

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

FINANCE MEETING
AGENDA 3:00 PM
October 23, 2019

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

Announcement Regarding Public Participation

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

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

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

Cell phones must to be silenced or set in a mode that will not disturb District business during the meeting.

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

A. Committee Meeting Minutes for Approval	September 18, 2019	Action Anticipated
B. Month End Financials for Acceptance	September 2019	Action Anticipated
C. Monthly Warrants for Recommendation	September 2019	Action Anticipated
- 5. Old Business – None**
- 6. New Business**

A. Ambulance Director Compensation Policy		Action Anticipated
B. Retirement Plan 1 Increase to 4% Resolution		Action Anticipated
- 7. Accounting and Finance Manager Report**

A. Salary Expense Comparison		Information Only
B. Account Reconciliations presented for Committee review		Information Only
C. Audit Fieldwork Review Info		Information Only
- 8. Adjournment**

DEL PUERTO HEALTH CARE DISTRICT
875 E Street - Patterson, California 95363
FINANCE MEETING
MINUTES SEPTEMBER 18, 2019

I. Call to order/Attendance

The meeting was called to order by Anne Stokman, Committee Chair, 3:01 PM

Other Board Members Present: Becky Campo, Committee Member

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

II. Public Participation - No comments

III. Acceptance of Agenda

M/S/C Anne Stokman/Becky Campo - to accept the agenda as presented.

IV. Finance Report Review

A. Review for Approval: August 21, 2019 Minutes

M/S/C Becky Campo/Anne Stokman – to accept the minutes for August 21, 2019 as presented.

B. Review Financial Report for August 2019

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

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

C. Review for Recommendation August 2019 Warrants

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

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

V. Old Business – None

VI. New Business

A. Capital Expense Request – Ambulance Request for Stryker Gurney

M/S/C Becky Campo/Anne Stokman to recommend to the Board to approve the Ambulance request for Stryker Gurney as presented.

B. Capital Expense Request – Ambulance Request for Stair Chair.

M/S/C Becky Campo/Anne Stokman to recommend to the Board to approve the Ambulance request for Stryker Stair Chair as presented.

C. Keystone C1 Lease End

Maria Reyes-Palad reviewed the Keystone C1 Lease End report. Karin Hennings explained that Dr. West will be moving out of Keystone C1 probably by the end of January. We are investigating the possibility of offering dental services as part of the Health Center due to its status as a Rural Health Clinic. The committee recommended that we have a Plan B and look at the market value for leasing the space out.

Information only – No Action Taken.

D. Expense Reimbursement Policy - Draft

M/S/C Becky Campo/Anne Stokman to recommend to the Board to approve the Expense Reimbursement Policy with the change in the title to include Travel/Business.

DEL PUERTO HEALTH CARE DISTRICT
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FINANCE MEETING
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- E.** Ambulance Director Compensation Policy
Karin Hennings gave a description of the current issues regarding the Ambulance Director's regular salaried hours and that he fills shifts on an Ambulance as a Paramedic outside of his regular salaried hours. The committee discussed staffing and not wanting to overwork Paul. Karin Hennings told the committee that the policy was not yet completed and the Committee wanted to investigate the matter further.
Information only – No Action Taken.

VII. Accounting and Finance Manager Report

- A.** TCB Loan Payment Options
Maria Reyes-Palad reviewed the TCB Loan Payment Options report and answered all questions regarding the report.
Information only – No Action Taken.
- B.** Account Reconciliations presented for Committee review
Committee reviewed the Account Reconciliations for each account with their supporting documents.

VIII. Meeting adjourned – 4:33 PM

Respectfully submitted,

Anne Stokman, Treasurer

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

			%				
	Sep 30, 19	Aug 31, 19	Change	Sep 30, 18	% Change		NOTES
ASSETS							
Current Assets							
101.000 · Cash and cash equivalents							
101.010 · Tri Counties Bank							
101.011 · TCB-Operating Checking 1739	1,563,578	1,347,758	16%	1,141,674	37%		
101.012 · TCB-Payroll Account 2999	114,392	10,881	951%	10,226	1,019%	payroll transfer	
101.013 · TCB-Money Market 4168	100,739	100,725		100,568	0%		
101.015 · TCB - Keystone C 8641	146,943	135,760	8%	99,564	48%		
101.016 · TCB-HC Billing Dept Acct 7262	2,806	2,818	(0%)	2,853	(2%)		
101.017 · TCB-Ambulance Fund 1041	3,083	2,629	17%	25,080	(88%)		
Total 101.010 · Tri Counties Bank	1,931,541	1,600,571	21%	1,379,965	40%		
101.030 · Petty Cash in District Office	340	340		100	240%		
101.090 · LAIF-Local Agency Invstmnt Fund	503,563	503,563		190	264,933%		
Total 101.000 · Cash and cash equivalents	2,435,444	2,104,474	16%	1,380,255	76%		
103.000 · Restricted Funds							
103.100 · TCB-USDA Debt Reserve 7237	109,717	108,700	1%	94,983	16%		
Total 103.000 · Restricted Funds	109,717	108,700	1%	94,983	16%		
105.000 · BOTW-Mitigation Fee Acct	146,189	335,151	(56%)	307,426	(52%)	fund transfer to operating for 2018 ambulance	
Total Checking/Savings	2,691,350	2,548,325	6%	1,782,664	51%		
Accounts Receivable							
121.100 · Ambulance							
121.101 · AMB Accts Receivable	859,353	795,348	8%	782,731	10%		
121.102 · AMB Allowance for Doubtful	(417,645)	(386,539)	(8%)	(421,144)	1%		
Total 121.100 · Ambulance	441,708	408,809	8%	361,587	22%		
121.300 · Health Center							
121.301 · HC Accts Receivable	285,324	284,435	0%	388,452	(27%)		
121.302 · HC Allowance for Doubtful	(33,954)	(33,848)	(0%)	(58,746)	42%		
Total 121.300 · Health Center	251,370	250,587	0%	329,706	(24%)		
Total 121.000 · Patient Accounts - Net	693,078	659,396	5%	691,293	0%		
123.000 · Keystone C Accts Rec	(4,608)	(4,765)	3%	6,383	(172%)		
125.000 · Other Accounts Receivable	2,677	12,246	(78%)	4,747	(44%)		
126.000 · Government Reimbursements							
126.316 · FYE 2016 PPS				30,000	(100%)		
126.317 · FYE 2017 PPS	40,452	40,452		60,677	(33%)		
126.318 · FYE 2018 PPS	38,256	95,641	(60%)	94,312	(59%)	collected \$57K	
126.518 · GEMT-QAF Calendar Year 2018	4,824	86,287	(94%)		100%	collected \$81K	
Total 126.000 · Government Reimbursements	83,532	222,380	(62%)	184,989	(55%)		
Total Accounts Receivable	774,679	889,257	(13%)	887,412	(13%)		
Other Current Assets							
131.000 · Deposits in Transit		5,877	(100%)	8,772	(100%)		
132.000 · Unassigned Deposits							
132.020 · MEDTECH				15	(100%)		
Total 132.000 · Unassigned Deposits				15	(100%)		
133.000 · Accrued Tax & Fee Receivables	368,027	245,597	50%	363,600	1%		
135.000 · Medical Supply Inventory	44,183	44,183		36,957	20%		
136.000 · Prepays	62,861	68,810	(9%)	55,506	13%		
137.000 · Health Benefits Prepaid	16,026	16,026		14,075	14%		
Total Other Current Assets	491,097	380,493	29%	478,925	3%		
Total Current Assets	3,957,126	3,818,075	4%	3,149,001	26%		

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

			%			
	Sep 30, 19	Aug 31, 19	Change	Sep 30, 18	% Change	NOTES
Fixed Assets						
151.000 · Capital assets						
151.150 · Land						
151.153 · Keystone B Land	162,914	162,914		162,914		
151.156 · Keystone C Land	148,000	148,000		148,000		
Total 151.150 · Land	310,914	310,914		310,914		
151.160 · Buildings & Improvements						
151.161 · E St Building	815,861	815,861		815,861		
151.163 · Keystone B Ext Bldg	848,030	848,030		848,030		
151.165 · Keystone B Improvements	1,460,848	1,460,848		1,460,848		
151.167 · Keystone C Bldg	1,802,451	1,802,451		1,802,451		
Total 151.160 · Buildings & Improvements	4,927,190	4,927,190		4,927,190		
151.170 · Equipment						
151.171 · District Office Equipment	39,965	39,965			100%	
151.172 · Ambulance Equipment	1,276,235	1,275,554	0%	7,359	17,243%	
151.173 · Health Center Equipment	330,579	330,579		314,887	5%	
151.170 · Equipment - Other				1,028,768	(100%)	
Total 151.170 · Equipment	1,646,779	1,646,098		1,351,014	22%	
151.180 · Construction Work-in-Progress						
126.02 · 18-01 Ambulance				201,621	(100%)	
151.181 · E Street Expansion	335,443	333,907	0%	326,603	3%	
151.183 · 2018 Ford Interceptor QRV				7,035	(100%)	
151.184 · 2019 New Ambulance	8,293	8,293			100%	
151.180 · Construction Work-in-Progress - Other				4,000	(100%)	
Total 151.180 · Construction Work-in-Progress	343,736	342,200	0%	539,259	(36%)	
151.190 · Other Capital Assets						
151.191 · Electronic Med. Record Software	95,955	95,955		95,955		
Total 151.190 · Other Capital Assets	95,955	95,955		95,955		
151.200 · Accumulated Depreciation	(2,168,845)	(2,146,339)	(1%)	(1,886,266)	(15%)	
Total 151.000 · Capital assets	5,155,729	5,176,018	(0%)	5,338,066	(3%)	
Total Fixed Assets	5,155,729	5,176,018	(0%)	5,338,066	(3%)	
TOTAL ASSETS	9,112,855	8,994,093	1%	8,487,067	7%	
LIABILITIES & EQUITY						
Liabilities						
Current Liabilities						
211.000 · Accounts Payable Total						
211.010 · Accounts Payable	178,215	142,421	25%	142,294	25%	
Total 211.000 · Accounts Payable Total	178,215	142,421	25%	142,294	25%	
Total Accounts Payable	178,215	142,421	25%	142,294	25%	
Credit Cards	2,453	7,747	(68%)	4,211	(42%)	
Other Current Liabilities						
252.000 · AMB Account Overpayments	170	805	(79%)		100%	
253.000 · Accrued Payroll Liabilities	220,659	215,276	3%	196,281	12%	
254.000 · Maturities of long-term debt						
254.010 · USDA Debt Reserve (12 mos)	59,351	59,351		53,948	10%	
254.020 · TCB Debt Reserve (12 mos)	36,651	36,651		26,880	36%	
Total 254.000 · Maturities of long-term debt	96,002	96,002		80,828	19%	
257.000 · Keystone C CAM	(1,345)	(1,597)	16%	5,826	(123%)	
Total Other Current Liabilities	315,486	310,486	2%	282,935	12%	
Total Current Liabilities	496,154	460,654	8%	429,440	16%	

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

	%					
	Sep 30, 19	Aug 31, 19	Change	Sep 30, 18	% Change	NOTES
Long Term Liabilities						
290.010 · USDA Loan - 1700 Keystone B	1,613,193	1,617,766	(0%)	1,674,926	(4%)	
290.020 · TCB Loan - Keystone C	1,099,791	1,103,062	(0%)	1,201,961	(9%)	
Total Long Term Liabilities	2,712,984	2,720,828	(0%)	2,876,887	(6%)	
Total Liabilities	3,209,138	3,181,482	1%	3,306,327	(3%)	
Equity						
350.000 · Unrestricted Assets	961,326	961,326		1,701,416	(43%)	
360.000 · Assigned Fund Balance						
360.030 · Asset Replacement Fund						
360.031 · Approved Capital Expenses	423,498	423,498			100%	
360.030 · Asset Replacement Fund - Other	232,502	232,502		400,000	(42%)	
Total 360.030 · Asset Replacement Fund	656,000	656,000		400,000	64%	
360.070 · Operating Cash Reserve	1,311,000	1,311,000		780,000	68%	
Total 360.000 · Assigned Fund Balance	1,967,000	1,967,000		1,180,000	67%	
370.000 · Restricted Fund Balance						
370.010 · Mitigation Fees	119,804	119,804		113,304	6%	
370.050 · Restricted for Debt Service	106,636	106,636		91,941	16%	
Total 370.000 · Restricted Fund Balance	226,440	226,440		205,245	10%	
390.000 · Net Fixed Assets (Capital)	2,492,762	2,492,762		2,055,580	21%	
Net Income	256,190	165,083	55%	38,497	565%	Great overall 3-month results
Total Equity	5,903,718	5,812,611	2%	5,180,738	14%	
TOTAL LIABILITIES & EQUITY	9,112,856	8,994,093	1%	8,487,065	7%	

Operating Acct	
Month End Cash on Hand	\$ 2,691,350
1007 · TCB - Keystone C 8641	\$ (146,943)
1003a · TCB-USDA Debt Reserve 7237	\$ (109,717)
3901 - Mitigation Fees	\$ (119,804)
3902 · Asset Replacement Fund	\$ (656,000)
3906 · Operating Cash Reserve	\$ (1,311,000)
A/P & Payroll Liability	\$ (398,874)
Unencumbered cash	\$ (50,988)

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

	Sep 19	Budget	% of Budget	Jul - Sep 19	YTD Budget	% of Budget	Annual Budget	NOTES
Ordinary Income/Expense								
Income								
401.000 · Gross Patient Service Revenue	967,710	837,500	116%	2,807,568	2,512,500	112%	10,137,000	
403.000 · Adjustments	(544,387)	(437,167)	125%	(1,413,137)	(1,313,750)	108%	(5,248,250)	
405.000 · Bad Debt HC & Amb	(48,905)	(54,846)	89%	(214,101)	(164,537)	130%	(658,148)	
407.000 · Other Income	19,365	2,871	675%	21,015	8,608	244%	45,054	HC Healthnet Incentive
Total Income	393,783	348,358	113%	1,201,345	1,042,821	115%	4,275,656	
Gross Profit	393,783	348,358	113%	1,201,345	1,042,821	115%	4,275,656	exceeds Budget
Expense								
601.000 · Salaries & Wages	170,092	200,554	85%	555,643	601,661	92%	2,406,643	
602.000 · Employee Benefits	46,038	46,385	99%	140,921	139,154	101%	575,041	
603.000 · Professional Fees	61,949	68,644	90%	203,844	211,313	96%	860,610	
604.000 · Purchased Services	44,680	38,283	117%	121,492	115,100	106%	460,400	
605.000 · Supplies	11,582	14,543	80%	41,359	42,779	97%	164,330	
606.000 · Utilities	5,730	5,515	104%	17,058	16,546	103%	66,184	
607.000 · Rental and Lease	1,123	1,148	98%	2,929	2,994	98%	11,975	
608.000 · Insurance Coverages	25,281	25,196	100%	75,842	75,587	100%	302,347	
609.000 · Maintenance & Repairs	4,012	11,986	33%	24,670	35,958	69%	145,535	
610.000 · Depreciation and Amortization	18,813	21,771	86%	59,712	65,314	91%	261,257	
611.000 · Other operating expenses	38,168	30,439	125%	81,414	69,598	117%	294,433	
Total Expense	427,468	464,464	92%	1,324,884	1,376,004	96%	5,548,755	operational savings
Net Ordinary Income	(33,685)	(116,106)	29%	(123,539)	(333,183)	37%	(1,273,099)	
Other Income/Expense								
Other Income								
701.000 · District Tax Revenues	122,430	123,167	99%	368,027	369,500	100%	1,478,000	
703.000 · Investment Income	170	208	82%	5,329	3,625	147%	14,500	
704.000 · Interest Expense	(5,487)	(5,201)	105%	(16,461)	(15,603)	105%	(62,411)	
705.000 · Tenant Revenue	600	600	100%	1,800	1,800	100%	7,200	
710.000 · Misc Other Income				1,988		100%		
Total Other Income	117,713	118,774	99%	360,683	359,322	100%	1,437,289	
Other Expense								
810.000 · Misc Other Expense				457		100%		
Total Other Expense				457		100%		
Net Other Income	117,713	118,774	99%	360,226	359,322	100%	1,437,289	
Net Income	84,028	2,668	3,149%	236,687	26,139	905%	164,190	GREAT Overall Results

