

FINANCE MEETING AGENDA
1:00 PM December 15, 2021

Join Zoom Meeting

<https://us02web.zoom.us/j/4792915693?pwd=VGVuSUVTbGVrdzErdTZJQnhsWVZtUT09>

Online Meeting ID: 479 291 5693 **Passcode:** DelPuerto

Phone: 1(669) 900-6833 **Meeting ID:** 4792915693 **Passcode:** 520091592

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

Announcement Regarding Public Participation

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

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

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

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

1. **Call to Order/Attendance**
2. **Public Comment**
3. **Acceptance of the Agenda**
4. **Presentation by:** Sandra Wheeler, Stifel Investment Services **Information Only**
5. **Finance Report Review**

A. Committee Meeting Minutes for Approval	November 17, 2021	Action Anticipated
B. Month End Financials for Acceptance	November 2021	Action Anticipated
C. Monthly Warrants for Recommendation	November 2021	Action Anticipated
6. **Old Business - NONE**
7. **New Business**

A. Statement of Investment Policy Review		Action Anticipated
B. Investment Advisor Search		Action Anticipated
8. **Accounting and Finance Manager Report**

A. Update on COVID19 Stimulus P&L		Information Only
B. Set Schedule for Committee Review of Account Reconciliations		Action Anticipated
9. **Adjournment**

DEL PUERTO HEALTH CARE DISTRICT
875 E Street - Patterson, California 95363
FINANCE MEETING
MINUTES November 17, 2021

1. Call to order/Attendance

The meeting was called to order by Anne Stokman, Committee Chair, 8:34 AM

Other Board Members Present: Becky Campo, Committee Member

Staff Members Present: Karin Hennings, Administrative Director/CEO; Maria Reyes-Palad, Financial Accounting Manager; and Danae Skinner, Administrative Staff Accountant.

2. Public Participation – there were no comments

Present: Don Penner, Director of National Accounts, Chandler Asset Management

3. Acceptance of Agenda

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

4. Presentation by Chandler Asset Management, Don Penner

A. Don Penner presented Chandler Asset Management's Guided Portfolio Strategies program and answered all questions.

Information Only – No Action

5. Finance Report Review

A. Review for Approval: October 27, 2021 Finance Meeting Minutes

M/S/C Becky Campo/Anne Stokman to accept the minutes for October 27, 2021 as presented.

B. Review Financial Reports for October 2021

Maria Reyes-Palad reviewed the Financial Reports for October 2021 and answered all questions regarding the reports.

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

C. Review for Recommendation October 2021 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 accept the Warrants as presented.

5. Old Business – NONE

6. New Business – NONE

7. Accounting and Finance Manager Report

A. Update on COVID19 Stimulus P&L

Information Only – No Action Taken

B. Set Schedule for Committee Review of Account Reconciliations

Anne Stokman reviewed the Account Reconciliations.

Meeting adjourned – 9:59 AM

Respectfully submitted,

Anne Stokman, Treasurer

Del Puerto Health Care District
Balance Sheet
As of November 30, 2021

	Nov 30, 21	Oct 31, 21	% Change	Nov 30, 20	% Change	NOTES
ASSETS						
Current Assets						
101.011 · TCB-Operating Checking 1739	1,200,355	1,164,818	3%	1,272,098	(6%)	
101.012 · TCB-Payroll Account 2999	25,872	26,239	(1%)	14,407	80%	
101.013 · TCB-Money Market 4168	100,868	100,868		100,846		
101.015 · TCB - Keystone C 8641	120,882	119,360	1%	89,423	35%	
101.016 · TCB-HC Billing Dept Acct 7262	2,867	19,764	(85%)	3,730	(23%)	
101.017 · TCB-Ambulance Fund 1041	3,164	3,575	(11%)	2,855	11%	
Total 101.010 · Tri Counties Bank	1,454,008	1,434,624	1%	1,483,359	(2%)	
101.030 · Petty Cash in District Office	340	340		340		
101.040 · US Bank Athena Accounts						
101.041 · US Bank-Athena/Rodriguez#4750	383	871	(56%)	675	(43%)	
101.042 · US Bank HC-Athena Acct#8662	26,023	5,079	412%	79	32,841%	
Total 101.040 · US Bank Athena Accounts	26,406	5,950	344%	754	3,402%	
101.090 · LAIF-Local Agency Invmt Fnd0002	517,215	516,900	0%	515,100	0%	
Total 101.000 · Cash and cash equivalents	1,997,969	1,957,814	2%	1,999,553	(0%)	
103.000 · Restricted Funds						
103.100 · TCB-USDA Debt Reserve 7237	122,898	122,896		122,873		
Total 103.000 · Restricted Funds	122,898	122,896		122,873		
105.000 · BOTW-Mitigation Fee Acct 7068	148,616	148,615		146,256	2%	
Total Checking/Savings	2,269,483	2,229,325	2%	2,268,682		
Accounts Receivable						
121.100 · Ambulance						
121.101 · AMB Accts Receivable	872,345	838,051	4%	647,381	35%	
121.102 · AMB Allowance for Doubtful	(662,982)	(637,542)	(4%)	(482,917)	(37%)	
Total 121.100 · Ambulance	209,363	200,509	4%	164,464	27%	
121.300 · Health Center						
121.302 · HC Accts Receivable - Athena	803,481	718,832	12%	205,086	292%	
121.303 · MediCal Untimely Filing Penalty	(63,530)	(63,530)			(100%)	
121.305 · HC Allowance for Doubtful	(95,614)	(180,925)	47%	(39,276)	(143%)	
Total 121.300 · Health Center	644,337	474,377	36%	194,657	231%	
Total 121.000 · Patient Accounts - Net	853,700	674,886	26%	359,121	138%	
123.000 · Keystone C Accts Rec	292	434	(33%)	1,179	(75%)	
125.000 · Other Accounts Receivable	65,760	55,650	18%	103,132	(36%)	
126.000 · Government Reimbursements						
126.318 · FYE 2018 PPS	38,256	38,256		38,256		
126.319 · FYE 2019 PPS	9,431	9,431		47,152	(80%)	
126.721 · FYE 2020 MCR				13,513	(100%)	
Total 126.000 · Government Reimbursements	47,687	47,687		138,201	(65%)	
Total Accounts Receivable	967,439	778,657	24%	601,633	61%	
Other Current Assets						
132.030 · Unapplied Payments - Athena	249	249			100%	
133.000 · Accrued Tax & Fee Receivables	688,045	550,436	25%	692,915	(1%)	
135.000 · Medical Supply Inventory	53,157	53,157		40,049	33%	
136.000 · Prepaids	84,241	89,479	(6%)	76,187	11%	
Total Other Current Assets	825,692	693,321	19%	809,151	2%	
Total Current Assets	4,062,614	3,701,303	10%	3,679,466	10%	

Del Puerto Health Care District
Balance Sheet
As of November 30, 2021

	Nov 30, 21	Oct 31, 21	% Change	Nov 30, 20	% Change	NOTES
Fixed Assets						
151.000 · Capital assets						
151.152 · E Street Land	427,630	427,630			100%	
151.153 · Keystone B Land	162,914	162,914		162,914		
151.156 · Keystone C Land	148,000	148,000		148,000		
Total 151.150 · Land	738,544	738,544		310,914	138%	
151.160 · Buildings & Improvements						
151.161 · E St Building	815,861	815,861		815,861		
151.162 · AMB Crew Quarters Improvement	9,456	9,456			100%	
151.163 · Keystone B Ext Bldg	901,410	901,410		901,410		
151.165 · Keystone B Improvements	1,460,848	1,460,848		1,460,848		
151.167 · Keystone C Bldg	1,858,501	1,858,501		1,858,501		
Total 151.160 · Buildings & Improvements	5,046,076	5,046,076		5,036,620	0%	
151.170 · Equipment						
151.171 · District Office Equipment	43,112	43,112		39,965	8%	
151.172 · Ambulance Equipment	1,431,018	1,431,018		1,427,225	0%	
151.173 · Health Center Equipment	364,326	364,326		336,399	8%	
Total 151.170 · Equipment	1,838,456	1,838,456		1,803,589	2%	
151.180 · Construction Work-in-Progress						
151.182 · E Street Building	1,829	1,829			100%	
151.186 · 2021 Ambulance	240,829	240,156	0%		100%	
Total 151.180 · Construction Work-in-Progress	242,658	241,985	0%	438,254	(45%)	
151.190 · Other Capital Assets						
151.191 · Electronic Med. Record Software	97,750	97,750		97,750		
151.190 · Other Capital Assets - Other	25,305	25,305			100%	
Total 151.190 · Other Capital Assets	123,055	123,055		97,750	26%	
151.200 · Accumulated Depreciation	(2,692,082)	(2,667,065)	(1%)	(2,400,670)	(12%)	
Total 151.000 · Capital assets	5,296,707	5,321,051	(0%)	5,286,457	0%	
Total Fixed Assets	5,296,707	5,321,051	(0%)	5,286,457	0%	
TOTAL ASSETS	9,359,321	9,022,354	4%	8,965,923	4%	
LIABILITIES & EQUITY						
Accounts Payable	168,322	125,353	34%	151,449	11%	
Credit Cards		17	(100%)	5,193	(100%)	
Other Current Liabilities						
251.000 · HC Account Overpayments	(211)	(211)			(100%)	
252.000 · AMB Account Overpayments	12	(188)	106%		100%	
253.000 · Accrued Payroll Liabilities	251,379	230,033	9%	208,062	21%	
253.280 · COBRA Premium Payable	(31)	(129)	76%	(501)	94%	
254.000 · Current Loan Payable						
254.010 · Current USDA Loan	63,027	63,027		58,484	8%	
254.020 · Current TCB Loan	60,706	60,706		41,385	47%	
Total 254.000 · Current Loan Payable	123,733	123,733		99,869	24%	
257.000 · Keystone C CAM	(8,489)	(8,345)	(2%)	(2,726)	(211%)	
257.500 · Keystone C Security Deposit	5,000	5,000		5,000		
280.000 · Deferred Grant Revenue				54,831	(100%)	
Total Other Current Liabilities	371,393	349,893	6%	364,535	2%	
Total Current Liabilities	539,715	475,263	14%	521,177	4%	

