

DEL PUERTO HEALTH CARE DISTRICT

FINANCE MEETING AGENDA

8:00AM on March 20, 2023

Admin Office, 875 E Street, Patterson, CA 95363

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

Announcement Regarding Public Participation

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

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

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

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

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

A. Committee Meeting Minutes for Approval	November 28, 2022	Action Anticipated
B. Month End Financial for Acceptance	January & February 2023	Action Anticipated
C. Monthly Warrants for Recommendation	January & February 2023	Action Anticipated
5. **Old Business**
6. **New Business**

A. FY22-23 Budget Mid-Year Revision	Action Anticipated
B. Increase Asset Replacement Fund	Action Anticipated
C. Increase Operation Reserve Proposal	Action Anticipated
D. Triennial Salaries Review	Action Anticipated
7. **Accounting and Finance Manager Report**

A. Asset Replacement Fund Update	Information Only
B. Set Schedule for Committee Review of Account Reconciliations	Action Anticipated
8. **Adjournment**

DEL PUERTO HEALTH CARE DISTRICT
1700 Keystone Pacific Parkway, Suite B, North Conference Room, Patterson, California 95363
FINANCE MEETING
MINUTES November 28, 2022

1. **Call to order/Attendance**
 The meeting was called to order by Anne Stokman, Committee Chair, 5:07 PM
Other Board Members Present: George Gallo Mac Master, Committee Member
Staff Members Present: Karin Freese, Administrative Director/CEO; Maria Reyes-Palad, Financial Accounting Manager; Danae Skinner, Administrative Staff Accountant; Susie Benitez, Health Center Manager and Paul Willette, Ambulance Director.
 2. **Public Participation** – there were no comments
 3. **Acceptance of Agenda**
 M/S/C George Gallo Mac Master/Anne Stokman to accept the agenda as presented.
 4. **Finance Report Review**
 - A. Review for Approval: October 19, 2022 Finance Meeting Minutes
 M/S/C George Gallo Mac Master/Anne Stokman to accept the minutes for October 19, 2022 as presented.
 - B. Review Financial Reports for October 2022
 Maria Reyes-Palad reviewed the Financial Reports for October 2022 and answered all questions regarding the reports.
 M/S/C George Gallo Mac Master/Anne Stokman to recommend to the Board to accept the October 2022 Financial Reports as presented.
 - C. Review for Recommendation October 2022 Warrants
 Maria Reyes-Palad reviewed the report and answered all questions regarding the Warrants.
 M/S/C George Gallo Mac Master/Anne Stokman to recommend to the Board to accept the Warrants as presented.
 5. **Old Business – None**
 6. **New Business**
 - A. Health Center Administration Computer Upgrades
 Karin Freese reviewed the resolution to upgrade the District's 42 desktop computers and answered all questions regarding the resolution.
 M/S/C George Gallo Mac Master/Anne Stokman to recommend to the Board to accept the Resolution as presented.
 7. **Accounting and Finance Manager Report**
 - A. LAIF Investment Update
 Karin Freese reviewed the Ratification of the LAIF Transfer of Operating Cash to the LAIF account that was previously discussed with the committee members via email.
 M/S/C George Gallo Mac Master/Anne Stokman to recommend to the Board to Ratify the LAIF Transfer with the email date September 23, 2022, the committee agreed to the transfer included in the ratification.
 - B. Update on COVID19 Stimulus P&L
 Information Only – No Action Taken
 - B. Set Schedule for Committee Review of Account Reconciliations
 Anne Stokman and George Gallo Mac Master reviewed the Account Reconciliations after the meeting.
 8. **Meeting adjourned – 5:32 PM** **Next Meeting:** Wednesday, December 21, 2022 8:00 AM
- Respectfully submitted,

Anne Stokman, Treasurer

Del Puerto Health Care District
Balance Sheet
As of January 31, 2023

	Jan 31, 23	Dec 31, 22	% Change	Jan 31, 22	% Change	NOTES
ASSETS						
Current Assets						
101.010 · Tri Counties Bank						
101.011 · TCB-Operating Checking 1739	1,739,003	1,105,097	57%	2,485,934	(30%)	\$1068K Prop Tax Received
101.012 · TCB-Payroll Account 2999	139,984	36,922	279%	32,180	335%	
101.013 · TCB-Money Market 4168	10,002	10,002		10,001		
101.015 · TCB - Keystone C 8641	251,439	240,182	5%	134,253	87%	
101.016 · TCB-HC Billing Dept Acct 7262	2,842	2,748	3%	2,736	4%	
101.017 · TCB-Ambulance Fund 1041	2,667	2,692	(1%)	2,862	(7%)	
Total 101.010 · Tri Counties Bank	2,145,937	1,397,643	54%	2,667,966	(20%)	
101.030 · Petty Cash in District Office	340	340		340		
101.040 · US Bank Athena Accounts						
101.041 · US Bank-Athena/Rodriguez#4750	71,276	32,562	119%	166	42,837%	
101.042 · US Bank HC-Athena Acct#8662	182,440	32,148	468%	113,844	60%	
Total 101.040 · US Bank Athena Accounts	253,716	64,710	292%	114,010	123%	
101.090 · LAIF-Local Agency Invmt Fnd0002	505,387	502,759	1%	517,215	(2%)	
Total 101.000 · Cash and cash equivalents	2,905,380	1,965,452	48%	3,299,531	(12%)	
103.000 · Restricted Funds						
103.100 · TCB-USDA Debt Reserve 7237	122,926	122,924		94,247	30%	
Total 103.000 · Restricted Funds	122,926	122,924		94,247	30%	
105.000 · BOTW-Mitigation Fee Acct 7068	148,634	148,633		148,619		
107.000 · Wash Account	52,671		100%		100%	
108.000 · Stifel Investments #52315547	760,718	760,718			100%	
Total Checking/Savings	3,990,329	2,997,727	33%	3,542,397	13%	
Accounts Receivable						
121.000 · Patient Accounts - Net						
121.100 · Ambulance						
121.101 · AMB Accts Receivable	844,133	923,596	(9%)	781,172	8%	
121.102 · AMB Allowance for Doubtful	(641,750)	(701,933)	9%	(593,691)	(8%)	
Total 121.100 · Ambulance	202,383	221,663	(9%)	187,481	8%	
121.300 · Health Center						
121.302 · HC Accts Receivable - Athena	493,051	464,526	6%	712,320	(31%)	
121.303 · MediCal Untimely Filing Penalty				(63,530)	100%	
121.304 · HCAallow for Doubtful-Audit Prov				(95,384)	100%	
121.305 · HC Allowance for Doubtful	(58,673)	(55,279)	(6%)	(84,782)	31%	
121.306 · Posted/Unposted Payments	(26,335)	(35,830)	27%		(100%)	
Total 121.300 · Health Center	408,043	373,417	9%	468,624	(13%)	
Total 121.000 · Patient Accounts - Net	610,426	595,080	3%	656,105	(7%)	
123.000 · Keystone C Accts Rec	735	488	51%	(3,985)	118%	
125.000 · Other Accounts Receivable	75	75		20,155	(100%)	
126.000 · Government Reimbursements						
126.122 · FYE 2022 GEMT	52,455	52,455			100%	
126.318 · FYE 2018 PPS				42,201	(100%)	
126.319 · FYE 2019 PPS				9,431	(100%)	
126.321 · FYE 2021 PPS	23,981	23,981			100%	
126.723 · FYE 2022 MCR	35,938		100%		100%	
Total 126.000 · Government Reimbursements	112,374	76,436	47%	51,632	118%	
Total Accounts Receivable	723,610	672,079	8%	723,907		

Del Puerto Health Care District
Balance Sheet
As of January 31, 2023

	Jan 31, 23	Dec 31, 22	% Change	Jan 31, 22	% Change	NOTES
Other Current Assets						
131.000 · Deposits in Transit	2,250	1,515	49%	(6)	37,600%	
132.030 · Unapplied Payments - Athena		(36)	100%	213	(100%)	
133.000 · Accrued Tax & Fee Receivables	(63,128)	861,449	(107%)	(45,892)	(38%)	
134.000 · Lease Receivable - Current	83,583	83,583			100%	
135.000 · Medical Supply Inventory	49,418	49,418		53,157	(7%)	
136.000 · Prepays	63,911	81,542	(22%)	60,274	6%	
Total Other Current Assets	136,034	1,077,471	(87%)	67,746	101%	
Total Current Assets	4,849,973	4,747,277	2%	4,334,050	12%	
Fixed Assets						
151.000 · Capital assets						
151.150 · Land						
151.152 · E Street Land	427,630	427,630		427,630		
151.153 · Keystone B Land	162,914	162,914		162,914		
151.156 · Keystone C Land	148,000	148,000		148,000		
Total 151.150 · Land	738,544	738,544		738,544		
151.160 · Buildings & Improvements						
151.161 · E St Building	815,861	815,861		815,861		
151.162 · AMB Crew Quarters Improvement	9,456	9,456		9,456		
151.163 · Keystone B Ext Bldg	901,410	901,410		901,410		
151.165 · Keystone B Improvements	1,460,848	1,460,848		1,460,848		
151.167 · Keystone C Bldg	1,858,501	1,858,501		1,858,501		
Total 151.160 · Buildings & Improvements	5,046,076	5,046,076		5,046,076		
151.170 · Equipment						
151.171 · District Office Equipment	51,730	51,254	1%	43,112	20%	
151.172 · Ambulance Equipment	1,372,359	1,372,359		1,438,485	(5%)	
151.173 · Health Center Equipment	371,885	369,105	1%	367,174	1%	
Total 151.170 · Equipment	1,795,974	1,792,718	0%	1,848,771	(3%)	
151.180 · Construction Work-in-Progress						
151.182 · E Street Building	11,829	11,829		1,829	547%	
151.186 · 2021 Ambulance				245,204	(100%)	
151.18a · AMB Bldg Camera Installation	3,253	3,253			100%	
151.18b · AMB Driver Video Monitoring Sys	7,122	7,122			100%	
Total 151.180 · Construction Work-in-Progress	22,204	22,204		247,033	(91%)	
151.190 · Other Capital Assets						
151.191 · Electronic Med. Record Software	1,793	1,793		97,750	(98%)	
151.190 · Other Capital Assets - Other	25,305	25,305		25,305		
Total 151.190 · Other Capital Assets	27,098	27,098		123,055	(78%)	
151.200 · Accumulated Depreciation	(2,621,978)	(2,591,985)	(1%)	(2,742,381)	4%	
Total 151.000 · Capital assets	5,007,918	5,034,655	(1%)	5,261,098	(5%)	
Total Fixed Assets	5,007,918	5,034,655	(1%)	5,261,098	(5%)	
Other Assets						
150.000 · Lease Receivable - Non Current	327,809	327,809			100%	
Total Other Assets	327,809	327,809			100%	
TOTAL ASSETS	10,185,700	10,109,741	1%	9,595,148	6%	

Del Puerto Health Care District
Balance Sheet
As of January 31, 2023

	Jan 31, 23	Dec 31, 22	% Change	Jan 31, 22	% Change	NOTES
LIABILITIES & EQUITY						
Liabilities						
Current Liabilities						
Accounts Payable	95,658	112,797	(15%)	146,231	(35%)	
Credit Cards	1,500		100%	35	4,186%	
Other Current Liabilities						
251.000 · HC Account Overpayments	(12)	(12)			(100%)	
252.000 · AMB Account Overpayments	510	510		2,691	(81%)	
253.000 · Accrued Payroll Liabilities	350,857	315,251	11%	301,461	16%	
253.280 · COBRA Premium Payable	318	318		18	1,667%	
254.000 · Current Loan Payable						
254.010 · Current USDA Loan	65,436	65,436		63,027	4%	
257.000 · Keystone C CAM	1,578	1,397	13%	(8,775)	118%	
257.500 · Keystone C Security Deposit	5,000	5,000		5,000		
Total Other Current Liabilities	423,687	387,900	9%	423,719		
Total Current Liabilities	520,845	500,697	4%	569,985	(9%)	
Long Term Liabilities						
270.000 · Deferred Inflows - Leases	411,392	411,392			100%	
290.010 · USDA Loan - 1700 Keystone B	1,400,902	1,406,275	(0%)	1,467,737	(5%)	
290.020 · TCB Loan - Keystone C				605,459	(100%)	
Total Long Term Liabilities	1,812,294	1,817,667	(0%)	2,073,196	(13%)	
Total Liabilities	2,333,139	2,318,364	1%	2,643,181	(12%)	
Equity						
350.000 · Unrestricted Assets	2,028,461	2,028,461		1,593,408	27%	
360.030 · Asset Replacement Fund						
360.031 · Approved Capital Expenses	172,560	175,360	(2%)	43,639	295%	
360.030 · Asset Replacement Fund - Other	415,443	412,643	1%	550,493	(25%)	
Total 360.030 · Asset Replacement Fund	588,003	588,003		594,132	(1%)	
360.070 · Operating Cash Reserve	1,416,000	1,416,000		1,416,000		
Total 360.000 · Assigned Fund Balance	2,004,003	2,004,003		2,010,132	(0%)	
370.000 · Restricted Fund Balance						
370.010 · Mitigation Fees	122,150	122,150		122,150		
370.050 · Restricted for Debt Service	120,720	120,720		120,720		
Total 370.000 · Restricted Fund Balance	242,870	242,870		242,870		
390.000 · Net Fixed Assets (Capital)	2,492,762	2,492,762		2,492,762		
Net Income	1,084,466	1,023,281	6%	612,796	77%	YTD Overall result
Total Equity	7,852,562	7,791,377	1%	6,951,968	13%	
TOTAL LIABILITIES & EQUITY	10,185,701	10,109,741	1%	9,595,149	6%	

	Jan 31, 23	Dec 31, 22
Month end Cash balance	3,990,329	2,997,727
101.015 · TCB - Keystone C 8641	(251,439)	(240,182)
103.100 · TCB USDA Debt Reserve 7237	(122,926)	(122,924)
370.010 · Mitigation Fees	(122,150)	(122,150)
360.030 · Asset Replacement Fund	(588,003)	(588,003)
AP & Payroll Liabilities	(448,015)	(428,048)
UNENCUMBERED CASH	2,457,796	1,496,420
Percent of Operating Reserve	174%	106%
360.070 · Operating Cash Reserve	1,416,000	1,416,000

Del Puerto Health Care District
YTD by Class
July 2022 through January 2023

	Total 00 Tax Revenue			Total 01 DPHCD			Total 02 Patterson District Ambulance			Total 03 Del Puerto Health Center			Total 06 Keystone Bldg C			TOTAL				
	Jul '22 - Jan 23	Budget	FY22-23 Budget	Jul '22 - Jan 23	Budget	FY22-23 Budget	Jul '22 - Jan 23	Budget	FY22-23 Budget	Jul '22 - Jan 23	Budget	FY22-23 Budget	Jul '22 - Jan 23	Budget	FY22-23 Budget	Jul '22 - Jan 23	Budget	FY22-23 Budget		
	Ordinary Income/Expense																			
Income																				
401.000 · Gross Patient Service Revenue							6,336,481	5,760,417	9,875,000	#####	1,582,204	2,712,350				8,350,798	7,342,621	12,587,350		
403.000 · Adjustments							#####	(3,958,378)	(6,785,791)	60,680	(29,395)	(50,392)				(4,114,235)	(3,987,773)	(6,836,183)		
405.000 · Bad Debt							(407,692)	(461,557)	(791,240)	93,600	(10,986)	(18,833)				(314,092)	(472,543)	(810,073)		
407.000 · Other Income				2,483	583	1,000	12,758	5,833	10,000	6,517	11,083	19,000				21,758	17,499	30,000		
Total Income				2,483	583	1,000	1,766,632	1,346,315	2,307,969	#####	1,552,907	2,662,125				3,944,230	2,899,805	4,971,094		
Gross Profit				2,483	583	1,000	1,766,632	1,346,315	2,307,969	#####	1,552,907	2,662,125				3,944,230	2,899,805	4,971,094		
Expense																		0		
601.000 · Salaries & Wages				260,950	273,538	470,314	895,857	847,970	1,441,300	678,589	736,727	1,266,155				1,835,396	1,858,235	3,177,769		
602.000 · Employee Benefits				68,211	76,510	131,157	207,148	192,616	330,200	212,865	221,572	379,847				488,224	490,698	841,204		
603.000 · Professional Fees				44,108	43,334	54,287	20,936	16,297	27,937	270,264	263,179	446,307				335,308	322,810	528,531		
604.000 · Purchased Services				10,472	7,236	12,405	145,369	142,250	243,857	145,437	115,302	197,662				301,278	264,788	453,924		
605.000 · Supplies				4,043	5,053	8,662	53,588	50,075	85,842	52,965	52,090	89,297				110,596	107,218	183,801		
606.000 · Utilities				4,319	4,730	8,108	13,276	11,901	20,402	27,018	26,557	45,526				44,613	43,188	74,036		
607.000 · Rental and Lease				1,706	2,539	4,352	221	221	378	1,355	1,569	2,690				3,282	4,329	7,420		
608.000 · Insurance Coverages				24,060	23,711	40,648	123,827	111,894	191,819	57,964	70,460	120,789				205,851	206,065	353,256		
609.000 · Maintenance & Repairs				1,776	1,276	2,188	42,406	42,844	73,447	15,969	20,384	34,944				60,151	64,504	110,579		
610.000 · Depreciation and Amortization				11,112	10,898	18,682	112,268	112,450	192,771	46,631	48,141	82,528	28,037	27,765	47,597	198,048	199,254	341,578		
611.000 · Other operating expenses				13,588	23,293	30,018	33,833	57,947	151,753	132,978	203,141	146,998	113,249	194,129		328,769	293,648	478,510		
Total Expense				13,588	23,293	460,776	482,658	808,750	1,766,649	1,661,496	2,811,094	#####	1,669,232	2,859,874	28,037	27,765	47,597	3,911,516	3,854,739	6,550,608
Net Ordinary Income				(13,588)	(23,293)	(458,293)	(482,075)	(807,750)	(17)	(315,180)	(503,125)	519,060	(116,325)	(197,749)	(28,037)	(27,765)	(47,597)	32,713	(954,933)	(1,579,514)
Other Income/Expense																		0		0
Other Income																		0		0
701.000 · District Tax Revenues	862,691	862,691	1,478,898				142,333	142,333	244,000								1,005,024	1,005,024	1,722,898	
702.000 · Impact Mitigation Fees																		0		0
703.000 · Investment Income				6,714			0			0							6,714		0	
704.000 · Interest Expense										(32,714)	(32,258)	(55,300)					(32,714)	(32,258)	(55,300)	
705.000 · Tenant Revenue													79,947	78,533	134,628		79,947	78,533	134,628	
710.000 · Misc Other Income				60			1			3,902							3,963		0	
Total Other Income	862,691	862,691	1,478,898	6,774			142,334	142,333	244,000	(28,812)	(32,258)	(55,300)	79,947	78,533	134,628	1,062,934	1,051,299	1,802,226		
Other Expense																		0		0
802.000 · Keystone District Expense													11,183	6,629	11,364		11,183	6,629	11,364	
810.000 · Misc Other Expense																		0		0
Total Other Expense													11,183	6,629	11,364	11,183	6,629	11,364		
Net Other Income	862,691	862,691	1,478,898	6,774			142,334	142,333	244,000	(28,812)	(32,258)	(55,300)	68,764	71,904	123,264	1,051,751	1,044,670	1,790,862		
Net Income	862,691	849,103	1,455,605	(451,518)	(482,075)	(807,750)	142,318	(172,847)	(259,125)	490,249	(148,583)	(253,049)	40,728	44,139	75,667	1,084,468	89,737	211,348		

Del Puerto Health Care District
Entire District vs Previous Months
January 2023

	Jan 23	Dec 22	Jan 22
Ordinary Income/Expense			
Income			
401.000 · Gross Patient Service Revenue			
401.010 · AMB Ambulance Services			
401.011 · GEMT Federal Reimbursement			
407.045 · GEMT Prior Year Settlement		28,875	
401.011 · GEMT Federal Reimbursement - Other		52,455	
Total 401.011 · GEMT Federal Reimbursement		81,330	
401.010 · AMB Ambulance Services - Other	852,363	918,669	878,405
Total 401.010 · AMB Ambulance Services	852,363	999,999	878,405
401.020 · Health Center Services			
401.040 · HC Capitation Income			
401.041 · HC Capitation Payments	31,004	43,650	25,510
Total 401.040 · HC Capitation Income	31,004	43,650	25,510
407.030 · Payer Incentives Received	2,350	26,316	58,507
401.020 · Health Center Services - Other	332,192	564,093	142,940
Total 401.020 · Health Center Services	365,546	634,059	226,957
Total 401.000 · Gross Patient Service Revenue	1,217,909	1,634,058	1,105,362
403.000 · Adjustments			
403.100 · Contractual Adjustments			
403.015 · AMB Contractual Allowances			
403.011 · AMB Revenue Adjustments	(4,433)	19	(3,487)
403.012 · AMB GEMT QAF Add-on Pymt	129		1,396
403.015 · AMB Contractual Allowances - Other	(618,748)	(578,421)	(619,689)
Total 403.015 · AMB Contractual Allowances	(623,052)	(578,402)	(621,780)
403.030 · Gross Adjustments HC			
407.010 · Prospective Payment System			3,945
407.020 · Medicare Cost Settlement	35,938		
403.030 · Gross Adjustments HC - Other	(89,894)		
Total 403.030 · Gross Adjustments HC	(53,956)		3,945
Total 403.100 · Contractual Adjustments	(677,008)	(578,402)	(617,835)
Total 403.000 · Adjustments	(677,008)	(578,402)	(617,835)
405.000 · Bad Debt			
405.010 · AMB Write-offs			
405.011 · AMB Allowance for Doubtful	60,183	(116,513)	(19,508)
405.012 · AMB Rcvd from Written Off Accts	10,163	5,730	2,604
405.013 · AMB Bad Debt	(108,625)	(27,224)	(65,244)
Total 405.010 · AMB Write-offs	(38,279)	(138,007)	(82,148)
405.020 · HC Write-offs			
405.021 · HC Allowance for Doubtful	(3,394)	(34,327)	(99,111)
Total 405.020 · HC Write-offs	(3,394)	(34,327)	(99,111)
Total 405.000 · Bad Debt	(41,673)	(172,334)	(181,259)
407.000 · Other Income			
407.070 · COVID-19 Supplemental income			128,747
407.082 · Grant Income			10,342
407.000 · Other Income - Other	1,316	260	835
Total 407.000 · Other Income	1,316	260	139,924
Total Income	500,544	883,582	446,192

Del Puerto Health Care District
Entire District vs Previous Months
January 2023

	Jan 23	Dec 22	Jan 22
Gross Profit	500,544	883,582	446,192
Expense			
601.000 · Salaries & Wages			
601.010 · Regular Operations	234,043	240,794	173,132
601.030 · Continuing Education - Employee	288	1,216	430
601.050 · Paid Time Off	26,456	25,859	25,388
601.051 · COVID-Mandated time	2,365	1,038	
601.055 · Accrued Leave Payout		4,248	
601.070 · Incentive		5,757	700
Total 601.000 · Salaries & Wages	263,152	278,912	199,650
602.000 · Employee Benefits			
602.020 · Health Ins			
602.021 · Life Insurance and AD&D	364	364	364
602.022 · Dental Insurance	2,373	2,421	2,500
602.023 · Vision Insurance	440	445	465
602.024 · Medical Insurance	33,047	31,901	29,810
602.020 · Health Ins - Other		95	
Total 602.020 · Health Ins	36,224	35,226	33,139
602.040 · Retirement			
602.041 · 414(h) Retirement Contribution	11,559	6,622	11,522
602.042 · 457(b) Company Match	4,880	3,777	3,966
Total 602.040 · Retirement	16,439	10,399	15,488
602.050 · Payroll Taxes			
602.051 · Social Security	16,948	15,683	12,772
602.052 · Medicare Tax	3,786	4,054	2,987
602.053 · CA UI & ETT	4,238	413	2,649
Total 602.050 · Payroll Taxes	24,972	20,150	18,408
Total 602.000 · Employee Benefits	77,635	65,775	67,035
603.000 · Professional Fees			
603.010 · Medical			
603.020 · Physician Services			
603.021 · MD Locums Rate			23,444
603.022 · MD Locums Travel			3,586
603.025 · Medical Directorship	8,833	8,833	8,833
603.020 · Physician Services - Other	37,816	26,500	40,180
Total 603.020 · Physician Services	46,649	35,333	76,043
603.030 · Non Physician Providers			
603.037 · NPP Continuing Medical Educatio	2,520		
Total 603.030 · Non Physician Providers	2,520		
Total 603.010 · Medical	49,169	35,333	76,043
603.040 · Legal & Attorney			
603.041 · General Counsel	473	11,051	(889)
603.042 · Litigation	248		108
Total 603.040 · Legal & Attorney	721	11,051	(781)
603.050 · Administrative Consultants			(15,795)
603.070 · Accountants			
603.051 · Financial Statements	14,202		27,653
603.052 · CMS / PPS / GEMT prep			540

Del Puerto Health Care District
Entire District vs Previous Months
January 2023

	Jan 23	Dec 22	Jan 22
Total 603.070 · Accountants	14,202		28,193
Total 603.000 · Professional Fees	64,092	46,384	87,660
604.000 · Purchased Services			
604.030 · Health Screenings	99	100	200
604.050 · Billing	18,743	19,670	17,211
604.060 · Linen	985	1,254	1,177
604.070 · Security	299	25	276
604.080 · Cleaning	4,145	4,145	4,145
604.100 · IT - Labor	4,836	4,836	9,576
604.110 · Communication for Patients	530	565	911
604.120 · Medical Waste Disposal	752	752	717
604.130 · Records Management	685	679	557
604.140 · Ambulance Dispatch Services	8,208	9,088	8,413
Total 604.000 · Purchased Services	39,282	41,114	43,183
605.000 · Supplies			
605.020 · Operating Supplies			
605.021 · Printing & Copiers	116	522	53
605.022 · Office Supplies	430	484	408
605.023 · Facility Supplies	163	592	373
Total 605.020 · Operating Supplies	709	1,598	834
605.030 · Postage/Shipping	51	300	347
605.040 · Medical Consumable			
605.042 · Oxygen	351	505	1,135
605.043 · Medical Supplies			
605.044 · Medical Supplies - COVID	1,961	953	2,152
605.045 · IV Therapy	2,004	3,131	1,528
605.046 · Diagnostic	1,906	2,731	2,005
605.047 · Infection Control	307	323	
605.048 · Patient Transport	898	640	1,364
605.043 · Medical Supplies - Other	2,557	1,943	3,015
Total 605.043 · Medical Supplies	9,633	9,721	10,064
Total 605.040 · Medical Consumable	9,984	10,226	11,199
605.050 · Pharmaceutical			
605.060 · Vaccines			
605.065 · MMR	830		806
605.067 · Menactra	574		557
605.060 · Vaccines - Other	1,774		1,146
Total 605.060 · Vaccines	3,178		2,509
605.050 · Pharmaceutical - Other	2,047	1,310	769
Total 605.050 · Pharmaceutical	5,225	1,310	3,278
605.080 · Small Tools & Minor Equipment			
605.081 · Minor Medical Equipment	42	478	250
605.080 · Small Tools & Minor Equipment - Other	259	207	89
Total 605.080 · Small Tools & Minor Equipment	301	685	339
Total 605.000 · Supplies	16,270	14,119	15,997
606.000 · Utilities			
606.010 · Elect/Gas	2,500	2,178	2,027
606.020 · Phones			

Del Puerto Health Care District
Entire District vs Previous Months
January 2023

	Jan 23	Dec 22	Jan 22
606.021 · Mobile Phones	375	393	555
606.020 · Phones - Other	2,375	2,357	2,237
Total 606.020 · Phones	2,750	2,750	2,792
606.030 · DSL - Digital Subscriber Line	420	420	420
606.040 · Cable TV		94	100
606.050 · Water/Garbage	799	919	1,021
Total 606.000 · Utilities	6,469	6,361	6,360
607.000 · Rental and Lease			
607.010 · Building			
607.011 · Storage	194	194	438
Total 607.010 · Building	194	194	438
607.020 · Equipment Leased			
607.021 · Copier Lease	126	126	126
607.020 · Equipment Leased - Other		61	
Total 607.020 · Equipment Leased	126	187	126
Total 607.000 · Rental and Lease	320	381	564
608.000 · Insurance Coverages			
608.010 · Workers' Compensation	6,024	6,024	5,830
608.020 · Auto Liability & Physical Damage	2,209	2,209	2,102
608.030 · Property & Equipment	1,296	1,296	994
608.040 · Liability-not medical related			
608.042 · Directors & Officers	2,244	2,244	2,137
608.040 · Liability-not medical related - Other	1,848	1,848	1,709
Total 608.040 · Liability-not medical related	4,092	4,092	3,846
608.050 · Health Entity Liability	15,348	15,348	15,236
Total 608.000 · Insurance Coverages	28,969	28,969	28,008
609.000 · Maintenance & Repairs			
609.010 · Buildings			
609.011 · Other Maint	1,039	1,998	489
609.012 · HVAC		857	
609.013 · Plumbing			1,533
609.014 · Structure & Roof			2,681
609.015 · Electric		427	
Total 609.010 · Buildings	1,039	3,282	4,703
609.020 · Business Park Assoc Fees	1,499	1,499	1,432
609.030 · Equipment M&R	1,170	4,805	438
609.040 · Vehicle M&R			
609.041 · Tires & Wheels	677		610
609.042 · Engine & Drive Train	1,754		
609.043 · Body Work		1,103	
609.044 · Vehicle AC			469
609.045 · General Vehicle M&R	993	1,792	3,507
Total 609.040 · Vehicle M&R	3,424	2,895	4,586
609.050 · Uniforms	1,342	1,125	232
Total 609.000 · Maintenance & Repairs	8,474	13,606	11,391
610.000 · Depreciation and Amortization			
610.010 · Depreciation Expense - District	1,903	1,657	1,510
610.020 · Depreciation Expense - Amb	16,092	16,127	13,773