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

	Sep 19	Aug 19	Sep 18
Ordinary Income/Expense			
Income			
401.000 · Gross Patient Service Revenue			
401.010 · AMB Ambulance Services			
401.011 · GEMT Federal Reimbursement	7,093		
401.010 · AMB Ambulance Services - Other	775,623	736,781	602,666
Total 401.010 · AMB Ambulance Services	<u>782,716</u>	<u>736,781</u>	<u>602,666</u>
401.020 · Health Center Services			
401.040 · HC Capitation Payments	13,073	12,642	9,094
401.020 · Health Center Services - Other	171,921	180,743	163,263
Total 401.020 · Health Center Services	<u>184,994</u>	<u>193,385</u>	<u>172,357</u>
Total 401.000 · Gross Patient Service Revenue	<u>967,710</u>	<u>930,166</u>	<u>775,023</u>
403.000 · Adjustments			
403.100 · Contractual Adj on HC&PDA bills			
403.015 · AMB Contractual Allowances			
403.011 · AMB Revenue Adjustments	(2,747)	(135)	(999)
403.012 · AMB GEMT QAF Add-on Pymt	(4,825)	4,825	
403.015 · AMB Contractual Allowances - Other	(542,043)	(423,156)	(467,392)
Total 403.015 · AMB Contractual Allowances	<u>(549,615)</u>	<u>(418,466)</u>	<u>(468,391)</u>
403.030 · Gross Adjustments HC			
403.022 · HC Reverse Credit Card Adj	734	215	112
403.023 · Reverse Capitated Adj	(13,073)	(12,642)	(9,094)
403.024 · HC Reverse Bad Debt Adj	582	2,866	1,314
403.025 · HC Reverse Refund of Overpayment	(375)	(423)	(360)
403.030 · Gross Adjustments HC - Other	17,360	(5,279)	32,164
Total 403.030 · Gross Adjustments HC	<u>5,228</u>	<u>(15,263)</u>	<u>24,136</u>
Total 403.100 · Contractual Adj on HC&PDA bills	<u>(544,387)</u>	<u>(433,729)</u>	<u>(444,255)</u>
Total 403.000 · Adjustments	<u>(544,387)</u>	<u>(433,729)</u>	<u>(444,255)</u>
405.000 · Bad Debt HC & Amb			
405.010 · AMB Write-offs			
405.011 · AMB Allowance for Doubtful	(31,106)	(91,297)	51,522
405.012 · AMB Rcvd from Written Off Accts	4,463	19,292	11,954
405.013 · AMB Bad Debt	(22,253)	(25,418)	(126,565)
Total 405.010 · AMB Write-offs	<u>(48,896)</u>	<u>(97,423)</u>	<u>(63,089)</u>
405.020 · HC Write-offs			
405.021 · HC Allowance for Doubtful	(106)	(4,613)	(603)
405.022 · HC Bad Debt Health Center	(582)	(2,866)	(1,314)
405.023 · HC Rcvd from Written Off Accts	679	16	276
Total 405.020 · HC Write-offs	<u>(9)</u>	<u>(7,463)</u>	<u>(1,641)</u>
Total 405.000 · Bad Debt HC & Amb	<u>(48,905)</u>	<u>(104,886)</u>	<u>(64,730)</u>
407.000 · Other Income			
407.030 · Payer Incentives Received	19,025		
407.040 · Community Education Classes	175	175	50
407.000 · Other Income - Other	165	680	275
Total 407.000 · Other Income	<u>19,365</u>	<u>855</u>	<u>325</u>
Total Income	<u>393,783</u>	<u>392,406</u>	<u>266,363</u>
Gross Profit	393,783	392,406	266,363
Expense			
601.000 · Salaries & Wages			

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

	Sep 19	Aug 19	Sep 18
601.010 · Regular Operations	148,300	176,085	155,381
601.020 · Community Service	1,320	360	1,335
601.030 · Continuing Education - Employee	2,105	209	176
601.040 · Temporary Help			2,498
601.050 · Paid Time Off	18,250	15,829	13,137
601.055 · Accrued Leave Payout		1,670	
601.060 · Union Representation	116	138	
Total 601.000 · Salaries & Wages	170,091	194,291	172,527
602.000 · Employee Benefits			
602.020 · Health Ins			
602.021 · Life Insurance and AD&D	248	262	200
602.022 · Dental Insurance	2,672	2,400	1,955
602.023 · Vision Insurance	382	338	310
602.024 · Medical Insurance	22,353	21,072	13,371
602.020 · Health Ins - Other			895
Total 602.020 · Health Ins	25,655	24,072	16,731
602.040 · Retirement			
602.041 · 414(h) Retirement Contribution	3,984	5,548	4,492
602.042 · 457(b) Company Match	3,007	3,284	2,394
Total 602.040 · Retirement	6,991	8,832	6,886
602.050 · Payroll Taxes			
602.051 · Social Security	9,759	11,675	9,440
602.052 · Medicare Tax	2,364	2,728	2,403
602.053 · CA UI & ETT	409	752	474
Total 602.050 · Payroll Taxes	12,532	15,155	12,317
Total 602.000 · Employee Benefits	45,178	48,059	35,934
603.000 · Professional Fees			
603.010 · Medical			
603.020 · Physician Services			
603.023 · MD Retirement Contribution	600	600	600
603.024 · MD Medical Ins Contribution	1,000	1,000	1,000
603.025 · Medical Directorship	8,833	8,333	8,333
603.026 · MD Recruitment		144	70
603.020 · Physician Services - Other	46,503	45,003	45,003
Total 603.020 · Physician Services	56,936	55,080	55,006
Total 603.010 · Medical	56,936	55,080	55,006
603.040 · Legal & Attorney			
603.041 · General Counsel	3,849	2,193	
603.043 · Labor-Management	1,165	3,468	
Total 603.040 · Legal & Attorney	5,014	5,661	
603.050 · Administrative Consultants			8,110
Total 603.000 · Professional Fees	61,950	60,741	63,116
604.000 · Purchased Services			
604.040 · Temp Agency Fees			1,691
604.050 · Billing	23,419	18,522	20,403
604.060 · Linen	540	713	905
604.070 · Security	25	25	25
604.080 · Cleaning	7,806	3,751	3,893
604.100 · IT - Labor	4,610	4,610	4,610
604.110 · Communication for Patients	684	797	685

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

	Sep 19	Aug 19	Sep 18
604.120 · Medical Waste Disposal	650	650	(1,259)
604.130 · Records Management	551	662	491
604.140 · Ambulance Dispatch Services	5,798	5,747	4,356
604.150 · Patient Surveys	596		
Total 604.000 · Purchased Services	44,679	35,477	35,800
605.000 · Supplies			
605.020 · Office-consumable			
605.021 · Printing & Copiers	723	881	876
605.020 · Office-consumable - Other	1,011	1,519	659
Total 605.020 · Office-consumable	1,734	2,400	1,535
605.030 · Postage/Shipping		49	504
605.040 · Medical-Consumable			
605.042 · Oxygen	287	221	578
605.040 · Medical-Consumable - Other	3,501	8,256	6,570
Total 605.040 · Medical-Consumable	3,788	8,477	7,148
605.050 · Pharmaceutical			
605.060 · Vaccines			
605.061 · HPV		2,044	
605.062 · Pneumovax	1,852		
605.063 · Pediarix		833	810
605.060 · Vaccines - Other	3,714	2,527	3,208
Total 605.060 · Vaccines	5,566	5,404	4,018
605.050 · Pharmaceutical - Other	493	134	771
Total 605.050 · Pharmaceutical	6,059	5,538	4,789
605.080 · Small Tools & Minor Equipment			
605.081 · Minor Medical Equipment		1,685	(334)
605.080 · Small Tools & Minor Equipment - Other		1,748	
Total 605.080 · Small Tools & Minor Equipment		3,433	(334)
605.000 · Supplies - Other			(38)
Total 605.000 · Supplies	11,581	19,897	13,604
606.000 · Utilities			
606.010 · Elect/Gas	1,962	2,078	1,946
606.020 · Phones			
606.021 · Mobile Phones	598	399	93
606.020 · Phones - Other	2,016	2,016	1,985
Total 606.020 · Phones	2,614	2,415	2,078
606.030 · DSL - Digital Subscriber Line	420	420	420
606.040 · Cable TV	70	70	78
606.050 · Water/Garbage	664	850	1,083
Total 606.000 · Utilities	5,730	5,833	5,605
607.000 · Rental and Lease			
607.010 · Building			
607.011 · Storage	395	395	395
Total 607.010 · Building	395	395	395
607.020 · Equipment Leased			
607.021 · Copier Lease	416	416	290
607.020 · Equipment Leased - Other	312	91	312
Total 607.020 · Equipment Leased	728	507	602
Total 607.000 · Rental and Lease	1,123	902	997

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

	Sep 19	Aug 19	Sep 18
608.000 · Insurance Coverages			
608.010 · Workers' Compensation	4,587	4,587	8,877
608.020 · Auto Liability & Physical Damage	1,720	1,720	1,309
608.030 · Property & Equipment	525	525	877
608.040 · Liability-not medical related			
608.042 · Directors & Officers	1,721	1,721	1,496
608.040 · Liability-not medical related - Other	1,551	1,551	1,200
Total 608.040 · Liability-not medical related	3,272	3,272	2,696
608.050 · Health Entity Liability	15,177	15,177	17,117
Total 608.000 · Insurance Coverages	25,281	25,281	30,876
609.000 · Maintenance & Repairs			
609.010 · Buildings			
609.011 · Other Maint	735	1,462	309
609.012 · HVAC		420	
609.013 · Plumbing	39	175	732
609.014 · Structure & Roof			3,629
Total 609.010 · Buildings	774	2,057	4,670
609.020 · Business Park Assoc Fees	1,316	1,316	1,735
609.030 · Equipment M&R	984	4,243	611
609.040 · Vehicle M&R			
609.041 · Tires		1,648	
609.040 · Vehicle M&R - Other	695	2,835	2,019
Total 609.040 · Vehicle M&R	695	4,483	2,019
609.050 · Uniforms	243	1,702	
Total 609.000 · Maintenance & Repairs	4,012	13,801	9,035
610.000 · Depreciation and Amortization			
610.010 · Depreciation Expense - District	2,577	2,663	
610.020 · Depreciation Expense - Amb	9,175	9,561	
610.030 · Depreciation Expense - HC	7,061	7,171	
610.000 · Depreciation and Amortization - Other			18,093
Total 610.000 · Depreciation and Amortization	18,813	19,395	18,093
611.000 · Other operating expenses			
611.020 · Provider Licensing & Privileges	751	994	400
611.030 · I.T.			
611.040 · IT - Equipment	430	18	
611.050 · IT- Software/License			
611.051 · HR mgmt solution	512	512	375
611.050 · IT- Software/License - Other	3,891	4,226	3,847
Total 611.050 · IT- Software/License	4,403	4,738	4,222
Total 611.030 · I.T.	4,833	4,756	4,222
611.060 · Fuel Auto	4,036	3,757	3,339
611.070 · Fees			
611.072 · Bank Service Charge	79	28	80
611.073 · Credit Card Transaction Fees	1,135	776	379
611.074 · Agency Provided Services	1,111	541	1,086
611.075 · GEMT-Quality Assurance Fee	21,091		
611.076 · Collections Commission	1,421	7,371	2,394
611.077 · Other Fees			931
Total 611.070 · Fees	24,837	8,716	4,870
611.080 · Recruitment costs		339	

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

	Sep 19	Aug 19	Sep 18
611.090 · Dues / Subscriptions			
611.091 · Associations	1,299	1,347	2,391
611.092 · Information	100	100	91
611.090 · Dues / Subscriptions - Other			52
Total 611.090 · Dues / Subscriptions	1,399	1,447	2,534
611.100 · Training and Education			
611.101 · In-House Training	500		
611.102 · Conference Fees	570	1,950	1,665
611.103 · Airfare		1,170	2,130
611.104 · Hotel & Meal	471	269	1,871
Total 611.100 · Training and Education	1,541	3,389	5,666
611.110 · Business Travel & Mileage	291	309	67
611.120 · Marketing/PR			
611.124 · Ads	30	30	30
Total 611.120 · Marketing/PR	30	30	30
611.130 · Property Taxes Paid	395	395	379
611.140 · Meals and Recognition			
611.141 · Meals	122		
611.142 · Recognition		106	110
Total 611.140 · Meals and Recognition	122	106	110
611.160 · Community Education			
611.161 · Community CPR Classes		100	
Total 611.160 · Community Education		100	
Total 611.000 · Other operating expenses	38,235	24,338	21,617
Total Expense	426,673	448,015	407,204
Net Ordinary Income	(32,890)	(55,609)	(140,841)
Other Income/Expense			
Other Income			
701.000 · District Tax Revenues			
701.010 · Property Tax	102,190	102,190	101,500
701.020 · Direct Assessment-Amb Svcs Fund	20,240	20,240	19,700
Total 701.000 · District Tax Revenues	122,430	122,430	121,200
702.000 · Impact Mitigation Fees			7,643
703.000 · Investment Income	170	1,777	157
704.000 · Interest Expense	(5,487)	(5,487)	(5,487)
705.000 · Tenant Revenue			
705.020 · HC Tenant Income	600	600	600
705.030 · Keystone Tenant Income	15,105	15,105	6,207
Total 705.000 · Tenant Revenue	15,705	15,705	6,807
710.000 · Misc Other Income			
710.020 · Non-Guaranteed Grant Revenue		1,988	
Total 710.000 · Misc Other Income		1,988	
Total Other Income	132,818	136,413	130,320
Other Expense			
802.000 · Keystone District Expense			
802.015 · Keystone Depreciation	3,694	3,817	
802.020 · Keystone Prop & Equip Ins	175	175	
802.030 · Keystone Liability Insurance	330	330	
802.040 · Keystone Property Taxes Paid	450	450	

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

	Sep 19	Aug 19	Sep 18
802.060 · Keystone C - Interest Expense	4,171	4,183	
Total 802.000 · Keystone District Expense	8,820	8,955	
810.000 · Misc Other Expense			
801.000 · Keystone CAM			
801.010 · Keystone Business Park Assoc	1,050	1,050	
801.030 · Keystone Cleaning	425	355	
801.045 · Keystone Maint & Repairs		588	
801.060 · Keystone Water/Garbage	179	130	
801.070 · CAM Exp offset by CAM Deposits	(1,654)	(2,123)	
Total 801.000 · Keystone CAM			
810.020 · Non-Guaranteed Grant Consultant		457	
Total 810.000 · Misc Other Expense		457	
Total Other Expense	8,820	9,412	
Net Other Income	123,998	127,001	130,320
Net Income	91,108	71,392	(10,521)