Del Puerto Health Care District
Balance Sheet
As of November 30, 2021

	Nov 30, 21	Oct 31, 21	% Change	Nov 30, 20	% Change	NOTES
Long Term Liabilities						
290.010 · USDA Loan - 1700 Keystone B	1,478,411	1,483,350	(0%)	1,544,430	(4%)	
290.020 · TCB Loan - Keystone C	615,086	620,037	(1%)	693,217	(11%)	
Total Long Term Liabilities	2,093,497	2,103,387	(0%)	2,237,647	(6%)	
Total Liabilities	2,633,212	2,578,650	2%	2,758,824	(5%)	
Equity						
350.000 · Unrestricted Assets	1,593,408	1,354,925	18%	1,082,320	47%	
360.000 · Assigned Fund Balance						
360.030 · Asset Replacement Fund						
360.031 · Approved Capital Expenses	43,639	284,468	(85%)	62,290	(30%)	
360.030 · Asset Replacement Fund - Other	550,493	550,493		814,067	(32%)	
Total 360.030 · Asset Replacement Fund	594,132	834,961	(29%)	876,357	(32%)	
360.070 · Operating Cash Reserve	1,416,000	1,416,000		1,416,000		
Total 360.000 · Assigned Fund Balance	2,010,132	2,250,961	(11%)	2,292,357	(12%)	
370.000 · Restricted Fund Balance						
370.010 · Mitigation Fees	122,150	119,804	2%	119,804	2%	
370.050 · Restricted for Debt Service	120,720	120,720		114,684	5%	
Total 370.000 · Restricted Fund Balance	242,870	240,524	1%	234,488	4%	
390.000 · Net Fixed Assets (Capital)	2,492,762	2,492,762		2,492,762		
Net Income	386,937	104,533	270%	105,172	268%	<i>YTD result</i>
Total Equity	6,726,109	6,443,705	4%	6,207,099	8%	
TOTAL LIABILITIES & EQUITY	9,359,321	9,022,355	4%	8,965,923	4%	

	Nov 30, 21	Oct 31, 21
Month End Cash Balance	2,269,483	2,229,325
101.015 - TCB Keystone C 8641	(120,882)	(119,360)
103.100 - TCB USDA Debt Reserve 7237	(122,898)	(122,896)
370.010 - Mitigation Fees	(122,150)	(119,804)
360.030 - Asset Replacement Fund	(594,132)	(613,501)
AP & Payroll Liabilities	(419,701)	(355,386)
UNENCUMBERED CASH	889,720	898,378
Percent of Operating Reserve Goal	63%	63%
360.070 - Operating Reserve	1,416,000	1,416,001

Del Puerto Health Care District
YTD by Class
July through November 2021

	Total 00 Tax Revenue			Total 01 DPHCD			Total 02 Patterson District Ambulance			Total 03 Del Puerto Health Center			Total 06 Keystone Bldg C			TOTAL		
	Jul - Nov 21	Budget	% of Budget	Jul - Nov 21	Budget	% of Budget	Jul - Nov 21	Budget	% of Budget	Jul - Nov 21	Budget	% of Budget	Jul - Nov 21	Budget	% of Budget	Jul - Nov 21	Budget	% of Budget
Ordinary Income/Expense																		
Income																		
401.000 · Gross Patient Service Revenue							4,342,839	3,705,163	117%	809,487	1,097,000	74%				5,152,326	4,802,163	107%
403.000 · Adjustments							(2,951,057)	(2,482,459)	119%	(558)	(50,000)	1%				(2,951,615)	(2,532,459)	117%
405.000 · Bad Debt							(433,781)	(318,644)	136%	59,549	(8,333)	(715%)				(374,232)	(326,977)	114%
407.000 · Other Income				1,548	835	185%	38,112	833	4,575%	275,131	51,250	537%				314,791	52,918	595%
Total Income				1,548	835	185%	996,113	904,893	110%	1,143,609	1,089,917	105%				2,141,270	1,995,645	107%
Gross Profit				1,548	835	185%	996,113	904,893	110%	1,143,609	1,089,917	105%				2,141,270	1,995,645	107%
Expense																		
601.000 · Salaries & Wages				191,334	183,608	104%	556,613	515,763	108%	342,214	461,141	74%				1,090,161	1,160,512	94%
602.000 · Employee Benefits				50,468	55,571	91%	133,497	117,116	114%	99,251	137,479	72%				283,216	310,166	91%
603.000 · Professional Fees				17,396	37,083	47%	4,445	3,975	112%	268,605	177,967	151%				290,446	219,025	133%
604.000 · Purchased Services				4,803	4,731	102%	100,659	83,901	120%	84,037	83,767	100%				189,499	172,399	110%
605.000 · Supplies				3,814	2,658	143%	39,064	37,292	105%	42,335	34,229	124%				85,213	74,179	115%
606.000 · Utilities				3,264	3,271	100%	8,683	7,583	115%	17,825	17,667	101%				29,772	28,521	104%
607.000 · Rental and Lease				1,678	1,715	98%	158	158	100%	936	938	100%				2,772	2,811	99%
608.000 · Insurance Coverages				16,687	16,686	100%	74,492	74,492	100%	47,222	47,222	100%				138,401	138,400	100%
609.000 · Maintenance & Repairs				2,324	1,096	212%	36,593	24,792	148%	17,986	10,373	173%				56,903	36,261	157%
610.000 · Depreciation and Amortization				8,028	7,977	101%	63,126	62,676	101%	33,017	33,050	100%	20,082	19,832	101%	124,253	123,535	101%
611.000 · Other operating expenses				12,648	19,698	64%	74,756	80,081	93%	81,796	49,950	164%				169,200	149,729	113%
Total Expense				312,444	334,094	94%	1,092,086	1,007,829	108%	1,035,224	1,053,783	98%	20,082	19,832	101%	2,459,836	2,415,538	102%
Net Ordinary Income				(310,896)	(333,259)	93%	(95,973)	(102,936)	93%	108,385	36,134	300%	(20,082)	(19,832)	101%	(318,566)	(419,893)	76%
Other Income/Expense																		
Other Income																		
701.000 · District Tax Revenues	587,950	577,167	102%				100,095	100,292	100%							688,045	677,459	102%
702.000 · Impact Mitigation Fees	2,346		100%													2,346		100%
703.000 · Investment Income				1,042	2,708	38%	0			0	0%				1,042	2,708	38%	
704.000 · Interest Expense										(24,666)	(24,475)	101%	(12,474)	(12,228)	102%	(37,140)	(36,703)	101%
705.000 · Tenant Revenue										600	600	100%	55,465	54,460	102%	56,065	55,060	102%
710.000 · Misc Other Income										(36)		100%				(36)		100%
Total Other Income	590,296	577,167	102%	1,042	2,708	38%	100,095	100,292	100%	(24,102)	(23,875)	101%	42,991	42,232	102%	710,322	698,524	102%
Other Expense																		
802.000 · Keystone District Expense													4,817	4,669	103%	4,817	4,669	103%
810.000 · Misc Other Expense																		
Total Other Expense													4,817	4,669	103%	4,817	4,669	103%
Net Other Income	590,296	577,167	102%	1,042	2,708	38%	100,095	100,292	100%	(24,102)	(23,875)	101%	38,174	37,563	102%	705,505	693,855	102%
Net Income	590,296	577,167	102%	(309,854)	(330,551)	94%	4,122	(2,644)	(156%)	84,283	12,259	688%	18,092	17,731	102%	386,939	273,962	141%

Del Puerto Health Care District
Entire District vs Previous Months
November 2021

	Nov 21	Oct 21	Nov 20
Ordinary Income/Expense			
Income			
401.000 · Gross Patient Service Revenue			
401.010 · AMB Ambulance Services	767,993	937,611	782,580
401.020 · Health Center Services			
401.040 · HC Capitation Income			
401.041 · HC Capitation Payments	8,150	25,118	21,735
Total 401.040 · HC Capitation Income	8,150	25,118	21,735
401.020 · Health Center Services - Other	147,420	137,480	149,880
Total 401.020 · Health Center Services	155,570	162,598	171,615
Total 401.000 · Gross Patient Service Revenue	923,563	1,100,209	954,195
403.000 · Adjustments			
403.100 · Contractual Adjustments			
403.015 · AMB Contractual Allowances			
403.011 · AMB Revenue Adjustments	(4,246)	(485)	(3,541)
403.012 · AMB GEMT QAF Add-on Pymt	1,163	949	1,363
403.015 · AMB Contractual Allowances - Other	(507,050)	(687,995)	(497,288)
Total 403.015 · AMB Contractual Allowances	(510,133)	(687,531)	(499,466)
403.030 · Gross Adjustments HC			
403.022 · HC Reverse Credit Card Adj			59
403.023 · Reverse Capitated Adj			(18)
403.024 · HC Reverse Bad Debt Adj			549
403.025 · HC Reverse Refund of Overpayment			(94)
403.030 · Gross Adjustments HC - Other			(30,084)
Total 403.030 · Gross Adjustments HC			(29,588)
Total 403.100 · Contractual Adjustments	(510,133)	(687,531)	(529,054)
Total 403.000 · Adjustments	(510,133)	(687,531)	(529,054)
405.000 · Bad Debt			
405.010 · AMB Write-offs			
405.011 · AMB Allowance for Doubtful	(25,441)	24,681	(30,854)
405.012 · AMB Rcvd from Written Off Accts	1,623	6,829	1,207
405.013 · AMB Bad Debt	(54,990)	(73,952)	(93,266)
Total 405.010 · AMB Write-offs	(78,808)	(42,442)	(122,913)
405.020 · HC Write-offs			
405.021 · HC Allowance for Doubtful	85,311	(6,961)	(9,659)
405.022 · HC Bad Debt Health Center			(549)
405.023 · HC Rcvd from Written Off Accts		(292)	238
Total 405.020 · HC Write-offs	85,311	(7,253)	(9,970)
Total 405.000 · Bad Debt	6,503	(49,695)	(132,883)
407.000 · Other Income			
407.020 · Medicare Cost Settlement			13,513
407.030 · Payer Incentives Received	3,162	609	
407.070 · COVID-19 Supplemental income	218,559		
407.080 · Telehealth Grant Income			10,810
407.082 · Grant Income	10,111	10,889	
407.000 · Other Income - Other	1,107	17,584	165