Del Puerto Health Care District
Entire District vs Previous Months
January 2023

	Jan 23	Dec 22	Jan 22
610.030 · Depreciation Expense - HC	7,955	6,678	6,998
610.040 · Depreciation Expense-Keystone C	4,043	4,042	3,771
Total 610.000 · Depreciation and Amortization	29,993	28,504	26,052
611.000 · Other operating expenses			
611.020 · Provider Licensing & Privileges	337	221	250
611.030 · I.T.			
611.040 · IT - Equipment	63		1,052
611.050 · IT-Software/License			
611.051 · HR mgmt solution	1,089	1,071	432
611.053 · IT-Telehealth	168	168	336
611.054 · IT Software - Athena			
611.05a · Athena Collection Fee	19,191	14,245	
611.05b · Capitation Collection Fee	1,056	1,021	
611.05c · HC Incentive Collection Fee	1,809	138	
Total 611.054 · IT Software - Athena	22,056	15,404	
611.050 · IT-Software/License - Other	3,499	3,643	13,668
Total 611.050 · IT-Software/License	26,812	20,286	14,436
Total 611.030 · I.T.	26,875	20,286	15,488
611.060 · Fuel Auto	5,873	7,261	6,798
611.070 · Fees			
611.072 · Bank Service Charge	8	3	78
611.073 · Credit Card Transaction Fees	510	246	303
611.074 · Agency Provided Services	852	602	
611.075 · GEMT-Quality Assurance Fee	19,221	37,002	
611.076 · Collections Commission	634	1,211	252
611.077 · Other Fees		611	611
Total 611.070 · Fees	21,225	39,675	1,244
611.080 · Recruitment costs	259		35
611.090 · Dues / Subscriptions			
611.091 · Associations	1,481	1,525	1,515
611.092 · Information			116
611.090 · Dues / Subscriptions - Other	48	48	
Total 611.090 · Dues / Subscriptions	1,529	1,573	1,631
611.100 · Training and Education			
611.101 · In-House Training		150	
611.102 · Conference Fees	2,115		695
Total 611.100 · Training and Education	2,115	150	695
611.110 · Business Travel & Mileage	63	47	88
611.120 · Marketing/PR			
611.124 · Ads	219	219	210
Total 611.120 · Marketing/PR	219	219	210
611.130 · Property Taxes Paid	491	491	438
611.140 · Meals and Recognition			
611.141 · Meals	147	1,484	179
611.142 · Recognition	124	533	73
Total 611.140 · Meals and Recognition	271	2,017	252
611.160 · Community Education	260		
Total 611.000 · Other operating expenses	59,517	71,940	27,129

Del Puerto Health Care District
Entire District vs Previous Months
January 2023

	Jan 23	Dec 22	Jan 22
Total Expense	594,173	596,065	513,029
Net Ordinary Income	(93,629)	287,517	(66,837)
Other Income/Expense			
Other Income			
701.000 · District Tax Revenues			
701.010 · Property Tax -Secured/ Unsecure	123,242	123,242	116,523
701.020 · Direct Assessment-Amb Svcs Fund	20,333	20,333	20,019
701.030 · Homeowners Prop Tax Relief			1,067
Total 701.000 · District Tax Revenues	143,575	143,575	137,609
703.000 · Investment Income	2,681	49	153
704.000 · Interest Expense			
704.010 · Interest Expense - HC	(4,687)	(4,553)	(4,892)
704.020 · Interest Expense - Keystone C			(2,455)
Total 704.000 · Interest Expense	(4,687)	(4,553)	(7,347)
705.000 · Tenant Revenue			
705.030 · Keystone Tenant Income	11,518	11,518	11,171
Total 705.000 · Tenant Revenue	11,518	11,518	11,171
710.000 · Misc Other Income			
710.020 · Non-Guaranteed Grant Revenue	3,274		3,557
710.030 · Gain(Loss) on Disposal of Asset		1	
Total 710.000 · Misc Other Income	3,274	1	3,557
Total Other Income	156,361	150,590	145,143
Other Expense			
802.000 · Keystone District Expense			
802.020 · Keystone Prop & Equip Ins	209	209	170
802.030 · Keystone Liability Insurance	334	334	331
802.040 · Keystone Property Taxes Paid	559	559	500
802.050 · Keystone - Other Expenses	448	1,025	
Total 802.000 · Keystone District Expense	1,550	2,127	1,001
810.000 · Misc Other Expense			
801.000 · Keystone CAM			
801.010 · Keystone Business Park Assoc	887	887	1,145
801.030 · Keystone Cleaning	298	281	325
801.040 · Keystone HVAC		1,019	
801.045 · Keystone Maint & Repairs	71	71	
801.050 · Keystone Elect/Gas			28
801.060 · Keystone Water/Garbage	178	158	238
801.070 · CAM Exp offset by CAM Deposits	(1,432)	(2,415)	(1,736)
Total 801.000 · Keystone CAM			
Total 810.000 · Misc Other Expense			
Total Other Expense	1,550	2,127	1,001
Net Other Income	154,811	148,463	144,142
Net Income	61,182	435,980	77,305

Del Puerto Health Care District
Total Operations vs Budget by Month & YTD
January 2023

	Jan 23	Budget	% of Budget	Jul '22 - Jan 23	YTD Budget	% of Budget	Annual Budget	NOTES
Ordinary Income/Expense								
Income								
401.000 · Gross Patient Service Revenue	1,217,909	1,048,946	116%	8,350,798	7,342,621	114%	12,587,350	
403.000 · Adjustments	(677,008)	(569,682)	119%	(4,114,234)	(3,987,773)	103%	(6,836,183)	
405.000 · Bad Debt	(41,674)	(67,506)	62%	(314,092)	(472,542)	66%	(810,073)	
407.000 · Other Income	1,316	2,500	53%	21,759	17,500	124%	30,000	
Total Income	500,543	414,258	121%	3,944,231	2,899,806	136%	4,971,094	
Gross Profit	500,543	414,258	121%	3,944,231	2,899,806	136%	4,971,094	exceed Budget
Expense								
601.000 · Salaries & Wages	263,153	262,973	100%	1,835,397	1,858,235	99%	3,177,769	
602.000 · Employee Benefits	77,634	70,101	111%	488,224	490,698	99%	841,204	
603.000 · Professional Fees	64,091	44,544	144%	335,308	322,810	104%	528,531	Productivity Incentive & Addl GASB Lease Audit Fee
604.000 · Purchased Services	39,282	37,827	104%	301,278	264,788	114%	453,924	
605.000 · Supplies	16,269	15,317	106%	110,597	107,218	103%	183,801	
606.000 · Utilities	6,468	6,170	105%	44,612	43,188	103%	74,036	
607.000 · Rental and Lease	320	618	52%	3,281	4,328	76%	7,420	
608.000 · Insurance Coverages	28,969	29,438	98%	205,851	206,066	100%	353,256	
609.000 · Maintenance & Repairs	8,473	9,215	92%	60,151	64,505	93%	110,579	
610.000 · Depreciation and Amortization	25,950	24,498	106%	170,011	171,489	99%	293,981	
611.000 · Other operating expenses	59,518	35,031	170%	328,770	280,061	117%	455,217	Q4 QAF Fee
Total Expense	590,127	535,732	110%	3,883,480	3,813,386	102%	6,479,718	
Net Ordinary Income	(89,584)	(121,474)	74%	60,751	(913,580)	(7%)	(1,508,624)	
Other Income/Expense								
Other Income								
701.000 · District Tax Revenues	20,333	20,333	100%	142,333	142,333	100%	244,000	
703.000 · Investment Income	2,681			6,715		100%		LAIF Interest
704.000 · Interest Expense	(4,687)	(4,608)	102%	(32,714)	(32,258)	101%	(55,300)	
710.000 · Misc Other Income	3,274			3,963		100%		Telecommunication Grant
Total Other Income	21,601	15,725	137%	120,297	110,075	109%	188,700	
Net Other Income	21,601	15,725	137%	120,297	110,075	109%	188,700	
Net Income	(67,983)	(105,749)	64%	181,048	(803,505)	(23%)	(1,319,924)	Great Mo & YTD operating result.

Del Puerto Health Care District
Administration vs Budget by Month & YTD
January 2023

	Jan 23	Budget	% of Budget	Jul '22 - Jan 23	YTD Budget	% of Budget	Annual Budget	NOTES
Ordinary Income/Expense								
Income								
407.000 · Other Income	986	83	1,188%	2,483	583	426%	1,000	2022 Credit Card rebate
Total Income	986	83	1,188%	2,483	583	426%	1,000	
Gross Profit	986	83	1,188%	2,483	583	426%	1,000	
Expense								
601.000 · Salaries & Wages								
601.010 · Regular Operations	26,293	38,381	69%	214,913	273,538	79%	470,314	
601.050 · Paid Time Off	3,718			31,940		100%		
601.051 · COVID-Mandated time	1,325			12,118				
601.055 · Accrued Leave Payout				1,979				
Total 601.000 · Salaries & Wages	31,336	38,381	82%	260,950	273,538	95%	470,314	
602.000 · Employee Benefits								
602.020 · Health Ins								
602.021 · Life Insurance and AD&D	42	60	70%	65	425	15%	726	
602.022 · Dental Insurance	247	307	80%	1,853	2,147	86%	3,680	
602.023 · Vision Insurance	51	64	80%	390	446	87%	765	
602.024 · Medical Insurance	4,634	4,684	99%	30,043	32,789	92%	56,210	
Total 602.020 · Health Ins	4,974	5,115	97%	32,351	35,807	90%	61,381	
602.040 · Retirement								
602.041 · 414(h) Retirement Contribution	1,373	1,751	78%	9,968	12,258	81%	21,014	
602.042 · 457(b) Company Match	1,229	1,161	106%	7,406	8,129	91%	13,935	
Total 602.040 · Retirement	2,602	2,912	89%	17,374	20,387	85%	34,949	
602.050 · Payroll Taxes								
602.051 · Social Security	2,504	2,253	111%	14,154	15,773	90%	27,040	
602.052 · Medicare Tax	492	554	89%	3,745	3,880	97%	6,652	
602.053 · CA UI & ETT	513	68	754%	585	473	124%	810	
602.050 · Payroll Taxes - Other		27			190		325	
Total 602.050 · Payroll Taxes	3,509	2,902	121%	18,484	20,316	91%	34,827	
Total 602.000 · Employee Benefits	11,085	10,929	101%	68,209	76,510	89%	131,157	
603.000 · Professional Fees								
603.040 · Legal & Attorney								
603.041 · General Counsel	405	1,357	30%	9,322	9,501	98%	16,287	
Total 603.040 · Legal & Attorney	405	1,357	30%	9,322	9,501	98%	16,287	
603.050 · Administrative Consultants		833			5,833		10,000	
603.070 · Accountants								
603.051 · Financial Statements	14,202		100%	34,787	28,000	124%	28,000	Audit Fee w/ GASB Lease
Total 603.070 · Accountants	14,202		100%	34,787	28,000	124%	28,000	
Total 603.000 · Professional Fees	14,607	2,190	667%	44,109	43,334	102%	54,287	
604.000 · Purchased Services								
604.030 · Health Screenings				100		100%		
604.070 · Security	274	71	386%	821	496	166%	850	
604.080 · Cleaning	175	184	95%	1,225	1,286	95%	2,205	
604.100 · IT - Labor	602	602	100%	4,299	4,213	102%	7,223	
604.130 · Records Management	153	177	86%	4,028	1,241	325%	2,127	
Total 604.000 · Purchased Services	1,204	1,034	116%	10,473	7,236	145%	12,405	
605.000 · Supplies								
605.020 · Operating Supplies								
605.021 · Printing & Copiers	116	272	43%	1,464	1,901	77%	3,259	
605.022 · Office Supplies	414	273	152%	1,653	1,910	87%	3,275	
605.023 · Facility Supplies	27	61	44%	248	429	58%	735	
605.020 · Operating Supplies - Other		5			36		61	
Total 605.020 · Operating Supplies	557	611	91%	3,365	4,276	79%	7,330	
605.030 · Postage/Shipping		86		345	605	57%	1,037	
605.080 · Small Tools & Minor Equipment		25		334	172	194%	295	
Total 605.000 · Supplies	557	722	77%	4,044	5,053	80%	8,662	
606.000 · Utilities								

Del Puerto Health Care District
Administration vs Budget by Month & YTD
January 2023

	Jan 23	Budget	% of Budget	Jul '22 - Jan 23	YTD Budget	% of Budget	Annual Budget	NOTES
606.010 · Elect/Gas	152	115	132%	910	806	113%	1,382	
606.020 · Phones								
606.021 · Mobile Phones		53		100	368	27%	630	
606.020 · Phones - Other	322	321	100%	1,952	2,244	87%	3,847	
Total 606.020 · Phones	322	374	86%	2,052	2,612	79%	4,477	
606.030 · DSL - Digital Subscriber Line	32	34	94%	233	239	97%	409	
606.050 · Water/Garbage	87	153	57%	1,124	1,074	105%	1,840	
Total 606.000 · Utilities	593	676	88%	4,319	4,731	91%	8,108	
607.000 · Rental and Lease								
607.010 · Building								
607.011 · Storage		246		920	1,719	54%	2,946	
Total 607.010 · Building		246		920	1,719	54%	2,946	
607.020 · Equipment Leased								
607.021 · Copier Lease	95	101	94%	663	708	94%	1,213	
607.020 · Equipment Leased - Other		16		123	113	109%	193	
Total 607.020 · Equipment Leased	95	117	81%	786	821	96%	1,406	
Total 607.000 · Rental and Lease	95	363	26%	1,706	2,540	67%	4,352	
608.000 · Insurance Coverages								
608.010 · Workers' Compensation								
608.011 · Previous Year WC Balance				252				
608.010 · Workers' Compensation - Othe	277	508	55%	1,940	3,552	55%	6,090	
Total 608.010 · Workers' Compensation	277	508	55%	2,192	3,552	62%	6,090	
608.030 · Property & Equipment	149	159	94%	1,044	1,114	94%	1,909	
608.040 · Liability-not medical related								
608.042 · Directors & Officers	2,244	2,203	102%	15,710	15,419	102%	26,432	
608.040 · Liability-not medical related - O	635	518	123%	5,116	3,627	141%	6,217	
Total 608.040 · Liability-not medical relate	2,879	2,721	106%	20,826	19,046	109%	32,649	
Total 608.000 · Insurance Coverages	3,305	3,388	98%	24,062	23,712	101%	40,648	
609.000 · Maintenance & Repairs								
609.010 · Buildings								
609.011 · Other Maint	134	123	109%	1,723	860	200%	1,474	
609.012 · HVAC		60		53	417	13%	714	
Total 609.010 · Buildings	134	183	73%	1,776	1,277	139%	2,188	
Total 609.000 · Maintenance & Repairs	134	183	73%	1,776	1,277	139%	2,188	
610.000 · Depreciation and Amortization								
610.010 · Depreciation Expense - District	1,903	1,557	122%	11,112	10,898	102%	18,682	
Total 610.000 · Depreciation and Amortizat	1,903	1,557	122%	11,112	10,898	102%	18,682	
611.000 · Other operating expenses								
611.030 · I.T.								
611.040 · IT - Equipment		225		91	1,577	6%	2,703	
611.050 · IT-Software/License								
611.051 · HR mgmt solution	142	86	165%	937	605	155%	1,037	
611.050 · IT-Software/License - Other	884	1,288	69%	7,650	9,016	85%	15,456	
Total 611.050 · IT-Software/License	1,026	1,374	75%	8,587	9,621	89%	16,493	
Total 611.030 · I.T.	1,026	1,599	64%	8,678	11,198	77%	19,196	
611.070 · Fees								
611.072 · Bank Service Charge		49		30	341	9%	585	
611.074 · Agency Provided Services				28		100%		
Total 611.070 · Fees		49		58	341	17%	585	
611.080 · Recruitment costs	95			155		100%		
611.090 · Dues / Subscriptions								
611.091 · Associations	1,143	1,169	98%	7,990	8,184	98%	14,029	
611.092 · Information		37		1,049	259	405%	444	
611.090 · Dues / Subscriptions - Other					37		37	
Total 611.090 · Dues / Subscriptions	1,143	1,206	95%	9,039	8,480	107%	14,510	
611.100 · Training and Education								
611.102 · Conference Fees	625	146	428%	2,100	1,020	206%	1,748	

Del Puerto Health Care District
Administration vs Budget by Month & YTD
January 2023

	Jan 23	Budget	% of Budget	Jul '22 - Jan 23	YTD Budget	% of Budget	Annual Budget	NOTES
611.103 · Airfare				841		100%		
611.104 · Hotel & Meal		64		2,174	449	484%	769	
Total 611.100 · Training and Education	625	210	298%	5,115	1,469	348%	2,517	
611.110 · Business Travel & Mileage	63	139	45%	1,003	971	103%	1,665	
611.120 · Marketing/PR								
611.123 · Postage		13			90		155	
611.124 · Ads		169		2,144	1,180	182%	2,023	
611.125 · Other Marketing Exp		1,250		3,100	8,750	35%	15,000	
611.126 · Events				30	37	81%	37	
611.127 · Community Events		125			875		1,500	
Total 611.120 · Marketing/PR		1,557		5,274	10,932	48%	18,715	
611.140 · Meals and Recognition								
611.141 · Meals	147	44	334%	296	307	96%	527	
611.142 · Recognition	124	19	653%	301	135	223%	232	
Total 611.140 · Meals and Recognition	271	63	430%	597	442	135%	759	
611.150 · Miscellaneous				100				
Total 611.000 · Other operating expenses	3,223	4,823	67%	30,019	33,833	89%	57,947	
Total Expense	68,042	64,246	106%	460,779	482,662	95%	808,750	
Net Ordinary Income	(67,056)	(64,163)	105%	(458,296)	(482,079)	95%	(807,750)	
Other Income/Expense								
Other Income								
703.000 · Investment Income	2,681			6,714		100%		LAIF Q4 2022 interest
710.000 · Misc Other Income								
710.030 · Gain(Loss) on Disposal of Asset				60				
Total 710.000 · Misc Other Income				60		100%		
Total Other Income	2,681			6,774		100%		
Net Other Income	2,681			6,774		100%		
Net Income	(64,375)	(64,163)	100%	(451,522)	(482,079)	94%	(807,750)	On Budget.

Del Puerto Health Care District
Administration vs Previous
January 2023

	Jan 23	Dec 22	Jan 22
Ordinary Income/Expense			
Income			
407.000 · Other Income	986		545
Total Income	986		545
Gross Profit	986		545
Expense			
601.000 · Salaries & Wages			
601.010 · Regular Operations	26,293	31,767	26,225
601.050 · Paid Time Off	3,718	3,613	3,957
601.051 · COVID-Mandated time	1,325		
601.055 · Accrued Leave Payout		76	
Total 601.000 · Salaries & Wages	31,336	35,456	30,182
602.000 · Employee Benefits			
602.020 · Health Ins			
602.021 · Life Insurance and AD&D	42	42	52
602.022 · Dental Insurance	247	247	300
602.023 · Vision Insurance	51	51	65
602.024 · Medical Insurance	4,634	4,634	4,782
Total 602.020 · Health Ins	4,974	4,974	5,199
602.040 · Retirement			
602.041 · 414(h) Retirement Contribution	1,373	1,369	4,666
602.042 · 457(b) Company Match	1,229	473	1,076
Total 602.040 · Retirement	2,602	1,842	5,742
602.050 · Payroll Taxes			
602.051 · Social Security	2,504	1,311	2,187
602.052 · Medicare Tax	492	512	511
602.053 · CA UI & ETT	513	51	410
Total 602.050 · Payroll Taxes	3,509	1,874	3,108
Total 602.000 · Employee Benefits	11,085	8,690	14,049
603.000 · Professional Fees			
603.040 · Legal & Attorney			
603.041 · General Counsel	405	2,000	(889)
Total 603.040 · Legal & Attorney	405	2,000	(889)
603.050 · Administrative Consultants			(15,795)
603.070 · Accountants			
603.051 · Financial Statements	14,202		27,653
Total 603.070 · Accountants	14,202		27,653
Total 603.000 · Professional Fees	14,607	2,000	10,969
604.000 · Purchased Services			
604.070 · Security	274		251
604.080 · Cleaning	175	175	175
604.100 · IT - Labor	602	602	574
604.130 · Records Management	153	152	130
Total 604.000 · Purchased Services	1,204	929	1,130
605.000 · Supplies			
605.020 · Operating Supplies			
605.021 · Printing & Copiers	116		

Del Puerto Health Care District
Administration vs Previous
January 2023

	Jan 23	Dec 22	Jan 22
605.022 · Office Supplies	414	199	408
605.023 · Facility Supplies	27	95	62
Total 605.020 · Operating Supplies	557	294	470
605.030 · Postage/Shipping		100	147
Total 605.000 · Supplies	557	394	617
606.000 · Utilities			
606.010 · Elect/Gas	152	128	120
606.020 · Phones			
606.021 · Mobile Phones			50
606.020 · Phones - Other	322	319	304
Total 606.020 · Phones	322	319	354
606.030 · DSL - Digital Subscriber Line	32	32	32
606.050 · Water/Garbage	87	111	135
Total 606.000 · Utilities	593	590	641
607.000 · Rental and Lease			
607.010 · Building			
607.011 · Storage			244
Total 607.010 · Building			244
607.020 · Equipment Leased			
607.021 · Copier Lease	95	95	95
607.020 · Equipment Leased - Other		61	
Total 607.020 · Equipment Leased	95	156	95
Total 607.000 · Rental and Lease	95	156	339
608.000 · Insurance Coverages			
608.010 · Workers' Compensation	277	277	479
608.030 · Property & Equipment	149	149	132
608.040 · Liability-not medical related			
608.042 · Directors & Officers	2,244	2,244	2,137
608.040 · Liability-not medical related - Other	635	635	589
Total 608.040 · Liability-not medical related	2,879	2,879	2,726
Total 608.000 · Insurance Coverages	3,305	3,305	3,337
609.000 · Maintenance & Repairs			
609.010 · Buildings			
609.011 · Other Maint	134	351	140
609.012 · HVAC		53	
Total 609.010 · Buildings	134	404	140
Total 609.000 · Maintenance & Repairs	134	404	140
610.000 · Depreciation and Amortization			
610.010 · Depreciation Expense - District	1,903	1,657	1,510
Total 610.000 · Depreciation and Amortization	1,903	1,657	1,510
611.000 · Other operating expenses			
611.030 · I.T.			
611.050 · IT-Software/License			
611.051 · HR mgmt solution	142	131	86
611.050 · IT-Software/License - Other	884	989	1,122
Total 611.050 · IT-Software/License	1,026	1,120	1,208
Total 611.030 · I.T.	1,026	1,120	1,208

Del Puerto Health Care District
Administration vs Previous
January 2023

	<u>Jan 23</u>	<u>Dec 22</u>	<u>Jan 22</u>
611.080 · Recruitment costs	95		
611.090 · Dues / Subscriptions			
611.091 · Associations	1,143	1,144	1,134
611.092 · Information			96
Total 611.090 · Dues / Subscriptions	<u>1,143</u>	<u>1,144</u>	<u>1,230</u>
611.100 · Training and Education			
611.102 · Conference Fees	625		
Total 611.100 · Training and Education	<u>625</u>		
611.110 · Business Travel & Mileage	63	47	88
611.120 · Marketing/PR			
611.124 · Ads			180
Total 611.120 · Marketing/PR			<u>180</u>
611.140 · Meals and Recognition			
611.141 · Meals	147	66	
611.142 · Recognition	124		73
Total 611.140 · Meals and Recognition	<u>271</u>	<u>66</u>	<u>73</u>
Total 611.000 · Other operating expenses	<u>3,223</u>	<u>2,377</u>	<u>2,779</u>
Total Expense	<u>68,042</u>	<u>55,958</u>	<u>65,693</u>
Net Ordinary Income	<u>(67,056)</u>	<u>(55,958)</u>	<u>(65,148)</u>
Other Income/Expense			
Other Income			
703.000 · Investment Income	2,681	49	153
Total Other Income	<u>2,681</u>	<u>49</u>	<u>153</u>
Net Other Income	<u>2,681</u>	<u>49</u>	<u>153</u>
Net Income	<u><u>(64,375)</u></u>	<u><u>(55,909)</u></u>	<u><u>(64,995)</u></u>

Del Puerto Health Care District
Ambulance vs Budget by Month & YTD
January 2023

	Jan 23	Budget	% of Budget	Jul '22 - Jan 23	YTD Budget	% of Budget	Annual Budget	NOTES
Ordinary Income/Expense								
Income								
401.000 · Gross Patient Service Revenue								
401.010 · AMB Ambulance Services								
401.011 · GEMT Federal Reimbursement				28,875				
407.045 · GEMT Prior Year Settlement								
401.011 · GEMT Federal Reimbursement - Other		6,250		232,667	43,750	532%	75,000	
Total 401.011 · GEMT Federal Reimbursement		6,250		261,542	43,750	598%	75,000	
401.010 · AMB Ambulance Services - Other	852,363	816,667	104%	6,074,939	5,716,667	106%	9,800,000	184 transports
Total 401.010 · AMB Ambulance Services	852,363	822,917	104%	6,336,481	5,760,417	110%	9,875,000	
Total 401.000 · Gross Patient Service Revenue	852,363	822,917	104%	6,336,481	5,760,417	110%	9,875,000	
403.000 · Adjustments								
403.100 · Contractual Adjustments								
403.015 · AMB Contractual Allowances								
403.011 · AMB Revenue Adjustments	(4,433)			(6,971)		100%		
403.012 · AMB GEMT QAF Add-on Pymt	129			822		100%		
403.015 · AMB Contractual Allowances - Other	(618,748)	(565,483)	109%	(4,168,766)	(3,958,378)	105%	(6,785,791)	
Total 403.015 · AMB Contractual Allowances	(623,052)	(565,483)	110%	(4,174,915)	(3,958,378)	105%	(6,785,791)	
Total 403.100 · Contractual Adjustments	(623,052)	(565,483)	110%	(4,174,915)	(3,958,378)	105%	(6,785,791)	
Total 403.000 · Adjustments	(623,052)	(565,483)	110%	(4,174,915)	(3,958,378)	105%	(6,785,791)	
405.000 · Bad Debt								
405.010 · AMB Write-offs								
405.011 · AMB Allowance for Doubtful	60,183			(32,694)		100%		
405.012 · AMB Rcvd from Written Off Accts	10,163	7,326	139%	40,393	51,284	79%	87,916	
405.013 · AMB Bad Debt	(108,625)	(73,263)	148%	(415,392)	(512,841)	81%	(879,156)	
Total 405.010 · AMB Write-offs	(38,279)	(65,937)	58%	(407,693)	(461,557)	88%	(791,240)	
Total 405.000 · Bad Debt	(38,279)	(65,937)	58%	(407,693)	(461,557)	88%	(791,240)	
407.000 · Other Income	20	833	2%	12,758	5,833	219%	10,000	
Total Income	191,052	192,330	99%	1,766,631	1,346,315	131%	2,307,969	
Gross Profit	191,052	192,330	99%	1,766,631	1,346,315	131%	2,307,969	
Expense								
601.000 · Salaries & Wages								
601.010 · Regular Operations	110,661	122,091	91%	785,378	847,970	93%	1,441,300	
601.020 · Community Service				4,112		100%		
601.030 · Continuing Education - Employee	288			2,694		100%		
601.050 · Paid Time Off	10,517			71,622		100%		
601.051 · COVID-Mandated time	1,040			12,974				
601.055 · Accrued Leave Payout				19,077		100%		
Total 601.000 · Salaries & Wages	122,506	122,091	100%	895,857	847,970	106%	1,441,300	
602.000 · Employee Benefits								
602.020 · Health Ins								
602.021 · Life Insurance and AD&D	156	172	91%	1,087	1,202	90%	2,060	
602.022 · Dental Insurance	694	720	96%	5,756	5,037	114%	8,634	
602.023 · Vision Insurance	138	142	97%	1,155	991	117%	1,698	
602.024 · Medical Insurance	12,137	10,737	113%	84,052	75,162	112%	128,848	
602.020 · Health Ins - Other				95		100%		
Total 602.020 · Health Ins	13,125	11,771	112%	92,145	82,392	112%	141,240	
602.040 · Retirement								
602.041 · 414(h) Retirement Contribution	5,236	4,477	117%	33,352	31,339	106%	53,724	
602.042 · 457(b) Company Match	1,834	2,166	85%	12,729	15,160	84%	25,988	
Total 602.040 · Retirement	7,070	6,643	106%	46,081	46,499	99%	79,712	
602.050 · Payroll Taxes								
602.051 · Social Security	7,701	7,077	109%	53,501	49,538	108%	84,922	
602.052 · Medicare Tax	1,718	1,655	104%	12,762	11,586	110%	19,862	
602.053 · CA UI & ETT	1,945	372	523%	2,659	2,603	102%	4,463	
Total 602.050 · Payroll Taxes	11,364	9,104	125%	68,922	63,727	108%	109,247	
Total 602.000 · Employee Benefits	31,559	27,518	115%	207,148	192,618	108%	330,199	
603.000 · Professional Fees								
603.010 · Medical								

Del Puerto Health Care District
Ambulance vs Budget by Month & YTD
January 2023

	Jan 23	Budget	% of Budget	Jul '22 - Jan 23	YTD Budget	% of Budget	Annual Budget	NOTES
603.020 · Physician Services								
603.025 · Medical Directorship	530	530	100%	3,710	3,710	100%	6,360	
Total 603.020 · Physician Services	530	530	100%	3,710	3,710	100%	6,360	
Total 603.010 · Medical	530	530	100%	3,710	3,710	100%	6,360	
603.040 · Legal & Attorney								
603.041 · General Counsel				15,843				
603.042 · Litigation	248			1,383				
603.040 · Legal & Attorney - Other		1,131			7,920		13,577	
Total 603.040 · Legal & Attorney	248	1,131	22%	17,226	7,920	218%	13,577	
603.050 · Administrative Consultants		667			4,667		8,000	
Total 603.000 · Professional Fees	778	2,328	33%	20,936	16,297	128%	27,937	
604.000 · Purchased Services								
604.030 · Health Screenings	99			2,802		100%		
604.050 · Billing	10,218	10,247	100%	72,939	71,730	102%	122,966	
604.060 · Linen	752	860	87%	5,920	6,021	98%	10,321	
604.070 · Security		22			154		264	
604.100 · IT - Labor	379	805	47%	2,710	5,633	48%	9,656	
604.120 · Medical Waste Disposal	174	206	84%	1,216	1,439	85%	2,466	
604.130 · Records Management	13	13	100%	90	88	102%	151	
604.140 · Ambulance Dispatch Services	8,208	7,961	103%	58,801	55,728	106%	95,533	
604.150 · Patient Surveys		208		892	1,458	61%	2,500	
Total 604.000 · Purchased Services	19,843	20,322	98%	145,370	142,251	102%	243,857	
605.000 · Supplies								
605.020 · Operating Supplies								
605.021 · Printing & Copiers		70		574	489	117%	839	
605.022 · Office Supplies	16	74	22%	411	519	79%	889	
605.023 · Facility Supplies	136	288	47%	1,556	2,015	77%	3,454	
605.020 · Operating Supplies - Other		5		62	37	168%	62	
Total 605.020 · Operating Supplies	152	437	35%	2,603	3,060	85%	5,244	
605.030 · Postage/Shipping	51	63	81%	495	443	112%	759	
605.040 · Medical Consumable								
605.042 · Oxygen	351	479	73%	2,719	3,354	81%	5,749	
605.043 · Medical Supplies								
605.044 · Medical Supplies - COVID	1,411	391	361%	4,365	2,738	159%	4,693	
605.045 · IV Therapy	2,004	1,619	124%	11,062	11,331	98%	19,424	
605.046 · Diagnostic	886	273	325%	5,865	1,914	306%	3,281	
605.047 · Infection Control		303			2,124		3,641	
605.048 · Patient Transport	898	1,047	86%	5,898	7,329	80%	12,564	
605.043 · Medical Supplies - Other	1,635	694	236%	10,314	4,859	212%	8,329	
Total 605.043 · Medical Supplies	6,834	4,327	158%	37,504	30,295	124%	51,932	
Total 605.040 · Medical Consumable	7,185	4,806	150%	40,223	33,649	120%	57,681	
605.050 · Pharmaceutical								
605.051 · Replace Expired Pharmaceuticals		66			463		794	
605.050 · Pharmaceutical - Other	1,821	1,254	145%	8,027	8,776	91%	15,044	
Total 605.050 · Pharmaceutical	1,821	1,320	138%	8,027	9,239	87%	15,838	
605.080 · Small Tools & Minor Equipment								
605.081 · Minor Medical Equipment		267		1,982	1,868	106%	3,203	
605.080 · Small Tools & Minor Equipment - Other	259	260	100%	259	1,818	14%	3,117	
Total 605.080 · Small Tools & Minor Equipment	259	527	49%	2,241	3,686	61%	6,320	
Total 605.000 · Supplies	9,468	7,153	132%	53,589	50,077	107%	85,842	
606.000 · Utilities								
606.010 · Elect/Gas	456	346	132%	2,729	2,420	113%	4,148	
606.020 · Phones								
606.021 · Mobile Phones	375	421	89%	3,015	2,946	102%	5,051	
606.020 · Phones - Other	490	463	106%	3,477	3,240	107%	5,555	
Total 606.020 · Phones	865	884	98%	6,492	6,186	105%	10,606	
606.030 · DSL - Digital Subscriber Line	97	102	95%	682	716	95%	1,228	
606.050 · Water/Garbage	261	368	71%	3,373	2,578	131%	4,420	
Total 606.000 · Utilities	1,679	1,700	99%	13,276	11,900	112%	20,402	