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

	Sep 19	Budget	% of Budget	Jul - Sep 19	YTD Budget	% of Budget	Annual Budget	NOTES
Ordinary Income/Expense								
Income								
407.000 · Other Income		167		330	497	66%	2,000	
Total Income		167		330	497	66%	2,000	
Gross Profit		167		330	497	66%	2,000	
Expense								
601.000 · Salaries & Wages								
601.010 · Regular Operations	32,026	30,569	105%	98,033	91,706	107%	366,825	
601.040 · Temporary Help		919			2,758		11,030	
601.050 · Paid Time Off	3,067	3,165	97%	10,898	9,495	115%	37,980	
Total 601.000 · Salaries & Wages	35,093	34,653	101%	108,931	103,959	105%	415,835	
602.000 · Employee Benefits								
602.020 · Health Ins								
602.021 · Life Insurance and AD&D	35	71	49%	104	212	49%	919	
602.022 · Dental Insurance	255	228	112%	765	685	112%	2,967	
602.023 · Vision Insurance	34	71	48%	101	212	48%	919	
602.024 · Medical Insurance	3,046	2,745	111%	9,100	8,236	110%	35,691	
Total 602.020 · Health Ins	3,370	3,115	108%	10,070	9,345	108%	40,496	
602.040 · Retirement								
602.041 · 414(h) Retirement Contribution	150	1,040	14%	2,326	3,119	75%	12,475	
602.042 · 457(b) Company Match	1,073	1,040	103%	2,963	3,119	95%	12,475	
Total 602.040 · Retirement	1,223	2,080	59%	5,289	6,238	85%	24,950	
602.050 · Payroll Taxes								
602.051 · Social Security	2,082	2,014	103%	6,551	6,042	108%	24,170	
602.052 · Medicare Tax	487	502	97%	1,531	1,507	102%	6,030	
602.053 · CA UI & ETT		128			385		1,540	
Total 602.050 · Payroll Taxes	2,569	2,644	97%	8,082	7,934	102%	31,740	
Total 602.000 · Employee Benefits	7,162	7,839	91%	23,441	23,517	100%	97,186	
603.000 · Professional Fees								
603.040 · Legal & Attorney								
603.041 · General Counsel	3,849	1,458	264%	6,904	4,375	158%	17,500	timing
603.040 · Legal & Attorney - Other		167			500		2,000	
Total 603.040 · Legal & Attorney	3,849	1,625	237%	6,904	4,875	142%	19,500	
603.050 · Administrative Consultants		3,250		420	9,750	4%	39,000	
603.070 · Accountants								
603.051 · Financial Statements		2,083			6,250		25,000	
Total 603.070 · Accountants		2,083			6,250		25,000	
Total 603.000 · Professional Fees	3,849	6,958	55%	7,324	20,875	35%	83,500	
604.000 · Purchased Services								
604.030 · Health Screenings		33			100		400	
604.070 · Security				230	250	92%	1,000	
604.080 · Cleaning	539	158	341%	847	475	178%	1,900	condenser drain water leak
604.100 · IT - Labor	510	525	97%	1,530	1,575	97%	6,300	
604.130 · Records Management	103	117	88%	336	350	96%	1,400	
Total 604.000 · Purchased Services	1,152	833	138%	2,943	2,750	107%	11,000	
605.000 · Supplies								
605.020 · Office-consumable								
605.021 · Printing & Copiers		56		702	663	106%	2,650	
605.020 · Office-consumable - Other	222	188	118%	858	563	152%	2,250	
Total 605.020 · Office-consumable	222	244	91%	1,560	1,226	127%	4,900	
605.030 · Postage/Shipping		70			210		1,350	
605.080 · Small Tools & Minor Equipment		83		1,096	250	438%	1,000	
Total 605.000 · Supplies	222	397	56%	2,656	1,686	158%	7,250	
606.000 · Utilities								
606.010 · Elect/Gas	147	133	111%	441	400	110%	1,600	
606.020 · Phones								
606.021 · Mobile Phones				160		100%		

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

	Sep 19	Budget	% of Budget	Jul - Sep 19	YTD Budget	% of Budget	Annual Budget	NOTES
606.020 · Phones - Other	295	321	92%	886	963	92%	3,850	
Total 606.020 · Phones	295	321	92%	1,046	963	109%	3,850	
606.030 · DSL - Digital Subscriber Line	32	42	76%	97	125	78%	500	
606.050 · Water/Garbage	83	83	100%	250	250	100%	1,000	
Total 606.000 · Utilities	557	579	96%	1,834	1,738	106%	6,950	
607.000 · Rental and Lease								
607.010 · Building								
607.011 · Storage	214	225	95%	643	675	95%	2,700	
Total 607.010 · Building	214	225	95%	643	675	95%	2,700	
607.020 · Equipment Leased								
607.021 · Copier Lease	95	95	100%	284	285	100%	1,140	
607.020 · Equipment Leased - Other	220	225	98%	220	225	98%	900	
Total 607.020 · Equipment Leased	315	320	98%	504	510	99%	2,040	
Total 607.000 · Rental and Lease	529	545	97%	1,147	1,185	97%	4,740	
608.000 · Insurance Coverages								
608.010 · Workers' Compensation	296	296	100%	888	888	100%	3,554	
608.030 · Property & Equipment	175	156	112%	525	469	112%	1,875	
608.040 · Liability-not medical related								
608.042 · Directors & Officers	1,721	1,721	100%	5,162	5,163	100%	20,650	
608.040 · Liability-not medical related - Other	536	507	106%	1,609	1,522	106%	6,087	
Total 608.040 · Liability-not medical related	2,257	2,228	101%	6,771	6,685	101%	26,737	
Total 608.000 · Insurance Coverages	2,728	2,680	102%	8,184	8,042	102%	32,166	
609.000 · Maintenance & Repairs								
609.010 · Buildings								
609.011 · Other Maint	146	217	67%	680	650	105%	2,600	
609.012 · HVAC		25		105	75	140%	300	
609.013 · Plumbing		17			50		200	
609.015 · Electric		33			100		400	
Total 609.010 · Buildings	146	292	50%	785	875	90%	3,500	
609.030 · Equipment M&R		42			125		500	
Total 609.000 · Maintenance & Repairs	146	334	44%	785	1,000	79%	4,000	
610.000 · Depreciation and Amortization								
610.010 · Depreciation Expense - District	2,577	2,583	100%	7,903	7,750	102%	31,000	
Total 610.000 · Depreciation and Amortization	2,577	2,583	100%	7,903	7,750	102%	31,000	
611.000 · Other operating expenses								
611.030 · I.T.								
611.040 · IT - Equipment		83		18	250	7%	1,000	
611.050 · IT- Software/License								
611.051 · HR mgmt solution	73	83	88%	219	250	88%	1,000	
611.050 · IT- Software/License - Other	428	1,378	31%	1,784	4,133	43%	16,530	
Total 611.050 · IT- Software/License	501	1,461	34%	2,003	4,383	46%	17,530	
Total 611.030 · I.T.	501	1,544	32%	2,021	4,633	44%	18,530	
611.070 · Fees								
611.072 · Bank Service Charge	68		100%	68		100%		
611.074 · Agency Provided Services	275		100%	303		100%	20,000	
Total 611.070 · Fees	343		100%	371		100%	20,000	
611.080 · Recruitment costs		83			250		1,000	
611.090 · Dues / Subscriptions								
611.091 · Associations	917	1,146	80%	2,816	3,438	82%	13,750	
611.092 · Information	100	125	80%	340	375	91%	1,500	
Total 611.090 · Dues / Subscriptions	1,017	1,271	80%	3,156	3,813	83%	15,250	
611.100 · Training and Education								
611.101 · In-House Training	500	42	1,190%		125		500	prior month adjustment
611.102 · Conference Fees	353	333	106%	1,353	1,000	135%	4,000	
611.103 · Airfare		100		474	300	158%	1,200	
611.104 · Hotel & Meal		200		550	600	92%	2,400	
Total 611.100 · Training and Education	853	675	126%	2,377	2,025	117%	8,100	

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

	Sep 19	Budget	% of Budget	Jul - Sep 19	YTD Budget	% of Budget	Annual Budget	NOTES
611.110 · Business Travel & Mileage	255	150	170%	708	450	157%	1,800	
611.120 · Marketing/PR								
611.121 · Brochures		33			100		400	
611.124 · Ads		42		96	125	77%	500	
611.125 · Other Marketing Exp		42			125		500	
Total 611.120 · Marketing/PR		117		96	350	27%	1,400	
611.140 · Meals and Recognition								
611.141 · Meals		25			75		300	
Total 611.140 · Meals and Recognition		25			75		300	
Total 611.000 · Other operating expenses	2,969	3,865	77%	8,729	11,596	75%	66,380	
Total Expense	56,984	61,266	93%	173,877	184,098	94%	760,007	
Net Ordinary Income	(56,984)	(61,099)	93%	(173,547)	(183,601)	95%	(758,007)	
Other Income/Expense								
Other Income								
701.000 · District Tax Revenues								
701.010 · Property Tax	102,190	103,167	99%	307,547	309,500	99%	1,238,000	
Total 701.000 · District Tax Revenues	102,190	103,167	99%	307,547	309,500	99%	1,238,000	
703.000 · Investment Income	170	208	82%	5,329	3,625	147%	14,500	
Total Other Income	102,360	103,375	99%	312,876	313,125	100%	1,252,500	
Net Other Income	102,360	103,375	99%	312,876	313,125	100%	1,252,500	
Net Income	45,376	42,276	107%	139,329	129,524	108%	494,493	Good - exceeds Budget

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

	Sep 19	Aug 19	Sep 18
Ordinary Income/Expense			
Income			
407.000 · Other Income			
407.000 · Other Income - Other		330	
Total 407.000 · Other Income		330	
Total Income		330	
Gross Profit		330	
Expense			
601.000 · Salaries & Wages			
601.010 · Regular Operations	32,026	34,322	16,739
601.040 · Temporary Help			2,498
601.050 · Paid Time Off	3,067	3,073	792
Total 601.000 · Salaries & Wages	35,093	37,395	20,029
602.000 · Employee Benefits			
602.020 · Health Ins			
602.021 · Life Insurance and AD&D	35	35	7
602.022 · Dental Insurance	255	255	120
602.023 · Vision Insurance	34	34	14
602.024 · Medical Insurance	3,046	3,046	178
602.020 · Health Ins - Other			895
Total 602.020 · Health Ins	3,370	3,370	1,214
602.040 · Retirement			
602.041 · 414(h) Retirement Contribution	150	1,064	306
602.042 · 457(b) Company Match	1,073	923	306
Total 602.040 · Retirement	1,223	1,987	612
602.050 · Payroll Taxes			
602.051 · Social Security	2,082	2,184	1,060
602.052 · Medicare Tax	487	510	248
602.053 · CA UI & ETT			288
Total 602.050 · Payroll Taxes	2,569	2,694	1,596
Total 602.000 · Employee Benefits	7,162	8,051	3,422
603.000 · Professional Fees			
603.040 · Legal & Attorney			
603.041 · General Counsel	3,849	1,656	
Total 603.040 · Legal & Attorney	3,849	1,656	
603.050 · Administrative Consultants			8,110
Total 603.000 · Professional Fees	3,849	1,656	8,110
604.000 · Purchased Services			
604.040 · Temp Agency Fees			1,691
604.080 · Cleaning	539	154	145
604.100 · IT - Labor	510	510	510
604.130 · Records Management	103	99	84
Total 604.000 · Purchased Services	1,152	763	2,430
605.000 · Supplies			
605.020 · Office-consumable			
605.021 · Printing & Copiers		702	123
605.020 · Office-consumable - Other	222	418	157

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

	Sep 19	Aug 19	Sep 18
Total 605.020 · Office-consumable	222	1,120	280
605.030 · Postage/Shipping			168
605.080 · Small Tools & Minor Equipment			
605.080 · Small Tools & Minor Equipment - Other		911	
Total 605.080 · Small Tools & Minor Equipment		911	
605.000 · Supplies - Other			(38)
Total 605.000 · Supplies	222	2,031	410
606.000 · Utilities			
606.010 · Elect/Gas	147	149	138
606.020 · Phones			
606.021 · Mobile Phones		160	
606.020 · Phones - Other	295	295	344
Total 606.020 · Phones	295	455	344
606.030 · DSL - Digital Subscriber Line	32	32	32
606.050 · Water/Garbage	83	84	80
Total 606.000 · Utilities	557	720	594
607.000 · Rental and Lease			
607.010 · Building			
607.011 · Storage	214	214	214
Total 607.010 · Building	214	214	214
607.020 · Equipment Leased			
607.021 · Copier Lease	95	95	
607.020 · Equipment Leased - Other	220		220
Total 607.020 · Equipment Leased	315	95	220
Total 607.000 · Rental and Lease	529	309	434
608.000 · Insurance Coverages			
608.010 · Workers' Compensation			
608.010 · Workers' Compensation - Other	296	296	544
Total 608.010 · Workers' Compensation	296	296	544
608.030 · Property & Equipment	175	175	292
608.040 · Liability-not medical related			
608.042 · Directors & Officers	1,721	1,721	1,496
608.040 · Liability-not medical related - Other	536	536	400
Total 608.040 · Liability-not medical related	2,257	2,257	1,896
Total 608.000 · Insurance Coverages	2,728	2,728	2,732
609.000 · Maintenance & Repairs			
609.010 · Buildings			
609.011 · Other Maint	146	331	146
609.012 · HVAC		105	
Total 609.010 · Buildings	146	436	146
Total 609.000 · Maintenance & Repairs	146	436	146
610.000 · Depreciation and Amortization			
610.010 · Depreciation Expense - District	2,577	2,663	
610.000 · Depreciation and Amortization - Other			2,529
Total 610.000 · Depreciation and Amortization	2,577	2,663	2,529
611.000 · Other operating expenses			
611.030 · I.T.			