Del Puerto Health Care District
Entire District vs Previous Months
November 2021

	Nov 21	Oct 21	Nov 20
Total 407.000 · Other Income	232,939	29,082	24,488
Total Income	652,872	392,065	316,746
Gross Profit	652,872	392,065	316,746
Expense			
601.000 · Salaries & Wages			
601.010 · Regular Operations			
601.051 · COVID-Mandated time		388	4,016
601.010 · Regular Operations - Other	192,494	188,324	164,281
Total 601.010 · Regular Operations	192,494	188,712	168,297
601.020 · Community Service	420	1,190	
601.030 · Continuing Education - Employee	73	94	
601.050 · Paid Time Off	23,360	22,863	21,193
601.055 · Accrued Leave Payout			1,595
Total 601.000 · Salaries & Wages	216,347	212,859	191,085
602.000 · Employee Benefits			
602.020 · Health Ins			
602.021 · Life Insurance and AD&D	354	483	513
602.022 · Dental Insurance	2,379	2,424	2,325
602.023 · Vision Insurance	451	402	362
602.024 · Medical Insurance	28,965	26,409	23,550
602.020 · Health Ins - Other		40	40
Total 602.020 · Health Ins	32,149	29,758	26,790
602.040 · Retirement			
602.041 · 414(h) Retirement Contribution	6,614	7,017	7,285
602.042 · 457(b) Company Match	4,166	3,484	3,300
Total 602.040 · Retirement	10,780	10,501	10,585
602.050 · Payroll Taxes			
602.051 · Social Security	11,861	12,384	9,929
602.052 · Medicare Tax	2,974	2,897	2,600
602.053 · CA UI & ETT	221	388	245
Total 602.050 · Payroll Taxes	15,056	15,669	12,774
Total 602.000 · Employee Benefits	57,985	55,928	50,149
603.000 · Professional Fees			
603.010 · Medical			
603.020 · Physician Services			
603.021 · MD Locums Rate	17,000	14,000	
603.022 · MD Locums Travel	636	517	
603.023 · MD Retirement Contribution			868
603.024 · MD Medical Ins Contribution			1,000
603.025 · Medical Directorship	8,833	8,833	8,833
603.020 · Physician Services - Other	26,500	26,500	48,583
Total 603.020 · Physician Services	52,969	49,850	59,284
603.030 · Non Physician Providers			
603.037 · NPP Continuing Medical Educatio		1,901	
Total 603.030 · Non Physician Providers		1,901	
Total 603.010 · Medical	52,969	51,751	59,284

Del Puerto Health Care District
Entire District vs Previous Months
November 2021

	Nov 21	Oct 21	Nov 20
603.040 · Legal & Attorney			
603.041 · General Counsel	6,180	5,008	1,226
603.043 · Labor-Management			172
Total 603.040 · Legal & Attorney	6,180	5,008	1,398
603.070 · Accountants			
603.052 · CMS / PPS / GEMT prep			450
Total 603.070 · Accountants			450
Total 603.000 · Professional Fees	59,149	56,759	61,132
604.000 · Purchased Services			
604.030 · Health Screenings	(308)		
604.050 · Billing	15,402	19,661	15,205
604.060 · Linen	959	957	1,092
604.070 · Security	81	276	25
604.080 · Cleaning	4,145	4,145	3,877
604.100 · IT - Labor	4,576	2,293	4,804
604.110 · Communication for Patients	721	721	5,779
604.120 · Medical Waste Disposal	717	717	683
604.130 · Records Management	848	558	624
604.140 · Ambulance Dispatch Services	7,060	8,737	5,733
Total 604.000 · Purchased Services	34,201	38,065	37,822
605.000 · Supplies			
605.020 · Operating Supplies			
605.021 · Printing & Copiers	999		843
605.022 · Office Supplies	1,396	481	151
605.023 · Facility Supplies	475	444	489
Total 605.020 · Operating Supplies	2,870	925	1,483
605.030 · Postage/Shipping		394	21
605.040 · Medical Consumable			
605.042 · Oxygen	542	431	373
605.043 · Medical Supplies			
605.044 · Medical Supplies - COVID	2,595	769	3,593
605.045 · IV Therapy	3,257	650	3,332
605.046 · Diagnostic	1,875	1,041	846
605.047 · Infection Control		9	
605.048 · Patient Transport	872	1,062	1,444
605.043 · Medical Supplies - Other	1,336	1,736	1,844
Total 605.043 · Medical Supplies	9,935	5,267	11,059
Total 605.040 · Medical Consumable	10,477	5,698	11,432
605.050 · Pharmaceutical			
605.060 · Vaccines			
605.061 · HPV		2,252	
605.064 · Flu Vaccines	4,035	1,526	8,218
605.060 · Vaccines - Other	362	236	
Total 605.060 · Vaccines	4,397	4,014	8,218
605.050 · Pharmaceutical - Other	1,441	1,050	2,029
Total 605.050 · Pharmaceutical	5,838	5,064	10,247

Del Puerto Health Care District
Entire District vs Previous Months
November 2021

	Nov 21	Oct 21	Nov 20
605.080 · Small Tools & Minor Equipment			
605.081 · Minor Medical Equipment	2,314	551	
605.080 · Small Tools & Minor Equipment - Other	2,197	999	2,507
Total 605.080 · Small Tools & Minor Equipment	4,511	1,550	2,507
Total 605.000 · Supplies	23,696	13,631	25,690
606.000 · Utilities			
606.010 · Elect/Gas	1,501	1,303	1,342
606.020 · Phones			
606.021 · Mobile Phones	595	595	308
606.020 · Phones - Other	2,249	2,249	2,039
Total 606.020 · Phones	2,844	2,844	2,347
606.030 · DSL - Digital Subscriber Line	420	420	420
606.040 · Cable TV	100	99	70
606.050 · Water/Garbage	828	1,007	1,201
Total 606.000 · Utilities	5,693	5,673	5,380
607.000 · Rental and Lease			
607.010 · Building			
607.011 · Storage	416	416	416
Total 607.010 · Building	416	416	416
607.020 · Equipment Leased			
607.021 · Copier Lease	126	126	416
Total 607.020 · Equipment Leased	126	126	416
Total 607.000 · Rental and Lease	542	542	832
608.000 · Insurance Coverages			
608.010 · Workers' Compensation	5,830	5,830	5,119
608.020 · Auto Liability & PhysicalDamage	1,774	1,774	1,689
608.030 · Property & Equipment	994	994	629
608.040 · Liability-not medical related			
608.042 · Directors & Officers	2,137	2,137	1,979
608.040 · Liability-not medical related - Other	1,709	1,709	561
Total 608.040 · Liability-not medical related	3,846	3,846	2,540
608.050 · Health Entity Liability	15,236	15,236	17,280
Total 608.000 · Insurance Coverages	27,680	27,680	27,257
609.000 · Maintenance & Repairs			
609.010 · Buildings			
609.011 · Other Maint	356	735	353
609.012 · HVAC		838	
609.015 · Electric	3,815		
Total 609.010 · Buildings	4,171	1,573	353
609.020 · Business Park Assoc Fees	1,432	1,432	1,203
609.030 · Equipment M&R	4,801	1,557	595
609.040 · Vehicle M&R			
609.041 · Tires & Wheels		718	
609.043 · Body Work	700		
609.045 · General Vehicle M&R	2,636	18	3,982
Total 609.040 · Vehicle M&R	3,336	736	3,982

Del Puerto Health Care District
Entire District vs Previous Months
November 2021

	Nov 21	Oct 21	Nov 20
609.050 · Uniforms	173	354	511
Total 609.000 · Maintenance & Repairs	13,913	5,652	6,644
610.000 · Depreciation and Amortization			
610.010 · Depreciation Expense - District	1,616	1,616	730
610.020 · Depreciation Expense - Amb	12,710	12,710	12,655
610.030 · Depreciation Expense - HC	6,648	6,648	5,913
610.040 · Depreciation Expense-Keystone C	4,042	4,042	3,912
Total 610.000 · Depreciation and Amortization	25,016	25,016	23,210
611.000 · Other operating expenses			
611.030 · I.T.			
611.040 · IT - Equipment	1,125		83
611.050 · IT- Software/License			
611.051 · HR mgmt solution	432	432	512
611.050 · IT- Software/License - Other	14,165	19,427	5,402
Total 611.050 · IT- Software/License	14,597	19,859	5,914
Total 611.030 · I.T.	15,722	19,859	5,997
611.060 · Fuel Auto	5,958	7,071	3,291
611.070 · Fees			
611.072 · Bank Service Charge	3	39	2
611.073 · Credit Card Transaction Fees	692	408	297
611.074 · Agency Provided Services			602
611.075 · GEMT-Quality Assurance Fee	19,417		14,567
611.076 · Collections Commission	685	832	278
611.077 · Other Fees	949	35	
Total 611.070 · Fees	21,746	1,314	15,746
611.080 · Recruitment costs	692	108	662
611.090 · Dues / Subscriptions			
611.091 · Associations	1,469	1,512	1,511
611.092 · Information			41
611.090 · Dues / Subscriptions - Other		35	35
Total 611.090 · Dues / Subscriptions	1,469	1,547	1,587
611.100 · Training and Education			
611.104 · Hotel & Meal		1,210	
Total 611.100 · Training and Education		1,210	
611.110 · Business Travel & Mileage	108	472	94
611.120 · Marketing/PR			
611.123 · Postage	147		
611.124 · Ads	30	30	30
611.125 · Other Marketing Exp		225	
611.127 · Community Events	100		
Total 611.120 · Marketing/PR	277	255	30
611.130 · Property Taxes Paid	438	381	381
611.140 · Meals and Recognition			
611.141 · Meals	436	300	405
611.142 · Recognition		159	123
Total 611.140 · Meals and Recognition	436	459	528

Del Puerto Health Care District
Entire District vs Previous Months
November 2021

	Nov 21	Oct 21	Nov 20
Total 611.000 · Other operating expenses	46,846	32,676	28,316
Total Expense	511,068	474,481	457,517
Net Ordinary Income	141,804	(82,416)	(140,771)
Other Income/Expense			
Other Income			
701.000 · District Tax Revenues			
701.010 · Property Tax -Secured/ Unsecure	116,523	116,523	117,250
701.020 · Direct Assessment-Amb Svcs Fund	20,019	20,019	20,250
701.030 · Homeowners Prop Tax Relief	1,067	1,067	1,083
Total 701.000 · District Tax Revenues	137,609	137,609	138,583
703.000 · Investment Income	378	70	196
704.000 · Interest Expense			
704.010 · Interest Expense - HC	(5,121)	(4,783)	(5,121)
704.020 · Interest Expense - Keystone C	(2,491)	(2,429)	(2,706)
Total 704.000 · Interest Expense	(7,612)	(7,212)	(7,827)
705.000 · Tenant Revenue			
705.020 · HC Tenant Income			600
705.030 · Keystone Tenant Income	11,291	11,051	10,927
Total 705.000 · Tenant Revenue	11,291	11,051	11,527
Total Other Income	141,666	141,518	142,479
Other Expense			
802.000 · Keystone District Expense			
802.020 · Keystone Prop & Equip Ins	233	170	210
802.030 · Keystone Liability Insurance	331	331	
802.040 · Keystone Property Taxes Paid	500	432	432
Total 802.000 · Keystone District Expense	1,064	933	642
810.000 · Misc Other Expense			
801.000 · Keystone CAM			
801.010 · Keystone Business Park Assoc	1,145	1,145	960
801.020 · Keystone Plumbing	352		
801.030 · Keystone Cleaning	300	425	330
801.040 · Keystone HVAC	(400)	1,094	
801.045 · Keystone Maint & Repairs	50		
801.050 · Keystone Elect/Gas	26	27	420
801.060 · Keystone Water/Garbage	227	145	175
801.070 · CAM Exp offset by CAM Deposits	(1,700)	(2,836)	(1,885)
Total 801.000 · Keystone CAM			
Total 810.000 · Misc Other Expense			
Total Other Expense	1,064	933	642
Net Other Income	140,602	140,585	141,837
Net Income	282,406	58,169	1,066

