securities in which the security interest is granted.

(n) Any mortgage passthrough security, collateralized mortgage obligation, mortgage-backed or other pay-through bond, equipment lease-backed certificate, consumer receivable passthrough certificate, or consumer receivable-backed bond of a maximum of five years maturity. Securities eligible for investment under this subdivision shall be issued by an issuer having an "A" or higher rating for the issuer's debt as provided by a nationally recognized rating service and rated high A rating category of "AA" or its equivalent or better by a nationally recognized rating service.

Purchase of securities authorized by this subdivision may not exceed 20 percent of the agency's surplus money that may be invested pursuant to this section.

DEL PUERTO HEALTH CARE DISTRICT
POLICY AND PROCEDURE

SECTION: FINANCE
POLICY NUMBER: 2135
PAGE: 13/13

STATEMENT OF INVESTMENT POLICY	EFFECTIVE DATE
	August 27, 2002

[Appendix A to be amended to reflect any amendments to Government Code Section 53601]

DRAFT

BOARD OF DIRECTORS OF DEL PUERTO HEALTH CARE DISTRICT**Board Meeting – January 25, 2021****Board Resolution # 21-XX UMPQUA Authorizing Agreement****Page 1 of 1**

Department: Chief Executive Office

CEO Concurrence: Yes

Consent Calendar: Yes

4/5 Vote Required: No

SUBJECT: Umpqua Commercial Card Application**STAFF REPORT:** District is currently using US Bank Commercial Card for years. Cardholders and admin encountered some issues and challenges on card usage and maintenance of the account. Communicating with customer support is another challenge when needed. Admin is recommending replacing US bank with Umpqua Bank.**CONSIDERATIONS:** Umpqua Bank was found through CSDA and is currently serving eighty (80) special districts. Offers a 1% annual rebate on all commercial card spending. Online access capability and 24/7 help support will be a solution to current problem.**DISTRICT PRIORITY:** Providing convenient mode of payment for efficient workflow.**FISCAL IMPACT:** None; no cash outlay.**STAFFING IMPACT:** Admin training on card account maintenance.**CONTACT PERSON:** Karin Hennings**ATTACHMENT(S):** Board Resolution # XX UMPQUA Authorizing Agreement**RECOMMENDED BOARD ACTION:**

ROLL CALL REQUIRED: NO

RECOMMENDED MOTION: *I move the Board of Directors approve UMPQUA Authorizing Agreement and hereby adopt the resolution.*

BOARD MEETING ACTION SUMMARY

MOTION AMENDED: YES NO

AMENDMENT: _____

<i>Made By</i>	<i>Motion</i>	<i>Second</i>
<i>President Pittson</i>		
<i>Vice President Robinson</i>		
<i>Secretary Campo</i>		
<i>Treasurer Stokman</i>		
<i>Director Macmaster</i>		

VOICE VOTE TAKEN: YES NO

_____ *Pass* _____ *Fail* _____ *Mixed – take Roll Call Vote*

<i>Roll Call Vote</i>	<i>Aye</i>	<i>No</i>	<i>Abstain</i>	<i>Absent</i>
<i>President Pittson</i>				
<i>Vice President Robinson</i>				
<i>Secretary Campo</i>				
<i>Treasurer Stokman</i>				
<i>Director Macmaster</i>				

MOTION IS:

- _____ *Approved*
- _____ *Denied*
- _____ *Approved as amended*
- _____ *Other*

DEL PUERTO HEALTH CARE DISTRICT

RESOLUTION NO.21-XX

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE **DEL PUERTO HEALTH CARE DISTRICT** AUTHORIZING AGREEMENT WITH **UMPQUA BANK** TO PARTICIPATE IN THE CSDA DISTRICT PURCHASING CARD PROGRAM

WHEREAS, Credit cards and purchasing cards are mechanisms for purchasing goods and services for the convenience of the Del Puerto Health Care District and

WHEREAS, the California Special Districts Association (CSDA) has negotiated with Umpqua Bank to provide a Purchasing Card Program for vendor payments, purchasing, travel or fleet transactions, and

WHEREAS, the CSDA District Purchasing Card Program is available to members of the CSDA and the District is a member of the CSDA; and

WHEREAS, the Program requires an application for credit approval, a resolution by the District Governing Board, and District policy and procedures regarding the use of the credit cards; and

WHEREAS, the District has a Standard Practice of procedures for using credit cards as required by the Program,

NOW THEREFORE BE IT RESOLVED, that the Governing Board of the Del Puerto Health Care District directs the following actions:

- a. Authorize participation with Umpqua Bank in the CSDA District Purchasing Card program
- b. Authorize the application to the Program for credit cards or purchasing cards;
- c. Authorize the **CEO/Administrative Director** to execute any necessary agreements
- d. Authorize **Karin Hennings, CEO/Administrative Director, or Maria Reyes-Palad, Financial Accounting Manager** to add new participants or cancel former employees.