Del Puerto Health Care District
Ambulance vs Budget by Month & YTD
January 2023

	Jan 23	Budget	% of Budget	Jul '22 - Jan 23	YTD Budget	% of Budget	Annual Budget	NOTES
607.000 - Rental and Lease								
607.020 - Equipment Leased								
607.021 - Copier Lease	32	32	100%	221	221	100%	378	
Total 607.020 - Equipment Leased	32	32	100%	221	221	100%	378	
Total 607.000 - Rental and Lease	32	32	100%	221	221	100%	378	
608.000 - Insurance Coverages								
608.010 - Workers' Compensation								
608.011 - Previous Year WC Balance				2,316				
608.010 - Workers' Compensation - Other	5,168	4,767	108%	36,178	33,368	108%	57,202	
Total 608.010 - Workers' Compensation	5,168	4,767	108%	38,494	33,368	115%	57,202	
608.020 - Auto Liability & Physical Damage	2,209	1,926	115%	15,466	13,485	115%	23,117	
608.030 - Property & Equipment	447	367	122%	3,131	2,569	122%	4,404	
608.040 - Liability-not medical related	606	488	124%	3,911	3,413	115%	5,850	
608.050 - Health Entity Liability	8,975	8,437	106%	62,825	59,060	106%	101,246	
Total 608.000 - Insurance Coverages	17,405	15,985	109%	123,827	111,895	111%	191,819	
609.000 - Maintenance & Repairs								
609.010 - Buildings								
609.011 - Other Maint	837	527	159%	7,695	3,686	209%	6,318	
609.012 - HVAC		18		181	126	144%	216	
609.013 - Plumbing		229			1,606		2,753	
609.015 - Electric		19		23	131	18%	225	
609.010 - Buildings - Other				29				
Total 609.010 - Buildings	837	793	106%	7,928	5,549	143%	9,512	
609.030 - Equipment M&R	803	1,039	77%	14,766	7,270	203%	12,462	
609.040 - Vehicle M&R								
609.041 - Tires & Wheels	677	380	178%	3,110	2,658	117%	4,556	
609.042 - Engine & Drive Train	1,754	902	194%	3,190	6,312	51%	10,820	1801 & 1901 ambulance
609.043 - Body Work		463		1,114	3,243	34%	5,559	
609.044 - Vehicle AC		644			4,506		7,725	
609.045 - General Vehicle M&R	993	1,553	64%	6,874	10,870	63%	18,633	
Total 609.040 - Vehicle M&R	3,424	3,942	87%	14,288	27,589	52%	47,293	
609.050 - Uniforms	1,342	348	386%	5,423	2,438	222%	4,180	
Total 609.000 - Maintenance & Repairs	6,406	6,122	105%	42,405	42,846	99%	73,447	
610.000 - Depreciation and Amortization								
610.020 - Depreciation Expense - Amb	16,092	16,064	100%	112,268	112,450	100%	192,771	
Total 610.000 - Depreciation and Amortization	16,092	16,064	100%	112,268	112,450	100%	192,771	
611.000 - Other operating expenses								
611.020 - Provider Licensing & Privileges	337			1,066				
611.030 - I.T.								
611.040 - IT - Equipment	63	213	30%	231	1,488	16%	2,551	
611.050 - IT-Software/License								
611.051 - HR mgmt solution	501	228	220%	3,250	1,596	204%	2,736	
611.050 - IT-Software/License - Other	1,064	1,514	70%	8,750	10,595	83%	18,163	
Total 611.050 - IT-Software/License	1,565	1,742	90%	12,000	12,191	98%	20,899	
Total 611.030 - I.T.	1,628	1,955	83%	12,231	13,679	89%	23,450	
611.060 - Fuel Auto	5,873	8,855	66%	56,272	61,986	91%	106,262	
611.070 - Fees								
611.072 - Bank Service Charge	8	29	28%	23	205	11%	352	
611.073 - Credit Card Transaction Fees	412	300	137%	2,029	2,101	97%	3,602	
611.074 - Agency Provided Services	852			5,864		100%		
611.075 - GEMT-Quality Assurance Fee	19,221		100%	56,223	34,750	162%	34,750	2022 Q4 QAF Fee
611.076 - Collections Commission	634	1,278	50%	6,807	8,945	76%	15,334	
611.077 - Other Fees		59		611	410	149%	703	
Total 611.070 - Fees	21,127	1,666	1,268%	71,557	46,411	154%	54,741	
611.080 - Recruitment costs	128	61	210%	288	427	67%	732	
611.090 - Dues / Subscriptions								
611.091 - Associations	125	174	72%	1,138	1,219	93%	2,090	
611.092 - Information		9			61		105	
Total 611.090 - Dues / Subscriptions	125	183	68%	1,138	1,280	89%	2,195	

Del Puerto Health Care District
Ambulance vs Budget by Month & YTD
January 2023

	Jan 23	Budget	% of Budget	Jul '22 - Jan 23	YTD Budget	% of Budget	Annual Budget	NOTES
611.100 · Training and Education								
611.101 · In-House Training		570		212	3,989	5%	6,838	
611.102 · Conference Fees	1,490	347	429%	3,060	2,428	126%	4,163	Zoll Conference 2023
611.103 · Airfare				536		100%		
611.104 · Hotel & Meal		156		4,684	1,094	428%	1,876	
Total 611.100 · Training and Education	1,490	1,073	139%	8,492	7,511	113%	12,877	
611.110 · Business Travel & Mileage		32		178	227	78%	389	
611.120 · Marketing/PR								
611.126 · Events				30		100%		
Total 611.120 · Marketing/PR				30		100%		
611.140 · Meals and Recognition								
611.141 · Meals		122		242	855	28%	1,465	
611.142 · Recognition		6			45		77	
Total 611.140 · Meals and Recognition		128		242	900	27%	1,542	
611.160 · Community Education	260			260		100%		
611.000 · Other operating expenses - Other		79			556		953	
Total 611.000 · Other operating expenses	30,968	14,032	221%	151,754	132,977	114%	203,141	
Total Expense	256,736	233,347	110%	1,766,651	1,661,502	106%	2,811,093	
Net Ordinary Income	(65,684)	(41,017)	160%	(20)	(315,187)	0%	(503,124)	
Other Income/Expense								
Other Income								
701.000 · District Tax Revenues								
701.020 · Direct Assessment-Amb Svcs Fund	20,333	20,333	100%	142,333	142,333	100%	244,000	
Total 701.000 · District Tax Revenues	20,333	20,333	100%	142,333	142,333	100%	244,000	
703.000 · Investment Income	0			0				
710.000 · Misc Other Income								
710.030 · Gain(Loss) on Disposal of Asset				1		100%		
Total 710.000 · Misc Other Income				1		100%		
Total Other Income	20,333	20,333	100%	142,334	142,333	100%	244,000	
Net Other Income	20,333	20,333	100%	142,334	142,333	100%	244,000	
Net Income	(45,351)	(20,684)	219%	142,314	(172,854)	(82%)	(259,124)	Great YTD result.

Del Puerto Health Care District
Ambulance vs Previous
January 2023

	Jan 23	Dec 22	Jan 22
Ordinary Income/Expense			
Income			
401.000 · Gross Patient Service Revenue			
401.010 · AMB Ambulance Services			
401.011 · GEMT Federal Reimbursement			
407.045 · GEMT Prior Year Settlement		28,875	
401.011 · GEMT Federal Reimbursement - Other		52,455	
Total 401.011 · GEMT Federal Reimbursement		81,330	
401.010 · AMB Ambulance Services - Other	852,363	918,669	878,405
Total 401.010 · AMB Ambulance Services	852,363	999,999	878,405
Total 401.000 · Gross Patient Service Revenue	852,363	999,999	878,405
403.000 · Adjustments			
403.100 · Contractual Adjustments			
403.015 · AMB Contractual Allowances			
403.011 · AMB Revenue Adjustments	(4,433)	19	(3,487)
403.012 · AMB GEMT QAF Add-on Pymt	129		1,396
403.015 · AMB Contractual Allowances - Other	(618,748)	(578,421)	(619,689)
Total 403.015 · AMB Contractual Allowances	(623,052)	(578,402)	(621,780)
Total 403.100 · Contractual Adjustments	(623,052)	(578,402)	(621,780)
Total 403.000 · Adjustments	(623,052)	(578,402)	(621,780)
405.000 · Bad Debt			
405.010 · AMB Write-offs			
405.011 · AMB Allowance for Doubtful	60,183	(116,513)	(19,508)
405.012 · AMB Rcvd from Written Off Accts	10,163	5,730	2,604
405.013 · AMB Bad Debt	(108,625)	(27,224)	(65,244)
Total 405.010 · AMB Write-offs	(38,279)	(138,007)	(82,148)
Total 405.000 · Bad Debt	(38,279)	(138,007)	(82,148)
407.000 · Other Income	20	20	45
Total Income	191,052	283,610	174,522
Gross Profit	191,052	283,610	174,522
Expense			
601.000 · Salaries & Wages			
601.010 · Regular Operations	110,661	124,070	91,722
601.030 · Continuing Education - Employee	288	1,119	
601.050 · Paid Time Off	10,517	12,803	13,435
601.051 · COVID-Mandated time	1,040	1,038	
601.055 · Accrued Leave Payout		4,172	
601.070 · Incentive			700
Total 601.000 · Salaries & Wages	122,506	143,202	105,857
602.000 · Employee Benefits			
602.020 · Health Ins			
602.021 · Life Insurance and AD&D	156	156	146
602.022 · Dental Insurance	694	810	662
602.023 · Vision Insurance	138	159	138
602.024 · Medical Insurance	12,137	11,899	9,973
602.020 · Health Ins - Other		95	
Total 602.020 · Health Ins	13,125	13,119	10,919
602.040 · Retirement			
602.041 · 414(h) Retirement Contribution	5,236	4,082	4,070
602.042 · 457(b) Company Match	1,834	1,945	1,997

Del Puerto Health Care District
Ambulance vs Previous
January 2023

	Jan 23	Dec 22	Jan 22
Total 602.040 · Retirement	7,070	6,027	6,067
602.050 · Payroll Taxes			
602.051 · Social Security	7,701	8,292	6,474
602.052 · Medicare Tax	1,718	2,121	1,514
602.053 · CA UI & ETT	1,945	176	1,224
Total 602.050 · Payroll Taxes	11,364	10,589	9,212
Total 602.000 · Employee Benefits	31,559	29,735	26,198
603.000 · Professional Fees			
603.010 · Medical			
603.020 · Physician Services			
603.025 · Medical Directorship	530	530	530
Total 603.020 · Physician Services	530	530	530
Total 603.010 · Medical	530	530	530
603.040 · Legal & Attorney			
603.041 · General Counsel		9,051	
603.042 · Litigation	248		108
Total 603.040 · Legal & Attorney	248	9,051	108
Total 603.000 · Professional Fees	778	9,581	638
604.000 · Purchased Services			
604.030 · Health Screenings	99		100
604.050 · Billing	10,218	10,995	10,311
604.060 · Linen	752	982	902
604.100 · IT - Labor	379	379	5,361
604.120 · Medical Waste Disposal	174	174	165
604.130 · Records Management	13	13	12
604.140 · Ambulance Dispatch Services	8,208	9,088	8,413
Total 604.000 · Purchased Services	19,843	21,631	25,264
605.000 · Supplies			
605.020 · Operating Supplies			
605.021 · Printing & Copiers		112	53
605.022 · Office Supplies	16	93	
605.023 · Facility Supplies	136	365	282
Total 605.020 · Operating Supplies	152	570	335
605.030 · Postage/Shipping	51	100	100
605.040 · Medical Consumable			
605.042 · Oxygen	351	505	1,135
605.043 · Medical Supplies			
605.044 · Medical Supplies - COVID	1,411	90	1,382
605.045 · IV Therapy	2,004	3,131	1,528
605.046 · Diagnostic	886	1,670	605
605.048 · Patient Transport	898	640	1,364
605.043 · Medical Supplies - Other	1,635	1,549	1,891
Total 605.043 · Medical Supplies	6,834	7,080	6,770
Total 605.040 · Medical Consumable	7,185	7,585	7,905
605.050 · Pharmaceutical	1,821	1,124	769
605.080 · Small Tools & Minor Equipment			
605.081 · Minor Medical Equipment		478	146
605.080 · Small Tools & Minor Equipment - Other	259		89
Total 605.080 · Small Tools & Minor Equipment	259	478	235
Total 605.000 · Supplies	9,468	9,857	9,344

Del Puerto Health Care District
Ambulance vs Previous
January 2023

	Jan 23	Dec 22	Jan 22
606.000 · Utilities			
606.010 · Elect/Gas	456	384	359
606.020 · Phones			
606.021 · Mobile Phones	375	343	455
606.020 · Phones - Other	490	485	441
Total 606.020 · Phones	865	828	896
606.030 · DSL - Digital Subscriber Line	97	97	97
606.050 · Water/Garbage	261	334	312
Total 606.000 · Utilities	1,679	1,643	1,664
607.000 · Rental and Lease			
607.020 · Equipment Leased			
607.021 · Copier Lease	32	32	32
Total 607.020 · Equipment Leased	32	32	32
Total 607.000 · Rental and Lease	32	32	32
608.000 · Insurance Coverages			
608.010 · Workers' Compensation	5,168	5,168	4,398
608.020 · Auto Liability & PhysicalDamage	2,209	2,209	2,102
608.030 · Property & Equipment	447	447	396
608.040 · Liability-not medical related	606	606	560
608.050 · Health Entity Liability	8,975	8,975	7,770
Total 608.000 · Insurance Coverages	17,405	17,405	15,226
609.000 · Maintenance & Repairs			
609.010 · Buildings			
609.011 · Other Maint	837	1,579	286
609.012 · HVAC		158	
609.013 · Plumbing			1,533
Total 609.010 · Buildings	837	1,737	1,819
609.030 · Equipment M&R	803	4,438	64
609.040 · Vehicle M&R			
609.041 · Tires & Wheels	677		610
609.042 · Engine & Drive Train	1,754		
609.043 · Body Work		1,103	
609.044 · Vehicle AC			469
609.045 · General Vehicle M&R	993	1,792	3,507
Total 609.040 · Vehicle M&R	3,424	2,895	4,586
609.050 · Uniforms	1,342	1,125	232
Total 609.000 · Maintenance & Repairs	6,406	10,195	6,701
610.000 · Depreciation and Amortization			
610.020 · Depreciation Expense - Amb	16,092	16,127	13,773
Total 610.000 · Depreciation and Amortization	16,092	16,127	13,773
611.000 · Other operating expenses			
611.020 · Provider Licensing & Privileges	337	221	250
611.030 · I.T.			
611.040 · IT - Equipment	63		1,052
611.050 · IT-Software/License			
611.051 · HR mgmt solution	501	504	190
611.050 · IT-Software/License - Other	1,064	1,063	1,074
Total 611.050 · IT-Software/License	1,565	1,567	1,264
Total 611.030 · I.T.	1,628	1,567	2,316
611.060 · Fuel Auto	5,873	7,261	6,798

Del Puerto Health Care District
Ambulance vs Previous
January 2023

	Jan 23	Dec 22	Jan 22
611.070 · Fees			
611.072 · Bank Service Charge	8	3	78
611.073 · Credit Card Transaction Fees	412	130	220
611.074 · Agency Provided Services	852	602	
611.075 · GEMT-Quality Assurance Fee	19,221	37,002	
611.076 · Collections Commission	634	1,211	252
611.077 · Other Fees		611	611
Total 611.070 · Fees	21,127	39,559	1,161
611.080 · Recruitment costs	128		
611.090 · Dues / Subscriptions			
611.091 · Associations	125	169	169
Total 611.090 · Dues / Subscriptions	125	169	169
611.100 · Training and Education			
611.101 · In-House Training		150	
611.102 · Conference Fees	1,490		695
Total 611.100 · Training and Education	1,490	150	695
611.140 · Meals and Recognition			
611.141 · Meals			138
Total 611.140 · Meals and Recognition			138
611.160 · Community Education	260		
Total 611.000 · Other operating expenses	30,968	48,927	11,527
Total Expense	256,736	308,335	216,224
Net Ordinary Income	(65,684)	(24,725)	(41,702)
Other Income/Expense			
Other Income			
701.000 · District Tax Revenues			
701.020 · Direct Assessment-Amb Svcs Fund	20,333	20,333	20,019
Total 701.000 · District Tax Revenues	20,333	20,333	20,019
703.000 · Investment Income	0	0	0
710.000 · Misc Other Income			
710.030 · Gain(Loss) on Disposal of Asset		1	
Total 710.000 · Misc Other Income		1	
Total Other Income	20,333	20,334	20,019
Net Other Income	20,333	20,334	20,019
Net Income	(45,351)	(4,391)	(21,683)

Del Puerto Health Care District
Health Center vs Budget by Month & YTD
January 2023

	Jan 23	Budget	% of Budget	Jul '22 - Jan 23	YTD Budget	% of Budget	Annual Budget	NOTES
Ordinary Income/Expense								
Income								
401.000 · Gross Patient Service Revenue								
401.020 · Health Center Services								
401.040 · HC Capitation Income								
401.041 · HC Capitation Payments	31,004	21,667	143%	229,756	151,667	151%	260,000	
Total 401.040 · HC Capitation Income	31,004	21,667	143%	229,756	151,667	151%	260,000	
407.030 · Payer Incentives Received	2,350			34,394		100%		
401.020 · Health Center Services - Other	332,192	204,363	163%	1,750,166	1,430,538	122%	2,452,350	1256 visits
Total 401.020 · Health Center Services	365,546	226,030	162%	2,014,316	1,582,205	127%	2,712,350	
Total 401.000 · Gross Patient Service Revenue	365,546	226,030	162%	2,014,316	1,582,205	127%	2,712,350	
403.000 · Adjustments								
403.100 · Contractual Adjustments								
403.030 · Gross Adjustments HC								
403.028 · MediCal Untimely Filing Penalty				54,695				
407.010 · Prospective Payment System				59,952		100%		
407.020 · Medicare Cost Settlement	35,938			35,927		100%		
403.030 · Gross Adjustments HC - Other	(89,894)	(4,199)	2,141%	(89,894)	(29,395)	306%	(50,392)	
Total 403.030 · Gross Adjustments HC	(53,956)	(4,199)	1,285%	60,680	(29,395)	(206%)	(50,392)	
Total 403.100 · Contractual Adjustments	(53,956)	(4,199)	1,285%	60,680	(29,395)	(206%)	(50,392)	
Total 403.000 · Adjustments	(53,956)	(4,199)	1,285%	60,680	(29,395)	(206%)	(50,392)	
405.000 · Bad Debt								
405.020 · HC Write-offs								
405.021 · HC Allowance for Doubtful	(3,394)			93,515		100%		
405.023 · HC Rcvd from Written Off Accts				86		100%		
405.020 · HC Write-offs - Other		(1,570)			(10,986)		(18,833)	
Total 405.020 · HC Write-offs	(3,394)	(1,570)	216%	93,601	(10,986)	(852%)	(18,833)	
Total 405.000 · Bad Debt	(3,394)	(1,570)	216%	93,601	(10,986)	(852%)	(18,833)	
407.000 · Other Income	310	1,583	20%	6,517	11,083	59%	19,000	
Total Income	308,506	221,844	139%	2,175,114	1,552,907	140%	2,662,125	
Gross Profit	308,506	221,844	139%	2,175,114	1,552,907	140%	2,662,125	
Expense								
601.000 · Salaries & Wages								
601.010 · Regular Operations	97,089	102,500	95%	576,901	736,727	78%	1,266,155	
601.020 · Community Service				206				
601.030 · Continuing Education - Employee				97		100%		
601.050 · Paid Time Off	12,222			78,307		100%		
601.051 · COVID-Mandated time				13,897				
601.055 · Accrued Leave Payout				3,424		100%		
601.070 · Incentive				5,757		100%		
Total 601.000 · Salaries & Wages	109,311	102,500	107%	678,589	736,727	92%	1,266,155	
602.000 · Employee Benefits								
602.020 · Health Ins								
602.021 · Life Insurance and AD&D	166	199	83%	1,258	1,396	90%	2,394	
602.022 · Dental Insurance	1,432	1,592	90%	9,897	11,142	89%	19,101	
602.023 · Vision Insurance	250	288	87%	1,757	2,015	87%	3,454	
602.024 · Medical Insurance	16,276	17,080	95%	113,405	119,558	95%	204,957	
Total 602.020 · Health Ins	18,124	19,159	95%	126,317	134,111	94%	229,906	
602.040 · Retirement								
602.041 · 414(h) Retirement Contribution	4,950	3,314	149%	24,615	23,198	106%	39,768	
602.042 · 457(b) Company Match	1,817	1,225	148%	10,250	8,578	119%	14,705	
Total 602.040 · Retirement	6,767	4,539	149%	34,865	31,776	110%	54,473	
602.050 · Payroll Taxes								
602.051 · Social Security	6,742	6,073	111%	40,296	42,509	95%	72,873	
602.052 · Medicare Tax	1,577	1,419	111%	9,423	9,932	95%	17,026	

Del Puerto Health Care District
Health Center vs Budget by Month & YTD
January 2023

	Jan 23	Budget	% of Budget	Jul '22 - Jan 23	YTD Budget	% of Budget	Annual Budget	NOTES
602.053 · CA UI & ETT	1,780	465	383%	1,965	3,243	61%	5,568	
Total 602.050 · Payroll Taxes	10,099	7,957	127%	51,684	55,684	93%	95,467	
Total 602.000 · Employee Benefits	34,990	31,655	111%	212,866	221,571	96%	379,846	
603.000 · Professional Fees								
603.010 · Medical								
603.020 · Physician Services								
603.025 · Medical Directorship	8,303	8,303	100%	58,123	58,123	100%	99,640	
603.020 · Physician Services - Other	37,816	26,500	143%	196,816	185,500	106%	318,000	Q3 & Q4 2022 Productivity Incentive
Total 603.020 · Physician Services	46,119	34,803	133%	254,939	243,623	105%	417,640	
603.030 · Non Physician Providers								
603.037 · NPP Continuing Medical Educatio	2,520	3,400	74%	3,582	6,800	53%	6,800	
Total 603.030 · Non Physician Providers	2,520	3,400	74%	3,582	6,800	53%	6,800	
Total 603.010 · Medical	48,639	38,203	127%	258,521	250,423	103%	424,440	
603.040 · Legal & Attorney								
603.041 · General Counsel	68	822	8%	743	5,756	13%	9,867	
Total 603.040 · Legal & Attorney	68	822	8%	743	5,756	13%	9,867	
603.050 · Administrative Consultants		1,000			7,000		12,000	
603.070 · Accountants								
603.052 · CMS / PPS / GEMT prep				11,000		100%		
Total 603.070 · Accountants				11,000		100%		
Total 603.000 · Professional Fees	48,707	40,025	122%	270,264	263,179	103%	446,307	
604.000 · Purchased Services								
604.030 · Health Screenings				400				
604.050 · Billing	8,525	6,311	135%	75,407	44,174	171%	75,726	
604.060 · Linen	234	304	77%	1,664	2,130	78%	3,652	
604.070 · Security	25	26	96%	175	184	95%	315	
604.080 · Cleaning	3,970	4,252	93%	27,790	29,767	93%	51,029	
604.100 · IT - Labor	3,855	3,814	101%	27,575	26,698	103%	45,768	
604.110 · Communication for Patients	530	677	78%	3,933	4,737	83%	8,120	
604.120 · Medical Waste Disposal	579	579	100%	4,052	4,052	100%	6,946	
604.130 · Records Management	519	509	102%	4,441	3,561	125%	6,106	
Total 604.000 · Purchased Services	18,237	16,472	111%	145,437	115,303	126%	197,662	
605.000 · Supplies								
605.020 · Operating Supplies								
605.021 · Printing & Copiers		140		1,074	977	110%	1,675	
605.022 · Office Supplies		249		1,015	1,743	58%	2,988	
605.023 · Facility Supplies		354		534	2,479	22%	4,249	
605.020 · Operating Supplies - Other		5			36		61	
Total 605.020 · Operating Supplies		748		2,623	5,235	50%	8,973	
605.030 · Postage/Shipping		49		300	342	88%	586	
605.040 · Medical Consumable								
605.043 · Medical Supplies								
605.044 · Medical Supplies - COVID	550	864	64%	4,871	6,048	81%	10,368	
605.046 · Diagnostic	1,020	489	209%	6,894	3,420	202%	5,863	
605.047 · Infection Control	307			629				
605.043 · Medical Supplies - Other	922	160	576%	4,117	1,122	367%	1,924	
Total 605.043 · Medical Supplies	2,799	1,513	185%	16,511	10,590	156%	18,155	
605.040 · Medical Consumable - Other		1,038			7,268		12,459	
Total 605.040 · Medical Consumable	2,799	2,551	110%	16,511	17,858	92%	30,614	
605.050 · Pharmaceutical								
605.060 · Vaccines								
605.061 · HPV		389		4,774	2,721	175%	4,665	
605.062 · Pneumonia Vaccines		328		3,299	2,296	144%	3,936	
605.063 · Pediarix		157		948	1,100	86%	1,885	
605.064 · Flu Vaccines		555		8,703	3,886	224%	6,662	

Del Puerto Health Care District
Health Center vs Budget by Month & YTD
January 2023

	Jan 23	Budget	% of Budget	Jul '22 - Jan 23	YTD Budget	% of Budget	Annual Budget	NOTES
605.065 · MMR	830	236	352%	1,636	1,651	99%	2,830	
605.066 · Varivax		417		1,392	2,916	48%	4,998	
605.067 · Menactra	574	294	195%	2,803	2,055	136%	3,522	
605.060 · Vaccines - Other	1,774	477	372%	5,908	3,341	177%	5,727	
Total 605.060 · Vaccines	3,178	2,853	111%	29,463	19,966	148%	34,225	
605.050 · Pharmaceutical - Other	226	260	87%	1,287	1,818	71%	3,117	
Total 605.050 · Pharmaceutical	3,404	3,113	109%	30,750	21,784	141%	37,342	
605.080 · Small Tools & Minor Equipment								
605.081 · Minor Medical Equipment	42	492	9%	889	3,442	26%	5,900	
605.080 · Small Tools & Minor Equipment - Other		490		1,893	3,431	55%	5,882	
Total 605.080 · Small Tools & Minor Equipment	42	982	4%	2,782	6,873	40%	11,782	
Total 605.000 · Supplies	6,245	7,443	84%	52,966	52,092	102%	89,297	
606.000 · Utilities								
606.010 · Elect/Gas	1,892	1,213	156%	9,867	8,492	116%	14,557	
606.020 · Phones								
606.021 · Mobile Phones		83		300	582	52%	998	
606.020 · Phones - Other	1,563	1,563	100%	10,686	10,942	98%	18,757	
Total 606.020 · Phones	1,563	1,646	95%	10,986	11,524	95%	19,755	
606.030 · DSL - Digital Subscriber Line	290	304	95%	2,029	2,130	95%	3,652	
606.040 · Cable TV		106		590	745	79%	1,277	
606.050 · Water/Garbage	451	524	86%	3,546	3,666	97%	6,285	
Total 606.000 · Utilities	4,196	3,793	111%	27,018	26,557	102%	45,526	
607.000 · Rental and Lease								
607.010 · Building								
607.011 · Storage	194	199	97%	1,355	1,391	97%	2,385	
Total 607.010 · Building	194	199	97%	1,355	1,391	97%	2,385	
607.020 · Equipment Leased		25			178		305	
Total 607.000 · Rental and Lease	194	224	87%	1,355	1,569	86%	2,690	
608.000 · Insurance Coverages								
608.010 · Workers' Compensation								
608.011 · Previous Year WC Balance				500				
608.010 · Workers' Compensation - Other	578	1,055	55%	4,048	7,382	55%	12,655	
Total 608.010 · Workers' Compensation	578	1,055	55%	4,548	7,382	62%	12,655	
608.030 · Property & Equipment	700	422	166%	4,898	2,953	166%	5,062	
608.040 · Liability-not medical related	606	488	124%	3,911	3,413	115%	5,850	
608.050 · Health Entity Liability	6,373	8,102	79%	44,608	56,713	79%	97,222	
Total 608.000 · Insurance Coverages	8,257	10,067	82%	57,965	70,461	82%	120,789	
609.000 · Maintenance & Repairs								
609.010 · Buildings								
609.011 · Other Maint	68	329	21%	543	2,302	24%	3,947	
609.012 · HVAC		111		647	774	84%	1,327	
609.013 · Plumbing		178		294	1,244	24%	2,132	
609.014 · Structure & Roof		235			1,642		2,815	
609.015 · Electric		364		427	2,551	17%	4,373	
609.010 · Buildings - Other				908				
Total 609.010 · Buildings	68	1,217	6%	2,819	8,513	33%	14,594	
609.020 · Business Park Assoc Fees	1,499	1,507	99%	10,490	10,549	99%	18,084	
609.030 · Equipment M&R	368	167	220%	2,660	1,168	228%	2,003	
609.050 · Uniforms		22			153		263	
Total 609.000 · Maintenance & Repairs	1,935	2,913	66%	15,969	20,383	78%	34,944	
610.000 · Depreciation and Amortization								
610.030 · Depreciation Expense - HC	7,955	6,877	116%	46,631	48,141	97%	82,528	
Total 610.000 · Depreciation and Amortization	7,955	6,877	116%	46,631	48,141	97%	82,528	
611.000 · Other operating expenses								
611.020 · Provider Licensing & Privileges		260		1,428	1,818	79%	3,116	
611.030 · I.T.								