Del Puerto Health Care District
Total Operations vs Budget by Month & YTD
November 2021

	Nov 21	Budget	% of Budget	Jul - Nov 21	YTD Budget	% of Budget	Annual Budget	NOTES
Ordinary Income/Expense								
Income								
401.000 · Gross Patient Service Revenue	923,563	960,433	96%	5,152,326	4,802,163	107%	11,525,190	
403.000 · Adjustments	(510,133)	(506,492)	101%	(2,951,614)	(2,532,459)	117%	(6,077,901)	
405.000 · Bad Debt	6,503	(65,396)	(10%)	(374,232)	(326,978)	114%	(784,746)	
407.000 · Other Income	232,938	10,584	2,201%	314,790	52,918	595%	127,000	ARP Stimulus & Incentive
Total Income	652,871	399,129	164%	2,141,270	1,995,644	107%	4,789,543	
Gross Profit	652,871	399,129	164%	2,141,270	1,995,644	107%	4,789,543	
Expense								
601.000 · Salaries & Wages	216,348	232,103	93%	1,090,162	1,160,513	94%	2,785,232	
602.000 · Employee Benefits	57,986	62,033	93%	283,217	310,166	91%	746,484	
603.000 · Professional Fees	59,149	59,929	99%	290,446	219,026	133%	537,029	
604.000 · Purchased Services	34,200	34,480	99%	189,499	172,399	110%	413,758	
605.000 · Supplies	23,695	14,836	160%	85,214	74,179	115%	177,830	
606.000 · Utilities	5,692	5,704	100%	29,773	28,521	104%	68,450	
607.000 · Rental and Lease	542	562	96%	2,772	2,811	99%	6,747	
608.000 · Insurance Coverages	27,680	27,680	100%	138,401	138,400	100%	332,161	
609.000 · Maintenance & Repairs	13,912	7,252	192%	56,904	36,260	157%	87,024	Amb annual maintenance
610.000 · Depreciation and Amortization	20,975	20,340	103%	104,170	103,703	100%	238,383	
611.000 · Other operating expenses	46,847	39,317	119%	169,200	149,729	113%	345,671	
Total Expense	507,026	504,236	101%	2,439,758	2,395,707	102%	5,738,769	
Net Ordinary Income	145,845	(105,107)	(139%)	(298,488)	(400,063)	75%	(949,226)	
Other Income/Expense								
Other Income								
701.000 · District Tax Revenues	20,019	20,058	100%	100,095	100,292	100%	240,700	
703.000 · Investment Income	378	542	70%	1,042	2,708	38%	6,500	
704.000 · Interest Expense	(5,121)	(4,925)	104%	(24,666)	(24,475)	101%	(57,700)	
705.000 · Tenant Revenue				600	600	100%	600	
710.000 · Misc Other Income				(36)		100%	5,500	
Total Other Income	15,276	15,675	97%	77,035	79,125	97%	195,600	
Net Other Income	15,276	15,675	97%	77,035	79,125	97%	195,600	
Net Income	161,121	(89,432)	(180%)	(221,453)	(320,938)	69%	(753,626)	Due to stimulus & incentive

Del Puerto Health Care District
Administration vs Budget by Month & YTD
November 2021

	Nov 21	Budget	% of Budget	Jul - Nov 21	YTD Budget	% of Budget	Annual Budget	NOTES
Ordinary Income/Expense								
Income								
407.000 · Other Income	792	167	474%	1,548	835	185%	2,000	
Total Income	792	167	474%	1,548	835	185%	2,000	
Gross Profit	792	167	474%	1,548	835	185%	2,000	
Expense								
601.000 · Salaries & Wages								
601.010 · Regular Operations	36,574	32,683	112%	167,675	163,413	103%	392,190	
601.050 · Paid Time Off	3,890	4,039	96%	21,574	20,196	107%	48,470	
601.055 · Accrued Leave Payout				2,085				
Total 601.000 · Salaries & Wages	40,464	36,722	110%	191,334	183,609	104%	440,660	
602.000 · Employee Benefits								
602.020 · Health Ins								
602.021 · Life Insurance and AD&D	52	78	67%	354	389	91%	933	
602.022 · Dental Insurance	300	352	85%	1,553	1,759	88%	4,221	
602.023 · Vision Insurance	65	62	105%	302	312	97%	749	
602.024 · Medical Insurance	4,782	5,055	95%	22,456	25,273	89%	60,654	
602.020 · Health Ins - Other				54		100%		
Total 602.020 · Health Ins	5,199	5,547	94%	24,719	27,733	89%	66,557	
602.040 · Retirement								
602.041 · 414(h) Retirement Contribution	661	1,591	42%	6,697	7,957	84%	19,097	
602.042 · 457(b) Company Match	1,128	1,123	100%	5,655	5,616	101%	13,479	
Total 602.040 · Retirement	1,789	2,714	66%	12,352	13,573	91%	32,576	
602.050 · Payroll Taxes								
602.051 · Social Security	1,424	2,285	62%	10,693	11,424	94%	27,417	
602.052 · Medicare Tax	537	568	95%	2,704	2,842	95%	6,821	
602.053 · CA UI & ETT							1,693	
Total 602.050 · Payroll Taxes	1,961	2,853	69%	13,397	14,266	94%	35,931	
Total 602.000 · Employee Benefits	8,949	11,114	81%	50,468	55,572	91%	135,064	
603.000 · Professional Fees								
603.040 · Legal & Attorney								
603.041 · General Counsel	2,000	1,208	166%	8,089	6,042	134%	14,500	
603.042 · Litigation							35,000	
Total 603.040 · Legal & Attorney	2,000	1,208	166%	8,089	6,042	134%	49,500	
603.050 · Administrative Consultants		2,208		9,308	11,042	84%	26,500	
603.070 · Accountants								
603.051 · Financial Statements		20,000			20,000		27,000	
Total 603.070 · Accountants		20,000			20,000		27,000	
Total 603.000 · Professional Fees	2,000	23,416	9%	17,397	37,084	47%	103,000	
604.000 · Purchased Services								
604.070 · Security	56	83	67%	307	417	74%	1,000	
604.080 · Cleaning	175	175	100%	875	875	100%	2,100	
604.100 · IT - Labor	574	555	103%	2,825	2,775	102%	6,660	
604.130 · Records Management	129	133	97%	796	665	120%	1,595	
Total 604.000 · Purchased Services	934	946	99%	4,803	4,732	102%	11,355	
605.000 · Supplies								
605.020 · Operating Supplies								
605.021 · Printing & Copiers	711	231	308%	1,925	1,154	167%	2,770	
605.022 · Office Supplies	456	165	276%	1,453	827	176%	1,985	
605.023 · Facility Supplies	12	45	27%	151	225	67%	540	
Total 605.020 · Operating Supplies	1,179	441	267%	3,529	2,206	160%	5,295	
605.030 · Postage/Shipping		55		200	275	73%	660	
605.080 · Small Tools & Minor Equipment		35		85	177	48%	425	
Total 605.000 · Supplies	1,179	531	222%	3,814	2,658	143%	6,380	
606.000 · Utilities								
606.010 · Elect/Gas	101	107	94%	583	535	109%	1,285	
606.020 · Phones								
606.021 · Mobile Phones	50	50	100%	200	250	80%	600	
606.020 · Phones - Other	306	310	99%	1,527	1,552	98%	3,725	
Total 606.020 · Phones	356	360	99%	1,727	1,802	96%	4,325	

Del Puerto Health Care District
Administration vs Budget by Month & YTD
November 2021

	Nov 21	Budget	% of Budget	Jul - Nov 21	YTD Budget	% of Budget	Annual Budget	NOTES
606.030 · DSL - Digital Subscriber Line	32	33	97%	162	163	99%	390	
606.050 · Water/Garbage	134	154	87%	792	771	103%	1,850	
Total 606.000 · Utilities	623	654	95%	3,264	3,271	100%	7,850	
607.000 · Rental and Lease								
607.010 · Building								
607.011 · Storage	229	229	100%	1,143	1,143	100%	2,743	
Total 607.010 · Building	229	229	100%	1,143	1,143	100%	2,743	
607.020 · Equipment Leased								
607.021 · Copier Lease	95	95	100%	473	474	100%	1,137	
607.020 · Equipment Leased - Other		20		61	99	62%	237	
Total 607.020 · Equipment Leased	95	115	83%	534	573	93%	1,374	
Total 607.000 · Rental and Lease	324	344	94%	1,677	1,716	98%	4,117	
608.000 · Insurance Coverages								
608.010 · Workers' Compensation	479	479	100%	2,395	2,394	100%	5,745	
608.030 · Property & Equipment	132	132	100%	660	660	100%	1,585	
608.040 · Liability-not medical related								
608.042 · Directors & Officers	2,137	2,137	100%	10,687	10,687	100%	25,648	
608.040 · Liability-not medical related - Other	589	589	100%	2,946	2,945	100%	7,069	
Total 608.040 · Liability-not medical related	2,726	2,726	100%	13,633	13,632	100%	32,717	
Total 608.000 · Insurance Coverages	3,337	3,337	100%	16,688	16,686	100%	40,047	
609.000 · Maintenance & Repairs								
609.010 · Buildings								
609.011 · Other Maint	146	200	73%	1,876	1,000	188%	2,400	
609.012 · HVAC		17		448	83	540%	200	
609.015 · Electric		3			13		30	
Total 609.010 · Buildings	146	220	66%	2,324	1,096	212%	2,630	
Total 609.000 · Maintenance & Repairs	146	220	66%	2,324	1,096	212%	2,630	
610.000 · Depreciation and Amortization								
610.010 · Depreciation Expense - District	1,616	1,564	103%	8,028	7,977	101%	11,330	
Total 610.000 · Depreciation and Amortization	1,616	1,564	103%	8,028	7,977	101%	11,330	
611.000 · Other operating expenses								
611.030 · I.T.								
611.040 · IT - Equipment		50			250		600	
611.050 · IT- Software/License								
611.051 · HR mgmt solution	86	86	100%	432	432	100%	1,037	
611.050 · IT- Software/License - Other	(1,394)	1,069	(130%)	3,826	5,346	72%	12,831	Diligent refund
Total 611.050 · IT- Software/License	(1,308)	1,155	(113%)	4,258	5,778	74%	13,868	
Total 611.030 · I.T.	(1,308)	1,205	(109%)	4,258	6,028	71%	14,468	
611.070 · Fees								
611.072 · Bank Service Charge		13		392	63	622%	150	
611.077 · Other Fees		40			220		500	
Total 611.070 · Fees		53		392	283	139%	650	
611.080 · Recruitment costs		19			94		225	
611.090 · Dues / Subscriptions								
611.091 · Associations	1,101	1,108	99%	5,506	5,539	99%	13,293	
611.092 · Information		38		124	190	65%	456	
611.090 · Dues / Subscriptions - Other				35				
Total 611.090 · Dues / Subscriptions	1,101	1,146	96%	5,665	5,729	99%	13,749	
611.100 · Training and Education								
611.101 · In-House Training		40			220		500	
611.102 · Conference Fees		408		(35)	2,042	(2%)	4,900	
611.103 · Airfare		267			1,333		3,200	
611.104 · Hotel & Meal		533		(30)	2,667	(1%)	6,400	
Total 611.100 · Training and Education		1,248		(65)	6,262	(1%)	15,000	
611.110 · Business Travel & Mileage	108	83	130%	925	417	222%	1,000	
611.120 · Marketing/PR								
611.123 · Postage	147			147				
611.124 · Ads		83		297	417	71%	1,000	
611.125 · Other Marketing Exp		50		225	250	90%	600	
611.126 · Events				30		100%		