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

	Sep 19	Aug 19	Sep 18
611.040 · IT - Equipment		18	
611.050 · IT- Software/License			
611.051 · HR mgmt solution	73	73	63
611.050 · IT- Software/License - Other	428	523	457
Total 611.050 · IT- Software/License	501	596	520
Total 611.030 · I.T.	501	614	520
611.070 · Fees			
611.072 · Bank Service Charge	68		30
611.074 · Agency Provided Services	275	28	
611.077 · Other Fees			200
Total 611.070 · Fees	343	28	230
611.090 · Dues / Subscriptions			
611.091 · Associations	917	965	1,844
611.092 · Information	100	100	91
Total 611.090 · Dues / Subscriptions	1,017	1,065	1,935
611.100 · Training and Education			
611.101 · In-House Training	500		
611.102 · Conference Fees	353	1,000	
611.103 · Airfare		474	718
611.104 · Hotel & Meal		269	704
Total 611.100 · Training and Education	853	1,743	1,422
611.110 · Business Travel & Mileage	255	309	67
611.140 · Meals and Recognition			
611.142 · Recognition			110
Total 611.140 · Meals and Recognition			110
Total 611.000 · Other operating expenses	2,969	3,759	4,284
Total Expense	56,984	60,511	45,120
Net Ordinary Income	(56,984)	(60,181)	(45,120)
Other Income/Expense			
Other Income			
701.000 · District Tax Revenues			
701.010 · Property Tax	102,190	102,190	101,500
Total 701.000 · District Tax Revenues	102,190	102,190	101,500
703.000 · Investment Income	170	1,777	157
Total Other Income	102,360	103,967	101,657
Net Other Income	102,360	103,967	101,657
Net Income	45,376	43,786	56,537

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

	Sep 19	Budget	% of Budget	Jul - Sep 19	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	7,093		100%	7,093		100%	87,000	GEMT FYE2011
401.010 · AMB Ambulance Services - Other	775,623	645,833	120%	2,244,071	1,937,500	116%	7,750,000	exceeds budget
Total 401.010 · AMB Ambulance Services	782,716	645,833	121%	2,251,164	1,937,500	116%	7,837,000	
Total 401.000 · Gross Patient Service Revenue	782,716	645,833	121%	2,251,164	1,937,500	116%	7,837,000	
403.000 · Adjustments								
403.100 · Contractual Adj on HC&PDA bills								
403.015 · AMB Contractual Allowances								
403.011 · AMB Revenue Adjustments	(2,747)		100%	(2,883)		100%		
403.012 · AMB GEMT QAF Add-on Pymt	(4,825)	10,417	(46%)		31,250		125,000	
403.015 · AMB Contractual Allowances - Other	(542,043)	(450,000)	120%	(1,451,656)	(1,350,000)	108%	(5,400,000)	
Total 403.015 · AMB Contractual Allowances	(549,615)	(439,583)	125%	(1,454,539)	(1,318,750)	110%	(5,275,000)	
Total 403.100 · Contractual Adj on HC&PDA bills	(549,615)	(439,583)	125%	(1,454,539)	(1,318,750)	110%	(5,275,000)	
Total 403.000 · Adjustments	(549,615)	(439,583)	125%	(1,454,539)	(1,318,750)	110%	(5,275,000)	
405.000 · Bad Debt HC & Amb								
405.010 · AMB Write-offs								
405.011 · AMB Allowance for Doubtful	(31,106)		100%	(148,975)		100%		
405.012 · AMB Rcvd from Written Off Accts	4,463	8,671	51%	32,678	26,013	126%	104,052	
405.013 · AMB Bad Debt	(22,253)	(62,500)	36%	(86,252)	(187,500)	46%	(750,000)	
Total 405.010 · AMB Write-offs	(48,896)	(53,829)	91%	(202,549)	(161,487)	125%	(645,948)	
Total 405.000 · Bad Debt HC & Amb	(48,896)	(53,829)	91%	(202,549)	(161,487)	125%	(645,948)	
407.000 · Other Income								
407.040 · Community Education Classes	175	167	105%	805	500	161%	2,000	
407.000 · Other Income - Other	250	2,237	11%	325	6,712	5%	26,848	
Total 407.000 · Other Income	425	2,404	18%	1,130	7,212	16%	28,848	
Total Income	184,630	154,825	119%	595,206	464,475	128%	1,944,900	
Gross Profit	184,630	154,825	119%	595,206	464,475	128%	1,944,900	exceeds budget
Expense								
601.000 · Salaries & Wages								
601.010 · Regular Operations	59,210	77,217	77%	193,699	231,650	84%	926,602	
601.020 · Community Service	1,320	709	186%	2,160	2,127	102%	8,509	
601.030 · Continuing Education - Employee	134	320	42%	629	961	65%	3,844	
601.050 · Paid Time Off	5,779	6,784	85%	17,039	20,352	84%	81,409	
601.055 · Accrued Leave Payout		820			2,459		9,837	
601.060 · Union Representation	116	110	105%	254	330	77%	1,321	
601.070 · Incentive		55			164		657	
Total 601.000 · Salaries & Wages	66,559	86,015	77%	213,781	258,043	83%	1,032,179	
602.000 · Employee Benefits								
602.020 · Health Ins								
602.021 · Life Insurance and AD&D	86	95	91%	262	286	92%	1,238	
602.022 · Dental Insurance	817	911	90%	2,451	2,732	90%	11,840	
602.023 · Vision Insurance	122	95	128%	367	286	128%	1,238	
602.024 · Medical Insurance	7,252	7,348	99%	21,755	22,043	99%	95,520	
Total 602.020 · Health Ins	8,277	8,449	98%	24,835	25,347	98%	109,836	
602.040 · Retirement								
602.041 · 414(h) Retirement Contribution	1,804	1,735	104%	5,741	5,206	110%	20,823	
602.042 · 457(b) Company Match	1,193	1,735	69%	3,691	5,206	71%	20,823	
Total 602.040 · Retirement	2,997	3,470	86%	9,432	10,412	91%	41,646	
602.050 · Payroll Taxes								
602.051 · Social Security	4,079	5,359	76%	13,067	16,076	81%	64,305	
602.052 · Medicare Tax	955	1,253	76%	3,056	3,760	81%	15,040	
602.053 · CA UI & ETT	343	514	67%	1,048	1,543	68%	6,170	
Total 602.050 · Payroll Taxes	5,377	7,126	75%	17,171	21,379	80%	85,515	
Total 602.000 · Employee Benefits	16,651	19,045	87%	51,438	57,138	90%	236,997	
603.000 · Professional Fees								

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

	Sep 19	Budget	% of Budget	Jul - Sep 19	YTD Budget	% of Budget	Annual Budget	NOTES
603.010 · Medical								
603.020 · Physician Services								
603.025 · Medical Directorship	530	500	106%	1,530	1,500	102%	6,180	
Total 603.020 · Physician Services	530	500	106%	1,530	1,500	102%	6,180	
Total 603.010 · Medical	530	500	106%	1,530	1,500	102%	6,180	
603.040 · Legal & Attorney								
603.043 · Labor-Management	1,165	3,750	31%	25,580	11,250	227%	45,000	
Total 603.040 · Legal & Attorney	1,165	3,750	31%	25,580	11,250	227%	45,000	
603.070 · Accountants								
603.052 · CMS / PPS / GEMT prep							6,500	
Total 603.070 · Accountants							6,500	
Total 603.000 · Professional Fees	1,695	4,250	40%	27,110	12,750	213%	57,680	
604.000 · Purchased Services								
604.030 · Health Screenings		452			1,356		5,425	
604.050 · Billing	8,331	6,867	121%	23,584	20,600	114%	82,400	
604.060 · Linen	415	792	52%	1,657	2,375	70%	9,500	
604.100 · IT - Labor	700	721	97%	2,100	2,163	97%	8,650	
604.120 · Medical Waste Disposal	150	188	80%	450	563	80%	2,250	
604.130 · Records Management	11	13	85%	32	38	84%	150	
604.140 · Ambulance Dispatch Services	5,798	4,500	129%	16,847	13,500	125%	54,000	
604.150 · Patient Surveys	596	200	298%	596	600	99%	2,400	4 months surveys
Total 604.000 · Purchased Services	16,001	13,733	117%	45,266	41,195	110%	164,775	
605.000 · Supplies								
605.020 · Office-consumable								
605.021 · Printing & Copiers	7	88	8%	288	350	82%	1,400	
605.020 · Office-consumable - Other	94	208	45%	1,513	625	242%	2,500	
Total 605.020 · Office-consumable	101	296	34%	1,801	975	185%	3,900	
605.030 · Postage/Shipping							557	
605.040 · Medical-Consumable								
605.042 · Oxygen	287	417	69%	694	1,250	56%	5,000	
605.040 · Medical-Consumable - Other	1,899	3,605	53%	10,936	10,815	101%	43,260	
Total 605.040 · Medical-Consumable	2,186	4,022	54%	11,630	12,065	96%	48,260	
605.050 · Pharmaceutical	33	833	4%	1,212	2,500	48%	10,000	
605.080 · Small Tools & Minor Equipment								
605.081 · Minor Medical Equipment		250		1,913	750	255%	3,000	
605.080 · Small Tools & Minor Equipment - Other		183		707	550	129%	2,200	
Total 605.080 · Small Tools & Minor Equipment		433		2,620	1,300	202%	5,200	
Total 605.000 · Supplies	2,320	5,584	42%	17,263	16,840	103%	67,917	
606.000 · Utilities								
606.010 · Elect/Gas	441	392	113%	1,342	1,175	114%	4,700	
606.020 · Phones								
606.021 · Mobile Phones	598	225	266%	1,074	675	159%	2,700	billed Oakvalley for data usage
606.020 · Phones - Other	420	392	107%	1,261	1,175	107%	4,700	
Total 606.020 · Phones	1,018	617	165%	2,335	1,850	126%	7,400	
606.030 · DSL - Digital Subscriber Line	97	100	97%	292	300	97%	1,200	
606.050 · Water/Garbage	165	162	102%	497	486	102%	1,946	
Total 606.000 · Utilities	1,721	1,271	135%	4,466	3,811	117%	15,246	
607.000 · Rental and Lease								
607.020 · Equipment Leased								
607.021 · Copier Lease	32	25	128%	95	75	127%	300	
Total 607.020 · Equipment Leased	32	25	128%	95	75	127%	300	
Total 607.000 · Rental and Lease	32	25	128%	95	75	127%	300	
608.000 · Insurance Coverages								
608.010 · Workers' Compensation	3,539	3,539	100%	10,617	10,618	100%	42,471	
608.020 · Auto Liability & PhysicalDamage	1,720	1,720	100%	5,160	5,160	100%	20,640	
608.030 · Property & Equipment	175	156	112%	525	469	112%	1,875	
608.040 · Liability-not medical related	507	507	100%	1,522	1,522	100%	6,087	
608.050 · Health Entity Liability	6,506	6,506	100%	19,518	19,518	100%	78,074	

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

	Sep 19	Budget	% of Budget	Jul - Sep 19	YTD Budget	% of Budget	Annual Budget	NOTES
Total 608.000 · Insurance Coverages	12,447	12,428	100%	37,342	37,287	100%	149,147	
609.000 · Maintenance & Repairs								
609.010 · Buildings								
609.011 · Other Maint	146	300	49%	555	900	62%	3,600	
609.012 · HVAC		25		315	75	420%	300	
609.013 · Plumbing	39	25	156%	39	75	52%	300	
609.015 · Electric		25			75		300	
Total 609.010 · Buildings	185	375	49%	909	1,125	81%	4,500	
609.030 · Equipment M&R	984	1,178	84%	5,364	3,534	152%	14,135	
609.040 · Vehicle M&R								
609.041 · Tires		250		1,678	750	224%	3,000	
609.043 · Body Work		417			1,250		5,000	
609.040 · Vehicle M&R - Other	695	5,167	13%	6,114	15,500	39%	62,000	
Total 609.040 · Vehicle M&R	695	5,834	12%	7,792	17,500	45%	70,000	
609.050 · Uniforms	243	592	41%	3,791	1,776	213%	13,100	
Total 609.000 · Maintenance & Repairs	2,107	7,979	26%	17,856	23,935	75%	101,735	
610.000 · Depreciation and Amortization								
610.020 · Depreciation Expense - Amb	9,175	12,085	76%	30,458	36,254	84%	145,016	
Total 610.000 · Depreciation and Amortization	9,175	12,085	76%	30,458	36,254	84%	145,016	
611.000 · Other operating expenses								
611.030 · I.T.								
611.040 · IT - Equipment		25			75		300	
611.050 · IT- Software/License								
611.051 · HR mgmt solution	250	200	125%	751	600	125%	2,400	
611.050 · IT- Software/License - Other	978	820	119%	3,004	2,875	104%	11,500	
Total 611.050 · IT- Software/License	1,228	1,020	120%	3,755	3,475	108%	13,900	
Total 611.030 · I.T.	1,228	1,045	118%	3,755	3,550	106%	14,200	
611.060 · Fuel Auto	4,036	4,250	95%	11,636	12,750	91%	51,000	
611.070 · Fees								
611.073 · Credit Card Transaction Fees	317	208	152%	813	625	130%	2,500	
611.074 · Agency Provided Services	486	825	59%	3,756	2,475	152%	9,900	
611.075 · GEMT-Quality Assurance Fee	21,091	11,250	187%	21,091	11,250	187%	45,000	Qtr 1 & 2 fees
611.076 · Collections Commission	1,066	1,940	55%	9,985	5,820	172%	23,278	
Total 611.070 · Fees	22,960	14,223	161%	35,645	20,170	177%	80,678	
611.080 · Recruitment costs		50		1,691	150	1,127%	600	
611.090 · Dues / Subscriptions								
611.091 · Associations	212	225	94%	635	675	94%	2,700	
Total 611.090 · Dues / Subscriptions	212	225	94%	635	675	94%	2,700	
611.100 · Training and Education								
611.101 · In-House Training		208		283	625	45%	2,500	
611.102 · Conference Fees	217	167	130%	1,167	500	233%	2,000	
611.103 · Airfare		67		252	200	126%	800	
611.104 · Hotel & Meal	471	100	471%	471	300	157%	1,200	
Total 611.100 · Training and Education	688	542	127%	2,173	1,625	134%	6,500	
611.110 · Business Travel & Mileage	36	125	29%	36	375	10%	1,500	
611.120 · Marketing/PR								
611.121 · Brochures		54			162		650	
611.124 · Ads		21			63		250	
611.125 · Other Marketing Exp		8			25		100	
Total 611.120 · Marketing/PR		83			250		1,000	
611.140 · Meals and Recognition								
611.141 · Meals	122	92	133%	359	275	131%	1,100	
611.142 · Recognition		75			225		900	
Total 611.140 · Meals and Recognition	122	167	73%	359	500	72%	2,000	
611.160 · Community Education								
611.161 · Community CPR Classes		175		260	525	50%	2,100	
Total 611.160 · Community Education		175		260	525	50%	2,100	
Total 611.000 · Other operating expenses	29,282	20,885	140%	56,190	40,570	139%	162,278	

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

	Sep 19	Budget	% of Budget	Jul - Sep 19	YTD Budget	% of Budget	Annual Budget	NOTES
Total Expense	157,990	183,300	86%	501,265	527,898	95%	2,133,270	On Budget
Net Ordinary Income	26,640	(28,475)	(94%)	93,941	(63,423)	(148%)	(188,370)	
Other Income/Expense								
Other Income								
701.000 - District Tax Revenues								
701.020 - Direct Assessment-Amb Svcs Fund	20,240	20,000	101%	60,481	60,000	101%	240,000	
Total 701.000 - District Tax Revenues	20,240	20,000	101%	60,481	60,000	101%	240,000	
Total Other Income	20,240	20,000	101%	60,481	60,000	101%	240,000	
Net Other Income	20,240	20,000	101%	60,481	60,000	101%	240,000	
Net Income	46,880	(8,475)	(553%)	154,422	(3,423)	(4,511%)	51,630	GREAT Mo & YTD results

Del Puerto Health Care District
Ambulance vs Previous
September 2019

	Sep 19	Aug 19	Sep 18
Ordinary Income/Expense			
Income			
401.000 · Gross Patient Service Revenue			
401.010 · AMB Ambulance Services			
401.011 · GEMT Federal Reimbursement	7,093		
401.010 · AMB Ambulance Services - Other	775,623	736,781	602,666
Total 401.010 · AMB Ambulance Services	<u>782,716</u>	<u>736,781</u>	<u>602,666</u>
Total 401.000 · Gross Patient Service Revenue	782,716	736,781	602,666
403.000 · Adjustments			
403.100 · Contractual Adj on HC&PDA bills			
403.015 · AMB Contractual Allowances			
403.011 · AMB Revenue Adjustments	(2,747)	(135)	(999)
403.012 · AMB GEMT QAF Add-on Pymt	(4,825)	4,825	
403.015 · AMB Contractual Allowances - Other	(542,043)	(423,156)	(467,392)
Total 403.015 · AMB Contractual Allowances	<u>(549,615)</u>	<u>(418,466)</u>	<u>(468,391)</u>
Total 403.100 · Contractual Adj on HC&PDA bills	<u>(549,615)</u>	<u>(418,466)</u>	<u>(468,391)</u>
Total 403.000 · Adjustments	(549,615)	(418,466)	(468,391)
405.000 · Bad Debt HC & Amb			
405.010 · AMB Write-offs			
405.011 · AMB Allowance for Doubtful	(31,106)	(91,297)	51,522
405.012 · AMB Rcvd from Written Off Accts	4,463	19,292	11,954
405.013 · AMB Bad Debt	(22,253)	(25,418)	(126,565)
Total 405.010 · AMB Write-offs	<u>(48,896)</u>	<u>(97,423)</u>	<u>(63,089)</u>
Total 405.000 · Bad Debt HC & Amb	(48,896)	(97,423)	(63,089)
407.000 · Other Income			
407.040 · Community Education Classes			
407.040 · Community Education Classes - Other	175	175	50
Total 407.040 · Community Education Classes	<u>175</u>	<u>175</u>	<u>50</u>
407.000 · Other Income - Other	250	45	45
Total 407.000 · Other Income	<u>425</u>	<u>220</u>	<u>95</u>
Total Income	<u>184,630</u>	<u>221,112</u>	<u>71,281</u>
Gross Profit	184,630	221,112	71,281
Expense			
601.000 · Salaries & Wages			
601.010 · Regular Operations	59,210	62,049	75,434
601.020 · Community Service	1,320	360	1,335
601.030 · Continuing Education - Employee	134	209	176
601.050 · Paid Time Off	5,779	5,496	5,226
601.060 · Union Representation	116	138	
Total 601.000 · Salaries & Wages	<u>66,559</u>	<u>68,252</u>	<u>82,171</u>
602.000 · Employee Benefits			
602.020 · Health Ins			
602.021 · Life Insurance and AD&D	86	90	90
602.022 · Dental Insurance	817	817	907
602.023 · Vision Insurance	122	122	130
602.024 · Medical Insurance	7,252	7,252	6,493
Total 602.020 · Health Ins	<u>8,277</u>	<u>8,281</u>	<u>7,620</u>
602.040 · Retirement			
602.041 · 414(h) Retirement Contribution	1,804	1,794	2,096

Del Puerto Health Care District
Ambulance vs Previous
September 2019

	Sep 19	Aug 19	Sep 18
602.042 · 457(b) Company Match	1,193	1,174	1,302
Total 602.040 · Retirement	2,997	2,968	3,398
602.050 · Payroll Taxes			
602.051 · Social Security	4,079	4,092	4,993
602.052 · Medicare Tax	955	956	1,168
602.053 · CA UI & ETT	343	405	186
Total 602.050 · Payroll Taxes	5,377	5,453	6,347
Total 602.000 · Employee Benefits	16,651	16,702	17,365
603.000 · Professional Fees			
603.010 · Medical			
603.020 · Physician Services			
603.025 · Medical Directorship	530	500	500
Total 603.020 · Physician Services	530	500	500
Total 603.010 · Medical	530	500	500
603.040 · Legal & Attorney			
603.043 · Labor-Management	1,165	3,468	
Total 603.040 · Legal & Attorney	1,165	3,468	
Total 603.000 · Professional Fees	1,695	3,968	500
604.000 · Purchased Services			
604.050 · Billing	8,331	7,748	5,889
604.060 · Linen	415	546	728
604.100 · IT - Labor	700	700	700
604.120 · Medical Waste Disposal	150	150	150
604.130 · Records Management	11	11	10
604.140 · Ambulance Dispatch Services	5,798	5,747	4,356
604.150 · Patient Surveys	596		
Total 604.000 · Purchased Services	16,001	14,902	11,833
605.000 · Supplies			
605.020 · Office-consumable			
605.021 · Printing & Copiers	7	172	43
605.020 · Office-consumable - Other	94	1,101	49
Total 605.020 · Office-consumable	101	1,273	92
605.030 · Postage/Shipping			168
605.040 · Medical-Consumable			
605.042 · Oxygen	287	221	578
605.040 · Medical-Consumable - Other	1,899	5,714	4,722
Total 605.040 · Medical-Consumable	2,186	5,935	5,300
605.050 · Pharmaceutical			
605.050 · Pharmaceutical - Other	33	117	753
Total 605.050 · Pharmaceutical	33	117	753
605.080 · Small Tools & Minor Equipment			
605.081 · Minor Medical Equipment		1,685	(334)
605.080 · Small Tools & Minor Equipment - Other		707	
Total 605.080 · Small Tools & Minor Equipment		2,392	(334)
Total 605.000 · Supplies	2,320	9,717	5,979
606.000 · Utilities			
606.010 · Elect/Gas	441	466	415
606.020 · Phones			
606.021 · Mobile Phones	598	239	93

Del Puerto Health Care District
Ambulance vs Previous
September 2019

	Sep 19	Aug 19	Sep 18
606.020 · Phones - Other	420	420	370
Total 606.020 · Phones	1,018	659	463
606.030 · DSL - Digital Subscriber Line	97	97	97
606.050 · Water/Garbage	165	168	155
Total 606.000 · Utilities	1,721	1,390	1,130
607.000 · Rental and Lease			
607.020 · Equipment Leased			
607.021 · Copier Lease	32	32	
Total 607.020 · Equipment Leased	32	32	
Total 607.000 · Rental and Lease	32	32	
608.000 · Insurance Coverages			
608.010 · Workers' Compensation			
608.010 · Workers' Compensation - Other	3,539	3,539	6,711
Total 608.010 · Workers' Compensation	3,539	3,539	6,711
608.020 · Auto Liability & PhysicalDamage	1,720	1,720	1,309
608.030 · Property & Equipment	175	175	292
608.040 · Liability-not medical related			
608.040 · Liability-not medical related - Other	507	507	400
Total 608.040 · Liability-not medical related	507	507	400
608.050 · Health Entity Liability	6,506	6,506	7,189
Total 608.000 · Insurance Coverages	12,447	12,447	15,901
609.000 · Maintenance & Repairs			
609.010 · Buildings			
609.011 · Other Maint	146	205	162
609.012 · HVAC		315	
609.013 · Plumbing	39		35
Total 609.010 · Buildings	185	520	197
609.030 · Equipment M&R	984	3,785	611
609.040 · Vehicle M&R			
609.041 · Tires		1,648	
609.040 · Vehicle M&R - Other	695	2,835	2,019
Total 609.040 · Vehicle M&R	695	4,483	2,019
609.050 · Uniforms	243	1,702	
Total 609.000 · Maintenance & Repairs	2,107	10,490	2,827
610.000 · Depreciation and Amortization			
610.020 · Depreciation Expense - Amb	9,175	9,561	
610.000 · Depreciation and Amortization - Other			8,202
Total 610.000 · Depreciation and Amortization	9,175	9,561	8,202
611.000 · Other operating expenses			
611.030 · I.T.			
611.050 · IT- Software/License			
611.051 · HR mgmt solution	250	250	190
611.050 · IT- Software/License - Other	978	1,218	828
Total 611.050 · IT- Software/License	1,228	1,468	1,018
Total 611.030 · I.T.	1,228	1,468	1,018
611.060 · Fuel Auto	4,036	3,757	3,339
611.070 · Fees			
611.073 · Credit Card Transaction Fees	317	326	201
611.074 · Agency Provided Services	486	513	736

Del Puerto Health Care District
Ambulance vs Previous
 September 2019

	Sep 19	Aug 19	Sep 18
611.075 · GEMT-Quality Assurance Fee	21,091		
611.076 · Collections Commission	1,066	7,292	2,317
Total 611.070 · Fees	22,960	8,131	3,254
611.080 · Recruitment costs		339	
611.090 · Dues / Subscriptions			
611.091 · Associations	212	212	377
Total 611.090 · Dues / Subscriptions	212	212	377
611.100 · Training and Education			
611.102 · Conference Fees	217	950	1,665
611.103 · Airfare		252	870
611.104 · Hotel & Meal	471		887
Total 611.100 · Training and Education	688	1,202	3,422
611.110 · Business Travel & Mileage	36		
611.140 · Meals and Recognition			
611.141 · Meals	122		
Total 611.140 · Meals and Recognition	122		
611.160 · Community Education			
611.161 · Community CPR Classes		100	
Total 611.160 · Community Education		100	
Total 611.000 · Other operating expenses	29,282	15,209	11,410
Total Expense	157,990	162,670	157,318
Net Ordinary Income	26,640	58,442	(86,037)
Other Income/Expense			
Other Income			
701.000 · District Tax Revenues			
701.020 · Direct Assessment-Amb Svcs Fund	20,240	20,240	19,700
Total 701.000 · District Tax Revenues	20,240	20,240	19,700
Total Other Income	20,240	20,240	19,700
Net Other Income	20,240	20,240	19,700
Net Income	46,880	78,682	(66,337)

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

	Sep 19	Budget	% of Budget	Jul - Sep 19	YTD Budget	% of Budget	Annual Budget	NOTES
Ordinary Income/Expense								
Income								
401.000 · Gross Patient Service Revenue								
401.020 · Health Center Services								
401.040 · HC Capitation Payments	13,073	10,000	131%	38,446	30,000	128%	120,000	
401.020 · Health Center Services - Other	171,921	181,667	95%	517,959	545,000	95%	2,180,000	
Total 401.020 · Health Center Services	184,994	191,667	97%	556,405	575,000	97%	2,300,000	
Total 401.000 · Gross Patient Service Revenue	184,994	191,667	97%	556,405	575,000	97%	2,300,000	
403.000 · Adjustments								
403.100 · Contractual Adj on HC&PDA bills								
403.030 · Gross Adjustments HC								
403.022 · HC Reverse Credit Card Adj	734	167	440%	1,069	333	321%	1,833	
403.023 · Reverse Capitated Adj	(13,073)	(7,667)	171%	(38,446)	(23,000)	167%	(92,000)	
403.024 · HC Reverse Bad Debt Adj	582	2,083	28%	6,069	4,167	146%	22,917	
403.025 · HC Reverse Refund of Overpayment	(375)	(500)	75%	(1,216)	(1,500)	81%	(6,000)	
403.026 · HC Medi-Cal Wrap-Around Pymnts		8,333			25,000		100,000	
403.030 · Gross Adjustments HC - Other	17,360		100%	73,924		100%		
Total 403.030 · Gross Adjustments HC	5,228	2,416	216%	41,400	5,000	828%	26,750	
Total 403.100 · Contractual Adj on HC&PDA bills	5,228	2,416	216%	41,400	5,000	828%	26,750	
Total 403.000 · Adjustments	5,228	2,416	216%	41,400	5,000	828%	26,750	
405.000 · Bad Debt HC & Amb								
405.020 · HC Write-offs								
405.021 · HC Allowance for Doubtful	(106)	608	(17%)	(6,176)	1,825	(338%)	7,300	
405.022 · HC Bad Debt Health Center	(582)	(1,875)	31%	(6,069)	(5,625)	108%	(22,500)	
405.023 · HC Rcvd from Written Off Accts	679	250	272%	695	750	93%	3,000	
Total 405.020 · HC Write-offs	(9)	(1,017)	1%	(11,550)	(3,050)	379%	(12,200)	
Total 405.000 · Bad Debt HC & Amb	(9)	(1,017)	1%	(11,550)	(3,050)	379%	(12,200)	
407.000 · Other Income								
407.030 · Payer Incentives Received	19,025		100%	19,025		100%		Healthnet Incentive
407.000 · Other Income - Other	(85)	300	(28%)	530	899	59%	14,206	
Total 407.000 · Other Income	18,940	300	6,313%	19,555	899	2,175%	14,206	
Total Income	209,153	193,366	108%	605,810	577,849	105%	2,328,756	
Gross Profit	209,153	193,366	108%	605,810	577,849	105%	2,328,756	Exceeds budget
Expense								
601.000 · Salaries & Wages								
601.010 · Regular Operations	57,063	68,594	83%	203,994	205,783	99%	823,130	
601.030 · Continuing Education - Employee	1,972	95	2,076%	1,972	286	690%	1,145	
601.040 · Temporary Help		916			2,747		10,990	
601.050 · Paid Time Off	9,404	8,864	106%	25,294	26,591	95%	106,363	
601.055 · Accrued Leave Payout		155		1,670	466	358%	1,864	
601.070 · Incentive		1,261			3,784		15,137	
Total 601.000 · Salaries & Wages	68,439	79,885	86%	232,930	239,657	97%	958,629	
602.000 · Employee Benefits								
602.020 · Health Ins								
602.021 · Life Insurance and AD&D	128	113	113%	390	340	115%	1,457	
602.022 · Dental Insurance	1,600	1,033	155%	4,141	3,100	134%	13,302	
602.023 · Vision Insurance	226	155	146%	604	465	130%	2,000	
602.024 · Medical Insurance	12,055	7,628	158%	32,540	22,884	142%	97,259	
Total 602.020 · Health Ins	14,009	8,929	157%	37,675	26,789	141%	114,018	
602.040 · Retirement								
602.041 · 414(h) Retirement Contribution	2,030	2,237	91%	6,398	6,710	95%	26,839	
602.042 · 457(b) Company Match	741	2,237	33%	3,002	6,710	45%	26,839	
Total 602.040 · Retirement	2,771	4,474	62%	9,400	13,420	70%	53,678	
602.050 · Payroll Taxes								
602.051 · Social Security	3,598	4,482	80%	14,062	13,445	105%	53,781	
602.052 · Medicare Tax	923	1,081	85%	3,369	3,243	104%	12,972	
602.053 · CA UI & ETT	66	534	12%	679	1,602	42%	6,409	

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

	Sep 19	Budget	% of Budget	Jul - Sep 19	YTD Budget	% of Budget	Annual Budget	NOTES
Total 602.050 · Payroll Taxes	4,587	6,097	75%	18,110	18,290	99%	73,162	
Total 602.000 · Employee Benefits	21,367	19,500	110%	65,185	58,499	111%	240,858	
603.000 · Professional Fees								
603.010 · Medical								
603.020 · Physician Services								
603.021 · MD Locums Rate					2,000		4,000	
603.023 · MD Retirement Contribution	600	600	100%	1,800	1,800	100%	7,200	
603.024 · MD Medical Ins Contribution	1,000	1,000	100%	3,000	3,000	100%	12,000	
603.025 · Medical Directorship	8,303	7,833	106%	23,970	23,500	102%	96,820	
603.026 · MD Recruitment		3,000		214	9,000	2%	36,000	
603.027 · MD Continuing Medical Education							2,000	
603.020 · Physician Services - Other	46,503	45,003	103%	136,508	135,008	101%	549,030	
Total 603.020 · Physician Services	56,406	57,436	98%	165,492	174,308	95%	707,050	
603.030 · Non Physician Providers								
603.037 · NPP Continuing Medical Educatio				3,380	3,380	100%	3,380	
Total 603.030 · Non Physician Providers				3,380	3,380	100%	3,380	
Total 603.010 · Medical	56,406	57,436	98%	168,872	177,688	95%	710,430	
603.040 · Legal & Attorney								
603.041 · General Counsel				538		100%		
Total 603.040 · Legal & Attorney				538		100%		
603.070 · Accountants								
603.052 · CMS / PPS / GEMT prep							9,000	
Total 603.070 · Accountants							9,000	
Total 603.000 · Professional Fees	56,406	57,436	98%	169,410	177,688	95%	719,430	
604.000 · Purchased Services								
604.030 · Health Screenings		50			150		600	
604.040 · Temp Agency Fees		472			1,416		5,665	
604.050 · Billing	15,087	14,250	106%	43,086	42,750	101%	171,000	
604.060 · Linen	125	233	54%	499	700	71%	2,800	
604.070 · Security	25	25	100%	75	75	100%	300	
604.080 · Cleaning	7,267	3,705	196%	14,461	11,115	130%	44,460	Strip & Wax floors
604.100 · IT - Labor	3,400	3,400	100%	10,200	10,200	100%	40,800	
604.110 · Communication for Patients	684	717	95%	2,243	2,150	104%	8,600	
604.120 · Medical Waste Disposal	500	500	100%	1,500	1,500	100%	6,000	
604.130 · Records Management	438	367	119%	1,219	1,100	111%	4,400	
Total 604.000 · Purchased Services	27,526	23,719	116%	73,283	71,156	103%	284,625	
605.000 · Supplies								
605.020 · Office-consumable								
605.021 · Printing & Copiers	716	760	94%	898	1,250	72%	5,000	
605.020 · Office-consumable - Other	696	575	121%	1,673	1,725	97%	6,900	
Total 605.020 · Office-consumable	1,412	1,335	106%	2,571	2,975	86%	11,900	
605.030 · Postage/Shipping		18		49	54	91%	663	
605.040 · Medical-Consumable	1,602	2,042	78%	5,667	6,125	93%	24,500	
605.050 · Pharmaceutical								
605.060 · Vaccines								
605.061 · HPV				2,044	1,500	136%	4,000	
605.062 · Pneumovax	1,852		100%	1,852	2,000	93%	11,000	
605.063 · Pediarix		850		833	850	98%	850	
605.060 · Vaccines - Other	3,714	3,700	100%	7,462	8,900	84%	28,850	
Total 605.060 · Vaccines	5,566	4,550	122%	12,191	13,250	92%	44,700	
605.050 · Pharmaceutical - Other	460	542	85%	831	1,625	51%	6,500	
Total 605.050 · Pharmaceutical	6,026	5,092	118%	13,022	14,875	88%	51,200	
605.080 · Small Tools & Minor Equipment								
605.081 · Minor Medical Equipment		21			63		250	
605.080 · Small Tools & Minor Equipment - Other		54		130	162	80%	650	
Total 605.080 · Small Tools & Minor Equipment		75		130	225	58%	900	
Total 605.000 · Supplies	9,040	8,562	106%	21,439	24,254	88%	89,163	