Del Puerto Health Care District
Health Center vs Budget by Month & YTD
January 2023

	Jan 23	Budget	% of Budget	Jul '22 - Jan 23	YTD Budget	% of Budget	Annual Budget	NOTES
611.040 · IT - Equipment		180			1,263		2,165	
611.050 · IT-Software/License								
611.051 · HR mgmt solution	446	175	255%	2,901	1,222	237%	2,095	
611.052 · Software min charge (Athena)		845			5,917		10,144	
611.053 · IT-Telehealth	168	176	95%	1,260	1,235	102%	2,117	
611.054 · IT Software - Athena								
611.05a · Athena Collection Fee	19,191			105,695				
611.05b · Capitation Collection Fee	1,056			7,863				
611.05c · HC Incentive Collection Fee	1,809			4,680				
Total 611.054 · IT Software - Athena	22,056			118,238				
611.050 · IT-Software/License - Other	1,551	10,905	14%	11,157	76,332	15%	130,857	
Total 611.050 · IT-Software/License	24,221	12,101	200%	133,556	84,706	158%	145,213	
Total 611.030 · I.T.	24,221	12,281	197%	133,556	85,969	155%	147,378	
611.070 · Fees								
611.073 · Credit Card Transaction Fees	99	144	69%	734	1,006	73%	1,724	
611.074 · Agency Provided Services		20		118	142	83%	243	
611.076 · Collections Commission		37			257		440	
611.077 · Other Fees		115		350	805	43%	1,380	
Total 611.070 · Fees	99	316	31%	1,202	2,210	54%	3,787	
611.080 · Recruitment costs	35	2,341	1%	150	16,389	1%	28,095	
611.090 · Dues / Subscriptions								
611.091 · Associations	213	290	73%	1,536	2,027	76%	3,474	
611.092 · Information				19	21	90%	21	
611.090 · Dues / Subscriptions - Other	48			338		100%		
Total 611.090 · Dues / Subscriptions	261	290	90%	1,893	2,048	92%	3,495	
611.100 · Training and Education								
611.101 · In-House Training				159		100%		
611.102 · Conference Fees		44		500	306	163%	525	
611.103 · Airfare				530		100%		
611.104 · Hotel & Meal		28		355	194	183%	333	
Total 611.100 · Training and Education		72		1,544	500	309%	858	
611.110 · Business Travel & Mileage				17		100%		
611.120 · Marketing/PR								
611.124 · Ads	219	125	175%	1,533	872	176%	1,495	
611.126 · Events				30		100%		
Total 611.120 · Marketing/PR	219	125	175%	1,563	872	179%	1,495	
611.130 · Property Taxes Paid	491	433	113%	3,226	3,033	106%	5,200	
611.140 · Meals and Recognition								
611.141 · Meals		30		1,418	212	669%	364	
611.142 · Recognition		28		1,002	199	504%	341	
Total 611.140 · Meals and Recognition		58		2,420	411	589%	705	
Total 611.000 · Other operating expenses	25,326	16,176	157%	146,999	113,250	130%	194,129	
Total Expense	265,353	238,145	111%	1,656,059	1,669,233	99%	2,859,873	
Net Ordinary Income	43,153	(16,301)	(265%)	519,055	(116,326)	(446%)	(197,748)	
Other Income/Expense								
Other Income								
704.000 · Interest Expense								
704.010 · Interest Expense - HC	(4,687)	(4,608)	102%	(32,714)	(32,258)	101%	(55,300)	
Total 704.000 · Interest Expense	(4,687)	(4,608)	102%	(32,714)	(32,258)	101%	(55,300)	
710.000 · Misc Other Income								
710.020 · Non-Guaranteed Grant Revenue	3,274			3,902		100%		
Total 710.000 · Misc Other Income	3,274			3,902		100%		
Total Other Income	(1,413)	(4,608)	31%	(28,812)	(32,258)	89%	(55,300)	
Net Other Income	(1,413)	(4,608)	31%	(28,812)	(32,258)	89%	(55,300)	
Net Income	41,740	(20,909)	(200%)	490,243	(148,584)	(330%)	(253,048)	Great Mo & YTD result.

Del Puerto Health Care District
Health Center vs Previous
January 2023

	Jan 23	Dec 22	Jan 22
Ordinary Income/Expense			
Income			
401.000 · Gross Patient Service Revenue			
401.020 · Health Center Services			
401.040 · HC Capitation Income			
401.041 · HC Capitation Payments	31,004	43,650	25,510
Total 401.040 · HC Capitation Income	31,004	43,650	25,510
407.030 · Payer Incentives Received	2,350	26,316	58,507
401.020 · Health Center Services - Other	332,192	564,093	142,940
Total 401.020 · Health Center Services	365,546	634,059	226,957
Total 401.000 · Gross Patient Service Revenue	365,546	634,059	226,957
403.000 · Adjustments			
403.100 · Contractual Adjustments			
403.030 · Gross Adjustments HC			
407.010 · Prospective Payment System			3,945
407.020 · Medicare Cost Settlement	35,938		
403.030 · Gross Adjustments HC - Other	(89,894)		
Total 403.030 · Gross Adjustments HC	(53,956)		3,945
Total 403.100 · Contractual Adjustments	(53,956)		3,945
Total 403.000 · Adjustments	(53,956)		3,945
405.000 · Bad Debt			
405.020 · HC Write-offs			
405.021 · HC Allowance for Doubtful	(3,394)	(34,327)	(99,111)
Total 405.020 · HC Write-offs	(3,394)	(34,327)	(99,111)
Total 405.000 · Bad Debt	(3,394)	(34,327)	(99,111)
407.000 · Other Income			
407.070 · COVID-19 Supplemental income			128,747
407.082 · Grant Income			10,342
407.000 · Other Income - Other	310	240	245
Total 407.000 · Other Income	310	240	139,334
Total Income	308,506	599,972	271,125
Gross Profit	308,506	599,972	271,125
Expense			
601.000 · Salaries & Wages			
601.010 · Regular Operations	97,089	84,957	55,185
601.030 · Continuing Education - Employee		97	430
601.050 · Paid Time Off	12,222	9,442	7,995
601.070 · Incentive		5,757	
Total 601.000 · Salaries & Wages	109,311	100,253	63,610
602.000 · Employee Benefits			
602.020 · Health Ins			
602.021 · Life Insurance and AD&D	166	166	166
602.022 · Dental Insurance	1,432	1,364	1,538
602.023 · Vision Insurance	250	235	261
602.024 · Medical Insurance	16,276	15,368	15,056
Total 602.020 · Health Ins	18,124	17,133	17,021
602.040 · Retirement			
602.041 · 414(h) Retirement Contribution	4,950	1,171	2,786
602.042 · 457(b) Company Match	1,817	1,359	892
Total 602.040 · Retirement	6,767	2,530	3,678
602.050 · Payroll Taxes			
602.051 · Social Security	6,742	6,079	4,110
602.052 · Medicare Tax	1,577	1,421	962

Del Puerto Health Care District
Health Center vs Previous
January 2023

	Jan 23	Dec 22	Jan 22
602.053 - CA UI & ETT	1,780	185	1,015
Total 602.050 - Payroll Taxes	10,099	7,685	6,087
Total 602.000 - Employee Benefits	34,990	27,348	26,786
603.000 - Professional Fees			
603.010 - Medical			
603.020 - Physician Services			
603.021 - MD Locums Rate			23,444
603.022 - MD Locums Travel			3,586
603.025 - Medical Directorship	8,303	8,303	8,303
603.020 - Physician Services - Other	37,816	26,500	40,180
Total 603.020 - Physician Services	46,119	34,803	75,513
603.030 - Non Physician Providers			
603.037 - NPP Continuing Medical Educatio	2,520		
Total 603.030 - Non Physician Providers	2,520		
Total 603.010 - Medical	48,639	34,803	75,513
603.040 - Legal & Attorney			
603.041 - General Counsel	68		
Total 603.040 - Legal & Attorney	68		
603.070 - Accountants			
603.052 - CMS / PPS / GEMT prep			540
Total 603.070 - Accountants			540
Total 603.000 - Professional Fees	48,707	34,803	76,053
604.000 - Purchased Services			
604.030 - Health Screenings		100	100
604.050 - Billing	8,525	8,675	6,900
604.060 - Linen	234	272	275
604.070 - Security	25	25	25
604.080 - Cleaning	3,970	3,970	3,970
604.100 - IT - Labor	3,855	3,855	3,640
604.110 - Communication for Patients	530	565	911
604.120 - Medical Waste Disposal	579	579	551
604.130 - Records Management	519	514	415
Total 604.000 - Purchased Services	18,237	18,555	16,787
605.000 - Supplies			
605.020 - Operating Supplies			
605.021 - Printing & Copiers		409	
605.022 - Office Supplies		192	
605.023 - Facility Supplies		131	28
Total 605.020 - Operating Supplies		732	28
605.030 - Postage/Shipping		100	100
605.040 - Medical Consumable			
605.043 - Medical Supplies			
605.044 - Medical Supplies - COVID	550	863	770
605.046 - Diagnostic	1,020	1,061	1,400
605.047 - Infection Control	307	323	
605.043 - Medical Supplies - Other	922	394	1,124
Total 605.043 - Medical Supplies	2,799	2,641	3,294
Total 605.040 - Medical Consumable	2,799	2,641	3,294
605.050 - Pharmaceutical			
605.060 - Vaccines			
605.065 - MMR	830		806
605.067 - Menactra	574		557
605.060 - Vaccines - Other	1,774		1,146

Del Puerto Health Care District
Health Center vs Previous
January 2023

	Jan 23	Dec 22	Jan 22
Total 605.060 · Vaccines	3,178		2,509
605.050 · Pharmaceutical - Other	226	186	
Total 605.050 · Pharmaceutical	3,404	186	2,509
605.080 · Small Tools & Minor Equipment			
605.081 · Minor Medical Equipment	42		104
605.080 · Small Tools & Minor Equipment - Other		207	
Total 605.080 · Small Tools & Minor Equipment	42	207	104
Total 605.000 · Supplies	6,245	3,866	6,035
606.000 · Utilities			
606.010 · Elect/Gas	1,892	1,667	1,549
606.020 · Phones			
606.021 · Mobile Phones		50	50
606.020 · Phones - Other	1,563	1,553	1,492
Total 606.020 · Phones	1,563	1,603	1,542
606.030 · DSL - Digital Subscriber Line	290	290	290
606.040 · Cable TV		94	100
606.050 · Water/Garbage	451	475	574
Total 606.000 · Utilities	4,196	4,129	4,055
607.000 · Rental and Lease			
607.010 · Building			
607.011 · Storage	194	194	194
Total 607.010 · Building	194	194	194
Total 607.000 · Rental and Lease	194	194	194
608.000 · Insurance Coverages			
608.010 · Workers' Compensation	578	578	953
608.030 · Property & Equipment	700	700	466
608.040 · Liability-not medical related	606	606	560
608.050 · Health Entity Liability	6,373	6,373	7,466
Total 608.000 · Insurance Coverages	8,257	8,257	9,445
609.000 · Maintenance & Repairs			
609.010 · Buildings			
609.011 · Other Maint	68	68	63
609.012 · HVAC		647	
609.014 · Structure & Roof			2,681
609.015 · Electric		427	
Total 609.010 · Buildings	68	1,142	2,744
609.020 · Business Park Assoc Fees	1,499	1,499	1,432
609.030 · Equipment M&R	368	368	374
Total 609.000 · Maintenance & Repairs	1,935	3,009	4,550
610.000 · Depreciation and Amortization			
610.030 · Depreciation Expense - HC	7,955	6,678	6,998
Total 610.000 · Depreciation and Amortization	7,955	6,678	6,998
611.000 · Other operating expenses			
611.030 · I.T.			
611.050 · IT-Software/License			
611.051 · HR mgmt solution	446	437	156
611.053 · IT-Telehealth	168	168	336
611.054 · IT Software - Athena			
611.05a · Athena Collection Fee	19,191	14,245	
611.05b · Capitation Collection Fee	1,056	1,021	
611.05c · HC Incentive Collection Fee	1,809	138	
Total 611.054 · IT Software - Athena	22,056	15,404	
611.050 · IT-Software/License - Other	1,551	1,591	11,472

Del Puerto Health Care District
Health Center vs Previous
January 2023

	Jan 23	Dec 22	Jan 22
Total 611.050 · IT-Software/License	24,221	17,600	11,964
Total 611.030 · I.T.	24,221	17,600	11,964
611.070 · Fees			
611.073 · Credit Card Transaction Fees	99	115	83
Total 611.070 · Fees	99	115	83
611.080 · Recruitment costs	35		35
611.090 · Dues / Subscriptions			
611.091 · Associations	213	212	212
611.092 · Information			20
611.090 · Dues / Subscriptions - Other	48	48	
Total 611.090 · Dues / Subscriptions	261	260	232
611.120 · Marketing/PR			
611.124 · Ads	219	219	30
Total 611.120 · Marketing/PR	219	219	30
611.130 · Property Taxes Paid	491	491	438
611.140 · Meals and Recognition			
611.141 · Meals		1,418	41
611.142 · Recognition		533	
Total 611.140 · Meals and Recognition		1,951	41
Total 611.000 · Other operating expenses	25,326	20,636	12,823
Total Expense	265,353	227,728	227,336
Net Ordinary Income	43,153	372,244	43,789
Other Income/Expense			
Other Income			
703.000 · Investment Income	0	0	0
704.000 · Interest Expense			
704.010 · Interest Expense - HC	(4,687)	(4,553)	(4,892)
Total 704.000 · Interest Expense	(4,687)	(4,553)	(4,892)
710.000 · Misc Other Income			
710.020 · Non-Guaranteed Grant Revenue	3,274		3,557
Total 710.000 · Misc Other Income	3,274		3,557
Total Other Income	(1,413)	(4,553)	(1,335)
Net Other Income	(1,413)	(4,553)	(1,335)
Net Income	41,740	367,691	42,454

Del Puerto Health Care District
Keystone vs Budget by Month & YTD
January 2023

	Jan 23	Budget	% of Budget	Jul '22 - Jan 23	YTD Budget	% of Budget	Annual Budget
Ordinary Income/Expense							
Expense							
610.000 · Depreciation and Amortization	4,043	3,966	102%	28,037	27,765	101%	47,597
Total Expense	4,043	3,966	102%	28,037	27,765	101%	47,597
Net Ordinary Income	(4,043)	(3,966)	102%	(28,037)	(27,765)	101%	(47,597)
Other Income/Expense							
Other Income							
705.000 · Tenant Revenue	11,518	11,219	103%	79,947	78,533	102%	134,628
Total Other Income	11,518	11,219	103%	79,947	78,533	102%	134,628
Other Expense							
802.000 · Keystone District Expense							
802.020 · Keystone Prop & Equip Ins	209	195	107%	1,466	1,363	108%	2,337
802.030 · Keystone Liability Insurance	334	261	128%	2,336	1,826	128%	3,130
802.040 · Keystone Property Taxes Paid	559	491	114%	3,675	3,440	107%	5,897
802.050 · Keystone - Other Expenses	448			3,706		100%	
Total 802.000 · Keystone District Expense	1,550	947	164%	11,183	6,629	169%	11,364
810.000 · Misc Other Expense							
801.000 · Keystone CAM							
Total 810.000 · Misc Other Expense							
Total Other Expense	1,550	947	164%	11,183	6,629	169%	11,364
Net Other Income	9,968	10,272	97%	68,764	71,904	96%	123,264
Net Income	5,925	6,306	94%	40,727	44,139	92%	75,667

Del Puerto Health Care District
Operating Fiscal Year End Forecast*
July 2022 through June 2023

	<i>Actual</i>							<i>Budget</i>					Forecast Jul '22 - Jun 23	Budget	% of Budget
	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23			
Ordinary Income/Expense															
Income															
401.000 · Gross Patient Service Revenue	1,091,705	1,121,454	1,042,146	1,055,814	1,187,712	1,634,058	1,217,909	1,048,946	1,048,946	1,048,946	1,048,946	1,048,946	13,595,528	12,587,352	108%
403.000 · Adjustments	(588,883)	(578,898)	(541,935)	(572,925)	(576,184)	(578,402)	(677,008)	(569,682)	(569,682)	(569,682)	(569,682)	(569,682)	(6,962,645)	(6,836,184)	102%
405.000 · Bad Debt	11,731	67,845	(65,417)	(73,596)	(40,645)	(172,335)	(41,674)	(67,506)	(67,506)	(67,506)	(67,506)	(67,506)	(651,621)	(810,071)	80%
407.000 · Other Income	1,346	235	860	16,752	989	260	1,316	2,500	2,500	2,500	2,500	2,500	34,258	30,000	114%
Total Income	515,899	610,636	435,654	426,045	571,872	883,581	500,543	414,258	414,258	414,258	414,258	414,258	6,015,520	4,971,097	121%
Gross Profit	515,899	610,636	435,654	426,045	571,872	883,581	500,543	414,258	414,258	414,258	414,258	414,258	6,015,520	4,971,097	121%
Expense															
601.000 · Salaries & Wages	277,563	272,811	256,631	245,185	241,143	278,911	263,153	247,980	291,845	254,830	265,332	259,548	3,154,932	3,177,772	99%
602.000 · Employee Benefits	70,890	72,747	72,519	62,030	66,628	65,776	77,634	70,101	70,101	70,101	70,101	70,101	838,729	841,202	100%
603.000 · Professional Fees	40,693	39,485	37,333	58,269	49,052	46,384	64,091	41,144	41,144	41,144	41,144	41,144	541,027	528,528	102%
604.000 · Purchased Services	43,240	44,694	44,741	48,954	39,254	41,114	39,282	37,827	37,827	37,827	37,827	37,827	490,414	453,922	108%
605.000 · Supplies	17,742	16,568	17,256	15,287	13,356	14,119	16,269	15,317	15,317	15,317	15,317	15,317	187,182	183,805	102%
606.000 · Utilities	6,273	6,420	6,591	6,236	6,263	6,362	6,468	6,170	6,170	6,170	6,170	6,170	75,463	74,040	102%
607.000 · Rental and Lease	564	564	625	564	263	381	320	618	618	618	618	618	6,371	7,416	86%
608.000 · Insurance Coverages	28,969	28,969	32,037	28,969	28,969	28,969	28,969	29,438	29,438	29,438	29,438	29,438	353,041	353,255	100%
609.000 · Maintenance & Repairs	5,749	5,554	5,967	15,231	5,571	13,606	8,473	9,215	9,215	9,215	9,215	9,215	106,226	110,581	96%
610.000 · Depreciation and Amortization	24,325	24,181	23,469	24,203	23,421	24,462	25,950	24,498	24,498	24,498	24,498	24,498	292,501	293,976	99%
611.000 · Other operating expenses	35,487	42,268	53,681	36,136	29,739	71,940	59,518	35,031	35,031	35,031	35,031	35,031	503,924	455,216	111%
Total Expense	551,495	554,261	550,850	541,064	503,659	592,024	590,127	517,339	561,204	524,189	534,691	528,907	6,549,810	6,479,713	101%
Net Ordinary Income	(35,596)	56,375	(115,196)	(115,019)	68,213	291,557	(89,584)	(103,081)	(146,946)	(109,931)	(120,433)	(114,649)	(534,290)	(1,508,616)	35%
Other Income/Expense															
Other Income															
701.000 · District Tax Revenues	20,333	20,333	20,333	20,333	20,333	20,333	20,333	20,333	20,333	20,333	20,333	20,333	243,996	243,996	100%
703.000 · Investment Income	1,307	2,447	77	74	79	49	2,681						6,714		100%
704.000 · Interest Expense	(4,636)	(4,773)	(4,756)	(4,586)	(4,722)	(4,553)	(4,687)	(4,608)	(4,608)	(4,608)	(4,608)	(4,608)	(55,753)	(55,296)	101%
710.000 · Misc Other Income					688	1	3,274						3,963		100%
Total Other Income	17,004	18,007	15,654	15,821	16,378	15,830	21,601	15,725	15,725	15,725	15,725	15,725	198,920	188,700	105%
Net Other Income	17,004	18,007	15,654	15,821	16,378	15,830	21,601	15,725	15,725	15,725	15,725	15,725	198,920	188,700	105%
Net Income	(18,592)	74,382	(99,542)	(99,198)	84,591	307,387	(67,983)	(87,356)	(131,221)	(94,206)	(104,708)	(98,924)	(335,370)	(1,319,916)	25%

ADM. AMB & HC Only
No Prop Tax & Keystone C

Del Puerto Health Care District
Warrants by Bank Account

January 2023

Type	Date	Num	Name	Credit	NOTES
101.000 · Cash and cash equivalents					
101.010 · Tri Counties Bank					
101.011 · TCB-Operating Checking 1739					
Bill Pmt -Check	01/04/2023	EFT	U.S. Bank Equipment Finance - EFT	126.27	
Bill Pmt -Check	01/11/2023	EFT	Umpqua Bank	4,389.10	
Bill Pmt -Check	01/16/2023	EFT	ABW Medical, LLC	7,625.00	
Bill Pmt -Check	01/23/2023	EFT	Athena Health, Inc.	22,224.47	
Bill Pmt -Check	01/23/2023	EFT	City Of Patterson-H2O, sewer, garbage	444.68	
Bill Pmt -Check	01/04/2023	31652	GreenWorks Janitorial Services	4,145.00	
Bill Pmt -Check	01/04/2023	31653	MD - Rodriguez, Jose	35,333.33	
Bill Pmt -Check	01/04/2023	31654	PG&E	1,048.59	
Bill Pmt -Check	01/04/2023	31655	Staples Advantage	239.57	
Bill Pmt -Check	01/04/2023	31656	TID Turlock Irrigation District +06	1,129.88	
Bill Pmt -Check	01/11/2023	31657	Airgas USA, LLC	409.66	
Bill Pmt -Check	01/11/2023	31658	AMR-American Medical Response	9,088.00	
Bill Pmt -Check	01/11/2023	31659	BICSEC Security, Inc	25.00	
Bill Pmt -Check	01/11/2023	31660	Bound Tree Medical LLC	1,207.67	
Bill Pmt -Check	01/11/2023	31661	CARHC-CA Assoc. of Rural Health C	300.00	
Bill Pmt -Check	01/11/2023	31662	Comcast - Other	192.72	
Bill Pmt -Check	01/11/2023	31663	Crescent Work & Outdoor #1	705.84	
Bill Pmt -Check	01/11/2023	31664	Data Path, Inc	5,848.14	
Bill Pmt -Check	01/11/2023	31665	DeliverHealth	79.00	
Bill Pmt -Check	01/11/2023	31666	Frontier-3755	272.57	
Bill Pmt -Check	01/11/2023	31667	Frontier - HC 8639	272.57	
Bill Pmt -Check	01/11/2023	31668	Graphic Print Stop	51.49	
Bill Pmt -Check	01/11/2023	31669	Language Line	113.35	
Bill Pmt -Check	01/11/2023	31670	Life-Assist	2,217.40	
Bill Pmt -Check	01/11/2023	31671	McAuley Ford	1,580.65	
Bill Pmt -Check	01/11/2023	31672	McKesson Medical Surgical Inc.	1,109.30	
Bill Pmt -Check	01/11/2023	31673	MedStatix, Inc	160.00	
Bill Pmt -Check	01/11/2023	31674	Mission Linen Supply	1,023.38	
Bill Pmt -Check	01/11/2023	31675	National Association of EMS Educators	95.00	
Bill Pmt -Check	01/11/2023	31676	O'Reilly Auto Parts	19.40	
Bill Pmt -Check	01/11/2023	31677	Pacific Records Management	276.37	
Bill Pmt -Check	01/11/2023	31678	Patterson Irrigator	30.00	
Bill Pmt -Check	01/11/2023	31679	Paul Oil Co., Inc.	3,241.15	
Bill Pmt -Check	01/11/2023	31680	Physicians Service Bureau	291.37	
Bill Pmt -Check	01/11/2023	31681	Quest Diagnostics	100.00	
Bill Pmt -Check	01/11/2023	31682	Stanislaus County Department of Agric	611.00	
Bill Pmt -Check	01/11/2023	31683	Staples Advantage	116.83	
Bill Pmt -Check	01/11/2023	31684	Stericycle / Shred-it	408.97	
Bill Pmt -Check	01/11/2023	31685	Streamline/Digital Deployment	260.00	
Bill Pmt -Check	01/11/2023	31686	Westside Landscape & Concrete	682.50	
Bill Pmt -Check	01/11/2023	31687	Wright, L'Estrange & Ergastolo	9,050.76	Consultant
Bill Pmt -Check	01/11/2023	31688	Zoll	1,099.60	
Bill Pmt -Check	01/23/2023	31689	Airgas USA, LLC	95.48	
Bill Pmt -Check	01/23/2023	31690	Beta Healthcare - Workers Comp	6,023.58	
Bill Pmt -Check	01/23/2023	31691	Beta Healthcare Group	16,682.10	
Bill Pmt -Check	01/23/2023	31692	Bound Tree Medical LLC	559.75	
Bill Pmt -Check	01/23/2023	31693	City Of Patterson-H2O, sewer, garbage	474.75	
Bill Pmt -Check	01/23/2023	31694	Data Path, Inc	2,800.00	
Bill Pmt -Check	01/23/2023	31695	DHCS GEMT-QAF	VOID	

Del Puerto Health Care District
Warrants by Bank Account

January 2023

Type	Date	Num	Name	Credit	NOTES
Bill Pmt -Check	01/23/2023	31696	Life-Assist	2,446.91	
Bill Pmt -Check	01/23/2023	31697	McKesson Medical Surgical Inc.	928.13	
Bill Pmt -Check	01/23/2023	31698	MO-CAL Office Solutions	115.56	
Bill Pmt -Check	01/23/2023	31699	Paul Oil Co., Inc.	2,851.57	
Bill Pmt -Check	01/23/2023	31700	SEMSA Sierra Medical Services Allianc	10,994.94	
Bill Pmt -Check	01/23/2023	31701	Stericycle	752.46	
Bill Pmt -Check	01/23/2023	31702	West Side Storage Baldwin	193.50	
Bill Pmt -Check	01/23/2023	31703	DHCS GEMT-QAF	16,941.96	
Bill Pmt -Check	01/23/2023	31704	DHCS GEMT-QAF	18,200.70	3 Qtrs
Bill Pmt -Check	01/23/2023	31705	DHCS GEMT-QAF	19,289.34	
Total 101.011 · TCB-Operating Checking 1739				216,996.31	
101.012 · TCB-Payroll Account 2999					
Liability Check	01/04/2023		Payroll Direct Deposit	72,720.86	
Liability Check	01/18/2023		Payroll Direct Deposit	71,466.49	
Liability Check	01/05/2023	EFT	AIG (VALIC)	12,883.25	
Liability Check	01/19/2023	EFT	AIG (VALIC)	13,165.38	
Liability Check	01/05/2023	E-pay	EDD State of California	2,001.44	
Liability Check	01/05/2023	E-pay	EDD State of California	5,917.68	
Liability Check	01/05/2023	E-pay	Internal Revenue Service	31,122.64	
Liability Check	01/19/2023	E-pay	EDD State of California	1,435.42	
Liability Check	01/19/2023	E-pay	EDD State of California	5,733.30	
Liability Check	01/19/2023	E-pay	Internal Revenue Service	30,528.14	
Paycheck	01/05/2023	25318	Employee Payroll	2,963.75	
Paycheck	01/05/2023	25319	Employee Payroll	1,474.58	
Paycheck	01/05/2023	25320	Employee Payroll	1,409.95	
Liability Check	01/05/2023	25321	Franchise Tax Board	716.85	
Liability Check	01/05/2023	25322	Franchise Tax Board	867.77	
Liability Check	01/05/2023	25323	Court-Ordered Debt Collections	200.00	
Liability Check	01/05/2023	25324	United Steelworkers	392.86	
Paycheck	01/19/2023	25325	Employee Payroll	2,464.81	
Paycheck	01/19/2023	25326	Employee Payroll	2,527.41	
Paycheck	01/19/2023	25327	Employee Payroll	83.00	
Paycheck	01/19/2023	25328	Employee Payroll	1,496.20	
Liability Check	01/19/2023	25329	Franchise Tax Board	727.42	
Liability Check	01/19/2023	25330	Franchise Tax Board	951.26	
Liability Check	01/19/2023	25331	United Steelworkers	366.97	
Liability Check	01/19/2023	25332	CA Choice	39,881.55	
Liability Check	01/19/2023	25333	LegalShield	443.80	
Liability Check	01/19/2023	25334	Principal Life Insurance Co	4,838.14	
Total 101.012 · TCB-Payroll Account 2999				308,780.92	
101.015 · TCB - Keystone C 8641					
Bill Pmt -Check	01/04/2023	10325	TID Turlock Irrigation District +06	316.28	
Bill Pmt -Check	01/11/2023	10326	DeHart Plumbing Heating & Air Inc	1,045.00	
Bill Pmt -Check	01/11/2023	10327	Gilberto Arroyo-06	330.00	
Bill Pmt -Check	01/11/2023	10328	Terminix	83.00	
Bill Pmt -Check	01/23/2023	10330	City Of Patterson-H2O, sewer, garbage	190.96	
Total 101.015 · TCB - Keystone C 8641				1,965.24	
Total 101.010 · Tri Counties Bank				527,742.47	
Total 101.000 · Cash and cash equivalents				527,742.47	
103.000 · Restricted Funds					
103.100 · TCB-USDA Debt Reserve 7237					

Del Puerto Health Care District
Warrants by Bank Account

January 2023

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Credit</u>	<u>NOTES</u>
Check	01/15/2023	eft	USDA Rural Development Loan-EFT	10,060.00	
Total 103.000 - Restricted Funds				<u>10,060.00</u>	
TOTAL				<u><u>537,802.47</u></u>	
Less : Irregular Items					
Wright - Consultant Fee				(9,050.76)	
GEMT QAF 3 QTrs				<u>(54,432.00)</u>	
Sub-total				<u><u>(63,482.76)</u></u>	
NET WARRANTS ISSUED - JAN 2023				<u><u>474,319.71</u></u>	