Del Puerto Health Care District
Administration vs Budget by Month & YTD
November 2021

	Nov 21	Budget	% of Budget	Jul - Nov 21	YTD Budget	% of Budget	Annual Budget	NOTES
611.127 · Community Events	100			100				
Total 611.120 · Marketing/PR	247	133	186%	799	667	120%	1,600	
611.140 · Meals and Recognition								
611.141 · Meals	230		100%	376		100%		
611.142 · Recognition		40		97	220	44%	500	
Total 611.140 · Meals and Recognition	230	40	575%	473	220	215%	500	
611.150 · Miscellaneous				200				
Total 611.000 · Other operating expenses	378	3,927	10%	12,647	19,700	64%	47,192	
Total Expense	59,950	82,775	72%	312,444	334,101	94%	809,625	
Net Ordinary Income	(59,158)	(82,608)	72%	(310,896)	(333,266)	93%	(807,625)	
Other Income/Expense								
Other Income								
703.000 · Investment Income	378	542	70%	1,042	2,708	38%	6,500	
Total Other Income	378	542	70%	1,042	2,708	38%	6,500	
Net Other Income	378	542	70%	1,042	2,708	38%	6,500	
Net Income	(58,780)	(82,066)	72%	(309,854)	(330,558)	94%	(801,125)	On Budget

**Del Puerto Health Care District
Administration vs Previous
November 2021**

	Nov 21	Oct 21	Nov 20
Ordinary Income/Expense			
Income			
407.000 · Other Income	792	757	
Total Income	792	757	
Gross Profit	792	757	
Expense			
601.000 · Salaries & Wages			
601.010 · Regular Operations			
601.051 · COVID-Mandated time			3,564
601.010 · Regular Operations - Other	36,574	31,497	28,236
Total 601.010 · Regular Operations	36,574	31,497	31,800
601.050 · Paid Time Off	3,890	3,933	3,419
Total 601.000 · Salaries & Wages	40,464	35,430	35,219
602.000 · Employee Benefits			
602.020 · Health Ins			
602.021 · Life Insurance and AD&D	52	76	76
602.022 · Dental Insurance	300	325	375
602.023 · Vision Insurance	65	59	59
602.024 · Medical Insurance	4,782	4,612	4,907
602.020 · Health Ins - Other		40	40
Total 602.020 · Health Ins	5,199	5,112	5,457
602.040 · Retirement			
602.041 · 414(h) Retirement Contribution	661	1,437	1,297
602.042 · 457(b) Company Match	1,128	1,078	853
Total 602.040 · Retirement	1,789	2,515	2,150
602.050 · Payroll Taxes			
602.051 · Social Security	1,424	2,178	1,163
602.052 · Medicare Tax	537	509	453
602.053 · CA UI & ETT			(19)
Total 602.050 · Payroll Taxes	1,961	2,687	1,597
Total 602.000 · Employee Benefits	8,949	10,314	9,204
603.000 · Professional Fees			
603.040 · Legal & Attorney			
603.041 · General Counsel	2,000	2,000	1,226
Total 603.040 · Legal & Attorney	2,000	2,000	1,226
Total 603.000 · Professional Fees	2,000	2,000	1,226
604.000 · Purchased Services			
604.070 · Security	56	251	
604.080 · Cleaning	175	175	168
604.100 · IT - Labor	574	574	559
604.130 · Records Management	129	130	231
Total 604.000 · Purchased Services	934	1,130	958
605.000 · Supplies			
605.020 · Operating Supplies			
605.021 · Printing & Copiers	711		632
605.022 · Office Supplies	456	276	107

**Del Puerto Health Care District
Administration vs Previous
November 2021**

	Nov 21	Oct 21	Nov 20
605.023 · Facility Supplies	12	15	43
Total 605.020 · Operating Supplies	1,179	291	782
605.030 · Postage/Shipping		100	
Total 605.000 · Supplies	1,179	391	782
606.000 · Utilities			
606.010 · Elect/Gas	101	107	99
606.020 · Phones			
606.021 · Mobile Phones	50	50	
606.020 · Phones - Other	306	306	299
Total 606.020 · Phones	356	356	299
606.030 · DSL - Digital Subscriber Line	32	32	32
606.050 · Water/Garbage	134	158	183
Total 606.000 · Utilities	623	653	613
607.000 · Rental and Lease			
607.010 · Building			
607.011 · Storage	229	229	229
Total 607.010 · Building	229	229	229
607.020 · Equipment Leased			
607.021 · Copier Lease	95	95	95
Total 607.020 · Equipment Leased	95	95	95
Total 607.000 · Rental and Lease	324	324	324
608.000 · Insurance Coverages			
608.010 · Workers' Compensation	479	479	384
608.030 · Property & Equipment	132	132	210
608.040 · Liability-not medical related			
608.042 · Directors & Officers	2,137	2,137	1,979
608.040 · Liability-not medical related - Other	589	589	206
Total 608.040 · Liability-not medical related	2,726	2,726	2,185
Total 608.000 · Insurance Coverages	3,337	3,337	2,779
609.000 · Maintenance & Repairs			
609.010 · Buildings			
609.011 · Other Maint	146	244	146
609.012 · HVAC		103	
Total 609.010 · Buildings	146	347	146
Total 609.000 · Maintenance & Repairs	146	347	146
610.000 · Depreciation and Amortization			
610.010 · Depreciation Expense - District	1,616	1,616	730
Total 610.000 · Depreciation and Amortization	1,616	1,616	730
611.000 · Other operating expenses			
611.030 · I.T.			
611.050 · IT- Software/License			
611.051 · HR mgmt solution	86	86	43
611.050 · IT- Software/License - Other	(1,394)	1,116	1,017
Total 611.050 · IT- Software/License	(1,308)	1,202	1,060
Total 611.030 · I.T.	(1,308)	1,202	1,060

**Del Puerto Health Care District
 Administration vs Previous
 November 2021**

	Nov 21	Oct 21	Nov 20
611.090 · Dues / Subscriptions			
611.091 · Associations	1,101	1,101	1,027
611.092 · Information			41
611.090 · Dues / Subscriptions - Other		35	35
Total 611.090 · Dues / Subscriptions	<u>1,101</u>	<u>1,136</u>	<u>1,103</u>
611.110 · Business Travel & Mileage	108	101	94
611.120 · Marketing/PR			
611.123 · Postage	147		
611.125 · Other Marketing Exp		225	
611.127 · Community Events	100		
Total 611.120 · Marketing/PR	<u>247</u>	<u>225</u>	
611.140 · Meals and Recognition			
611.141 · Meals	230	100	
611.142 · Recognition			123
Total 611.140 · Meals and Recognition	<u>230</u>	<u>100</u>	<u>123</u>
Total 611.000 · Other operating expenses	<u>378</u>	<u>2,764</u>	<u>2,380</u>
Total Expense	<u>59,950</u>	<u>58,306</u>	<u>54,361</u>
Net Ordinary Income	(59,158)	(57,549)	(54,361)
Other Income/Expense			
Other Income			
703.000 · Investment Income	378	70	196
Total Other Income	<u>378</u>	<u>70</u>	<u>196</u>
Net Other Income	378	70	196
Net Income	<u>(58,780)</u>	<u>(57,479)</u>	<u>(54,165)</u>