BE IT FURTHER RESOLVED, that this Resolution shall be effective upon adoption.

PASSED AND ADOPTED THIS ___ day of ___, 2021.

DEL PUERTO HEALTH CARE **DISTRICT**

PRESIDENT, Board of Directors

ATTEST:

Name, Deputy Clerk & ex-officio Secretary

APPROVED AS TO FORM
AND LEGAL SUFFICIENCY

Name, Legal Counsel

Del Puerto Health Care District
COVID-19 Summary
 March through December 2020

	Mar-Sep 2020	Oct 20	Nov 20	Dec 20	TOTAL
Ordinary Income/Expense					
Income					
407.000 · Other Income					
407.070 · COVID-19 Supplemental income	347,414				347,414
Expense					
601.000 · Salaries & Wages					
Total 601.000 · Salaries & Wages	22,733	2,587	4,016	11,782	41,118
602.000 · Employee Benefits					
602.050 · Payroll Taxes					
Total 602.000 · Employee Benefits	1,642	187	299	875	3,003
604.000 · Purchased Services					
604.030 · Health Screenings		200			200
605.000 · Supplies					
Total 605.020 · Operating Supplies	29			202	231
605.040 · Medical Consumable					
605.043 · Medical Supplies					
605.044 · Medical Supplies - COVID	12,062	1,494	3,593	7,637	24,786
605.047 · Infection Control					0
605.080 · Small Tools & Minor Equipment					0
Total 605.000 · Supplies	19,352	1,494	3,593	7,839	32,278
609.050 · Uniforms				574	574
611.000 · Other operating expenses					
Total 611.120 · Marketing/PR	1,000				1,000
Total 611.140 · Meals and Recognition					0
Total 611.000 · Other operating expenses	1,526				1,526
Total Expense	45,253	4,468	7,908	21,070	78,699
Net Ordinary Income	302,160	(4,468)	(7,908)	(21,070)	268,714
Net Income	302,160	(4,468)	(7,908)	(21,070)	268,714

Lost Health Center Income over Prior year

March	(56,582)
April	(97,062)
May	(77,114)
June	(26,936)
July	(35,018)
August	(49,325)
September	(12,565)

COVID Grant Money Used up	October	
	November	
	December	
	TOTAL LOST INCOME	(354,602)

NET REMAINING **(85,888)**

Del Puerto Health Care District
COVID-19 Profit & Loss Details
 January 12, 2000 through December 31, 2020