Del Puerto Health Care District
Balance Sheet
As of February 28, 2023

	Feb 28, 23	Jan 31, 23	% Change	Feb 28, 22	% Change	NOTES
ASSETS						
Current Assets						
101.000 · Cash and cash equivalents						
101.010 · Tri Counties Bank						
101.011 · TCB-Operating Checking 1739	1,810,535	1,739,003	4%	1,293,103	40%	
101.012 · TCB-Payroll Account 2999	133,294	139,984	(5%)	27,653	382%	
101.013 · TCB-Money Market 4168	10,002	10,002		10,001		
101.015 · TCB - Keystone C 8641	264,285	251,439	5%	141,144	87%	
101.016 · TCB-HC Billing Dept Acct 7262	3,120	2,842	10%	2,829	10%	
101.017 · TCB-Ambulance Fund 1041	2,704	2,667	1%	4,049	(33%)	
Total 101.010 · Tri Counties Bank	2,223,940	2,145,937	4%	1,478,779	50%	
101.030 · Petty Cash in District Office	340	340		340		
101.040 · US Bank Athena Accounts						
101.041 · US Bank-Athena/Rodriguez#4750	25,628	71,276	(64%)	141	18,076%	
101.042 · US Bank HC-Athena Acct#8662	37,030	182,440	(80%)	126,906	(71%)	
Total 101.040 · US Bank Athena Accounts	62,658	253,716	(75%)	127,047	(51%)	
101.090 · LAIF-Local Agency Invmt Fnd0002	505,387	505,387		2,512	20,019%	
Total 101.000 · Cash and cash equivalents	2,792,325	2,905,380	(4%)	1,608,678	74%	
103.000 · Restricted Funds						
103.100 · TCB-USDA Debt Reserve 7237	122,928	122,926		122,903		
Total 103.000 · Restricted Funds	122,928	122,926		122,903		
105.000 · BOTW-Mitigation Fee Acct 7068	148,635	148,634		148,620		
107.000 · Wash Account	13,144	52,671	(75%)		100%	
108.000 · Stifel Investments #52315547	760,718	760,718		800,000	(5%)	
Total Checking/Savings	3,837,750	3,990,329	(4%)	2,680,201	43%	
Accounts Receivable						
121.000 · Patient Accounts - Net						
121.100 · Ambulance						
121.101 · AMB Accts Receivable	902,776	844,133	7%	728,318	24%	
121.102 · AMB Allowance for Doubtful	(686,110)	(641,750)	(7%)	(553,522)	(24%)	
Total 121.100 · Ambulance	216,666	202,383	7%	174,796	24%	
121.300 · Health Center						
121.302 · HC Accts Receivable - Athena	506,762	493,051	3%	786,648	(36%)	
121.303 · MediCal Untimely Filing Penalty				(63,530)	100%	
121.304 · HCAllow for Doubtful-Audit Prov				(95,384)	100%	
121.305 · HC Allowance for Doubtful	(60,305)	(58,673)	(3%)	(93,611)	36%	
121.306 · Posted/Unposted Payments	6,596	(26,335)	125%		100%	
Total 121.300 · Health Center	453,053	408,043	11%	534,123	(15%)	
Total 121.000 · Patient Accounts - Net	669,719	610,426	10%	708,919	(6%)	
123.000 · Keystone C Accts Rec	425	735	(42%)	277	53%	
125.000 · Other Accounts Receivable	75	75		17,198	(100%)	
126.000 · Government Reimbursements						
126.122 · FYE 2022 GEMT	62,698	52,455	20%		100%	
126.319 · FYE 2019 PPS				9,431	(100%)	
126.321 · FYE 2021 PPS	23,981	23,981			100%	
126.723 · FYE 2022 MCR		35,938	(100%)			
Total 126.000 · Government Reimbursements	86,679	112,374	(23%)	9,431	819%	
Total Accounts Receivable	756,898	723,610	5%	735,825	3%	

Del Puerto Health Care District
Balance Sheet
As of February 28, 2023

	Feb 28, 23	Jan 31, 23	% Change	Feb 28, 22	% Change	NOTES
Other Current Assets						
131.000 · Deposits in Transit		2,250	(100%)	(115)	100%	
132.030 · Unapplied Payments - Athena				213	(100%)	
133.000 · Accrued Tax & Fee Receivables	64,775	(63,128)	203%	91,717	(29%)	
134.000 · Lease Receivable - Current	83,583	83,583			100%	
135.000 · Medical Supply Inventory	49,418	49,418		53,157	(7%)	
136.000 · Prepaids	55,514	63,911	(13%)	51,524	8%	
Total Other Current Assets	253,290	136,034	86%	196,496	29%	
Total Current Assets	4,847,938	4,849,973		3,612,522	34%	
Fixed Assets						
151.000 · Capital assets						
151.150 · Land						
151.152 · E Street Land	427,630	427,630		427,630		
151.153 · Keystone B Land	162,914	162,914		162,914		
151.156 · Keystone C Land	148,000	148,000		148,000		
Total 151.150 · Land	738,544	738,544		738,544		
151.160 · Buildings & Improvements						
151.161 · E St Building	815,861	815,861		815,861		
151.162 · AMB Crew Quarters Improvement	9,456	9,456		9,456		
151.163 · Keystone B Ext Bldg	901,410	901,410		901,410		
151.165 · Keystone B Improvements	1,460,848	1,460,848		1,460,848		
151.167 · Keystone C Bldg	1,858,501	1,858,501		1,858,501		
Total 151.160 · Buildings & Improvements	5,046,076	5,046,076		5,046,076		
151.170 · Equipment						
151.171 · District Office Equipment	51,730	51,730		43,112	20%	
151.172 · Ambulance Equipment	1,372,359	1,372,359		1,654,884	(17%)	
151.173 · Health Center Equipment	374,168	371,885	1%	367,174	2%	
Total 151.170 · Equipment	1,798,257	1,795,974	0%	2,065,170	(13%)	
151.180 · Construction Work-in-Progress						
151.182 · E Street Building	30,929	11,829	161%	1,829	1,591%	Architectural services
151.18a · AMB Bldg Camera Installation	3,253	3,253			100%	
151.18b · AMB Driver Video Monitoring Sys	7,122	7,122			100%	
151.18c · 2023 Ambulance	1,677		100%		100%	
Total 151.180 · Construction Work-in-Progress	42,981	22,204	94%	1,829	2,250%	
151.190 · Other Capital Assets						
151.191 · Electronic Med. Record Software	1,793	1,793		97,750	(98%)	
151.190 · Other Capital Assets - Other	25,305	25,305		25,305		
Total 151.190 · Other Capital Assets	27,098	27,098		123,055	(78%)	
151.200 · Accumulated Depreciation	(2,648,983)	(2,621,978)	(1%)	(2,742,562)	3%	
Total 151.000 · Capital assets	5,003,973	5,007,918	(0%)	5,232,112	(4%)	
Total Fixed Assets	5,003,973	5,007,918	(0%)	5,232,112	(4%)	
Other Assets						
150.000 · Lease Receivable - Non Current	327,809	327,809			100%	
Total Other Assets	327,809	327,809			100%	
TOTAL ASSETS	10,179,720	10,185,700	(0%)	8,844,634	15%	

Del Puerto Health Care District
Balance Sheet
As of February 28, 2023

	Feb 28, 23	Jan 31, 23	% Change	Feb 28, 22	% Change	NOTES
LIABILITIES & EQUITY						
Current Liabilities						
Accounts Payable	90,529	95,658	(5%)	114,828	(21%)	
Credit Cards		1,500	(100%)	310	(100%)	
Other Current Liabilities						
251.000 · HC Account Overpayments	(12)	(12)			(100%)	
252.000 · AMB Account Overpayments		510	(100%)	250	(100%)	
Total 253.000 · Accrued Payroll Liabilities	342,488	350,856	(2%)	295,792	16%	
253.280 · COBRA Premium Payable	318	318		67	375%	
254.000 · Current Loan Payable						
254.010 · Current USDA Loan	65,436	65,436		63,027	4%	
Total 254.000 · Current Loan Payable	65,436	65,436		63,027	4%	
257.000 · Keystone C CAM	1,826	1,578	16%	(10,206)	118%	
257.500 · Keystone C Security Deposit	5,000	5,000		5,000		
Total Other Current Liabilities	415,056	423,686	(2%)	353,930	17%	
Total Current Liabilities	505,585	520,844	(3%)	469,068	8%	
Long Term Liabilities						
270.000 · Deferred Inflows - Leases	411,392	411,392			100%	
290.010 · USDA Loan - 1700 Keystone B	1,395,512	1,400,902	(0%)	1,462,553	(5%)	
Total Long Term Liabilities	1,806,904	1,812,294	(0%)	1,462,553	24%	
Total Liabilities	2,312,489	2,333,138	(1%)	1,931,621	20%	
Equity						
350.000 · Unrestricted Assets	1,777,686	2,028,461	(12%)	1,597,783	11%	
360.030 · Asset Replacement Fund						
360.031 · Approved Capital Expenses	133,335	172,560	(23%)	39,264	240%	
360.030 · Asset Replacement Fund - Other	705,443	415,443	70%	550,493	28%	
Total 360.030 · Asset Replacement Fund	838,778	588,003	43%	589,757	42%	
360.070 · Operating Cash Reserve	1,416,000	1,416,000		1,416,000		
Total 360.000 · Assigned Fund Balance	2,254,778	2,004,003	13%	2,005,757	12%	
370.000 · Restricted Fund Balance						
370.010 · Mitigation Fees	122,150	122,150		122,150		
370.050 · Restricted for Debt Service	120,720	120,720		120,720		
Total 370.000 · Restricted Fund Balance	242,870	242,870		242,870		
390.000 · Net Fixed Assets (Capital)	2,492,762	2,492,762		2,492,762		
Net Income	1,099,138	1,084,466	1%	573,842	92%	YTD Overall result
Total Equity	7,867,234	7,852,562	0%	6,913,014	14%	
TOTAL LIABILITIES & EQUITY	10,179,723	10,185,700	(0%)	8,844,635	15%	

	Feb 28, 23	Jan 31, 23
Month end Cash balance	3,837,750	3,990,329
101.015 · TCB - Keystone C 8641	(264,285)	(251,439)
103.100 · TCB USDA Debt Reserve 7237	(122,928)	(122,926)
370.010 - Mitigation Fees	(122,150)	(122,150)
360.030 - Asset Replacement Fund	(838,778)	(588,003)
AP & Payroll Liabilities	(433,017)	(446,514)
UNENCUMBERED CASH	2,056,592	2,459,297
Percent of Operating Reserve	145%	174%
360.070 - Operating Cash Reserve	1,416,000	1,416,000

Del Puerto Health Care District
YTD by Class
July 2022 through February 2023

	Total 00 Tax Revenue			Total 01 DPHCD			Total 02 Patterson District Ambulanc			Total 03 Del Puerto Health Center			Total 06 Keystone Bldg C			TOTAL		
	Jul '22 -	FY22-23		Jul '22 -	FY22-23		Jul '22 -	FY22-23		Jul '22 -	FY22-23		Jul '22 -	FY22-23		Jul '22 -	FY22-23	
	Feb 23	Budget	Budget	Feb 23	Budget	Budget	Feb 23	Budget	Budget	Feb 23	Budget	Budget	Feb 23	Budget	Budget	Feb 23	Budget	Budget
Ordinary Income/Expense																		
Income																		
401.000 · Gross Patient Service Revenue							7,020,769	6,583,333	9,875,000	2,285,926	1,808,233	2,712,350				9,306,695	8,391,566	12,587,350
403.000 · Adjustments							(4,539,205)	(4,523,861)	(6,785,791)	(11,869)	(33,595)	(50,392)				(4,551,074)	(4,557,456)	(6,836,183)
405.000 · Bad Debt							(521,051)	(527,493)	(791,240)	91,969	(12,555)	(18,833)				(429,082)	(540,048)	(810,073)
407.000 · Other Income				2,483	667	1,000	12,853	6,667	10,000	6,762	12,667	19,000				22,098	20,001	30,000
Total Income				2,483	667	1,000	1,973,366	1,538,646	2,307,969	2,372,788	1,774,750	2,662,125				4,348,637	3,314,063	4,971,094
Gross Profit				2,483	667	1,000	1,973,366	1,538,646	2,307,969	2,372,788	1,774,750	2,662,125				4,348,637	3,314,063	4,971,094
Expense																		0
601.000 · Salaries & Wages				294,908	311,920	470,314	1,015,180	959,786	1,441,300	777,996	834,509	1,266,155				2,088,084	2,106,215	3,177,769
602.000 · Employee Benefits				77,859	87,439	131,157	234,524	220,133	330,200	244,181	253,227	379,847				556,564	560,799	841,204
603.000 · Professional Fees				45,293	45,525	54,287	36,687	18,625	27,937	305,495	299,805	446,307				387,475	363,955	528,531
604.000 · Purchased Services				11,512	8,270	12,405	161,755	162,571	243,857	163,449	131,774	197,662				336,716	302,615	453,924
605.000 · Supplies				5,160	5,775	8,662	59,171	57,228	85,842	63,998	59,531	89,297				128,329	122,534	183,801
606.000 · Utilities				4,907	5,406	8,108	14,936	13,601	20,402	31,345	30,351	45,526				51,188	49,358	74,036
607.000 · Rental and Lease				1,800	2,901	4,352	253	252	378	1,548	1,793	2,690				3,601	4,946	7,420
608.000 · Insurance Coverages				27,366	27,098	40,648	141,233	127,879	191,819	66,221	80,526	120,789				234,820	235,503	353,256
609.000 · Maintenance & Repairs				1,849	1,459	2,188	57,877	48,965	73,447	17,904	23,296	34,944				77,630	73,720	110,579
610.000 · Depreciation and Amortization				12,828	12,455	18,682	126,802	128,514	192,771	53,735	55,019	82,528				225,053	227,719	341,578
611.000 · Other operating expenses		15,529	23,293	32,471	38,656	57,947	164,450	147,011	203,141	163,812	129,425	194,129			31,688	31,731	47,597	225,053
Total Expense		15,529	23,293	515,954	546,903	808,750	2,012,867	1,884,565	2,811,094	1,889,682	1,899,257	2,859,874	31,688	31,731	47,597	4,450,191	4,377,985	6,550,608
Net Ordinary Income		(15,529)	(23,293)	(513,470)	(546,236)	(807,750)	(39,501)	(345,919)	(503,125)	483,106	(124,507)	(197,749)	(31,688)	(31,731)	(47,597)	(101,553)	(1,063,922)	(1,579,514)
Other Income/Expense																		0
Other Income																		0
701.000 · District Tax Revenues	985,932	985,932	1,478,898				162,667	162,667	244,000							1,148,599	1,148,599	1,722,898
702.000 · Impact Mitigation Fees																		0
703.000 · Investment Income				6,782			0			0						6,782		0
704.000 · Interest Expense										(37,384)	(36,867)	(55,300)				(37,384)	(36,867)	(55,300)
705.000 · Tenant Revenue													91,465	89,752	134,628	91,465	89,752	134,628
710.000 · Misc Other Income				60			1			3,902						3,963		0
Total Other Income	985,932	985,932	1,478,898	6,842			162,668	162,667	244,000	(33,482)	(36,867)	(55,300)	91,465	89,752	134,628	1,213,425	1,201,484	1,802,226
Other Expense																		0
802.000 · Keystone District Expense													12,734	7,576	11,364	12,734	7,576	11,364
810.000 · Misc Other Expense																		0
Total Other Expense													12,734	7,576	11,364	12,734	7,576	11,364
Net Other Income	985,932	985,932	1,478,898	6,842			162,668	162,667	244,000	(33,482)	(36,867)	(55,300)	78,731	82,176	123,264	1,200,691	1,193,908	1,790,862
Net Income	985,932	970,403	1,455,605	(506,628)	(546,236)	(807,750)	123,167	(183,253)	(259,125)	449,624	(161,373)	(253,049)	47,043	50,445	75,667	1,099,138	129,986	211,348

Del Puerto Health Care District
Entire District vs Previous Months
February 2023

	Feb 23	Jan 23	Feb 22
Ordinary Income/Expense			
Income			
401.000 · Gross Patient Service Revenue			
401.010 · AMB Ambulance Services			
401.011 · GEMT Federal Reimbursement	10,243		
401.010 · AMB Ambulance Services - Other	674,044	852,363	684,695
Total 401.010 · AMB Ambulance Services	684,287	852,363	684,695
401.020 · Health Center Services			
401.040 · HC Capitation Income			
401.041 · HC Capitation Payments	24,062	31,004	18,261
Total 401.040 · HC Capitation Income	24,062	31,004	18,261
407.030 · Payer Incentives Received	3,516	2,350	250
401.020 · Health Center Services - Other	244,031	332,192	144,060
Total 401.020 · Health Center Services	271,609	365,546	162,571
Total 401.000 · Gross Patient Service Revenue	955,896	1,217,909	847,266
403.000 · Adjustments			
403.100 · Contractual Adjustments			
403.015 · AMB Contractual Allowances			
403.011 · AMB Revenue Adjustments	(628)	(4,433)	(4,519)
403.012 · AMB GEMT QAF Add-on Pymt		129	1,273
403.015 · AMB Contractual Allowances - Other	(363,662)	(618,748)	(486,758)
Total 403.015 · AMB Contractual Allowances	(364,290)	(623,052)	(490,004)
403.030 · Gross Adjustments HC			
407.020 · Medicare Cost Settlement	301	35,938	
403.030 · Gross Adjustments HC - Other	(72,850)	(89,894)	
Total 403.030 · Gross Adjustments HC	(72,549)	(53,956)	
Total 403.100 · Contractual Adjustments	(436,839)	(677,008)	(490,004)
Total 403.000 · Adjustments	(436,839)	(677,008)	(490,004)
405.000 · Bad Debt			
405.010 · AMB Write-offs			
405.011 · AMB Allowance for Doubtful	(44,359)	60,183	40,169
405.012 · AMB Rcvd from Written Off Accts	5,944	10,163	
405.013 · AMB Bad Debt	(74,943)	(108,625)	(99,279)
Total 405.010 · AMB Write-offs	(113,358)	(38,279)	(59,110)
405.020 · HC Write-offs			
405.021 · HC Allowance for Doubtful	(1,632)	(3,394)	(8,829)
Total 405.020 · HC Write-offs	(1,632)	(3,394)	(8,829)
Total 405.000 · Bad Debt	(114,990)	(41,673)	(67,939)
407.000 · Other Income			
407.082 · Grant Income			9,667
407.000 · Other Income - Other	340	1,316	3,504
Total 407.000 · Other Income	340	1,316	13,171
Total Income	404,407	500,544	302,494
Gross Profit	404,407	500,544	302,494
Expense			
601.000 · Salaries & Wages			
601.010 · Regular Operations	223,553	234,043	176,360
601.030 · Continuing Education - Employee	320	288	2,129
601.050 · Paid Time Off	21,786	26,456	20,040

Del Puerto Health Care District
Entire District vs Previous Months
February 2023

	Feb 23	Jan 23	Feb 22
601.051 · COVID-Mandated time		2,365	1,821
601.055 · Accrued Leave Payout	7,028		2,093
Total 601.000 · Salaries & Wages	252,687	263,152	202,443
602.000 · Employee Benefits			
602.020 · Health Ins			
602.021 · Life Insurance and AD&D	348	364	364
602.022 · Dental Insurance	2,385	2,373	2,040
602.023 · Vision Insurance	437	440	437
602.024 · Medical Insurance	32,260	33,047	25,906
Total 602.020 · Health Ins	35,430	36,224	28,747
602.040 · Retirement			
602.041 · 414(h) Retirement Contribution	9,508	11,559	7,601
602.042 · 457(b) Company Match	4,016	4,880	3,634
Total 602.040 · Retirement	13,524	16,439	11,235
602.050 · Payroll Taxes			
602.051 · Social Security	15,163	16,948	11,554
602.052 · Medicare Tax	3,547	3,786	2,701
602.053 · CA UI & ETT	675	4,238	877
Total 602.050 · Payroll Taxes	19,385	24,972	15,132
Total 602.000 · Employee Benefits	68,339	77,635	55,114
603.000 · Professional Fees			
603.010 · Medical			
603.020 · Physician Services			
603.021 · MD Locums Rate			24,800
603.022 · MD Locums Travel			3,150
603.025 · Medical Directorship	8,833	8,833	8,833
603.020 · Physician Services - Other	26,500	37,816	26,500
Total 603.020 · Physician Services	35,333	46,649	63,283
603.030 · Non Physician Providers			
603.037 · NPP Continuing Medical Educatio		2,520	
Total 603.030 · Non Physician Providers		2,520	
Total 603.010 · Medical	35,333	49,169	63,283
603.040 · Legal & Attorney			
603.041 · General Counsel	16,789	473	2,580
603.042 · Litigation	45	248	
Total 603.040 · Legal & Attorney	16,834	721	2,580
603.070 · Accountants			
603.051 · Financial Statements		14,202	
Total 603.070 · Accountants		14,202	
Total 603.000 · Professional Fees	52,167	64,092	65,863
604.000 · Purchased Services			
604.030 · Health Screenings	99	99	278
604.050 · Billing	15,788	18,743	17,034
604.060 · Linen	1,064	985	1,021
604.070 · Security	25	299	25
604.080 · Cleaning	4,145	4,145	4,145
604.100 · IT - Labor	5,502	4,836	4,576
604.110 · Communication for Patients	618	530	743
604.120 · Medical Waste Disposal	752	752	717

Del Puerto Health Care District
Entire District vs Previous Months
February 2023

	Feb 23	Jan 23	Feb 22
604.130 · Records Management	742	685	126
604.140 · Ambulance Dispatch Services	6,702	8,208	5,789
Total 604.000 · Purchased Services	35,437	39,282	34,454
605.000 · Supplies			
605.020 · Operating Supplies			
605.021 · Printing & Copiers	957	116	734
605.022 · Office Supplies	726	430	526
605.023 · Facility Supplies	561	163	535
Total 605.020 · Operating Supplies	2,244	709	1,795
605.030 · Postage/Shipping	300	51	
605.040 · Medical Consumable			
605.042 · Oxygen	751	351	328
605.043 · Medical Supplies			
605.044 · Medical Supplies - COVID	1,103	1,961	1,995
605.045 · IV Therapy	709	2,004	795
605.046 · Diagnostic	1,513	1,906	1,903
605.047 · Infection Control	77	307	
605.048 · Patient Transport	547	898	512
605.043 · Medical Supplies - Other	3,031	2,557	1,505
Total 605.043 · Medical Supplies	6,980	9,633	6,710
605.040 · Medical Consumable - Other	(20)		
Total 605.040 · Medical Consumable	7,711	9,984	7,038
605.050 · Pharmaceutical			
605.060 · Vaccines			
605.061 · HPV	2,530		
605.062 · Pneumonia Vaccines	4,613		
605.065 · MMR		830	
605.067 · Menactra		574	
605.060 · Vaccines - Other		1,774	
Total 605.060 · Vaccines	7,143	3,178	
605.050 · Pharmaceutical - Other	335	2,047	1,072
Total 605.050 · Pharmaceutical	7,478	5,225	1,072
605.080 · Small Tools & Minor Equipment			
605.081 · Minor Medical Equipment		42	2,070
605.080 · Small Tools & Minor Equipment - Other		259	847
Total 605.080 · Small Tools & Minor Equipment		301	2,917
Total 605.000 · Supplies	17,733	16,270	12,822
606.000 · Utilities			
606.010 · Elect/Gas	2,438	2,500	1,673
606.020 · Phones			
606.021 · Mobile Phones	425	375	559
606.020 · Phones - Other	2,376	2,375	2,247
Total 606.020 · Phones	2,801	2,750	2,806
606.030 · DSL - Digital Subscriber Line	420	420	420
606.040 · Cable TV	21		107
606.050 · Water/Garbage	896	799	898
Total 606.000 · Utilities	6,576	6,469	5,904
607.000 · Rental and Lease			
607.010 · Building			

Del Puerto Health Care District
Entire District vs Previous Months
February 2023

	Feb 23	Jan 23	Feb 22
607.011 · Storage	194	194	438
Total 607.010 · Building	194	194	438
607.020 · Equipment Leased			
607.021 · Copier Lease	126	126	126
Total 607.020 · Equipment Leased	126	126	126
Total 607.000 · Rental and Lease	320	320	564
608.000 · Insurance Coverages			
608.010 · Workers' Compensation	6,024	6,024	5,830
608.020 · Auto Liability & PhysicalDamage	2,209	2,209	2,102
608.030 · Property & Equipment	1,296	1,296	994
608.040 · Liability-not medical related			
608.042 · Directors & Officers	2,244	2,244	2,137
608.040 · Liability-not medical related - Other	1,848	1,848	1,709
Total 608.040 · Liability-not medical related	4,092	4,092	3,846
608.050 · Health Entity Liability	15,348	15,348	15,236
Total 608.000 · Insurance Coverages	28,969	28,969	28,008
609.000 · Maintenance & Repairs			
609.010 · Buildings			
609.011 · Other Maint	361	1,039	356
609.012 · HVAC	758		
Total 609.010 · Buildings	1,119	1,039	356
609.020 · Business Park Assoc Fees	1,499	1,499	1,432
609.030 · Equipment M&R	1,179	1,170	368
609.040 · Vehicle M&R			
609.041 · Tires & Wheels	293	677	732
609.042 · Engine & Drive Train	9,141	1,754	
609.043 · Body Work	324		
609.045 · General Vehicle M&R	2,645	993	357
Total 609.040 · Vehicle M&R	12,403	3,424	1,089
609.050 · Uniforms	1,279	1,342	284
Total 609.000 · Maintenance & Repairs	17,479	8,474	3,529
610.000 · Depreciation and Amortization			
610.010 · Depreciation Expense - District	1,716	1,903	1,586
610.020 · Depreciation Expense - Amb	14,534	16,092	16,778
610.030 · Depreciation Expense - HC	7,104	7,955	6,656
610.040 · Depreciation Expense-Keystone C	3,651	4,043	3,966
Total 610.000 · Depreciation and Amortization	27,005	29,993	28,986
611.000 · Other operating expenses			
611.020 · Provider Licensing & Privileges	250	337	
611.030 · I.T.			
611.040 · IT - Equipment	28	63	2,897
611.050 · IT-Software/License			
611.051 · HR mgmt solution	1,089	1,089	432
611.053 · IT-Telehealth	84	168	252
611.054 · IT Software - Athena			
611.05a · Athena Collection Fee	12,347	19,191	
611.05b · Capitation Collection Fee	1,044	1,056	
611.05c · HC Incentive Collection Fee		1,809	
Total 611.054 · IT Software - Athena	13,391	22,056	

Del Puerto Health Care District
Entire District vs Previous Months
February 2023

	Feb 23	Jan 23	Feb 22
611.050 · IT-Software/License - Other	3,948	3,499	15,474
Total 611.050 · IT-Software/License	18,512	26,812	16,158
Total 611.030 · I.T.	18,540	26,875	19,055
611.060 · Fuel Auto	5,227	5,873	5,850
611.070 · Fees			
611.072 · Bank Service Charge	3	8	145
611.073 · Credit Card Transaction Fees	357	510	432
611.074 · Agency Provided Services	895	852	
611.075 · GEMT-Quality Assurance Fee		19,221	18,080
611.076 · Collections Commission	2,471	634	
611.070 · Fees - Other			150
Total 611.070 · Fees	3,726	21,225	18,807
611.080 · Recruitment costs	91	259	2,787
611.090 · Dues / Subscriptions			
611.091 · Associations	1,715	1,481	1,515
611.090 · Dues / Subscriptions - Other	48	48	
Total 611.090 · Dues / Subscriptions	1,763	1,529	1,515
611.100 · Training and Education			
611.101 · In-House Training	108		
611.102 · Conference Fees	1,446	2,115	
Total 611.100 · Training and Education	1,554	2,115	
611.110 · Business Travel & Mileage	102	63	109
611.120 · Marketing/PR			
611.124 · Ads	219	219	30
Total 611.120 · Marketing/PR	219	219	30
611.130 · Property Taxes Paid	491	491	438
611.140 · Meals and Recognition			
611.141 · Meals		147	
611.142 · Recognition		124	
Total 611.140 · Meals and Recognition		271	
611.160 · Community Education		260	
Total 611.000 · Other operating expenses	31,963	59,517	48,591
Total Expense	538,675	594,173	486,278
Net Ordinary Income	(134,268)	(93,629)	(183,784)
Other Income/Expense			
Other Income			
701.000 · District Tax Revenues			
701.010 · Property Tax -Secured/ Unsecure	123,242	123,242	116,523
701.020 · Direct Assessment-Amb Svcs Fund	20,333	20,333	20,019
701.030 · Homeowners Prop Tax Relief			1,067
Total 701.000 · District Tax Revenues	143,575	143,575	137,609
703.000 · Investment Income	68	2,681	383
704.000 · Interest Expense			
704.010 · Interest Expense - HC	(4,670)	(4,687)	(4,875)
704.020 · Interest Expense - Keystone C			(2,436)
Total 704.000 · Interest Expense	(4,670)	(4,687)	(7,311)
705.000 · Tenant Revenue			
705.030 · Keystone Tenant Income	11,518	11,518	11,171
Total 705.000 · Tenant Revenue	11,518	11,518	11,171

Del Puerto Health Care District
Entire District vs Previous Months
February 2023

	Feb 23	Jan 23	Feb 22
710.000 · Misc Other Income			
710.020 · Non-Guaranteed Grant Revenue		3,274	
710.030 · Gain(Loss) on Disposal of Asset			3,980
Total 710.000 · Misc Other Income		<u>3,274</u>	<u>3,980</u>
Total Other Income	150,491	156,361	145,832
Other Expense			
802.000 · Keystone District Expense			
802.020 · Keystone Prop & Equip Ins	209	209	170
802.030 · Keystone Liability Insurance	334	334	331
802.040 · Keystone Property Taxes Paid	559	559	500
802.050 · Keystone - Other Expenses	450	448	
Total 802.000 · Keystone District Expense	<u>1,552</u>	<u>1,550</u>	<u>1,001</u>
810.000 · Misc Other Expense			
801.000 · Keystone CAM			
801.010 · Keystone Business Park Assoc	887	887	1,145
801.030 · Keystone Cleaning	281	298	300
801.045 · Keystone Maint & Repairs	71	71	1,352
801.050 · Keystone Elect/Gas			26
801.060 · Keystone Water/Garbage	127	178	164
801.070 · CAM Exp offset by CAM Deposits	<u>(1,365)</u>	<u>(1,432)</u>	<u>(2,987)</u>
Total 801.000 · Keystone CAM			
Total 810.000 · Misc Other Expense			
Total Other Expense	<u>1,552</u>	<u>1,550</u>	<u>1,001</u>
Net Other Income	<u>148,939</u>	<u>154,811</u>	<u>144,831</u>
Net Income	<u>14,671</u>	<u>61,182</u>	<u>(38,953)</u>

Del Puerto Health Care District
Total Operations vs Budget by Month & YTD
February 2023

	Feb 23	Budget	% of Budget	Jul '22 - Feb 23	YTD Budget	% of Budget	Annual Budget	NOTES
Ordinary Income/Expense								
Income								
401.000 · Gross Patient Service Revenue	955,897	1,048,946	91%	9,306,695	8,391,567	111%	12,587,350	
403.000 · Adjustments	(436,840)	(569,682)	77%	(4,551,074)	(4,557,455)	100%	(6,836,183)	
405.000 · Bad Debt	(114,990)	(67,506)	170%	(429,082)	(540,048)	79%	(810,073)	
407.000 · Other Income	340	2,500	14%	22,099	20,000	110%	30,000	
Total Income	404,407	414,258	98%	4,348,638	3,314,064	131%	4,971,094	
Gross Profit	404,407	414,258	98%	4,348,638	3,314,064	131%	4,971,094	great YTD vs budget
Expense								
601.000 · Salaries & Wages	252,687	247,980	102%	2,088,083	2,106,215	99%	3,177,769	
602.000 · Employee Benefits	68,340	70,101	97%	556,564	560,799	99%	841,204	
603.000 · Professional Fees	52,167	41,144	127%	387,475	363,954	106%	528,531	consulting and architectural
604.000 · Purchased Services	35,437	37,827	94%	336,715	302,615	111%	453,924	
605.000 · Supplies	17,732	15,317	116%	128,329	122,534	105%	183,801	
606.000 · Utilities	6,575	6,170	107%	51,187	49,357	104%	74,036	
607.000 · Rental and Lease	320	618	52%	3,601	4,947	73%	7,420	
608.000 · Insurance Coverages	28,969	29,438	98%	234,820	235,504	100%	353,256	
609.000 · Maintenance & Repairs	17,478	9,215	190%	77,630	73,720	105%	110,579	ambulance maintenance
610.000 · Depreciation and Amortization	23,354	24,498	95%	193,365	195,987	99%	293,981	
611.000 · Other operating expenses	31,964	35,031	91%	360,733	315,092	114%	455,217	
Total Expense	535,023	517,339	103%	4,418,502	4,330,724	102%	6,479,718	
Net Ordinary Income	(130,616)	(103,081)	127%	(69,864)	(1,016,660)	7%	(1,508,624)	
Other Income/Expense								
Other Income								
701.000 · District Tax Revenues	20,333	20,333	100%	162,667	162,667	100%	244,000	
703.000 · Investment Income	68			6,782		100%		
704.000 · Interest Expense	(4,670)	(4,608)	101%	(37,384)	(36,867)	101%	(55,300)	
710.000 · Misc Other Income				3,963		100%		
Total Other Income	15,731	15,725	100%	136,028	125,800	108%	188,700	
Net Other Income	15,731	15,725	100%	136,028	125,800	108%	188,700	
Net Income	(114,885)	(87,356)	132%	66,164	(890,860)	(7%)	(1,319,924)	Great YTD.