Del Puerto Health Care District
Ambulance vs Budget by Month & YTD
November 2021

	Nov 21	Budget	% of Budget	Jul - Nov 21	YTD Budget	% of Budget	Annual Budget	NOTES
Ordinary Income/Expense								
Income								
401.000 · Gross Patient Service Revenue								
401.010 · AMB Ambulance Services	767,993	741,033	104%	4,342,839	3,705,163	117%	8,892,390	
Total 401.000 · Gross Patient Service Revenue	767,993	741,033	104%	4,342,839	3,705,163	117%	8,892,390	161 transports
403.000 · Adjustments								
403.100 · Contractual Adjustments								
403.015 · AMB Contractual Allowances								
403.011 · AMB Revenue Adjustments	(4,246)		100%	(11,694)		100%		
403.012 · AMB GEMT QAF Add-on Pymt	1,163		100%	4,438		100%		
403.015 · AMB Contractual Allowances - Other	(507,050)	(496,492)	102%	(2,943,801)	(2,482,459)	119%	(5,957,901)	
Total 403.015 · AMB Contractual Allowances	(510,133)	(496,492)	103%	(2,951,057)	(2,482,459)	119%	(5,957,901)	
Total 403.100 · Contractual Adjustments	(510,133)	(496,492)	103%	(2,951,057)	(2,482,459)	119%	(5,957,901)	
Total 403.000 · Adjustments	(510,133)	(496,492)	103%	(2,951,057)	(2,482,459)	119%	(5,957,901)	
405.000 · Bad Debt								
405.010 · AMB Write-offs								
405.011 · AMB Allowance for Doubtful	(25,441)		100%	(73,303)		100%		
405.012 · AMB Rcvd from Written Off Accts	1,623		100%	33,152		100%		
405.013 · AMB Bad Debt	(54,990)	(63,729)	86%	(393,630)	(318,644)	124%	(764,746)	
Total 405.010 · AMB Write-offs	(78,808)	(63,729)	124%	(433,781)	(318,644)	136%	(764,746)	
Total 405.000 · Bad Debt	(78,808)	(63,729)	124%	(433,781)	(318,644)	136%	(764,746)	
407.000 · Other Income								
407.050 · Special Event Standby				26,724		100%		
407.000 · Other Income - Other	45	167	27%	11,388	833	1,367%	2,000	
Total 407.000 · Other Income	45	167	27%	38,112	833	4,575%	2,000	
Total Income	179,097	180,979	99%	996,113	904,893	110%	2,171,743	
Gross Profit	179,097	180,979	99%	996,113	904,893	110%	2,171,743	
Expense								
601.000 · Salaries & Wages								
601.010 · Regular Operations								
601.051 · COVID-Mandated time				15,237				
601.010 · Regular Operations - Other	86,521	91,380	95%	475,905	456,899	104%	1,096,558	
Total 601.010 · Regular Operations	86,521	91,380	95%	491,142	456,899	107%	1,096,558	
601.020 · Community Service	420		100%	3,973		100%		
601.030 · Continuing Education - Employee	73		100%	3,710		100%		
601.050 · Paid Time Off	10,391	11,773	88%	57,079	58,864	97%	141,274	
601.055 · Accrued Leave Payout				709		100%		
Total 601.000 · Salaries & Wages	97,405	103,153	94%	556,613	515,763	108%	1,237,832	
602.000 · Employee Benefits								
602.020 · Health Ins								
602.021 · Life Insurance and AD&D	146	227	64%	953	1,133	84%	2,719	
602.022 · Dental Insurance	707	706	100%	3,749	3,528	106%	8,466	
602.023 · Vision Insurance	145	130	112%	666	652	102%	1,564	
602.024 · Medical Insurance	10,164	8,155	125%	52,123	40,774	128%	97,857	
602.020 · Health Ins - Other				2,131		100%		
Total 602.020 · Health Ins	11,162	9,218	121%	59,622	46,087	129%	110,606	
602.040 · Retirement								
602.041 · 414(h) Retirement Contribution	3,860	3,760	103%	21,770	18,800	116%	45,119	
602.042 · 457(b) Company Match	2,003	2,178	92%	10,455	10,890	96%	26,135	
Total 602.040 · Retirement	5,863	5,938	99%	32,225	29,690	109%	71,254	
602.050 · Payroll Taxes								
602.051 · Social Security	6,005	6,310	95%	33,150	31,551	105%	75,723	
602.052 · Medicare Tax	1,403	1,476	95%	7,752	7,378	105%	17,708	
602.053 · CA UI & ETT	65	482	13%	746	2,412	31%	5,789	
Total 602.050 · Payroll Taxes	7,473	8,268	90%	41,648	41,341	101%	99,220	
Total 602.000 · Employee Benefits	24,498	23,424	105%	133,495	117,118	114%	281,080	
603.000 · Professional Fees								
603.010 · Medical								
603.020 · Physician Services								
603.025 · Medical Directorship	530	530	100%	2,650	2,650	100%	6,360	
Total 603.020 · Physician Services	530	530	100%	2,650	2,650	100%	6,360	
Total 603.010 · Medical	530	530	100%	2,650	2,650	100%	6,360	
603.040 · Legal & Attorney								
603.042 · Litigation								
				1,795				
603.043 · Labor-Management								
		65			325		780	
Total 603.040 · Legal & Attorney		65		1,795	325	552%	780	

Del Puerto Health Care District
Ambulance vs Budget by Month & YTD
November 2021

	Nov 21	Budget	% of Budget	Jul - Nov 21	YTD Budget	% of Budget	Annual Budget	NOTES
603.070 · Accountants								
603.052 · CMS / PPS / GEMT prep		1,000			1,000		3,500	
Total 603.070 · Accountants		1,000			1,000		3,500	
Total 603.000 · Professional Fees	530	1,595	33%	4,445	3,975	112%	10,640	
604.000 · Purchased Services								
604.030 · Health Screenings	(308)	250	(123%)	3,218	1,250	257%	3,000	
604.050 · Billing	8,502	8,418	101%	50,854	42,090	121%	101,016	
604.060 · Linen	753	978	77%	4,079	4,890	83%	11,735	
604.070 · Security				251				
604.100 · IT - Labor	361	710	51%	570	3,551	16%	8,522	
604.120 · Medical Waste Disposal	165	158	104%	857	788	109%	1,890	
604.130 · Records Management	12	17	71%	60	83	72%	200	
604.140 · Ambulance Dispatch Services	7,060	6,250	113%	40,771	31,250	130%	75,000	
Total 604.000 · Purchased Services	16,545	16,781	99%	100,660	83,902	120%	201,363	
605.000 · Supplies								
605.020 · Operating Supplies								
605.021 · Printing & Copiers	178	75	237%	462	375	123%	900	
605.022 · Office Supplies	473	33	1,433%	645	167	386%	400	
605.023 · Facility Supplies	256	292	88%	928	1,458	64%	3,500	
Total 605.020 · Operating Supplies	907	400	227%	2,035	2,000	102%	4,800	
605.030 · Postage/Shipping		42		357	208	172%	500	
605.040 · Medical Consumable								
605.042 · Oxygen	542	417	130%	2,320	2,083	111%	5,000	
605.043 · Medical Supplies								
605.044 · Medical Supplies - COVID	1,265	492	257%	5,256	2,458	214%	5,900	
605.045 · IV Therapy	3,257	819	398%	8,928	4,094	218%	9,825	
605.046 · Diagnostic	722	819	88%	4,054	4,094	99%	9,825	
605.047 · Infection Control		83		9	417	2%	1,000	
605.048 · Patient Transport	872	738	118%	4,505	3,688	122%	8,850	
605.043 · Medical Supplies - Other	771	1,967	39%	4,356	9,833	44%	23,600	
Total 605.043 · Medical Supplies	6,887	4,918	140%	27,108	24,584	110%	59,000	
Total 605.040 · Medical Consumable	7,429	5,335	139%	29,428	26,667	110%	64,000	
605.050 · Pharmaceutical	1,264	850	149%	5,654	4,250	133%	10,000	
605.080 · Small Tools & Minor Equipment								
605.081 · Minor Medical Equipment	1,024	417	246%	1,180	2,083	57%	5,000	Backboards
605.080 · Small Tools & Minor Equipment - Other	299	417	72%	411	2,083	20%	5,000	
Total 605.080 · Small Tools & Minor Equipment	1,323	834	159%	1,591	4,166	38%	10,000	
Total 605.000 · Supplies	10,923	7,461	146%	39,065	37,291	105%	89,300	
606.000 · Utilities								
606.010 · Elect/Gas	303	375	81%	1,749	1,875	93%	4,500	
606.020 · Phones								
606.021 · Mobile Phones	445	250	178%	2,262	1,250	181%	3,000	
606.020 · Phones - Other	444	417	106%	2,209	2,083	106%	5,000	
Total 606.020 · Phones	889	667	133%	4,471	3,333	134%	8,000	
606.030 · DSL - Digital Subscriber Line	97	100	97%	487	500	97%	1,200	
606.050 · Water/Garbage	310	375	83%	1,976	1,875	105%	4,500	
Total 606.000 · Utilities	1,599	1,517	105%	8,683	7,583	115%	18,200	
607.000 · Rental and Lease								
607.020 · Equipment Leased								
607.021 · Copier Lease	32	32	100%	158	158	100%	380	
Total 607.020 · Equipment Leased	32	32	100%	158	158	100%	380	
Total 607.000 · Rental and Lease	32	32	100%	158	158	100%	380	
608.000 · Insurance Coverages								
608.010 · Workers' Compensation	4,398	4,398	100%	21,990	21,990	100%	52,776	
608.020 · Auto Liability & PhysicalDamage	1,774	1,774	100%	8,870	8,870	100%	21,287	
608.030 · Property & Equipment	396	396	100%	1,981	1,981	100%	4,754	
608.040 · Liability-not medical related	560	560	100%	2,800	2,800	100%	6,719	
608.050 · Health Entity Liability	7,770	7,770	100%	38,852	38,852	100%	93,245	
Total 608.000 · Insurance Coverages	14,898	14,898	100%	74,493	74,493	100%	178,781	
609.000 · Maintenance & Repairs								
609.010 · Buildings								
609.011 · Other Maint	146	292	50%	1,013	1,458	69%	3,500	
609.012 · HVAC		42		103	208	50%	500	
609.015 · Electric		42		33	208	16%	500	
Total 609.010 · Buildings	146	376	39%	1,149	1,874	61%	4,500	
609.030 · Equipment M&R	3,913	1,000	391%	8,228	5,000	165%	12,000	Gurneys & Power Load Maintenance