104 of 109

Type	Date	Memo	Class	Debit	Credit	Balance
407.000 - Other Income						
407.070 - COVID-19 Supplemental income						
Sales Receipt	04/24/2020	HHS - Health & Human Services (COVID-102 Patterson District Ambulance		22,131		22,131
Sales Receipt	05/06/2020	HHS - Health & Human Services (COVID-103 Del Puerto Health Center		218,556		240,687
Sales Receipt	05/15/2020	HHS - Health & Human Services (COVID-102 Patterson District Ambulance		57,265		297,952
Sales Receipt	05/20/2020	HHS - Health & Human Services (COVID-103 Del Puerto Health Center		49,461		347,414
Total 407.070 - COVID-19 Supplemental income					347,413	347,414
Total 407.000 - Other Income					347,413	347,414
601.000 - Salaries & Wages						
Total 601.000 - Salaries & Wages				41,116		(41,118)
602.000 - Employee Benefits						
Total 602.050 - Payroll Taxes				3,002		(3,002)
604.000 - Purchased Services						
604.030 - Health Screenings						
Bill	10/01/2020	COVID Testing of employees	03 Del Puerto Health Center	200		(200)
Total 604.030 - Health Screenings				200		(200)
Total 604.000 - Purchased Services				200		(200)
605.000 - Supplies						
605.020 - Operating Supplies						
605.023 - Facility Supplies						
Credit Card Charge	12/09/2020	COVID - Personell Screen	01 DPHCD	202		(202)
Total 605.023 - Facility Supplies				202		(202)
605.020 - Operating Supplies - Other						
Credit Card Charge	05/01/2020	13 spray bottles for us of CavaCide Disinfe	03 Del Puerto Health Center	17		(17)
Bill	05/25/2020	COVID - Pink Duct Tape to mark Social Di	03 Del Puerto Health Center	12		(29)
Total 605.020 - Operating Supplies - Other				29		(29)
Total 605.020 - Operating Supplies				231		(231)
605.040 - Medical Consumable						
605.043 - Medical Supplies						
605.044 - Medical Supplies - COVID						
Bill	03/04/2020	COVID - Hand Sanitizer	03 Del Puerto Health Center	64		(64)
Bill	03/04/2020	COVID - Lysol, sanicloth	03 Del Puerto Health Center	455		(519)
Bill	03/11/2020	COVID - Alcohol spray, biohazrd bags, terr	03 Del Puerto Health Center	487		(1,007)
Bill	03/12/2020	COVID - Exam Gloves NitrI	03 Del Puerto Health Center	115		(1,122)
Credit Card Charge	03/24/2020	COVID-19 - White Coveralls	02 Patterson District Ambul	172		(1,294)
Bill	03/25/2020	COVID - Clianser, Multi-Enzymatic	03 Del Puerto Health Center	33		(1,326)
Bill	03/26/2020	COVID-19 - Non-Sterile Disposable Prote	02 Patterson District Ambul	2,378		(3,704)
Bill	03/30/2020	COVID - Cover, Probe Tympanic F/Pro 40	03 Del Puerto Health Center	101		(3,805)
Credit Card Charge	04/01/2020	COVID-19 CaviCide surface disinfectant cl	02 Patterson District Ambul	376		(4,182)
Bill	04/08/2020	COVID - Super sani-Cloth Wipes	02 Patterson District Ambul	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 Ambul	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 Ambul	150		(5,039)
Bill	04/28/2020	COVID-19 - Respirator Masks	02 Patterson District Ambul	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 Ambul	76		(5,713)

Del Puerto Health Care District
COVID-19 Profit & Loss Details
January 12, 2000 through December 31, 2020

105 of 109

Type	Date	Memo	Class	Debit	Credit	Balance
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 Ambul	87		(6,242)
Bill	06/01/2020	COVID - Super Sain-Cloth Wipes	02 Patterson District Ambul	180		(6,422)
Bill	06/01/2020	COVID - Gloves	03 Del Puerto Health Center	114		(6,536)
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 Ambul	129		(6,715)
Credit Card Charge	06/01/2020	COVID - Face Masks	02 Patterson District Ambul	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 Ambul	191		(7,918)
Credit Card Charge	06/19/2020	COVID - Masks	03 Del Puerto Health Center	402		(8,320)
Bill	06/20/2020	COVID - 4 Cases Surgical Masks (300/cas	02 Patterson District Ambul	792		(9,111)
Bill	06/20/2020	COVID - 1 Case Purell Hand Sanitizer (24	02 Patterson District Ambul	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 Ambul	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 Ambul	139		(9,938)
Bill	08/06/2020	COVID - Cavicide & Face Masks	02 Patterson District Ambul	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 Ambul	191		(10,897)
Bill	09/04/2020	COVID - Exam Gloves	02 Patterson District Ambul	142		(11,039)
Bill	09/08/2020	COVID - Hand Sanitizers & gowns	02 Patterson District Ambul	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 Ambul	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 Ambul	118		(12,065)
Bill	10/05/2020	COVID - Gloves	02 Patterson District Ambul	65		(12,130)
Bill	10/06/2020	COVID - Gloves	02 Patterson District Ambul	85		(12,215)
Credit Card Charge	10/07/2020	COVID - ProSpray Disenfectant Wipes	03 Del Puerto Health Center	245		(12,460)
Bill	10/09/2020	Safety Glasses	02 Patterson District Ambul	62		(12,522)
Bill	10/09/2020	COVID - Exam Gloves	02 Patterson District Ambul	52		(12,574)
Credit Card Charge	10/12/2020	COVID - 16x16 4 MIL reclosable bags for l	02 Patterson District Ambul	178		(12,752)
Bill	10/13/2020	COVID - Exam Gloves	02 Patterson District Ambul	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 Ambul	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 Ambul	357		(15,466)
Bill	11/19/2020	COVID - Gloves	02 Patterson District Ambul	78		(15,544)