Del Puerto Health Care District
Administration vs Budget by Month & YTD
February 2023

	Feb 23	Budget	% of Budget	Jul '22 - Feb 23	YTD Budget	Budget t	Annual Budget	NOTES
Ordinary Income/Expense								
Income								
407.000 · Other Income		83		2,483	667	372%	1,000	
Total Income		83		2,483	667	372%	1,000	
Gross Profit		83		2,483	667	372%	1,000	
Expense								
601.000 · Salaries & Wages								
601.010 · Regular Operations	29,532	38,381	77%	244,445	311,920	78%	470,314	
601.050 · Paid Time Off	4,426			36,366		100%		
601.051 · COVID-Mandated time				12,118				
601.055 · Accrued Leave Payout				1,979				
Total 601.000 · Salaries & Wages	33,958	38,381	88%	294,908	311,920	95%	470,314	
602.000 · Employee Benefits								
602.020 · Health Ins								
602.021 · Life Insurance and AD&D	42	60	70%	107	485	22%	726	
602.022 · Dental Insurance	247	307	80%	2,099	2,453	86%	3,680	
602.023 · Vision Insurance	51	64	80%	441	510	86%	765	
602.024 · Medical Insurance	4,634	4,684	99%	34,677	37,473	93%	56,210	
Total 602.020 · Health Ins	4,974	5,115	97%	37,324	40,921	91%	61,381	
602.040 · Retirement								
602.041 · 414(h) Retirement Contribution	1,248	1,751	71%	11,216	14,009	80%	21,014	
602.042 · 457(b) Company Match	936	1,161	81%	8,342	9,290	90%	13,935	
Total 602.040 · Retirement	2,184	2,912	75%	19,558	23,299	84%	34,949	
602.050 · Payroll Taxes								
602.051 · Social Security	2,003	2,253	89%	16,158	18,027	90%	27,040	
602.052 · Medicare Tax	470	554	85%	4,215	4,435	95%	6,652	
602.053 · CA UI & ETT	19	68	28%	604	540	112%	810	
602.050 · Payroll Taxes - Other		27			217		325	
Total 602.050 · Payroll Taxes	2,492	2,902	86%	20,977	23,219	90%	34,827	
Total 602.000 · Employee Benefits	9,650	10,929	88%	77,859	87,439	89%	131,157	
603.000 · Professional Fees								
603.040 · Legal & Attorney								
603.041 · General Counsel	1,185	1,357	87%	10,507	10,858	97%	16,287	
Total 603.040 · Legal & Attorney	1,185	1,357	87%	10,507	10,858	97%	16,287	
603.050 · Administrative Consultants		833			6,667		10,000	
603.070 · Accountants								
603.051 · Financial Statements				34,787	28,000	124%	28,000	
Total 603.070 · Accountants				34,787	28,000	124%	28,000	
Total 603.000 · Professional Fees	1,185	2,190	54%	45,294	45,525	99%	54,287	
604.000 · Purchased Services								
604.030 · Health Screenings				100		100%		
604.070 · Security		71		821	567	145%	850	
604.080 · Cleaning	175	184	95%	1,400	1,470	95%	2,205	
604.100 · IT - Labor	682	602	113%	4,980	4,815	103%	7,223	
604.130 · Records Management	183	177	103%	4,211	1,418	297%	2,127	
Total 604.000 · Purchased Services	1,040	1,034	101%	11,512	8,270	139%	12,405	
605.000 · Supplies								
605.020 · Operating Supplies								
605.021 · Printing & Copiers	691	272	254%	2,155	2,173	99%	3,259	
605.022 · Office Supplies	254	273	93%	1,907	2,183	87%	3,275	
605.023 · Facility Supplies	71	61	116%	319	490	65%	735	
605.020 · Operating Supplies - Other		5			41		61	
Total 605.020 · Operating Supplies	1,016	611	166%	4,381	4,887	90%	7,330	

Del Puerto Health Care District
Administration vs Budget by Month & YTD
February 2023

	Feb 23	Budget	% of Budget	Jul '22 - Feb 23	YTD Budget	Budget t	Annual Budget	NOTES
605.030 · Postage/Shipping	100	86	116%	445	691	64%	1,037	
605.080 · Small Tools & Minor Equipment		25		334	197	170%	295	
Total 605.000 · Supplies	1,116	722	155%	5,160	5,775	89%	8,662	
606.000 · Utilities								
606.010 · Elect/Gas	146	115	127%	1,055	921	115%	1,382	
606.020 · Phones								
606.021 · Mobile Phones		53		100	420	24%	630	
606.020 · Phones - Other	322	321	100%	2,274	2,565	89%	3,847	
Total 606.020 · Phones	322	374	86%	2,374	2,985	80%	4,477	
606.030 · DSL - Digital Subscriber Line	32	34	94%	266	273	97%	409	
606.050 · Water/Garbage	87	153	57%	1,211	1,227	99%	1,840	
Total 606.000 · Utilities	587	676	87%	4,906	5,406	91%	8,108	
607.000 · Rental and Lease								
607.010 · Building								
607.011 · Storage		246		920	1,964	47%	2,946	
Total 607.010 · Building		246		920	1,964	47%	2,946	
607.020 · Equipment Leased								
607.021 · Copier Lease	95	101	94%	758	809	94%	1,213	
607.020 · Equipment Leased - Other		16		123	129	95%	193	
Total 607.020 · Equipment Leased	95	117	81%	881	938	94%	1,406	
Total 607.000 · Rental and Lease	95	363	26%	1,801	2,902	62%	4,352	
608.000 · Insurance Coverages								
608.010 · Workers' Compensation								
608.011 · Previous Year WC Balance				252				
608.010 · Workers' Compensation - Other	277	508	55%	2,217	4,060	55%	6,090	
Total 608.010 · Workers' Compensation	277	508	55%	2,469	4,060	61%	6,090	
608.030 · Property & Equipment	149	159	94%	1,193	1,273	94%	1,909	
608.040 · Liability-not medical related								
608.042 · Directors & Officers	2,244	2,203	102%	17,954	17,621	102%	26,432	
608.040 · Liability-not medical related - Other	635	518	123%	5,751	4,145	139%	6,217	
Total 608.040 · Liability-not medical related	2,879	2,721	106%	23,705	21,766	109%	32,649	
Total 608.000 · Insurance Coverages	3,305	3,388	98%	27,367	27,099	101%	40,648	
609.000 · Maintenance & Repairs								
609.010 · Buildings								
609.011 · Other Maint	73	123	59%	1,796	983	183%	1,474	
609.012 · HVAC		60		53	476	11%	714	
Total 609.010 · Buildings	73	183	40%	1,849	1,459	127%	2,188	
Total 609.000 · Maintenance & Repairs	73	183	40%	1,849	1,459	127%	2,188	
610.000 · Depreciation and Amortization								
610.010 · Depreciation Expense - District	1,716	1,557	110%	12,828	12,455	103%	18,682	
Total 610.000 · Depreciation and Amortization	1,716	1,557	110%	12,828	12,455	103%	18,682	
611.000 · Other operating expenses								
611.030 · I.T.								
611.040 · IT - Equipment	28	225	12%	118	1,802	7%	2,703	
611.050 · IT-Software/License								
611.051 · HR mgmt solution	142	86	165%	1,079	691	156%	1,037	
611.050 · IT-Software/License - Other	883	1,288	69%	8,533	10,304	83%	15,456	
Total 611.050 · IT-Software/License	1,025	1,374	75%	9,612	10,995	87%	16,493	
Total 611.030 · I.T.	1,053	1,599	66%	9,730	12,797	76%	19,196	
611.070 · Fees								
611.072 · Bank Service Charge		49		30	390	8%	585	
611.074 · Agency Provided Services				28		100%		
Total 611.070 · Fees		49		58	390	15%	585	

Del Puerto Health Care District
Administration vs Budget by Month & YTD
February 2023

	Feb 23	Budget	% of Budget	Jul '22 - Feb 23	YTD Budget	Budget	Annual Budget	NOTES
611.080 · Recruitment costs				155		100%		
611.090 · Dues / Subscriptions								
611.091 · Associations	1,143	1,169	98%	9,134	9,353	98%	14,029	
611.092 · Information		37		66	296	22%	444	
611.090 · Dues / Subscriptions - Other					37		37	
Total 611.090 · Dues / Subscriptions	1,143	1,206	95%	9,200	9,686	95%	14,510	
611.100 · Training and Education								
611.101 · In-House Training	108			108		100%		
611.102 · Conference Fees	46	146	32%	2,146	1,165	184%	1,748	
611.103 · Airfare				841		100%		
611.104 · Hotel & Meal		64		2,174	513	424%	769	
Total 611.100 · Training and Education	154	210	73%	5,269	1,678	314%	2,517	
611.110 · Business Travel & Mileage	102	139	73%	1,105	1,110	100%	1,665	
611.120 · Marketing/PR								
611.123 · Postage		13			103		155	
611.124 · Ads		169		2,144	1,349	159%	2,023	
611.125 · Other Marketing Exp		1,250		4,083	10,000	41%	15,000	
611.126 · Events				30	37	81%	37	
611.127 · Community Events		125			1,000		1,500	
Total 611.120 · Marketing/PR		1,557		6,257	12,489	50%	18,715	
611.140 · Meals and Recognition								
611.141 · Meals		44		296	351	84%	527	
611.142 · Recognition		19		301	155	194%	232	
Total 611.140 · Meals and Recognition		63		597	506	118%	759	
611.150 · Miscellaneous					100			
Total 611.000 · Other operating expenses	2,452	4,823	51%	32,471	38,656	84%	57,947	
Total Expense	55,177	64,246	86%	515,955	546,906	94%	808,750	<i>spent less vs budget</i>
Net Ordinary Income	(55,177)	(64,163)	86%	(513,472)	(546,239)	94%	(807,750)	
Other Income/Expense								
Other Income								
703.000 · Investment Income	68			6,782		100%		
710.000 · Misc Other Income								
710.030 · Gain(Loss) on Disposal of Asset				60				
Total 710.000 · Misc Other Income				60		100%		
Total Other Income	68			6,842		100%		
Net Other Income	68			6,842		100%		
Net Income	(55,109)	(64,163)	86%	(506,630)	(546,239)	93%	(807,750)	Good Mo & YTD.

Del Puerto Health Care District
Administration vs Previous
February 2023

	Feb 23	Jan 23	Feb 22
Ordinary Income/Expense			
Income			
407.000 · Other Income		986	
Total Income		986	
Gross Profit		986	
Expense			
601.000 · Salaries & Wages			
601.010 · Regular Operations	29,532	26,293	33,854
601.050 · Paid Time Off	4,426	3,718	3,933
601.051 · COVID-Mandated time		1,325	
Total 601.000 · Salaries & Wages	33,958	31,336	37,787
602.000 · Employee Benefits			
602.020 · Health Ins			
602.021 · Life Insurance and AD&D	42	42	52
602.022 · Dental Insurance	247	247	300
602.023 · Vision Insurance	51	51	65
602.024 · Medical Insurance	4,634	4,634	4,831
Total 602.020 · Health Ins	4,974	4,974	5,248
602.040 · Retirement			
602.041 · 414(h) Retirement Contribution	1,248	1,373	1,368
602.042 · 457(b) Company Match	936	1,229	1,026
Total 602.040 · Retirement	2,184	2,602	2,394
602.050 · Payroll Taxes			
602.051 · Social Security	2,003	2,504	2,079
602.052 · Medicare Tax	470	492	486
602.053 · CA UI & ETT	19	513	21
Total 602.050 · Payroll Taxes	2,492	3,509	2,586
Total 602.000 · Employee Benefits	9,650	11,085	10,228
603.000 · Professional Fees			
603.040 · Legal & Attorney			
603.041 · General Counsel	1,185	405	2,580
Total 603.040 · Legal & Attorney	1,185	405	2,580
603.070 · Accountants			
603.051 · Financial Statements		14,202	
Total 603.070 · Accountants		14,202	
Total 603.000 · Professional Fees	1,185	14,607	2,580
604.000 · Purchased Services			
604.070 · Security		274	
604.080 · Cleaning	175	175	175
604.100 · IT - Labor	682	602	574
604.130 · Records Management	183	153	135
Total 604.000 · Purchased Services	1,040	1,204	884
605.000 · Supplies			
605.020 · Operating Supplies			
605.021 · Printing & Copiers	691	116	478
605.022 · Office Supplies	254	414	208

Del Puerto Health Care District
Administration vs Previous
February 2023

	Feb 23	Jan 23	Feb 22
605.023 · Facility Supplies	71	27	16
Total 605.020 · Operating Supplies	1,016	557	702
605.030 · Postage/Shipping	100		
Total 605.000 · Supplies	1,116	557	702
606.000 · Utilities			
606.010 · Elect/Gas	146	152	108
606.020 · Phones			
606.021 · Mobile Phones			50
606.020 · Phones - Other	322	322	305
Total 606.020 · Phones	322	322	355
606.030 · DSL - Digital Subscriber Line	32	32	32
606.050 · Water/Garbage	87	87	130
Total 606.000 · Utilities	587	593	625
607.000 · Rental and Lease			
607.010 · Building			
607.011 · Storage			244
Total 607.010 · Building			244
607.020 · Equipment Leased			
607.021 · Copier Lease	95	95	95
Total 607.020 · Equipment Leased	95	95	95
Total 607.000 · Rental and Lease	95	95	339
608.000 · Insurance Coverages			
608.010 · Workers' Compensation	277	277	479
608.030 · Property & Equipment	149	149	132
608.040 · Liability-not medical related			
608.042 · Directors & Officers	2,244	2,244	2,137
608.040 · Liability-not medical related - Other	635	635	589
Total 608.040 · Liability-not medical related	2,879	2,879	2,726
Total 608.000 · Insurance Coverages	3,305	3,305	3,337
609.000 · Maintenance & Repairs			
609.010 · Buildings			
609.011 · Other Maint	73	134	73
Total 609.010 · Buildings	73	134	73
Total 609.000 · Maintenance & Repairs	73	134	73
610.000 · Depreciation and Amortization			
610.010 · Depreciation Expense - District	1,716	1,903	1,586
Total 610.000 · Depreciation and Amortization	1,716	1,903	1,586
611.000 · Other operating expenses			
611.030 · I.T.			
611.040 · IT - Equipment	28		997
611.050 · IT-Software/License			
611.051 · HR mgmt solution	142	142	86
611.050 · IT-Software/License - Other	883	884	3,420
Total 611.050 · IT-Software/License	1,025	1,026	3,506
Total 611.030 · I.T.	1,053	1,026	4,503
611.070 · Fees			

Del Puerto Health Care District
Administration vs Previous
February 2023

	Feb 23	Jan 23	Feb 22
611.072 · Bank Service Charge			15
Total 611.070 · Fees			15
611.080 · Recruitment costs		95	
611.090 · Dues / Subscriptions			
611.091 · Associations	1,143	1,143	1,134
Total 611.090 · Dues / Subscriptions	1,143	1,143	1,134
611.100 · Training and Education			
611.101 · In-House Training	108		
611.102 · Conference Fees	46	625	
Total 611.100 · Training and Education	154	625	
611.110 · Business Travel & Mileage	102	63	109
611.140 · Meals and Recognition			
611.141 · Meals		147	
611.142 · Recognition		124	
Total 611.140 · Meals and Recognition		271	
Total 611.000 · Other operating expenses	2,452	3,223	5,761
Total Expense	55,177	68,042	63,902
Net Ordinary Income	(55,177)	(67,056)	(63,902)
Other Income/Expense			
Other Income			
703.000 · Investment Income	68	2,681	383
Total Other Income	68	2,681	383
Net Other Income	68	2,681	383
Net Income	(55,109)	(64,375)	(63,519)

Del Puerto Health Care District
Ambulance vs Budget by Month & YTD
February 2023

	Feb 23	Budget	% of Budget	Jul '22 - Feb 23	YTD Budget	Budget	Annual Budget	NOTES
Ordinary Income/Expense								
Income								
401.000 · Gross Patient Service Revenue								
401.010 · AMB Ambulance Services								
401.011 · GEMT Federal Reimbursement								
407.045 · GEMT Prior Year Settlement								
				28,875				
401.011 · GEMT Federal Reimbursement - (10,243	6,250	164%	242,910	50,000	486%	75,000	addl GEMT FY22
Total 401.011 · GEMT Federal Reimburseme	10,243	6,250	164%	271,785	50,000	544%	75,000	
401.010 · AMB Ambulance Services - Other	674,044	816,667	83%	6,748,983	6,533,333	103%	9,800,000	144 transports
Total 401.010 · AMB Ambulance Services	684,287	822,917	83%	7,020,768	6,583,333	107%	9,875,000	
Total 401.000 · Gross Patient Service Revenue	684,287	822,917	83%	7,020,768	6,583,333	107%	9,875,000	
403.000 · Adjustments								
403.100 · Contractual Adjustments								
403.015 · AMB Contractual Allowances								
403.011 · AMB Revenue Adjustments								
	(628)			(7,599)		100%		
403.012 · AMB GEMT QAF Add-on Pymt								
				822		100%		
403.015 · AMB Contractual Allowances - Otl	(363,662)	(565,483)	64%	(4,532,428)	(4,523,861)	100%	(6,785,791)	
Total 403.015 · AMB Contractual Allowances	(364,290)	(565,483)	64%	(4,539,205)	(4,523,861)	100%	(6,785,791)	
Total 403.100 · Contractual Adjustments	(364,290)	(565,483)	64%	(4,539,205)	(4,523,861)	100%	(6,785,791)	
Total 403.000 · Adjustments	(364,290)	(565,483)	64%	(4,539,205)	(4,523,861)	100%	(6,785,791)	
405.000 · Bad Debt								
405.010 · AMB Write-offs								
405.011 · AMB Allowance for Doubtful								
	(44,359)			(77,053)		100%		
405.012 · AMB Rcvd from Written Off Accts								
	5,944	7,326	81%	46,337	58,611	79%	87,916	
405.013 · AMB Bad Debt								
	(74,943)	(73,263)	102%	(490,334)	(586,104)	84%	(879,156)	
Total 405.010 · AMB Write-offs	(113,358)	(65,937)	172%	(521,050)	(527,493)	99%	(791,240)	
Total 405.000 · Bad Debt	(113,358)	(65,937)	172%	(521,050)	(527,493)	99%	(791,240)	
407.000 · Other Income								
	95	833	11%	12,853	6,667	193%	10,000	
Total Income	206,734	192,330	107%	1,973,366	1,538,646	128%	2,307,969	
Gross Profit								
	206,734	192,330	107%	1,973,366	1,538,646	128%	2,307,969	
Expense								
601.000 · Salaries & Wages								
601.010 · Regular Operations								
	108,334	111,816	97%	893,712	959,786	93%	1,441,300	
601.020 · Community Service								
				4,112		100%		
601.030 · Continuing Education - Employee								
	320			3,014		100%		
601.050 · Paid Time Off								
	3,641			75,263		100%		
601.051 · COVID-Mandated time								
				12,974				
601.055 · Accrued Leave Payout								
	7,028			26,104		100%		
Total 601.000 · Salaries & Wages	119,323	111,816	107%	1,015,179	959,786	106%	1,441,300	
602.000 · Employee Benefits								
602.020 · Health Ins								
602.021 · Life Insurance and AD&D								
	130	172	76%	1,217	1,373	89%	2,060	
602.022 · Dental Insurance								
	706	720	98%	6,462	5,756	112%	8,634	
602.023 · Vision Insurance								
	135	142	95%	1,290	1,132	114%	1,698	
602.024 · Medical Insurance								
	11,350	10,737	106%	95,403	85,899	111%	128,848	
602.020 · Health Ins - Other								
				95		100%		
Total 602.020 · Health Ins	12,321	11,771	105%	104,467	94,160	111%	141,240	
602.040 · Retirement								
602.041 · 414(h) Retirement Contribution								
	4,401	4,477	98%	37,752	35,816	105%	53,724	
602.042 · 457(b) Company Match								
	1,605	2,166	74%	14,334	17,325	83%	25,988	
Total 602.040 · Retirement	6,006	6,643	90%	52,086	53,141	98%	79,712	
602.050 · Payroll Taxes								
602.051 · Social Security								
	7,193	7,077	102%	60,694	56,615	107%	84,922	
602.052 · Medicare Tax								
	1,682	1,655	102%	14,444	13,242	109%	19,862	
602.053 · CA UI & ETT								
	174	372	47%	2,833	2,975	95%	4,463	

Del Puerto Health Care District
Ambulance vs Budget by Month & YTD
February 2023

	Feb 23	Budget	% of Budget	Jul '22 - Feb 23	YTD Budget	Budget	Annual Budget	NOTES
Total 602.050 · Payroll Taxes	9,049	9,104	99%	77,971	72,832	107%	109,247	
Total 602.000 · Employee Benefits	27,376	27,518	99%	234,524	220,133	107%	330,199	
603.000 · Professional Fees								
603.010 · Medical								
603.020 · Physician Services								
603.025 · Medical Directorship	530	530	100%	4,240	4,240	100%	6,360	
Total 603.020 · Physician Services	530	530	100%	4,240	4,240	100%	6,360	
Total 603.010 · Medical	530	530	100%	4,240	4,240	100%	6,360	
603.040 · Legal & Attorney								
603.041 · General Counsel	15,176			31,019				Wright Consultant Fee
603.042 · Litigation	45			1,428				
603.040 · Legal & Attorney - Other		1,131			9,051		13,577	
Total 603.040 · Legal & Attorney	15,221	1,131	1,346%	32,447	9,051	358%	13,577	
603.050 · Administrative Consultants		667			5,333		8,000	
Total 603.000 · Professional Fees	15,751	2,328	677%	36,687	18,624	197%	27,937	
604.000 · Purchased Services								
604.030 · Health Screenings	99			2,901		100%		
604.050 · Billing	8,163	10,247	80%	81,101	81,977	99%	122,966	
604.060 · Linen	805	860	94%	6,724	6,881	98%	10,321	
604.070 · Security		22			176		264	
604.100 · IT - Labor	432	805	54%	3,142	6,437	49%	9,656	
604.120 · Medical Waste Disposal	174	206	84%	1,389	1,644	84%	2,466	
604.130 · Records Management	12	13	92%	102	101	101%	151	
604.140 · Ambulance Dispatch Services	6,702	7,961	84%	65,503	63,689	103%	95,533	
604.150 · Patient Surveys		208		892	1,667	54%	2,500	
Total 604.000 · Purchased Services	16,387	20,322	81%	161,754	162,572	99%	243,857	
605.000 · Supplies								
605.020 · Operating Supplies								
605.021 · Printing & Copiers	173	70	247%	747	559	134%	839	
605.022 · Office Supplies	85	74	115%	495	593	83%	889	
605.023 · Facility Supplies	226	288	78%	1,782	2,303	77%	3,454	
605.020 · Operating Supplies - Other		5		62	42	148%	62	
Total 605.020 · Operating Supplies	484	437	111%	3,086	3,497	88%	5,244	
605.030 · Postage/Shipping	100	63	159%	595	506	118%	759	
605.040 · Medical Consumable								
605.042 · Oxygen	751	479	157%	3,470	3,833	91%	5,749	
605.043 · Medical Supplies								
605.044 · Medical Supplies - COVID	96	391	25%	4,462	3,129	143%	4,693	
605.045 · IV Therapy	709	1,619	44%	11,771	12,949	91%	19,424	
605.046 · Diagnostic	890	273	326%	6,755	2,187	309%	3,281	
605.047 · Infection Control		303			2,427		3,641	
605.048 · Patient Transport	547	1,047	52%	6,445	8,376	77%	12,564	
605.043 · Medical Supplies - Other	1,805	694	260%	12,119	5,553	218%	8,329	
Total 605.043 · Medical Supplies	4,047	4,327	94%	41,552	34,621	120%	51,932	
605.040 · Medical Consumable - Other	(20)			(20)		100%		
Total 605.040 · Medical Consumable	4,778	4,806	99%	45,002	38,454	117%	57,681	
605.050 · Pharmaceutical								
605.051 · Replace Expired Pharmaceuticals		66			529		794	
605.050 · Pharmaceutical - Other	220	1,254	18%	8,248	10,029	82%	15,044	
Total 605.050 · Pharmaceutical	220	1,320	17%	8,248	10,558	78%	15,838	
605.080 · Small Tools & Minor Equipment								
605.081 · Minor Medical Equipment		267		1,982	2,135	93%	3,203	
605.080 · Small Tools & Minor Equipment - Other		260		259	2,078	12%	3,117	
Total 605.080 · Small Tools & Minor Equipment		527		2,241	4,213	53%	6,320	
Total 605.000 · Supplies	5,582	7,153	78%	59,172	57,228	103%	85,842	

Del Puerto Health Care District
Ambulance vs Budget by Month & YTD
February 2023

	Feb 23	Budget	% of Budget	Jul '22 - Feb 23	YTD Budget	Budget	Annual Budget	NOTES
606.000 · Utilities								
606.010 · Elect/Gas	437	346	126%	3,166	2,765	115%	4,148	
606.020 · Phones								
606.021 · Mobile Phones	375	421	89%	3,390	3,367	101%	5,051	
606.020 · Phones - Other	490	463	106%	3,967	3,703	107%	5,555	
Total 606.020 · Phones	865	884	98%	7,357	7,070	104%	10,606	
606.030 · DSL - Digital Subscriber Line	97	102	95%	779	819	95%	1,228	
606.050 · Water/Garbage	261	368	71%	3,634	2,947	123%	4,420	
Total 606.000 · Utilities	1,660	1,700	98%	14,936	13,601	110%	20,402	
607.000 · Rental and Lease								
607.020 · Equipment Leased								
607.021 · Copier Lease	32	32	100%	253	252	100%	378	
Total 607.020 · Equipment Leased	32	32	100%	253	252	100%	378	
Total 607.000 · Rental and Lease	32	32	100%	253	252	100%	378	
608.000 · Insurance Coverages								
608.010 · Workers' Compensation								
608.011 · Previous Year WC Balance				2,316				
608.010 · Workers' Compensation - Other	5,168	4,767	108%	41,346	38,135	108%	57,202	
Total 608.010 · Workers' Compensation	5,168	4,767	108%	43,662	38,135	114%	57,202	
608.020 · Auto Liability & Physical Damage	2,209	1,926	115%	17,675	15,411	115%	23,117	
608.030 · Property & Equipment	447	367	122%	3,579	2,936	122%	4,404	
608.040 · Liability-not medical related	606	488	124%	4,517	3,900	116%	5,850	
608.050 · Health Entity Liability	8,975	8,437	106%	71,800	67,497	106%	101,246	
Total 608.000 · Insurance Coverages	17,405	15,985	109%	141,233	127,879	110%	191,819	
609.000 · Maintenance & Repairs								
609.010 · Buildings								
609.011 · Other Maint	219	527	42%	7,915	4,212	188%	6,318	
609.012 · HVAC	758	18	4,211%	939	144	652%	216	Crew quarters - heater issue
609.013 · Plumbing		229			1,835		2,753	
609.015 · Electric		19		23	150	15%	225	
609.010 · Buildings - Other				29				
Total 609.010 · Buildings	977	793	123%	8,906	6,341	140%	9,512	
609.030 · Equipment M&R	811	1,039	78%	15,577	8,308	187%	12,462	
609.040 · Vehicle M&R								
609.041 · Tires & Wheels	293	380	77%	3,403	3,037	112%	4,556	
609.042 · Engine & Drive Train	9,141	902	1,013%	12,332	7,213	171%	10,820	0601 Ambulance
609.043 · Body Work	324	463	70%	1,438	3,706	39%	5,559	
609.044 · Vehicle AC		644			5,150		7,725	
609.045 · General Vehicle M&R	2,645	1,553	170%	9,520	12,422	77%	18,633	
Total 609.040 · Vehicle M&R	12,403	3,942	315%	26,693	31,528	85%	47,293	
609.050 · Uniforms	1,279	348	368%	6,702	2,787	240%	4,180	
Total 609.000 · Maintenance & Repairs	15,470	6,122	253%	57,878	48,964	118%	73,447	
610.000 · Depreciation and Amortization								
610.020 · Depreciation Expense - Amb	14,534	16,064	90%	126,802	128,514	99%	192,771	
Total 610.000 · Depreciation and Amortization	14,534	16,064	90%	126,802	128,514	99%	192,771	
611.000 · Other operating expenses								
611.020 · Provider Licensing & Privileges	250			1,316				
611.030 · I.T.								
611.040 · IT - Equipment		213		231	1,701	14%	2,551	
611.050 · IT-Software/License								
611.051 · HR mgmt solution	501	228	220%	3,751	1,824	206%	2,736	
611.050 · IT-Software/License - Other	1,539	1,514	102%	10,289	12,109	85%	18,163	
Total 611.050 · IT-Software/License	2,040	1,742	117%	14,040	13,933	101%	20,899	
Total 611.030 · I.T.	2,040	1,955	104%	14,271	15,634	91%	23,450	
611.060 · Fuel Auto	5,227	8,855	59%	61,499	70,842	87%	106,262	

Del Puerto Health Care District
Ambulance vs Budget by Month & YTD
February 2023

	Feb 23	Budget	% of Budget	Jul '22 - Feb 23	YTD Budget	Budget	Annual Budget	NOTES
611.070 · Fees								
611.072 · Bank Service Charge	3	29	10%	26	235	11%	352	
611.073 · Credit Card Transaction Fees	254	300	85%	2,283	2,401	95%	3,602	
611.074 · Agency Provided Services	602			6,466		100%		
611.075 · GEMT-Quality Assurance Fee				56,223	34,750	162%	34,750	
611.076 · Collections Commission	2,471	1,278	193%	9,278	10,223	91%	15,334	
611.077 · Other Fees		59		611	469	130%	703	
Total 611.070 · Fees	3,330	1,666	200%	74,887	48,078	156%	54,741	
611.080 · Recruitment costs	91	61	149%	380	488	78%	732	
611.090 · Dues / Subscriptions								
611.091 · Associations	359	174	206%	1,496	1,393	107%	2,090	
611.092 · Information		9			70		105	
Total 611.090 · Dues / Subscriptions	359	183	196%	1,496	1,463	102%	2,195	
611.100 · Training and Education								
611.101 · In-House Training		570		212	4,559	5%	6,838	
611.102 · Conference Fees	1,400	347	403%	4,460	2,775	161%	4,163	Stars of Life
611.103 · Airfare				536		100%		
611.104 · Hotel & Meal		156		4,684	1,251	374%	1,876	
Total 611.100 · Training and Education	1,400	1,073	130%	9,892	8,585	115%	12,877	
611.110 · Business Travel & Mileage		32		178	259	69%	389	
611.120 · Marketing/PR								
611.126 · Events				30		100%		
Total 611.120 · Marketing/PR				30		100%		
611.140 · Meals and Recognition								
611.141 · Meals		122		242	977	25%	1,465	
611.142 · Recognition		6			51		77	
Total 611.140 · Meals and Recognition		128		242	1,028	24%	1,542	
611.160 · Community Education				260		100%		
611.000 · Other operating expenses - Other		79			635		953	
Total 611.000 · Other operating expenses	12,697	14,032	90%	164,451	147,012	112%	203,141	
Total Expense	246,217	223,072	110%	2,012,869	1,884,565	107%	2,811,093	
Net Ordinary Income	(39,483)	(30,742)	128%	(39,503)	(345,919)	11%	(503,124)	
Other Income/Expense								
Other Income								
701.000 · District Tax Revenues								
701.020 · Direct Assessment-Amb Svcs Fund	20,333	20,333	100%	162,667	162,667	100%	244,000	
Total 701.000 · District Tax Revenues	20,333	20,333	100%	162,667	162,667	100%	244,000	
703.000 · Investment Income	0			0				
710.000 · Misc Other Income								
710.030 · Gain(Loss) on Disposal of Asset				1		100%		
Total 710.000 · Misc Other Income				1		100%		
Total Other Income	20,333	20,333	100%	162,668	162,667	100%	244,000	
Net Other Income	20,333	20,333	100%	162,668	162,667	100%	244,000	
Net Income	(19,150)	(10,409)	184%	123,165	(183,252)	(67%)	(259,124)	Great YTD.

Del Puerto Health Care District
Ambulance vs Previous
February 2023

	Feb 23	Jan 23	Feb 22
Ordinary Income/Expense			
Income			
401.000 · Gross Patient Service Revenue			
401.010 · AMB Ambulance Services			
401.011 · GEMT Federal Reimbursement	10,243		
401.010 · AMB Ambulance Services - Other	674,044	852,363	684,695
Total 401.010 · AMB Ambulance Services	684,287	852,363	684,695
Total 401.000 · Gross Patient Service Revenue	684,287	852,363	684,695
403.000 · Adjustments			
403.100 · Contractual Adjustments			
403.015 · AMB Contractual Allowances			
403.011 · AMB Revenue Adjustments	(628)	(4,433)	(4,519)
403.012 · AMB GEMT QAF Add-on Pymt		129	1,273
403.015 · AMB Contractual Allowances - Other	(363,662)	(618,748)	(486,758)
Total 403.015 · AMB Contractual Allowances	(364,290)	(623,052)	(490,004)
Total 403.100 · Contractual Adjustments	(364,290)	(623,052)	(490,004)
Total 403.000 · Adjustments	(364,290)	(623,052)	(490,004)
405.000 · Bad Debt			
405.010 · AMB Write-offs			
405.011 · AMB Allowance for Doubtful	(44,359)	60,183	40,169
405.012 · AMB Rcvd from Written Off Accts	5,944	10,163	
405.013 · AMB Bad Debt	(74,943)	(108,625)	(99,279)
Total 405.010 · AMB Write-offs	(113,358)	(38,279)	(59,110)
Total 405.000 · Bad Debt	(113,358)	(38,279)	(59,110)
407.000 · Other Income	95	20	30
Total Income	206,734	191,052	135,611
Gross Profit	206,734	191,052	135,611
Expense			
601.000 · Salaries & Wages			
601.010 · Regular Operations	108,334	110,661	83,268
601.030 · Continuing Education - Employee	320	288	626
601.050 · Paid Time Off	3,641	10,517	7,340
601.051 · COVID-Mandated time		1,040	
601.055 · Accrued Leave Payout	7,028		2,093
Total 601.000 · Salaries & Wages	119,323	122,506	93,327
602.000 · Employee Benefits			
602.020 · Health Ins			
602.021 · Life Insurance and AD&D	130	156	146
602.022 · Dental Insurance	706	694	368
602.023 · Vision Insurance	135	138	110
602.024 · Medical Insurance	11,350	12,137	5,984
Total 602.020 · Health Ins	12,321	13,125	6,608
602.040 · Retirement			
602.041 · 414(h) Retirement Contribution	4,401	5,236	3,490
602.042 · 457(b) Company Match	1,605	1,834	1,740
Total 602.040 · Retirement	6,006	7,070	5,230

Del Puerto Health Care District
Ambulance vs Previous
February 2023

	Feb 23	Jan 23	Feb 22
602.050 · Payroll Taxes			
602.051 · Social Security	7,193	7,701	5,458
602.052 · Medicare Tax	1,682	1,718	1,276
602.053 · CA UI & ETT	174	1,945	151
Total 602.050 · Payroll Taxes	9,049	11,364	6,885
Total 602.000 · Employee Benefits	27,376	31,559	18,723
603.000 · Professional Fees			
603.010 · Medical			
603.020 · Physician Services			
603.025 · Medical Directorship	530	530	530
Total 603.020 · Physician Services	530	530	530
Total 603.010 · Medical	530	530	530
603.040 · Legal & Attorney			
603.041 · General Counsel	15,176		
603.042 · Litigation	45	248	
Total 603.040 · Legal & Attorney	15,221	248	
Total 603.000 · Professional Fees	15,751	778	530
604.000 · Purchased Services			
604.030 · Health Screenings	99	99	178
604.050 · Billing	8,163	10,218	8,234
604.060 · Linen	805	752	797
604.100 · IT - Labor	432	379	361
604.120 · Medical Waste Disposal	174	174	165
604.130 · Records Management	12	13	12
604.140 · Ambulance Dispatch Services	6,702	8,208	5,789
Total 604.000 · Purchased Services	16,387	19,843	15,536
605.000 · Supplies			
605.020 · Operating Supplies			
605.021 · Printing & Copiers	173		159
605.022 · Office Supplies	85	16	
605.023 · Facility Supplies	226	136	124
Total 605.020 · Operating Supplies	484	152	283
605.030 · Postage/Shipping	100	51	
605.040 · Medical Consumable			
605.042 · Oxygen	751	351	328
605.043 · Medical Supplies			
605.044 · Medical Supplies - COVID	96	1,411	654
605.045 · IV Therapy	709	2,004	795
605.046 · Diagnostic	890	886	1,573
605.048 · Patient Transport	547	898	512
605.043 · Medical Supplies - Other	1,805	1,635	1,304
Total 605.043 · Medical Supplies	4,047	6,834	4,838
605.040 · Medical Consumable - Other	(20)		
Total 605.040 · Medical Consumable	4,778	7,185	5,166
605.050 · Pharmaceutical	220	1,821	925
605.080 · Small Tools & Minor Equipment			

Del Puerto Health Care District
Ambulance vs Previous
February 2023

	Feb 23	Jan 23	Feb 22
605.081 · Minor Medical Equipment			1,550
605.080 · Small Tools & Minor Equipment - Other		259	847
Total 605.080 · Small Tools & Minor Equipment		259	2,397
Total 605.000 · Supplies	5,582	9,468	8,771
606.000 · Utilities			
606.010 · Elect/Gas	437	456	324
606.020 · Phones			
606.021 · Mobile Phones	375	375	459
606.020 · Phones - Other	490	490	443
Total 606.020 · Phones	865	865	902
606.030 · DSL - Digital Subscriber Line	97	97	97
606.050 · Water/Garbage	261	261	297
Total 606.000 · Utilities	1,660	1,679	1,620
607.000 · Rental and Lease			
607.020 · Equipment Leased			
607.021 · Copier Lease	32	32	32
Total 607.020 · Equipment Leased	32	32	32
Total 607.000 · Rental and Lease	32	32	32
608.000 · Insurance Coverages			
608.010 · Workers' Compensation	5,168	5,168	4,398
608.020 · Auto Liability & PhysicalDamage	2,209	2,209	2,102
608.030 · Property & Equipment	447	447	396
608.040 · Liability-not medical related	606	606	560
608.050 · Health Entity Liability	8,975	8,975	7,770
Total 608.000 · Insurance Coverages	17,405	17,405	15,226
609.000 · Maintenance & Repairs			
609.010 · Buildings			
609.011 · Other Maint	219	837	219
609.012 · HVAC	758		
Total 609.010 · Buildings	977	837	219
609.030 · Equipment M&R	811	803	
609.040 · Vehicle M&R			
609.041 · Tires & Wheels	293	677	732
609.042 · Engine & Drive Train	9,141	1,754	
609.043 · Body Work	324		
609.045 · General Vehicle M&R	2,645	993	357
Total 609.040 · Vehicle M&R	12,403	3,424	1,089
609.050 · Uniforms	1,279	1,342	33
Total 609.000 · Maintenance & Repairs	15,470	6,406	1,341
610.000 · Depreciation and Amortization			
610.020 · Depreciation Expense - Amb	14,534	16,092	16,778
Total 610.000 · Depreciation and Amortization	14,534	16,092	16,778
611.000 · Other operating expenses			
611.020 · Provider Licensing & Privileges	250	337	
611.030 · I.T.			
611.040 · IT - Equipment		63	

Del Puerto Health Care District
Ambulance vs Previous
February 2023

	Feb 23	Jan 23	Feb 22
611.050 · IT-Software/License			
611.051 · HR mgmt solution	501	501	190
611.050 · IT-Software/License - Other	1,539	1,064	2,027
Total 611.050 · IT-Software/License	2,040	1,565	2,217
Total 611.030 · I.T.	2,040	1,628	2,217
611.060 · Fuel Auto	5,227	5,873	5,850
611.070 · Fees			
611.072 · Bank Service Charge	3	8	130
611.073 · Credit Card Transaction Fees	254	412	350
611.074 · Agency Provided Services	602	852	
611.075 · GEMT-Quality Assurance Fee		19,221	18,080
611.076 · Collections Commission	2,471	634	
Total 611.070 · Fees	3,330	21,127	18,560
611.080 · Recruitment costs	91	128	
611.090 · Dues / Subscriptions			
611.091 · Associations	359	125	169
Total 611.090 · Dues / Subscriptions	359	125	169
611.100 · Training and Education			
611.102 · Conference Fees	1,400	1,490	
Total 611.100 · Training and Education	1,400	1,490	
611.160 · Community Education		260	
Total 611.000 · Other operating expenses	12,697	30,968	26,796
Total Expense	246,217	256,736	198,680
Net Ordinary Income	(39,483)	(65,684)	(63,069)
Other Income/Expense			
Other Income			
701.000 · District Tax Revenues			
701.020 · Direct Assessment-Amb Svcs Fund	20,333	20,333	20,019
Total 701.000 · District Tax Revenues	20,333	20,333	20,019
703.000 · Investment Income	0	0	0
710.000 · Misc Other Income			
710.030 · Gain(Loss) on Disposal of Asset			3,980
Total 710.000 · Misc Other Income			3,980
Total Other Income	20,333	20,333	23,999
Net Other Income	20,333	20,333	23,999
Net Income	(19,150)	(45,351)	(39,070)

Del Puerto Health Care District
Health Center vs Budget by Month & YTD
February 2023

	Feb 23	Budget	% of Budget	Jul '22 - Feb 23	YTD Budget	Budget t	Annual Budget	NOTES
Income								
401.000 · Gross Patient Service Revenue								
401.020 · Health Center Services								
Total 401.040 · HC Capitation Income	24,062	21,667	111%	253,818	173,333	146%	260,000	
407.030 · Payer Incentives Received	3,516			37,910		100%		
401.020 · Health Center Services - Other	244,031	204,363	119%	1,994,197	1,634,900	122%	2,452,350	1293 visits
Total 401.020 · Health Center Services	271,609	226,030	120%	2,285,925	1,808,233	126%	2,712,350	
Total 401.000 · Gross Patient Service Revenue	271,609	226,030	120%	2,285,925	1,808,233	126%	2,712,350	
403.000 · Adjustments								
403.030 · Gross Adjustments HC								
403.028 · MediCal Untimely Filing Penalty				54,695				
407.010 · Prospective Payment System				59,952		100%		
407.020 · Medicare Cost Settlement	301			36,228		100%		
403.030 · Gross Adjustments HC - Other	(72,850)	(4,199)	1,735%	(162,744)	(33,595)	484%	(50,392)	
Total 403.030 · Gross Adjustments HC	(72,549)	(4,199)	1,728%	(11,869)	(33,595)	35%	(50,392)	
Total 403.100 · Contractual Adjustments	(72,549)	(4,199)	1,728%	(11,869)	(33,595)	35%	(50,392)	
Total 403.000 · Adjustments	(72,549)	(4,199)	1,728%	(11,869)	(33,595)	35%	(50,392)	
405.000 · Bad Debt								
405.020 · HC Write-offs								
405.021 · HC Allowance for Doubtful	(1,632)			91,883		100%		
405.020 · HC Write-offs - Other		(1,570)			(12,555)		(18,833)	
Total 405.020 · HC Write-offs	(1,632)	(1,570)	104%	91,969	(12,555)	(733%)	(18,833)	
Total 405.000 · Bad Debt	(1,632)	(1,570)	104%	91,969	(12,555)	(733%)	(18,833)	
407.000 · Other Income	245	1,583	15%	6,762	12,667	53%	19,000	
Total Income	197,673	221,844	89%	2,372,787	1,774,750	134%	2,662,125	
Gross Profit	197,673	221,844	89%	2,372,787	1,774,750	134%	2,662,125	
Expense								
601.000 · Salaries & Wages								
601.010 · Regular Operations	85,687	97,782	88%	662,588	834,509	79%	1,266,155	
601.020 · Community Service				206				
601.030 · Continuing Education - Employee				97		100%		
601.050 · Paid Time Off	13,720			92,026		100%		
601.051 · COVID-Mandated time				13,897				
601.055 · Accrued Leave Payout				3,424		100%		
601.070 · Incentive				5,757		100%		
Total 601.000 · Salaries & Wages	99,407	97,782	102%	777,995	834,509	93%	1,266,155	
602.000 · Employee Benefits								
602.020 · Health Ins								
602.021 · Life Insurance and AD&D	177	199	89%	1,435	1,596	90%	2,394	
602.022 · Dental Insurance	1,432	1,592	90%	11,329	12,734	89%	19,101	
602.023 · Vision Insurance	250	288	87%	2,008	2,303	87%	3,454	
602.024 · Medical Insurance	16,276	17,080	95%	129,681	136,638	95%	204,957	
Total 602.020 · Health Ins	18,135	19,159	95%	144,453	153,271	94%	229,906	
602.040 · Retirement								
602.041 · 414(h) Retirement Contribution	3,860	3,314	116%	28,475	26,512	107%	39,768	
602.042 · 457(b) Company Match	1,475	1,225	120%	11,724	9,803	120%	14,705	
Total 602.040 · Retirement	5,335	4,539	118%	40,199	36,315	111%	54,473	
602.050 · Payroll Taxes								
602.051 · Social Security	5,967	6,073	98%	46,262	48,582	95%	72,873	
602.052 · Medicare Tax	1,396	1,419	98%	10,819	11,351	95%	17,026	
602.053 · CA UI & ETT	483	465	104%	2,448	3,708	66%	5,568	
Total 602.050 · Payroll Taxes	7,846	7,957	99%	59,529	63,641	94%	95,467	
Total 602.000 · Employee Benefits	31,316	31,655	99%	244,181	253,227	96%	379,846	
603.000 · Professional Fees								
603.010 · Medical								

Del Puerto Health Care District
Health Center vs Budget by Month & YTD
February 2023

	Feb 23	Budget	% of Budget	Jul '22 - Feb 23	YTD Budget	Budget t	Annual Budget	NOTES
603.020 · Physician Services								
603.025 · Medical Directorship	8,303	8,303	100%	66,427	66,427	100%	99,640	
603.020 · Physician Services - Other	26,500	26,500	100%	223,316	212,000	105%	318,000	
Total 603.020 · Physician Services	34,803	34,803	100%	289,743	278,427	104%	417,640	
603.030 · Non Physician Providers								
603.037 · NPP Continuing Medical Educatio				3,582	6,800	53%	6,800	
Total 603.030 · Non Physician Providers				3,582	6,800	53%	6,800	
Total 603.010 · Medical	34,803	34,803	100%	293,325	285,227	103%	424,440	
603.040 · Legal & Attorney								
603.041 · General Counsel	428	822	52%	1,170	6,578	18%	9,867	
Total 603.040 · Legal & Attorney	428	822	52%	1,170	6,578	18%	9,867	
603.050 · Administrative Consultants		1,000			8,000		12,000	
603.070 · Accountants								
603.052 · CMS / PPS / GEMT prep				11,000		100%		
Total 603.070 · Accountants				11,000		100%		
Total 603.000 · Professional Fees	35,231	36,625	96%	305,495	299,805	102%	446,307	
604.000 · Purchased Services								
604.030 · Health Screenings				400				
604.050 · Billing	7,625	6,311	121%	83,032	50,484	164%	75,726	
604.060 · Linen	259	304	85%	1,924	2,435	79%	3,652	
604.070 · Security	25	26	96%	200	210	95%	315	
604.080 · Cleaning	3,970	4,252	93%	31,760	34,019	93%	51,029	
604.100 · IT - Labor	4,389	3,814	115%	31,963	30,512	105%	45,768	
604.110 · Communication for Patients	618	677	91%	4,551	5,413	84%	8,120	
604.120 · Medical Waste Disposal	579	579	100%	4,630	4,631	100%	6,946	
604.130 · Records Management	547	509	107%	4,988	4,070	123%	6,106	
Total 604.000 · Purchased Services	18,012	16,472	109%	163,448	131,774	124%	197,662	
605.000 · Supplies								
605.020 · Operating Supplies								
605.021 · Printing & Copiers	93	140	66%	1,168	1,117	105%	1,675	
605.022 · Office Supplies	387	249	155%	1,402	1,992	70%	2,988	
605.023 · Facility Supplies	264	354	75%	798	2,833	28%	4,249	
605.020 · Operating Supplies - Other		5			41		61	
Total 605.020 · Operating Supplies	744	748	99%	3,368	5,983	56%	8,973	
605.030 · Postage/Shipping	100	49	204%	400	391	102%	586	
605.040 · Medical Consumable								
605.043 · Medical Supplies								
605.044 · Medical Supplies - COVID	1,006	864	116%	5,877	6,912	85%	10,368	
605.046 · Diagnostic	622	489	127%	7,516	3,909	192%	5,863	
605.047 · Infection Control	77			707				
605.043 · Medical Supplies - Other	1,226	160	766%	5,342	1,283	416%	1,924	
Total 605.043 · Medical Supplies	2,931	1,513	194%	19,442	12,104	161%	18,155	
605.040 · Medical Consumable - Other		1,038			8,306		12,459	
Total 605.040 · Medical Consumable	2,931	2,551	115%	19,442	20,410	95%	30,614	
605.050 · Pharmaceutical								
605.060 · Vaccines								
605.061 · HPV	2,530	389	650%	7,303	3,110	235%	4,665	
605.062 · Pneumonia Vaccines	4,613	328	1,406%	7,911	2,624	301%	3,936	
605.063 · Pediarix		157		948	1,257	75%	1,885	
605.064 · Flu Vaccines		555		8,703	4,441	196%	6,662	
605.065 · MMR		236		1,636	1,887	87%	2,830	
605.066 · Varivax		417		1,392	3,332	42%	4,998	
605.067 · Menactra		294		2,803	2,348	119%	3,522	
605.060 · Vaccines - Other		477		5,908	3,818	155%	5,727	
Total 605.060 · Vaccines	7,143	2,853	250%	36,604	22,817	160%	34,225	

Del Puerto Health Care District
Health Center vs Budget by Month & YTD
February 2023

	Feb 23	Budget	% of Budget	Jul '22 - Feb 23	YTD Budget	Budget t	Annual Budget	NOTES
605.050 · Pharmaceutical - Other	115	260	44%	1,402	2,078	67%	3,117	
Total 605.050 · Pharmaceutical	7,258	3,113	233%	38,006	24,895	153%	37,342	
605.080 · Small Tools & Minor Equipment								
605.081 · Minor Medical Equipment		492		889	3,933	23%	5,900	
605.080 · Small Tools & Minor Equipment - Other		490		1,893	3,921	48%	5,882	
Total 605.080 · Small Tools & Minor Equipment		982		2,782	7,854	35%	11,782	
Total 605.000 · Supplies	11,033	7,443	148%	63,998	59,533	108%	89,297	
606.000 · Utilities								
606.010 · Elect/Gas	1,855	1,213	153%	11,722	9,705	121%	14,557	
606.020 · Phones								
606.021 · Mobile Phones	50	83	60%	350	665	53%	998	
606.020 · Phones - Other	1,564	1,563	100%	12,249	12,505	98%	18,757	
Total 606.020 · Phones	1,614	1,646	98%	12,599	13,170	96%	19,755	
606.030 · DSL - Digital Subscriber Line	290	304	95%	2,319	2,435	95%	3,652	
606.040 · Cable TV	21	106	20%	611	851	72%	1,277	
606.050 · Water/Garbage	547	524	104%	4,094	4,190	98%	6,285	
Total 606.000 · Utilities	4,327	3,793	114%	31,345	30,351	103%	45,526	
607.000 · Rental and Lease								
607.010 · Building								
607.011 · Storage	194	199	97%	1,548	1,590	97%	2,385	
Total 607.010 · Building	194	199	97%	1,548	1,590	97%	2,385	
607.020 · Equipment Leased		25			203		305	
Total 607.000 · Rental and Lease	194	224	87%	1,548	1,793	86%	2,690	
608.000 · Insurance Coverages								
608.010 · Workers' Compensation								
608.011 · Previous Year WC Balance				500				
608.010 · Workers' Compensation - Other	578	1,055	55%	4,626	8,437	55%	12,655	
Total 608.010 · Workers' Compensation	578	1,055	55%	5,126	8,437	61%	12,655	
608.030 · Property & Equipment	700	422	166%	5,597	3,375	166%	5,062	
608.040 · Liability-not medical related	606	488	124%	4,517	3,900	116%	5,850	
608.050 · Health Entity Liability	6,373	8,102	79%	50,980	64,815	79%	97,222	
Total 608.000 · Insurance Coverages	8,257	10,067	82%	66,220	80,527	82%	120,789	
609.000 · Maintenance & Repairs								
609.010 · Buildings								
609.011 · Other Maint	68	329	21%	611	2,631	23%	3,947	
609.012 · HVAC		111		647	885	73%	1,327	
609.013 · Plumbing		178		294	1,421	21%	2,132	
609.014 · Structure & Roof		235			1,877		2,815	
609.015 · Electric		364		427	2,915	15%	4,373	
609.010 · Buildings - Other				908				
Total 609.010 · Buildings	68	1,217	6%	2,887	9,729	30%	14,594	
609.020 · Business Park Assoc Fees	1,499	1,507	99%	11,988	12,056	99%	18,084	
609.030 · Equipment M&R	368	167	220%	3,028	1,335	227%	2,003	
609.050 · Uniforms		22			175		263	
Total 609.000 · Maintenance & Repairs	1,935	2,913	66%	17,903	23,295	77%	34,944	
610.000 · Depreciation and Amortization								
610.030 · Depreciation Expense - HC	7,104	6,877	103%	53,735	55,019	98%	82,528	
Total 610.000 · Depreciation and Amortization	7,104	6,877	103%	53,735	55,019	98%	82,528	
611.000 · Other operating expenses								
611.020 · Provider Licensing & Privileges		260		1,428	2,077	69%	3,116	
611.030 · I.T.								
611.040 · IT - Equipment		180			1,443		2,165	
611.050 · IT-Software/License								
611.051 · HR mgmt solution	446	175	255%	3,347	1,397	240%	2,095	
611.052 · Software min charge (Athena)		845			6,763		10,144	

Del Puerto Health Care District
Health Center vs Budget by Month & YTD
February 2023

	Feb 23	Budget	% of Budget	Jul '22 - Feb 23	YTD Budget	Budget t	Annual Budget	NOTES
611.053 · IT-Telehealth	84	176	48%	1,344	1,411	95%	2,117	
611.054 · IT Software - Athena								
611.05a · Athena Collection Fee	12,347			118,042				
611.05b · Capitation Collection Fee	1,044			8,907				
611.05c · HC Incentive Collection Fee				4,680				
Total 611.054 · IT Software - Athena	13,391			131,629				
611.050 · IT-Software/License - Other	1,525	10,905	14%	12,682	87,237	15%	130,857	
Total 611.050 · IT-Software/License	15,446	12,101	128%	149,002	96,808	154%	145,213	
Total 611.030 · I.T.	15,446	12,281	126%	149,002	98,251	152%	147,378	
611.070 · Fees								
611.073 · Credit Card Transaction Fees	103	144	72%	838	1,149	73%	1,724	
611.074 · Agency Provided Services	293	20	1,465%	411	162	254%	243	
611.076 · Collections Commission		37			293		440	
611.077 · Other Fees		115		350	920	38%	1,380	
Total 611.070 · Fees	396	316	125%	1,599	2,524	63%	3,787	
611.080 · Recruitment costs		2,341		150	18,730	1%	28,095	
611.090 · Dues / Subscriptions								
611.091 · Associations	213	290	73%	1,749	2,316	76%	3,474	
611.092 · Information				19	21	90%	21	
611.090 · Dues / Subscriptions - Other	48			386		100%		
Total 611.090 · Dues / Subscriptions	261	290	90%	2,154	2,337	92%	3,495	
611.100 · Training and Education								
611.101 · In-House Training				159		100%		
611.102 · Conference Fees		44		500	350	143%	525	
611.103 · Airfare				530		100%		
611.104 · Hotel & Meal		28		355	222	160%	333	
Total 611.100 · Training and Education		72		1,544	572	270%	858	
611.110 · Business Travel & Mileage				17		100%		
611.120 · Marketing/PR								
611.124 · Ads	219	125	175%	1,752	997	176%	1,495	
611.126 · Events				30		100%		
Total 611.120 · Marketing/PR	219	125	175%	1,782	997	179%	1,495	
611.130 · Property Taxes Paid	491	433	113%	3,718	3,467	107%	5,200	
611.140 · Meals and Recognition								
611.141 · Meals		30		1,418	243	584%	364	
611.142 · Recognition		28		1,002	227	441%	341	
Total 611.140 · Meals and Recognition		58		2,420	470	515%	705	
Total 611.000 · Other operating expenses	16,813	16,176	104%	163,814	129,425	127%	194,129	
Total Expense	233,629	230,027	102%	1,889,682	1,899,258	99%	2,859,873	
Net Ordinary Income	(35,956)	(8,183)	439%	483,105	(124,508)	(388%)	(197,748)	
Other Income/Expense								
Other Income								
703.000 · Investment Income	0			0		0%		
704.000 · Interest Expense								
704.010 · Interest Expense - HC	(4,670)	(4,608)	101%	(37,384)	(36,867)	101%	(55,300)	
Total 704.000 · Interest Expense	(4,670)	(4,608)	101%	(37,384)	(36,867)	101%	(55,300)	
710.000 · Misc Other Income								
710.020 · Non-Guaranteed Grant Revenue				3,902		100%		
Total 710.000 · Misc Other Income				3,902		100%		
Total Other Income	(4,670)	(4,608)	101%	(33,482)	(36,867)	91%	(55,300)	
Net Other Income	(4,670)	(4,608)	101%	(33,482)	(36,867)	91%	(55,300)	
Net Income	(40,626)	(12,791)	318%	449,623	(161,375)	(279%)	(253,048)	

Great YTD; Mo is due to cont adjustments.

Del Puerto Health Care District
Health Center vs Previous
February 2023

	Feb 23	Jan 23	Feb 22
Ordinary Income/Expense			
Income			
401.000 · Gross Patient Service Revenue			
401.020 · Health Center Services			
401.040 · HC Capitation Income			
401.041 · HC Capitation Payments	24,062	31,004	18,261
Total 401.040 · HC Capitation Income	24,062	31,004	18,261
407.030 · Payer Incentives Received	3,516	2,350	250
401.020 · Health Center Services - Other	244,031	332,192	144,060
Total 401.020 · Health Center Services	271,609	365,546	162,571
Total 401.000 · Gross Patient Service Revenue	271,609	365,546	162,571
403.000 · Adjustments			
403.100 · Contractual Adjustments			
403.030 · Gross Adjustments HC			
407.020 · Medicare Cost Settlement	301	35,938	
403.030 · Gross Adjustments HC - Other	(72,850)	(89,894)	
Total 403.030 · Gross Adjustments HC	(72,549)	(53,956)	
Total 403.100 · Contractual Adjustments	(72,549)	(53,956)	
Total 403.000 · Adjustments	(72,549)	(53,956)	
405.000 · Bad Debt			
405.020 · HC Write-offs			
405.021 · HC Allowance for Doubtful	(1,632)	(3,394)	(8,829)
Total 405.020 · HC Write-offs	(1,632)	(3,394)	(8,829)
Total 405.000 · Bad Debt	(1,632)	(3,394)	(8,829)
407.000 · Other Income			
407.082 · Grant Income			9,667
407.000 · Other Income - Other	245	310	3,474
Total 407.000 · Other Income	245	310	13,141
Total Income	197,673	308,506	166,883
Gross Profit	197,673	308,506	166,883
Expense			
601.000 · Salaries & Wages			
601.010 · Regular Operations	85,687	97,089	59,239
601.030 · Continuing Education - Employee			1,503
601.050 · Paid Time Off	13,720	12,222	8,768
601.051 · COVID-Mandated time			1,821
Total 601.000 · Salaries & Wages	99,407	109,311	71,331
602.000 · Employee Benefits			
602.020 · Health Ins			
602.021 · Life Insurance and AD&D	177	166	166
602.022 · Dental Insurance	1,432	1,432	1,372
602.023 · Vision Insurance	250	250	261
602.024 · Medical Insurance	16,276	16,276	15,091
Total 602.020 · Health Ins	18,135	18,124	16,890
602.040 · Retirement			
602.041 · 414(h) Retirement Contribution	3,860	4,950	2,743
602.042 · 457(b) Company Match	1,475	1,817	867
Total 602.040 · Retirement	5,335	6,767	3,610
602.050 · Payroll Taxes			
602.051 · Social Security	5,967	6,742	4,017
602.052 · Medicare Tax	1,396	1,577	940
602.053 · CA UI & ETT	483	1,780	705

Del Puerto Health Care District
Health Center vs Previous
February 2023

	Feb 23	Jan 23	Feb 22
Total 602.050 · Payroll Taxes	7,846	10,099	5,662
Total 602.000 · Employee Benefits	31,316	34,990	26,162
603.000 · Professional Fees			
603.010 · Medical			
603.020 · Physician Services			
603.021 · MD Locums Rate			24,800
603.022 · MD Locums Travel			3,150
603.025 · Medical Directorship	8,303	8,303	8,303
603.020 · Physician Services - Other	26,500	37,816	26,500
Total 603.020 · Physician Services	34,803	46,119	62,753
603.030 · Non Physician Providers			
603.037 · NPP Continuing Medical Educatio		2,520	
Total 603.030 · Non Physician Providers		2,520	
Total 603.010 · Medical	34,803	48,639	62,753
603.040 · Legal & Attorney			
603.041 · General Counsel	428	68	
Total 603.040 · Legal & Attorney	428	68	
Total 603.000 · Professional Fees	35,231	48,707	62,753
604.000 · Purchased Services			
604.030 · Health Screenings			100
604.050 · Billing	7,625	8,525	8,800
604.060 · Linen	259	234	224
604.070 · Security	25	25	25
604.080 · Cleaning	3,970	3,970	3,970
604.100 · IT - Labor	4,389	3,855	3,640
604.110 · Communication for Patients	618	530	743
604.120 · Medical Waste Disposal	579	579	551
604.130 · Records Management	547	519	(21)
Total 604.000 · Purchased Services	18,012	18,237	18,032
605.000 · Supplies			
605.020 · Operating Supplies			
605.021 · Printing & Copiers	93		97
605.022 · Office Supplies	387		319
605.023 · Facility Supplies	264		395
Total 605.020 · Operating Supplies	744		811
605.030 · Postage/Shipping	100		
605.040 · Medical Consumable			
605.043 · Medical Supplies			
605.044 · Medical Supplies - COVID	1,006	550	1,341
605.046 · Diagnostic	622	1,020	329
605.047 · Infection Control	77	307	
605.043 · Medical Supplies - Other	1,226	922	202
Total 605.043 · Medical Supplies	2,931	2,799	1,872
Total 605.040 · Medical Consumable	2,931	2,799	1,872
605.050 · Pharmaceutical			
605.060 · Vaccines			
605.061 · HPV	2,530		
605.062 · Pneumonia Vaccines	4,613		
605.065 · MMR		830	
605.067 · Menactra		574	
605.060 · Vaccines - Other		1,774	
Total 605.060 · Vaccines	7,143	3,178	

Del Puerto Health Care District
Health Center vs Previous
February 2023

	Feb 23	Jan 23	Feb 22
605.050 · Pharmaceutical - Other	115	226	147
Total 605.050 · Pharmaceutical	7,258	3,404	147
605.080 · Small Tools & Minor Equipment			
605.081 · Minor Medical Equipment		42	519
Total 605.080 · Small Tools & Minor Equipment		42	519
Total 605.000 · Supplies	11,033	6,245	3,349
606.000 · Utilities			
606.010 · Elect/Gas	1,855	1,892	1,240
606.020 · Phones			
606.021 · Mobile Phones	50		50
606.020 · Phones - Other	1,564	1,563	1,499
Total 606.020 · Phones	1,614	1,563	1,549
606.030 · DSL - Digital Subscriber Line	290	290	290
606.040 · Cable TV	21		107
606.050 · Water/Garbage	547	451	471
Total 606.000 · Utilities	4,327	4,196	3,657
607.000 · Rental and Lease			
607.010 · Building			
607.011 · Storage	194	194	194
Total 607.010 · Building	194	194	194
Total 607.000 · Rental and Lease	194	194	194
608.000 · Insurance Coverages			
608.010 · Workers' Compensation	578	578	953
608.030 · Property & Equipment	700	700	466
608.040 · Liability-not medical related	606	606	560
608.050 · Health Entity Liability	6,373	6,373	7,466
Total 608.000 · Insurance Coverages	8,257	8,257	9,445
609.000 · Maintenance & Repairs			
609.010 · Buildings			
609.011 · Other Maint	68	68	63
Total 609.010 · Buildings	68	68	63
609.020 · Business Park Assoc Fees	1,499	1,499	1,432
609.030 · Equipment M&R	368	368	368
609.050 · Uniforms			251
Total 609.000 · Maintenance & Repairs	1,935	1,935	2,114
610.000 · Depreciation and Amortization			
610.030 · Depreciation Expense - HC	7,104	7,955	6,656
Total 610.000 · Depreciation and Amortization	7,104	7,955	6,656
611.000 · Other operating expenses			
611.030 · I.T.			
611.040 · IT - Equipment			1,900
611.050 · IT-Software/License			
611.051 · HR mgmt solution	446	446	156
611.053 · IT-Telehealth	84	168	252
611.054 · IT Software - Athena			
611.05a · Athena Collection Fee	12,347	19,191	
611.05b · Capitation Collection Fee	1,044	1,056	
611.05c · HC Incentive Collection Fee		1,809	
Total 611.054 · IT Software - Athena	13,391	22,056	
611.050 · IT-Software/License - Other	1,525	1,551	10,027
Total 611.050 · IT-Software/License	15,446	24,221	10,435
Total 611.030 · I.T.	15,446	24,221	12,335

Del Puerto Health Care District
Health Center vs Previous
February 2023

	Feb 23	Jan 23	Feb 22
611.070 · Fees			
611.073 · Credit Card Transaction Fees	103	99	82
611.074 · Agency Provided Services	293		
Total 611.070 · Fees	396	99	82
611.080 · Recruitment costs		35	2,787
611.090 · Dues / Subscriptions			
611.091 · Associations	213	213	212
611.090 · Dues / Subscriptions - Other	48	48	
Total 611.090 · Dues / Subscriptions	261	261	212
611.120 · Marketing/PR			
611.124 · Ads	219	219	30
Total 611.120 · Marketing/PR	219	219	30
611.130 · Property Taxes Paid	491	491	438
Total 611.000 · Other operating expenses	16,813	25,326	15,884
Total Expense	233,629	265,353	219,577
Net Ordinary Income	(35,956)	43,153	(52,694)
Other Income/Expense			
Other Income			
703.000 · Investment Income	0	0	0
704.000 · Interest Expense			
704.010 · Interest Expense - HC	(4,670)	(4,687)	(4,875)
Total 704.000 · Interest Expense	(4,670)	(4,687)	(4,875)
710.000 · Misc Other Income			
710.020 · Non-Guaranteed Grant Revenue		3,274	
Total 710.000 · Misc Other Income		3,274	
Total Other Income	(4,670)	(1,413)	(4,875)
Net Other Income	(4,670)	(1,413)	(4,875)
Net Income	(40,626)	41,740	(57,569)

Del Puerto Health Care District
Keystone vs Budget by Month & YTD
February 2023

	Feb 23	Budget	% of Budget	Jul '22 - Feb 23	YTD Budget	Budget	% of Budget	Annual Budget
Ordinary Income/Expense								
Expense								
610.000 · Depreciation and Amortization	3,651	3,966	92%	31,688	31,731	100%	47,597	
Total Expense	3,651	3,966	92%	31,688	31,731	100%	47,597	
Net Ordinary Income	(3,651)	(3,966)	92%	(31,688)	(31,731)	100%	(47,597)	
Other Income/Expense								
Other Income								
705.000 · Tenant Revenue	11,518	11,219	103%	91,465	89,752	102%	134,628	
Total Other Income	11,518	11,219	103%	91,465	89,752	102%	134,628	
Other Expense								
802.000 · Keystone District Expense								
802.020 · Keystone Prop & Equip Ins	209	195	107%	1,675	1,558	108%	2,337	
802.030 · Keystone Liability Insurance	334	261	128%	2,669	2,087	128%	3,130	
802.040 · Keystone Property Taxes Paid	559	491	114%	4,234	3,931	108%	5,897	
802.050 · Keystone - Other Expenses	450			4,156		100%		
Total 802.000 · Keystone District Expense	1,552	947	164%	12,734	7,576	168%	11,364	
810.000 · Misc Other Expense								
Total Other Expense	1,552	947	164%	12,734	7,576	168%	11,364	
Net Other Income	9,966	10,272	97%	78,731	82,176	96%	123,264	
Net Income	6,315	6,306	100%	47,043	50,445	93%	75,667	

Del Puerto Health Care District
Operating Fiscal Year End Forecast*
July 2022 through June 2023

	Actual								Budget				Forecast Jul '22 - Jun 23	Budget	% of Budget
	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23			
Ordinary Income/Expense															
Income															
401.000 · Gross Patient Service Revenue	1,091,705	1,121,454	1,042,146	1,055,814	1,187,712	1,634,058	1,217,909	955,897	1,048,946	1,048,946	#####	1,048,946	13,502,479	12,587,352	107%
403.000 · Adjustments	(588,883)	(578,898)	(541,935)	(572,925)	(576,184)	(578,402)	(677,008)	(436,840)	(569,682)	(569,682)	(569,682)	(569,682)	(6,829,803)	(6,836,184)	100%
405.000 · Bad Debt	11,731	67,845	(65,417)	(73,596)	(40,645)	(172,335)	(41,674)	(114,990)	(67,506)	(67,506)	(67,506)	(67,506)	(699,105)	(810,071)	86%
407.000 · Other Income	1,346	235	860	16,752	989	260	1,316	340	2,500	2,500	2,500	2,500	32,098	30,000	107%
Total Income	515,899	610,636	435,654	426,045	571,872	883,581	500,543	404,407	414,258	414,258	414,258	414,258	6,005,669	4,971,097	121%
Gross Profit	515,899	610,636	435,654	426,045	571,872	883,581	500,543	404,407	414,258	414,258	414,258	414,258	6,005,669	4,971,097	121%
Expense															
601.000 · Salaries & Wages	277,563	272,811	256,631	245,185	241,143	278,911	263,153	252,687	291,845	254,830	265,332	259,548	3,159,639	3,177,772	99%
602.000 · Employee Benefits	70,890	72,747	72,519	62,030	66,628	65,776	77,634	68,340	70,101	70,101	70,101	70,101	836,968	841,202	99%
603.000 · Professional Fees	40,693	39,485	37,333	58,269	49,052	46,384	64,091	52,167	41,144	41,144	41,144	41,144	552,050	528,528	104%
604.000 · Purchased Services	43,240	44,694	44,741	48,954	39,254	41,114	39,282	35,437	37,827	37,827	37,827	37,827	488,024	453,922	108%
605.000 · Supplies	17,742	16,568	17,256	15,287	13,356	14,119	16,269	17,732	15,317	15,317	15,317	15,317	189,597	183,805	103%
606.000 · Utilities	6,273	6,420	6,591	6,236	6,263	6,362	6,468	6,575	6,170	6,170	6,170	6,170	75,868	74,040	102%
607.000 · Rental and Lease	564	564	625	564	263	381	320	320	618	618	618	618	6,073	7,416	82%
608.000 · Insurance Coverages	28,969	28,969	32,037	28,969	28,969	28,969	28,969	28,969	29,438	29,438	29,438	29,438	352,572	353,255	100%
609.000 · Maintenance & Repairs	5,749	5,554	5,967	15,231	5,571	13,606	8,473	17,478	9,215	9,215	9,215	9,215	114,489	110,581	104%
610.000 · Depreciation and Amortization	24,325	24,181	23,469	24,203	23,421	24,462	25,950	23,354	24,498	24,498	24,498	24,498	291,357	293,976	99%
611.000 · Other operating expenses	35,487	42,268	53,681	36,136	29,739	71,940	59,518	31,964	35,031	35,031	35,031	35,031	500,857	455,216	110%
Total Expense	551,495	554,261	550,850	541,064	503,659	592,024	590,127	535,023	561,204	524,189	534,691	528,907	6,567,494	6,479,713	101%
Net Ordinary Income	(35,596)	56,375	(115,196)	(115,019)	68,213	291,557	(89,584)	(130,616)	(146,946)	(109,931)	(120,433)	(114,649)	(561,825)	(1,508,616)	37%
Other Income/Expense															
Other Income															
701.000 · District Tax Revenues	20,333	20,333	20,333	20,333	20,333	20,333	20,333	20,333	20,333	20,333	20,333	20,333	243,996	243,996	100%
703.000 · Investment Income	1,307	2,447	77	74	79	49	2,681	68					6,782		100%
704.000 · Interest Expense	(4,636)	(4,773)	(4,756)	(4,586)	(4,722)	(4,553)	(4,687)	(4,670)	(4,608)	(4,608)	(4,608)	(4,608)	(55,815)	(55,296)	101%
710.000 · Misc Other Income					688	1	3,274						3,963		100%
Total Other Income	17,004	18,007	15,654	15,821	16,378	15,830	21,601	15,731	15,725	15,725	15,725	15,725	198,926	188,700	105%
Net Other Income	17,004	18,007	15,654	15,821	16,378	15,830	21,601	15,731	15,725	15,725	15,725	15,725	198,926	188,700	105%
Net Income	(18,592)	74,382	(99,542)	(99,198)	84,591	307,387	(67,983)	(114,885)	(131,221)	(94,206)	(104,708)	(98,924)	(362,899)	(1,319,916)	27%

ADM. AMB & HC Only
No Prop Tax & Keystone C

Del Puerto Health Care District
Warrants by Bank Account

February 2023

Type	Date	Num	Name	Credit	NOTES
101.000 - Cash and cash equivalents					
101.010 - Tri Counties Bank					
101.011 - TCB-Operating Checking 1739					
Bill Pmt -Check	02/01/2023	EFT	U.S. Bank Equipment Finance - EFT	126.27	
Bill Pmt -Check	02/10/2023	EFT	City Of Patterson-H2O, sewer, garbag	348.39	
Bill Pmt -Check	02/10/2023	EFT	Umpqua Bank	3,324.61	
Bill Pmt -Check	02/23/2023	EFT	ABW Medical, LLC	7,625.00	
Bill Pmt -Check	02/23/2023	EFT	Athena Health, Inc.	13,474.66	
Bill Pmt -Check	02/23/2023	EFT	FP Mailing Solutions	300.00	
Bill Pmt -Check	02/01/2023	31706	Amazon	844.48	
Bill Pmt -Check	02/01/2023	31707	Barton Overhead Door	434.53	
Bill Pmt -Check	02/01/2023	31708	Cole Huber (Cota Cole)	720.00	
Bill Pmt -Check	02/01/2023	31709	EMS eSchedule	344.17	
Bill Pmt -Check	02/01/2023	31710	GreenWorks Janitorial Services	4,145.00	
Bill Pmt -Check	02/01/2023	31711	Life-Assist	2,090.00	
Bill Pmt -Check	02/01/2023	31712	Life Line	228.27	
Bill Pmt -Check	02/01/2023	31713	McKesson Medical Surgical Inc.	1,918.17	
Bill Pmt -Check	02/01/2023	31714	MD - Rodriguez, Jose	35,333.33	
Bill Pmt -Check	02/01/2023	31715	Mission Linen Supply	746.99	
Bill Pmt -Check	02/01/2023	31716	PG&E	1,347.20	
Bill Pmt -Check	02/01/2023	31717	Stanislaus County EMS Agency	3,860.00	
Bill Pmt -Check	02/01/2023	31718	Staples Advantage	59.24	
Bill Pmt -Check	02/01/2023	31719	Terminix	208.56	
Bill Pmt -Check	02/01/2023	31720	TID Turlock Irrigation District +06	1,152.64	
Bill Pmt -Check	02/01/2023	31721	Verizon Wireless	374.50	
Bill Pmt -Check	02/01/2023	31722	MD - Rodriguez, Jose	5,486.40	Q3 Productivity Incentive
Bill Pmt -Check	02/01/2023	31723	MD - Rodriguez, Jose	5,829.30	Q4 Productivity Incentive
Bill Pmt -Check	02/10/2023	31724	ADT / Protection One	273.69	
Bill Pmt -Check	02/10/2023	31725	Airgas USA, LLC	259.35	
Bill Pmt -Check	02/10/2023	31726	AMR-American Medical Response	8,207.60	
Bill Pmt -Check	02/10/2023	31727	BICSEC Security, Inc	25.00	
Bill Pmt -Check	02/10/2023	31728	Bound Tree Medical LLC	785.67	
Bill Pmt -Check	02/10/2023	31729	City Of Patterson-H2O, sewer, garbag	450.98	
Bill Pmt -Check	02/10/2023	31730	Comcast - Other	20.74	
Bill Pmt -Check	02/10/2023	31731	Data Path, Inc	5,848.14	
Bill Pmt -Check	02/10/2023	31732	DeliverHealth	237.00	
Bill Pmt -Check	02/10/2023	31733	Delta Wireless	133.45	
Bill Pmt -Check	02/10/2023	31734	Frontier-3755	272.93	
Bill Pmt -Check	02/10/2023	31735	Frontier - HC 8639	136.65	
Bill Pmt -Check	02/10/2023	31736	Language Line	100.00	
Bill Pmt -Check	02/10/2023	31737	Life-Assist	1,360.96	
Bill Pmt -Check	02/10/2023	31738	McAuley Ford	1,754.06	
Bill Pmt -Check	02/10/2023	31739	McKesson Medical Surgical Inc.	717.79	
Bill Pmt -Check	02/10/2023	31740	O'Reilly Auto Parts	18.14	
Bill Pmt -Check	02/10/2023	31741	Pacific Records Management	276.37	
Bill Pmt -Check	02/10/2023	31742	Patterson Irrigator	30.00	
Bill Pmt -Check	02/10/2023	31743	Patterson Tire	621.77	
Bill Pmt -Check	02/10/2023	31744	Paul Oil Co., Inc.	2,984.22	
Bill Pmt -Check	02/10/2023	31745	Physicians Service Bureau	269.92	
Bill Pmt -Check	02/10/2023	31746	Solutions Group	166.21	
Bill Pmt -Check	02/10/2023	31747	Staples Advantage	180.86	
Bill Pmt -Check	02/10/2023	31748	Stericycle / Shred-it	398.23	
Bill Pmt -Check	02/10/2023	31749	Streamline/Digital Deployment	260.00	

Del Puerto Health Care District
Warrants by Bank Account

February 2023

Type	Date	Num	Name	Credit	NOTES
Bill Pmt -Check	02/10/2023	31750	Teleflex / Arrow	1,202.13	
Bill Pmt -Check	02/10/2023	31751	V2V Management Solutions	900.00	
Bill Pmt -Check	02/10/2023	31752	WIPFLi LLP	14,202.25	<i>Audit Fee Balance with additional GASB Audit</i>
Bill Pmt -Check	02/10/2023	31753	Workbench True Value Hdwe.	12.61	
Bill Pmt -Check	02/10/2023	31754	Zoll	649.70	
Bill Pmt -Check	02/21/2023	31755	Airgas USA, LLC	91.56	
Bill Pmt -Check	02/21/2023	31756	Beta Healthcare - Workers Comp	6,023.58	
Bill Pmt -Check	02/21/2023	31757	Beta Healthcare Group	16,682.10	
Bill Pmt -Check	02/21/2023	31758	CLIA Clinical Lab Imprvmnt Amendme	180.00	
Bill Pmt -Check	02/21/2023	31759	Comcast - Other	192.80	
Bill Pmt -Check	02/21/2023	31760	Comcast Business Voice Edge	839.53	
Bill Pmt -Check	02/21/2023	31761	DeliverHealth	79.00	
Bill Pmt -Check	02/21/2023	31762	McKesson Medical Surgical Inc.	450.21	
Bill Pmt -Check	02/21/2023	31763	Mission Linen Supply	796.88	
Bill Pmt -Check	02/21/2023	31764	MO-CAL Office Solutions	93.41	
Bill Pmt -Check	02/21/2023	31765	SEMSA Sierra Medical Services Allian	10,217.52	
Bill Pmt -Check	02/21/2023	31766	Staples Advantage	620.73	
Bill Pmt -Check	02/21/2023	31767	Stericycle	752.46	
Bill Pmt -Check	02/21/2023	31768	West Side Storage Baldwin	202.50	
Bill Pmt -Check	02/21/2023	31769	Westside Landscape & Concrete	395.50	
Check	02/23/2023	31770	REFUND - Ambulance:REFUND - Chæ	300.00	
Check	02/23/2023	31771	REFUND - Ambulance:REFUND - Led	240.00	
Check	02/23/2023	31772	REFUND - Ambulance:REFUND - Reç	270.00	
Check	02/23/2023	31773	REFUND - Ambulance:REFUND - Vall	44.37	
Check	02/23/2023	31774	REFUND - Ambulance:REFUND - Anæ	12.52	
Check	02/23/2023	31775	REFUND - Ambulance:REFUND - Ant	3,041.12	
Bill Pmt -Check	02/23/2023	31776	Airgas USA, LLC	92.00	
Bill Pmt -Check	02/23/2023	31777	American Ambulance Association	525.00	
Bill Pmt -Check	02/23/2023	31778	Data Path, Inc	666.66	
Bill Pmt -Check	02/23/2023	31779	LDA Partners, LLP	19,100.00	<i>Architectural Fee</i>
Bill Pmt -Check	02/23/2023	31780	MO-CAL Office Solutions	863.73	
Bill Pmt -Check	02/23/2023	31781	Paul Oil Co., Inc.	2,890.94	
Bill Pmt -Check	02/23/2023	31782	PG&E	270.19	
Bill Pmt -Check	02/23/2023	31783	UpToDate	579.00	
Bill Pmt -Check	02/23/2023	31784	Wright, L'Estrange & Ergastolo	15,176.49	<i>PDA Contract Analysis</i>
Bill Pmt -Check	02/24/2023	31785	MedStatix, Inc	160.00	
Total 101.011 - TCB-Operating Checking 1739				214,927.93	
101.012 - TCB-Payroll Account 2999					
Liability Check	02/01/2023		Payroll Direct Deposit	74,039.04	
Liability Check	02/15/2023		Payroll Direct Deposit	73,799.58	
Liability Check	02/15/2023		Payroll Direct Deposit	698.00	
Liability Check	02/06/2023	EFT	AIG (VALIC)	13,363.04	
Liability Check	02/16/2023	EFT	AIG (VALIC)	12,917.31	
Liability Check	02/16/2023	EFT	California State Disbursement Unit	523.00	
Liability Check	02/02/2023	E-pay	EDD State of California	6,004.68	
Liability Check	02/02/2023	E-pay	Internal Revenue Service	32,340.34	
Liability Check	02/16/2023	E-pay	EDD State of California	6,000.06	
Liability Check	02/16/2023	E-pay	Internal Revenue Service	32,289.22	
Liability Check	02/28/2023	E-pay	EDD State of California	5,909.74	
Paycheck	02/02/2023	25335	Employee Payroll	534.75	
Paycheck	02/02/2023	25336	Employee Payroll	2,706.35	
Paycheck	02/02/2023	25337	Employee Payroll	1,474.60	

Del Puerto Health Care District
Warrants by Bank Account

February 2023

Type	Date	Num	Name	Credit	NOTES
Paycheck	02/02/2023	25338	Employee Payroll	343.68	
Paycheck	02/02/2023	25339	Employee Payroll	1,590.89	
Paycheck	02/02/2023	25340	Employee Payroll	592.88	
Paycheck	02/02/2023	25341	Employee Payroll	2,463.70	
Liability Check	02/01/2023	25342	Franchise Tax Board	1,095.08	
Liability Check	02/01/2023	25343	Franchise Tax Board	716.85	
Liability Check	02/01/2023	25344	United Steelworkers	409.55	
Liability Check	02/07/2023	25345	AFLAC	1,802.68	
Paycheck	02/16/2023	25346	Employee Payroll	1,991.48	
Paycheck	02/16/2023	25347	Employee Payroll	2,449.04	
Paycheck	02/16/2023	25348	Employee Payroll	1,069.33	
Paycheck	02/16/2023	25349	Employee Payroll	1,115.66	
Paycheck	02/16/2023	25350	Employee Payroll	1,612.76	
Paycheck	02/16/2023	25351	Employee Payroll	1,338.92	
Liability Check	02/16/2023	25352	Franchise Tax Board	599.10	
Liability Check	02/16/2023	25353	Franchise Tax Board	962.81	
Liability Check	02/16/2023	25354	United Steelworkers	372.01	
Liability Check	02/17/2023	25355	CA Choice	39,629.14	
Liability Check	02/17/2023	25356	LegalShield	308.15	
Liability Check	02/17/2023	25357	Principal Life Insurance Co	4,946.38	
Liability Check	02/28/2023	25365	Franchise Tax Board	780.09	
Liability Check	02/28/2023	25366	Franchise Tax Board	711.84	
Liability Check	02/28/2023	25367	United Steelworkers	319.22	
Total 101.012 · TCB-Payroll Account 2999				329,820.95	
101.015 · TCB - Keystone C 8641					
Bill Pmt -Check	02/01/2023	10331	TID Turlock Irrigation District +06	373.22	
Bill Pmt -Check	02/10/2023	10332	City Of Patterson-H2O, sewer, garbag	213.70	
Bill Pmt -Check	02/10/2023	10333	Gilberto Arroyo-06	350.00	
Bill Pmt -Check	02/10/2023	10334	Terminix	83.00	
Total 101.015 · TCB - Keystone C 8641				1,019.92	
Total 101.010 · Tri Counties Bank				545,768.80	
Total 101.000 · Cash and cash equivalents				545,768.80	
103.000 · Restricted Funds					
103.100 · TCB-USDA Debt Reserve 7237					
Check	02/15/2023	eft	USDA Rural Development Loan-EFT	10,060.00	
Total 103.100 · TCB-USDA Debt Reserve 7237				10,060.00	
Total 103.000 · Restricted Funds				10,060.00	
TOTAL				555,828.80	
Less: Irregular Items					
			Dr Rodriguez 2 Qtrs Productivity Incen	(11,315.70)	
			WipfliAudit Fee	(14,202.25)	
			LDA Architectural Service Fee	(19,100.00)	
			Wright Consultant Fee	(15,176.49)	
			Sub-total	(59,794.44)	
NET WARRANTS ISSUED - FEB 2023				496,034.36	

BOARD OF DIRECTORS OF DEL PUERTO HEALTH CARE DISTRICT

Board Meeting

Agenda Item #

Page 1 of 2

DEPT: CHIEF EXECUTIVE OFFICE	BOARD AGENDA:	#
CONSENT CALENDAR: NO	AGENDA DATE:	March 28, 2023
CEO CONCURRENCE: YES	4/5 VOTE REQUIRED:	NO

SUBJECT: Resolution 2023-XX: Transfers to Asset Replacement Fund Reserves

RECOMMENDATION: The Administrative Director / CEO recommends increase current Asset Replacement Fund by \$310,000 which is the total amount of FY2021-22 depreciation cost.

CONSIDERATIONS:

Depreciation is an operating expense as an asset is consumed from purchase to end of useful life. The expectation is that the asset would have to be replaced at the end of its useful life.

The **Equity: Asset Replacement Fund** holds monies set aside for the replacement or acquisition of equipment, buildings, and property. Capital expenses (the Capital Expense Budget is separate from the Operating budget) are paid out of the Asset Replacement Fund.

PLEASE NOTE: A transfer from Equity: Unrestricted to Equity: Asset Replacement Fund is NOT an approval to spend money. All Capital purchases and funds spent from Asset Replacement require separate Board approval for items and amounts.

POLICY:

The Administrative Director / CEO is to manage available funds including evaluate the fiscal year-end financial situation of the organization and recommend to the Board the transfer of funds into appropriate restricted accounts.

FISCAL IMPACT: None (Transfer between Equity Accounts)

DISTRICT PRIORITY: Fiscal responsibility, transparency, and planning

STAFFING IMPACT: None

CONTACT PERSON: Karin Hennings

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 of \$310,000 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 Campo</i>		
<i>Vice President Avila</i>		
<i>Treasurer Stokman</i>		
<i>Secretary Benefield</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 Campo</i>				
<i>Vice President Avila</i>				
<i>Treasurer Stokman</i>				
<i>Secretary Benefield</i>				

MOTION IS:

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

BOARD OF DIRECTORS OF DEL PUERTO HEALTH CARE DISTRICT**Board Meeting****Agenda Item #****Page 1 of 2**

DEPT: CHIEF EXECUTIVE OFFICE	BOARD AGENDA:	#
CONSENT CALENDAR: NO	AGENDA DATE:	March 28, 2023
CEO CONCURRENCE: YES	4/5 VOTE REQUIRED:	NO

SUBJECT: Resolution 2023-XX: Increase Operating Reserves**RECOMMENDATION:** The Administrative Director / CEO recommends increase the current Operating Reserve by \$69,000 per calculation on the Fiscal impact below.**CONSIDERATIONS:**

An Operating Reserve is an amount of liquid cash to cover a targeted three (3) months' worth of expenses. Operating cost has been increasing by 4.9% each month. Last increase to reserve was made on August 2020.

POLICY:

The Administrative Director / CEO is to manage available funds including evaluate the fiscal year-end financial situation of the organization and recommend to the Board to increase operating reserve per current cash flow status as of February 2023.

FISCAL IMPACT:	FY22-23 Average Total Warrants Issued	\$ 495,000
	Proposed New Operating Reserve (3 months)	\$1,485,000
	Current Operating Reserve Account	\$1,416,000
	Increase	\$ 69,000

DISTRICT PRIORITY: Fiscal responsibility, transparency, and planning**STAFFING IMPACT:** None**CONTACT PERSON:** Karin Hennings**BOARD ACTION:**ROLL CALL REQUIRED: **YES****RECOMMENDED RESOLUTION:****Whereas**, the Board desires to designate funds as an Operating Reserve; and**Be it now resolved**, the Board of Directors directs the Administrative Director / CEO to make a Balance Sheet transfer of \$69,000 to the Equity: Operating Reserve account.**BOARD MEETING ACTION SUMMARY***MOTION AMENDED: YES NO*

AMENDMENT: _____

<i>Made By</i>	<i>Motion</i>	<i>Second</i>
<i>President Campo</i>		
<i>Vice President Avila</i>		
<i>Treasurer Stokman</i>		
<i>Secretary Benefield</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 Campo</i>				
<i>Vice President Avila</i>				
<i>Treasurer Stokman</i>				
<i>Secretary Benefield</i>				

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