Del Puerto Health Care District
Ambulance vs Budget by Month & YTD
November 2021

	Nov 21	Budget	% of Budget	Jul - Nov 21	YTD Budget	% of Budget	Annual Budget	NOTES
609.040 · Vehicle M&R								
609.041 · Tires & Wheels		417		1,843	2,083	88%	5,000	
609.042 · Engine & Drive Train		167		5,115	833	614%	2,000	
609.043 · Body Work	700	167	419%	700	833	84%	2,000	
609.044 · Vehicle AC		333		6,554	1,667	393%	4,000	
609.045 · General Vehicle M&R	2,636	1,667	158%	11,278	8,333	135%	20,000	1801 & 1901 maintenance
Total 609.040 · Vehicle M&R	3,336	2,751	121%	25,490	13,749	185%	33,000	
609.050 · Uniforms	173	833	21%	1,725	4,167	41%	10,000	
Total 609.000 · Maintenance & Repairs	7,568	4,960	153%	36,592	24,790	148%	59,500	
610.000 · Depreciation and Amortization								
610.020 · Depreciation Expense - Amb	12,710	12,276	104%	63,126	62,676	101%	147,899	
Total 610.000 · Depreciation and Amortization	12,710	12,276	104%	63,126	62,676	101%	147,899	
611.000 · Other operating expenses								
611.030 · I.T.								
611.040 · IT - Equipment	578	108	535%	831	542	153%	1,300	
611.050 · IT- Software/License								
611.051 · HR mgmt solution	190	264	72%	951	1,320	72%	3,168	
611.050 · IT- Software/License - Other	1,811	1,150	157%	7,751	5,750	135%	13,800	
Total 611.050 · IT- Software/License	2,001	1,414	142%	8,702	7,070	123%	16,968	
Total 611.030 · I.T.	2,579	1,522	169%	9,533	7,612	125%	18,268	
611.060 · Fuel Auto	5,958	3,750	159%	33,026	18,750	176%	45,000	
611.070 · Fees								
611.072 · Bank Service Charge	3			72				
611.073 · Credit Card Transaction Fees	595	267	223%	1,542	1,333	116%	3,200	
611.074 · Agency Provided Services		1,417		250	7,083	4%	17,000	
611.075 · GEMT-Quality Assurance Fee	19,417	16,000	121%	19,417	32,000	61%	64,000	
611.076 · Collections Commission	649	1,500	43%	6,735	7,500	90%	18,000	
611.077 · Other Fees		54		35	271	13%	650	
Total 611.070 · Fees	20,664	19,238	107%	28,051	48,187	58%	102,850	
611.080 · Recruitment costs		83		464	417	111%	1,000	
611.090 · Dues / Subscriptions								
611.091 · Associations	100	190	53%	675	948	71%	2,275	
Total 611.090 · Dues / Subscriptions	100	190	53%	675	948	71%	2,275	
611.100 · Training and Education								
611.101 · In-House Training		208		486	1,042	47%	2,500	
611.102 · Conference Fees		133		505	667	76%	1,600	
611.103 · Airfare		67			333		800	
611.104 · Hotel & Meal		133		1,210	667	181%	1,600	
Total 611.100 · Training and Education		541		2,201	2,709	81%	6,500	
611.110 · Business Travel & Mileage				371		100%		
611.120 · Marketing/PR								
611.124 · Ads		21			104		250	
611.126 · Events		21		30	104	29%	250	
Total 611.120 · Marketing/PR		42		30	208	14%	500	
611.140 · Meals and Recognition								
611.141 · Meals	206	125	165%	406	625	65%	1,500	
611.142 · Recognition		42			208		500	
Total 611.140 · Meals and Recognition	206	167	123%	406	833	49%	2,000	
611.160 · Community Education								
611.161 · Community CPR Classes		83			417		1,000	
Total 611.160 · Community Education		83			417		1,000	
Total 611.000 · Other operating expenses	29,507	25,616	115%	74,757	80,081	93%	179,393	
Total Expense	216,215	211,713	102%	1,092,087	1,007,830	108%	2,404,368	
Net Ordinary Income	(37,118)	(30,734)	121%	(95,974)	(102,937)	93%	(232,625)	
Other Income/Expense								
Other Income								
701.000 · District Tax Revenues								
701.020 · Direct Assessment-Amb Svcs Fund	20,019	20,058	100%	100,095	100,292	100%	240,700	
Total 701.000 · District Tax Revenues	20,019	20,058	100%	100,095	100,292	100%	240,700	
703.000 · Investment Income	0			0				
Total Other Income	20,019	20,058	100%	100,095	100,292	100%	240,700	
Net Other Income	20,019	20,058	100%	100,095	100,292	100%	240,700	
Net Income	(17,099)	(10,676)	160%	4,121	(2,645)	(156%)	8,075	contractual adjustment & maintenance expenses

Del Puerto Health Care District
Ambulance vs Previous
November 2021

	Nov 21	Oct 21	Nov 20
Ordinary Income/Expense			
Income			
401.000 · Gross Patient Service Revenue			
401.010 · AMB Ambulance Services	767,993	937,611	782,580
Total 401.000 · Gross Patient Service Revenue	767,993	937,611	782,580
403.000 · Adjustments			
403.100 · Contractual Adjustments			
403.015 · AMB Contractual Allowances			
403.011 · AMB Revenue Adjustments	(4,246)	(485)	(3,541)
403.012 · AMB GEMT QAF Add-on Pymt	1,163	949	1,363
403.015 · AMB Contractual Allowances - Other	(507,050)	(687,995)	(497,288)
Total 403.015 · AMB Contractual Allowances	(510,133)	(687,531)	(499,466)
Total 403.100 · Contractual Adjustments	(510,133)	(687,531)	(499,466)
Total 403.000 · Adjustments	(510,133)	(687,531)	(499,466)
405.000 · Bad Debt			
405.010 · AMB Write-offs			
405.011 · AMB Allowance for Doubtful	(25,441)	24,681	(30,854)
405.012 · AMB Rcvd from Written Off Accts	1,623	6,829	1,207
405.013 · AMB Bad Debt	(54,990)	(73,952)	(93,266)
Total 405.010 · AMB Write-offs	(78,808)	(42,442)	(122,913)
Total 405.000 · Bad Debt	(78,808)	(42,442)	(122,913)
407.000 · Other Income	45	11,176	
Total Income	179,097	218,814	160,201
Gross Profit	179,097	218,814	160,201
Expense			
601.000 · Salaries & Wages			
601.010 · Regular Operations			
601.051 · COVID-Mandated time		388	
601.010 · Regular Operations - Other	86,521	94,108	73,594
Total 601.010 · Regular Operations	86,521	94,496	73,594
601.020 · Community Service	420	1,190	
601.030 · Continuing Education - Employee	73	94	
601.050 · Paid Time Off	10,391	10,639	11,188
601.055 · Accrued Leave Payout			831
Total 601.000 · Salaries & Wages	97,405	106,419	85,613
602.000 · Employee Benefits			
602.020 · Health Ins			
602.021 · Life Insurance and AD&D	146	196	211
602.022 · Dental Insurance	707	717	632
602.023 · Vision Insurance	145	124	104
602.024 · Medical Insurance	10,164	9,386	6,640
Total 602.020 · Health Ins	11,162	10,423	7,587
602.040 · Retirement			
602.041 · 414(h) Retirement Contribution	3,860	3,731	3,359
602.042 · 457(b) Company Match	2,003	1,899	1,697
Total 602.040 · Retirement	5,863	5,630	5,056
602.050 · Payroll Taxes			

Del Puerto Health Care District
Ambulance vs Previous
November 2021

	Nov 21	Oct 21	Nov 20
602.051 · Social Security	6,005	6,395	5,367
602.052 · Medicare Tax	1,403	1,497	1,254
602.053 · CA UI & ETT	65	170	264
Total 602.050 · Payroll Taxes	7,473	8,062	6,885
Total 602.000 · Employee Benefits	24,498	24,115	19,528
603.000 · Professional Fees			
603.010 · Medical			
603.020 · Physician Services			
603.025 · Medical Directorship	530	530	530
Total 603.020 · Physician Services	530	530	530
Total 603.010 · Medical	530	530	530
603.040 · Legal & Attorney			
603.043 · Labor-Management			172
Total 603.040 · Legal & Attorney			172
Total 603.000 · Professional Fees	530	530	702
604.000 · Purchased Services			
604.030 · Health Screenings	(308)		
604.050 · Billing	8,502	12,011	8,793
604.060 · Linen	753	750	910
604.100 · IT - Labor	361	(1,922)	710
604.120 · Medical Waste Disposal	165	165	158
604.130 · Records Management	12	12	57
604.140 · Ambulance Dispatch Services	7,060	8,737	5,733
Total 604.000 · Purchased Services	16,545	19,753	16,361
605.000 · Supplies			
605.020 · Operating Supplies			
605.021 · Printing & Copiers	178		211
605.022 · Office Supplies	473		44
605.023 · Facility Supplies	256	75	182
Total 605.020 · Operating Supplies	907	75	437
605.030 · Postage/Shipping		194	21
605.040 · Medical Consumable			
605.042 · Oxygen	542	431	373
605.043 · Medical Supplies			
605.044 · Medical Supplies - COVID	1,265		2,043
605.045 · IV Therapy	3,257	650	3,332
605.046 · Diagnostic	722	862	660
605.047 · Infection Control		9	
605.048 · Patient Transport	872	1,062	1,444
605.043 · Medical Supplies - Other	771	1,032	1,148
Total 605.043 · Medical Supplies	6,887	3,615	8,627
Total 605.040 · Medical Consumable	7,429	4,046	9,000
605.050 · Pharmaceutical	1,264	987	1,960
605.080 · Small Tools & Minor Equipment			
605.081 · Minor Medical Equipment	1,024		
605.080 · Small Tools & Minor Equipment - Other	299		2,507
Total 605.080 · Small Tools & Minor Equipment	1,323		2,507

Del Puerto Health Care District
Ambulance vs Previous
November 2021

	Nov 21	Oct 21	Nov 20
Total 605.000 · Supplies	10,923	5,302	13,925
606.000 · Utilities			
606.010 · Elect/Gas	303	321	297
606.020 · Phones			
606.021 · Mobile Phones	445	445	258
606.020 · Phones - Other	444	444	424
Total 606.020 · Phones	889	889	682
606.030 · DSL - Digital Subscriber Line	97	97	97
606.050 · Water/Garbage	310	381	455
Total 606.000 · Utilities	1,599	1,688	1,531
607.000 · Rental and Lease			
607.020 · Equipment Leased			
607.021 · Copier Lease	32	32	32
Total 607.020 · Equipment Leased	32	32	32
Total 607.000 · Rental and Lease	32	32	32
608.000 · Insurance Coverages			
608.010 · Workers' Compensation	4,398	4,398	3,839
608.020 · Auto Liability & PhysicalDamage	1,774	1,774	1,689
608.030 · Property & Equipment	396	396	210
608.040 · Liability-not medical related	560	560	177
608.050 · Health Entity Liability	7,770	7,770	8,813
Total 608.000 · Insurance Coverages	14,898	14,898	14,728
609.000 · Maintenance & Repairs			
609.010 · Buildings			
609.011 · Other Maint	146	428	146
609.012 · HVAC		103	
Total 609.010 · Buildings	146	531	146
609.030 · Equipment M&R	3,913	595	595
609.040 · Vehicle M&R			
609.041 · Tires & Wheels		718	
609.043 · Body Work	700		
609.045 · General Vehicle M&R	2,636	18	3,982
Total 609.040 · Vehicle M&R	3,336	736	3,982
609.050 · Uniforms	173	354	511
Total 609.000 · Maintenance & Repairs	7,568	2,216	5,234
610.000 · Depreciation and Amortization			
610.020 · Depreciation Expense - Amb	12,710	12,710	12,655
Total 610.000 · Depreciation and Amortization	12,710	12,710	12,655
611.000 · Other operating expenses			
611.030 · I.T.			
611.040 · IT - Equipment	578		
611.050 · IT- Software/License			
611.051 · HR mgmt solution	190	190	264
611.050 · IT- Software/License - Other	1,811	1,654	1,196
Total 611.050 · IT- Software/License	2,001	1,844	1,460
Total 611.030 · I.T.	2,579	1,844	1,460
611.060 · Fuel Auto	5,958	7,071	3,291