Del Puerto Health Care District
COVID-19 Profit & Loss Details
 January 12, 2000 through December 31, 2020

106 of 109

Type	Date	Memo	Class	Debit	Credit	Balance
Bill	11/20/2020	COVID - Masks	02 Patterson District Ambul	583		(16,126)
Bill	11/30/2020	Gloves	02 Patterson District Ambul	620		(16,746)
Bill	11/30/2020	Sani-Cloth wipes	02 Patterson District Ambul	406		(17,152)
Bill	12/01/2020	COVID - N95 Masks	02 Patterson District Ambul	3,236		(20,388)
Bill	12/01/2020	COVID - Sani-Cloth Germicidal Wipes	02 Patterson District Ambul	163		(20,551)
Bill	12/03/2020	N95 Respirator Masks	02 Patterson District Ambul	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 Ambul	216		(21,178)
Bill	12/18/2020	COVID - Exam Gloves	02 Patterson District Ambul	94		(21,272)
Bill	12/18/2020	COVID - Exam Gloves	02 Patterson District Ambul	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 Ambul	216		(21,597)
Bill	12/22/2020	COVID - Gloves	02 Patterson District Ambul	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 Ambul	1,320		(24,432)
Bill	12/30/2020	COVID - Gloves	02 Patterson District Ambul	357		(24,789)
Total 605.044 · Medical Supplies - COVID				24,792		(24,789)
605.047 · Infection Control						
Bill	07/02/2020	COVID - Exam Gloves	02 Patterson District Ambul	234		(234)
Bill	07/03/2020	COVID - Gloves - 40 boxes LG, 40 boxes >	02 Patterson District Ambul	1,304		(1,539)
Bill	07/03/2020	COVID - N95 Masks	02 Patterson District Ambul	1,510		(3,049)
Bill	07/03/2020	COVID - N95 Masks	02 Patterson District Ambul	1,510		(4,559)
Bill	07/06/2020	COVID - Exam Gloves	02 Patterson District Ambul	247		(4,805)
Bill	07/09/2020	COVID - Super Sani Cloth Wipes	02 Patterson District Ambul	149		(4,955)
Bill	07/09/2020	COVID - Super Sani Cloth Wipes	02 Patterson District Ambul	336		(5,291)
Bill	07/13/2020	COVID - N95 Masks (Duck bill)	02 Patterson District Ambul	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 Ambul	90		(6,826)
Total 605.047 · Infection Control				6,998	173	(6,826)
Total 605.043 · Medical Supplies				31,790	173	(31,615)
Total 605.040 · Medical Consumable				31,790	173	(31,615)
605.080 · Small Tools & Minor Equipment						
Credit Card Charge	05/18/2020	COVID - Portable Counter top Sneeze and	03 Del Puerto Health Center	434		(434)
Total 605.080 · Small Tools & Minor Equipment				434		(434)
Total 605.000 · Supplies				32,455	173	(32,280)
609.000 · Maintenance & Repairs						
609.050 · Uniforms						
Credit Card Charge	12/15/2020	COVID - Face Masks	02 Patterson District Ambul	353		(353)
Credit Card Charge	12/30/2020	COVID - PDA Masks	02 Patterson District Ambul	221		(574)
Total 609.050 · Uniforms				574		(574)
Total 609.000 · Maintenance & Repairs				574		(574)
611.000 · Other operating expenses						
611.120 · Marketing/PR						
611.124 · Ads						
Bill	07/22/2020	COVID Ads	03 Del Puerto Health Center	1,000		(1,000)
Total 611.124 · Ads				1,000		(1,000)
Total 611.120 · Marketing/PR				1,000		(1,000)
611.140 · Meals and Recognition						
611.142 · Recognition						
Credit Card Charge	04/10/2020	COVID - COVID Warrior Shirts for Crew	03 Del Puerto Health Center	276		(276)

Del Puerto Health Care District
COVID-19 Profit & Loss Details
 January 12, 2000 through December 31, 2020

Type	Date	Memo	Class	Debit	Credit	Balance
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)
Total 611.142 · Recognition				526		(526)
Total 611.140 · Meals and Recognition				526		(526)
Total 611.000 · Other operating expenses				1,526		(1,526)
TOTAL				78,873	347,586	268,714

Del Puerto Health Care District
Telehealth Grant P & L
 June through December 2020

