

DEL PUERTO HEALTH CARE DISTRICT

FINANCE MEETING AGENDA

5:30 PM on June 27, 2022

Del Puerto Health Center, 1700 Keystone Pacific Pkwy, Patterson, CA
or via <https://us02web.zoom.us/j/85980635917?pwd=O02zGuegktrwRrSyWuqLLfZtPRgFn.1>

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

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 - May 18, 2022 **Action Anticipated**
- 5. Old Business**
 - A. Final Draft of Fiscal Year 2022-23 Operating Budget **Action Anticipated**
- 6. New Business**
 - A. FY 2022-23 Capital Expense Budget Request **Action Anticipated**
- 7. Accounting and Finance Manager Report**
 - A. Temporary IRS Business Travel Rates **Information Only**
- 8. Adjournment**

DEL PUERTO HEALTH CARE DISTRICT
875 E Street – Patterson, California 95363
FINANCE MEETING
MINUTES May 18, 2022

1. **Call to order/Attendance**
 The meeting was called to order by Anne Stokman, Committee Chair, 8:30 AM
Other Board Members Present: George Gallo Mac Master, Committee Member
Staff Members Present: Karin Freese, Administrative Director/CEO; Paul Willette, Ambulance Director; Suzie Benitez, Health Center Manager; Maria Reyes-Palad, Financial Accounting Manager; and Danae Skinner, Administrative Staff Accountant.
2. **Public Participation** – there were no comments
3. **Acceptance of Agenda**
 M/S/C Anne Stokman/George Gallo Mac Master to accept the agenda as presented.
4. **Finance Report Review**
 - A. Review for Approval: April 20, 2022 Finance Meeting Minutes
 M/S/C George Gallo Mac Master/Anne Stokman to accept the minutes for April 20, 2022 as presented.
 - B. Review Financial Reports for April 2022
 Maria Reyes-Palad reviewed the Financial Reports for March 2022 and answered all questions regarding the reports.
 M/S/C Anne Stokman/George Gallo Mac Master to recommend to the Board to accept the Preliminary Financial Reports as presented.
 - C. Review for Recommendation April 2022 Warrants
 Maria Reyes-Palad reviewed the report and answered all questions regarding the Warrants.
 M/S/C George Gallo Mac Master/Anne Stokman to recommend to the Board to accept the Warrants as presented.
5. **Old Business**
 - A. Second Draft of Fiscal Year 2022-23 Operating Budget
 Maria Reyes-Palad and Karin Freese presented the second draft of the 2022-23 Operating Budget with income detail and condensed expense detail as the first draft presented last month was expense detail without income projections. A condensed budget is to be presented to the Board for information purposes only at the next meeting. The Finance Committee will review the full detailed budget at the next meeting.
 Discussion Only – No Action Taken.
6. **New Business**
7. **Accounting and Finance Manager Report**
 - A. Update on COVID19 Stimulus P&L
 Information Only – No Action Taken
 - B. Set Schedule for Committee Review of Account Reconciliations
 Anne Stokman reviewed the Account Reconciliations after the meeting was adjourned.

Meeting adjourned – 9:25 AM

Next Meeting: Monday June 27th at 5:30pm

Respectfully submitted,

Anne Stokman, Treasurer

**Del Puerto Health Care District
FY2022-23 Budget Proposal - June 27, 2022**

	TAX	ADMIN	AMB	HC	Keystone C	OVERALL		NOTES
	Proposed Budget FY22-23	Proposed Budget FY22-23	Proposed Budget FY22-23	Proposed Budget FY22-23	Proposed Budget FY22-23	4/1/21-3/31/22 Actual	Proposed Budget FY22-23	
Ordinary Income/Expense								
Income								
401.000 · Gross Patient Service Revenue								
401.010 · AMB Ambulance Services								
401.011 · GEMT Federal Reimbursement								
407.045 · GEMT Prior Year Settlement						7,123		
401.011 · GEMT Federal Reimbursement - Other			75,000				75,000	3YR GEMT reimbursements
Total 401.011 · GEMT Federal Reimbursement			75,000			7,123	75,000	3YR GEMT reimbursements
401.010 · AMB Ambulance Services - Other			9,800,000			9,882,032	9,800,000	LY's actual
Total 401.010 · AMB Ambulance Services			9,875,000			9,889,155	9,875,000	LY's actual
401.020 · Health Center Services								
401.040 · HC Capitation Income								
401.041 · HC Capitation Payments				260,000		290,719	260,000	average capitation amount
401.042 · Hospitalist Charges								
401.043 · Hospitalist Cont Adjustments						1,613		
401.042 · Hospitalist Charges - Other						(7,788)		
Total 401.042 · Hospitalist Charges						(6,175)		
Total 401.040 · HC Capitation Income				260,000		284,544	260,000	
407.030 · Payer Incentives Received						264,694		
401.020 · Health Center Services - Other				2,452,350		1,702,674	2,452,350	16,349 goal visits; 3 full year & 2 half year providers
Total 401.020 · Health Center Services				2,712,350		2,251,912	2,712,350	16,349 visits with 5 providers
Total 401.000 · Gross Patient Service Revenue			9,875,000	2,712,350		12,141,067	12,587,350	
403.000 · Adjustments								
403.100 · Contractual Adjustments								
403.015 · AMB Contractual Allowances								
403.011 · AMB Revenue Adjustments						(31,530)		
403.012 · AMB GEMT QAF Add-on Pymt						9,541		
403.015 · AMB Contractual Allowances - Other						(6,650,774)		
Total 403.015 · AMB Contractual Allowances			(6,785,791)			(6,672,763)	(6,785,791)	
403.030 · Gross Adjustments HC								
403.022 · HC Reverse Credit Card Adj						8		
403.023 · Reverse Capitated Adj								
403.024 · HC Reverse Bad Debt Adj						804		
403.025 · HCRReverse Refund of Overpayment						(1,726)		
403.028 · MediCal Untimely Filing Penalty						(63,530)		
407.010 · Prospective Payment System						3,945		
407.020 · Medicare Cost Settlement						21,543		
403.030 · Gross Adjustments HC - Other						(48,482)		
Total 403.030 · Gross Adjustments HC				(50,392)		(87,438)	(50,392)	
Total 403.100 · Contractual Adjustments			(6,785,791)	(50,392)		(6,760,201)	(6,836,183)	
Total 403.000 · Adjustments			(6,785,791)	(50,392)		(6,760,201)	(6,836,183)	
405.000 · Bad Debt								
405.010 · AMB Write-offs								
405.011 · AMB Allowance for Doubtful						(81,530)		
405.012 · AMB Rcvd from Written Off Accts			87,916			71,309	87,916	
405.013 · AMB Bad Debt			(879,156)			(933,242)	(879,156)	
Total 405.010 · AMB Write-offs			(791,240)			(943,463)	(791,240)	
405.020 · HC Write-offs								
405.021 · HC Allowance for Doubtful						(117,127)		
405.022 · HC Bad Debt Health Center						(804)		
405.023 · HC Rcvd from Written Off Accts						221		
Total 405.020 · HC Write-offs				(18,834)		(117,710)	(18,834)	
Total 405.000 · Bad Debt			(791,240)	(18,834)		(1,061,173)	(810,074)	
407.000 · Other Income								
407.050 · Special Event Standby						26,724		
407.070 · COVID-19 Supplemental income						578,458		
407.080 · Telehealth Grant Income						17,512		
407.082 · Grant Income						89,352		
407.000 · Other Income - Other		1,000	10,000	19,000		25,691		
Total 407.000 · Other Income		1,000	10,000	19,000		737,737	30,000	BETA credit
Total Income		1,000	2,307,969	2,662,125		5,057,430	4,971,093	
Gross Profit		1,000	2,307,969	2,662,125		5,057,430	4,971,093	
Expense								
601.000 · Salaries & Wages								
601.010 · Regular Operations						2,196,392		
601.020 · Community Service						24,497		
601.030 · Continuing Education - Employee						9,564		
601.050 · Paid Time Off						269,582		
601.051 · COVID-Mandated time						25,348		
601.055 · Accrued Leave Payout						30,579		
601.070 · Incentive						27,696		
601.000 · Salaries & Wages - Other						1,355		
Total 601.000 · Salaries & Wages		470,314	1,441,300	1,266,155		2,585,013	3,177,769	3.5% mgt

**Del Puerto Health Care District
FY2022-23 Budget Proposal - June 27, 2022**

	TAX	ADMIN	AMB	HC	Keystone C	OVERALL		NOTES
	Proposed Budget FY22-23	Proposed Budget FY22-23	Proposed Budget FY22-23	Proposed Budget FY22-23	Proposed Budget FY22-23	4/1/21-3/31/22 Actual	Proposed Budget FY22-23	
602.000 · Employee Benefits								
602.020 · Health Ins								
602.021 · Life Insurance and AD&D						5,089		
602.022 · Dental Insurance						28,214		
602.023 · Vision Insurance						5,017		
602.024 · Medical Insurance						332,528		
602.020 · Health Ins - Other						40		
Total 602.020 · Health Ins						370,888		
602.040 · Retirement								
602.041 · 414(h) Retirement Contribution						77,256		
602.042 · 457(b) Company Match						46,648		
Total 602.040 · Retirement						123,904		
602.050 · Payroll Taxes								
602.051 · Social Security						152,857		
602.052 · Medicare Tax						36,073		
602.053 · CA UI & ETT						9,448		
602.050 · Payroll Taxes - Other								
Total 602.050 · Payroll Taxes						198,378		
602.000 · Employee Benefits - Other								
Total 602.000 · Employee Benefits		131,157	330,200	379,847		693,170	841,203	6% market rate increase
603.000 · Professional Fees								
603.010 · Medical								
603.020 · Physician Services								
603.021 · MD Locums Rate						206,554		
603.022 · MD Locums Travel						14,956		
603.025 · Medical Directorship			6,360	99,640		106,000	106,000	
603.020 · Physician Services - Other				318,000		345,796	318,000	
Total 603.020 · Physician Services			6,360	417,640		673,306	424,000	1MD
603.030 · Non Physician Providers								
603.037 · NPP Continuing Medical Educatio				6,800		1,901	6,800	4 providers
Total 603.030 · Non Physician Providers				6,800		1,901	6,800	
Total 603.010 · Medical			6,360	424,440		675,207	430,800	
603.040 · Legal & Attorney								
603.041 · General Counsel				9,867		29,807		
603.042 · Litigation						8,033		
603.040 · Legal & Attorney - Other								
Total 603.040 · Legal & Attorney		16,287	13,577	9,867		37,840	39,731	*
603.050 · Administrative Consultants		10,000	8,000	12,000		65,158	30,000	Redistricting & Marketing
603.070 · Accountants								
603.051 · Financial Statements		28,000				36,416	28,000	Audit contract fee
603.052 · CMS / PPS / GEMT prep						540		
Total 603.070 · Accountants		28,000				36,956	28,000	
Total 603.000 · Professional Fees		54,287	27,937	446,307		815,161	528,531	per contract
604.000 · Purchased Services								
604.030 · Health Screenings						4,220		
604.050 · Billing								
604.051 · min charge (Athena)						(6,770)		
604.050 · Billing - Other						196,001		
Total 604.050 · Billing			122,967	75,726		189,231	198,693	*
604.060 · Linen			10,321	3,652		13,308	13,973	*
604.070 · Security		850	264	315		1,360	1,429	*
604.080 · Cleaning		2,205		51,029		50,699	53,234	*
604.100 · IT - Labor		7,223	9,656	45,768		59,663	62,647	*
604.110 · Communication for Patients				8,120		7,733	8,120	*
604.120 · Medical Waste Disposal			2,466	6,946		8,963	9,412	*
604.130 · Records Management		2,127	151	6,107		7,985	8,385	*
604.140 · Ambulance Dispatch Services			95,533			90,984	95,533	*
604.150 · Patient Surveys			2,500			2,012	2,500	*
Total 604.000 · Purchased Services		12,405	243,857	197,662		436,158	453,924	5% increase
605.000 · Supplies								
605.020 · Operating Supplies								
605.021 · Printing & Copiers		3,259	839	1,675		5,498	5,773	*
605.022 · Office Supplies		3,275	889	2,988		6,812	7,152	*
605.023 · Facility Supplies		735	3,454	4,249		8,036	8,438	*
605.020 · Operating Supplies - Other		61	61	61		174	183	*
Total 605.020 · Operating Supplies		7,329	5,244	8,973		20,520	21,546	*
605.030 · Postage/Shipping		1,037	759	586		2,269	2,383	*
605.040 · Medical Consumable								*
605.042 · Oxygen			5,749			5,475	5,749	*
605.043 · Medical Supplies								*
605.044 · Medical Supplies - COVID			4,693	10,368		14,344	15,061	*
605.045 · IV Therapy			19,424			18,499	19,424	*
605.046 · Diagnostic			3,281	5,863		8,709	9,144	*
605.047 · Infection Control			3,641			3,429	3,641	*

**Del Puerto Health Care District
FY2022-23 Budget Proposal - June 27, 2022**

	TAX	ADMIN	AMB	HC	Keystone C	OVERALL		NOTES
	Proposed Budget FY22-23	Proposed Budget FY22-23	Proposed Budget FY22-23	Proposed Budget FY22-23	Proposed Budget FY22-23	4/1/21-3/31/22 Actual	Proposed Budget FY22-23	
605.048 · Patient Transport			12,564			11,965	12,564	*
605.043 · Medical Supplies - Other			8,329	1,924		9,766	10,253	*
Total 605.043 · Medical Supplies			51,932	18,155		66,712	70,087	*
605.040 · Medical Consumable - Other				12,459		11,866	12,459	*
Total 605.040 · Medical Consumable			51,932	30,614		84,053	82,546	*
605.050 · Pharmaceutical								*
605.051 · Replace Expired Pharmaceuticals			794			756	794	*
605.060 · Vaccines								*
605.061 · HPV				4,665		4,443	4,665	*
605.062 · Pneumonia Vaccines				3,936		3,749	3,936	*
605.063 · Pediarix				1,885		1,795	1,885	*
605.064 · Flu Vaccines				6,662		6,345	6,662	*
605.065 · MMR				2,830		2,695	2,830	*
605.066 · Varivax				4,998		4,760	4,998	*
605.067 · Menactra				3,522		3,354	3,522	*
605.060 · Vaccines - Other				5,727		5,455	5,727	*
Total 605.060 · Vaccines				34,225		32,596	34,225	*
605.050 · Pharmaceutical - Other			15,044	3,117		17,297	18,161	*
Total 605.050 · Pharmaceutical			15,838	37,342		50,649	53,180	*
605.080 · Small Tools & Minor Equipment								***
605.081 · Minor Medical Equipment			3,203	5,900		8,670	9,103	***
605.080 · Small Tools & Minor Equipment - Other		295	3,117	5,882		8,850	9,293	***
Total 605.080 · Small Tools & Minor Equipment		295	6,320	11,782		17,520	18,397	
Total 605.000 · Supplies		8,662	85,842	89,297		175,011	183,801	5% increase
606.000 · Utilities								5% increase
606.010 · Elect/Gas		1,382	4,148	14,557		19,130	20,087	5% increase
606.020 · Phones								5% increase
606.021 · Mobile Phones		630	5,051	998		6,360	6,678	5% increase
606.020 · Phones - Other		3,847	5,556	18,757		26,819	28,160	5% increase
Total 606.020 · Phones		4,477	10,607	19,755		33,179	34,839	5% increase
606.030 · DSL - Digital Subscriber Line		409	1,228	3,652		5,037	5,289	5% increase
606.040 · Cable TV				1,277		1,216	1,277	5% increase
606.050 · Water/Garbage		1,839	4,420	6,285		11,947	12,544	5% increase
Total 606.000 · Utilities		8,108	20,402	45,526		70,509	74,036	5% increase
607.000 · Rental and Lease								5% increase
607.010 · Building								5% increase
607.011 · Storage		2,946		2,385		5,078	5,331	5% increase
Total 607.010 · Building		2,946		2,385		5,078	5,331	5% increase
607.020 · Equipment Leased								5% increase
607.021 · Copier Lease		1,213	378	305		1,805	1,896	5% increase
607.020 · Equipment Leased - Other		193				184	193	5% increase
Total 607.020 · Equipment Leased		1,406	378	305		1,989	2,089	5% increase
Total 607.000 · Rental and Lease		4,352	378	2,690		7,067	7,420	5% increase
608.000 · Insurance Coverages								5% increase
608.010 · Workers' Compensation		6,091	57,202	12,655		72,331	75,948	5% increase
608.020 · Auto Liability & PhysicalDamage			23,117			22,016	23,117	5% increase
608.030 · Property & Equipment		1,909	4,404	5,062		10,833	11,375	5% increase
608.040 · Liability-not medical related								5% increase
608.042 · Directors & Officers		26,432				25,173	26,432	5% increase
608.040 · Liability-not medical related - Other		6,217	5,850	5,850		17,063	17,917	5% increase
Total 608.040 · Liability-not medical related		32,649	5,850	5,850		42,236	44,349	5% increase
608.050 · Health Entity Liability			101,246	97,222		189,017	198,468	5% increase
Total 608.000 · Insurance Coverages		40,648	191,819	120,789		336,433	353,256	5% increase
609.000 · Maintenance & Repairs								5% increase
609.010 · Buildings								5% increase
609.011 · Other Maint		1,474	6,318	3,947		11,181	11,739	5% increase
609.012 · HVAC		714	216	1,327		2,150	2,257	5% increase
609.013 · Plumbing			2,753	2,132		4,652	4,885	5% increase
609.014 · Structure & Roof				2,815		2,681	2,815	5% increase
609.015 · Electric			225	4,373		4,380	4,598	5% increase
Total 609.010 · Buildings		2,188	9,513	14,593		25,044	26,294	5% increase
609.020 · Business Park Assoc Fees				18,084		17,223	18,084	5% increase
609.030 · Equipment M&R			12,462	2,003		13,777	14,465	5% increase
609.040 · Vehicle M&R								5% increase
609.041 · Tires & Wheels			4,556			4,339	4,556	5% increase
609.042 · Engine & Drive Train			10,820			10,305	10,820	5% increase
609.043 · Body Work			5,559			5,294	5,559	5% increase
609.044 · Vehicle AC			7,725			7,357	7,725	5% increase
609.045 · General Vehicle M&R			18,632			17,744	18,632	5% increase
Total 609.040 · Vehicle M&R			47,292			45,039	47,292	5% increase
609.050 · Uniforms			4,180	263		4,232	4,443	5% increase
Total 609.000 · Maintenance & Repairs		2,188	73,447	34,944		105,315	110,578	5% increase
610.000 · Depreciation and Amortization								
610.010 · Depreciation Expense - District		18,682				17,793	18,682	

**Del Puerto Health Care District
FY2022-23 Budget Proposal - June 27, 2022**

	TAX	ADMIN	AMB	HC	Keystone C	OVERALL		NOTES
	Proposed Budget FY22-23	Proposed Budget FY22-23	Proposed Budget FY22-23	Proposed Budget FY22-23	Proposed Budget FY22-23	4/1/21-3/31/22 Actual	Proposed Budget FY22-23	
610.020 · Depreciation Expense - Amb			192,771			156,282	192,771	per FY22-23 depreciation schedule
610.030 · Depreciation Expense - HC				82,528		78,598	82,528	schedule
610.040 · Depreciation Expense-Keystone C					47,597	47,597	47,597	
Total 610.000 · Depreciation and Amortization		18,682	192,771	82,528	47,597	300,270	341,578	schedule
611.000 · Other operating expenses								
611.020 · Provider Licensing & Privileges			953	3,116		3,875	4,069	*
611.030 · I.T.								*
611.040 · IT - Equipment		2,703	2,551	2,165		7,065	7,419	*
611.050 · IT-Software/License								*
611.051 · HR mgmt solution		1,037	2,736	2,095		5,588	5,868	*
611.052 · Software min charge (Athena)				10,144		9,660	10,144	*
611.053 · IT-Telehealth				2,117		2,016	2,117	*
611.050 · IT-Software/License - Other		14,424	18,163	130,272		155,104	162,858	*
Total 611.050 · IT-Software/License		15,461	20,899	144,627		172,368	180,987	*
Total 611.030 · I.T.		18,164	23,450	146,792		179,433	188,406	*
611.060 · Fuel Auto			105,505			75,361	105,505	40% increase
611.070 · Fees								
611.072 · Bank Service Charge		585	352			892	937	*
611.073 · Credit Card Transaction Fees			3,602	1,724		5,071	5,325	*
611.074 · Agency Provided Services	23,293			243		22,047	23,536	*
611.075 · GEMT-Quality Assurance Fee			34,750			68,576	34,750	*
611.076 · Collections Commission			15,334	440		15,023	15,774	*
611.077 · Other Fees			703	1,380		1,984	2,083	*
611.070 · Fees - Other						150		
Total 611.070 · Fees	23,293	585	54,741	3,786		113,743	82,405	*
611.080 · Recruitment costs			732	28,095		27,455	28,827	*
611.090 · Dues / Subscriptions								*
611.091 · Associations		14,029	2,090	3,474		18,660	19,593	*
611.092 · Information		444	105	21		543	570	*
611.090 · Dues / Subscriptions - Other		37				35	37	*
Total 611.090 · Dues / Subscriptions		14,510	2,195	3,495		19,238	20,200	*
611.100 · Training and Education								*
611.101 · In-House Training			6,838			6,512	6,838	*
611.102 · Conference Fees		1,748	4,163	525		6,130	6,436	*
611.103 · Airfare								*
611.104 · Hotel & Meal		769	1,876	333		2,837	2,978	*
Total 611.100 · Training and Education		2,517	12,877	858		15,479	16,252	*
611.110 · Business Travel & Mileage		1,665	389			1,957	2,055	*
611.120 · Marketing/PR								*
611.123 · Postage		155				147	155	*
611.124 · Ads		2,023		1,495		3,351	3,518	*
611.125 · Other Marketing Exp		15,000				843	15,000	Rebranding & Marketing
611.126 · Events		32				90	32	*
611.127 · Community Events		1,500				100	1,500	Community Event Support
Total 611.120 · Marketing/PR		18,709		1,495		4,531	20,204	*
611.130 · Property Taxes Paid				5,200		4,952	5,200	*
611.140 · Meals and Recognition								*
611.141 · Meals		527	1,465	364		2,244	2,356	*
611.142 · Recognition		232	77	341		619	650	*
Total 611.140 · Meals and Recognition		758	1,542	705		2,863	3,006	*
611.150 · Miscellaneous						200		
Total 611.000 · Other operating expenses	23,293	56,909	202,384	193,542		449,087	476,128	5% increase except Fuel with 40% increase
Total Expense	23,293	808,750	2,811,094	2,859,873	47,597	5,973,194	6,550,608	
Net Ordinary Income	(23,293)	(807,750)	(503,125)	(197,749)	(47,597)	(915,764)	(1,579,514)	
Other Income/Expense								
Other Income								
701.000 · District Tax Revenues								
701.010 · Property Tax -Secured/ Unsecured	1,466,237					1,466,237	1,466,237	
701.020 · Direct Assessment-Amb Svcs Fund			244,000			241,953	244,000	
701.030 · Homeowners Prop Tax Relief	12,661					12,661	12,661	
Total 701.000 · District Tax Revenues	1,478,898		244,000			1,720,851	1,722,898	LY's actual
702.000 · Impact Mitigation Fees						2,346		
703.000 · Investment Income						2,993		
704.000 · Interest Expense								
704.010 · Interest Expense - HC				(55,300)		(57,732)	(55,300)	
704.020 · Interest Expense - Keystone C						(27,473)		
Total 704.000 · Interest Expense				(55,300)		(85,205)	(55,300)	USDA loan interest
705.000 · Tenant Revenue								
705.020 · HC Tenant Income						2,400		
705.030 · Keystone Tenant Income					134,628	132,873	134,628	
Total 705.000 · Tenant Revenue					134,628	135,273	134,628	3 Keystone C tenants
710.000 · Misc Other Income							0	
710.020 · Non-Guaranteed Grant Revenue						10,275	0	

**Del Puerto Health Care District
FY2022-23 Budget Proposal - June 27, 2022**

	TAX	ADMIN	AMB	HC	Keystone C	OVERALL		NOTES
	Proposed Budget FY22-23	Proposed Budget FY22-23	Proposed Budget FY22-23	Proposed Budget FY22-23	Proposed Budget FY22-23	4/1/21-3/31/22 Actual	Proposed Budget FY22-23	
710.030 · Gain(Loss) on Disposal of Asset						3,980	0	
710.000 · Misc Other Income - Other						2,642	0	
Total 710.000 · Misc Other Income						16,897		
Total Other Income	1,478,898		244,000	(55,300)	134,628	1,793,155	1,802,226	
Other Expense								
802.000 · Keystone District Expense								
802.020 · Keystone Prop & Equip Ins					2,337	2,226	2,337	
802.030 · Keystone Liability Insurance					3,130	2,981	3,130	
802.040 · Keystone Property Taxes Paid					5,897	5,616	5,897	
802.050 · Keystone - Other Expenses								
Total 802.000 · Keystone District Expense					11,364	10,823	11,364	*
810.000 · Misc Other Expense								
801.000 · Keystone CAM								
801.010 · Keystone Business Park Assoc						13,764		
801.020 · Keystone Plumbing						766		
801.030 · Keystone Cleaning						4,234		
801.040 · Keystone HVAC						1,255		
801.045 · Keystone Maint & Repairs						1,402		
801.050 · Keystone Elect/Gas						425		
801.060 · Keystone Water/Garbage						2,190		
801.070 · CAM Exp offset by CAM Deposits						(24,038)		
Total 801.000 · Keystone CAM								
Total 810.000 · Misc Other Expense						10,821	11,364	5% increase
Net Other Income	1,478,898		244,000	(55,300)	123,264	1,782,334	1,790,862	
Net Income	1,455,605	(807,750)	(259,125)	(253,049)	75,667	866,570	211,348	* 5% increase due to inflation
<i>Add: Anticipated Revenue</i>								
<i>GEMT-IGT adjustment effective Jan 2023; \$350 for each MediCal transport</i>								
			108,000				108,000	
<i>HC payer incentive income (\$200K estimated)</i>								
				200,000			200,000	
NET with anticipated income	1,455,605	(807,750)	(151,125)	(53,049)	75,667		519,348	

*** Revenue projections based on the following :**

- Anticipating 3 yrs GEMT reimbursements, \$25K each year
- AMB service revenue based from LY actual
- Projected 16,349 HC visits (3 full year and 2 half year providers)
- BETA credit for \$30K, allocated to departments.

**** Expense projections based on the following**

- Salaries - 13% pay increase; with 5 providers
- Benefits - 6% market increase
- Professional Fees - 1 MD; Redistricting & Consultant cost \$10K and marketing cost \$20K

Del Puerto Health Care District

Capital Expenditure Request FY 2022-23

		ADMINISTRATION		
Priority	Quantity	Equipment / Project	Cost Estimates	
			Each	Total
1st	1	Ambulance Station / District Office Facility Conceptual Design Project Next step in district project	\$ 72,500	\$ 72,500
2nd	2	Laptop Computers Required for use in Administration, HR, and training	\$ 1,500	\$ 3,000
SUB TOTAL				\$ 75,500

		AMBULANCE		
Priority	Quantity	Equipment / Project	Cost Estimates	
			Each	Total
1st	1	Tri-band Portable Radio for Amb Director Stanislaus County public safety law and fire are moving toward 800MHz (different than our current UHF) and I have need of VHF. Full disclosure, We have VHF portables but only 3 which are used for P91-93.	\$ 9,123	\$ 9,123
2nd	1	Ambulance Driver Video and Speed Monitoring System Installation and equipment and 3 yr service contract for video driver and back cab observation and safety systems for five ambulances and 1 supervisor QRV	\$ 32,000	\$ 32,000
SUB TOTAL				\$ 41,123

		HEALTH CENTER		
Priority	Quantity	Equipment / Project	Cost Estimates	
			Each	Total
1st	1	Welch Allyn Resting ECG system/machine Standard replacement	\$ 3,500	\$ 3,500
2nd	1	Stand Alone freezer Standard replacement-has not been replaced in ten years.	\$ 800	\$ 800
3rd	1	Standard Wheelchair with swingaway elevated leg rest. Standard replacement-has not been replaced in over 12 years. Foot rests are broken.	\$ 300	\$ 300
4th	1	Scale with height rod Standard replacement	\$ 385	\$ 385
SUB TOTAL				\$ 4,985
TOTAL REQUESTED				\$ 121,608

Asset Replacement Balance - uncommitted	\$ 550,493
Unencumbered Cash April 30, 2022	\$ 1,302,782
Total Available	\$ 1,853,275



IRS increases mileage rate for remainder of 2022

IR-2022-124, June 9, 2022

WASHINGTON — The Internal Revenue Service today announced an increase in the optional standard mileage rate for the final 6 months of 2022. Taxpayers may use the optional standard mileage rates to calculate the deductible costs of operating an automobile for business and certain other purposes.

For the final 6 months of 2022, the standard mileage rate for business travel will be 62.5 cents per mile, up 4 cents from the rate effective at the start of the year. The new rate for deductible medical or moving expenses (available for active-duty members of the military) will be 22 cents for the remainder of 2022, up 4 cents from the rate effective at the start of 2022. These new rates become effective July 1, 2022. The IRS provided legal guidance on the new rates in [Announcement 2022-13](#) [PDF](#), issued today.

In recognition of recent gasoline price increases, the IRS made this special adjustment for the final months of 2022. The IRS normally updates the mileage rates once a year in the fall for the next calendar year. For travel from January 1 through June 30, 2022, taxpayers should use the rates set forth in [Notice 2022-03](#) [PDF](#).

"The IRS is adjusting the standard mileage rates to better reflect the recent increase in fuel prices," said IRS Commissioner Chuck Rettig. "We are aware a number of unusual factors have come into play involving fuel costs, and we are taking this special step to help taxpayers, businesses and others who use this rate."

While fuel costs are a significant factor in the mileage figure, other items enter into the calculation of mileage rates, such as depreciation and insurance and other fixed and variable costs.

The optional business standard mileage rate is used to compute the deductible costs of operating an automobile for business use in lieu of tracking actual costs. This rate is also used as a benchmark by the federal government and many businesses to reimburse their employees for mileage.

Taxpayers always have the option of calculating the actual costs of using their vehicle rather than using the standard mileage rates.

The 14 cents per mile rate for charitable organizations remains unchanged as it is set by statute.

Midyear increases in the optional mileage rates are rare, the last time the IRS made such an increase was in 2011.

Mileage Rate Changes

Purpose	Rates 1/1 through 6/30/2022	Rates 7/1 through 12/31/2022
Business	58.5	62.5
Medical/Moving	18	22
Charitable	14	14

Page Last Reviewed or Updated: 13-Jun-2022