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

	Sep 19	Budget	% of Budget	Jul - Sep 19	YTD Budget	% of Budget	Annual Budget	NOTES
606.000 · Utilities								
606.010 · Elect/Gas	1,374	1,406	98%	4,198	4,218	100%	16,870	
606.020 · Phones	1,300	1,317	99%	3,902	3,950	99%	15,800	
606.030 · DSL - Digital Subscriber Line	290	290	100%	870	870	100%	3,478	
606.040 · Cable TV	70	70	100%	209	210	100%	840	
606.050 · Water/Garbage	417	583	72%	1,578	1,750	90%	7,000	
Total 606.000 · Utilities	3,451	3,666	94%	10,757	10,998	98%	43,988	
607.000 · Rental and Lease								
607.010 · Building								
607.011 · Storage	181	188	96%	543	563	96%	2,250	
Total 607.010 · Building	181	188	96%	543	563	96%	2,250	
607.020 · Equipment Leased								
607.021 · Copier Lease	290	290	100%	871	871	100%	3,485	
607.020 · Equipment Leased - Other	91	100	91%	274	300	91%	1,200	
Total 607.020 · Equipment Leased	381	390	98%	1,145	1,171	98%	4,685	
Total 607.000 · Rental and Lease	562	578	97%	1,688	1,734	97%	6,935	
608.000 · Insurance Coverages								
608.010 · Workers' Compensation	752	752	100%	2,256	2,255	100%	9,019	
608.030 · Property & Equipment	175	156	112%	525	469	112%	1,875	
608.040 · Liability-not medical related	507	507	100%	1,522	1,522	100%	6,087	
608.050 · Health Entity Liability	8,671	8,671	100%	26,013	26,013	100%	104,053	
Total 608.000 · Insurance Coverages	10,105	10,086	100%	30,316	30,259	100%	121,034	
609.000 · Maintenance & Repairs								
609.010 · Buildings								
609.011 · Other Maint	442		100%	1,368		100%		
609.012 · HVAC		217			650		2,600	
609.013 · Plumbing		42		175	125	140%	500	
609.014 · Structure & Roof		1,558			4,675		18,700	
609.015 · Electric		17			50		200	
Total 609.010 · Buildings	442	1,834	24%	1,543	5,500	28%	22,000	
609.020 · Business Park Assoc Fees	1,316	1,316	100%	3,948	3,948	100%	11,500	
609.030 · Equipment M&R		483		458	1,450	32%	5,800	
609.050 · Uniforms		42		80	125	64%	500	
Total 609.000 · Maintenance & Repairs	1,758	3,675	48%	6,029	11,023	55%	39,800	
610.000 · Depreciation and Amortization								
610.030 · Depreciation Expense - HC	7,061	7,103	99%	21,351	21,310	100%	85,241	
Total 610.000 · Depreciation and Amortization	7,061	7,103	99%	21,351	21,310	100%	85,241	
611.000 · Other operating expenses								
611.020 · Provider Licensing & Privileges	684	400	171%	2,088	1,565	133%	2,300	timing
611.030 · I.T.								
611.040 · IT - Equipment	430	458	94%	430	1,375	31%	5,500	
611.050 · IT- Software/License								
611.051 · HR mgmt solution	189	125	151%	567	375	151%	1,500	
611.050 · IT- Software/License - Other	2,486	2,667	93%	7,390	8,000	92%	32,000	
Total 611.050 · IT- Software/License	2,675	2,792	96%	7,957	8,375	95%	33,500	
Total 611.030 · I.T.	3,105	3,250	96%	8,387	9,750	86%	39,000	
611.070 · Fees								
611.072 · Bank Service Charge	11	21	52%	56	63	89%	250	
611.073 · Credit Card Transaction Fees	818	233	351%	1,474	700	211%	2,800	Medtech adjustment next month
611.074 · Agency Provided Services	350	71	493%	383	213	180%	850	Conduent request/timing
611.076 · Collections Commission	355	98	362%	435	294	148%	1,175	fees for bad debts collected
611.077 · Other Fees		125			375		1,500	
Total 611.070 · Fees	1,534	548	280%	2,348	1,645	143%	6,575	
611.080 · Recruitment costs		133		678	400	170%	1,600	
611.090 · Dues / Subscriptions								
611.091 · Associations	170	229	74%	610	687	89%	2,750	
Total 611.090 · Dues / Subscriptions	170	229	74%	610	687	89%	2,750	

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

	Sep 19	Budget	% of Budget	Jul - Sep 19	YTD Budget	% of Budget	Annual Budget	NOTES
611.100 · Training and Education								
611.101 · In-House Training		167			500		2,000	
611.102 · Conference Fees		167			500		2,000	
611.103 · Airfare		67		444	200	222%	800	
611.104 · Hotel & Meal		100		561	300	187%	1,200	
Total 611.100 · Training and Education		501		1,005	1,500	67%	6,000	
611.120 · Marketing/PR								
611.121 · Brochures		83			250		1,000	
611.124 · Ads	30	108	28%	90	325	28%	1,300	
611.125 · Other Marketing Exp		38			113		450	
Total 611.120 · Marketing/PR	30	229	13%	90	688	13%	2,750	
611.130 · Property Taxes Paid	395	400	99%	1,185	1,200	99%	4,800	
611.140 · Meals and Recognition								
611.142 · Recognition				106		100%		
Total 611.140 · Meals and Recognition				106		100%		
Total 611.000 · Other operating expenses	5,918	5,690	104%	16,497	17,435	95%	65,775	
Total Expense	211,633	219,900	96%	648,885	664,013	98%	2,655,478	On Budget
Net Ordinary Income	(2,480)	(26,534)	9%	(43,075)	(86,164)	50%	(326,722)	
Other Income/Expense								
Other Income								
703.000 · Investment Income	0		0%	0		0%		
704.000 · Interest Expense	(5,487)	(5,201)	105%	(16,461)	(15,603)	105%	(62,411)	
705.000 · Tenant Revenue								
705.020 · HC Tenant Income	600	600	100%	1,800	1,800	100%	7,200	
Total 705.000 · Tenant Revenue	600	600	100%	1,800	1,800	100%	7,200	
710.000 · Misc Other Income								
710.020 · Non-Guaranteed Grant Revenue				1,988		100%		
Total 710.000 · Misc Other Income				1,988		100%		
Total Other Income	(4,887)	(4,601)	106%	(12,673)	(13,803)	92%	(55,211)	
Other Expense								
810.000 · Misc Other Expense								
810.020 · Non-Guaranteed Grant Consultant				457		100%		
Total 810.000 · Misc Other Expense				457		100%		
Total Other Expense				457		100%		
Net Other Income	(4,887)	(4,601)	106%	(13,130)	(13,803)	95%	(55,211)	
Net Income	(7,367)	(31,135)	24%	(56,205)	(99,967)	56%	(381,933)	Mo & YTD Net - better vs budgete

Del Puerto Health Care District
Health Center vs Previous
September 2019

	Sep 19	Aug 19	Sep 18
Ordinary Income/Expense			
Income			
401.000 · Gross Patient Service Revenue			
401.020 · Health Center Services			
401.040 · HC Capitation Payments	13,073	12,642	9,094
401.020 · Health Center Services - Other	171,921	180,743	163,263
Total 401.020 · Health Center Services	<u>184,994</u>	<u>193,385</u>	<u>172,357</u>
Total 401.000 · Gross Patient Service Revenue	184,994	193,385	172,357
403.000 · Adjustments			
403.100 · Contractual Adj on HC&PDA bills			
403.030 · Gross Adjustments HC			
403.022 · HC Reverse Credit Card Adj	734	215	112
403.023 · Reverse Capitated Adj	(13,073)	(12,642)	(9,094)
403.024 · HC Reverse Bad Debt Adj	582	2,866	1,314
403.025 · HC Reverse Refund of Overpayment	(375)	(423)	(360)
403.030 · Gross Adjustments HC - Other	17,360	(5,279)	32,164
Total 403.030 · Gross Adjustments HC	<u>5,228</u>	<u>(15,263)</u>	<u>24,136</u>
Total 403.100 · Contractual Adj on HC&PDA bills	5,228	(15,263)	24,136
Total 403.000 · Adjustments	5,228	(15,263)	24,136
405.000 · Bad Debt HC & Amb			
405.020 · HC Write-offs			
405.021 · HC Allowance for Doubtful	(106)	(4,613)	(603)
405.022 · HC Bad Debt Health Center	(582)	(2,866)	(1,314)
405.023 · HC Rcvd from Written Off Accts	679	16	276
Total 405.020 · HC Write-offs	<u>(9)</u>	<u>(7,463)</u>	<u>(1,641)</u>
Total 405.000 · Bad Debt HC & Amb	(9)	(7,463)	(1,641)
407.000 · Other Income			
407.030 · Payer Incentives Received	19,025		
407.000 · Other Income - Other	(85)	305	230
Total 407.000 · Other Income	<u>18,940</u>	<u>305</u>	<u>230</u>
Total Income	<u>209,153</u>	<u>170,964</u>	<u>195,082</u>
Gross Profit	209,153	170,964	195,082
Expense			
601.000 · Salaries & Wages			
601.010 · Regular Operations	57,063	79,714	63,208
601.030 · Continuing Education - Employee	1,972		
601.050 · Paid Time Off	9,404	7,260	7,119
601.055 · Accrued Leave Payout		1,670	
Total 601.000 · Salaries & Wages	<u>68,439</u>	<u>88,644</u>	<u>70,327</u>
602.000 · Employee Benefits			
602.020 · Health Ins			
602.021 · Life Insurance and AD&D	128	138	104
602.022 · Dental Insurance	1,600	1,328	929
602.023 · Vision Insurance	226	183	166
602.024 · Medical Insurance	12,055	10,775	6,700
Total 602.020 · Health Ins	<u>14,009</u>	<u>12,424</u>	<u>7,899</u>
602.040 · Retirement			
602.041 · 414(h) Retirement Contribution	2,030	2,689	2,091
602.042 · 457(b) Company Match	741	1,188	786

Del Puerto Health Care District
Health Center vs Previous
September 2019

	Sep 19	Aug 19	Sep 18
Total 602.040 · Retirement	2,771	3,877	2,877
602.050 · Payroll Taxes			
602.051 · Social Security	3,598	5,400	3,386
602.052 · Medicare Tax	923	1,262	987
602.053 · CA UI & ETT	66	347	
Total 602.050 · Payroll Taxes	4,587	7,009	4,373
Total 602.000 · Employee Benefits	21,367	23,310	15,149
603.000 · Professional Fees			
603.010 · Medical			
603.020 · Physician Services			
603.023 · MD Retirement Contribution	600	600	600
603.024 · MD Medical Ins Contribution	1,000	1,000	1,000
603.025 · Medical Directorship	8,303	7,833	7,833
603.026 · MD Recruitment		144	70
603.020 · Physician Services - Other	46,503	45,003	45,003
Total 603.020 · Physician Services	56,406	54,580	54,506
Total 603.010 · Medical	56,406	54,580	54,506
603.040 · Legal & Attorney			
603.041 · General Counsel		538	
Total 603.040 · Legal & Attorney		538	
Total 603.000 · Professional Fees	56,406	55,118	54,506
604.000 · Purchased Services			
604.050 · Billing	15,087	10,774	14,514
604.060 · Linen	125	166	177
604.070 · Security	25	25	25
604.080 · Cleaning	7,267	3,597	3,393
604.100 · IT - Labor	3,400	3,400	3,400
604.110 · Communication for Patients	684	797	685
604.120 · Medical Waste Disposal	500	500	(1,409)
604.130 · Records Management	438	552	397
Total 604.000 · Purchased Services	27,526	19,811	21,182
605.000 · Supplies			
605.020 · Office-consumable			
605.021 · Printing & Copiers	716	7	710
605.020 · Office-consumable - Other	696		454
Total 605.020 · Office-consumable	1,412	7	1,164
605.030 · Postage/Shipping		49	168
605.040 · Medical-Consumable			
605.040 · Medical-Consumable - Other	1,602	2,542	1,848
Total 605.040 · Medical-Consumable	1,602	2,542	1,848
605.050 · Pharmaceutical			
605.060 · Vaccines			
605.061 · HPV		2,044	
605.062 · Pneumovax	1,852		
605.063 · Pediarix		833	810
605.060 · Vaccines - Other	3,714	2,527	3,208
Total 605.060 · Vaccines	5,566	5,404	4,018
605.050 · Pharmaceutical - Other	460	17	18
Total 605.050 · Pharmaceutical	6,026	5,421	4,036

Del Puerto Health Care District
Health Center vs Previous
September 2019

	Sep 19	Aug 19	Sep 18
605.080 · Small Tools & Minor Equipment			
605.080 · Small Tools & Minor Equipment - Other		130	
Total 605.080 · Small Tools & Minor Equipment		130	
Total 605.000 · Supplies	9,040	8,149	7,216
606.000 · Utilities			
606.010 · Elect/Gas	1,374	1,462	1,393
606.020 · Phones			
606.020 · Phones - Other	1,300	1,300	1,271
Total 606.020 · Phones	1,300	1,300	1,271
606.030 · DSL - Digital Subscriber Line	290	290	290
606.040 · Cable TV	70	70	78
606.050 · Water/Garbage	417	599	400
Total 606.000 · Utilities	3,451	3,721	3,432
607.000 · Rental and Lease			
607.010 · Building			
607.011 · Storage	181	181	181
Total 607.010 · Building	181	181	181
607.020 · Equipment Leased			
607.021 · Copier Lease	290	290	290
607.020 · Equipment Leased - Other	91	91	91
Total 607.020 · Equipment Leased	381	381	381
Total 607.000 · Rental and Lease	562	562	562
608.000 · Insurance Coverages			
608.010 · Workers' Compensation			
608.010 · Workers' Compensation - Other	752	752	1,622
Total 608.010 · Workers' Compensation	752	752	1,622
608.030 · Property & Equipment	175	175	292
608.040 · Liability-not medical related			
608.040 · Liability-not medical related - Other	507	507	400
Total 608.040 · Liability-not medical related	507	507	400
608.050 · Health Entity Liability	8,671	8,671	9,928
Total 608.000 · Insurance Coverages	10,105	10,105	12,242
609.000 · Maintenance & Repairs			
609.010 · Buildings			
609.011 · Other Maint	442	926	
609.013 · Plumbing		175	
609.014 · Structure & Roof			3,629
Total 609.010 · Buildings	442	1,101	3,629
609.020 · Business Park Assoc Fees	1,316	1,316	954
609.030 · Equipment M&R		458	
Total 609.000 · Maintenance & Repairs	1,758	2,875	4,583
610.000 · Depreciation and Amortization			
610.030 · Depreciaiton Expense - HC	7,061	7,171	
610.000 · Depreciation and Amortization - Other			7,361
Total 610.000 · Depreciation and Amortization	7,061	7,171	7,361
611.000 · Other operating expenses			
611.020 · Provider Licensing & Privileges	684	994	400
611.030 · I.T.			
611.040 · IT - Equipment	430		

Del Puerto Health Care District
Health Center vs Previous
September 2019

	Sep 19	Aug 19	Sep 18
611.050 · IT- Software/License			
611.051 · HR mgmt solution	189	189	122
611.050 · IT- Software/License - Other	2,486	2,486	2,562
Total 611.050 · IT- Software/License	<u>2,675</u>	<u>2,675</u>	<u>2,684</u>
Total 611.030 · I.T.	3,105	2,675	2,684
611.070 · Fees			
611.072 · Bank Service Charge	11	28	50
611.073 · Credit Card Transaction Fees	818	450	178
611.074 · Agency Provided Services	350		350
611.076 · Collections Commission	355	80	77
611.077 · Other Fees			731
Total 611.070 · Fees	<u>1,534</u>	<u>558</u>	<u>1,386</u>
611.090 · Dues / Subscriptions			
611.091 · Associations	170	170	170
611.090 · Dues / Subscriptions - Other			52
Total 611.090 · Dues / Subscriptions	<u>170</u>	<u>170</u>	<u>222</u>
611.100 · Training and Education			
611.103 · Airfare		444	542
611.104 · Hotel & Meal			281
Total 611.100 · Training and Education		<u>444</u>	<u>823</u>
611.120 · Marketing/PR			
611.124 · Ads	30	30	30
Total 611.120 · Marketing/PR	<u>30</u>	<u>30</u>	<u>30</u>
611.130 · Property Taxes Paid	395	395	379
611.140 · Meals and Recognition			
611.142 · Recognition		106	
Total 611.140 · Meals and Recognition		<u>106</u>	
Total 611.000 · Other operating expenses	<u>5,918</u>	<u>5,372</u>	<u>5,924</u>
Total Expense	<u>211,633</u>	<u>224,838</u>	<u>202,484</u>
Net Ordinary Income	(2,480)	(53,874)	(7,402)
Other Income/Expense			
Other Income			
703.000 · Investment Income	0	0	
704.000 · Interest Expense	(5,487)	(5,487)	(5,487)
705.000 · Tenant Revenue			
705.020 · HC Tenant Income	600	600	600
Total 705.000 · Tenant Revenue	<u>600</u>	<u>600</u>	<u>600</u>
710.000 · Misc Other Income			
710.020 · Non-Guaranteed Grant Revenue		1,988	
Total 710.000 · Misc Other Income		<u>1,988</u>	
Total Other Income	(4,887)	(2,899)	(4,887)
Other Expense			
810.000 · Misc Other Expense			
810.020 · Non-Guaranteed Grant Consultant		457	
Total 810.000 · Misc Other Expense		<u>457</u>	
Total Other Expense		<u>457</u>	
Net Other Income	(4,887)	(3,356)	(4,887)
Net Income	<u>(7,367)</u>	<u>(57,230)</u>	<u>(12,289)</u>

Del Puerto Health Care District
Keystone vs Budget by Month & YTD
 September 2019

	Sep 19		Budget % of Budget Jul - Sep 19		YTD Budget % of Budget Annual		Budget
Other Income/Expense							
Other Income							
705.000 · Tenant Revenue	15,105	15,319	99%	45,315	45,956	99%	183,825
Total Other Income	15,105	15,319	99%	45,315	45,956	99%	183,825
Other Expense							
802.000 · Keystone District Expense							
802.015 · Keystone Depreciation	3,694	4,000	92%	11,327	12,000	94%	48,000
802.020 · Keystone Prop & Equip Ins	175	152	115%	525	455	115%	1,820
802.030 · Keystone Liability Insurance	330	486	68%	990	1,458	68%	5,834
802.040 · Keystone Property Taxes Paid	450	467	96%	1,350	1,400	96%	5,600
802.050 · Keystone - Other Expenses		8			25		100
802.060 · Keystone C - Interest Expense	4,171	4,000	104%	12,414	12,000	103%	48,000
Total 802.000 · Keystone District Expense	8,820	9,113	97%	26,606	27,338	97%	109,354
810.000 · Misc Other Expense							
Total Other Expense	8,820	9,113	97%	26,606	27,338	97%	109,354
Net Other Income	6,285	6,206	101%	18,709	18,618	100%	74,471
Net Income	6,285	6,206	101%	18,709	18,618	100%	74,471

Del Puerto Health Care District
YTD by Class
July through September 2019

	Total 01 DPHCD			Total 02 Patterson District Ambulance			Total 03 Del Puerto Health Center			Total 06 Keystone Bldg C			TOTAL		
	Jul - Sep 19	Budget	% of Budget	Jul - Sep 19	Budget	% of Budget	Jul - Sep 19	Budget	% of Budget	Jul - Sep 19	Budget	% of Budget	Jul - Sep 19	Budget	% of Budget
Ordinary Income/Expense															
Income															
401.000 · Gross Patient Service Revenue				2,251,164	1,937,500	116%	556,404	575,000	97%				2,807,568	2,512,500	112%
401.021 · Del Puerto Health Center															
403.000 · Adjustments				(1,454,539)	(1,318,750)	110%	41,402	5,000	828%				(1,413,137)	(1,313,750)	108%
405.000 · Bad Debt HC & Amb				(202,550)	(161,487)	125%	(11,551)	(3,050)	379%				(214,101)	(164,537)	130%
407.000 · Other Income	330	497	66%	1,130	7,212	16%	19,555	899	2,175%				21,015	8,608	244%
Total Income	330	497	66%	595,205	464,475	128%	605,810	577,849	105%				1,201,345	1,042,821	115%
Gross Profit	330	497	66%	595,205	464,475	128%	605,810	577,849	105%				1,201,345	1,042,821	115%
Expense															
601.000 · Salaries & Wages	108,931	103,959	105%	213,782	258,045	83%	232,929	239,658	97%				555,642	601,662	92%
602.000 · Employee Benefits	23,440	23,517	100%	51,439	57,137	90%	65,184	58,500	111%				140,063	139,154	101%
603.000 · Professional Fees	7,324	20,875	35%	27,110	12,750	213%	169,410	177,688	95%				203,844	211,313	96%
604.000 · Purchased Services	2,943	2,750	107%	45,266	41,194	110%	73,283	71,156	103%				121,492	115,100	106%
605.000 · Supplies	2,657	1,685	158%	17,262	16,840	103%	21,440	24,254	88%				41,359	42,779	97%
606.000 · Utilities	1,835	1,738	106%	4,466	3,811	117%	10,757	10,997	98%				17,058	16,546	103%
607.000 · Rental and Lease	1,147	1,185	97%	95	75	127%	1,688	1,734	97%				2,930	2,994	98%
608.000 · Insurance Coverages	8,185	8,042	102%	37,342	37,287	100%	30,315	30,258	100%				75,842	75,587	100%
609.000 · Maintenance & Repairs	785	1,000	79%	17,855	23,935	75%	6,029	11,023	55%				24,669	35,958	69%
610.000 · Depreciation and Amortization	7,903	7,750	102%	30,458	36,254	84%	21,351	21,310	100%				59,712	65,314	91%
611.000 · Other operating expenses	8,727	11,595	75%	56,190	40,569	139%	16,563	17,434	95%				81,480	69,598	117%
Total Expense	173,877	184,096	94%	501,265	527,897	95%	648,949	664,012	98%				1,324,091	1,376,005	96%
Net Ordinary Income	(173,547)	(183,599)	95%	93,940	(63,422)	(148%)	(43,139)	(86,163)	50%				(122,746)	(333,184)	37%
Other Income/Expense															
Other Income															
701.000 · District Tax Revenues	307,547	309,500	99%	60,481	60,000	101%							368,028	369,500	100%
702.000 · Impact Mitigation Fees															
703.000 · Investment Income	5,329	3,625	147%				0		0%				5,329	3,625	147%
704.000 · Interest Expense							(16,461)	(15,603)	105%				(16,461)	(15,603)	105%
705.000 · Tenant Revenue							1,800	1,800	100%	45,315	45,956	99%	47,115	47,756	99%
710.000 · Misc Other Income							1,988		100%				1,988		100%
Total Other Income	312,876	313,125	100%	60,481	60,000	101%	(12,673)	(13,803)	92%	45,315	45,956	99%	405,999	405,278	100%
Other Expense															
802.000 · Keystone District Expense										26,606	27,338	97%	26,606	27,338	97%
810.000 · Misc Other Expense							457		100%				457		100%
Total Other Expense							457		100%	26,606	27,338	97%	27,063	27,338	99%
Net Other Income	312,876	313,125	100%	60,481	60,000	101%	(13,130)	(13,803)	95%	18,709	18,618	100%	378,936	377,940	100%
Net Income	139,329	129,526	108%	154,421	(3,422)	(4,513%)	(56,269)	(99,966)	56%	18,709	18,618	100%	256,190	44,756	572%

Del Puerto Health Care District
Operating Fiscal Year End Forecast*
July 2019 through June 2020

	Actual			Budget									Forecast		% of Budget
	Jul 19	Aug 19	Sep 19	Oct 19	Nov 19	Dec 19	Jan 20	Feb 20	Mar 20	Apr 20	May 20	Jun 20	Jul '19 - Jun 20	Budget	
Ordinary Income/Expense															
Income															
401.000 · Gross Patient Service Revenue	909,692	930,166	967,710	837,500	837,500	837,500	924,500	837,500	837,500	837,500	837,500	837,500	10,432,068	10,137,000	103%
403.000 · Adjustments	(435,020)	(433,730)	(544,387)	(437,167)	(437,167)	(437,167)	(437,167)	(437,167)	(437,167)	(437,167)	(437,167)	(437,167)	(5,347,640)	(5,248,254)	102%
405.000 · Bad Debt HC & Amb	(60,309)	(104,887)	(48,905)	(54,846)	(54,846)	(54,846)	(54,846)	(54,846)	(54,846)	(54,846)	(54,846)	(54,846)	(707,715)	(658,152)	108%
407.000 · Other Income	795	855	19,365	8,175	2,871	2,871	2,871	2,871	2,871	8,175	2,871	2,871	57,462	45,055	128%
Total Income	415,158	392,404	393,783	353,662	348,358	348,358	435,358	348,358	348,358	348,358	353,662	348,358	4,434,175	4,275,649	104%
Gross Profit	415,158	392,404	393,783	353,662	348,358	348,358	435,358	348,358	348,358	348,358	353,662	348,358	4,434,175	4,275,649	104%
Expense															
601.000 · Salaries & Wages	191,261	194,290	170,092	200,554	200,554	200,554	200,554	200,554	200,554	200,554	200,554	200,554	2,360,629	2,406,648	98%
602.000 · Employee Benefits	46,823	48,060	46,038	55,596	46,385	46,385	46,385	46,385	46,385	55,596	46,385	46,385	576,808	575,042	100%
603.000 · Professional Fees	81,154	60,741	61,949	68,644	79,644	69,644	70,644	75,144	72,644	70,644	70,644	71,644	853,140	860,608	99%
604.000 · Purchased Services	41,336	35,476	44,680	38,533	38,283	38,283	38,533	38,283	38,283	38,533	38,283	38,283	466,789	460,396	101%
605.000 · Supplies	9,880	19,898	11,582	20,183	13,759	13,543	10,978	14,064	11,493	11,978	12,556	13,000	162,914	164,334	99%
606.000 · Utilities	5,496	5,832	5,730	5,515	5,515	5,515	5,515	5,515	5,515	5,515	5,515	5,515	66,693	66,180	101%
607.000 · Rental and Lease	903	903	1,123	923	923	1,148	923	923	1,148	923	923	1,148	11,911	11,976	99%
608.000 · Insurance Coverages	25,281	25,281	25,281	25,196	25,196	25,196	25,196	25,196	25,196	25,196	25,196	25,196	302,607	302,352	100%
609.000 · Maintenance & Repairs	6,857	13,801	4,012	11,986	11,986	14,988	11,273	11,269	11,269	11,269	11,269	14,269	134,248	145,536	92%
610.000 · Depreciation and Amortization	21,505	19,395	18,813	21,771	21,771	21,771	21,771	21,771	21,771	21,771	21,771	21,771	255,652	261,252	98%
611.000 · Other operating expenses	18,908	24,337	38,168	18,789	19,204	30,039	18,789	19,204	30,774	38,789	19,204	30,039	306,244	294,428	104%
Total Expense	449,404	448,014	427,468	467,690	463,220	467,066	450,561	458,308	465,032	480,768	452,300	467,804	5,497,635	5,548,752	99%
Net Ordinary Income	(34,246)	(55,610)	(33,685)	(114,028)	(114,862)	(118,708)	(15,203)	(109,950)	(116,674)	(127,106)	(103,942)	(119,446)	(1,063,460)	(1,273,103)	84%
Other Income/Expense															
Other Income															
701.000 · District Tax Revenues	123,167	122,430	122,430	123,167	123,167	123,167	123,167	123,167	123,167	123,167	123,167	123,167	1,476,530	1,478,004	100%
703.000 · Investment Income	3,382	1,777	170	3,208	208	208	3,208	208	208	3,208	208	208	16,201	14,496	112%
704.000 · Interest Expense	(5,487)	(5,487)	(5,487)	(5,201)	(5,201)	(5,201)	(5,201)	(5,201)	(5,201)	(5,201)	(5,201)	(5,201)	(63,270)	(62,412)	101%
705.000 · Tenant Revenue	600	600	600	600	600	600	600	600	600	600	600	600	7,200	7,200	100%
710.000 · Misc Other Income		1,988											1,988		100%
Total Other Income	121,662	121,308	117,713	121,774	118,774	118,774	121,774	118,774	118,774	121,774	118,774	118,774	1,438,649	1,437,288	100%
Other Expense															
810.000 · Misc Other Expense		457											457		100%
Total Other Expense		457											457		100%
Net Other Income	121,662	120,851	117,713	121,774	118,774	118,774	121,774	118,774	118,774	121,774	118,774	118,774	1,438,192	1,437,288	100%
Net Income	87,416	65,241	84,028	7,746	3,912	66	106,571	8,824	2,100	(5,332)	14,832	(672)	374,732	164,185	228%

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

Del Puerto Health Care District
Warrants by Bank Account
 September 2019

Type	Date	Num	Name	Credit	NOTES
101.000 - Cash and cash equivalents					
101.010 - Tri Counties Bank					
101.011 - TCB-Operating Checking 1739					
Check	09/15/2019	eft	USDA Rural Development Loan-EFT	11,066.00	
Bill Pmt -Check	09/17/2019	EFT	City Of Patterson-H2O, sewer, garbage	223.33	
Bill Pmt -Check	09/17/2019	EFT	TSYS Health Services - CC processing	80.54	
Check	09/02/2019	wd	Lease Finance - CC Machine	45.72	
Check	09/02/2019	wd	Lease Finance - CC Machine	45.72	
Check	09/04/2019	101	Del Puerto Health Care District		
Check	09/04/2019	28468	U.S. Bank Corporate Payment Center	7,616.24	
Check	09/04/2019	28469	Del Puerto Health Care District	11,611.31	fund transfer to Mitigation acct
Check	09/04/2019	28470	Blue Cross Blue Shield of TN	634.50	
Bill Pmt -Check	09/04/2019	28471	BICSEC Security, Inc	25.00	
Bill Pmt -Check	09/04/2019	28472	Bound Tree Medical LLC	977.91	
Bill Pmt -Check	09/04/2019	28473	CA Occupational Physicians	339.00	
Bill Pmt -Check	09/04/2019	28474	Cavanaugh, Christine	577.00	
Bill Pmt -Check	09/04/2019	28475	Comcast - E Street	69.53	
Bill Pmt -Check	09/04/2019	28476	Data Path, Inc	4,815.00	
Bill Pmt -Check	09/04/2019	28477	Graphic Print Stop	51.62	
Bill Pmt -Check	09/04/2019	28478	Greenway Health	1,927.79	
Bill Pmt -Check	09/04/2019	28479	Jorgensen & Co.	60.00	
Bill Pmt -Check	09/04/2019	28480	M & M Computer Services	181.00	
Bill Pmt -Check	09/04/2019	28481	Malm Fagundes LLP	1,344.17	
Bill Pmt -Check	09/04/2019	28482	McAuley Ford	662.96	
Bill Pmt -Check	09/04/2019	28483	Mission Linen Supply	360.10	
Bill Pmt -Check	09/04/2019	28484	O'Reilly Auto Parts	136.93	
Bill Pmt -Check	09/04/2019	28485	PG&E	33.64	
Bill Pmt -Check	09/04/2019	28486	Physicians Service Bureau	246.50	
Bill Pmt -Check	09/04/2019	28487	Ray's Radio Shop	644.39	
Bill Pmt -Check	09/04/2019	28488	Ray-Datta, Ishani (MD)	21,602.58	
Bill Pmt -Check	09/04/2019	28489	Rodriguez, Jose (MD)	33,333.33	
Bill Pmt -Check	09/04/2019	28490	Staples Advantage	126.74	
Bill Pmt -Check	09/04/2019	28491	Thompson Chevrolet Buick GMC Inc.	43.37	
Bill Pmt -Check	09/04/2019	28492	TID Turlock Irrigation District +06	2,025.75	
Bill Pmt -Check	09/04/2019	28493	Verizon Wireless	358.61	
Bill Pmt -Check	09/04/2019	28494	Vortex	867.20	
Check	09/09/2019	28495	Guerrero, Gabriel	1,554.00	
Bill Pmt -Check	09/09/2019	28496	MedTech Billing Services, Inc	10,774.05	
Bill Pmt -Check	09/17/2019	28497	Airgas USA, LLC	172.07	
Bill Pmt -Check	09/17/2019	28498	AMR-American Medical Response	5,746.71	
Bill Pmt -Check	09/17/2019	28499	Arrow / Teleflex	1,202.13	
Bill Pmt -Check	09/17/2019	28500	Brown Industries, Inc.	32.49	
Bill Pmt -Check	09/17/2019	28501	City Of Patterson-H2O, sewer, garbage	477.20	
Bill Pmt -Check	09/17/2019	28502	Cole Huber (Cota Cole)	3,332.50	
Bill Pmt -Check	09/17/2019	28503	Comcast - E Street	181.87	
Bill Pmt -Check	09/17/2019	28504	Comcast Business Voice Edge	1,740.35	
Bill Pmt -Check	09/17/2019	28505	Crescent Work & Outdoor #1	1,434.48	

Del Puerto Health Care District
Warrants by Bank Account
September 2019

Type	Date	Num	Name	Credit	NOTES
Bill Pmt -Check	09/17/2019	28506	EVO Emergency Vehicle Outfitters	680.81	
Bill Pmt -Check	09/17/2019	28507	Frontier-3755	198.34	
Bill Pmt -Check	09/17/2019	28508	Frontier - HC 8639	191.11	
Bill Pmt -Check	09/17/2019	28509	GreenWorks Janitorial Services	4,055.00	
Bill Pmt -Check	09/17/2019	28510	Language Line	188.06	
Bill Pmt -Check	09/17/2019	28511	Life-Assist	627.67	
Bill Pmt -Check	09/17/2019	28512	McKesson Medical Surgical Inc.	922.25	
Bill Pmt -Check	09/17/2019	28513	Mid Valley IT	360.00	
Bill Pmt -Check	09/17/2019	28514	Mountain-Valley EMS Agency	250.00	
Bill Pmt -Check	09/17/2019	28515	Pacific Records Management	180.54	
Bill Pmt -Check	09/17/2019	28516	Patterson Irrigator	30.00	
Bill Pmt -Check	09/17/2019	28517	Paul Oil Co., Inc.	2,165.95	
Bill Pmt -Check	09/17/2019	28518	ReadyRefresh by Nestle	28.04	
Bill Pmt -Check	09/17/2019	28519	Shred-it US JV LLC	341.17	
Bill Pmt -Check	09/17/2019	28520	Staples Advantage	165.50	
Bill Pmt -Check	09/17/2019	28521	Streamline/Digital Deployment	200.00	
Bill Pmt -Check	09/17/2019	28522	Stryker Sales Corporation	3,227.01	
Bill Pmt -Check	09/17/2019	28523	West Interactive Services Corporation	342.82	
Bill Pmt -Check	09/17/2019	28524	Westside Landscape & Concrete	292.50	
Bill Pmt -Check	09/17/2019	28525	Workbench True Value Hdwe.	49.88	
Bill Pmt -Check	09/20/2019	28526	A West Side Self Storage	214.20	
Bill Pmt -Check	09/20/2019	28527	Beta Healthcare - Workers Comp	4,587.00	
Bill Pmt -Check	09/20/2019	28528	Beta Healthcare Group	16,496.88	
Bill Pmt -Check	09/20/2019	28529	DHCS GEMT-QAF	9,724.11	Qtr 1 Fees
Bill Pmt -Check	09/20/2019	28530	Keystone Pacific Business Park Owners	3,948.93	
Bill Pmt -Check	09/20/2019	28531	McKesson Medical Surgical Inc.	550.12	
Bill Pmt -Check	09/20/2019	28532	West Side Storage Baldwin	180.90	
Bill Pmt -Check	09/20/2019	28533	Zoll	650.25	
Total 101.011 · TCB-Operating Checking 1739				179,630.37	
101.012 · TCB-Payroll Account 2999					
Liability Check	09/04/2019		QuickBooks Payroll Service	45,419.59	
Liability Check	09/18/2019		QuickBooks Payroll Service	47,001.98	
Liability Check	09/01/2019	EFT	Metlife - Group Benefits	568.88	
Liability Check	09/05/2019	EFT	California State Disbursement Unit	1,138.31	
Liability Check	09/19/2019	EFT	California State Disbursement Unit	1,163.41	
Liability Check	09/05/2019	E-pay	Internal Revenue Service	19,660.98	
Liability Check	09/05/2019	E-pay	EDD State of California	3,120.00	
Liability Check	09/05/2019	E-pay	EDD State of California	275.04	
Liability Check	09/19/2019	E-pay	EDD State of California	3,433.95	
Liability Check	09/19/2019	E-pay	Internal Revenue Service	20,185.76	
Liability Check	09/19/2019	E-pay	EDD State of California	153.23	
Paycheck	09/05/2019	24331	Employee Payroll	445.74	
Paycheck	09/05/2019	24332	Employee Payroll	1,659.41	
Paycheck	09/05/2019	24333	Employee Payroll	1,170.76	
Paycheck	09/05/2019	24334	Employee Payroll	1,431.86	
Paycheck	09/05/2019	24335	Employee Payroll	937.54	
Paycheck	09/05/2019	24336	Employee Payroll	3,597.72	
Liability Check	09/05/2019	24337	Franchise Tax Board	195.83	
Liability Check	09/05/2019	24338	VALIC	8,488.15	

**Del Puerto Health Care District
 Warrants by Bank Account
 September 2019**

Type	Date	Num	Name	Credit	NOTES
Liability Check	09/05/2019	24339	United Steelworkers	324.50	
Paycheck	09/19/2019	24341	Employee Payroll	1,170.78	
Paycheck	09/19/2019	24342	Employee Payroll	1,426.58	
Paycheck	09/19/2019	24343	Employee Payroll	955.17	
Paycheck	09/19/2019	24344	Employee Payroll	4,635.51	
Paycheck	09/19/2019	24345	Employee Payroll	1,570.05	
Liability Check	09/19/2019	24346	Franchise Tax Board	251.82	
Liability Check	09/19/2019	24347	United Steelworkers	359.47	
Liability Check	09/19/2019	24348	VALIC	8,017.49	
Liability Check	09/23/2019	24349	CA Choice	25,227.15	
Liability Check	09/23/2019	24350	Delta Dental	3,005.65	
Liability Check	09/23/2019	24351	MES Vision	506.14	
Liability Check	09/26/2019	24352	AFLAC	2,071.18	
Paycheck	09/30/2019	24353	Employee Payroll	672.96	
Total 101.012 · TCB-Payroll Account 2999				<u>210,242.59</u>	
101.015 · TCB - Keystone C 8641					
Bill Pmt -Check	09/04/2019	EFT	Tri Counties Bank-EFT	7,442.07	
Bill Pmt -Check	09/04/2019	10154	TID Turlock Irrigation District +06	594.68	
Bill Pmt -Check	09/17/2019	10155	City Of Patterson-H2O, sewer, garbage	130.26	
Bill Pmt -Check	09/17/2019	10156	Gilberto Arroyo-06	355.00	
Bill Pmt -Check	09/20/2019	10157	Keystone Pacific Business Park Owners	3,150.07	
Total 101.015 · TCB - Keystone C 8641				<u>11,672.08</u>	
Total 101.010 · Tri Counties Bank				<u>401,545.04</u>	
Total 101.000 · Cash and cash equivalents				<u>401,545.04</u>	
103.000 · Restricted Funds					
103.100 · TCB-USDA Debt Reserve 7237					
Check	09/15/2019	eft	USDA Rural Development Loan-EFT	10,060.00	
Total 103.100 · TCB-USDA Debt Reserve 7237				<u>10,060.00</u>	
Total 103.000 · Restricted Funds				<u>10,060.00</u>	
105.000 · BOTW-Mitigation Fee Acct					
Check	09/30/2019		Harland Clarke	67.84	
Check	09/04/2019	101	Del Puerto Health Care District	200,520.91	fund transfer to operating re: 2018 ambulance
Total 105.000 · BOTW-Mitigation Fee Acct				<u>200,588.75</u>	
TOTAL				<u>612,193.79</u>	
Total Warrants (excluding irregular items)				<u>390,337.46</u>	

BOARD OF DIRECTORS OF DEL PUERTO HEALTH CARE DISTRICT

Board Meeting – October 28, 2019

TBD - Dir of Amb Ops Compensation

Page 1 of 1

Department: Chief Executive Office

CEO Concurrence: Yes

Consent Calendar: No

4/5 Vote Required: No

SUBJECT: Ambulance Director Extraordinary Duty Compensation Policy

RECOMMENDATION: To adopt a policy that the Ambulance Director be compensated at a rate of \$35.00 per hour when working on the ambulance in a Paramedic role after-hours (M-F 6:00 PM – 8:00 AM) and any hours on Saturday or Sunday. Such compensation is also appropriate when the Ambulance Director works at certain special events.

CONSIDERATIONS: The Director of Ambulance Operations does not normally work on an ambulance. It is expected that the Ambulance Director may fill in for temporary vacancies (e.g., paramedic or EMT at school activity) periodically during business hours. If, however, a shift vacancy or last-minute call-off cannot be filled with a staff member, the Director may need to fill in the empty shift after-hours to assure the District has two ambulances in service. Additionally, certain special events may require the Ambulance Director to staff a supervisor unit on weekends.

DISTRICT PRIORITY: Staffing and operational supervision of ambulances as needed.

POLICY ISSUE: Provide fair and reasonable compensation.

FISCAL IMPACT: The hourly compensation for all paramedic ambulance employees ranges from \$24.65 to \$31.79 (overtime rate) per hour. The Director of Ambulance Operation hourly rate is approximately \$45.00/hour. A rate of \$35.00/hour is recommended with annual COLA of the same percentage as the ambulance bargaining group.

STAFFING IMPACT: The Ambulance Director has seven-days-per-week operational supervision responsibilities which can be conducted remotely after-hours and on weekends. It is often not practical to shift regular-work hours or provide compensatory time-off for extra-hours worked on the ambulance. Therefore, establishing a compensation rate for after-hours staffing an ambulance or certain special activities appropriately compensates the Ambulance Director for work above and beyond his regular Director responsibilities.

CONTACT PERSON: Karin Hennings, Administrative Director / CEO

ATTACHMENT(S): None

RECOMMENDED BOARD ACTION:

ROLL CALL REQUIRED: YES NO

MOTION: *I move the Board of Directors adopt the Director of Ambulance Operations Extraordinary Duty Compensation Policy.*

BOARD OF DIRECTORS OF DEL PUERTO HEALTH CARE DISTRICT

Board Meeting – October 28, 2019

[Agenda # - Resolution # Retirement Contributions][Agenda # - Resolution # Retirement Contributions]
Page 1 of 2

Department: Chief Executive Office

CEO Concurrence: Yes

Consent Calendar: No

4/5 Vote Required: No

SUBJECT: Increase of Retirement Plan 1 Contribution

STAFF RECOMMENDATION: The Board adopt a resolution to increase the District’s contribution to Plan 1 to 4%.

CONSIDERATIONS: Retirement benefits are a valuable recruiting and retention tool. The Board approved the increase in the Plan 1 contribution as part of the compensation strategy during labor negotiations.

DISTRICT PRIORITY: Fiscal Transparency

POLICY ISSUE: Provide fair and reasonable compensation

FISCAL IMPACT: One percent (1%) per year of employee compensation in 2019 would equal \$22,381 vested at 20% per year of employment.

STAFFING IMPACT: None

CONTACT PERSON: Karin Hennings

ATTACHMENT(S): Resolution #

RECOMMENDED BOARD ACTION:

ROLL CALL REQUIRED: YES

RECOMMENDED MOTION: I move the Board of Directors adopt Resolution 19-10 to increase the Plan 1 District contribution to 4%.

Del Puerto Health Care District

RESOLUTION 19-10

A RESOLUTION OF THE BOARD OF DIRECTORS OF DEL PUERTO HEALTH CARE DISTRICT TO INCREASE THE DISTRICT'S CONTRIBUTION TO RETIREMENT PLAN 1.

WHEREAS, The District adopted the Money Purchase Pension Plan (Plan 001) on January 1, 1989;
and

WHEREAS, the District amended Plan 001 on January 1, 2016;

WHEREAS, the District Board of Directors is authorized to amend Article G.3.a.(iii) Contributions and Forfeitures; and

WHEREAS, the District wishes to increase the Contribution to 4%;

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of Del Puerto Health Care District to increase the Plan 1 contribution to 4%.

The above Resolution was passed by the following vote of the Board of Directors of the Del Puerto Health Care District at a regular meeting held on October 28, 2019.

AYES:

NOES:

ABSENT:

ABSTAIN:

Becky Campo, Secretary
Board of Directors