	Jun 20	Jul 20	Aug 20	Sep 20	Oct 20	Nov 20	Dec 20	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	53,309	95,516	4,484	100,000	46,691
Expense												
601.000 · Salaries & Wages	2,989	6,719	5,282	5,255	5,514	4,818	6,458	37,035	60,324	2,989	63,313	26,278
602.000 · Employee Benefits	426	635	954	951	987	946	1,136	6,034	19,308	426	19,734	13,700
606.000 · Utilities											-	-
606.020 · Phones					50			50			-	(50)
611.000 · Other operating expenses											-	-
611.030 · I.T.	1,069	726	620	546	546	546	546	4,599	5,884	1,069	6,953	2,354
611.080 · Recruitment costs	6,032			90							-	-
Total 611.120 · Marketing/PR	-	1,000				4,500		5,500	10,000		10,000	4,500
Total Expense	10,516	9,080	6,856	6,842	7,097	10,810	8,140	53,219	95,516	4,484	100,000	46,781

**FEDERALLY QUALIFIED HEALTH CENTER (FQHC)/RURAL HEALTH CLINIC (RHC)
SUMMARY OF VISITS AND PAYMENTS WITH SETTLEMENT DETERMINATION**

WORKSHEET 1

Clinic Name:	Del Puerto Health Center			
NPI:	1063430916			
Fiscal Period:	From:	7/1/2019	To:	6/30/2020

MEDI-CAL VISIT SUMMARY			Period 1	Period 2	Total
1.	Non-Managed Care Crossovers (Formerly Code 02)	W/S 2	132	330	462
2.	Medi-Cal Managed Care (Formerly Code 18)	W/S 3	2,157	5,970	8,127
3.	Non-Managed Care Crossovers with Capitated MAP (Formerly Code 20)	W/S 4	-	-	-
4.	Total Medi-Cal Visits		2,289	6,300	8,589

PAYMENT SUMMARY			Period 1	Period 2	Total
Medi-Cal Non-Managed Care Crossovers (Formerly Code 02):					
5.	Medi-Cal Fiscal Intermediary for Non-Managed Care Crossovers	W/S 2	\$ 4,232	\$ 11,070	\$ 15,302
6.	Medicare PPS/UPL/FFS, FFS MAP, Code 519 & Part D Totalled		\$ 8,944	\$ 22,594	\$ 31,538
7.	3rd Party Payers		\$ -	\$ -	\$ -
Medi-Cal Managed Care (Formerly Code 18):					
8.	Medi-Cal Fiscal Intermediary for Managed Care Interim Payments	W/S 3	\$ 258,478	\$ 726,251	\$ 984,729
9.	Medi-Cal Managed Care Plans - TOTAL		\$ 103,492	\$ 298,075	\$ 401,567
10.	Medicare PPS/UPL/FFS, FFS/CAP MAP, Code 519 & Part D Totalled		\$ 3,998	\$ 13,696	\$ 17,694
11.	3rd Party Payers		\$ -	\$ -	\$ -
Medi-Cal Non-Managed Care Crossovers with Capitated MAP (Formerly Code 20):					
12.	Medi-Cal Fiscal Intermediary for Non-Mgd Care Crossovers with Cap MAP	W/S 4	\$ -	\$ -	\$ -
13.	Capitated Medicare Advantage Plans, Code 519 & Part D Totalled		\$ -	\$ -	\$ -
14.	3rd Party Payers		\$ -	\$ -	\$ -
15.	Total Payments		\$ 379,144	\$ 1,071,686	\$ 1,450,830

SETTLEMENT DETERMINATION		Final Y/N	Period 1	Period 2	Total
16.	PPS Rates for Periods 1 and 2 (Use Preparer's Notes below if not Final)*		\$ 165.27	\$ 168.41	N/A
17.	Total Medi-Cal Visits (From Line 4 Above)		2,289	6,300	
18.	Medi-Cal PPS Amount Payable (Line 16 x Line 17)		\$ 378,303	\$ 1,060,983	\$ 1,439,286
19.	Less: Total Payments (From Line 15 Above)		\$ 379,144	\$ 1,071,686	\$ 1,450,830
20.	Amount Due Clinic (State) Line 18 minus Line 19		\$ (841)	\$ (10,703)	\$ (11,544)

NOTE: Because Medi-Cal PPS rates change on October 1st each year, providers must correctly enter Period 1 and Period 2 rates on Line 16 above. Payable amounts on Line 18 for each period are automatically totaled for proper settlement determination on Line 20 (see instructions).

*Preparer's Notes: