

DEL PUERTO HEALTH CARE DISTRICT
875 E Street District Conference Room
Patterson, California

FINANCE MEETING
AGENDA 8:00 AM
June 19, 2019

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 of time. 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 at a later date. The Finance Committee may take action 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 to be silenced or set in a mode that will not disturb District business during the meeting.

- 1. Call to Order/Attendance**
- 2. Public Comment**
- 3. Acceptance of the Agenda**
- 4. Finance Report Review**

A. Committee Minutes for Approval	May 22, 2019	Action Anticipated
B. Month End Financials for Acceptance	May 2019	Action Anticipated
C. Monthly Warrants for Recommendation:	May 2019	Action Anticipated
- 5. Old Business**

A. FY 2018 Net Income Allocation to Reserve	Action Anticipated
B. 2009 Ambulance Repairs Cost Report	Information only
C. Ambulance Replacement Schedule	Action Anticipated
- 6. New Business**

A. Capital Expense Requests (quotes)	Action Anticipated
B. Dr. Rodriguez Contract Renewal	Information only
C. Finance Meeting Schedule Change starting Aug 2019	Information only
- 7. Accounting and Finance Manager Report**

A. Wipfli Billing Detail Report	Information only
B. FY2019-20 Preliminary Budget	Information only
C. TCB Loan Balloon Payment on Maturity Date	Information only
- 8. Adjournment**

DEL PUERTO HEALTH CARE DISTRICT
875 E Street - Patterson, California 95363
FINANCE MEETING
MINUTES MAY 22, 2019

I. Call to order/Attendance

The meeting was called to order by Anne Stokman, Committee Chair, 8:12 AM

Other Board Members Present: Becky Campo, Committee Member

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

Staff Member Absent: Paul Willette, Ambulance Director

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: April 24, 2019 Minutes

M/S/ Anne Stokman/Becky Campo – to accept the minutes for April 24, 2019 as presented.

B. Review Financial Report for April 2019

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 April 2019 Warrants

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

M/S/C Anne Stokman/Becky Campo to recommend to the Board to approve the warrants as presented

IV. Old Business – none

V. New Business

A. FY 2018 Net Income Allocation to Reserve

M/S/C Anne Stokman recommended to take out another \$250K from unencumbered cash to cover three (3) month operating reserve. Payment of \$250K to Keystone C Loan was also mentioned and proposed. Further discussion will be on the next finance meeting.

DEL PUERTO HEALTH CARE DISTRICT
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FINANCE MEETING
MINUTES MAY 22, 2019

M/S/C Becky Campo suggested for establishment of six (6) month operating reserve in the future.

B. 2009 Ambulance Repairs Cost Report

M/S/C Becky Campo/Anne Stokman to table the report and discussion until the next committee meeting. No Action Taken.

C. Ambulance Replacement Schedule

M/S/C Becky Campo/Anne Stokman to table the report and discussion until the next committee meeting. No Action Taken.

VI. Accounting and Finance Manager Report

A. Wipfli Billing Detail Report

Karin Hennings reviewed the Wipfli Billing Detail Report and answered all questions regarding it.

Anne Stokman asked for a detailed report and breakdown of the audit cost by department.

B. FY2019-20 Preliminary Budget

Karin Hennings reviewed the Preliminary Budget report and stressed that it was only preliminary and was the overall estimates based on the last 12 months. Budget will be presented with narrative per department.

Information only – No Action Taken.

VII. Meeting adjourned – 9:29 AM

Respectfully submitted,

Anne Stokman, Treasurer

Del Puerto Health Care District
Balance Sheet
As of May 31, 2019

			%			
	May 31, 19	Apr 30, 19	Change	May 31, 18	% Change	
						NOTES
ASSETS						
Current Assets						
Checking/Savings						
1000a · Cash and cash equivalents						
1000 · Tri Counties Bank						
1001 · TCB-Operating Checking 1739	1,679,314	1,767,288	(5%)	1,692,454	(1%)	
1002 · TCB-Payroll Account 2999	12,347	112,931	(89%)	1,255	884%	
1004 · TCB-Money Market 4168	100,682	100,668		100,511	0%	
1007 · TCB - Keystone C 8641	114,041	111,643	2%	83,395	37%	
1090 · TCB-HC Billing Dept Acct 7262	2,732	2,610	5%	2,819	(3%)	
1091 · TCB-Ambulance Fund 1041	3,415	2,614	31%	26,499	(87%)	
Total 1000 · Tri Counties Bank	1,912,531	2,097,754	(9%)	1,906,933	0%	
1020 · Petty Cash in District Office	340	340		100	240%	
1700 · LAIF-Local Agency Invstmnt Fund	500,363	500,363		190	263,249%	
Total 1000a · Cash and cash equivalents	2,413,234	2,598,457	(7%)	1,907,223	27%	
1003 · Restricted Funds						
1003a · TCB-USDA Debt Reserve 7237	105,650	104,634	1%	79,861	32%	
Total 1003 · Restricted Funds	105,650	104,634	1%	79,861	32%	
1080 · BOTW-Mitigation Fee Acct	335,066	335,038		307,323	9%	
1120 · Wash Account	(170)	(170)			(100%)	
Total Checking/Savings	2,853,780	3,037,959	(6%)	2,294,407	24%	
Accounts Receivable						
11000 · Patient Accounts - Net						
1100a · Ambulance						
1110a · AMB Accts Receivable	493,929	531,389	(7%)	855,176	(42%)	
1150a · AMB Allowance for Doubtful	(240,050)	(258,255)	7%	(478,899)	50%	
Total 1100a · Ambulance	253,879	273,134	(7%)	376,277	(33%)	
1130a · Health Center						
1131a · HC Accts Receivable	230,189	318,592	(28%)	291,123	(21%)	
1135a · HC Allowance for Doubtful	(27,392)	(37,912)	28%	(34,648)	21%	
Total 1130a · Health Center	202,797	280,680	(28%)	256,475	(21%)	
Total 11000 · Patient Accounts - Net	456,676	553,814	(18%)	632,752	(28%)	
1170 · Keystone C Accts Rec	506	540	(6%)	11,297	(96%)	
1200 · Other Accounts Receivable	(4,587)	172	(2,767%)	2,100	(318%)	Due to Acclaim Collection Agency
1260a · Government Reimbursements						
1260g14 · FYE 2014 GEMT	6,006	6,006			100%	
1260g15 · FYE 2015 GEMT		65,655	(100%)			
1260g16 · FYE 2016 GEMT				27,741	(100%)	
1260p14 · FYE 2014 PPS				16,099	(100%)	
1260p15 · FYE 2015 PPS				30,044	(100%)	
1260p16 · FYE 2016 PPS	16,880	30,000	(44%)	54,429	(69%)	
1260p17 · FYE 2017 PPS	40,452	101,129	(60%)		100%	
1260p18 · FYE 2018 PPS	94,312	94,312			100%	
Total 1260a · Government Reimbursements	157,650	297,102	(47%)	128,313	23%	
Total Accounts Receivable	610,245	851,628	(28%)	774,462	(21%)	

Del Puerto Health Care District
Balance Sheet
As of May 31, 2019

			%		
	May 31, 19	Apr 30, 19	Change	May 31, 18	% Change
	NOTES				
LIABILITIES & EQUITY					
Liabilities					
Current Liabilities					
Accounts Payable	149,428	180,302	(17%)	111,528	34%
Credit Cards	728	9,290	(92%)	6,622	(89%)
Other Current Liabilities					
2100a · Accrued Payroll Liabilities	117,657	111,840	5%	129,247	(9%)
2111a · Maturities of long-term debt					
2115 · USDA Debt Reserve (12 mos)	53,948	53,948		56,149	(4%)
2116 · TCB Debt Reserve (12 mos)	36,651	36,651		32,643	12%
Total 2111a · Maturities of long-term debt	90,599	90,599		88,792	2%
2140 · Keystone C CAM	1,055	698	51%	(187)	664%
Total Other Current Liabilities	209,311	203,137	3%	217,852	(4%)
Total Current Liabilities	359,467	392,729	(8%)	336,002	7%
Long Term Liabilities					
2180 · USDA Loan - 1700 Keystone B	1,637,967	1,642,540	(0%)	1,691,038	(3%)
2185 · TCB Loan - Keystone C	1,112,938	1,116,297	(0%)	1,207,731	(8%)
Total Long Term Liabilities	2,750,905	2,758,837	(0%)	2,898,769	(5%)
Total Liabilities	3,110,372	3,151,566	(1%)	3,234,771	(4%)
Equity					
3900 · Unrestricted Assets	1,257,734	1,257,734		983,946	28%
3900a · Designated Funds (Cash)					
3901 · Mitigation Fees	119,804	119,804		87,710	37%
3902 · Asset Replacement Fund					
3902.1 · Approved Capital Expenses	48,700		100%		100%
3902 · Asset Replacement Fund - Other	351,300	400,000	(12%)	400,000	(12%)
Total 3902 · Asset Replacement Fund	400,000	400,000		400,000	
3905 · Restricted for Debt Service	91,941	91,941		67,611	36%
3906 · Operating Cash Reserve	780,000	780,000		780,000	
Total 3900a · Designated Funds (Cash)	1,391,745	1,391,745		1,335,321	4%
3903 · Net Fixed Assets (Capital)	2,492,762	2,492,762		1,861,535	34%
Net Income	398,289	711,694	(44%)	748,851	(47%)
Total Equity	5,540,530	5,853,935	(5%)	4,929,653	12%
TOTAL LIABILITIES & EQUITY	8,650,902	9,005,501	(4%)	8,164,424	6%

Operating Acct

Month End Cash on Hand	\$ 2,853,780
Due From Mitigation Fund	\$ 119,804
3902 · Asset Replacement Fund	\$ (400,000)
3906 · Operating Cash Reserve	\$ (780,000)
A/P & Payroll Liability	\$ (267,085)
Unencumbered cash	\$ 1,526,499

Del Puerto Health Care District
Total Operations vs Budget by Month & YTD
May 2019

	May 19	Budget	% of Budget	Jul '18 - May 19	YTD Budget	% of Budget	Annual Budget	NOTES
Ordinary Income/Expense								
Income								
4000 · Net patient service revenue	219,726	340,777	64%	3,497,624	3,715,334	94%	4,038,690	
44000 · Tenant Income	600	600	100%	6,600	6,600	100%	7,200	
5905 · Other Income	(127,438)	750	(16,992%)	326,863	8,250	3,962%	9,000	Adjustments on wrap around payments
Total Income	92,888	342,127	27%	3,831,087	3,730,184	103%	4,054,890	
Gross Profit								
	92,888	342,127	27%	3,831,087	3,730,184	103%	4,054,890	
Expense								
601.000 · Salaries & Wages	270,019	192,007	141%	2,006,005	2,028,074	99%	2,220,080	3 Payroll
602.000 · Employee Benefits	53,182	45,042	118%	445,660	491,948	91%	536,993	
603.000 · Professional Fees	58,745	81,525	72%	777,367	846,840	92%	919,341	
604.000 · Purchased Services	39,178	39,702	99%	418,481	436,976	96%	476,678	
605.000 · Supplies	20,839	17,270	121%	157,720	189,970	83%	207,240	
606.000 · Utilities	5,132	5,770	89%	58,444	63,470	92%	69,240	
607.000 · Rental and Lease	903	1,180	77%	10,431	12,980	80%	14,160	
608.000 · Insurance	30,442	30,805	99%	344,886	336,797	102%	367,601	
609.000 · Maintenance & Repairs	5,013	10,955	46%	112,594	120,505	93%	131,460	
610.000 · Depreciation and Amortization	20,666	22,162	93%	211,953	222,818	95%	244,980	
611.000 · Other operating expenses	25,773	21,344	121%	272,095	232,516	117%	253,261	
Total Expense	529,892	467,762	113%	4,815,636	4,982,894	97%	5,441,034	On Budget
Net Ordinary Income	(437,004)	(125,635)	348%	(984,549)	(1,252,710)	79%	(1,386,144)	
Other Income/Expense								
Other Income								
701.000 · District Tax Revenues	122,430	121,200	101%	1,335,661	1,333,200	100%	1,454,400	
703.000 · Investment Income	1,766	185	955%	5,867	2,035	288%	2,220	
704.000 · Interest Expense	(5,487)	(5,400)	102%	(59,981)	(59,600)	101%	(65,000)	
706.000 · Loss on Disposal of Asset				(441)				
708.000 · Non-Guaranteed Grant Revenue				787		100%		
Total Other Income	118,709	115,985	102%	1,281,893	1,275,635	100%	1,391,620	
Other Expense								
802.000 · Keystone District Expense	(15)			(15)				
803.000 · Non-Guaranteed Grant Consultant				517		100%		
Total Other Expense	(15)		100%	502		100%		
Net Other Income	118,724	115,985	102%	1,281,391	1,275,635	100%	1,391,620	
Net Income	(318,280)	(9,650)	3,298%	296,842	22,925	1,295%	5,476	Overall Current is due to adjustments; YTD is better vs Budget

Del Puerto Health Care District
Entire District vs Previous Months
May 2019

	May 19	Apr 19	May 18
Ordinary Income/Expense			
Income			
4000 · Net patient service revenue			
41000 · Del Puerto Health Center			
4100a · Gross Charges			
4100 · Health Center Services	176,618	184,448	168,511
Total 4100a · Gross Charges	176,618	184,448	168,511
41010 · Adjustments			
4101a · Gross Adjustments			
4101b · Reverse Credit Card Adj	790	136	96
4101c · Reverse Capitated Adj	(12,053)	(11,876)	(8,687)
4101d · Reverse Bad Debt Adj	3,954	2,781	2,572
4101f · Reverse Refund of Overpayment	(1,282)	(921)	(361)
4101a · Gross Adjustments - Other	(85,853)	(52,371)	18,207
Total 4101a · Gross Adjustments	(94,444)	(62,251)	11,827
4101e · Medi-Cal Wrap-Around Payments	(13,120)		
Total 41010 · Adjustments	(107,564)	(62,251)	11,827
4102 · Allowance for Doubtful	10,520	11,610	(5,019)
4105 · Capitation Payments	12,053	11,876	8,687
4108 · Write-offs			
4103 · Bad Debt Health Center	(3,954)	(2,781)	(2,572)
5203 · Received from Written Off Accts	84		589
Total 4108 · Write-offs	(3,870)	(2,781)	(1,983)
Total 41000 · Del Puerto Health Center	87,757	142,902	182,023
45000 · Patterson District Ambulance			
4500a · Gross Charges			
4500 · PDA Ambulance Services	653,276	659,394	648,545
4503a · Revenue Adjustments	(513)	(1,694)	177
Total 4500a · Gross Charges	652,763	657,700	648,722
4507 · Adjustments			
4501 · Contractual Allowances	(490,245)	(541,426)	(427,630)
4502a · Allowance for Doubtful	18,205	56,225	13,948
Total 4507 · Adjustments	(472,040)	(485,201)	(413,682)
4508 · Write-offs			
5202 · Received from Written Off Accts	8,500	11,775	2,972
5402 · Bad Debt Ambulance	(57,253)	(38,679)	(77,402)
Total 4508 · Write-offs	(48,753)	(26,904)	(74,430)
Total 45000 · Patterson District Ambulance	131,970	145,595	160,610
Total 4000 · Net patient service revenue	219,727	288,497	342,633
44000 · Tenant Income			
44000 · Tenant Income - Other	600	600	600
Total 44000 · Tenant Income	600	600	600
5905 · Other Income			
4510 · Cost Reimbursement programs			
4510c · GEMT Federal Reimbursement		87,495	
Total 4510 · Cost Reimbursement programs		87,495	
5930 · Community Education Classes			

Del Puerto Health Care District
Entire District vs Previous Months
May 2019

	May 19	Apr 19	May 18
5930 · Community Education Classes - Other	795	105	190
Total 5930 · Community Education Classes	795	105	190
5931 · Special Event Standby	(2,321)		
5905 · Other Income - Other	420	15,835	414
Total 5905 · Other Income	(1,106)	103,435	604
Total Income	219,221	392,532	343,837
Gross Profit	219,221	392,532	343,837
Expense			
601.000 · Salaries & Wages			
601.010 · Regular Operations	238,227	153,042	148,434
601.020 · Community Service	705	3,113	1,170
601.030 · Continuing Education - Employee		1,417	
601.040 · Temporary Help	2,860	2,188	1,792
601.050 · Paid Time Off	19,238	16,341	9,748
601.055 · Accrued Leave Payout	8,989		9,555
601.060 · Union Representation		69	
Total 601.000 · Salaries & Wages	270,019	176,170	170,699
602.000 · Employee Benefits			
602.020 · Health Ins			
602.021 · Life Insurance and AD&D	221	214	204
602.022 · Dental Insurance	2,088	2,016	2,078
602.023 · Vision Insurance	327	316	335
602.024 · Medical Insurance	18,203	18,203	16,685
602.020 · Health Ins - Other	(1,770)		
Total 602.020 · Health Ins	19,069	20,749	19,302
602.040 · Retirement			
602.041 · 414(h) Retirement Contribution	7,909	4,941	4,924
602.042 · 457(b) Company Match	4,829	2,990	2,340
Total 602.040 · Retirement	12,738	7,931	7,264
602.050 · Payroll Taxes			
602.051 · Social Security	16,493	10,179	10,686
602.052 · Medicare Tax	3,857	2,381	2,501
602.053 · CA UI & ETT	582	186	272
602.050 · Payroll Taxes - Other	444		
Total 602.050 · Payroll Taxes	21,376	12,746	13,459
Total 602.000 · Employee Benefits	53,183	41,426	40,025
603.000 · Professional Fees			
603.010 · Medical			
603.020 · Physician Services			
603.023 · Retirement Contribution	600	600	600
603.024 · Med Ins Contribution	1,000	1,000	1,000
603.025 · Medical Directorship	8,333	8,333	8,333
603.026 · Recruitment Physicians	56	3,500	
603.027 · Continuing Medical Education			575
603.020 · Physician Services - Other	45,003	45,003	45,003
Total 603.020 · Physician Services	54,992	58,436	55,511
Total 603.010 · Medical	54,992	58,436	55,511
603.040 · Legal & Attorney			

Del Puerto Health Care District Entire District vs Previous Months

May 2019

	May 19	Apr 19	May 18
603.041 · General Counsel	1,308	1,382	2,512
603.042 · Litigation			8,893
603.043 · Labor-Management	2,444	12,753	1,258
Total 603.040 · Legal & Attorney	3,752	14,135	12,663
603.050 · Administrative Consultants			5,504
603.070 · Accountants			
603.052 · CMS / PPS / GEMT prep			1,494
Total 603.070 · Accountants			1,494
Total 603.000 · Professional Fees	58,744	72,571	75,172
604.000 · Purchased Services			
604.030 · Health Screenings	255		
604.040 · Temp Agency Fees	1,990	1,521	1,236
604.050 · Billing	21,032	25,477	18,602
604.060 · Linen	891	716	1,067
604.070 · Security	25	287	25
604.080 · Cleaning	3,751	3,751	1,960
604.100 · IT - Labor	4,610	4,610	4,610
604.110 · Communication for Patients	697	703	715
604.120 · Medical Waste Disposal	650	650	650
604.130 · Records Management	270	532	510
604.140 · Ambulance Dispatch Services	4,488	4,906	4,620
604.150 · Patient Surveys	521		
Total 604.000 · Purchased Services	39,180	43,153	33,995
605.000 · Supplies			
605.020 · Office-consumable			
605.021 · Printing & Copiers	2,327	591	1,608
605.020 · Office-consumable - Other	2,390	999	134
Total 605.020 · Office-consumable	4,717	1,590	1,742
605.030 · Postage/Shipping	504		
605.040 · Medical-Consumable			
605.042 · Oxygen	438	215	388
605.040 · Medical-Consumable - Other	7,633	4,366	4,331
Total 605.040 · Medical-Consumable	8,071	4,581	4,719
605.050 · Pharmaceutical			
605.060 · Vaccines			
605.061 · HPV	2,007		
605.062 · Pneumovax	2,773		
605.060 · Vaccines - Other	1,230	2,750	3,433
Total 605.060 · Vaccines	6,010	2,750	3,433
605.050 · Pharmaceutical - Other	1,135	1,584	4,275
Total 605.050 · Pharmaceutical	7,145	4,334	7,708
605.070 · Other Supply			100
605.080 · Small Tools & Minor Equipment			
605.081 · Minor Medical Equipment		(3,387)	
605.080 · Small Tools & Minor Equipment - Other	1,102	150	(10)
Total 605.080 · Small Tools & Minor Equipment	1,102	(3,237)	(10)
Total 605.000 · Supplies	21,539	7,268	14,259
606.000 · Utilities			

Del Puerto Health Care District
Entire District vs Previous Months
May 2019

	May 19	Apr 19	May 18
606.010 · Elect/Gas	1,395	1,523	1,565
606.020 · Phones			
606.021 · Mobile Phones	296	236	257
606.022 · Satellite Phones			587
606.020 · Phones - Other	1,994	1,984	2,752
Total 606.020 · Phones	2,290	2,220	3,596
606.030 · DSL - Digital Subscriber Line	420	420	303
606.040 · Cable TV	69	69	
606.050 · Water/Garbage	958	897	855
Total 606.000 · Utilities	5,132	5,129	6,319
607.000 · Rental and Lease			
607.010 · Building			
607.011 · Building not owned by District	395	395	374
Total 607.010 · Building	395	395	374
607.020 · Equipment Leased			
607.021 · Copier Lease	416	416	290
607.020 · Equipment Leased - Other	91	91	91
Total 607.020 · Equipment Leased	507	507	381
Total 607.000 · Rental and Lease	902	902	755
608.000 · Insurance			
608.010 · Workers Comp			
608.010 · Workers Comp - Other	8,551	8,551	13,393
Total 608.010 · Workers Comp	8,551	8,551	13,393
608.020 · Vehicle	1,720	1,720	1,309
608.030 · Prop & Equip	442	877	830
608.040 · Liability			
608.042 · Directors, Officers & Trustees	1,496	1,496	1,424
608.040 · Liability - Other	1,116	1,200	1,190
Total 608.040 · Liability	2,612	2,696	2,614
608.050 · Malpractice	17,117	17,117	16,968
Total 608.000 · Insurance	30,442	30,961	35,114
609.000 · Maintenance & Repairs			
609.010 · Buildings			
609.011 · Other Maint	894	536	240
609.012 · HVAC			625
Total 609.010 · Buildings	894	536	865
609.020 · Business Park Assoc Fees	954	954	954
609.030 · Equipment M&R		595	762
609.040 · Vehicle M&R			
609.041 · Tires	1,073		
609.040 · Vehicle M&R - Other	2,066	228	333
Total 609.040 · Vehicle M&R	3,139	228	333
609.050 · Uniforms	26	1,678	83
Total 609.000 · Maintenance & Repairs	5,013	3,991	2,997
610.000 · Depreciation and Amortization			
610.010 · Depreciation Expense - District	2,686	2,561	
610.020 · Depreciation Expense - Amb	10,982	10,613	
610.030 · Depreciaiton Expense - HC	6,997	6,639	

Del Puerto Health Care District
Entire District vs Previous Months
May 2019

	May 19	Apr 19	May 18
610.000 · Depreciation and Amortization - Other			17,836
Total 610.000 · Depreciation and Amortization	20,665	19,813	17,836
611.000 · Other operating expenses			
611.010 · Reconciliation Discrepancies			467
611.030 · I.T.			
611.040 · IT - Equipment	967	2,024	
611.050 · IT- Software/License			
611.051 · HR mgmt solution	1,629	375	375
611.050 · IT- Software/License - Other	1,459	4,516	1,622
Total 611.050 · IT- Software/License	3,088	4,891	1,997
Total 611.030 · I.T.	4,055	6,915	1,997
611.060 · Fuel Auto	3,999	3,803	3,264
611.070 · Fees			
611.072 · Bank Service Charge	19	16	186
611.073 · Credit Card Transaction Fees	1,318	324	255
611.074 · Agency Service Fee	1,457	20,359	1,205
611.075 · GEMT-Quality Assurance Fee		43,244	
611.076 · Collections Commission	5,229	2,074	637
611.077 · Other Fees			15
611.070 · Fees - Other			5
Total 611.070 · Fees	8,023	66,017	2,303
611.080 · Recruitment costs	1,426	(2,432)	
611.090 · Dues / Subscriptions			
611.091 · Associations	968	1,226	1,453
611.092 · Information	233	129	
611.090 · Dues / Subscriptions - Other	1,411	52	135
Total 611.090 · Dues / Subscriptions	2,612	1,407	1,588
611.100 · Training and Education			
611.102 · Conference Fees	(21)	740	2,013
611.103 · Airfare	950	802	907
611.104 · Hotel & Meal	(406)	1,572	276
611.100 · Training and Education - Other			278
Total 611.100 · Training and Education	523	3,114	3,474
611.110 · Business Travel & Mileage	(251)	613	86
611.120 · Marketing/PR			
611.122 · Mailers/Flyers	634		
611.124 · Ads	780	30	946
611.125 · Other Marketing Exp	453		
611.126 · Events/Sponsorship	1,000		100
Total 611.120 · Marketing/PR	2,867	30	1,046
611.130 · Property Taxes Paid	2,023		379
611.140 · Meals and Recognition			
611.141 · Meals	74	313	469
611.142 · Recognition		154	599
Total 611.140 · Meals and Recognition	74	467	1,068
611.160 · Community Education			
611.161 · Community CPR Classes	423		556
611.160 · Community Education - Other			42

Del Puerto Health Care District
Entire District vs Previous Months
May 2019

	May 19	Apr 19	May 18
Total 611.160 · Community Education	423		598
Total 611.000 · Other operating expenses	25,774	79,934	16,270
Total Expense	530,593	481,318	413,441
Net Ordinary Income	(311,372)	(88,786)	(69,604)
Other Income/Expense			
Other Income			
701.000 · District Tax Revenues			
701.010 · Property Tax	102,190	102,190	120,616
701.020 · Direct Assessment-Amb Svcs Fund	20,240	20,240	20,403
Total 701.000 · District Tax Revenues	122,430	122,430	141,019
703.000 · Investment Income	1,766	331	233
704.000 · Interest Expense	(5,487)	(5,487)	(5,487)
705.000 · Keystone Tenant Income	15,105	15,455	5,924
Total Other Income	133,814	132,729	141,689
Other Expense			
801.000 · Common Area Maintenance			
801.010 · Keystone Business Park Assoc	781	675	
801.030 · Keystone Cleaning	355	355	
801.060 · Keystone Water/Garbage	156	147	
801.070 · CAM Exp offset by CAM Deposits	(1,292)	(1,177)	
Total 801.000 · Common Area Maintenance			
802.000 · Keystone District Expense			
802.015 · Keystone Depreciation	3,827	3,704	
802.020 · Keystone Prop & Equip Ins	147	147	
802.030 · Keystone Liability Insurance	372	372	
802.040 · Keystone Property Taxes Paid	1,800	450	
802.050 · Keystone - Other Expenses	(15)	(15)	
802.060 · Keystone C - Interest Expense	4,083	4,296	
Total 802.000 · Keystone District Expense	10,214	8,954	
Total Other Expense	10,214	8,954	
Net Other Income	123,600	123,775	141,689
Net Income	(187,772)	34,989	72,085

**Del Puerto Health Care District
Administration vs Budget by Month & YTD
May 2019**

	May 19	Budget	% of Budget	Jul '18 - May 19	YTD Budget	% of Budget	Annual Budget	NOTES
Ordinary Income/Expense								
Income								
5905 · Other Income		200		1,652	2,200	75%	2,400	
Total Income		200		1,652	2,200	75%	2,400	
Gross Profit								
		200		1,652	2,200	75%	2,400	
Expense								
601.000 · Salaries & Wages								
601.010 · Regular Operations	45,579	34,600	132%	257,316	296,600	87%	331,200	
601.040 · Temporary Help				8,858		100%		
601.050 · Paid Time Off	4,444		100%	27,563		100%		
Total 601.000 · Salaries & Wages	50,023	34,600	145%	293,737	296,600	99%	331,200	3 Payroll
602.000 · Employee Benefits								
602.020 · Health Ins								
602.021 · Life Insurance and AD&D	28	24	117%	221	259	85%	283	
602.022 · Dental Insurance	223	295	76%	1,898	3,241	59%	3,535	
602.023 · Vision Insurance	34	39	87%	268	429	62%	468	
602.024 · Medical Insurance	2,680	2,240	120%	22,435	24,640	91%	26,880	
602.020 · Health Ins - Other	(1,770)			(875)				
Total 602.020 · Health Ins	1,195	2,598	46%	23,947	28,569	84%	31,166	
602.040 · Retirement								
602.041 · 414(h) Retirement Contribution	1,339	983	136%	6,727	10,808	62%	11,790	
602.042 · 457(b) Company Match	1,210	983	123%	7,288	10,808	67%	11,790	
Total 602.040 · Retirement	2,549	1,966	130%	14,015	21,616	65%	23,580	3 Payroll
602.050 · Payroll Taxes								
602.051 · Social Security	2,912	2,030	143%	16,145	22,330	72%	24,360	
602.052 · Medicare Tax	681	465	146%	3,901	5,115	76%	5,580	
602.053 · CA UI & ETT	280		100%	2,638	5,250	50%	5,250	
602.050 · Payroll Taxes - Other	444			444		100%		
Total 602.050 · Payroll Taxes	4,317	2,495	173%	23,128	32,695	71%	35,190	3 Payroll
Total 602.000 · Employee Benefits	8,061	7,059	114%	61,090	82,880	74%	89,936	
603.000 · Professional Fees								
603.040 · Legal & Attorney								
603.041 · General Counsel	1,308	2,472	53%	13,879	12,529	111%	14,495	
603.042 · Litigation		8,603			50,881		50,966	
603.043 · Labor-Management	(5,233)							Reclass from Admin to Ambulance
603.040 · Legal & Attorney - Other				1,933		100%		
Total 603.040 · Legal & Attorney	(3,925)	11,075	(35%)	15,812	63,410	25%	65,461	
603.050 · Administrative Consultants		4,000		35,828	44,000	81%	48,000	
603.070 · Accountants								
603.051 · Financial Statements		1,950		29,500	21,450	138%	23,400	
Total 603.070 · Accountants		1,950		29,500	21,450	138%	23,400	
Total 603.000 · Professional Fees	(3,925)	17,025	(23%)	81,140	128,860	63%	136,861	
604.000 · Purchased Services								
604.030 · Health Screenings		40		250	460	54%	500	
604.040 · Temp Agency Fees		550		6,021	5,950	101%	6,500	
604.070 · Security		85		869	915	95%	1,000	
604.080 · Cleaning	154	190	81%	1,604	2,090	77%	2,280	
604.100 · IT - Labor	510	510	100%	5,610	5,610	100%	6,120	
604.110 · Communication for Patients		40		226	460	49%	500	
604.130 · Records Management	26	125	21%	1,031	1,375	75%	1,500	
Total 604.000 · Purchased Services	690	1,540	45%	15,611	16,860	93%	18,400	
605.000 · Supplies								
605.020 · Office-consumable								
605.021 · Printing & Copiers	1,886	250	754%	3,267	2,750	119%	3,000	Prepaid Expenses Reconciliation
605.020 · Office-consumable - Other	209	310	67%	2,181	3,410	64%	3,720	
Total 605.020 · Office-consumable	2,095	560	374%	5,448	6,160	88%	6,720	
605.030 · Postage/Shipping	168	150	112%	1,441	1,650	87%	1,800	

**Del Puerto Health Care District
Administration vs Budget by Month & YTD
May 2019**

	May 19	Budget	% of Budget	Jul '18 - May 19	YTD Budget	% of Budget	Annual Budget	NOTES
605.080 · Small Tools & Minor Equipment		100		817	1,100	74%	1,200	
605.000 · Supplies - Other				(38)		100%		
Total 605.000 · Supplies	2,263	810	279%	7,668	8,910	86%	9,720	
606.000 · Utilities								
606.010 · Elect/Gas	103	130	79%	1,320	1,430	92%	1,560	
606.020 · Phones	293	325	90%	3,438	3,575	96%	3,900	
606.030 · DSL - Digital Subscriber Line	32	65	49%	390	715	55%	780	
606.050 · Water/Garbage	79	80	99%	872	880	99%	960	
Total 606.000 · Utilities	507	600	85%	6,020	6,600	91%	7,200	
607.000 · Rental and Lease								
607.010 · Building								
607.011 · Building not owned by District	214	210	102%	2,333	2,310	101%	2,520	
Total 607.010 · Building	214	210	102%	2,333	2,310	101%	2,520	
607.020 · Equipment Leased								
607.021 · Copier Lease	95	150	63%	947	1,650	57%	1,800	
607.020 · Equipment Leased - Other		220		668	2,420	28%	2,640	
Total 607.020 · Equipment Leased	95	370	26%	1,615	4,070	40%	4,440	
Total 607.000 · Rental and Lease	309	580	53%	3,948	6,380	62%	6,960	
608.000 · Insurance								
608.010 · Workers Comp	457	457	100%	5,440	5,030	108%	5,488	
608.030 · Prop & Equip	147	277	53%	2,925	3,042	96%	3,318	
608.040 · Liability								
608.042 · Directors, Officers & Trustees	1,496	1,424	105%	16,461	15,664	105%	17,088	
608.040 · Liability - Other	372	397	94%	4,689	4,363	107%	4,760	
Total 608.040 · Liability	1,868	1,821	103%	21,150	20,027	106%	21,848	
Total 608.000 · Insurance	2,472	2,555	97%	29,515	28,099	105%	30,654	
609.000 · Maintenance & Repairs								
609.010 · Buildings								
609.011 · Other Maint	226	250	90%	2,559	2,750	93%	3,000	
609.012 · HVAC				101		100%		
609.013 · Plumbing				5		100%		
609.015 · Electric		50		392	550	71%	600	
Total 609.010 · Buildings	226	300	75%	3,057	3,300	93%	3,600	
609.030 · Equipment M&R				13		100%		
609.050 · Uniforms		10		56	110	51%	120	
Total 609.000 · Maintenance & Repairs	226	310	73%	3,126	3,410	92%	3,720	
610.000 · Depreciation and Amortization								
610.010 · Depreciation Expense - District	2,686		100%	28,263		100%		
610.000 · Depreciation and Amortization - Other		2,590			28,490		31,080	
Total 610.000 · Depreciation and Amortization	2,686	2,590	104%	28,263	28,490	99%	31,080	
611.000 · Other operating expenses								
611.010 · Reconciliation Discrepancies				15,644		100%		
611.030 · I.T.								
611.040 · IT - Equipment	20	200	10%	605	2,200	28%	2,400	
611.050 · IT- Software/License								
611.051 · HR mgmt solution	275		100%	948	697	136%	800	
611.050 · IT- Software/License - Other	355	500	71%	5,583	5,500	102%	6,000	
Total 611.050 · IT- Software/License	630	500	126%	6,531	6,197	105%	6,800	
Total 611.030 · I.T.	650	700	93%	7,136	8,397	85%	9,200	
611.070 · Fees								
611.072 · Bank Service Charge		150		160	1,650	10%	1,800	
611.074 · Agency Service Fee				19,538		100%		
611.077 · Other Fees		40		200	440	45%	480	
Total 611.070 · Fees		190		19,898	2,090	952%	2,280	
611.080 · Recruitment costs	208		100%	1,014		100%		
611.090 · Dues / Subscriptions								

Del Puerto Health Care District
Administration vs Budget by Month & YTD
May 2019

	May 19	Budget	% of Budget	Jul '18 - May 19	YTD Budget	% of Budget	Annual Budget	NOTES
611.091 · Associations	1,341	1,000	134%	12,894	11,000	117%	12,000	Prepaid Expenses Reconciliation
611.092 · Information	233	150	155%	1,488	1,650	90%	1,800	
Total 611.090 · Dues / Subscriptions	1,574	1,150	137%	14,382	12,650	114%	13,800	
611.100 · Training and Education								
611.102 · Conference Fees	269	1,013	27%	2,237	11,138	20%	12,150	
611.103 · Airfare	24	484	5%	1,150	5,320	22%	5,804	
611.104 · Hotel & Meal		701		3,307	7,714	43%	8,415	
Total 611.100 · Training and Education	293	2,198	13%	6,694	24,172	28%	26,369	
611.110 · Business Travel & Mileage	124	171	73%	1,001	1,882	53%	2,054	
611.120 · Marketing/PR								
611.121 · Brochures				379		100%		
611.122 · Mailers/Flyers	634			634		100%		
611.124 · Ads		200		468	2,200	21%	2,400	
611.125 · Other Marketing Exp				100		100%		
611.126 · Events/Sponsorship	1,000	50	2,000%	1,000	550	182%	600	Donation to Westside
611.127 · Community Events					560		560	
Total 611.120 · Marketing/PR	1,634	250	654%	2,581	3,310	78%	3,560	
611.140 · Meals and Recognition								
611.141 · Meals		252		252	1,861	14%	1,861	
611.142 · Recognition		40			440		480	
611.140 · Meals and Recognition - Other					383		383	
Total 611.140 · Meals and Recognition		292		252	2,684	9%	2,724	
Total 611.000 · Other operating expenses	4,483	4,951	91%	68,602	55,185	124%	59,987	
Total Expense	67,795	72,620	93%	598,720	662,274	90%	725,718	
Net Ordinary Income	(67,795)	(72,420)	94%	(597,068)	(660,074)	90%	(723,318)	
Other Income/Expense								
Other Income								
701.000 · District Tax Revenues								
701.010 · Property Tax	102,190	101,500	101%	1,117,880	1,116,500	100%	1,218,000	
Total 701.000 · District Tax Revenues	102,190	101,500	101%	1,117,880	1,116,500	100%	1,218,000	
703.000 · Investment Income	1,766	185	955%	5,867	2,035	288%	2,220	Qtr Interest on Condemnation Fund
708.000 · Non-Guaranteed Grant Revenue				787				
Total Other Income	103,956	101,685	102%	1,124,534	1,118,535	101%	1,220,220	
Other Expense								
802.000 · Keystone District Expense								
802.050 · Keystone - Other Expenses	(15)			(15)				Reclass from Admin to Keystone C
Total 802.000 · Keystone District Expense	(15)			(15)				
803.000 · Non-Guaranteed Grant Consultant				298		100%		
Total Other Expense	(15)		100%	283		100%		
Net Other Income	103,971	101,685	102%	1,124,251	1,118,535	101%	1,220,220	
Net Income	36,176	29,265	124%	527,183	458,461	115%	496,902	Both Month & YTD is better vs Budget.

**Del Puerto Health Care District
Administration vs Previous
May 2019**

	May 19	Apr 19	May 18
Ordinary Income/Expense			
Income			
5905 · Other Income			
5905 · Other Income - Other		589	234
Total 5905 · Other Income		589	234
Total Income		589	234
Gross Profit		589	234
Expense			
601.000 · Salaries & Wages			
601.010 · Regular Operations	45,579	26,530	9,319
601.040 · Temporary Help			1,792
601.050 · Paid Time Off	4,444	2,585	(2,753)
601.055 · Accrued Leave Payout			8,316
Total 601.000 · Salaries & Wages	50,023	29,115	16,674
602.000 · Employee Benefits			
602.020 · Health Ins			
602.021 · Life Insurance and AD&D	28	28	21
602.022 · Dental Insurance	223	223	272
602.023 · Vision Insurance	34	34	34
602.024 · Medical Insurance	2,680	2,680	3,104
602.020 · Health Ins - Other	(1,770)		
Total 602.020 · Health Ins	1,195	2,965	3,431
602.040 · Retirement			
602.041 · 414(h) Retirement Contribution	1,339	805	587
602.042 · 457(b) Company Match	1,210	805	301
Total 602.040 · Retirement	2,549	1,610	888
602.050 · Payroll Taxes			
602.051 · Social Security	2,912	1,655	1,202
602.052 · Medicare Tax	681	387	281
602.053 · CA UI & ETT	280		
602.050 · Payroll Taxes - Other	444		
Total 602.050 · Payroll Taxes	4,317	2,042	1,483
Total 602.000 · Employee Benefits	8,061	6,617	5,802
603.000 · Professional Fees			
603.040 · Legal & Attorney			
603.041 · General Counsel	1,308	1,382	2,472
603.042 · Litigation			8,603
603.043 · Labor-Management	(5,233)		
Total 603.040 · Legal & Attorney	(3,925)	1,382	11,075
603.050 · Administrative Consultants			5,504
Total 603.000 · Professional Fees	(3,925)	1,382	16,579
604.000 · Purchased Services			
604.040 · Temp Agency Fees			1,236
604.070 · Security		217	
604.080 · Cleaning	154	154	125
604.100 · IT - Labor	510	510	510
604.130 · Records Management	26	96	114
Total 604.000 · Purchased Services	690	977	1,985

**Del Puerto Health Care District
Administration vs Previous
May 2019**

	May 19	Apr 19	May 18
605.000 · Supplies			
605.020 · Office-consumable			
605.021 · Printing & Copiers	1,886	123	401
605.020 · Office-consumable - Other	209	223	95
Total 605.020 · Office-consumable	2,095	346	496
605.030 · Postage/Shipping	168		
605.080 · Small Tools & Minor Equipment			
605.080 · Small Tools & Minor Equipment - Other		21	
Total 605.080 · Small Tools & Minor Equipment		21	
Total 605.000 · Supplies	2,263	367	496
606.000 · Utilities			
606.010 · Elect/Gas	103	106	117
606.020 · Phones			
606.020 · Phones - Other	293	294	345
Total 606.020 · Phones	293	294	345
606.030 · DSL - Digital Subscriber Line	32	32	55
606.050 · Water/Garbage	79	79	104
Total 606.000 · Utilities	507	511	621
607.000 · Rental and Lease			
607.010 · Building			
607.011 · Building not owned by District	214	214	203
Total 607.010 · Building	214	214	203
607.020 · Equipment Leased			
607.021 · Copier Lease	95	95	140
Total 607.020 · Equipment Leased	95	95	140
Total 607.000 · Rental and Lease	309	309	343
608.000 · Insurance			
608.010 · Workers Comp			
608.010 · Workers Comp - Other	457	457	872
Total 608.010 · Workers Comp	457	457	872
608.030 · Prop & Equip	147	292	277
608.040 · Liability			
608.042 · Directors, Officers & Trustees	1,496	1,496	1,424
608.040 · Liability - Other	372	400	397
Total 608.040 · Liability	1,868	1,896	1,821
Total 608.000 · Insurance	2,472	2,645	2,970
609.000 · Maintenance & Repairs			
609.010 · Buildings			
609.011 · Other Maint	226	325	120
Total 609.010 · Buildings	226	325	120
Total 609.000 · Maintenance & Repairs	226	325	120
610.000 · Depreciation and Amortization			
610.010 · Depreciation Expense - District	2,686	2,561	
610.000 · Depreciation and Amortization - Other			2,589
Total 610.000 · Depreciation and Amortization	2,686	2,561	2,589
611.000 · Other operating expenses			
611.010 · Reconciliation Discrepancies			467

Del Puerto Health Care District Administration vs Previous May 2019

	May 19	Apr 19	May 18
611.030 · I.T.			
611.040 · IT - Equipment	20	323	
611.050 · IT- Software/License			
611.051 · HR mgmt solution	275	63	63
611.050 · IT- Software/License - Other	355	858	281
Total 611.050 · IT- Software/License	<u>630</u>	<u>921</u>	<u>344</u>
Total 611.030 · I.T.	650	1,244	344
611.070 · Fees			
611.072 · Bank Service Charge		16	186
611.074 · Agency Service Fee		19,511	
Total 611.070 · Fees		<u>19,527</u>	<u>186</u>
611.080 · Recruitment costs	208	124	
611.090 · Dues / Subscriptions			
611.091 · Associations	1,341	844	1,053
611.092 · Information	233	129	
611.090 · Dues / Subscriptions - Other			91
Total 611.090 · Dues / Subscriptions	<u>1,574</u>	<u>973</u>	<u>1,144</u>
611.100 · Training and Education			
611.102 · Conference Fees	269	70	
611.103 · Airfare	24		
611.104 · Hotel & Meal		295	
Total 611.100 · Training and Education	<u>293</u>	<u>365</u>	
611.110 · Business Travel & Mileage	124	239	86
611.120 · Marketing/PR			
611.122 · Mailers/Flyers	634		
611.124 · Ads			120
611.126 · Events/Sponsorship	1,000		100
Total 611.120 · Marketing/PR	<u>1,634</u>		<u>220</u>
611.140 · Meals and Recognition			
611.141 · Meals			252
Total 611.140 · Meals and Recognition			<u>252</u>
Total 611.000 · Other operating expenses	<u>4,483</u>	<u>22,472</u>	<u>2,699</u>
Total Expense	<u>67,795</u>	<u>67,281</u>	<u>50,878</u>
Net Ordinary Income	<u>(67,795)</u>	<u>(66,692)</u>	<u>(50,644)</u>
Other Income/Expense			
701.000 · District Tax Revenues			
701.010 · Property Tax	102,190	102,190	120,616
Total 701.000 · District Tax Revenues	<u>102,190</u>	<u>102,190</u>	<u>120,616</u>
703.000 · Investment Income	1,766	331	207
Total Other Income	<u>103,956</u>	<u>102,521</u>	<u>120,823</u>
Other Expense			
802.050 · Keystone - Other Expenses	(15)		
Total 802.000 · Keystone District Expense	<u>(15)</u>		
Total Other Expense	<u>(15)</u>		
Net Other Income	<u>103,971</u>	<u>102,521</u>	<u>120,823</u>
Net Income	<u><u>36,176</u></u>	<u><u>35,829</u></u>	<u><u>70,179</u></u>

Del Puerto Health Care District
Ambulance vs Budget by Month & YTD
May 2019

	May 19	Budget	% of Budget	Jul '18 - May 19	YTD Budget	% of Budget	Annual Budget	NOTES
Ordinary Income/Expense								
Income								
4000 · Net patient service revenue								
45000 · Patterson District Ambulance								
4500a · Gross Charges								
4500 · PDA Ambulance Services	653,276	676,250	97%	7,028,291	7,438,750	94%	8,115,000	
4503a · Revenue Adjustments	(513)		100%	(13,276)		100%		
Total 4500a · Gross Charges	652,763	676,250	97%	7,015,015	7,438,750	94%	8,115,000	
4507 · Adjustments								
4501 · Contractual Allowances	(490,245)	(471,785)	104%	(5,076,500)	(5,189,635)	98%	(5,661,420)	
4502a · Allowance for Doubtful	18,205	(2,000)	(910%)	222,460	(22,000)	(1,011%)	(24,000)	
Total 4507 · Adjustments	(472,040)	(473,785)	100%	(4,854,040)	(5,211,635)	93%	(5,685,420)	
4508 · Write-offs								
5202 · Received from Written Off Accts	8,500	6,000	142%	89,942	66,000	136%	72,000	
5402 · Bad Debt Ambulance	(57,253)	(60,863)	94%	(704,136)	(669,488)	105%	(730,350)	
Total 4508 · Write-offs	(48,753)	(54,863)	89%	(614,194)	(603,488)	102%	(658,350)	
Total 45000 · Patterson District Ambulance	131,970	147,602	89%	1,546,781	1,623,627	95%	1,771,230	
Total 4000 · Net patient service revenue	131,970	147,602	89%	1,546,781	1,623,627	95%	1,771,230	
5905 · Other Income								
4510 · Cost Reimbursement programs								
4510c · GEMT Federal Reimbursement	(65,655)		100%	93,500		100%		corrected GEMT 2015 as audited
Total 4510 · Cost Reimbursement programs	(65,655)		100%	93,500		100%		
5930 · Community Education Classes	795	200	398%	2,140	2,200	97%	2,400	
5931 · Special Event Standby	(2,321)		100%	5,689		100%		Reclass of CAA Stars of Life Expenses
5905 · Other Income - Other	15	50	30%	17,267	550	3,139%	600	
Total 5905 · Other Income	(67,166)	250	(26,866%)	118,596	2,750	4,313%	3,000	
Total Income	64,804	147,852	44%	1,665,377	1,626,377	102%	1,774,230	
Gross Profit	64,804	147,852	44%	1,665,377	1,626,377	102%	1,774,230	
Expense								
601.000 · Salaries & Wages								
601.010 · Regular Operations	98,049	77,340	127%	763,939	850,740	90%	928,080	
601.020 · Community Service	705		100%	6,419		100%		
601.030 · Continuing Education - Employee				3,513		100%		
601.050 · Paid Time Off	1,333		100%	68,753		100%		
601.055 · Accrued Leave Payout	8,989		100%	8,989		100%		
601.060 · Union Representation				839		100%		
601.070 · Incentive				600		100%		
Total 601.000 · Salaries & Wages	109,076	77,340	141%	853,052	850,740	100%	928,080	3 Payroll
602.000 · Employee Benefits								
602.020 · Health Ins								
602.021 · Life Insurance and AD&D	90	113	80%	1,058	1,078	98%	1,192	
602.022 · Dental Insurance	849	973	87%	9,632	9,838	98%	10,813	
602.023 · Vision Insurance	129	130	99%	1,314	1,430	92%	1,560	
602.024 · Medical Insurance	7,609	7,608	100%	75,670	75,701	100%	83,309	
Total 602.020 · Health Ins	8,677	8,824	98%	87,674	88,047	100%	96,874	
602.040 · Retirement								
602.041 · 414(h) Retirement Contribution	3,433	2,100	163%	20,764	23,100	90%	25,200	
602.042 · 457(b) Company Match	2,345	1,150	204%	14,832	12,650	117%	13,800	
Total 602.040 · Retirement	5,778	3,250	178%	35,596	35,750	100%	39,000	3 Payroll
602.050 · Payroll Taxes								
602.051 · Social Security	7,194	4,795	150%	51,644	52,745	98%	57,540	
602.052 · Medicare Tax	1,683	1,095	154%	12,079	12,045	100%	13,140	
602.053 · CA UI & ETT	97	815	12%	5,978	8,965	67%	9,780	
Total 602.050 · Payroll Taxes	8,974	6,705	134%	69,701	73,755	95%	80,460	3 Payroll
Total 602.000 · Employee Benefits	23,429	18,779	125%	192,971	197,552	98%	216,334	
603.000 · Professional Fees								
603.010 · Medical								
603.020 · Physician Services								
603.025 · Medical Directorship	500	500	100%	5,500	5,500	100%	6,000	

Del Puerto Health Care District
Ambulance vs Budget by Month & YTD
May 2019

	May 19	Budget	% of Budget	Jul '18 - May 19	YTD Budget	% of Budget	Annual Budget	NOTES
Total 603.020 · Physician Services	500	500	100%	5,500	5,500	100%	6,000	
Total 603.010 · Medical	500	500	100%	5,500	5,500	100%	6,000	
603.040 · Legal & Attorney								
603.042 · Litigation		500			5,500		6,000	
603.043 · Labor-Management	7,677	3,000	256%	65,894	33,000	200%	36,000	Reclass Jan Bill from Adm to Amb
Total 603.040 · Legal & Attorney	7,677	3,500	219%	65,894	38,500	171%	42,000	
603.070 · Accountants								
603.052 · CMS / PPS / GEMT prep		500		4,851	5,500	88%	6,000	
Total 603.070 · Accountants		500		4,851	5,500	88%	6,000	
Total 603.000 · Professional Fees	8,177	4,500	182%	76,245	49,500	154%	54,000	
604.000 · Purchased Services								
604.030 · Health Screenings	255	300	85%	1,373	3,300	42%	3,600	
604.050 · Billing	6,725	7,000	96%	72,353	77,000	94%	84,000	
604.060 · Linen	683	850	80%	8,292	9,350	89%	10,200	
604.080 · Cleaning				36		100%		
604.100 · IT - Labor	700	700	100%	8,160	7,700	106%	8,400	
604.110 · Communication for Patients					334		334	
604.120 · Medical Waste Disposal	150	150	100%	1,650	1,650	100%	1,800	
604.130 · Records Management	11	12	92%	113	132	86%	144	
604.140 · Ambulance Dispatch Services	4,488	5,175	87%	47,168	56,925	83%	62,100	
604.150 · Patient Surveys	521	150	347%	1,800	1,650	109%	1,800	timing of bills
Total 604.000 · Purchased Services	13,533	14,337	94%	140,945	158,041	89%	172,378	
605.000 · Supplies								
605.020 · Office-consumable								
605.021 · Printing & Copiers	301	135	223%	1,035	1,485	70%	1,620	Prepaid Expenses Reconciliation Labor Law posters allocated to all departments
605.020 · Office-consumable - Other	635	250	254%	3,010	2,750	109%	3,000	
Total 605.020 · Office-consumable	936	385	243%	4,045	4,235	96%	4,620	
605.030 · Postage/Shipping	168	50	336%	709	550	129%	600	
605.040 · Medical-Consumable								
605.042 · Oxygen	438	450	97%	4,408	4,950	89%	5,400	
605.040 · Medical-Consumable - Other	4,379	3,600	122%	40,059	39,600	101%	43,200	
Total 605.040 · Medical-Consumable	4,817	4,050	119%	44,467	44,550	100%	48,600	
605.050 · Pharmaceutical								
605.051 · Replace Expired Pharmaceuticals		50			550		600	
605.050 · Pharmaceutical - Other	645	1,050	61%	8,283	11,550	72%	12,600	
Total 605.050 · Pharmaceutical	645	1,100	59%	8,283	12,100	68%	13,200	
605.070 · Other Supply		75			825		900	
605.080 · Small Tools & Minor Equipment								
605.081 · Minor Medical Equipment		375		2,843	4,125	69%	4,500	
605.080 · Small Tools & Minor Equipment - C	1,102	275	401%	3,155	3,025	104%	3,300	ergonomic equipment purchase
Total 605.080 · Small Tools & Minor Equipment	1,102	650	170%	5,998	7,150	84%	7,800	
605.000 · Supplies - Other				7				
Total 605.000 · Supplies	7,668	6,310	122%	63,509	69,410	91%	75,720	
606.000 · Utilities								
606.010 · Elect/Gas	310	400	78%	4,001	4,400	91%	4,800	
606.020 · Phones								
606.021 · Mobile Phones	296	250	118%	2,398	2,750	87%	3,000	
606.020 · Phones - Other	415	400	104%	4,398	4,400	100%	4,800	
Total 606.020 · Phones	711	650	109%	6,796	7,150	95%	7,800	
606.030 · DSL - Digital Subscriber Line	97	100	97%	1,039	1,100	94%	1,200	
606.050 · Water/Garbage	154	150	103%	1,750	1,650	106%	1,800	
Total 606.000 · Utilities	1,272	1,300	98%	13,586	14,300	95%	15,600	
607.000 · Rental and Lease								
607.020 · Equipment Leased								
607.021 · Copier Lease	32	35	91%	316	385	82%	420	
Total 607.020 · Equipment Leased	32	35	91%	316	385	82%	420	
Total 607.000 · Rental and Lease	32	35	91%	316	385	82%	420	
608.000 · Insurance								

Del Puerto Health Care District
Ambulance vs Budget by Month & YTD
May 2019

	May 19	Budget	% of Budget	Jul '18 - May 19	YTD Budget	% of Budget	Annual Budget	NOTES
608.010 · Workers Comp	6,563	6,563	100%	76,976	72,193	107%	78,756	
608.020 · Vehicle	1,720	1,720	100%	16,868	16,867	100%	18,587	
608.030 · Prop & Equip	147	277	53%	2,925	3,042	96%	3,318	
608.040 · Liability	372	397	94%	4,689	4,363	107%	4,760	
608.050 · Malpractice	7,189	7,189	100%	79,080	79,080	100%	86,269	
Total 608.000 · Insurance	15,991	16,146	99%	180,538	175,545	103%	191,690	
609.000 · Maintenance & Repairs								
609.010 · Buildings								
609.011 · Other Maint	146	300	49%	3,287	3,300	100%	3,600	
609.012 · HVAC		15		304	165	184%	180	
609.013 · Plumbing		15		288	165	175%	180	
609.015 · Electric		35		226	385	59%	420	
Total 609.010 · Buildings	146	365	40%	4,105	4,015	102%	4,380	
609.030 · Equipment M&R		1,200		10,124	13,200	77%	14,400	
609.040 · Vehicle M&R								
609.041 · Tires	1,073	250	429%	3,880	2,750	141%	3,000	2014 Ambulance
609.043 · Body Work		500		4,943	5,500	90%	6,000	
609.040 · Vehicle M&R - Other	2,066	4,750	43%	54,521	52,250	104%	57,000	
Total 609.040 · Vehicle M&R	3,139	5,500	57%	63,344	60,500	105%	66,000	
609.050 · Uniforms	26	1,000	3%	9,569	11,000	87%	12,000	
Total 609.000 · Maintenance & Repairs	3,311	8,065	41%	87,142	88,715	98%	96,780	
610.000 · Depreciation and Amortization								
610.020 · Depreciation Expense - Amb	10,982		100%	106,770		100%		
610.000 · Depreciation and Amortization - Other		12,297			114,303		126,600	
Total 610.000 · Depreciation and Amortization	10,982	12,297	89%	106,770	114,303	93%	126,600	
611.000 · Other operating expenses								
611.010 · Reconciliation Discrepancies				(100)		100%		
611.030 · I.T.								
611.040 · IT - Equipment		100		163	1,100	15%	1,200	
611.050 · IT - Software/License								
611.051 · HR mgmt solution	826	200	413%	2,785	2,200	127%	2,400	Prepaid Expenses Reconciliation
611.050 · IT - Software/License - Other	987	1,000	99%	10,643	11,000	97%	12,000	
Total 611.050 · IT - Software/License	1,813	1,200	151%	13,428	13,200	102%	14,400	
Total 611.030 · I.T.	1,813	1,300	139%	13,591	14,300	95%	15,600	
611.060 · Fuel Auto	5,488	3,500	157%	36,758	38,500	95%	42,000	
611.070 · Fees								
611.073 · Credit Card Transaction Fees	275	250	110%	2,519	2,750	92%	3,000	
611.074 · Agency Service Fee	1,457	1,000	146%	7,089	11,000	64%	12,000	
611.075 · GEMT-Quality Assurance Fee				43,244		100%		
611.076 · Collections Commission	5,177	1,950	265%	25,133	21,450	117%	23,400	higher collection - Acclaim
611.077 · Other Fees		80		605	880	69%	960	
Total 611.070 · Fees	6,909	3,280	211%	78,590	36,080	218%	39,360	
611.080 · Recruitment costs	640	100	640%	1,213	1,100	110%	1,200	
611.090 · Dues / Subscriptions								
611.091 · Associations	45	300	15%	2,416	3,300	73%	3,600	
611.092 · Information		15			165		180	
Total 611.090 · Dues / Subscriptions	45	315	14%	2,416	3,465	70%	3,780	
611.100 · Training and Education								
611.101 · In-House Training		250		304	2,750	11%	3,000	
611.102 · Conference Fees	(290)	200	(145%)	2,294	2,200	104%	2,400	Reclass to Spartan Race Event
611.103 · Airfare	926	150	617%	2,057	1,650	125%	1,800	Zoll conference
611.104 · Hotel & Meal	(406)	200	(203%)	2,778	2,200	126%	2,400	Income
Total 611.100 · Training and Education	230	800	29%	7,433	8,800	84%	9,600	
611.110 · Business Travel & Mileage	(374)	40	(935%)	600	440	136%	480	
611.120 · Marketing/PR								
611.121 · Brochures		65		618	715	86%	780	
611.124 · Ads	188		100%	188		100%		
611.125 · Other Marketing Exp	97	50	194%	347	550	63%	600	
Total 611.120 · Marketing/PR	285	115	248%	1,153	1,265	91%	1,380	
611.140 · Meals and Recognition								

Del Puerto Health Care District
Ambulance vs Budget by Month & YTD
May 2019

	May 19	Budget	% of Budget	Jul '18 - May 19	YTD Budget	% of Budget	Annual Budget	NOTES
611.141 · Meals	74	100	74%	1,250	1,100	114%	1,200	
611.142 · Recognition		150		154	1,650	9%	1,800	
Total 611.140 · Meals and Recognition	74	250	30%	1,404	2,750	51%	3,000	
611.160 · Community Education								
611.161 · Community CPR Classes	423	150	282%	1,641	1,650	99%	1,800	
611.160 · Community Education - Other		400			4,400		4,800	
Total 611.160 · Community Education	423	550	77%	1,641	6,050	27%	6,600	
Total 611.000 · Other operating expenses	15,533	10,250	152%	144,699	112,750	128%	123,000	
Total Expense	209,004	169,359	123%	1,859,773	1,831,241	102%	2,000,602	due to 3 payrolls; YTD on budget
Net Ordinary Income	(144,200)	(21,507)	670%	(194,396)	(204,864)	95%	(226,372)	
Other Income/Expense								
Other Income								
701.000 · District Tax Revenues								
701.020 · Direct Assessment-Amb Svcs Fund	20,240	19,700	103%	217,781	216,700	100%	236,400	
Total 701.000 · District Tax Revenues	20,240	19,700	103%	217,781	216,700	100%	236,400	
706.000 · Loss on Disposal of Asset				(441)				
Total Other Income	20,240	19,700	103%	217,340	216,700	100%	236,400	
Net Other Income	20,240	19,700	103%	217,340	216,700	100%	236,400	
Net Income	(123,960)	(1,807)	6,860%	22,944	11,836	194%	10,028	Month result is due to adjustment on wrap around payments

Del Puerto Health Care District
Ambulance vs Previous
May 2019

	May 19	Apr 19	May 18
Ordinary Income/Expense			
Income			
4000 · Net patient service revenue			
4500 · PDA Ambulance Services	653,276	659,394	648,545
4503a · Revenue Adjustments	(513)	(1,694)	177
Total 4500a · Gross Charges	652,763	657,700	648,722
4507 · Adjustments			
4501 · Contractual Allowances	(490,245)	(541,426)	(427,630)
4502a · Allowance for Doubtful	18,205	56,225	13,948
Total 4507 · Adjustments	(472,040)	(485,201)	(413,682)
4508 · Write-offs			
5202 · Received from Written Off Accts	8,500	11,775	2,972
5402 · Bad Debt Ambulance	(57,253)	(38,679)	(77,402)
Total 4508 · Write-offs	(48,753)	(26,904)	(74,430)
Total 45000 · Patterson District Ambulance	131,970	145,595	160,610
Total 4000 · Net patient service revenue	131,970	145,595	160,610
5905 · Other Income			
4510 · Cost Reimbursement programs			
4510c · GEMT Federal Reimbursement	(65,655)	87,495	
Total 4510 · Cost Reimbursement programs	(65,655)	87,495	
5930 · Community Education Classes			
5930 · Community Education Classes - Other	795	105	190
Total 5930 · Community Education Classes	795	105	190
5931 · Special Event Standby	(2,321)		
5905 · Other Income - Other	15	9,195	
Total 5905 · Other Income	(67,166)	96,795	190
Total Income	64,804	242,390	160,800
Gross Profit	64,804	242,390	160,800
Expense			
601.000 · Salaries & Wages			
601.010 · Regular Operations	98,049	62,983	70,031
601.020 · Community Service	705	3,113	1,170
601.030 · Continuing Education - Employee		1,417	
601.050 · Paid Time Off	1,333	5,410	5,343
601.055 · Accrued Leave Payout	8,989		
601.060 · Union Representation		69	
Total 601.000 · Salaries & Wages	109,076	72,992	76,544
602.000 · Employee Benefits			
602.020 · Health Ins			
602.021 · Life Insurance and AD&D	90	83	72
602.022 · Dental Insurance	849	777	828
602.023 · Vision Insurance	129	118	129
602.024 · Medical Insurance	7,609	7,609	6,045
Total 602.020 · Health Ins	8,677	8,587	7,074
602.040 · Retirement			
602.041 · 414(h) Retirement Contribution	3,433	2,029	2,010
602.042 · 457(b) Company Match	2,345	1,319	1,110

Del Puerto Health Care District
Ambulance vs Previous
May 2019

	May 19	Apr 19	May 18
Total 602.040 · Retirement	5,778	3,348	3,120
602.050 · Payroll Taxes			
602.051 · Social Security	7,194	4,296	4,692
602.052 · Medicare Tax	1,683	1,005	1,098
602.053 · CA UI & ETT	97	186	272
Total 602.050 · Payroll Taxes	<u>8,974</u>	<u>5,487</u>	<u>6,062</u>
Total 602.000 · Employee Benefits	23,429	17,422	16,256
603.000 · Professional Fees			
603.010 · Medical			
603.025 · Medical Directorship	500	500	
Total 603.020 · Physician Services	<u>500</u>	<u>500</u>	
Total 603.010 · Medical	500	500	
603.040 · Legal & Attorney			
603.041 · General Counsel			40
603.042 · Litigation			290
603.043 · Labor-Management	7,677	12,753	1,258
Total 603.040 · Legal & Attorney	<u>7,677</u>	<u>12,753</u>	<u>1,588</u>
603.070 · Accountants			
603.052 · CMS / PPS / GEMT prep			1,494
Total 603.070 · Accountants			<u>1,494</u>
Total 603.000 · Professional Fees	8,177	13,253	3,082
604.000 · Purchased Services			
604.030 · Health Screenings	255		
604.050 · Billing	6,725	7,128	7,713
604.060 · Linen	683	549	897
604.100 · IT - Labor	700	700	700
604.120 · Medical Waste Disposal	150	150	502
604.130 · Records Management	11	11	17
604.140 · Ambulance Dispatch Services	4,488	4,906	4,620
604.150 · Patient Surveys	521		
Total 604.000 · Purchased Services	<u>13,533</u>	<u>13,444</u>	<u>14,449</u>
605.000 · Supplies			
605.021 · Printing & Copiers	301	43	226
605.020 · Office-consumable - Other	635	164	
Total 605.020 · Office-consumable	<u>936</u>	<u>207</u>	<u>226</u>
605.030 · Postage/Shipping	168		
605.040 · Medical-Consumable			
605.042 · Oxygen	438	215	388
605.040 · Medical-Consumable - Other	4,379	2,213	2,369
Total 605.040 · Medical-Consumable	<u>4,817</u>	<u>2,428</u>	<u>2,757</u>
605.050 · Pharmaceutical			
605.050 · Pharmaceutical - Other	645	996	1,980
Total 605.050 · Pharmaceutical	<u>645</u>	<u>996</u>	<u>1,980</u>
605.070 · Other Supply			100
605.080 · Small Tools & Minor Equipment			
605.081 · Minor Medical Equipment		(3,387)	
605.080 · Small Tools & Minor Equipment - Other	1,102	129	(10)

Del Puerto Health Care District
Ambulance vs Previous
May 2019

	May 19	Apr 19	May 18
Total 605.080 · Small Tools & Minor Equipment	1,102	(3,258)	(10)
Total 605.000 · Supplies	7,668	373	5,053
606.000 · Utilities			
606.010 · Elect/Gas	310	318	352
606.020 · Phones			
606.021 · Mobile Phones	296	236	257
606.022 · Satellite Phones			587
606.020 · Phones - Other	415	417	345
Total 606.020 · Phones	711	653	1,189
606.030 · DSL - Digital Subscriber Line	97	97	55
606.050 · Water/Garbage	154	152	145
Total 606.000 · Utilities	1,272	1,220	1,741
607.000 · Rental and Lease			
607.020 · Equipment Leased			
607.021 · Copier Lease	32	32	
Total 607.020 · Equipment Leased	32	32	
Total 607.000 · Rental and Lease	32	32	
608.000 · Insurance			
608.010 · Workers Comp			
608.010 · Workers Comp - Other	6,563	6,563	9,988
Total 608.010 · Workers Comp	6,563	6,563	9,988
608.020 · Vehicle	1,720	1,720	1,309
608.030 · Prop & Equip	147	292	277
608.040 · Liability			
608.040 · Liability - Other	372	400	397
Total 608.040 · Liability	372	400	397
608.050 · Malpractice	7,189	7,189	9,407
Total 608.000 · Insurance	15,991	16,164	21,378
609.000 · Maintenance & Repairs			
609.010 · Buildings			
609.011 · Other Maint	146	210	120
Total 609.010 · Buildings	146	210	120
609.030 · Equipment M&R		595	762
609.040 · Vehicle M&R			
609.041 · Tires	1,073		
609.040 · Vehicle M&R - Other	2,066	228	333
Total 609.040 · Vehicle M&R	3,139	228	333
609.050 · Uniforms	26	1,678	
Total 609.000 · Maintenance & Repairs	3,311	2,711	1,215
610.000 · Depreciation and Amortization			
610.020 · Depreciation Expense - Amb	10,982	10,613	
610.000 · Depreciation and Amortization - Other			7,972
Total 610.000 · Depreciation and Amortization	10,982	10,613	7,972
611.000 · Other operating expenses			
611.030 · I.T.			
611.050 · IT- Software/License			
611.051 · HR mgmt solution	826	190	190

Del Puerto Health Care District
Ambulance vs Previous
May 2019

	May 19	Apr 19	May 18
611.050 · IT- Software/License - Other	987	1,011	1,046
Total 611.050 · IT- Software/License	<u>1,813</u>	<u>1,201</u>	<u>1,236</u>
Total 611.030 · I.T.	1,813	1,201	1,236
611.060 · Fuel Auto	5,488	3,803	3,264
611.070 · Fees			
611.073 · Credit Card Transaction Fees	275	172	76
611.074 · Agency Service Fee	1,457	736	1,205
611.075 · GEMT-Quality Assurance Fee		43,244	
611.076 · Collections Commission	5,177	2,074	423
611.070 · Fees - Other			5
Total 611.070 · Fees	<u>6,909</u>	<u>46,226</u>	<u>1,709</u>
611.080 · Recruitment costs	640	573	
611.090 · Dues / Subscriptions			
611.091 · Associations	45	212	167
611.090 · Dues / Subscriptions - Other			44
Total 611.090 · Dues / Subscriptions	<u>45</u>	<u>212</u>	<u>211</u>
611.100 · Training and Education			
611.102 · Conference Fees	(290)	670	2,013
611.103 · Airfare	926	802	907
611.104 · Hotel & Meal	(406)	1,276	276
611.100 · Training and Education - Other			278
Total 611.100 · Training and Education	<u>230</u>	<u>2,748</u>	<u>3,474</u>
611.110 · Business Travel & Mileage	(374)	374	
611.120 · Marketing/PR			
611.124 · Ads	188		
611.125 · Other Marketing Exp	97		
Total 611.120 · Marketing/PR	<u>285</u>		
611.140 · Meals and Recognition			
611.141 · Meals	74	313	140
611.142 · Recognition		154	599
Total 611.140 · Meals and Recognition	<u>74</u>	<u>467</u>	<u>739</u>
611.160 · Community Education			
611.161 · Community CPR Classes	423		556
611.160 · Community Education - Other			42
Total 611.160 · Community Education	<u>423</u>		<u>598</u>
Total 611.000 · Other operating expenses	<u>15,533</u>	<u>55,604</u>	<u>11,231</u>
Total Expense	<u>209,004</u>	<u>203,828</u>	<u>158,921</u>
Net Ordinary Income	(144,200)	38,562	1,879
Other Income/Expense			
Other Income			
701.000 · District Tax Revenues			
701.020 · Direct Assessment-Amb Svcs Fund	20,240	20,240	20,403
Total 701.000 · District Tax Revenues	<u>20,240</u>	<u>20,240</u>	<u>20,403</u>
Total Other Income	<u>20,240</u>	<u>20,240</u>	<u>20,403</u>
Net Other Income	<u>20,240</u>	<u>20,240</u>	<u>20,403</u>
Net Income	<u>(123,960)</u>	<u>58,802</u>	<u>22,282</u>

Del Puerto Health Care District
Health Center vs Budget by Month & YTD
May 2019

	May 19	Budget	% of Budget	Jul '18 - May 19	YTD Budget	% of Budget	Annual Budget	NOTES
Ordinary Income/Expense								
Income								
4000 · Net patient service revenue								
41000 · Del Puerto Health Center								
4100a · Gross Charges								
4100 · Health Center Services	176,618	179,750	98%	2,027,005	1,977,250	103%	2,157,000	
4101g · Revenue Adjustments	(57,489)			(57,489)				Ray-datta's credentialing adjustment (Mar - May)
Total 4100a · Gross Charges	119,129	179,750	66%	1,969,516	1,977,250	100%	2,157,000	
41010 · Adjustments								
4101a · Gross Adjustments								
4101b · Reverse Credit Card Adj	790	96	823%	2,105	1,046	201%	1,164	
4101c · Reverse Capitated Adj	(12,053)	(8,687)	139%	(114,922)	(87,392)	132%	(96,058)	
4101d · Reverse Bad Debt Adj	3,954	2,572	154%	21,051	17,339	121%	19,503	
4101f · Reverse Refund of Overpayment	(1,282)	(361)	355%	(6,191)	(6,393)	97%	(7,102)	
4101a · Gross Adjustments - Other	(28,365)	18,207	(156%)	(27,953)	109,135	(26%)	109,629	
Total 4101a · Gross Adjustments	(36,956)	11,827	(312%)	(125,910)	33,735	(373%)	27,136	
Total 41010 · Adjustments	(36,956)	11,827	(312%)	(125,910)	33,735	(373%)	27,136	
4102 · Allowance for Doubtful	10,520	(5,019)	(210%)	23,788	(2,774)	(858%)	(6,787)	
4105 · Capitation Payments	12,053	8,600	140%	114,922	94,600	121%	103,200	
4108 · Write-offs								
4103 · Bad Debt Health Center	(3,954)	(2,572)	154%	(21,051)	(17,339)	121%	(19,503)	
5203 · Received from Written Off Accts	84	589	14%	2,698	6,233	43%	6,413	
Total 4108 · Write-offs	(3,870)	(1,983)	195%	(18,353)	(11,106)	165%	(13,090)	
Total 41000 · Del Puerto Health Center	100,876	193,175	52%	1,963,963	2,091,705	94%	2,267,459	
Total 4000 · Net patient service revenue	100,876	193,175	52%	1,963,963	2,091,705	94%	2,267,459	
44000 · Tenant Income	600	600	100%	6,600	6,600	100%	7,200	
5905 · Other Income								
4110 · Payer Incentives Received				131,534		100%		
4510 · Cost Reimbursement programs								
4510a · Prospective Payment System	(73,797)		100%	27,332		100%		corrected PPS FY2017 duplicate entry
4510b · Medicare Cost Settlement				18,124		100%		
Total 4510 · Cost Reimbursement programs	(73,797)		100%	45,456		100%		
5905 · Other Income - Other	405	300	135%	16,504	3,300	500%	3,600	
Total 5905 · Other Income	(73,392)	300	(24,464%)	193,494	3,300	5,863%	3,600	
Total Income	28,084	194,075	14%	2,164,057	2,101,605	103%	2,278,259	
Gross Profit	28,084	194,075	14%	2,164,057	2,101,605	103%	2,278,259	
Expense								
601.000 · Salaries & Wages								
601.010 · Regular Operations	94,598	80,067	118%	733,490	880,733	83%	960,800	
601.030 · Continuing Education - Employee				1,142		100%		
601.040 · Temporary Help	2,860		100%	10,725		100%		
601.050 · Paid Time Off	13,461		100%	96,907		100%		
601.055 · Accrued Leave Payout				1,859		100%		
601.070 · Incentive				15,094		100%		
Total 601.000 · Salaries & Wages	110,919	80,067	139%	859,217	880,733	98%	960,800	3 Payroll
602.000 · Employee Benefits								
602.020 · Health Ins								
602.021 · Life Insurance and AD&D	104	143	73%	1,218	1,373	89%	1,516	
602.022 · Dental Insurance	1,016	1,016	100%	11,409	11,409	100%	12,425	
602.023 · Vision Insurance	164	167	98%	1,865	1,883	99%	2,050	
602.024 · Medical Insurance	7,915	7,937	100%	81,761	86,807	94%	94,744	
Total 602.020 · Health Ins	9,199	9,263	99%	96,253	101,472	95%	110,735	
602.040 · Retirement								
602.041 · 414(h) Retirement Contribution	3,137	2,390	131%	22,268	26,290	85%	28,680	
602.042 · 457(b) Company Match	1,274	940	136%	10,187	10,340	99%	11,280	
Total 602.040 · Retirement	4,411	3,330	132%	32,455	36,630	89%	39,960	3 Payroll
602.050 · Payroll Taxes								

Del Puerto Health Care District
Health Center vs Budget by Month & YTD
May 2019

	May 19	Budget	% of Budget	Jul '18 - May 19	YTD Budget	% of Budget	Annual Budget	NOTES
602.051 · Social Security	6,386	4,961	129%	45,764	54,571	84%	59,532	
602.052 · Medicare Tax	1,494	1,162	129%	11,994	12,782	94%	13,944	
602.053 · CA UI & ETT	205	490	42%	5,133	6,062	85%	6,552	
Total 602.050 · Payroll Taxes	8,085	6,613	122%	62,891	73,415	86%	80,028	3 Payroll
Total 602.000 · Employee Benefits	21,695	19,206	113%	191,599	211,517	91%	230,723	
603.000 · Professional Fees								
603.010 · Medical								
603.020 · Physician Services								
603.021 · Locums MD Rate				3,540	3,600	98%	3,600	
603.023 · Retirement Contribution	600	600	100%	6,601	6,600	100%	7,200	
603.024 · Med Ins Contribution	1,000	1,000	100%	11,000	11,000	100%	12,000	
603.025 · Medical Directorship	7,833	7,833	100%	86,167	86,167	100%	94,000	
603.026 · Recruitment Physicians	56	3,000	2%	3,626	33,000	11%	36,000	
603.020 · Physician Services - Other	45,003	46,667	96%	495,028	513,333	96%	560,000	
Total 603.020 · Physician Services	54,492	59,100	92%	605,962	653,700	93%	712,800	
603.030 · Physician Extenders								
603.034 · CME NPP				4,874	4,880	100%	4,880	
Total 603.030 · Physician Extenders				4,874	4,880	100%	4,880	
Total 603.010 · Medical	54,492	59,100	92%	610,836	658,580	93%	717,680	
603.040 · Legal & Attorney								
603.041 · General Counsel		150			1,650		1,800	
Total 603.040 · Legal & Attorney		150			1,650		1,800	
603.070 · Accountants								
603.052 · CMS / PPS / GEMT prep		750		9,147	8,250	111%	9,000	
Total 603.070 · Accountants		750		9,147	8,250	111%	9,000	
Total 603.000 · Professional Fees	54,492	60,000	91%	619,983	668,480	93%	728,480	
604.000 · Purchased Services								
604.030 · Health Screenings		50			550		600	
604.040 · Temp Agency Fees	1,990	500	398%	7,463	5,500	136%	6,000	1 temp employee (now hired)
604.050 · Billing	14,307	14,000	102%	160,718	154,000	104%	168,000	
604.060 · Linen	208	250	83%	2,591	2,750	94%	3,000	
604.070 · Security	25	25	100%	320	275	116%	300	
604.080 · Cleaning	3,597	4,000	90%	38,343	44,000	87%	48,000	
604.100 · IT - Labor	3,400	3,400	100%	37,400	37,400	100%	40,800	
604.110 · Communication for Patients	697	750	93%	7,650	8,250	93%	9,000	
604.120 · Medical Waste Disposal	500	500	100%	3,625	5,500	66%	6,000	
604.130 · Records Management	233	350	67%	3,815	3,850	99%	4,200	
Total 604.000 · Purchased Services	24,957	23,825	105%	261,925	262,075	100%	285,900	
605.000 · Supplies								
605.020 · Office-consumable								
605.021 · Printing & Copiers	141	450	31%	3,904	4,950	79%	5,400	
605.020 · Office-consumable - Other	848	600	141%	6,770	6,600	103%	7,200	Labor Law posters (allocated equally)
Total 605.020 · Office-consumable	989	1,050	94%	10,674	11,550	92%	12,600	
605.030 · Postage/Shipping	168	50	336%	511	550	93%	600	
605.040 · Medical-Consumable								
605.042 · Oxygen				81				
605.040 · Medical-Consumable - Other	3,254	3,875	84%	25,754	42,625	60%	46,500	
Total 605.040 · Medical-Consumable	3,254	3,875	84%	25,835	42,625	61%	46,500	
605.050 · Pharmaceutical								
605.060 · Vaccines								
605.061 · HPV	2,007	725	277%	5,870	7,975	74%	8,700	timing of purchase
605.062 · Pneumovax	2,773	1,050	264%	13,402	11,550	116%	12,600	
605.063 · Pediarix		75		810	825	98%	900	
605.060 · Vaccines - Other	1,230	2,750	45%	24,378	30,250	81%	33,000	
Total 605.060 · Vaccines	6,010	4,600	131%	44,460	50,600	88%	55,200	
605.050 · Pharmaceutical - Other	489	425	115%	4,485	4,675	96%	5,100	
Total 605.050 · Pharmaceutical	6,499	5,025	129%	48,945	55,275	89%	60,300	
605.080 · Small Tools & Minor Equipment								

Del Puerto Health Care District
Health Center vs Budget by Month & YTD
May 2019

	May 19	Budget	% of Budget	Jul '18 - May 19	YTD Budget	% of Budget	Annual Budget	NOTES
605.081 · Minor Medical Equipment				237		100%		
605.080 · Small Tools & Minor Equipment - Other		150		341	1,650	21%	1,800	
Total 605.080 · Small Tools & Minor Equipment		150		578	1,650	35%	1,800	
Total 605.000 · Supplies	10,910	10,150	107%	86,543	111,650	78%	121,800	
606.000 · Utilities								
606.010 · Elect/Gas	981	1,500	65%	14,843	16,500	90%	18,000	
606.020 · Phones								
606.021 · Mobile Phones		50			550		600	
606.020 · Phones - Other	1,287	1,500	86%	14,024	16,500	85%	18,000	
Total 606.020 · Phones	1,287	1,550	83%	14,024	17,050	82%	18,600	
606.030 · DSL - Digital Subscriber Line	290	290	100%	2,899	3,190	91%	3,480	
606.040 · Cable TV	69	80	86%	788	880	90%	960	
606.050 · Water/Garbage	725	450	161%	6,286	4,950	127%	5,400	
Total 606.000 · Utilities	3,352	3,870	87%	38,840	42,570	91%	46,440	
607.000 · Rental and Lease								
607.010 · Building								
607.011 · Building not owned by District	181	175	103%	1,970	1,925	102%	2,100	
Total 607.010 · Building	181	175	103%	1,970	1,925	102%	2,100	
607.020 · Equipment Leased								
607.021 · Copier Lease	290	290	100%	3,192	3,190	100%	3,480	
607.020 · Equipment Leased - Other	91	100	91%	1,006	1,100	91%	1,200	
Total 607.020 · Equipment Leased	381	390	98%	4,198	4,290	98%	4,680	
Total 607.000 · Rental and Lease	562	565	99%	6,168	6,215	99%	6,780	
608.000 · Insurance								
608.010 · Workers Comp	1,531	1,531	100%	18,013	16,841	107%	18,372	
608.030 · Prop & Equip	147	277	53%	2,925	3,047	96%	3,324	
608.040 · Liability	372	369	101%	4,689	4,059	116%	4,428	
608.050 · Malpractice	9,928	9,928	100%	109,206	109,206	100%	119,134	
Total 608.000 · Insurance	11,978	12,105	99%	134,833	133,153	101%	145,258	
609.000 · Maintenance & Repairs								
609.010 · Buildings								
609.011 · Other Maint	521		100%	538		100%		
609.012 · HVAC		300		1,418	3,300	43%	3,600	
609.013 · Plumbing		100		440	1,100	40%	1,200	
609.014 · Structure & Roof		500		3,629	5,500	66%	6,000	
609.015 · Electric		50		164	550	30%	600	
Total 609.010 · Buildings	521	950	55%	6,189	10,450	59%	11,400	
609.020 · Business Park Assoc Fees	954	1,000	95%	10,494	11,000	95%	12,000	
609.030 · Equipment M&R		500		5,643	5,500	103%	6,000	
609.050 · Uniforms		130			1,430		1,560	
Total 609.000 · Maintenance & Repairs	1,475	2,580	57%	22,326	28,380	79%	30,960	
610.000 · Depreciation and Amortization								
610.030 · Depreciaton Expense - HC	6,997		100%	76,920		100%		
610.000 · Depreciation and Amortization - Other		7,275			80,025		87,300	
Total 610.000 · Depreciation and Amortization	6,997	7,275	96%	76,920	80,025	96%	87,300	
611.000 · Other operating expenses								
611.010 · Reconciliation Discrepancies		450		(140)	460	(30%)	460	
611.020 · Provider Licensing & Privileges		250		2,218	2,750	81%	3,000	
611.030 · I.T.								
611.040 · IT - Equipment	947		100%	6,257		100%		
611.050 · IT- Software/License								
611.051 · HR mgmt solution	528	146	362%	1,771	1,606	110%	1,752	due to Prepaid Expenses Reconciliation
611.050 · IT- Software/License - Other	117	2,400	5%	25,001	26,400	95%	28,800	
Total 611.050 · IT- Software/License	645	2,546	25%	26,772	28,006	96%	30,552	
Total 611.030 · I.T.	1,592	2,546	63%	33,029	28,006	118%	30,552	
611.060 · Fuel Auto	(1,489)							
611.070 · Fees								
611.072 · Bank Service Charge	19	55	35%	256	605	42%	660	

Del Puerto Health Care District
Health Center vs Budget by Month & YTD
May 2019

	May 19	Budget	% of Budget	Jul '18 - May 19	YTD Budget	% of Budget	Annual Budget	NOTES
611.073 · Credit Card Transaction Fees	1,043	250	417%	3,387	2,750	123%	3,000	will adjust by Medtech in June
611.074 · Agency Service Fee		100		789	1,100	72%	1,200	
611.076 · Collections Commission	52	150	35%	933	1,650	57%	1,800	
611.077 · Other Fees				1,462	1,500	97%	1,500	
Total 611.070 · Fees	1,114	555	201%	6,827	7,605	90%	8,160	
611.080 · Recruitment costs	579	75	772%	1,669	825	202%	900	
611.090 · Dues / Subscriptions								due to Prepaid Expenses Reconciliation
611.091 · Associations	(418)	200	(209%)	1,977	2,200	90%	2,400	
611.092 · Information		40			440		480	
611.090 · Dues / Subscriptions - Other	1,411	52	2,713%	1,931	572	338%	624	due to Prepaid Expenses Reconciliation
Total 611.090 · Dues / Subscriptions	993	292	340%	3,908	3,212	122%	3,504	
611.100 · Training and Education								
611.101 · In-House Training				409		100%		
611.102 · Conference Fees				1,275		100%		
611.103 · Airfare				185		100%		
611.104 · Hotel & Meal				2,211		100%		
611.100 · Training and Education - Other		900			9,900		10,800	
Total 611.100 · Training and Education		900		4,080	9,900	41%	10,800	
611.110 · Business Travel & Mileage		35			385		420	
611.120 · Marketing/PR								
611.121 · Brochures		150		1,544	1,650	94%	1,800	
611.124 · Ads	593	125	474%	957	1,375	70%	1,500	Apricot Fiesta materials
611.125 · Other Marketing Exp	356	75	475%	356	825	43%	900	
611.126 · Events/Sponsorship		50			550		600	
Total 611.120 · Marketing/PR	949	400	237%	2,857	4,400	65%	4,800	
611.130 · Property Taxes Paid	2,023	390	519%	4,344	4,290	101%	4,680	due to Prepaid Expenses Reconciliation
611.140 · Meals and Recognition								
611.141 · Meals		100			1,100		1,200	
611.142 · Recognition		150			1,650		1,800	
Total 611.140 · Meals and Recognition		250			2,750		3,000	
Total 611.000 · Other operating expenses	5,761	6,143	94%	58,792	64,583	91%	70,276	
Total Expense	253,098	225,786	112%	2,357,146	2,489,381	95%	2,714,717	YTD Expense is on budget
Net Ordinary Income	(225,014)	(31,711)	710%	(193,089)	(387,776)	50%	(436,458)	
Other Income/Expense								
Other Income								
704.000 · Interest Expense	(5,487)	(5,400)	102%	(59,981)	(59,600)	101%	(65,000)	
Total Other Income	(5,487)	(5,400)	102%	(59,981)	(59,600)	101%	(65,000)	
Other Expense								
803.000 · Non-Guaranteed Grant Consultant				219		100%		
Total Other Expense				219		100%		
Net Other Income	(5,487)	(5,400)	102%	(60,200)	(59,600)	101%	(65,000)	
Net Income	(230,501)	(37,111)	621%	(253,289)	(447,376)	57%	(501,458)	adjustments on PPS payments/credentialing

Del Puerto Health Care District
Health Center vs Previous
May 2019

	May 19	Apr 19	May 18
Ordinary Income/Expense			
Income			
4000 · Net patient service revenue			
41000 · Del Puerto Health Center			
4100a · Gross Charges			
4100 · Health Center Services	176,618	184,448	168,511
4101g · Revenue Adjustments	(57,489)		
Total 4100a · Gross Charges	119,129	184,448	168,511
41010 · Adjustments			
4101a · Gross Adjustments			
4101b · Reverse Credit Card Adj	790	136	96
4101c · Reverse Capitated Adj	(12,053)	(11,876)	(8,687)
4101d · Reverse Bad Debt Adj	3,954	2,781	2,572
4101f · Reverse Refund of Overpayment	(1,282)	(921)	(361)
4101a · Gross Adjustments - Other	(28,365)	(52,371)	18,207
Total 4101a · Gross Adjustments	(36,956)	(62,251)	11,827
Total 41010 · Adjustments	(36,956)	(62,251)	11,827
4102 · Allowance for Doubtful	10,520	11,610	(5,019)
4105 · Capitation Payments	12,053	11,876	8,687
4108 · Write-offs			
4103 · Bad Debt Health Center	(3,954)	(2,781)	(2,572)
5203 · Received from Written Off Accts	84		589
Total 4108 · Write-offs	(3,870)	(2,781)	(1,983)
Total 41000 · Del Puerto Health Center	100,876	142,902	182,023
Total 4000 · Net patient service revenue	100,876	142,902	182,023
44000 · Tenant Income	600	600	600
5905 · Other Income			
4510 · Cost Reimbursement programs			
4510a · Prospective Payment System	(73,797)		
Total 4510 · Cost Reimbursement programs	(73,797)		
5905 · Other Income - Other	405	6,051	180
Total 5905 · Other Income	(73,392)	6,051	180
Total Income	28,084	149,553	182,803
Gross Profit	28,084	149,553	182,803
Expense			
601.000 · Salaries & Wages			
601.010 · Regular Operations	94,598	63,529	69,084
601.040 · Temporary Help	2,860	2,188	
601.050 · Paid Time Off	13,461	8,346	7,158
601.055 · Accrued Leave Payout			1,239
Total 601.000 · Salaries & Wages	110,919	74,063	77,481
602.000 · Employee Benefits			
602.020 · Health Ins			
602.021 · Life Insurance and AD&D	104	104	110
602.022 · Dental Insurance	1,016	1,016	978
602.023 · Vision Insurance	164	164	172
602.024 · Medical Insurance	7,915	7,915	7,536
Total 602.020 · Health Ins	9,199	9,199	8,796
602.040 · Retirement			
602.041 · 414(h) Retirement Contribution	3,137	2,107	2,327
602.042 · 457(b) Company Match	1,274	866	928

Del Puerto Health Care District
Health Center vs Previous
May 2019

	May 19	Apr 19	May 18
Total 602.040 · Retirement	4,411	2,973	3,255
602.050 · Payroll Taxes			
602.051 · Social Security	6,386	4,228	4,792
602.052 · Medicare Tax	1,494	989	1,122
602.053 · CA UI & ETT	205		
Total 602.050 · Payroll Taxes	8,085	5,217	5,914
Total 602.000 · Employee Benefits	21,695	17,389	17,965
603.000 · Professional Fees			
603.010 · Medical			
603.020 · Physician Services			
603.023 · Retirement Contribution	600	600	600
603.024 · Med Ins Contribution	1,000	1,000	1,000
603.025 · Medical Directorship	7,833	7,833	8,333
603.026 · Recruitment Physicians	56	3,500	
603.027 · Continuing Medical Education			575
603.020 · Physician Services - Other	45,003	45,003	45,003
Total 603.020 · Physician Services	54,492	57,936	55,511
Total 603.010 · Medical	54,492	57,936	55,511
Total 603.000 · Professional Fees	54,492	57,936	55,511
604.000 · Purchased Services			
604.040 · Temp Agency Fees	1,990	1,521	
604.050 · Billing	14,307	18,350	10,889
604.060 · Linen	208	166	171
604.070 · Security	25	70	25
604.080 · Cleaning	3,597	3,597	1,835
604.100 · IT - Labor	3,400	3,400	3,400
604.110 · Communication for Patients	697	703	715
604.120 · Medical Waste Disposal	500	500	148
604.130 · Records Management	233	425	379
Total 604.000 · Purchased Services	24,957	28,732	17,562
605.000 · Supplies			
605.020 · Office-consumable			
605.021 · Printing & Copiers	141	425	981
605.020 · Office-consumable - Other	848	611	39
Total 605.020 · Office-consumable	989	1,036	1,020
605.030 · Postage/Shipping	168		
605.040 · Medical-Consumable	3,254	2,153	1,962
605.050 · Pharmaceutical			
605.060 · Vaccines			
605.061 · HPV	2,007		
605.062 · Pneumovax	2,773		
605.060 · Vaccines - Other	1,230	2,750	3,433
Total 605.060 · Vaccines	6,010	2,750	3,433
605.050 · Pharmaceutical - Other	489	589	2,296
Total 605.050 · Pharmaceutical	6,499	3,339	5,729
Total 605.000 · Supplies	10,910	6,528	8,711
606.000 · Utilities			
606.010 · Elect/Gas	981	1,099	1,096
606.020 · Phones	1,287	1,274	2,062
606.030 · DSL - Digital Subscriber Line	290	290	193
606.040 · Cable TV	69	69	

Del Puerto Health Care District
Health Center vs Previous
May 2019

	May 19	Apr 19	May 18
606.050 · Water/Garbage	725	666	606
Total 606.000 · Utilities	3,352	3,398	3,957
607.000 · Rental and Lease			
607.010 · Building			
607.011 · Building not owned by District	181	181	171
Total 607.010 · Building	181	181	171
607.020 · Equipment Leased			
607.021 · Copier Lease	290	290	150
607.020 · Equipment Leased - Other	91	91	91
Total 607.020 · Equipment Leased	381	381	241
Total 607.000 · Rental and Lease	562	562	412
608.000 · Insurance			
608.010 · Workers Comp	1,531	1,531	2,533
608.030 · Prop & Equip	147	292	277
608.040 · Liability	372	400	397
608.050 · Malpractice	9,928	9,928	7,561
Total 608.000 · Insurance	11,978	12,151	10,768
609.000 · Maintenance & Repairs			
609.010 · Buildings			
609.011 · Other Maint	521		
609.012 · HVAC			625
Total 609.010 · Buildings	521		625
609.020 · Business Park Assoc Fees	954	954	954
609.050 · Uniforms			83
Total 609.000 · Maintenance & Repairs	1,475	954	1,662
610.000 · Depreciation and Amortization			
610.030 · Depreciaton Expense - HC	6,997	6,639	
610.000 · Depreciation and Amortization - Other			7,275
Total 610.000 · Depreciation and Amortization	6,997	6,639	7,275
611.000 · Other operating expenses			
611.030 · I.T.			
611.040 · IT - Equipment	947	1,701	
611.050 · IT- Software/License			
611.051 · HR mgmt solution	528	122	122
611.050 · IT- Software/License - Other	117	2,646	295
Total 611.050 · IT- Software/License	645	2,768	417
Total 611.030 · I.T.	1,592	4,469	417
611.060 · Fuel Auto	(1,489)		
611.070 · Fees			
611.072 · Bank Service Charge	19		
611.073 · Credit Card Transaction Fees	1,043	151	179
611.074 · Agency Service Fee		113	
611.076 · Collections Commission	52		214
611.077 · Other Fees			15
Total 611.070 · Fees	1,114	264	408
611.080 · Recruitment costs	579	(3,128)	
611.090 · Dues / Subscriptions			
611.091 · Associations	(418)	170	232
611.090 · Dues / Subscriptions - Other	1,411	52	
Total 611.090 · Dues / Subscriptions	993	222	232
611.120 · Marketing/PR			

Del Puerto Health Care District
Health Center vs Previous
 May 2019

	May 19	Apr 19	May 18
611.124 · Ads	593	30	826
611.125 · Other Marketing Exp	356		
Total 611.120 · Marketing/PR	949	30	826
611.130 · Property Taxes Paid	2,023		379
611.140 · Meals and Recognition			
611.141 · Meals			78
Total 611.140 · Meals and Recognition			78
Total 611.000 · Other operating expenses	5,761	1,857	2,340
Total Expense	253,098	210,209	203,644
Net Ordinary Income	(225,014)	(60,656)	(20,841)
Other Income/Expense			
Other Income			
704.000 · Interest Expense	(5,487)	(5,487)	(5,487)
Total Other Income	(5,487)	(5,487)	(5,487)
Net Other Income	(5,487)	(5,487)	(5,487)
Net Income	(230,501)	(66,143)	(26,328)

Del Puerto Health Care District
Keystone C
Profit & Loss
July 2018 through May 2019

	Jul 18	Aug 18	Sep 18	Oct 18	Nov 18	Dec 18	Jan 19	Feb 19	Mar 19	Apr 19	May 19	TOTAL
Other Income/Expense												
Other Income												
704.000 · Interest Expense												
705.000 · Keystone Tenant Income	6,331	6,196	6,207	6,191	6,057	6,027	5,216	79,102	15,270	15,455	15,105	167,157
Total Other Income	6,331	6,196	6,207	6,191	6,057	6,027	5,216	79,102	15,270	15,455	15,105	167,157
Other Expense												
801.000 · Common Area Maintenance												
801.010 · Keystone Business Park Assoc								6,248	781	675	781	8,485
801.020 · Keystone Plumbing								697				697
801.030 · Keystone Cleaning								2,955	385	355	355	4,050
801.040 · Keystone HVAC								1,058	634			1,692
801.050 · Keystone Elect/Gas												
801.060 · Keystone Water/Garbage								1,742	115	147	156	2,160
801.070 · CAM Exp offset by CAM Deposits								(12,700)	(1,915)	(1,177)	(1,292)	(17,084)
Total 801.000 · Common Area Maintenance												
802.000 · Keystone District Expense												
802.010 · Depreciation Expense-Keystone C								30,000	(30,000)			
802.015 · Keystone Depreciation									33,827	3,704	3,827	41,358
802.020 · Keystone Prop & Equip Ins								1,178	147	147	147	1,619
802.030 · Keystone Liability Insurance								2,977	372	372	372	4,093
802.040 · Keystone Property Taxes Paid								2,250	450	450	1,800	4,950
802.050 · Keystone - Other Expenses								58	15	(15)		58
802.060 · Keystone C - Interest Expense								36,310	4,015	4,296	4,083	48,704
Total 802.000 · Keystone District Expense								72,773	8,826	8,954	10,229	100,782
Total Other Expense								72,773	8,826	8,954	10,229	100,782
Net Other Income	6,331	6,196	6,207	6,191	6,057	6,027	5,216	6,329	6,444	6,501	4,876	66,375
Net Income	6,331	6,196	6,207	6,191	6,057	6,027	5,216	6,329	6,444	6,501	4,876	66,375

Del Puerto Health Care District
YTD by Class
July 2018 through May 2019

	Total 01 DPHCD			Total 02 Patterson District Ambulance			Total 03 Del Puerto Health Center			Total 06 Keystone Bldg C			TOTAL		
	Jul '18 - May 19	Budget	% of Budget	Jul '18 - May 19	Budget	% of Budget	Jul '18 - May 19	Budget	% of Budget	Jul '18 - May 19	Budget	% of Budget	Jul '18 - May 19	Budget	% of Budget
Ordinary Income/Expense															
Income															
4000 · Net patient service revenue				1,546,780	1,623,628	95%	1,950,844	2,091,706	93%				3,497,624	3,715,334	94%
44000 · Tenant Income							6,600	6,600	100%				6,600	6,600	100%
5905 · Other Income	1,652	2,200	75%	118,597	2,750	4,313%	206,614	3,300	6,261%				326,863	8,250	3,962%
Total Income	1,652	2,200	75%	1,665,377	1,626,378	102%	2,164,058	2,101,606	103%				3,831,087	3,730,184	103%
Gross Profit	1,652	2,200	75%	1,665,377	1,626,378	102%	2,164,058	2,101,606	103%				3,831,087	3,730,184	103%
Expense															
601.000 · Salaries & Wages	293,737	296,600	99%	853,053	850,740	100%	859,216	880,733	98%				2,006,006	2,028,073	99%
602.000 · Employee Benefits	61,090	82,879	74%	192,971	197,552	98%	191,599	211,517	91%				445,660	491,948	91%
603.000 · Professional Fees	81,139	128,860	63%	76,245	49,500	154%	619,983	668,480	93%				777,367	846,840	92%
604.000 · Purchased Services	15,610	16,860	93%	140,946	158,041	89%	261,925	262,075	100%				418,481	436,976	96%
605.000 · Supplies	7,668	8,910	86%	63,508	69,410	91%	86,544	111,650	78%				157,720	189,970	83%
606.000 · Utilities	6,019	6,600	91%	13,585	14,300	95%	38,840	42,570	91%				58,444	63,470	92%
607.000 · Rental and Lease	3,947	6,380	62%	316	385	82%	6,168	6,215	99%				10,431	12,980	80%
608.000 · Insurance	29,515	28,099	105%	180,538	175,545	103%	134,833	133,153	101%				344,886	336,797	102%
609.000 · Maintenance & Repairs	3,127	3,410	92%	87,142	88,715	98%	22,326	28,380	79%				112,595	120,505	93%
610.000 · Depreciation and Amortization	28,263	28,490	99%	106,770	114,303	93%	76,920	80,025	96%				211,953	222,818	95%
611.000 · Other operating expenses	68,602	55,183	124%	144,699	112,750	128%	58,793	64,583	91%				272,094	232,516	117%
Total Expense	598,717	662,271	90%	1,859,773	1,831,241	102%	2,357,147	2,489,381	95%				4,815,637	4,982,893	97%
Net Ordinary Income	(597,065)	(660,071)	90%	(194,396)	(204,863)	95%	(193,089)	(387,775)	50%				(984,550)	(1,252,709)	79%
Other Income/Expense															
Other Income															
701.000 · District Tax Revenues	1,117,880	1,116,500	100%	217,781	216,700	100%							1,335,661	1,333,200	100%
702.000 · Impact Mitigation Fees	35,071		100%										35,071		100%
703.000 · Investment Income	5,867	2,035	288%										5,867	2,035	288%
704.000 · Interest Expense							(59,981)	(59,600)	101%				(59,981)	(59,600)	101%
705.000 · Keystone Tenant Income										167,158	159,500	105%	167,158	159,500	105%
706.000 · Loss on Disposal of Asset				(441)									(441)		100%
708.000 · Non-Guaranteed Grant Revenue	787												787		100%
Total Other Income	1,159,605	1,118,535	104%	217,340	216,700	100%	(59,981)	(59,600)	101%	167,158	159,500	105%	1,484,122	1,435,135	103%
Other Expense															
801.000 · Common Area Maintenance										100,782	99,000	102%	100,782	99,000	102%
802.000 · Keystone District Expense	(15)														
803.000 · Non-Guaranteed Grant Consultant	298						219						517		100%
Total Other Expense	283						219			100,782	99,000	102%	101,284	99,000	102%
Net Other Income	1,159,322	1,118,535	104%	217,340	216,700	100%	(60,200)	(59,600)	101%	66,376	60,500	110%	1,382,838	1,336,135	103%
Net Income	562,257	458,464	123%	22,944	11,837	194%	(253,289)	(447,375)	57%	66,376	60,500	110%	398,288	83,426	477%

Del Puerto Health Care District
Operating Fiscal Year End Forecast*
July 2018 through June 2019

	Actual											Budget	Jul '18 - Jun 19		% of Budget
	Jul 18	Aug 18	Sep 18	Oct 18	Nov 18	Dec 18	Jan 19	Feb 19	Mar 19	Apr 19	May 19	Jun 19	Forecast	Budget	
Ordinary Income/Expense															
Income															
4000 · Net patient service revenue	285,089	345,279	266,038	339,683	422,869	325,505	260,198	429,646	315,093	288,498	219,726	323,356	3,820,980	4,038,690	95%
44000 · Tenant Income	600	600	600	600	600	600	600	600	600	600	600	600	7,200	7,200	100%
5905 · Other Income	3,545	735	325	120,139	67,370	6,580	119,963	13,908	18,300	103,435	(127,438)	750	327,612	9,000	3,640%
Total Income	289,234	346,614	266,963	460,422	490,839	332,685	380,761	444,154	333,993	392,533	92,888	324,706	4,155,792	4,054,890	102%
Gross Profit	289,234	346,614	266,963	460,422	490,839	332,685	380,761	444,154	333,993	392,533	92,888	324,706	4,155,792	4,054,890	102%
Expense															
601.000 · Salaries & Wages	157,811	174,256	172,527	201,851	156,039	172,588	173,656	175,375	175,712	176,170	270,019	192,007	2,198,011	2,220,084	99%
602.000 · Employee Benefits	35,741	35,066	35,934	38,930	29,258	40,906	47,969	44,798	42,448	41,426	53,182	45,045	490,703	536,991	91%
603.000 · Professional Fees	70,995	64,322	63,116	67,556	75,531	76,366	60,993	77,563	89,611	72,570	58,745	72,501	849,869	919,342	92%
604.000 · Purchased Services	33,439	34,430	35,445	40,549	38,100	39,693	34,129	38,317	42,048	43,153	39,178	39,702	458,183	476,678	96%
605.000 · Supplies	12,558	14,224	13,603	22,381	21,105	11,300	12,496	11,040	10,905	7,268	20,839	17,270	174,989	207,240	84%
606.000 · Utilities	5,395	5,451	5,156	5,460	5,274	5,231	5,393	5,608	5,215	5,129	5,132	5,770	64,214	69,240	93%
607.000 · Rental and Lease	1,123	661	997	881	911	1,123	903	903	1,123	903	903	1,180	11,611	14,160	82%
608.000 · Insurance	30,550	31,069	30,876	21,128	30,550	30,961	30,961	37,004	40,384	30,961	30,442	30,804	375,690	367,604	102%
609.000 · Maintenance & Repairs	13,922	19,948	7,556	5,282	10,093	13,446	10,007	6,168	17,169	3,990	5,013	10,955	123,549	131,460	94%
610.000 · Depreciation and Amortization	17,836	17,836	18,093	17,922	17,836	21,056	21,044	19,510	20,341	19,813	20,666	22,162	234,115	244,980	96%
611.000 · Other operating expenses	31,189	20,815	21,618	16,712	13,956	16,161	13,693	17,753	14,489	79,935	25,773	20,745	292,839	253,263	116%
Total Expense	410,559	418,078	404,921	438,652	398,653	428,831	411,244	434,039	459,445	481,318	529,892	458,141	5,273,773	5,441,042	97%
Net Ordinary Income	(121,325)	(71,464)	(137,958)	21,770	92,186	(96,146)	(30,483)	10,115	(125,452)	(88,785)	(437,004)	(133,435)	(1,117,981)	(1,386,152)	81%
Other Income/Expense															
Other Income															
701.000 · District Tax Revenues	121,200	121,200	121,200	121,200	121,200	121,200	121,200	121,200	121,200	122,430	122,430	121,200	1,456,860	1,454,400	100%
703.000 · Investment Income	187	602	157	153	448	138	209	1,678	198	331	1,766	185	6,052	2,220	273%
704.000 · Interest Expense	(5,487)	(5,487)	(5,487)	(5,487)	(5,487)	(5,487)	(5,112)	(5,487)	(5,487)	(5,487)	(5,487)	(5,400)	(65,382)	(65,000)	101%
706.000 · Loss on Disposal of Asset				(441)									(441)		
708.000 · Non-Guaranteed Grant Revenue							787						787		100%
Total Other Income	115,900	116,315	115,870	115,425	116,161	115,851	117,084	117,391	115,911	117,274	118,709	115,985	1,397,876	1,391,620	100%
Other Expense															
802.000 · Keystone District Expense												(15)	(15)		
803.000 · Non-Guaranteed Grant Consultant								517					517		100%
Total Other Expense								517				(15)	502		100%
Net Other Income	115,900	116,315	115,870	115,425	116,161	115,851	117,084	116,874	115,911	117,274	118,724	115,985	1,397,374	1,391,620	100%
Net Income	(5,425)	44,851	(22,088)	137,195	208,347	19,705	86,601	126,989	(9,541)	28,489	(318,280)	(17,450)	279,393	5,468	5,110%

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

Del Puerto Health Care District
Warrants by Bank Account
May 2019

Type	Date	Num	Name	Credit
1000a - Cash and cash equivalents				
1000 - Tri Counties Bank				
1001 - TCB-Operating Checking 1739				
Check	05/15/2019	eft	USDA Rural Development Loan-EFT	11,066.00
Bill Pmt -Check	05/01/2019	EFT	U.S. Bank Equipment Finance - EFT	149.95
Bill Pmt -Check	05/01/2019	EFT	U.S. Bank Equipment Finance - EFT	140.24
Bill Pmt -Check	05/13/2019	EFT	City Of Patterson-H2O, sewer, garbag	202.79
Bill Pmt -Check	05/23/2019	EFT	TSYS Health Services - CC processin	160.43
Bill Pmt -Check	05/23/2019	EFT	U.S. Bank Equipment Finance - EFT	126.26
Check	05/02/2019	wd	Lease Finance - CC Machine	45.72
Check	05/02/2019	wd	Lease Finance - CC Machine	45.72
Bill Pmt -Check	05/03/2019	EFT HC6	DHCS GEMT-QAF	43,244.22
Check	05/01/2019	28098	Blue Cross Blue Shield of TN	634.50
Bill Pmt -Check	05/01/2019	28099	Availability Professional Staffing	1,950.93
Bill Pmt -Check	05/01/2019	28100	BICSEC Security, Inc	45.00
Bill Pmt -Check	05/01/2019	28101	Greenway Health	1,860.35
Bill Pmt -Check	05/01/2019	28102	GreenWorks Janitorial Services	3,751.00
Bill Pmt -Check	05/01/2019	28103	McKesson Medical Surgical Inc.	1,417.21
Bill Pmt -Check	05/01/2019	28104	Patterson Irrigator	30.00
Bill Pmt -Check	05/01/2019	28105	Ray-Datta, Ishani (MD)	21,602.58
Bill Pmt -Check	05/01/2019	28106	Rodriguez, Jose (MD)	33,333.33
Bill Pmt -Check	05/01/2019	28107	TID Turlock Irrigation District +06	1,447.95
Bill Pmt -Check	05/01/2019	28108	Verizon Wireless	235.91
Bill Pmt -Check	05/13/2019	28109	Airgas USA, LLC	82.50
Bill Pmt -Check	05/13/2019	28110	AMR-American Medical Response	4,906.00
Bill Pmt -Check	05/13/2019	28111	BICSEC Security, Inc	25.00
Bill Pmt -Check	05/13/2019	28112	City Of Patterson-H2O, sewer, garbag	421.75
Bill Pmt -Check	05/13/2019	28113	Comcast - E Street	69.46
Bill Pmt -Check	05/13/2019	28114	Crescent Work & Outdoor #1	1,505.16
Bill Pmt -Check	05/13/2019	28115	Data Path, Inc	4,625.00
Bill Pmt -Check	05/13/2019	28116	Fred Pryor Seminars	199.00
Bill Pmt -Check	05/13/2019	28117	Frontier-3755	192.74
Bill Pmt -Check	05/13/2019	28118	Frontier - HC 8639	176.93
Bill Pmt -Check	05/13/2019	28119	Hi-Tech EVS, Inc.	58.50
Bill Pmt -Check	05/13/2019	28120	HireRight, LLC	495.50
Bill Pmt -Check	05/13/2019	28121	Language Line	100.00
Bill Pmt -Check	05/13/2019	28122	Life-Assist	2,525.77
Bill Pmt -Check	05/13/2019	28123	M & M Computer Services	181.00
Bill Pmt -Check	05/13/2019	28124	McAuley Ford	132.72
Bill Pmt -Check	05/13/2019	28125	McKesson Medical Surgical Inc.	321.00
Bill Pmt -Check	05/13/2019	28126	MedTech Billing Services, Inc	19,271.08
Bill Pmt -Check	05/13/2019	28127	MHD Group	633.59
Bill Pmt -Check	05/13/2019	28128	Mission Linen Supply	365.59
Bill Pmt -Check	05/13/2019	28129	Pacific Records Management	183.80
Bill Pmt -Check	05/13/2019	28130	Patterson Irrigator	498.00
Bill Pmt -Check	05/13/2019	28131	Paul Oil Co., Inc.	1,907.59
Bill Pmt -Check	05/13/2019	28132	Physicians Service Bureau	254.43
Bill Pmt -Check	05/13/2019	28133	Protection 1 / ADT	217.24
Bill Pmt -Check	05/13/2019	28134	Sanofi Pasteur, Inc	1,192.09
Bill Pmt -Check	05/13/2019	28135	Staples Advantage	543.31
Bill Pmt -Check	05/13/2019	28136	Streamline/Digital Deployment	200.00
Bill Pmt -Check	05/13/2019	28137	U.S. Bank Corporate Payment Center	6,758.23
Bill Pmt -Check	05/13/2019	28138	Westside Landscape & Concrete	310.50

Del Puerto Health Care District
Warrants by Bank Account
May 2019

Type	Date	Num	Name	Credit
Bill Pmt -Check	05/13/2019	28139	Workbench True Value Hdwe.	20.24
Check	05/23/2019	28140	Zepeda, Rogelio	20.00
Check	05/23/2019	28141	Contra Costa Health Plan-Ref	175.00
Check	05/23/2019	28142	Rizzo, Willa	200.00
Check	05/23/2019	28143	Willman, Kyle	100.00
Check	05/23/2019	28144	Anthem Blue Cross - Refund	2,820.40
Bill Pmt -Check	05/23/2019	28145	A West Side Self Storage	214.20
Bill Pmt -Check	05/23/2019	28146	Airgas USA, LLC	145.07
Bill Pmt -Check	05/23/2019	28147	Availability Professional Staffing	957.34
Bill Pmt -Check	05/23/2019	28148	Beta Healthcare - Workers Comp	8,551.00
Bill Pmt -Check	05/23/2019	28149	Beta Healthcare Group	18,605.34
Bill Pmt -Check	05/23/2019	28150	Bound Tree Medical LLC	567.59
Bill Pmt -Check	05/23/2019	28151	CA Occupational Physicians	1,286.00
Bill Pmt -Check	05/23/2019	28152	Cole Huber (Cota Cole)	10,041.83
Bill Pmt -Check	05/23/2019	28153	Comcast - E Street	181.49
Bill Pmt -Check	05/23/2019	28154	Comcast Business Voice Edge	1,862.95
Bill Pmt -Check	05/23/2019	28155	Damrell, Nelson, Schrimp	4,550.00
Bill Pmt -Check	05/23/2019	28156	Data Path, Inc	5,846.83
Bill Pmt -Check	05/23/2019	28157	Life-Assist	631.82
Bill Pmt -Check	05/23/2019	28158	McKesson Medical Surgical Inc.	2,924.27
Bill Pmt -Check	05/23/2019	28159	Mid Valley IT	360.00
Bill Pmt -Check	05/23/2019	28160	Mission Linen Supply	352.49
Bill Pmt -Check	05/23/2019	28161	MO-CAL Office Solutions	686.74
Bill Pmt -Check	05/23/2019	28162	Paul Oil Co., Inc.	1,923.09
Bill Pmt -Check	05/23/2019	28163	Pfizer Inc.	1,852.48
Bill Pmt -Check	05/23/2019	28164	ReadyRefresh by Nestle	351.03
Bill Pmt -Check	05/23/2019	28165	Riggs Ambulance Service, Inc.	520.95
Bill Pmt -Check	05/23/2019	28166	Shred-it US JV LLC	81.49
Bill Pmt -Check	05/23/2019	28167	West Interactive Services Corporation	348.74
Bill Pmt -Check	05/23/2019	28168	West Side Storage Baldwin	180.90
Bill Pmt -Check	05/23/2019	28169	Zoll	650.25
Bill Pmt -Check	05/24/2019	28170	Keystone Pacific Business Park Owne	8,046.65
Total 1001 · TCB-Operating Checking 1739				244,899.75
1002 · TCB-Payroll Account 2999				
Liability Check	05/01/2019		QuickBooks Payroll Service	51,422.96
Liability Check	05/15/2019		QuickBooks Payroll Service	49,618.75
Liability Check	05/29/2019		QuickBooks Payroll Service	52,078.08
Liability Check	05/16/2019	EFT	California State Disbursement Unit	1,329.80
Liability Check	05/16/2019	EFT	Monterey County Dept. of Child Suppc	46.61
Liability Check	05/23/2019	EFT	Metlife - Group Benefits	490.09
Liability Check	05/30/2019	EFT	California State Disbursement Unit	1,329.80
Liability Check	05/02/2019	E-pay	EDD State of California	4,338.96
Liability Check	05/02/2019	E-pay	Internal Revenue Service	23,274.94
Liability Check	05/16/2019	E-pay	EDD State of California	3,788.75
Liability Check	05/16/2019	E-pay	Internal Revenue Service	21,687.08
Liability Check	05/30/2019	E-pay	EDD State of California	4,373.55
Liability Check	05/30/2019	E-pay	Internal Revenue Service	23,681.22
Check	05/20/2019	EFT HC8	Internal Revenue Service	443.96
Paycheck	05/02/2019	24241	Employee Payroll	2,999.75
Paycheck	05/02/2019	24242	Employee Payroll	1,275.28
Paycheck	05/02/2019	24243	Employee Payroll	933.40
Paycheck	05/02/2019	24244	Employee Payroll	4,652.38
Paycheck	05/16/2019	24249	Employee Payroll	1,483.55

Del Puerto Health Care District
Warrants by Bank Account
May 2019

Type	Date	Num	Name	Credit
Paycheck	05/16/2019	24250	Employee Payroll	1,283.50
Paycheck	05/16/2019	24251	Employee Payroll	933.41
Paycheck	05/16/2019	24252	Employee Payroll	3,966.87
Liability Check	05/14/2019	24253	Franchise Tax Board	260.02
Liability Check	05/14/2019	24254	United Steelworkers	326.37
Liability Check	05/14/2019	24255	VALIC	8,576.80
Liability Check	05/23/2019	24256	AFLAC	2,071.18
Liability Check	05/23/2019	24257	CA Choice	22,793.51
Liability Check	05/23/2019	24258	Delta Dental	2,705.61
Liability Check	05/23/2019	24259	MES Vision	424.16
Paycheck	05/30/2019	24260	Employee Payroll	1,581.27
Paycheck	05/30/2019	24261	Employee Payroll	1,273.23
Paycheck	05/30/2019	24262	Employee Payroll	1,073.22
Paycheck	05/30/2019	24263	Employee Payroll	7,969.76
Liability Check	05/30/2019	24264	Franchise Tax Board	309.23
Liability Check	05/30/2019	24265	VALIC	9,735.05
Liability Check	05/30/2019	24266	United Steelworkers	306.38
Paycheck	05/31/2019	24267	Employee Payroll	1,478.65
Total 1002 · TCB-Payroll Account 2999				<u>316,317.13</u>
1007 · TCB - Keystone C 8641				
Bill Pmt -Check	05/13/2019	EFT	Tri Counties Bank-EFT	7,442.07
Bill Pmt -Check	05/01/2019	10135	TID Turlock Irrigation District +06	417.85
Bill Pmt -Check	05/13/2019	10136	City Of Patterson-H2O, sewer, garbag	146.76
Bill Pmt -Check	05/13/2019	10137	Gilberto Arroyo-06	355.00
Bill Pmt -Check	05/24/2019	10138	Keystone Pacific Business Park Owne	6,442.35
Total 1007 · TCB - Keystone C 8641				<u>14,804.03</u>
Total 1000 · Tri Counties Bank				<u>576,020.91</u>
Total 1000a · Cash and cash equivalents				<u>576,020.91</u>
1003 · Restricted Funds				
1003a · TCB-USDA Debt Reserve 7237				
Check	05/15/2019	eft	USDA Rural Development Loan-EFT	10,060.00
Check	05/15/2019	eft	USDA Rural Development Loan-EFT	
Total 1003a · TCB-USDA Debt Reserve 7237				<u>10,060.00</u>
Total 1003 · Restricted Funds				<u>10,060.00</u>
TOTAL				<u><u>586,080.91</u></u>

BOARD OF DIRECTORS OF DEL PUERTO HEALTH CARE DISTRICT

Board Meeting

Agenda Item # TBD - Resolution 2019-04 for Reserve Funding

Page 2 of 2

BOARD ACTION:

ROLL CALL REQUIRED: **YES**

RECOMMENDED RESOLUTION:

Whereas, the Board desires to designate funds as an Operating Reserve; and

Whereas, the Board desires to designate specific funds for future replacement or acquisition of equipment, buildings, or property;

Be it now resolved, the Board of Directors directs the Administrative Director / CEO to make a Balance Sheet transfer totaling \$536,000: \$280,000 to the Equity: Operating Reserve account and \$256,000 to the Equity: Asset Replacement Fund account.

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 Lustgarten</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 Lustgarten</i>				

MOTION IS:

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

Del Puerto Health Care District
Proposed Distribution of FYE 2018 Net Income to Cash Reserves

FYE 2018 NET Income (see audit report)	01b Mitigation Fees (added to reserve at FYE 2018)	06 Keystone Bldg C (used to reduce principle on loan)	02 Patterson District Ambulance (set aside for department use)	01 DPHCD - Admin (Net Income)	03 Del Puerto Health Center (operating loss)
961,444	229,764	65,958	129,175	673,202	(136,655)

Net Income to allocate to Reserve Accounts	
Property Tax Income-admin exp	673,202
Health Center Loss	(136,655)
Net Income to allocate to Reserve Accounts	536,547

Report from April 30, 2019 Balance Sheet	Cash	FY18 Net Income Allocation to Reserve Accounts	Allocation Description	New Balances	NOTES
Unencumbered Cash	\$ 1,129,134	\$ (787,000)	<i>Net FYE 2018 Income</i>	\$ 342,134	Unencumbered Cash <i>FYE 2018 balance of \$307,349 minus cost of 2018 ambulance w/equipment</i>
Mitigation Fees	\$ 119,804	\$ -		\$ 119,804	<i>Liabliites</i>
Current Liabilities	\$ 392,744	\$ -		\$ 392,744	<i>Keystone Account</i>
Keystone Checking/Reserve	\$ 111,643	\$ -		\$ 111,643	
Asset Replacement Fund	\$ 400,000	\$ 256,000	<i>FYE 2018 accumulated depreciation</i>	\$ 656,000	Balance available for Capital Expenses
Restricted for Debt Service	\$ 104,634	\$ -	<i>n/a</i>	\$ 104,634	12 mos of loan payments
Operating Cash Reserve (\$500k in Local Agency Investment Fund)	\$ 780,000	\$ 531,000	<i>To increase Operating Cash Reserve</i>	\$ 1,311,000	100% of goal (3 month exps @ \$437,000 = \$1,311,000)
TOTAL CASH as of April 1, 2019	\$ 3,037,959	\$ -	<i>No change to cash on hand</i>	\$ 3,037,959	TOTAL CASH as of April 30, 2019

Del Puerto Health Care District
Balance Sheet
 As of April 30, 2019

Apr 30, 19	Apr 30, 18		Cash	A/R & A/P	Fixed Assets
ASSETS					
Current Assets					
3,037,959	2,235,991	Checking/Savings	3,037,959		
851,628	745,543	Accounts Receivable		851,628	
(128,007)	368,558	Other Current Assets		(128,007)	
3,761,580	3,350,092	Total Current Assets	3,037,959	723,621	0
5,244,231	4,896,966	Fixed Assets			5,244,231
9,005,811	8,247,058	TOTAL ASSETS	3,037,959	723,621	5,244,231
LIABILITIES & EQUITY					
Liabilities					
392,744	482,772	Current Liabilities		392,744	
2,758,837	2,906,720	Long Term Liabilities			2,758,837
3,151,581	3,389,492	Total Liabilities		392,744	2,758,837
Equity					
1,257,734	983,946	3900 - Unrestricted	1,646,214	(381,110)	
3900a - Designated Cash Funds					
119,804	87,710	3901 - Mitigation Fees	119,804		
400,000	400,000	3902 - Asset Replacement Fund	400,000		
91,941	67,611	3905 - Restricted for Debt Service	91,941		
780,000	780,000	3906 - Operating Cash Reserve	780,000		
1,391,745	1,335,321	Total 3900a Designated Cash Funds	1,391,745		
2,492,762	1,861,535	3903 - Net investment capital assets			2,492,762
711,987	676,765	Net Income		711,987	
5,854,228	4,857,567	Total Equity	3,037,959	330,877	2,492,762
9,005,809	8,247,059	TOTAL LIABILITIES & EQUITY	3,037,959	723,621	5,251,599
			<i>Cash</i>	<i>A/R & A/P</i>	<i>Fixed Assets</i>

9% One year increase in equity

MEMO



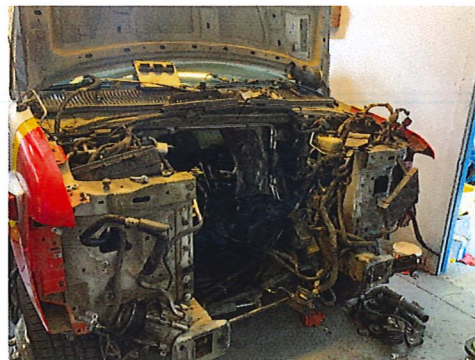
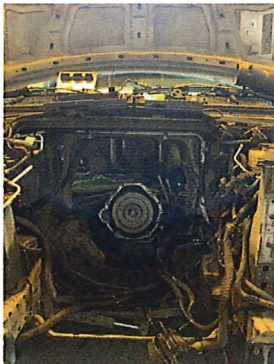
TO: Finance Committee
FROM: Paulo Willette, Dir of Amb Operations
DATE: May 20, 2019
SUBJECT: 0901 Major Repair

Approximately one month ago, the 0901 was in service as Patterson 91 when the vehicle failed to start. The vehicle had no previous indication of a problem and was stranded here in the app bay. Patterson Towing was called to tow the vehicle to McAuley Ford for repair. McAuley was busy and it took several days for them to assess the vehicle.

The initial report was that the high-pressure oil was below spec which causes the engine to not start. The initial thought was a failed dummy plug or possibly something else. Further diagnostics required removing the valve cover. Price estimate was \$1,100. The dummy plug was the issue and as the tech was putting it back together a bolt stripped out. The initial suggestion from McAuley was to put it back together and try it with one bolt not fully tightened. I asked about the long-term status of the repair assuming the vehicle would have adequate oil pressure and start. McAuley advised that there was no way to guarantee that the engine would be reliable. The part could fail and begin leaking oil pressure at any time and could cause the engine to die or not start. This was an unacceptable risk for an ambulance. The correct way to repair the problem was to remove the engine to allow fixing the stripped threads on the engine head. This is labor intensive job as the entire front of the ambulance has to be disassembled to get the engine out (see attached pics of repair in progress). The revised repair estimate was \$6,500 (including the initial \$1,100)

In round one, I asked Mike McDougall, McAuley service manager, if it was wise to change out the dummy plug on the other side of the engine as well. He said no, as the repair would almost double the cost (\$1,100) and not leverage any work so far so I decided not to change the other plug. Given the stripped bolt and required engine removal, I asked again about changing the other dummy plug. This time, the answer was minimal cost, one additional hour labor and minimal cost on replacement plug. With new circumstances it now made sense to replace the other side plug and the repair was approved.

There is no preventative maintenance for this type of failure other than the routine maintenance which was current.



	Newest to Oldest Annual Mileage Expectency					Annual Miles
	1	2	3	4	5	120,000
1	36,000	36,000	36,000	-	-	108,000
2	36,000	36,000	-	-	36,000	108,000
3	36,000	36,000	-	-	36,000	108,000
4	36,000	-	-	-	36,000	72,000
5	36,000	-	-	36,000	36,000	108,000
6	-	-	-	36,000	36,000	72,000
7	-	-	36,000	36,000	-	72,000
8	-	-	36,000	36,000	-	72,000
9	-	36,000	36,000	36,000	-	108,000
10	-	36,000	36,000	-	-	-
	180,000	180,000	180,000	180,000	180,000	

	Newest to Oldest Annual Mileage Expectency					Annual Miles
	1	2	3	4	5	120,000
1	35,000	10,000	35,000	5,000	35,000	120,000
2	35,000	10,000	35,000	5,000	35,000	120,000
3	35,000	10,000	35,000	5,000	35,000	120,000
4	35,000	10,000	35,000	5,000	35,000	120,000
5	15,000	35,000	-	-	-	50,000
6	15,000	35,000	-	-	-	50,000
7	15,000	35,000	-	-	-	50,000
8	-	-	-	-	-	-
9	-	-	-	-	-	-
10	-	-	-	-	-	-
	185,000	145,000	140,000	20,000	140,000	

AMB	CY 2015	CY 2016	CY 2017	Grand Total
2003	12,309	1,607	1,369	15,285
2006	16,733	14,092	26,436	57,261
2009	32,519	23,863	28,762	85,144
2014	29,951	38,502	42,063	110,516
Grand Total	91,512	78,064	98,630	268,206

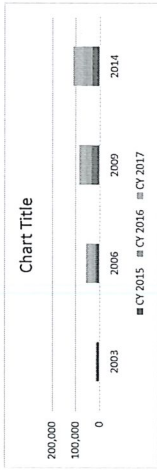
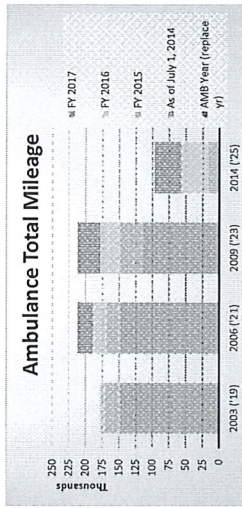


Chart Title

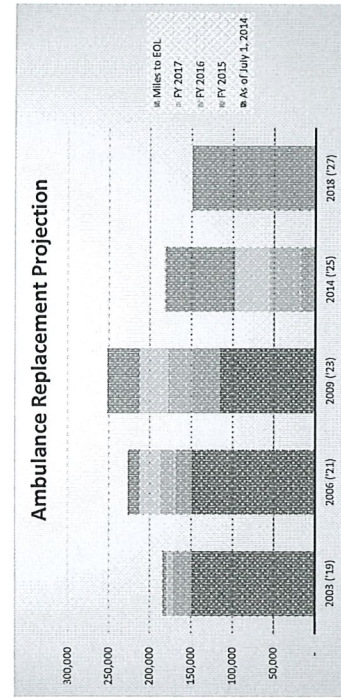


AMB Year (replace yr)	As of July 1, 2014	FY 2015	FY 2016	FY 2017	7/1/2017 Mileage	FY 2018 Est Miles	Miles to EOL	MVEMSA EOL Mileage	replacement year	Years remaining	Add'l mileage to EOL
2003 ('19)	149,830	22,249	6,130	685	##REFI	##REFI	6,000	250,000	7/1/2019	2	##REFI
2006 ('21)	149,789	19,974	18,645	24,023	##REFI	##REFI	15,000	418,045	7/1/2020	4	##REFI
2009 ('23)	115,997	33,478	28,526	34,030	##REFI	##REFI	40,000	348,365	7/1/2023	6	##REFI
2014 ('25)	374	17,447	38,497	41,092	97,410	35,000	85,000	250,000	7/1/2025	8	0
2018 ('27)							150,000		7/1/2027	10	1
Total Mile/Year	93,148	92,198	99,830	23,287	24,958	1,604	57	62			
Avg Annual Miles	1448	1604	1604	57	62						
Annual Transports	64	57	62								
Miles per transport											
Dispatches											
Miles per Dispatch											

FYE	2003 ('19)	2006 ('21)	2009 ('23)	2014 ('25)	2018 ('27)
Age	15 yo	12 yo	9 yo	4 yo	0 yo
Fiscal Year End	2003 box	2006 box	1999 box	2002 box	2018 box
FYE 2003	13,621				
2004	13,621				
2005	13,621				
2006	13,621	18,724			
2007	13,621	18,724			
2008	13,621	18,724			
2009	13,621	18,724	23,200		
2010	13,621	18,724	23,200		
2011	13,621	18,724	23,200		
2012	13,621	18,724	23,200		
2013	13,621	18,724	23,200		
2014	149,830	149,789	115,997		
2015	22,249	19,974	33,478	17,821	
2016	321,910	18,645	28,526	38,497	
2017	665	24,023	34,030	41,092	
2018					35,000
2019					25,000
2020					13,000
2021					5,000
2022					4,000
2023					4,000
2024					2,000
2025					150,410
2026					4,000
2027					2,000
2028					115,000

Annual Mileage Schedule to 7.5 year end of life	0	1	2	3	4	5	6	7	8	9	10
	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
Total	235,000	235,000	235,000	235,000	235,000	235,000	235,000	235,000	235,000	235,000	235,000

Life Expectancy	% of Life	Miles
1	100%	180,000
2	20%	36,000
3	20%	36,000
4	20%	36,000
5	20%	36,000
6	-	-
7	-	-
8	-	-
9	-	-
10	100%	180,000



Newest to Oldest Annual Mileage Expectancy	1	2	3	4	5	Annual Miles
1	36,000	36,000	36,000	-	-	108,000
2	36,000	36,000	-	-	36,000	108,000
3	36,000	36,000	-	-	36,000	108,000
4	36,000	-	-	-	36,000	72,000
5	36,000	-	-	-	36,000	108,000
6	-	-	-	-	36,000	108,000
7	-	-	-	-	36,000	72,000
8	-	-	-	-	36,000	72,000
9	-	-	-	-	36,000	72,000
10	180,000	180,000	180,000	180,000	180,000	108,000

Newest to Oldest Annual Mileage Expectancy	1	2	3	4	5	Annual Miles
1	35,000	10,000	35,000	5,000	35,000	120,000
2	35,000	10,000	35,000	5,000	35,000	120,000
3	35,000	10,000	35,000	5,000	35,000	120,000
4	35,000	10,000	35,000	5,000	35,000	120,000
5	15,000	35,000	-	-	-	50,000
6	15,000	35,000	-	-	-	50,000
7	-	-	-	-	-	-
8	-	-	-	-	-	-
9	-	-	-	-	-	-
10	185,000	145,000	140,000	20,000	140,000	140,000

How to Develop a Fleet Replacement Strategy

 emsworld.com/node/211794

Next to manpower, the biggest outlay in EMS is vehicles and equipment. These days, a fully loaded and clinically equipped ambulance is a six-figure purchase. The development of a comprehensive fleet strategy is a key financial, operational and corporate activity. In order to inform any fleet and vehicle replacement strategy, several factors must be taken into consideration.

A fleet "industry standard" states that that an organization should have a fleet size that equates to 133% of its peak-of-day operation. In other words, if an agency needs 20 ambulances to cover its highest hour of requirement, then it should have a total of 26 vehicles to cover for preventive maintenance, off-site repair and any unforeseen issues. The triad of mileage, age and cost are key factors that will inform any plan. The useful life of a vehicle is normally between 150,000 and 250,000 miles at an age of between 4–7 years. Cost in terms of total maintenance versus initial purchase cost is also very important (the purchase cost of the vehicle is a known number, the total investment in its life must be understood). For any fleet, be it a commercial carrier or EMS and fire departments, vehicles must be available for service and mechanically viable in order to remain operationally efficient.

As with every decision in modern-day EMS, data and the ability to understand it play a major part in developing your strategy:

Understanding lost unit hours (UH) and downtime for every piece of equipment is important. Establish a database to count the time or days each vehicle is not available for service due to a mechanical issue or period of preventative maintenance. Preventative maintenance is important to consider because comparing the out-of-service time will allow the type of vehicle and consideration of a different style to become clearer. An example would be to compare how often preventative maintenance is done between a Type III and a Type I heavy-duty in a high-mileage system. In this example, extended service cycles may show an advantage for the medium-duty chassis, although fuel mileage may be sacrificed.

Review all repair and preventative maintenance costs. Preventative maintenance allows the comparison of cost of chassis styles versus fuel consumption. Consider cost per mile and fuel miles per gallon if possible. Vehicles trending up in cost per mile and down in miles per gallon could signal possible areas of failure. Evaluation of this data will begin to show areas where additional preventative maintenance measures can be put in place to reduce cost such as early detection of coolant leaks from failing water pumps or radiators, fouled diesel injectors reducing fuel miles or even DPF (diesel particulate filter) clogging to name a few.

No pun intended, but when a vehicle fails mechanically, break down the data into why a road or recovery call was necessary. If a particular reason for road failure is evident, comparison of the data across the whole fleet may reveal a trend that needs to be addressed. Not all failures are chassis failures. Many failures can be traced back to an inadequate clinical module mounted on the ambulance chassis, which in design or quality of construction may not meet the rigors of the service provided.

Squeezing Out the Lemons!

Finally, combine the assembled data into one place to compare and contrast availability and cost. Vehicles on top of the list are the most dependable, have the lowest costs and highest availability, and are able to support the operational need. Those on the bottom provide little or no operational support. The decision is then whether to replace the vehicles that are draining resources or find the causes for the issues and make the necessary adjustments. Mileage and time alone do not provide enough data to make solid fleet decisions. You may discover that the oldest, highest-mile vehicle ends up being the most reliable workhorse of the fleet. Using all three data sets (vehicle availability, repair cost and breakdowns) to set a base point and data collection to determine replacement is the most efficient process.

Deciding on Your Next Purchase

Fleet selection should be based on environmental, as well as operational, conditions. The continental U.S. has a range of terrain and environments that spans from Arctic to desert and mountain to plains—one size does not fit all. To clarify vehicle types:

- Type I: These are pickup-truck style or the heavy-duty/AD medium-duty truck chassis. These will have a clinical box module on the original chassis construction with various options for seating and equipment storage design. A larger version on a truck chassis is known as a Type I HD—heavy-duty.
- Type II: Van, sprinter or transit style. These vehicles are always purchased new and usually have less equipment storage space compared to other types. They are typically more fuel efficient and less costly on maintenance due to total weight.
- Type III: As with the Type I, these consist of a van-style form and clinical box mounted on the rear chassis. They are usually smaller and more maneuverable compared to the Type I and HD/AD. They come in a range of main dealer chassis and are diesel with DEF (diesel exhaust fluid), gasoline engine and now the potential for CNG (compressed natural gas).

Vehicle Standards

The construction and use of guidelines for the American ambulance fleet is at somewhat of a crossroads at the current time. There are three ambulance standards either in existence or under developmental review: the GSA (General Services Administration) KKK-1822-F Star of Life standard, the NFPA 1917 standard and the CAAS GVS (Ground Vehicle Standard). Depending on your location, additional regulations may be in effect as directed by each state.

When developing a fleet strategy, it is important not to attempt to second-guess which of the standards may be in effect when the final choice needs to be made. The design of a vehicle should comply with the standards in current use and, if necessary, add enabling components to be able to retrofit as needed to meet future standards. Always look for the best in the design and build process as possible; by doing this, the vehicles will cost less to meet the future standards if rechassis process is the choice or to just upfit to a new style for equipment such as power cots and crash-tested cot retention mounts.

Future-proofing

Over time, the choice of vehicle could become outdated quickly with changes in medical science. If the vehicle replacement time frame is set from 5–7 years, the vehicle design committee should include the operational medical director to provide the “crystal ball” of future changes and additions required.

For example, over the last 5–7 years, clinical, technical and safety factors have all changed the design, construction and use of EMS vehicles. Patient restraint, crashworthiness, more complex interiors, less complex and cluttered interiors, manual and powered cots, loading systems, warmers, coolers, solar panels and DEF (diesel exhaust fluid) tanks have added to the conundrum of fleet planning and vehicle construction.

Payload

Allied to the future-proofing is the question of weight. Available vehicle payload is addressed in some of the vehicle standards, but the questions that need to be answered regarding the choice of vehicle include:

- How much equipment is needed?
- What is the weight capacity?
- What are the needs of employees and the work environment where the vehicles will be operating?

All component parts of the vehicle build must be combined with human factors. A vehicle with a remaining payload after equipment of 1,000 lbs sounds good until each seated position is counted, with personnel weight assigned as between 171–175 lbs. per person dependent on which standard is followed.

A typical ambulance will have at least three seated positions in the back and two in the front; accounting for five persons at 171 lbs equals 855 lbs of weight, leaving 145 lbs for patient weight. An extreme example perhaps, but it brings into focus that our patients and equipment are not getting lighter and operating vehicles consistently at or over the functional weight capacity severely reduces the life of the vehicle and safety of operation.

This article is primarily based on ambulance fleet design and strategy, but in the planning and purchase of rapid response and supervisor vehicles, weight is also a critical factor and many of these types of vehicle are regularly overloaded with equipment for the “just-in-case” situations.

Operating Environment

Understanding the requirements placed on your vehicle fleet in regard to both geography and system design is of paramount importance.

Requirements in a static, station-based system may be different than a mobile, system status management (SSM) dynamic-deployment operation. The difference in the two from a fleet design perspective is vast. House or station-based vehicles do not tend to idle at as high a rate and therefore experience less idle wear on engine components. Conversely, vehicles posted on street corners idling do not normally exhibit signs of wear from cold starts with full throttle operation. In terms of physical hours run, SSM-posted vehicles incur far more usage time and equivalent miles than actually shown on the odometer.

New or Rechassis?

A rechassis is when the vehicle is split into its two component parts—the clinical ‘box’ on the back and the cab and the running gear. This offers the ability to lower cost, which can be leveraged to gain operational effectiveness and upfitting to new equipment.

Buying new allows for updates and fitting of equipment more effectively, but cost is considerably higher. Today, as the environment surrounding ambulance standards continues to move forward, the cost of new or rechassis vehicles will increase. These increases are necessary, but finding the way to absorb these increases is important.

The Fleet Manager’s Role

Finally, a key question must be asked: In clinical practice would you allow your local shop mechanic to conduct an intubation, cricothyrotomy or titrate the medication to the correct dosage? The answer is probably very clear. Conversely organizations might consider looking beyond the medical workforce to fill this vital vehicle life support task. A qualified and experienced fleet manager may just be worth the fuel, downtime and mechanical trouble that you will be saved. As an industry we are good at letting staff "have a go" at the non-clinical tasks, hoping that we will cope. The evidence suggests we should employ a fleet professional to drive our success and manage the resource that we rely so heavily on to deliver excellent patient care.

Why Maintenance Matters

Preventive maintenance is a great way to ensure the patient never has to wait any longer than is necessary for the ambulance, or wait on the side of the road for a replacement vehicle to arrive.

Data is as much a key requirement in caring for vehicles as a tool box full of wrenches. Having comprehensive vehicle records is essential and, in most states, is a permitting requirement. It is certainly a "must have" to attract any form of formal accreditation such as CAAS (Commission on Accreditation of Ambulance Services).

Vehicle records and their absolute maintenance provide evidence of failures and the frequency of those events and may well lead to clues about particular vehicle brands or engine types.

Comparison and contrast of all vehicle data reveals trends and provide insight to key equipment types as well as informing maintenance or replacement programs.

Understanding when key components break on any particular type of equipment allows that piece or part to be serviced or replaced before it critically fails on the street on a call.

Establishing a mean time between failures (MTBF) chart for key equipment and abiding by it will ensure that unscheduled maintenance remains at a minimum. The term "unscheduled maintenance" is another code word for cash hemorrhage—if a truck and its crew have to leave the street with zero notice then unit hours (EMS currency) are wasted, the net effect being that there is one less vehicle available on the street when the carefully constructed data-driven demand analysis says you need them. Poor maintenance potentially equates to poor patient service.

There are many types of maintenance tracking systems in the marketplace, but consideration should be give to systems that capture:

- **Assets:** Your vehicles by their VIN and type.
- **Retired Assets:** Having data on old vehicles and vehicle types allows for comparative analysis against new or updated units.
- **Work Orders:** Key information that shows who did the work (it may be possible to benchmark and performance-manage mechanical output as one mechanic may fare better at one repair versus another). Also a record of parts used on every truck allows for cost-benefit analysis of the relative worth of a vehicle, particularly as they near end of life and determinations need to be made over disposal or continued service.
- **Preventive Maintenance:** Again the simple mantra of a good PM program is to "catch it before it fails." It is the public health program for vehicles. A sufficient understanding of other fleet metrics will allow the timing and intensity of servicing to be adjusted to ensure a cost-effective level of treatment.
- **Inventory:** Understanding inventory by both what is on the shelves and what has been fitted to the vehicle is important. As with all logistic principles, understanding throughput informs stock control and how much fast-moving items are required on the shelf and how much is required to be readily available elsewhere for rapid delivery.

Proactive and Reactive Devices Improve Performance

To assist with the task of keeping crews safe, as well as monitoring the behavior of other road users, both proactive and reactive devices are available in the EMS marketplace.

In recent years the advent of dash cams has provided video evidence of incidents and accidents as they occur. They serve a purpose in identifying via recorded loop technology what's happened, more often than not who was at fault, and the exact actions—or distractions—of the vehicle operator. By and large, they do not play an active role in preventing the accident or crew behaviors, but they form the basis of after-action reviews, ensuring that the workforce understands the need for safe and skilled vehicle operation.

The other style of system in the current marketplace monitors data points in and around vehicle operation, such as the G forces that a vehicle encounters as a result of rapid acceleration or deceleration, tilt and even "bounce" via the use of vehicle-mounted gyroscopes. Once an operator has been identified by logging onto the system via a fob, sensors then detect the application of seat belts, emergency lights and siren, indicators and braking, and then records the overall driving habit of the individual and by aggregate, the organization.

In such systems the required operating parameters for any vehicle can be set, such as upper speed, tilt encountered in cornering and over or under forces at work in both acceleration and deceleration. Once limits have been set, an audible warning alarm or alert can warn the operator that they are nearing the specified limits and to take appropriate and correcting action.

The overarching aim of systems such as these is to avoid the accident in the first place, rather than watch it back on the video afterwards, although vendors are now able to offer a bundle package combining both pro- and reactive systems at the time of sale. The added bonus of driver monitoring systems is that they allow an organization to amass a body of safe driving evidence to drop insurance premiums based on the excellence of vehicle operation.

Linking back to vehicle maintenance, less vehicle contact equals less expensive repair and lost unit hours, while safe, skilled and monitored vehicle operation decreases wear, prolongs life (of both provider and vehicle) and reduces overall maintenance cost.

Dan Fellows joined the Richmond Ambulance Authority in 1995, where he has amassed two decades of emergency vehicle maintenance and design experience. He is a graduate of the Nashville Auto Diesel College, a licensed Virginian State Inspector, and a Stryker, Excellence and Ford factory-certified technician.

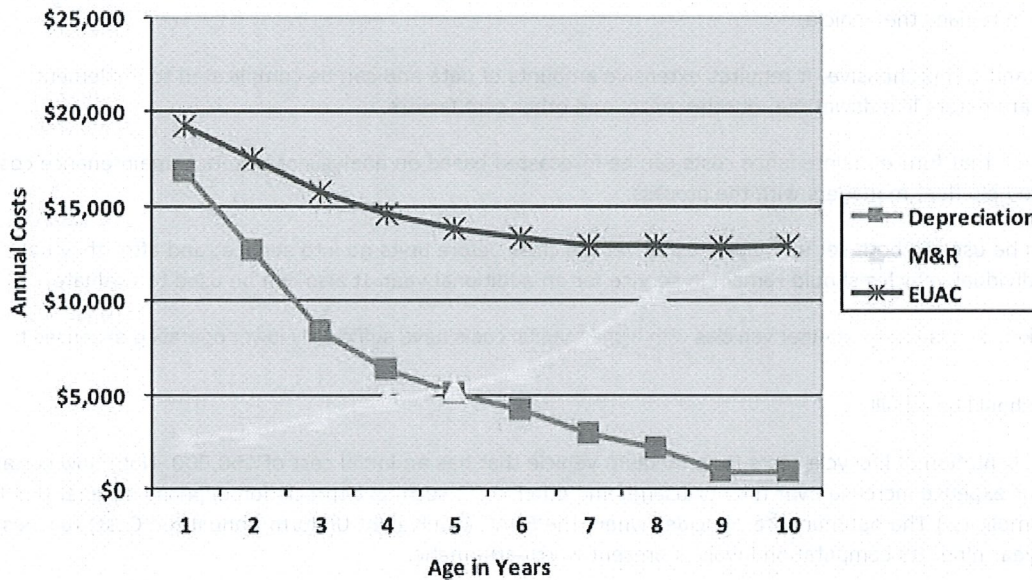
Rob Lawrence, MCMI, is chief operating officer of the Richmond Ambulance Authority. Before coming to the USA in 2008 to work with RAA, he held the same position with the English county of Suffolk as part of the East of England Ambulance Service. He is a member of EMS World's editorial advisory board and host of the Word on the Street podcast.



How to Calculate Optimal Replacement Cycles

January 2015, By Sal Bibona

Figure 1 Economic Life Cycle Curves



Data from an economic lifecycle analysis can be viewed as a chart to assist fleet managers in determining the best time to replace a vehicle. Source: Chatham Consulting

Medium-duty trucks encompass a broad spectrum of fleet applications: They can include some pickups, delivery trucks, ambulances, and even small buses.

There are many different techniques that can be used to calculate replacement cycles for medium-duty trucks, with advantages and disadvantages associated with each. There also can be non-economic factors involved that may influence or even dictate replacement cycles. Examples include meeting air quality standards to reduce tailpipe emissions or disposing school buses before they reach the retirement age mandated by school boards.

For the purpose of this article, a medium-duty truck has a GVWR from 10,001 pounds to 19,500 pounds. This equates to U.S. Department of Transportation (DOT) Vehicle Inventory and Use Survey (VIUS) Class 3 (10,001-14,000 pounds), Class 4 (14,001-16,000 pounds), and Class 5 (16,001-19,500 pounds).

Establishing replacement cycles for medium-duty trucks is both an art and science. It involves judgment, prediction, forecasts, and assumptions on one hand, and analysis of available data on the other. When financial resources are limited, the effort will focus more on prioritizing which one of many vehicle candidates should be replaced.

However, for organizations that lease their fleet units, the cycle decision has already been made — it is the term of the lease. Ideally, the lease term is set at the expected economic life of the vehicle. Leasing analysis is a financial and fleet management issue requiring joint expertise from finance, fleet management, and the leasing company.

The Fundamental Questions

Before replacing a unit, a few fundamental questions must be asked.

- Is the vehicle being fully used?
- Does it have the proper specification?

- If a vehicle is not being fully used, why replace it at all? Perhaps it should be reassigned to a more intensive application.

Furthermore, if the vehicle seems to have frequent suspension related repairs, a dual wheel vehicle with a greater GVWR may be a more suitable specification than the existing one.

Approaches to Replacement

The following are three approaches that may be used in determining when to replace a vehicle:

- Conduct an economic lifecycle analysis to estimate the optimum replacement point that results in the lowest total overall cost over the vehicle's life.
- Replace at an established age and/or mileage criteria.
- Replace when the cost to repair exceeds a threshold amount.

1. Economic Lifecycle Analysis

An economic lifecycle analysis is a management tool to analyze total ownership and operating costs throughout a vehicle's life to estimate the optimum point in time or usage to replace the vehicle.

While this approach is quite flexible and comprehensive, it requires extensive amounts of data and can be complicated to implement, since it involves quantifying many parameters like downtime, obsolescence, and other cost factors.

It is also predicated on the assumption that future maintenance costs can be forecasted based on analysis of historical maintenance costs. Often, consultants may be needed to help fleet managers with the process.

The economic lifecycle approach can be used to both set up guidelines by vehicle class before units go into service; and after they have been in service evaluate whether individual vehicles should remain in service for an additional year. It also can be used to evaluate:

- Alternative vehicle designs or makes by assessing whether vehicles with higher capital costs have sufficiently lower operating expenses to justify acquiring them.
- The economics of whether a unit should be rebuilt.

Figure 1 illustrates an idealized representation of lifecycle costs for a medium vehicle that has an initial cost of \$60,000. Note how certain costs such as maintenance and repair expense increase over time or usage, and other costs such as depreciation expense decline. (Fuel expenses are not being shown for simplicity.) The optimum life coincides where the EUAC (Equivalent Uniform Annualized Cost) reaches a minimum, which in this example is year nine. Its computation involves present worth arithmetic.

The typical parameters used in economic life cycle analysis consist of: vehicle purchase cost, cost of money or interest rate, maintenance and repair expenses, amount of miles traveled or hours used per year, downtime costs, fuel expenses, annual depreciation expenses, obsolescence costs, and salvage value.

The total lifecycle cost, or EUAC curve, often does not appear as a nicely shaped "U" curve often seen in textbooks. Instead, it typically is a much flatter or asymptotic curve, as illustrated in Figure 1.

In this situation, the curve declines fairly rapidly in its early years and then very slowly before reaching a minimum, if at all. Then, some judgment must be applied to interpret the results.

Fleet managers should focus on the trending in maintenance and repair costs and note where they rise sharply to set the recommended cycle before that point is reached.

2. Focusing on Age and/or Mileage

This is a common method used in many public and private fleet operations, such as eight years/100,000 miles. It is simple to use and objective.

This method's chief disadvantage is that, by relying on age or mileage criteria alone, variations in vehicle condition within the class are not accounted for. Some units within the same vehicle class may be more reliable and less costly to operate than others in the class. Thus, less reliable vehicles could inadvertently be kept in service longer than they should be and incur costly repairs. Other vehicles may be removed from service sooner than they should be even though they may have several years of service life left before incurring major repairs.

The best practice approach is to treat units that reach their target age or mileage criteria as "candidates" for replacement.

These best practice fleets will also monitor the maintenance and repair costs by individual vehicle to see if the vehicle's costs significantly exceed the average maintenance and repair costs within its vehicle class.

Many modern fleet management software programs automate this process by identifying those units meeting age and mileage criteria and having maintenance and repair expenses exceeding the average of their class. Sometimes the software will compute a weighted total

"score" to rank the replacement candidates in order of priority for replacement.

3. Exceeding a Threshold Cost

The intent of replacing a vehicle when its repair costs exceed a threshold amount is to replace it before a major repair occurs. Examination of historical trends in repair costs over time should reveal at what point they start to increase significantly.

The Naval Facilities Engineering Command (NAVFAC) has developed such an approach by publishing factors that relate the maximum amount that should be spent on a repair given the present age and life expectancy of the unit. The factors, expressed in percentage points, are multiplied by the cost of the original vehicle to establish the maximum amount that should be spent on its repair at that point in time. If the repair costs more than this amount, the vehicle should be replaced.

4. Exceeding Value of the Vehicle

Unfortunately, there are many instances where a fleet organization spends more money repairing a vehicle than it is worth, sometimes without realizing it. They are, in effect, trading operating dollars for capital dollars. In some cases they may have little choice if their capital budgets are highly constrained or reduced. But, best practice fleets will document and then explain to financial management the impact of reduced capital spending on their need for more repair (i.e., operating funds) without which will result in a degradation of vehicle availability.

This situation is further exacerbated if fleets do not use fully burdened labor rates in pricing their labor and therefore underestimate their internal maintenance and repair expense. Occasions exist where a fleet manager will simply divide 2,080 hours per year into their mechanic's annual wages.

These fleets should recognize that need to deduct non-productive time like vacations, holidays, and sick time, and then add in the costs of shop overheads like supervision and facility costs. They will find that their mechanics are only able to charge 1,350 hours, or 65 percent, of their time to direct work, and that their labor rate is \$75 to \$95 per hour — not \$20 per hour.

5. Cost of Repair vs. Residual Value

Even if a fleet organization monitors their maintenance and repair expenses, if they wait until the expenses become so high to be greater than the vehicle is worth, it is too late. They are performing reactive repairs which are expensive. Instead, a more proactive approach, as described below, should be used.

In this approach that we use, an informed decision is made on whether to repair, rebuild, sell, scrap, or cannibalize a vehicle based on the costs of the repair and the residual or market value of the vehicle. Any vehicle or equipment unit with a maintenance cost that is 30 percent or more of the vehicle's residual value should be assessed for replacement.

As illustrated in Figure 2, the 30-percent threshold that is reached just before year six provides sufficient time to evaluate the vehicle's condition and begin to plan for its replacement before major repairs are needed in years eight through 10.

An assessment report (matrix) should be completed of those units that reach the 30-percent threshold. Digital pictures should be taken of the four sides and roof of the vehicle, and any exceptional items should be noted.

Units with the lowest matrix scores should be annotated with a summary of cumulative operating expenses and their estimated replacement costs. The results can be used to guide decisions during the budget preparation process on whether to repair, rebuild, or scrap the unit. If a vehicle or component can be rebuilt at 50 percent of the cost for a new unit and be able to extend the life of the vehicle or component by 75 percent of that of a new unit, it is worthwhile to rebuild. For accident repairs, allow expenditures up to 50 percent of the vehicle's value.

In addition, the vehicle's utilization should be evaluated and taken into account to determine whether to replace the unit at all. If the vehicle has consumed less than 500 gallons of fuel or been used less than 2,500 miles during the past 12 months, it should be evaluated whether it still is needed.

The Bottom Line

We have seen that there is a variety of approaches to calculate the optimal service months and replacement cycles. Each has its own set of advantages and disadvantages to consider. Some are easier to use than the others; however, they all require data on maintenance and repair expenses. Without this information, the organization may have little choice than to rely on some other fleet's replacement guidelines.

Comparing Maintenance and Repair (M&R) Expenses to Residual Values			FIGURE 2
Year	M&R	Residual Value	Percent M&R Is of Residual Value
0		\$60,000*	
1	\$1,500	\$42,000	3.6%
2	\$2,500	\$33,600	7.4%
3	\$3,500	\$26,880	13.0%
4	\$3,700	\$21,504	17.2%
5	\$3,800	\$17,155	22.2%
6	\$3,900	\$12,048	32.4%
7	\$4,500	\$11,010	40.9%
8	\$6,000	\$8,808	68.1%
9	\$7,100	\$7,047	100.8%
10	\$10,000	\$5,620	177.9%

Assumes a \$60,000 medium class value SOURCE: CHATHAM CONSULTING

As shown above, a 30 percent threshold is reached just before year six, an ideal time to review the vehicle for replacement before major repairs are needed. Source: Chatham Consulting

The best approach to replacing medium-duty trucks:

- Accounts for the organization's specific needs.
- Evaluates more than one factor.
- Reviews vehicle condition.
- Considers trade-offs of capital versus operating expenditures.
- Examines whether as well as when to replace.
- Considers leasing.
- Applies good judgment.

Sal Bibona is president of Chatham Consulting, Inc., and can be reached at (973) 966-9262 or slb@chathamconsulting.com.

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The Board of Directors of the Del Puerto Health Care District

BOARD AGENDA ITEM and ACTION SUMMARY

DEPT: Chief Executive Office
CEO CONCURRENCE: Yes
CONSENT CALENDAR: Yes

BOARD AGENDA: TBD
AGENDA DATE: June 24, 2019

SUBJECT: **Capital Expenditure** – Floor Deep Cleaning – Health Center

1. ACTION REQUESTED:

Approve the Deep Cleaning of the Health Center Flooring as recommended by the Finance Committee.

2. BACKGROUND:

The Health Center's floors are overdue for deep cleaning. They need to be stripped and waxed and the carpets need to be cleaned.

3. FINANCIAL IMPACT:

Deep cleaning of the floors should be done, at minimum, on an annual basis. This will be done through our cleaning company for \$3,670.00

4. ATTACHMENT: GreenWorks Quote

BOARD ACTION AS FOLLOWS:

MOTION: To approve the Deep Cleaning of the Health Center Flooring as requested.

On motion of Director _____, Seconded by Director _____ with the following vote,

Ayes: Directors _____

Noes: Directors _____

Excused or Absent: Directors _____

Abstaining: Directors _____

_____ Approved as recommended

_____ Denied

_____ Approved as amended_ Other:

ATTEST: Becky Campo, Secretary of the Board of Directors

Date

RECEIVED

MAY 28 2019



May 25, 2019

Del Puerto Health Center
1700 Keystone Pacific Parkway
Patterson, CA 95363

Re: Floor Care Service Proposal for Del Puerto Health Center, 1700 Keystone Blvd., Patterson

Dear Danae,

Thank you for giving me the opportunity to bid on your floor care service needs. The costs of the services are as follows:

- Vinyl floor scrub and wax services \$ 3,100.00 per request**
All vinyl flooring including but not limited to exam rooms, hallways, breakroom, X-ray, peds., reception/nurses stations.
- Ceramic Tile Entry and Restroom tile floor scrub and rinse (no wax) \$ 195.00 per request**
- Carpet cleaning \$ 375.00 per request**

Carpet cleaning will be performed using a carpet extractor and a carpet cleaning solution.

3670.00

Slip Hazard: Caution: walking from recently cleaned carpet to hard surfaces creates a slip hazard. Please be careful not to slip when walking from recently cleaned carpet or rugs to hard surfaces. We are not responsible for injuries that might result from slip hazard.

Trip Hazard : You understand we will have several hoses, both large and small, running throughout your home or facility during the cleaning service. We are not responsible for injuries that might result from our hoses, equipment or misplaced furniture being in a walkway.

Moving Furniture: Though we take every precaution to safely move around your furniture and display items, we are not responsible for damages that might result due to tight spaces and the amount of items in the working space. We also do not move furniture, display cases, shelves, electronics, computers, telephones, lamps, etc. Please have these items moved from cleaning areas prior to our arrival.

Traffic Lanes & Black Sole Shoe Stains: Traffic lanes occur for several reasons: fabric wear, black sole shoe stains, asphalt, pH staining, embedded soils. If you have oil-based carpet and frequently wear black soled shoes as in dress shoes, flip flops, or house shoes, please note that removing black sole shoe stains is priced as stain removal and we do not guarantee a significant change in appearance. We do not guarantee complete traffic lane soil removal.

Spots & Stains: GreenWorks cannot guarantee to remove all soils, spots and stains from your carpet.

Small, Unnoticeable Stains: We are not responsible for removing small, unnoticeable stains from your carpet that you have not previously pointed out during pre-inspection. We will attempt to remove unnoticeable stains if you point each one out at a nominal removal rate.

Dark Lines at the Baseboard: Filtration stains are dark lines around the parameter of your carpet at the baseboard. These are caused by air filtering into the walls at the baseboard typically from gas heat, candles and gas appliances. These stains consist of fine particles that embed themselves into the carpet fiber. Attempting to remove filtration stains results in an insignificant change; therefore, we do not offer filtration stain removal.

Wicking (Reappearing Spots): Oil-based carpet can wick, or re-evaporate spots to the surface as the carpet dries. we are not responsible for spots that might return during the drying process.

NOTE: This quote will expire on: September 30, 2019.

Client Signature _____ Date _____

GreenWorks Representative _____ Date _____

The Board of Directors of the Del Puerto Health Care District

BOARD AGENDA ITEM and ACTION SUMMARY

DEPT: Chief Executive Office
CEO CONCURRENCE: Yes
CONSENT CALENDAR: Yes

BOARD AGENDA: TBD
AGENDA DATE: June 24, 2019

SUBJECT: **Capital Expenditure** – Replacement of Bathroom Exhaust Fans – Health Center

1. **ACTION REQUESTED:**

Approve the replacement of the exhaust fans in the Health Center's bathrooms (6).

2. **BACKGROUND:**

Three of the bathroom exhaust fans are failing and one is on the verge of failing and the rest will soon follow suit as they are all the same age, 7 years old.

3. **FINANCIAL IMPACT:**

The fans are warranted for 1 year and have an expected life span of 6-7 years given our usage.

4. **ATTACHMENT:** Quotes

BOARD ACTION AS FOLLOWS:

MOTION: To approve the replacement of the exhaust fans in the Health Center's bathrooms (6) as requested.

On motion of Director _____, Seconded by Director _____ with the following vote,

Ayes: Directors _____

Noes: Directors _____

Excused or Absent: Directors _____

Abstaining: Directors _____

_____ Approved as recommended

_____ Denied

_____ Approved as amended_ Other:

ATTEST: Becky Campo, Secretary of the Board of Directors

Date

Del Puerto Health Care District Capital Expenditure Request

Date Submitted: 6/7/2019 Fiscal Year: 2019/20
 Department: Health Center
 Requestor: Suzie Talamantes
 Project Name/Description: Bathroom Fans
 Type of Purchase: New **Replacement** Upgrade
 Type: (circle one) Office Equipment Computer Equipment Furniture
 Facilities Medical Equipment Vehicle
 Other: _____

Life Expectancy: (Years) _____

Description / Justification: Include a detailed description of the purchase and justification. If this is a replacement or upgrade, include the asset number and description of the item(s) to be replaced. Attach documentation as necessary.

The Bathroom fans are about to fail. Need to replace all 6 fans before they fail.

Top Three Vendors **attach quotes and/or other documentation*

Quote #	Vendor Name	Amount \$	Requestor's Ranking
052219-1209	Air Kustoms, Inc - REPAIR	\$ 2,946.00	4.71 Home Advisor
052019-1254	Air Kustoms, Inc - REPLACE	\$ 3,645.00	4.71 Home Advisor
3	DeHart - REPLACE	\$ 3,644.00	4.0 Yelp

For Use by Accounting Department **attach copy of budget to support the purchase*

Funding Source _____ Account # _____
 Included in Fiscal Year Operation Budget? Yes No Amount \$ _____
 Included in Fiscal Year Capital Budget? Yes No Amount \$ _____
 Is Depreciation included in current Budget? Yes No Monthly Amount \$ _____
 Presentation to Finance Committee Date: _____ Approved? Yes No
 Presentation to Board Date: _____ Approved? Yes No

Approved to Purchase

Approved Quote # _____ Amount \$ _____

 Administrative Director / CEO Approval _____
 Date

PO BOX 998
 PATTERSON, CA 95363 US
 (209)892-HEAT (4328)
 Airkustoms07@yahoo.com
 WWW.AIRKUSTOMS.NET

Estimate



ADDRESS
DEL PUERTO HEALTH DISTRICT P.O. BOX 187 PATTERSON, CA 95363

ESTIMATE #	DATE
052219-1209	05/22/2019

PLEASE DETACH TOP PORTION AND RETURN WITH YOUR PAYMENT.

P.O. NUMBER
 REPAIRS

SALES REP
 YZ

ACTIVITY	QTY	RATE	AMOUNT
RT LABOR LABOR	12	125.00	1,500.00
PARTS PART NO#310198 MOTOR	6	138.00	828.00
PARTS PART NO#473304 WHEEL	6	40.00	240.00
PARTS PART NO#456676 HUB CLIP (for wheel)	6	3.00	18.00
PARTS PART NO#653229 VENTURI MTR MOUNT	6	16.00	96.00
PARTS PART NO#370108 SHOCK MNT, BUSHING	24	3.00	72.00
PARTS PART NO#370109 SHOCK MNT, RING	24	3.00	72.00
PARTS PART NO#455433 SHOCK MNT, BRASS FERRUL	24	5.00	120.00

Once approved and ordered we will receive in 5-7 business days.

TOTAL **\$2,946.00**

Accepted By

Accepted Date



PO BOX 998
PATTERSON, CA 95363 US
(209)892-HEAT (4328)
Airkustoms07@yahoo.com
WWW.AIRKUSTOMS.NET

ADDRESS
DEL PUERTO HEALTH DISTRICT
P.O. BOX 187
PATTERSON, CA 95363

ESTIMATE #	DATE
052019-1254	05/20/2019

PLEASE DETACH TOP PORTION AND RETURN WITH YOUR PAYMENT.

P.O. NUMBER
BROAN EXHAUST FANS

SALES REP
YZ

TECHNICIAN
JUAN

ACTIVITY	QTY	RATE	AMOUNT
RT LABOR LABOR	15	125.00	1,875.00
PARTS PART NO#L150 BROAN EXHAUST FAN	6	295.00	1,770.00

Once approved we have available with our Vendor 1 - 2 days out.

TOTAL **\$3,645.00**

Accepted By

Accepted Date



#3

HVAC PROPOSAL

31 May 2019

Del Puerto Health
1700 Keystone
Patterson CA

Job Location
6 bathrooms exh fans

Attn: Dana

We are pleased to offer our proposal to supply and install 6 ceiling mounted exhaust fans.
Work to be in conjunction with the planned maintenance

Total Cost of Project as specified above \$ 3,644.00

Work to be performed during regular business hours M-F 0700-1600

Thank you for your consideration on this project
DeHart Plumbing, Heating & Air, Inc.

Rich Imfeld

The Board of Directors of the Del Puerto Health Care District

BOARD AGENDA ITEM and ACTION SUMMARY

DEPT: Chief Executive Office
CEO CONCURRENCE: Yes
CONSENT CALENDAR: Yes

BOARD AGENDA: TBD
AGENDA DATE: June 24, 2019

SUBJECT: **Capital Expenditure** – Bottleless Drinking Water – Health Center

1. ACTION REQUESTED:

Approve the Bottleless Drinking Water systems for the Health Center as recommended by the Finance Committee.

2. BACKGROUND:

The Health Center is currently using a delivery for 5-gallon bottles for its' dispensers and purchasing bottled water when needed. This was \$2,146.32 for the calendar year of 2018 and staff must go to the break room to get drinking water for patients. Providing drinking water to 3 areas of the Health Center will allow for improved patient care and staff efficiency.

3. FINANCIAL IMPACT:

Purchase and installation of the equipment will cost approximately \$3,550.00 Subsequent years will cost approximately \$750.00 to maintain, saving \$1,396 per year while providing improved patient care and staff efficiency

4. ATTACHMENT: Health Center Drinking Water Comparisons and quotes

BOARD ACTION AS FOLLOWS:

MOTION: To approve the Bottleless Drinking Water systems as requested.

On motion of Director _____, Seconded by Director _____ with the following vote,

Ayes: Directors _____

Noes: Directors _____

Excused or Absent: Directors _____

Abstaining: Directors _____

_____ Approved as recommended

_____ Denied

_____ Approved as amended_ Other:

ATTEST: Becky Campo, Secretary of the Board of Directors

Date

Health Center Drinking Water

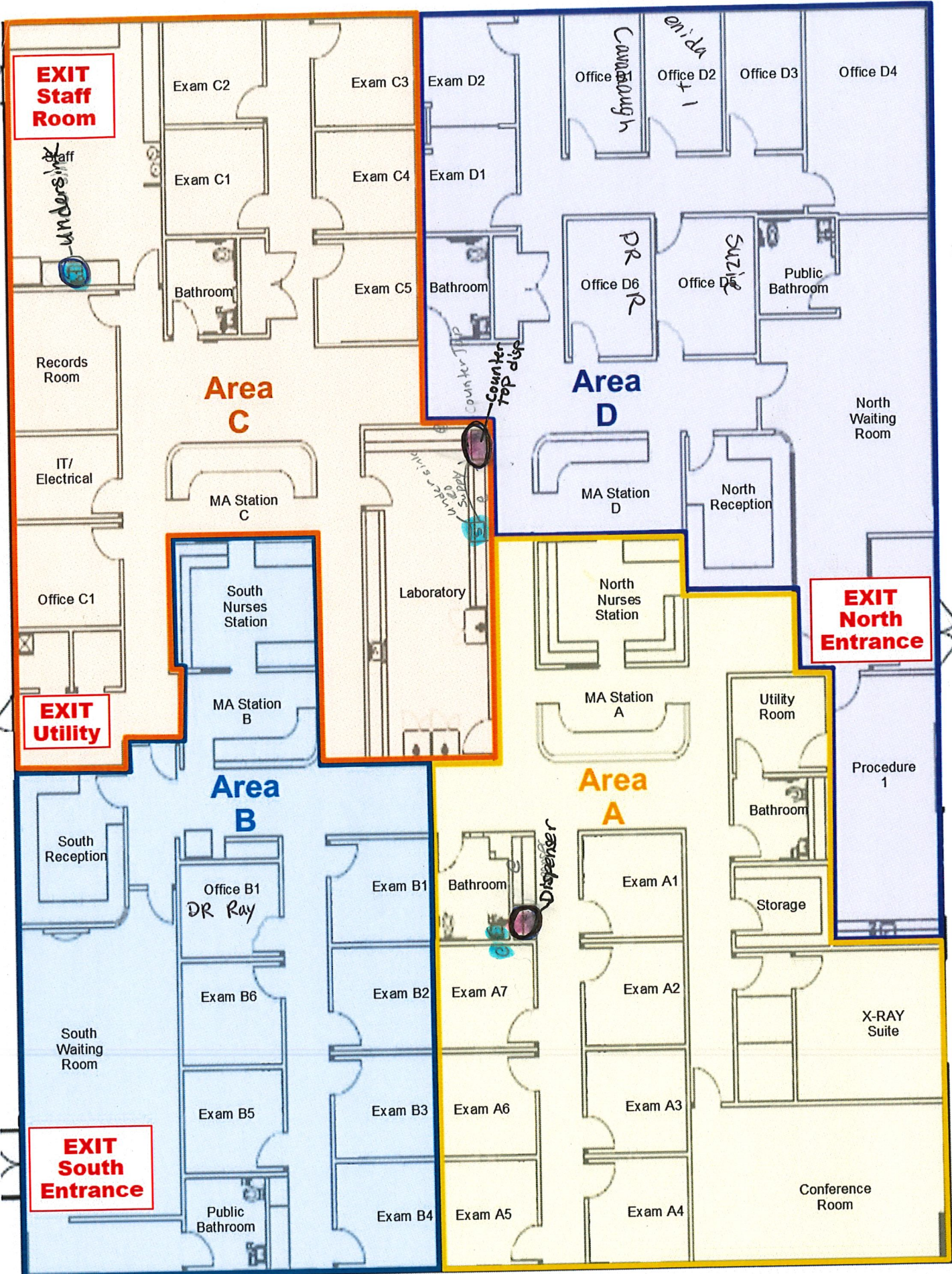
Equipment	RO Undersink	RO Undersink Breakroom	RO Undersink Lab	Counter Top Area C Connected to Lab	Water Cooler Area A Connect to Exam A7	Cost/Mo	Install	Cost/Yr	Notes
Vendor									
Living Water		\$ 40.00	\$ 40.00	\$ 40.00	\$ 40.00	\$ 160.00		\$ 1,920.00	
A-1 Water		\$ 26.00	\$ 26.00	\$ 34.00	\$ 48.00	\$ 134.00	Included	\$ 1,608.00	#1 Flood control shut off at 4 locations #2 Drip Pans under both coolers
AAA Water		\$ 42.95		\$ 42.95	\$ 42.95	\$ 128.85	\$ 865.00	\$ 1,546.20	

Vendor	RO Undersink Breakroom	RO Undersink Lab	Counter Top Area C Connected to Lab	Water Cooler Area A Connect to Exam A7	Install	Total Cost before tax	Cost/Yr	Notes	Warranty
A-1 Water	\$ 595.00	\$ 595.00	\$ 695.00	\$ 895.00	\$ 550.00	\$ 3,330.00	\$ 303.12	#1 Flood control shut off at 4 locations #2 Drip Pans under both coolers Servicing all equip 1/year \$395 #4 First year Service included	3 yr coolers 7 yr RO
AAA Water	\$ 1,995.00		\$ 2,095.00	\$ 2,295.00	\$ 865.00	\$ 7,250.00	\$ 570.00		

Amazon/ Home Depot	\$ 341.89		\$ 765.62	\$ 422.12	\$ 2,014.87	\$ 3,544.49			Varies
Filters/ Average	\$ 118.99		\$ 178.06	\$ 176.23	\$ 250.00		\$ 723.28		

Bottled Water - 5 gallon bottles

\$ 2,146.32



EXIT Staff Room

undersink

Area C

Area D

Area B

Area A

EXIT North Entrance

EXIT Utility

EXIT South Entrance

water supply to tap

Needs Electrical added

counter top disp

undersink

Dispenser

Cambridge

VP 101

Suzie

DR Ray

X-RAY Suite

Conference Room

Procedure 1

Storage

Bathroom

Utility Room

MA Station A

North Nurses Station

North Reception

MA Station D

North Waiting Room

Public Bathroom

Office

Office D6

Bathroom

Exam C5

Bathroom

Records Room

IT/ Electrical

Office C1

Laboratory

South Nurses Station

MA Station B

South Reception

South Waiting Room

Exam B5

Exam B6

Office B1

Exam B4

Exam B3

Exam B2

Exam B1

Exam A5

Exam A6

Exam A7

Bathroom

Exam A4

Exam A3

Exam A2

Exam A1

Conference Room

**Del Puerto Health Center
Drinking Water Comparison**

Under Sink RO Systems				
Brand	US Water Systems	APEC Water	iSpring	Home Master
Model	AquaPurion	Top Tier Alkaline Mineral pH+ 75 GPD 6-Stage Ultra Safe Reverse Osmosis Drinking Water Filter System (ESSENCE ROES-PH75)	RCC7AK 6-Stage	TMAFC-ERP Artesian
Ratings # Stars	4.7	4.7 (823)	4.7 (1,797)	4.8 (924)
Purchased From	US Water Systems	Amazon	Amazon	Amazon or Home Depot
# Stages	5	6	6	7
1st	Sediment	Sediment	Sediment	Sediment
2nd	Carbon Block	Carbon Block	Granular Activated Carbon	Carbon
3rd	Carbon Block	Carbon Block	Carbon Block	RO Membrane
4th	RO Membrane	RO Membrane	RO Membrane	Carbon
5th	Granular Activated Carbon	Coconut Carbon	Post Carbon	Minerals
6th		Mineral Calcium Carbonate	PH Mineral	Carbon
7th				Minerals
Gallons per Day	75	75	75	75
Initial Cost	\$ 324.95	\$ 229.00	\$ 196.69	\$ 482.90
Water Waste Pure Water Ratio w/o pump	4:1	4:1	2:1	4:1
Permeate Pump w/kit - Wastes less water & produces water faster	Included	\$ 67.00	\$ 67.00	Included
Cost w/Perm Pump	\$ 324.95	\$ 296.00	\$ 263.69	\$ 482.90
Water Waste Pure Water Ratio w/pump	1:1	1:1	1:1	1:1
Tank Size	4.5 gal	4 Gal	3.2 gal	3.2 gal
Warranty	3 year	2 year	1 Year	5 year
Made	USA	USA	USA	USA
Maintainance Cost				
Get Filters	US Water Systems	Amazon	Amazon	Home Master Home Depot Amazon
Filter Type	Standard	Standard	Standard	Quick Change
Filters Change	6 Months	6 Months	6 Months	1/yr or 2k gal
Fliter Cost	\$ 39.95	\$ 39.44	\$ 66.50	\$ 76.55
Membrane Change	1-2 years	1-2 years	2-3 years	1-2 years
Membrane Cost	\$ 38.95	35.51	\$ 23.15	33.18
Annual Cost	\$ 118.85	\$ 114.39	\$ 132.99	109.73

**Del Puerto Health Center
Drinking Water Comparison**

Bottless Water Coolers - Counter Top			
Brand	Oasis, Brio, Magic Mountain	Avalon	Global Water
Model	Countertop Bottleless Water Cooler Dispenser w/(5 Stage R/O w/10 Standard Filter Housing)	Countertop Self Cleaning Bottleless Water Cooler Water Dispenser - Hot & Cold Water, NSF Certified Filter	G5 Counter Top Hot and Cold Bottleless Water Cooler with 4-Stage Reverse Osmosis Filtration
Seller	Amazon	Amazon	Home Depot
Ratings # Stars	3.7 (5)	3.9 (119)	5 (1)
Initial Cost	\$ 719.99	\$ 284.98	\$ 949.99
# Stages	5	2	4
1st	Sediment	Sediment	Sediment
2nd	Pre Carvon (GAC)	Carbon Block	Carbon Block
3rd	Activated Carbon		RO Membrane
4th	RO Membrane		Post Carbon
5th	Post Carbon		
Gallons per Day GPD	50	free flowing	50
Gal /Min GPM	2 GPM		1/2
Dispenser			
Hot	47°	47°	44°
Cold	185°	185°	180°
Room Temp	Yes	If turn off Hot/cold	Yes
Hot Tank	1 Liter	1 Liter	0.5 gal
Cold Tank	1.5 liter	1.5 liter	1 gal
Dispense Method	Push Button	Press Paddles	Push Button
Tank Construction	Stainless Steel	Stainless Steel	Stainless Steel
Dimensions	16x10x15.75	12x12x19	(L)14 x (W)13 x (H)19
Fill Water Bottles?	6.5 inch below spouts	7.5 inch below spouts	Yes
Self Cleaning	UV	Ozone	NO
Warranty	1 Year	1 Year	3 Yrs on Compressor 1 Year everything else
Made	China	China	USA
Maintainance Cost			
Get Filters	Amazon	Amazon	Amazon
Filter Type	Twist	Twist	Twist
Filters Change	6 Months	6 Mos/ 1500 Gal	1500 gal/Sediment 2500 GAC
Fliter Cost	\$ 99.99	99.99	\$ 60.98
Membrane Change	NA	NA	2 years
Membrane Cost			\$ 24.50
Annual Cost	\$ 199.98	\$ 199.98	\$ 134.21

**Del Puerto Health Center
Drinking Water Comparison**

Bottless Water Coolers - Floor Model				
Brand	Oasis	Avalon	Global Water	Drinkpod (NO Drain Needed)
Model	Bottleless Water Dispenser, Tri-Temp (Hot, Cold, Room-Temp) (5 Stage EZ Change R/O System)	A5BOTTLELESS A5 Self Cleaning Bottleless Water Cooler Dispenser, Stainless Steel (doesn't remove any contaminants)	G3 Reverse Osmosis Hot/Cold Bottleless Water Dispenser & UV	100 Series Bottleless Free-Standing Hot, Cold, and Room Temperature Electric Water Cooler (doesn't remove all contaminants)
Seller	Amazon	Amazon Home Depot	Amazon	Amazon Home Depot
Ratings # Stars	3.6 (3)	4.3 (215)	4.8	3.9 (31)
Initial Cost	\$ 499.99	\$ 299.99	\$ 520.88	\$ 367.63
# Stages	5	2	5	4
1st	Sediment	Sediment	Sediment	Sediment
2nd	Carbon GAC	Carbon Block	Carbon Block	Carbon Block
3rd	Carbon GAC		Post Carbon	UF Membrane
4th	RO Membrane		RO Membrane	Post Carbon
5th	Carbon GAC			
Gallons per Day GPD	100	free flowing	50	
Gal /Min GPM	1/2		1/2	
Dispenser				
Hot	Yes	Yes	Yes	Yes
Cold	Yes	Yes	Yes	Yes
Room Temp	If turn off Hot/cold	Yes	If turn off Hot/cold	Yes
Hot Tank - Gal	2.5 gal/hr	NA	0.5	0.5
Cold Tank - Gal	1	NA	1	1
Tank Construction	Stainless Steel	Stainless Steel	Stainless Steel	
Cooling Rate	1.5 gal/hr 37-50°F		1.5 gal/hr 37-50°F	
Fill Water Bottles?	Yes	Yes	Yes	if under 9" tall
Self Cleaning	NO	Ozone	UV	Yes
Warranty	3 Yrs on Compressor 1 Year everything else	1 Year	3 Yrs on Compressor 1 Year everything else	1 Year
Made	USA & China	China	USA	China
Maintainance Cost				
Get Filters	Amazon Home Depot	Amazon	Amazon Home Depot	Drinkpod.com
Filter Type	Twist	Twist	Twist	Twist
Filters Change	6 Months	6 Mos/ 1500 Gal	1500 gal/Sediment 2500 GAC	6 Months
Fliter Cost	\$ 89.99	99.99	\$ 89.99	\$ 105.00
Membrane Change	2 years	NA	2 years	NA
Membrane Cost	\$ 39.99		\$ 39.99	\$ -
Annual Cost	\$ 199.98	\$ 199.98	\$ 199.98	\$ 105.00

Installation Quotes

Service	Date	Name	Yelp	Total
Electrical	26-Mar	Miranda Electric	No reviews	\$ 710.00
Electrical	27-Mar	Mac Electric	No reviews	\$ 400.00
Electrical	29-May	Garcia 1 Electric	No reviews	\$ 525.00
Average				<u><u>\$ 545.00</u></u>

Service	Date	Name	Yelp	Install Undersink	Install Dispensers	TOTAL
Plumbing	5-Apr	Mr. Rooter	4* (20)	\$ 764.72	\$ 1,527.83	\$ 2,292.55
Plumbing	21-May	Discount Plumbing	4* (14)			\$ 1,407.06
Plumbing	24-May	JS Powers Plumbing	5* (3)			\$ 710.00
Average						<u><u>\$ 1,469.87</u></u>

\$469 ea unit

The Board of Directors of the Del Puerto Health Care District

BOARD AGENDA ITEM and ACTION SUMMARY

DEPT: Chief Executive Office

BOARD AGENDA: TBD

CEO CONCURRENCE: Yes

AGENDA DATE: June 24, 2019

CONSENT CALENDAR: Yes

SUBJECT: **Capital Expenditure** – Roof Resurfacing for Health Center

1. ACTION REQUESTED:

Approve the resurfacing of the roof for the Health Center as recommended by the Finance Committee.

2. BACKGROUND:

The Health Center's roof is at the end of its life and is in poor condition per 6 roof inspections. It needs to be either replaced or resurfaced before it leaks again causing extensive damage.

3. FINANCIAL IMPACT:

The District depreciates all assets for their useful life and since 2017 has set aside the annual amount depreciated into the Asset Replacement Fund. The roof resurfacing will be funded from the Asset Replacement Fund

4. ATTACHMENT: Photos of Roof, Quotes, and Quote Comparison

BOARD ACTION AS FOLLOWS:

MOTION: To approve the resurfacing of the roof for the Health Center as requested.

On motion of Director _____, Seconded by Director _____ with the following vote,

Ayes: Directors _____

Noes: Directors _____

Excused or Absent: Directors _____

Abstaining: Directors _____

_____ Approved as recommended

_____ Denied

_____ Approved as amended_ Other:

ATTEST: Becky Campo, Secretary of the Board of Directors

Date

The Board of Directors of the Del Puerto Health Care District

BOARD AGENDA ITEM and ACTION SUMMARY

DEPT: Chief Executive Office

BOARD AGENDA: TBD

CEO CONCURRENCE: Yes

AGENDA DATE: June 24, 2019

CONSENT CALENDAR: Yes

SUBJECT: **Capital Expenditure** – Roof Resurfacing for Keystone C

1. ACTION REQUESTED:

Approve the resurfacing of the roof for Keystone C as recommended by the Finance Committee.

2. BACKGROUND:

Keystone C's roof is at the end of its life and is in poor condition per 6 roof inspections. It needs to be either replaced or resurfaced before it leaks again causing extensive damage.

3. FINANCIAL IMPACT:

The roof resurfacing will be funded from the operations of Keystone C.

4. ATTACHMENT: Photos of Roof, Quotes, and Quote Comparison

BOARD ACTION AS FOLLOWS:

MOTION: To Approve the resurfacing of the roof for Keystone C as requested.

On motion of Director _____, Seconded by Director _____ with the following vote,

Ayes: Directors _____

Noes: Directors _____

Excused or Absent: Directors _____

Abstaining: Directors _____

_____ Approved as recommended

_____ Denied

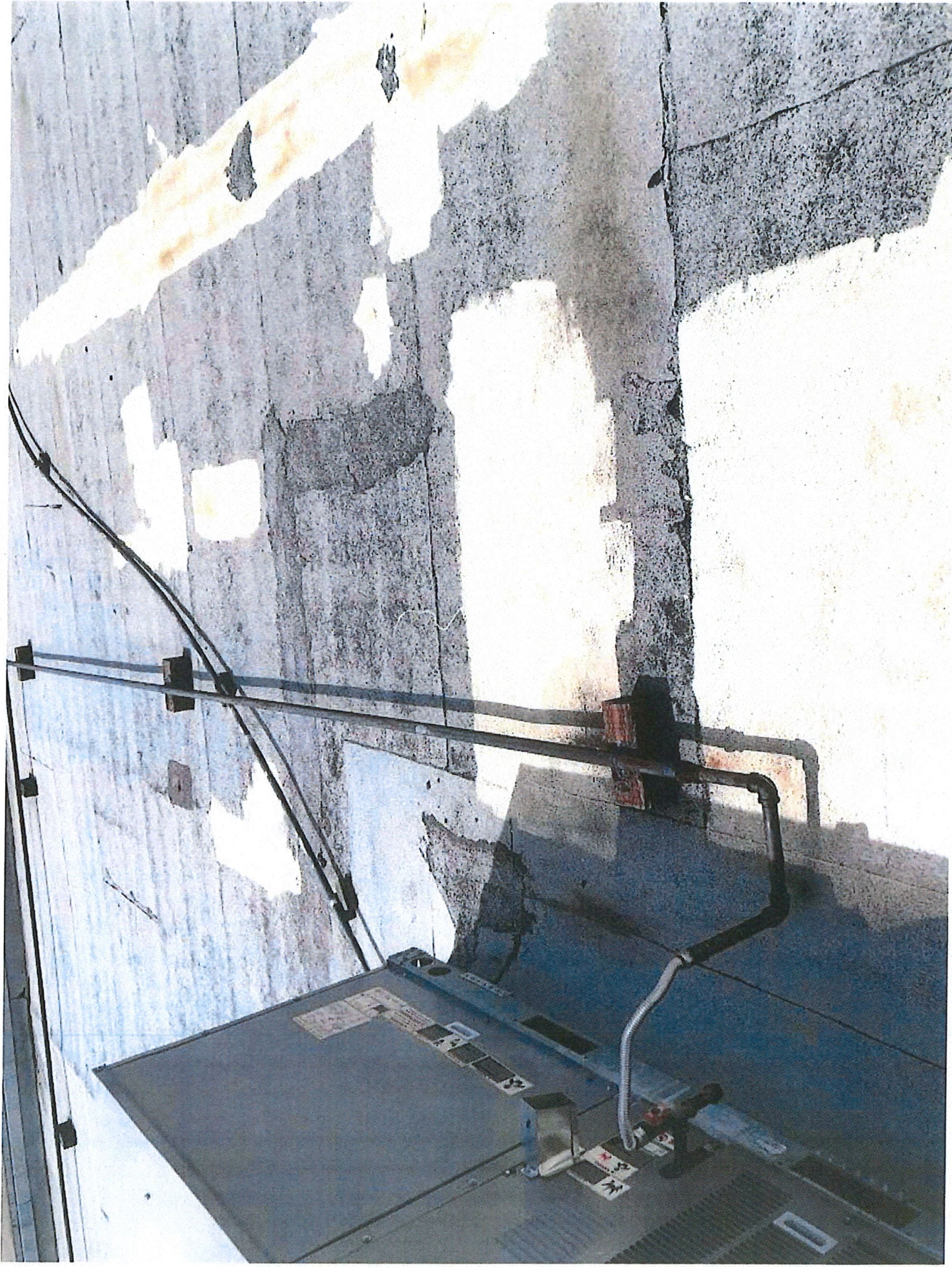
_____ Approved as amended _Other:

ATTEST: Becky Campo, Secretary of the Board of Directors

Date







1700 Keystone Suites B and C - Roof Estimate Comparisons

	OVERLAY				COATING			
Company	GT Roofing	Pacific Roofing	Joaquin Roofing	AVERAGE Overlay	Innovative Roofing, Inc	Armor Roofing	Flat Roof Pros	AVERAGE Coating
Ratings	Top Pro Status (Thumbtack)	4/5 Yelp (12)	3/5 Yelp (5)			3/5 Yelp (21)	5/5 Yelp (7)	
Phone	(925) 519-8628	(209) 527-7803	(833) 238-7663		(209) 470-1870	(209) 525-9773	(916) 834-4712	
Location	San Leandro	Modesto	Ceres		Copperopolis	Modesto	Sacramento	
Inspection Date	5/22/2019	5/20/2019	5/22/2019		5/22/2019	5/21/2019	5/28/2019	
Quote Received	6/4/2019	5/21/2019	5/31/2019	AVERAGE	5/27/2019	6/12/2019	5/29/2019	AVERAGE
Amount B	\$ 92,500.00	\$ 48,880.00		\$ 70,690.00	\$ 47,500.00	\$ 38,525.00	\$ 49,640.00	\$ 45,221.67
Amount C	\$ 67,500.00	\$ 40,300.00		\$ 53,900.00	\$ 47,500.00	\$ 31,825.00	\$ 39,950.00	\$ 39,758.33
TOTAL	\$ 160,000.00	\$ 89,180.00	\$ 90,870.00	\$ 113,350.00	\$ 95,000.00	\$ 70,350.00	\$ 89,590.00	\$ 84,980.00
Scope	Overlay	Overlay	Overlay		Coating	Coating	Coating	
Prep	Replace all roof vents, clad metal & drain outlet w/All New Metal flashings	Prep existing roof Deck	Prep existing roof Deck		Clean debris & prep substrate. Repair substrate required by mfg.	Install silicone gel & fabric mesh on all open seams & flashings as needed.	Clean & Prep roof. Seal penetrations, vents, air duct, etc. w/GE Enduris Seam Sealant as needed	
Base	Install 1" Poly-Iso(Resista) insulation over entire roof deck	Install 1/2" fanfold decking over existing roof deck.				Install 2 part GAF sicone primer 1/2 gal / SQ	Apply GE Enduris *3500 sicone coating 2.5 gal /SQ	
Top Layer	Install 60 Mil TPO membrane over insulation (seams heat welded)	Install 60 Mil TPO roof system over fanfold decking	Install single ply 60 Mil mechanically attached roofing system		Install Gaco Silicone / mfg	Install silicone high solids coating 2 gal / SQ		
Parapet wall treatment	Extend membrane up over parapet wall under New coping metal.	secure membrane to parapet wall under counter (exhistng) flashing	Extend membrane up over parapet wall under New coping metal.		secure membrane to parapet wall under counter (exhistng) flashing			
Warranty YRS (Material)	20	20	20		50	10	20	
Warranty YRS (labor)	20	15			10	5	20	
Notes:	Additional cost for Dry rot repair. City & Manufacturer				Additional cost for Dry rot repair			
Total/year	\$ 8,000.00	\$ 4,459.00	\$ 4,543.50		\$ 1,900.00	\$ 3,517.50	\$ 4,479.50	

**WIPfli Fees Detail Report
FY 2018-2019**

Date	Memo	Class	Fees	Misc Exp	Total Amount	Admin	Ambulance	Health Center
11/30/2018	Preparation of 6/30/18 Medicare Cost Report	03 Del Puerto Health Center	3,600	129	3,729			3,729
11/30/2018	Audit support for the 2014 & 2015 GEMT reports	02 Patterson District Ambulance	1,978	27	2,005		2,005	
11/30/2018	Preparation of 6/30/18 GEMT report	02 Patterson District Ambulance			2,846		2,846	
12/01/2018	2018 Financial Statement Audit (Progress Billing)	01 DPHCD	12,000	2,500	14,500	14,500		
02/13/2019	PPS Reconciliation	03 Del Puerto Health Center	5,400	18	5,418			5,418
03/31/2019	2018 Financial Statement Audit (Final Billing)	01 DPHCD	7,000	8,000	15,000	15,000		
TOTAL WIPFLI FEES			29,978	10,674	43,498	29,500	4,851	9,147
								43,498



FY 2019-20
BUDGET REQUEST

As of June 17, 2019

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1. Introduction

1.1 Purpose

The Del Puerto Health Care District (District) primary mission is to provide the highest quality health care services through Patterson District Ambulance and Del Puerto Health Center, while expanding the healthcare availability to the citizens of the Del Puerto Health Care District. Providing services in a fiscally responsible manner is a crucial part of the mission and achieved in part through the creation and approval of the annual budget. The budget process allocates the necessary resources to ensure quality and delivery of services.

1.2 District Administration and Governance

Since 1946 DPHCD has managed public resources to organize one or more enterprise operations and provide health care to a large portion of Stanislaus County's West Side. A five member, publicly elected Board of Directors hires the district administrator / CEO who in turn assures that the District is properly staffed and operates in a sustainable manner. Seventy-five percent of the District's income is service revenue while 25% comes from property tax revenue. The annual budget is created as a transparent record. Any questions should be addressed to the Administrative Director / CEO.

1.3 Services

The District currently provides Advanced Life Support (ALS) Ambulance and Out-Patient Primary and Pediatric Healthcare Services throughout a geographic area made up of approximately 234,000 acres and a population of 25,500 (2019 US Census estimate). It is governed by an elected five-member Board of Directors and administered by a professional staff of seven.

1.3.1 Health Center

Del Puerto Health Center, a federally certified Rural Health Clinic, has operated since June of 2003 providing outpatient primary care. Currently the Center is open six days per week and provides out-patient family medicine and pediatric primary care, women's health exams, industrial medicine including drug screenings and physicals, and workers compensation care. Some lab imaging services are available in-house and visiting medical specialist care includes cardiology while. Two medical doctors (one of which is the District's Medical Director) and two mid-levels (nurse practitioners or physician assistants) provide patient care and are supported by 16 medical assistants and the health Center Manager.

1.3.2 Ambulance

Since 1984 Patterson District Ambulance (PDA) has provided pre-hospital emergency services within the District. Currently, two ALS ambulance units are staffed 24 hours a day, 7 days per week with licensed paramedics (Medics) and emergency medical technicians (EMTs). There are 22 full-time, part-time, and occasional staff members who work various 24 or 12 hours shifts throughout the year; they are managed by the Director of Ambulance Operations. PDA responds to approximately 2,400 dispatches per year with approximately 1,700 requiring transportation to area hospitals.

1.4 Basis of Budgeting

The District's budget is organized by department, with each department representing a different service component of the District. The operations of each class are accounted for on separated income and expense basis to manage the individual operations of each department. This budget follows GASB (Governmental Accounting Standards Board) guidelines.

1.5 General Budget Definitions

1.5.1 Regular Income

- **Net Patient Service Revenue:** Income results from billed amounts for services (both health center and ambulance) minus contractual adjustments from third party payers and uncollectable bad debt. Other revenue comes from services provided by cash pay patients and managed care contracts.
- **Lease Income:** Income received from the rental of district property, equipment, or buildings. The District owns approximately 20,000 square feet of medical and office space at 1700 Pacific Parkway. One half (Building B) is occupied by the District Health Center for patient care operations. The second half, Building C, was acquired on June 30, 2016 and is fully leased at the present time. There are no additional revenues from leasing District property.

1.5.2 Other Income

- **District Tax Revenues:** A portion of the ad valorem (value based) property taxes which are levied, collected, and appropriated by the County to the District for all secured property within the District service area. The District receives most of the funds in two separate payments (December and May) while smaller taxed amounts may come in as collected during property transactions.
- **District Assessment Fees:** A 1986 voter approved tax on every residence, unit in multi-family developments, and commercial building. The assessed fees of \$27/\$15/\$54 support the District's ambulance operations.
- **Impact Mitigation Fees:** A levy or charge upon real property by an agency for a special benefit conferred upon the real property. Individual fee agreements are negotiated on each project built within the geographic boundaries of the District under either City or County jurisdiction. These funds are restricted to pay for new and future development of health services to meet the need of the additional population brought by local development.
- **Investment Income:** Interest earned on investment of District Funds.
- **Keystone C Lease Income:** Revenue includes rents and common area maintenance expense reimbursements.

1.5.3 Expenses

- **Salaries & Wages:** Costs associated with compensation paid to employees and interns of the District including regular pay, overtime, standby, paid-time-off, cash in-lieu of benefit, and uniform allowance.
- **Employee Benefits:** Costs associated with all fringe benefits and payroll related expenses for district employees. Costs include payroll taxes, retirement contributions, health/vision/dental insurance premiums, and workers compensation insurance premiums.

- **Professional Fees:** Includes costs of medical providers, legal services, financial auditors and medical billing audits.
- **Purchased Services:** Costs from outside consultants/service providers including auditing, legal, and IT service providers, billing, janitorial, linen, security, patient communication services, medical waste disposal, and records management.
- **Supplies:** Included in this cost category are costs associated with office, postage, medical and pharmaceutical supplies.
- **Equipment, Building and Auto Maintenance & Repairs:** This category of costs includes maintenance and repair of equipment, facilities, and vehicles, new equipment with a purchase price of less than \$2,500 per item, as well as landscaping services.
- **Utilities:** Costs related to electric/gas, landline/mobile phones, digital subscriber line (DSL), water/garbage, auto fuel
- **Rental and Lease:** the cost to use office equipment and building space not owned by District
- **Depreciation:** allocating the cost of long-term assets to an expense over the useful life of District assets (property, building, vehicle, computers, equipment, etc.).
- **Other Operating Expenses:** Temporary help, IT equipment and software, bank fees, recruitment, training and education, travel/mileage, marketing/outreach, hospitality/recognition.
- **Insurance:** property, liability, directors & officers, malpractice
- **Interest Expense** is interest paid on loans (the mortgages on 1700 Keystone B & C).

1.5.4 Other Expenses

- Keystone C expenses are listed as other income since Keystone C is not a part of the core operations of the District. Of key interest is the reporting of interest expense on the building loan and amortization of building depreciation.

1.5.5 Capital Expenses

Purchases greater than \$2,500 which will be used for more than one year. They are added to the District's list of assets for depreciation.

2. Background

The District's Fiscal Year 2019-20 budget is based on a review of the FY 2018-19 actual income and expense and for variations due to new reimbursement programs and provider actual productivity.

3. Key Issues by Department

3.1 Administration

Finalizing and adopting an impact mitigation fee schedule will allow the City of Patterson and the Stanislaus County to regularly include these fees on the permit pulling process. At this time the District negotiates with each individual project.

3.2 Ambulance

The District is currently in negotiations with TEMSA/USW Local 12911 representing PDA paramedics and EMTs. As of offers made on June 13, 2019, we project an 11% increase in wage and benefit costs. This is reflected in this draft budget.

3.3 Health Center

The budget presented here does not include the visit income or costs of wages/benefits and medical provider fees for a second pediatrician or a licensed clinical social worker and necessary support staff to expand Health Center programming. When these positions are filled a budget adjustment will be requested mid-year to reflect the new income and corresponding expenses. A financial model shows that both positions are self-supporting and will generate positive income for the clinic.

DRAFT

4. Budget Sheets

4.1 FY 2019-20 District Summary with Comparison to Prior Years

	Jul '14 - Jun 15	Jul '15 - Jun 16	Jul '16 - Jun 17	Jul '17 - Jun 18	Jul '18 - Jun 19	Budget Jul '19 - Jun 20	Budget over FY 2018-19	NOTES
Ordinary Income/Expense								
4000 · Net patient service revenue - Other								
Total 4000 · Net patient service revenue	3,521,211	3,669,404	3,514,880	4,098,730	3,510,744	4,115,925	7%	No change in income
44000 · Tenant Income - Other			14,503	11,353	7,200		-100%	
Total 44000 · Tenant Income			14,503	11,353	7,200		-100%	no longer leasing xray
5905 · Other Income - Other	87,074	37,227	4,749	6,530	35,941	6,800	-83%	
Total 5905 · Other Income	179,465	254,222	492,280	289,518	314,882	198,800	-42%	
5970 · Internal Txfr of Billing Exps								
Total Income	3,700,676	3,923,626	4,021,663	4,399,601	3,832,826	4,314,725	3%	
Cost of Goods Sold								
500.000 · Cost of Goods Sold								
Total COGS								
Gross Profit	3,700,676	3,923,626	4,021,663	4,399,601	3,832,826	4,314,725	3%	
601.000 · Salaries & Wages - Other	(230,200)	(256,530)						
602.000 · Employee Benefits - Other								
603.000 · Professional Fees - Other								
604.000 · Purchased Services - Other								
605.000 · Supplies - Other					(31)		-100%	
606.000 · Utilities - Other								
607.000 · Rental and Lease - Other								
608.000 · Insurance - Other								
609.000 · Maintenance & Repairs - Other								
610.000 · Depreciation and Amortization -	205,593	188,788	200,824	257,389				

FY 2019-20 Budget Request

June 17, 2019 Draft

Other							
611.000 · Other operating expenses - Other							
Total 611.000 · Other operating expenses	123,904	153,434	195,563	204,650	280,186	299,783	-2%
Total Expense	4,374,592	4,648,618	4,921,078	5,240,001	5,050,373	5,781,870	5%
Net Ordinary Income	(673,916)	(724,992)	(899,415)	(840,400)	(1,217,547)	(1,467,145)	10%
Other Income/Expense							
Other Income							
701.000 · District Tax Revenues							
701.010 · Property Tax	970,984	969,667	1,137,304	1,283,743	1,117,880	1,220,000	0%
701.020 · Direct Assessment-Amb Svcs Fund	229,312	226,862	233,345	240,751	217,781	240,000	1%
701.000 · District Tax Revenues - Other							
Total 701.000 · District Tax Revenues	1,200,296	1,196,529	1,370,649	1,524,494	1,335,661	1,460,000	0%
702.000 · Impact Mitigation Fees	128,824	12,626	20,051	229,557	35,071		-100%
703.000 · Investment Income	1,134	1,423	1,229	2,292	5,867	14,500	127%
704.000 · Interest Expense	(77,145)	(70,352)	(125,659)	(120,436)	(69,675)	(62,411)	-18%
705.000 · Keystone Tenant Income			117,652	164,996	182,263	183,825	-8%
706.000 · Loss on Disposal of Asset					(441)		-100%
708.000 · Non-Guaranteed Grant Revenue			13,496	1,232	787		-100%
Total Other Income	1,253,109	1,140,226	1,397,418	1,802,135	1,489,533	1,595,914	-2%
Other Expense							
801.000 · Common Area Maintenance							
801.010 · Keystone Business Park Assoc					9,266		-100%
801.020 · Keystone Plumbing					697		-100%
801.030 · Keystone Cleaning					4,485		-100%
801.040 · Keystone HVAC					2,253		-100%
801.050 · Keystone Elect/Gas							
801.060 · Keystone Water/Garbage					2,160		-100%
801.070 · CAM Exp offset by CAM Deposits					(17,084)		-100%
801.000 · Common Area Maintenance - Other							
Total 801.000 · Common Area Maintenance					1,777		-100%
802.000 · Keystone District Expense							
802.010 · Depreciation Expense-Keystone C							
802.015 · Keystone Depreciation					41,358	48,000	6%
802.020 · Keystone Prop & Equip Ins					1,767	1,820	-6%
802.030 · Keystone Liability Insurance					8,987	5,834	-40%
802.040 · Keystone Property Taxes Paid					5,400	5,600	-5%

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802.050 · Keystone - Other Expenses					43	100	113%
802.060 · Keystone C - Interest Expense					48,704	48,000	-10%
802.000 · Keystone District Expense - Other							
Total 802.000 · Keystone District Expense					106,259	109,354	-6%
803.000 · Non-Guaranteed Grant Consultant		3,104	295		517		-100%
Total Other Expense		3,104	295		108,553	109,354	-8%
Net Other Income	1,253,109	1,140,226	1,394,314	1,801,840	1,380,980	1,486,560	-1%

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4.2 FY 2019-20 Budget Summary by Department

	Total 01 DPHCD	Total 02 Patterson District Ambulance	Total 03 Del Puerto Health Center	Total 06 Keystone Bldg C	TOTAL	NOTES
	Jul '19 - Jun 20	Jul '19 - Jun 20	Jul '19 - Jun 20	Jul '19 - Jun 20	Jul '19 - Jun 20	
Ordinary Income/Expense						
Income						
4000 · Net patient service revenue		1,801,000	2,314,925		4,115,925	
5905 · Other Income	2,000	193,200	3,600		198,800	
Total Income	2,000	1,994,200	2,318,525		4,314,725	
Gross Profit	2,000	1,994,200	2,318,525		4,314,725	
Expense						
601.000 · Salaries & Wages	415,835	1,037,480	948,509		2,401,824	
602.000 · Employee Benefits	98,798	257,623	249,355		605,776	
603.000 · Professional Fees	44,500	82,680	935,280		1,062,460	
604.000 · Purchased Services	11,000	164,775	284,625		460,400	
605.000 · Supplies	7,250	67,917	89,163		164,330	
606.000 · Utilities	6,950	15,246	43,988		66,184	
607.000 · Rental and Lease	4,740	300	6,935		11,975	
608.000 · Insurance	32,166	149,147	121,034		302,347	
609.000 · Maintenance & Repairs	4,000	101,735	39,800		145,535	
610.000 · Depreciation and Amortization	31,000	145,016	85,241		261,257	
611.000 · Other operating expenses	68,180	166,828	64,775		299,783	
Total Expense	724,419	2,188,747	2,868,705		5,781,871	
Net Ordinary Income	(722,419)	(194,547)	(550,180)		(1,467,146)	
Other Income/Expense						
Other Income						
701.000 · District Tax Revenues	1,220,000	240,000			1,460,000	
703.000 · Investment Income	14,500				14,500	
704.000 · Interest Expense			(62,411)		(62,411)	
705.000 · Keystone Tenant Income				183,825	183,825	

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	Total 01 DPHCD	Total 02 Patterson District Ambulance	Total 03 Del Puerto Health Center	Total 06 Keystone Bldg C	TOTAL	NOTES
	Jul '19 - Jun 20	Jul '19 - Jun 20	Jul '19 - Jun 20	Jul '19 - Jun 20	Jul '19 - Jun 20	
Total Other Income	1,234,500	240,000	(62,411)	183,825	1,595,914	
Other Expense						
802.000 · Keystone District Expense				109,354	109,354	
Total Other Expense				109,354	109,354	
Net Other Income	1,234,500	240,000	(62,411)	74,471	1,486,560	
Net Income	512,081	45,453	(612,591)	74,471	19,414	

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4.3 FY 2019-20 Administration Budget

	<i>Incomplete</i>				<i>BUDGET</i>		
	<i>Year</i>				<i>Total 01</i>		
	<i>Jul '15 -</i>	<i>Jul '16 -</i>	<i>Jul '17 -</i>	<i>Jul '18 -</i>	<i>Jul '19 - Jun</i>	Budget	<i>NOTES</i>
	<i>Jun 16</i>	<i>Jun 17</i>	<i>Jun 18</i>	<i>Jun 19</i>	<i>20</i>	over FY	
						2018-19	
5970 · Internal Txfr of Billing Exps							
Total Income	585	751	2,307	1,824	2,000	1%	
Cost of Goods Sold							
500.000 · Cost of Goods Sold							
Total COGS							
Gross Profit	585	751	2,307	1,824	2,000	1%	
601.000 · Salaries & Wages - Other	18,034						
602.000 · Employee Benefits - Other							
Total 602.000 · Employee Benefits	46,800	68,946	74,899	64,824	98,798	40%	
603.010 · Medical - Other							
Total 603.010 · Medical			12				
603.040 · Legal & Attorney							
603.041 · General Counsel	25,241	26,186	14,495	15,879	17,500	1%	
603.042 · Litigation	25,197	48,722	19,333				
603.043 · Labor-Management							
603.040 · Legal & Attorney - Other				1,933	2,000	-5%	
Total 603.040 · Legal & Attorney	50,438	74,908	33,828	17,812	19,500	0%	
603.050 · Administrative Consultants	1,476	2,085	49,970	35,828		-100%	add \$50k for CHNA
603.070 · Accountants - Other							
Total 603.070 · Accountants	12,975	21,520	31,110	29,500	25,000	-22%	
603.000 · Professional Fees - Other							
604.000 · Purchased Services - Other							
605.000 · Supplies - Other				(38)		-100%	
606.000 · Utilities - Other							
607.000 · Rental and Lease - Other							
608.000 · Insurance - Other							
609.000 · Maintenance & Repairs - Other							
610.000 · Depreciation and Amortization - Other	81,414	19,411	31,184				

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611.000 · Other operating expenses - Other							
Total 611.000 · Other operating expenses	52,496	46,582	50,640	71,301	68,180	-12%	
Total Expense	388,005	589,482	614,905	626,848	724,419	6%	
Net Ordinary Income	(387,420)	(588,731)	(612,598)	(625,024)	(722,419)	6%	
Other Income/Expense							
701.000 · District Tax Revenues - Other							
Total 701.000 · District Tax Revenues	969,667	1,137,304	1,283,743	1,117,880	1,220,000	0%	
702.000 · Impact Mitigation Fees	12,626	20,051	229,557	35,071		-100%	
703.000 · Investment Income	1,422	1,228	2,292	5,867	14,500	127%	
704.000 · Interest Expense	(70,352)						
705.000 · Keystone Tenant Income							
706.000 · Loss on Disposal of Asset							
708.000 · Non-Guaranteed Grant Revenue		1,198		787		-100%	
Total Other Income	913,363	1,159,781	1,515,592	1,159,605	1,234,500	-2%	
Other Expense							
801.000 · Common Area Maintenance							
801.010 · Keystone Business Park Assoc							
801.020 · Keystone Plumbing							
801.030 · Keystone Cleaning							
801.040 · Keystone HVAC							
801.050 · Keystone Elect/Gas							
801.060 · Keystone Water/Garbage							
801.070 · CAM Exp offset by CAM Deposits							
801.000 · Common Area Maintenance - Other							
802.000 · Keystone District Expense - Other							
Total 802.000 · Keystone District Expense				(15)		-100%	
803.000 · Non-Guaranteed Grant Consultant		276	27	298		-100%	
Total Other Expense		276	27	283		-100%	
Net Other Income	913,363	1,159,505	1,515,565	1,159,322	1,234,500	-2%	
Net Income	525,943	570,774	902,967	534,298	512,081	-12%	

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4.4 FY 2019-20 Ambulance Budget

	Jul '15 - Jun 16	Jul '16 - Jun 17	Jul '17 - Jun 18	Incomplete Year Jul '18 - Jun 19	Total 02 Patterson District Ambulance Jul '19 - Jun 20	Budget over FY 2018- 19	NOTES
Ordinary Income/Expense							
Income							
41000 · Del Puerto Health Center - Other							
Total 41000 · Del Puerto Health Center							
45000 · Patterson District Ambulance							
4500a · Gross Charges							
4500 · PDA Ambulance Services	4,880,064	5,344,484	8,114,969	7,028,291	8,000,000	4%	
4503a · Revenue Adjustments		(7,944)	(5,365)	(13,276)	(10,000)	-31%	
4500a · Gross Charges - Other							
Total 4500a · Gross Charges	4,880,064	5,336,540	8,109,604	7,015,015	7,990,000	4%	
4507 · Adjustments							
4501 · Contractual Allowances	(2,903,143)	(3,558,589)	(5,661,381)	(5,076,500)	(5,559,000)	0%	
4502a · Allowance for Doubtful	(161,615)	(17,649)	(66,951)	222,460		-100%	
4504 · Implicit Price Concessions							
4507 · Adjustments - Other							
Total 4507 · Adjustments	(3,064,758)	(3,576,238)	(5,728,332)	(4,854,040)	(5,559,000)	5%	
4508 · Write-offs							
5202 · Received from Written Off Accts	65,590	67,150	71,325	89,942	70,000	-29%	
5402 · Bad Debt Ambulance	(519,721)	(540,514)	(727,175)	(704,136)	(700,000)	-9%	
4508 · Write-offs - Other							
Total 4508 · Write-offs	(454,131)	(473,364)	(655,850)	(614,194)	(630,000)	-6%	
5102 · Overpayments Returned AMB							
5900 · Ambulance							
45000 · Patterson District Ambulance - Other							
Total 45000 · Patterson District Ambulance	1,361,175	1,286,938	1,725,422	1,546,781	1,801,000	7%	

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5000 · Adjustments						
5100 · Overpayment Returns HC&Amb						
5300 · Contractual Adj on HC&PDA bills						
5400 · Bad Debt HC & Amb						
5000 · Adjustments - Other						
Total 5000 · Adjustments						
4000 · Net patient service revenue - Other						
Total 4000 · Net patient service revenue	1,361,175	1,286,938	1,725,422	1,546,781	1,801,000	7%
4000a · Income (Misc)						
44000 · Tenant Income						
4410 · Common Area Maintenance						
44000 · Tenant Income - Other						
Total 44000 · Tenant Income						
4700 · Misc Reimbursements						
5905 · Other Income						
4110 · Payer Incentives Received						
4510 · Cost Reimbursement programs						
4510a · Prospective Payment System						
4510b · Medicare Cost Settlement						
4510c · GEMT Federal Reimbursement	53,770	108,038	100,759	93,998	65,000	-37%
4510d · GEMT QAF Add-on Payment					125,000	
4510 · Cost Reimbursement programs - Other			1,075			
Total 4510 · Cost Reimbursement programs	53,770	108,038	101,834	93,998	190,000	85%
4511 · Community Medicine						
5930 · Community Education Classes						
5930a · Community CPR						
5930 · Community Education Classes - Other			1,980	2,420	2,000	-24%
Total 5930 · Community Education Classes			1,980	2,420	2,000	-24%
5931 · Special Event Standby		17,649	9,188	5,689		-100%
5960 · Recovery of Services						
5980 · In Kind Donation		150,000				
5905 · Other Income - Other	1,360	737	645	17,297	1,200	-94%
Total 5905 · Other Income	55,130	276,424	113,647	119,404	193,200	48%
5970 · Internal Txfr of Billing Exps						
Total Income	1,416,305	1,563,362	1,839,069	1,666,185	1,994,200	10%
Cost of Goods Sold						

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500.000 · Cost of Goods Sold						
Total COGS						
Gross Profit	1,416,305	1,563,362	1,839,069	1,666,185	1,994,200	10%
Expense						
601.000 · Salaries & Wages						
601.010 · Regular Operations	771,913	778,541	783,226	799,370	1,037,480	19%
601.019 · Payroll Expenses						
601.020 · Community Service	4,860	7,670	9,141	7,626		-100%
601.030 · Continuing Education - Employee		3,742	13,818	3,513		-100%
601.040 · Temporary Help						
601.050 · Paid Time Off	70,170	80,348	75,425	70,973		-100%
601.055 · Accrued Leave Payout		396	16,522	8,989		-100%
601.060 · Union Representation		197	72	839		-100%
601.070 · Incentive			1,269	600		-100%
601.099 · contract						
601.000 · Salaries & Wages - Other	(10,586)					
Total 601.000 · Salaries & Wages	836,357	870,894	899,473	891,910	1,037,480	7%
602.000 · Employee Benefits						
602.020 · Health Ins						
602.021 · Life Insurance and AD&D	970	840	956	1,099	1,238	3%
602.022 · Dental Insurance	9,487	7,957	9,595	10,105	11,840	7%
602.023 · Vision Insurance	1,519	1,349	1,511	1,389	1,238	-18%
602.024 · Medical Insurance		42,594	68,684	80,010	95,520	9%
602.029 · Cash in Lieu of Health Ins	19,529	10,221				
602.020 · Health Ins - Other	19,339					
Total 602.020 · Health Ins	50,844	62,961	80,746	92,603	109,836	9%
602.040 · Retirement						
602.041 · 414(h) Retirement Contribution		20,274	24,134	21,681	31,124	32%
602.042 · 457(b) Company Match		13,064	13,837	15,432	31,124	85%
602.040 · Retirement - Other	25,332					
Total 602.040 · Retirement	25,332	33,338	37,971	37,113	62,248	54%
602.050 · Payroll Taxes						
602.051 · Social Security	52,789	53,720	54,522	53,982	64,324	9%
602.052 · Medicare Tax	12,346	12,515	12,751	12,625	15,044	9%
602.053 · CA UI & ETT	13,121	8,517	9,715	6,079	6,170	-7%
602.050 · Payroll Taxes - Other	(2,481)	(947)				

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Total 602.050 · Payroll Taxes	75,775	73,805	76,988	72,686	85,538	8%
6230 · AFLAC Insurance - CLOSED						
602.000 · Employee Benefits - Other						
Total 602.000 · Employee Benefits	151,951	170,104	195,705	202,402	257,622	17%
603.000 · Professional Fees						
603.010 · Medical						
603.020 · Physician Services						
603.021 · Locums MD Rate						
603.022 · Locums MD Travel						
603.023 · Retirement Contribution						
603.024 · Med Ins Contribution						
603.025 · Medical Directorship				6,000	6,180	-6%
603.026 · Recruitment Physicians						
603.027 · Continuing Medical Education						
603.020 · Physician Services - Other						
603.030 · Physician Extenders - Other						
Total 603.030 · Physician Extenders						
603.010 · Medical - Other						
Total 603.010 · Medical				6,000	6,180	-6%
603.040 · Legal & Attorney						
603.041 · General Counsel	10,164	19,219	583			
603.042 · Litigation		3,480	3,190			
603.043 · Labor-Management	20,289	39,178	35,378	65,894	70,000	-3%
603.040 · Legal & Attorney - Other						
Total 603.040 · Legal & Attorney	30,453	61,877	39,151	65,894	70,000	-3%
603.050 · Administrative Consultants		1,400				
603.060 · Other						
603.070 · Accountants						
603.051 · Financial Statements						
603.052 · CMS / PPS / GEMT prep	15,142	9,721	6,803	4,851	6,500	23%
603.070 · Accountants - Other	2,125					
Total 603.070 · Accountants	17,267	9,721	6,803	4,851	6,500	23%
603.000 · Professional Fees - Other						
Total 603.000 · Professional Fees	47,720	72,998	45,954	76,745	82,680	-1%
604.000 · Purchased Services						
604.010 · X-ray Tech Support						

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604.020 · Other Purchased Service						
604.030 · Health Screenings	2,951	2,062	4,635	1,373	5,425	262%
604.040 · Temp Agency Fees						
604.050 · Billing	92,110	75,474	83,841	78,686	82,400	-4%
604.060 · Linen	9,410	9,738	9,882	8,562	9,500	2%
604.070 · Security		1,659				
604.080 · Cleaning			84	36		-100%
604.090 · Quest						
604.100 · IT - Labor	6,941	8,867	8,400	9,220	8,650	-14%
604.110 · Communication for Patients	1,294	1,856	334			
604.120 · Medical Waste Disposal	3,712	3,931	3,886	1,800	2,250	15%
604.130 · Records Management	66	139	264	113	150	22%
604.140 · Ambulance Dispatch Services	54,736	52,932	54,010	47,168	54,000	5%
604.150 · Patient Surveys	1,604	506	1,806	1,800	2,400	22%
604.000 · Purchased Services - Other						
Total 604.000 · Purchased Services	172,824	157,164	167,142	148,758	164,775	2%
605.000 · Supplies						
605.020 · Office-consumable						
605.021 · Printing & Copiers			1,517	1,078	1,400	19%
605.020 · Office-consumable - Other	3,895	2,687	1,767	3,010	2,500	-24%
Total 605.020 · Office-consumable	3,895	2,687	3,284	4,088	3,900	-13%
605.030 · Postage/Shipping	732	577	570	845	557	-40%
605.040 · Medical-Consumable						
605.041 · Replace Expired Consumables						
605.042 · Oxygen	5,723	4,919	4,667	4,508	5,000	2%
605.040 · Medical-Consumable - Other	42,629	39,648	42,785	40,059	43,260	-1%
Total 605.040 · Medical-Consumable	48,352	44,567	47,452	44,567	48,260	-1%
605.050 · Pharmaceutical						
605.060 · Vaccines - Other						
Total 605.060 · Vaccines						
605.050 · Pharmaceutical - Other	10,596	7,542	12,661	8,283	10,000	11%
Total 605.050 · Pharmaceutical	10,596	7,542	12,981	8,283	10,000	11%
605.070 · Other Supply	41	908	1,430			
605.080 · Small Tools & Minor Equipment						
605.081 · Minor Medical Equipment				2,843	3,000	-3%
605.080 · Small Tools & Minor Equipment - Other	558	4,662	595	3,155	2,200	-36%

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Total 605.080 · Small Tools & Minor Equipment	558	4,662	595	5,998	5,200	-21%
605.000 · Supplies - Other			7			-100%
Total 605.000 · Supplies	64,174	60,943	66,312	63,788	67,917	-2%
606.000 · Utilities						
606.010 · Elect/Gas	5,634	5,317	4,828	4,001	4,700	8%
606.020 · Phones						
606.021 · Mobile Phones	3,211	3,430	3,644	2,398	2,700	3%
606.022 · Satellite Phones			1,771			
606.020 · Phones - Other	5,232	5,252	3,975	4,813	4,700	-10%
Total 606.020 · Phones	8,443	8,682	9,390	7,211	7,400	-6%
606.030 · DSL - Digital Subscriber Line	600	629	754	1,137	1,200	-3%
606.040 · Cable TV						
606.050 · Water/Garbage	1,594	1,822	1,769	1,750	1,946	2%
606.000 · Utilities - Other						
Total 606.000 · Utilities	16,271	16,450	16,741	14,099	15,246	-1%
607.000 · Rental and Lease						
607.010 · Building - Other						
Total 607.010 · Building						
607.020 · Equipment Leased						
607.021 · Copier Lease				347	300	-21%
607.020 · Equipment Leased - Other						
Total 607.020 · Equipment Leased				347	300	-21%
607.000 · Rental and Lease - Other						
Total 607.000 · Rental and Lease				347	300	-21%
608.000 · Insurance						
608.010 · Workers Comp						
608.011 · Previous Year WC Balance		6,989	1,896			
608.010 · Workers Comp - Other	83,097	126,571	128,605	83,538	42,471	-53%
Total 608.010 · Workers Comp	83,097	133,560	130,501	83,538	42,471	-53%
608.020 · Vehicle	16,630	16,630	15,713	18,588	20,640	2%
608.030 · Prop & Equip	3,842	3,358	3,318	3,218	1,875	-47%
608.040 · Liability						
608.041 · Settlement Payment						
608.042 · Directors, Officers & Trustees						
608.040 · Liability - Other	8,961	4,316	4,760	5,089	6,087	10%
Total 608.040 · Liability	8,961	4,316	4,760	5,089	6,087	10%

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608.050 · Malpractice	60,486	110,052	112,890	86,269	78,074	-17%
608.000 · Insurance - Other						
Total 608.000 · Insurance	173,016	267,916	267,182	196,702	149,147	-30%
609.000 · Maintenance & Repairs						
609.010 · Buildings						
609.011 · Other Maint	6,236	5,770	2,711	3,433	3,600	-4%
609.012 · HVAC			158	438	300	-37%
609.013 · Plumbing			169	288	300	-5%
609.014 · Structure & Roof						
609.015 · Electric			409	226	300	22%
609.010 · Buildings - Other			579			
Total 609.010 · Buildings	6,236	5,770	4,026	4,385	4,500	-6%
609.020 · Business Park Assoc Fees						
609.030 · Equipment M&R	9,037	11,628	12,457	10,719	14,135	21%
609.040 · Vehicle M&R						
609.041 · Tires			1,073	3,880	3,000	-29%
609.042 · Engine & Drive Train						
609.043 · Body Work				4,943	5,000	-7%
609.040 · Vehicle M&R - Other	48,251	37,837	64,653	54,521	62,000	4%
Total 609.040 · Vehicle M&R	48,251	37,837	65,726	63,344	70,000	1%
609.050 · Uniforms	14,802	7,460	11,971	9,569	13,100	25%
609.000 · Maintenance & Repairs - Other						
Total 609.000 · Maintenance & Repairs	78,326	62,695	94,180	88,017	101,735	6%
610.000 · Depreciation and Amortization						
610.010 · Depreciation Expense - District						
610.020 · Depreciation Expense - Amb				106,770	145,016	25%
610.030 · Depreciaiton Expense - HC						
610.000 · Depreciation and Amortization - Other	61,873	87,494	96,248			
Total 610.000 · Depreciation and Amortization	61,873	87,494	96,248	106,770	145,016	25%
611.000 · Other operating expenses						
611.010 · Reconciliation Discrepancies				(100)		-100%
611.020 · Provider Licensing & Privileges		931				
611.030 · I.T.						
611.040 · IT - Equipment			1,426	163	300	69%
611.050 · IT- Software/License						
611.051 · HR mgmt solution	4,094	3,008	2,340	2,975	2,400	-26%

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611.050 · IT- Software/License - Other	10,919	13,676	13,053	11,481	11,500	-8%
Total 611.050 · IT- Software/License	15,013	16,684	15,393	14,456	13,900	-12%
611.030 · I.T. - Other						
Total 611.030 · I.T.	15,013	16,684	16,819	14,619	14,200	-11%
611.060 · Fuel Auto	22,375	25,060	34,634	36,758	51,000	27%
611.070 · Fees						
611.071 · Contract						
611.072 · Bank Service Charge	363		32			
611.073 · Credit Card Transaction Fees		1,063	1,613	2,549	2,500	-10%
611.074 · Agency Service Fee	8,104	8,803	11,267	7,575	9,900	20%
611.075 · GEMT-Quality Assurance Fee				43,244	45,000	-5%
611.076 · Collections Commission		18,362	16,653	25,133	23,278	-15%
611.077 · Other Fees		(379)		605		-100%
611.070 · Fees - Other			5			
Total 611.070 · Fees	8,467	27,849	29,570	79,106	80,678	-7%
611.080 · Recruitment costs	307		1,022	1,213	600	-55%
611.090 · Dues / Subscriptions						
611.091 · Associations	500	2,525	1,309	2,627	2,700	-6%
611.092 · Information	94	94	76			
611.090 · Dues / Subscriptions - Other			44			
Total 611.090 · Dues / Subscriptions	594	2,619	1,429	2,627	2,700	-6%
611.100 · Training and Education						
611.101 · In-House Training			585	304	1,000	202%
611.102 · Conference Fees			3,497	2,294	4,750	90%
611.103 · Airfare			1,513	2,057	1,500	-33%
611.104 · Hotel & Meal			1,856	2,778	3,650	20%
611.100 · Training and Education - Other	2,382	15,044	1,776			
Total 611.100 · Training and Education	2,382	15,044	9,227	7,433	10,900	34%
611.110 · Business Travel & Mileage	1,050	2,695		600	1,500	129%
611.120 · Marketing/PR						
611.121 · Brochures				618	650	-4%
611.122 · Mailers/Flyers						
611.123 · Postage						
611.124 · Ads				188	250	22%
611.125 · Other Marketing Exp			209	347	100	-74%
611.126 · Events/Sponsorship	145			30		-100%

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611.127 · Community Events	94	314	13			
611.120 · Marketing/PR - Other						
Total 611.120 · Marketing/PR	239	314	222	1,183	1,000	-23%
611.130 · Property Taxes Paid						
611.140 · Meals and Recognition						
611.141 · Meals		593	1,309	1,250	1,350	-1%
611.142 · Recognition		597	837	176	800	317%
611.140 · Meals and Recognition - Other	1,161					
Total 611.140 · Meals and Recognition	1,161	1,190	2,146	1,426	2,150	38%
611.150 · Miscellaneous						
611.160 · Community Education						
611.161 · Community CPR Classes	(145)		1,736	1,641	2,100	17%
611.160 · Community Education - Other			4,904			
Total 611.160 · Community Education	(145)		6,640	1,641	2,100	17%
611.170 · Scholarships						
611.000 · Other operating expenses - Other						
Total 611.000 · Other operating expenses	51,443	92,386	101,709	146,506	166,828	4%
Total Expense	1,653,955	1,859,044	1,950,646	1,936,044	2,188,746	4%
Net Ordinary Income	(237,650)	(295,682)	(111,577)	(269,859)	(194,546)	-34%
Other Income/Expense						
Other Income						
701.000 · District Tax Revenues						
701.010 · Property Tax						
701.020 · Direct Assessment-Amb Svcs Fund	226,862	233,345	240,751	217,781	240,000	1%
701.000 · District Tax Revenues - Other						
Total 701.000 · District Tax Revenues	226,862	233,345	240,751	217,781	240,000	1%
702.000 · Impact Mitigation Fees						
703.000 · Investment Income	2	1				
704.000 · Interest Expense						
705.000 · Keystone Tenant Income						
706.000 · Loss on Disposal of Asset				(441)		-100%
708.000 · Non-Guaranteed Grant Revenue						
803.000 · Non-Guaranteed Grant Consultant						
Total Other Expense						
Net Other Income	226,864	233,346	240,751	217,340	240,000	1%

Net Income	(10,786)	(62,336)	129,174	(52,519)	45,454	-179%
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4.5 FY 2019-20 Health Center Budget

					Incomplete Year	Total 03 Del Puerto Health Center	Budget over FY 2018-19	NOTES
	Jul '15 - Jun 16	Jul '16 - Jun 17	Jul '17 - Jun 18	Jul '18 - Jun 19	Jul '19 - Jun 20			
Ordinary Income/Expense								
Income								
4000 · Net patient service revenue								
4100a · Gross Charges - Other								
Total 4100a · Gross Charges	2,395,024	2,299,870	2,156,616	1,969,516	2,180,000		1%	
41010 · Adjustments								
4101a · Gross Adjustments								
4101b · Reverse Credit Card Adj		518	1,164	2,105	1,833		-20%	
4101c · Reverse Capitated Adj		(72,339)	(96,058)	(114,922)	(91,667)		-27%	
4101d · Reverse Bad Debt Adj		28,016	19,503	21,051	22,917		0%	
4101f · Reverse Refund of Overpayment			(7,102)	(6,191)	(5,958)		-12%	
4101a · Gross Adjustments - Other	(134,724)	(97,907)	121,063	(27,953)			-100%	
Total 4101a · Gross Adjustments	(134,724)	(141,712)	38,570	(125,910)	(72,875)		-47%	
4101e · Medi-Cal Wrap-Around Payments	54,429		114,461	(13,120)	100,000		-799%	
41010 · Adjustments - Other								
Total 41010 · Adjustments	(80,295)	(141,712)	153,031	(139,030)	27,125		-118%	
4102 · Allowance for Doubtful	(13,244)	18,326	(19,307)	23,788	7,300		-72%	
4105 · Capitation Payments	26,120	72,339	96,058	114,922	120,000		-4%	
4108 · Write-offs								
4103 · Bad Debt Health Center	(24,970)	(28,016)	(19,503)	(21,051)	(22,500)		-2%	
5203 · Received from Written Off Accts	6,437	6,292	6,413	2,698	3,000		2%	
4108 · Write-offs - Other								
Total 4108 · Write-offs	(18,533)	(21,724)	(13,090)	(18,353)	(19,500)		-3%	
4150 · Medi-Cal								
5103 · Overpayments Returned HC	(843)	843						
41000 · Del Puerto Health Center - Other								
45000 · Patterson District Ambulance - Other								
Total 45000 · Patterson District Ambulance								

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5000 · Adjustments							
5100 · Overpayment Returns HC&Amb							
5300 · Contractual Adj on HC&PDA bills							
5400 · Bad Debt HC & Amb							
5000 · Adjustments - Other							
Total 5000 · Adjustments							
4000 · Net patient service revenue - Other							
Total 4000 · Net patient service revenue	2,308,229	2,227,942	2,373,308	1,950,843	2,314,925		9%
4000a · Income (Misc)							
44000 · Tenant Income							
4410 · Common Area Maintenance							
44000 · Tenant Income - Other		14,319	11,353	7,200			-100%
Total 44000 · Tenant Income		14,319	11,353	7,200			-100%
4700 · Misc Reimbursements							
5905 · Other Income							
4110 · Payer Incentives Received	134,754	211,844	153,111	131,534			-100%
4510 · Cost Reimbursement programs							
4510a · Prospective Payment System			3,233	40,452			-100%
4510b · Medicare Cost Settlement			7,207	17,968			-100%
4510c · GEMT Federal Reimbursement							
4510d · GEMT QAF Add-on Payment							
4510 · Cost Reimbursement programs - Other							
Total 4510 · Cost Reimbursement programs			10,440	58,420			-100%
5930 · Community Education Classes - Other							
Total 5930 · Community Education Classes							
5931 · Special Event Standby							
5960 · Recovery of Services							
5980 · In Kind Donation							
5905 · Other Income - Other	35,611	3,261	3,578	16,820	3,600		-80%
Total 5905 · Other Income	170,365	215,105	173,564	206,774	3,600		-98%
5970 · Internal Txfr of Billing Exps							
Total Income	2,478,594	2,457,366	2,558,225	2,164,817	2,318,525		-2%
Cost of Goods Sold							
500.000 · Cost of Goods Sold							
Total COGS							
Gross Profit	2,478,594	2,457,366	2,558,225	2,164,817	2,318,525		-2%
Expense							
601.000 · Salaries & Wages							

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601.010 · Regular Operations	654,347	703,901	834,223	765,835	948,509	14%
601.019 · Payroll Expenses						
601.020 · Community Service			145			
601.030 · Continuing Education - Employee		9,625	3,627	1,142		-100%
601.040 · Temporary Help		31,641	5,309	10,958		-100%
601.050 · Paid Time Off	65,319	113,002	93,287	102,488		-100%
601.055 · Accrued Leave Payout		1,584	8,096	1,859		-100%
601.060 · Union Representation						
601.070 · Incentive			20,776	15,094		-100%
601.099 · contract						
601.000 · Salaries & Wages - Other	(262,248)					
Total 601.000 · Salaries & Wages	457,418	859,753	965,463	897,376	948,509	-3%
602.000 · Employee Benefits						
602.020 · Health Ins						
602.021 · Life Insurance and AD&D	994	1,240	1,232	1,270	1,457	5%
602.022 · Dental Insurance	8,462	8,405	10,204	11,917	13,302	2%
602.023 · Vision Insurance	1,345	1,512	1,913	1,947	1,457	-31%
602.024 · Medical Insurance		63,049	83,251	85,719	97,259	4%
602.029 · Cash in Lieu of Health Ins	9,774	4,521				
602.020 · Health Ins - Other	43,603					
Total 602.020 · Health Ins	64,178	78,727	96,600	100,853	113,475	3%
602.040 · Retirement						
602.041 · 414(h) Retirement Contribution		25,021	25,347	23,370	28,455	12%
602.042 · 457(b) Company Match		8,959	10,551	10,703	28,455	144%
602.040 · Retirement - Other	22,893					
Total 602.040 · Retirement	22,893	33,980	35,898	34,073	56,910	53%
602.050 · Payroll Taxes						
602.051 · Social Security	44,193	45,475	52,044	48,060	58,807	12%
602.052 · Medicare Tax	10,597	11,357	13,476	12,531	13,754	1%
602.053 · CA UI & ETT	9,963	7,006	6,545	5,297	6,409	11%
602.050 · Payroll Taxes - Other	(22,391)	(835)				
Total 602.050 · Payroll Taxes	42,362	63,003	72,065	65,888	78,970	10%
6230 · AFLAC Insurance - CLOSED						
602.000 · Employee Benefits - Other						
Total 602.000 · Employee Benefits	129,433	175,710	204,563	200,814	249,355	14%
603.000 · Professional Fees						
603.010 · Medical						
603.020 · Physician Services						

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603.021 · Locums MD Rate	40,769	1,500	82,000	3,540	4,000	4%
603.022 · Locums MD Travel	10,603		13,057			
603.023 · Retirement Contribution		550	4,791	7,201	14,400	83%
603.024 · Med Ins Contribution		1,000	8,346	12,000	12,000	-8%
603.025 · Medical Directorship			100,000	94,000	96,820	-6%
603.026 · Recruitment Physicians	14,930	16,098	42,802	3,626	3,500	-12%
603.027 · Continuing Medical Education	1,450		575			
603.020 · Physician Services - Other	668,919	637,050	463,390	540,030	789,060	34%
Total 603.020 · Physician Services	736,671	656,198	714,961	660,397	919,780	28%
603.030 · Physician Extenders						
603.031 · Locums NPP Travel	1,584					
603.032 · Recruit NPP fees	33,093					
603.033 · Locums NPP Rate	53,643					
603.034 · CME NPP	2,371	6,797	3,380	4,874	6,500	22%
603.030 · Physician Extenders - Other	294,135	616				
Total 603.030 · Physician Extenders	384,826	7,413	3,380	4,874	6,500	22%
603.010 · Medical - Other						
Total 603.010 · Medical	1,121,497	663,611	718,341	665,271	926,280	28%
603.040 · Legal & Attorney						
603.041 · General Counsel	583		3,862			
603.042 · Litigation						
603.043 · Labor-Management						
603.040 · Legal & Attorney - Other						
Total 603.040 · Legal & Attorney	583		3,862			
603.050 · Administrative Consultants		1,400				
603.060 · Other						
603.070 · Accountants						
603.051 · Financial Statements						
603.052 · CMS / PPS / GEMT prep	11,664	9,985	9,169	9,147	9,000	-10%
603.070 · Accountants - Other	5,028					
Total 603.070 · Accountants	16,692	9,985	9,169	9,147	9,000	-10%
603.000 · Professional Fees - Other						
Total 603.000 · Professional Fees	1,138,772	674,996	731,372	674,418	935,280	27%
604.000 · Purchased Services						
604.010 · X-ray Tech Support						
604.020 · Other Purchased Service	1,936		250			
604.030 · Health Screenings	2,454	488	316		600	
604.040 · Temp Agency Fees	10,791	19,189	41,387	7,626	5,665	-32%

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604.050 · Billing	169,581	194,235	167,415	160,718	171,000	-2%
604.060 · Linen	2,446	1,813	1,837	2,675	2,800	-4%
604.070 · Security	1,947	545	325	345	300	-20%
604.080 · Cleaning	23,120	23,220	24,240	41,940	44,460	-3%
604.090 · Quest						
604.100 · IT - Labor	33,322	38,663	40,800	40,800	40,800	-8%
604.110 · Communication for Patients	10,159	8,812	7,642	7,750	8,600	2%
604.120 · Medical Waste Disposal	13,781	14,906	12,453	4,125	6,000	33%
604.130 · Records Management	1,622	3,412	4,473	3,815	4,400	6%
604.140 · Ambulance Dispatch Services						
604.150 · Patient Surveys						
604.000 · Purchased Services - Other						
Total 604.000 · Purchased Services	271,159	305,283	301,138	269,794	284,625	-3%
605.000 · Supplies						
605.020 · Office-consumable						
605.021 · Printing & Copiers		2,563	7,794	3,904	5,000	17%
605.020 · Office-consumable - Other	15,344	10,756	6,014	7,202	6,900	-12%
Total 605.020 · Office-consumable	15,344	13,319	13,808	11,106	11,900	-2%
605.030 · Postage/Shipping	1,997	1,241	504	648	663	-6%
605.040 · Medical-Consumable						
605.041 · Replace Expired Consumables						
605.042 · Oxygen				81		-100%
605.040 · Medical-Consumable - Other	26,502	28,266	24,497	25,897	24,500	-13%
Total 605.040 · Medical-Consumable	26,502	28,266	24,497	25,978	24,500	-14%
605.050 · Pharmaceutical						
605.051 · Replace Expired Pharmaceuticals						
605.060 · Vaccines						
605.061 · HPV		10,458	9,508	5,870	4,000	-38%
605.062 · Pneumovax		8,007	12,516	13,402	11,000	-25%
605.063 · Pediarix				810	850	-4%
605.060 · Vaccines - Other		33,413	32,764	24,378	28,850	8%
Total 605.060 · Vaccines		51,878	54,788	44,460	44,700	-8%
605.050 · Pharmaceutical - Other	51,513	2,986	5,028	4,485	6,500	33%
Total 605.050 · Pharmaceutical	51,513	54,864	59,816	48,945	51,200	-4%
605.070 · Other Supply			643			
605.080 · Small Tools & Minor Equipment						
605.081 · Minor Medical Equipment				237	250	-3%
605.080 · Small Tools & Minor Equipment -	88	318	1,794	341	650	75%

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Other							
Total 605.080 · Small Tools & Minor Equipment	88	318	1,794	578	900	43%	
605.000 · Supplies - Other							
Total 605.000 · Supplies	95,444	98,008	101,062	87,255	89,163	-6%	
606.000 · Utilities							
606.010 · Elect/Gas	17,175	18,441	17,300	14,843	16,870	4%	
606.020 · Phones							
606.021 · Mobile Phones	650	600	200				
606.022 · Satellite Phones							
606.020 · Phones - Other	16,587	17,922	17,537	15,294	15,800	-5%	
Total 606.020 · Phones	17,237	18,522	17,737	15,294	15,800	-5%	
606.030 · DSL - Digital Subscriber Line	9,648	9,792	2,185	3,188	3,478	0%	
606.040 · Cable TV	1,109	1,176	759	857	840	-10%	
606.050 · Water/Garbage	4,202	4,407	5,829	6,286	7,000	2%	
606.000 · Utilities - Other							
Total 606.000 · Utilities	49,371	52,338	43,810	40,468	43,988	0%	
607.000 · Rental and Lease							
5950 · Health Center Facility Cost	120,720						
607.010 · Building							
607.011 · Building not owned by District			1,080	2,151	2,250	-4%	
607.010 · Building - Other							
Total 607.010 · Building			1,080	2,151	2,250	-4%	
607.020 · Equipment Leased							
607.021 · Copier Lease		4,223	1,940	3,772	3,485	-15%	
607.020 · Equipment Leased - Other	5,813	1,396	1,097	1,097	1,200	0%	
Total 607.020 · Equipment Leased	5,813	5,619	3,037	4,869	4,685	-12%	
607.000 · Rental and Lease - Other							
Total 607.000 · Rental and Lease	126,533	5,619	4,117	7,020	6,935	-9%	
608.000 · Insurance							
608.010 · Workers Comp							
608.011 · Previous Year WC Balance		9	457				
608.010 · Workers Comp - Other	28,779	32,842	12,470	19,544	9,019	-58%	
Total 608.010 · Workers Comp	28,779	32,851	12,927	19,544	9,019	-58%	
608.020 · Vehicle							
608.030 · Prop & Equip	3,843	3,359	3,318	3,218	1,875	-47%	
608.040 · Liability							
608.041 · Settlement Payment							
608.042 · Directors, Officers & Trustees							

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608.040 · Liability - Other	13,441	4,316	4,760	5,089	6,087	10%
Total 608.040 · Liability	13,441	4,316	4,760	5,089	6,087	10%
608.050 · Malpractice	151,022	88,473	90,730	119,134	104,053	-20%
608.000 · Insurance - Other						
Total 608.000 · Insurance	197,085	128,999	111,735	146,985	121,034	-25%
609.000 · Maintenance & Repairs						
609.010 · Buildings						
609.011 · Other Maint	3,335	5,898	13	538		-100%
609.012 · HVAC		932	3,644	2,195	2,600	9%
609.013 · Plumbing			845	440	500	4%
609.014 · Structure & Roof			6,371	3,629	18,700	372%
609.015 · Electric			569	164	200	12%
609.010 · Buildings - Other			737			
Total 609.010 · Buildings	3,335	6,830	12,179	6,966	22,000	190%
609.020 · Business Park Assoc Fees	9,514	10,134	11,588	11,448	11,500	-8%
609.040 · Vehicle M&R - Other						
Total 609.040 · Vehicle M&R						
609.050 · Uniforms	1,763		873		500	
609.000 · Maintenance & Repairs - Other						
Total 609.000 · Maintenance & Repairs	19,414	21,334	28,934	24,057	39,800	52%
610.000 · Depreciation and Amortization						
610.010 · Depreciation Expense - District						
610.020 · Depreciation Expense - Amb						
610.030 · Depreciaton Expense - HC				76,920	85,241	2%
610.000 · Depreciation and Amortization - Other	41,694	93,918	84,896			
Total 610.000 · Depreciation and Amortization	41,694	93,918	84,896	76,920	85,241	2%
611.000 · Other operating expenses						
611.010 · Reconciliation Discrepancies			10	(140)		-100%
611.020 · Provider Licensing & Privileges	3,020	2,050	2,458	2,218	2,300	-5%
611.030 · I.T.						
611.040 · IT - Equipment	1,569			6,257	5,500	-19%
611.050 · IT- Software/License						
611.051 · HR mgmt solution	2,292	1,382	1,486	1,893	1,500	-27%
611.050 · IT- Software/License - Other	30,562	27,573	29,182	27,709	32,000	6%
Total 611.050 · IT- Software/License	32,854	28,955	30,668	29,602	33,500	4%
611.030 · I.T. - Other						
Total 611.030 · I.T.	34,423	28,955	30,668	35,859	39,000	0%
611.060 · Fuel Auto						

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611.070 · Fees							
611.071 · Contract							
611.072 · Bank Service Charge	2,659	640	580	256	250	-10%	
611.073 · Credit Card Transaction Fees	2,357	2,379	3,387	2,800	-24%		
611.074 · Agency Service Fee	378	1,387	789	850	-1%		
611.075 · GEMT-Quality Assurance Fee							
611.076 · Collections Commission		872	1,868	933	1,175	15%	
611.077 · Other Fees	575	15	1,462	1,500	-6%		
611.070 · Fees - Other							
Total 611.070 · Fees	3,234	4,247	6,229	6,827	6,575	-12%	
611.080 · Recruitment costs	1,343	186	811	1,712	1,600	-14%	
611.090 · Dues / Subscriptions							
611.091 · Associations	4,451	3,937	2,192	2,213	2,750	14%	
611.092 · Information	514		74				
611.090 · Dues / Subscriptions - Other				1,983		-100%	
Total 611.090 · Dues / Subscriptions	4,965	3,937	2,266	4,196	2,750	-40%	
611.100 · Training and Education							
611.101 · In-House Training				409	500	12%	
611.102 · Conference Fees				1,275	1,500	8%	
611.103 · Airfare				185	500	148%	
611.104 · Hotel & Meal				2,211	2,500	4%	
611.100 · Training and Education - Other	484	1,320					
Total 611.100 · Training and Education	484	1,320		4,080	5,000	12%	
611.110 · Business Travel & Mileage	71	3,183					
611.120 · Marketing/PR							
611.121 · Brochures				1,544	1,000	-41%	
611.122 · Mailers/Flyers	300	4,602					
611.123 · Postage		4,908					
611.124 · Ads	2,611	2,807	3,894	957	1,300	25%	
611.125 · Other Marketing Exp	54		951	356	450	16%	
611.126 · Events/Sponsorship	1,026			30		-100%	
611.127 · Community Events	318	126					
611.120 · Marketing/PR - Other							
Total 611.120 · Marketing/PR	4,309	12,443	4,845	2,887	2,750	-13%	
611.130 · Property Taxes Paid			4,545	4,739	4,800	-7%	
611.140 · Meals and Recognition							
611.141 · Meals		209	168				
611.142 · Recognition		66	298				

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611.140 · Meals and Recognition - Other	1,396					
Total 611.140 · Meals and Recognition	1,396	275	466			
611.160 · Community Education - Other						
Total 611.160 · Community Education						
611.170 · Scholarships						
611.000 · Other operating expenses - Other						
Total 611.000 · Other operating expenses	53,245	56,596	52,298	62,378	64,775	-5%
Total Expense	2,579,568	2,472,554	2,629,388	2,487,485	2,868,705	6%
Net Ordinary Income	(100,974)	(15,188)	(71,163)	(322,668)	(550,180)	56%
Other Income/Expense						
701.000 · District Tax Revenues - Other						
Total 701.000 · District Tax Revenues						
702.000 · Impact Mitigation Fees						
703.000 · Investment Income						
704.000 · Interest Expense		(68,940)	(66,458)	(65,468)	(62,411)	-13%
705.000 · Keystone Tenant Income						
706.000 · Loss on Disposal of Asset						
708.000 · Non-Guaranteed Grant Revenue		12,298	1,232			
Total Other Income		(56,642)	(65,226)	(65,468)	(62,411)	-13%
Other Expense						
801.000 · Common Area Maintenance						
801.010 · Keystone Business Park Assoc						
801.020 · Keystone Plumbing						
801.030 · Keystone Cleaning						
801.040 · Keystone HVAC						
801.050 · Keystone Elect/Gas						
801.060 · Keystone Water/Garbage						
801.070 · CAM Exp offset by CAM Deposits						
801.000 · Common Area Maintenance - Other						
802.000 · Keystone District Expense - Other						
Total 802.000 · Keystone District Expense						
803.000 · Non-Guaranteed Grant Consultant		2,829	269	219		-100%
Total Other Expense		2,829	269	219		-100%
Net Other Income		(59,471)	(65,495)	(65,687)	(62,411)	-13%

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4.6 FY 2019-20 Keystone Building C

	Jul '15 - Jun 16	Jul '16 - Jun 17	Jul '17 - Jun 18	Incomplete Year Jul '18 - Jun 19	Total 06 Keystone Bldg C Jul '19 - Jun 20	Budget over FY 2018-19	NOTES
Other Income/Expense							
Other Income							
705.000 · Keystone Tenant Income		117,836	164,996	182,263	183,825	-8%	
Total Other Income	-	117,836	164,996	182,263	183,825	-8%	
Other Expense							
802.000 · Keystone District Expense							
802.015 · Keystone Depreciation	3,808		45,061	41,358	48,000	6%	
802.020 · Keystone Prop & Equip Ins				1,767	1,820	-6%	
802.030 · Keystone Liability Insurance				8,987	5,834	-40%	
802.040 · Keystone Property Taxes Paid				5,400	5,600	-5%	
802.050 · Keystone - Other Expenses	(4,850)			58	100	58%	
802.060 · Keystone C - Interest Expense		56,719	53,977	52,911	48,000	-17%	
Total 802.000 · Keystone District Expense	(1,042)	56,719	99,038	110,481	109,354	-9%	
Total Other Expense	(1,042)	56,719	99,038	110,481	109,354	-9%	
Net Other Income	1,042	61,117	65,958	71,782	74,471	-5%	
Net Income	1,042	61,117	65,958	71,782	74,471	-5%	

5. Capital Outlay Requests

5.1 Ambulance Capital Budget Request

5.1.1 2020 Lifeline Type III Ambulance fully equipped

\$225,000

To assure the District is staffed with the vehicles needed to provide services to the residents and to manage repair costs that increase exponentially with the age of a vehicle, management has recommended a two-year cycle for replacing the oldest ambulance in our five-ambulance fleet. This will allow for an ambulance to serve the district for a period of ten years of which the final years have decreasing use as the aged vehicle is placed into “deep reserve” to use in case of great need.

5.2 Health Center

5.2.1 Eight (8) desktop computers (\$1,470 each)

\$12,000

To replace eight desktop computers that have reached their end-of-service life.

5.3 District and Ambulance Headquarters Expansion

TBD

Consulting Fees to investigate design build process and grant writing for building costs

**TCB Loan
Amortization Schedule**

<u>TCB Loan</u>	<u>DATE</u>	<u>Annual Payment</u>	<u>Interest</u>	<u>Principal</u>	<u>Balance</u>
Original Loan Amount					1,365,000
Balance as of	4/17/2019				1,152,948
	5/17/2019				
			7,269	7,615	1,145,333
	6/17/2019			250,000	895,333
	6/17/2020	89,305	37,041	52,263	843,070
	6/17/2021	89,305	34,776	54,528	788,542
	6/17/2022	89,305	32,413	56,892	731,650
	6/17/2023	89,305	29,948	59,357	672,293
Balloon Payment	7/17/2023	674,674	2,381	672,293	-