Del Puerto Health Care District
Ambulance vs Previous
November 2021

	Nov 21	Oct 21	Nov 20
611.070 · Fees			
611.072 · Bank Service Charge	3	39	
611.073 · Credit Card Transaction Fees	595	327	142
611.074 · Agency Provided Services			602
611.075 · GEMT-Quality Assurance Fee	19,417		14,567
611.076 · Collections Commission	649	816	221
611.077 · Other Fees		35	
Total 611.070 · Fees	20,664	1,217	15,532
611.080 · Recruitment costs			662
611.090 · Dues / Subscriptions			
611.091 · Associations	100	144	144
Total 611.090 · Dues / Subscriptions	100	144	144
611.100 · Training and Education			
611.104 · Hotel & Meal		1,210	
Total 611.100 · Training and Education		1,210	
611.110 · Business Travel & Mileage		371	
611.140 · Meals and Recognition			
611.141 · Meals	206	199	73
Total 611.140 · Meals and Recognition	206	199	73
Total 611.000 · Other operating expenses	29,507	12,056	21,162
Total Expense	216,215	199,719	191,471
Net Ordinary Income	(37,118)	19,095	(31,270)
Other Income/Expense			
Other Income			
701.000 · District Tax Revenues			
701.020 · Direct Assessment-Amb Svcs Fund	20,019	20,019	20,250
Total 701.000 · District Tax Revenues	20,019	20,019	20,250
703.000 · Investment Income	0	0	0
Total Other Income	20,019	20,019	20,250
Net Other Income	20,019	20,019	20,250
Net Income	(17,099)	39,114	(11,020)

Del Puerto Health Care District
Health Center vs Budget by Month & YTD
November 2021

	Nov 21	Budget	% of Budget	Jul - Nov 21	YTD Budget	% of Budget	Annual Budget	NOTES
Ordinary Income/Expense								
Income								
401.000 · Gross Patient Service Revenue								
401.020 · Health Center Services								
401.040 · HC Capitation Income								
401.041 · HC Capitation Payments	8,150	20,833	39%	97,676	104,167	94%	250,000	
401.042 · Hospitalist Charges				(4,429)				
Total 401.040 · HC Capitation Income	8,150	20,833	39%	93,247	104,167	90%	250,000	
401.020 · Health Center Services - Other	147,420	198,567	74%	716,240	992,833	72%	2,382,800	
Total 401.020 · Health Center Services	155,570	219,400	71%	809,487	1,097,000	74%	2,632,800	
Total 401.000 · Gross Patient Service Revenue	155,570	219,400	71%	809,487	1,097,000	74%	2,632,800	1053 visits
403.000 · Adjustments								
403.100 · Contractual Adjustments								
403.030 · Gross Adjustments HC								
403.025 · HCReverse Refund of Overpayment				(558)		100%		
403.030 · Gross Adjustments HC - Other	(10,000)				(50,000)		(120,000)	
Total 403.030 · Gross Adjustments HC	(10,000)			(558)	(50,000)	1%	(120,000)	
Total 403.100 · Contractual Adjustments	(10,000)			(558)	(50,000)	1%	(120,000)	
Total 403.000 · Adjustments	(10,000)			(558)	(50,000)	1%	(120,000)	
405.000 · Bad Debt								
405.020 · HC Write-offs								
405.021 · HC Allowance for Doubtful	85,311		100%	59,669		100%		adjustment to year-end provision
405.022 · HC Bad Debt Health Center		(1,667)			(8,333)		(20,000)	
405.023 · HC Rcvd from Written Off Accts				(119)		100%		
Total 405.020 · HC Write-offs	85,311	(1,667)	(5,118%)	59,550	(8,333)	(715%)	(20,000)	
Total 405.000 · Bad Debt	85,311	(1,667)	(5,118%)	59,550	(8,333)	(715%)	(20,000)	
407.000 · Other Income								
407.030 · Payer Incentives Received	3,162		100%	5,080		100%		
407.070 · COVID-19 Supplemental income	218,559			218,559				ARP stimulus money
407.082 · Grant Income	10,111	8,583	118%	45,165	42,917	105%	103,000	
407.000 · Other Income - Other	270	1,667	16%	6,326	8,333	76%	20,000	
Total 407.000 · Other Income	232,102	10,250	2,264%	275,130	51,250	537%	123,000	
Total Income	472,983	217,983	217%	1,143,609	1,089,917	105%	2,615,800	
Gross Profit	472,983	217,983	217%	1,143,609	1,089,917	105%	2,615,800	
Expense								
601.000 · Salaries & Wages								
601.010 · Regular Operations								
601.051 · COVID-Mandated time				2,142				
601.010 · Regular Operations - Other	69,399	84,918	82%	294,701	424,592	69%	1,019,020	
Total 601.010 · Regular Operations	69,399	84,918	82%	296,843	424,592	70%	1,019,020	
601.030 · Continuing Education - Employee				798		100%		
601.050 · Paid Time Off	9,079	7,310	124%	40,708	36,550	111%	87,720	
601.055 · Accrued Leave Payout				1,612		100%		
601.070 · Incentive				2,253		100%		
Total 601.000 · Salaries & Wages	78,478	92,228	85%	342,214	461,142	74%	1,106,740	
602.000 · Employee Benefits								
602.020 · Health Ins								
602.021 · Life Insurance and AD&D	156	281	56%	752	1,407	53%	3,376	
602.022 · Dental Insurance	1,372	1,491	92%	5,833	7,453	78%	17,888	
602.023 · Vision Insurance	241	258	93%	960	1,291	74%	3,098	
602.024 · Medical Insurance	14,019	14,458	97%	56,235	72,290	78%	173,503	
602.020 · Health Ins - Other				(3,348)		100%		
Total 602.020 · Health Ins	15,788	16,488	96%	60,432	82,441	73%	197,865	
602.040 · Retirement								
602.041 · 414(h) Retirement Contribution	2,093	3,322	63%	10,171	16,610	61%	39,863	
602.042 · 457(b) Company Match	1,036	1,024	101%	3,211	5,120	63%	12,287	
Total 602.040 · Retirement	3,129	4,346	72%	13,382	21,730	62%	52,150	
602.050 · Payroll Taxes								

Del Puerto Health Care District
Health Center vs Budget by Month & YTD
November 2021

	Nov 21	Budget	% of Budget	Jul - Nov 21	YTD Budget	% of Budget	Annual Budget	NOTES
602.051 · Social Security	4,432	5,076	87%	19,678	25,379	78%	60,908	
602.052 · Medicare Tax	1,035	1,217	85%	4,600	6,086	76%	14,607	
602.053 · CA UI & ETT	156	369	42%	1,159	1,844	63%	4,810	
Total 602.050 · Payroll Taxes	5,623	6,662	84%	25,437	33,309	76%	80,325	
Total 602.000 · Employee Benefits	24,540	27,496	89%	99,251	137,480	72%	330,340	
603.000 · Professional Fees								
603.010 · Medical								
603.020 · Physician Services								
603.021 · MD Locums Rate	17,000		100%	82,250		100%		
603.022 · MD Locums Travel	636			3,062				
603.025 · Medical Directorship	8,303	8,303	100%	41,517	41,517	100%	99,640	
603.020 · Physician Services - Other	26,500	26,614	100%	132,500	133,070	100%	319,369	
Total 603.020 · Physician Services	52,439	34,917	150%	259,329	174,587	149%	419,009	
603.030 · Non Physician Providers								
603.037 · NPP Continuing Medical Educatio				1,901	3,380	56%	3,380	
Total 603.030 · Non Physician Providers				1,901	3,380	56%	3,380	
Total 603.010 · Medical	52,439	34,917	150%	261,230	177,967	147%	422,389	
603.040 · Legal & Attorney								
603.041 · General Counsel	4,180			7,188				re: Billing issue
Total 603.040 · Legal & Attorney	4,180			7,188				
603.050 · Administrative Consultants				188		100%		
Total 603.070 · Accountants							1,000	
Total 603.000 · Professional Fees	56,619	34,917	162%	268,606	177,967	151%	423,389	
604.000 · Purchased Services								
604.030 · Health Screenings				346		100%		
604.050 · Billing	6,900	7,525	92%	36,413	37,625	97%	90,300	
604.060 · Linen	206	225	92%	1,095	1,125	97%	2,700	
604.070 · Security	25	25	100%	125	125	100%	300	
604.080 · Cleaning	3,970	3,970	100%	19,850	19,850	100%	47,640	
604.100 · IT - Labor	3,640	3,500	104%	17,887	17,500	102%	42,000	
604.110 · Communication for Patients	721	500	144%	3,200	2,500	128%	6,000	
604.120 · Medical Waste Disposal	551	525	105%	2,756	2,625	105%	6,300	
604.130 · Records Management	707	483	146%	2,365	2,417	98%	5,800	
Total 604.000 · Purchased Services	16,720	16,753	100%	84,037	83,767	100%	201,040	
605.000 · Supplies								
605.020 · Operating Supplies								
605.021 · Printing & Copiers	110	133	83%	552	667	83%	1,600	
605.022 · Office Supplies	468	183	256%	1,123	917	122%	2,200	
605.023 · Facility Supplies	206	117	176%	1,515	583	260%	1,400	
Total 605.020 · Operating Supplies	784	433	181%	3,190	2,167	147%	5,200	
605.030 · Postage/Shipping		33		217	167	130%	400	
605.040 · Medical Consumable								
605.043 · Medical Supplies								
605.044 · Medical Supplies - COVID	1,330	800	166%	4,629	4,000	116%	9,600	
605.046 · Diagnostic	1,153	800	144%	3,124	4,000	78%	9,600	
605.047 · Infection Control				139				
605.043 · Medical Supplies - Other	565	1,650	34%	3,058	8,250	37%	19,800	
Total 605.043 · Medical Supplies	3,048	3,250	94%	10,950	16,250	67%	39,000	
Total 605.040 · Medical Consumable	3,048	3,250	94%	10,950	16,250	67%	39,000	
605.050 · Pharmaceutical								
605.060 · Vaccines								
605.061 · HPV		463		4,504	2,313	195%	5,550	
605.062 · Pneumonia Vaccines		500		2,056	2,500	82%	6,000	
605.063 · Pediarix		83			417		1,000	
605.064 · Flu Vaccines	4,035	1,000	404%	8,993	5,000	180%	12,000	
605.065 · MMR		83		762	417	183%	1,000	
605.066 · Varivax		125		1,314	625	210%	1,500	
605.067 · Menactra		167		1,593	833	191%	2,000	

Del Puerto Health Care District
Health Center vs Budget by Month & YTD
November 2021

	Nov 21	Budget	% of Budget	Jul - Nov 21	YTD Budget	% of Budget	Annual Budget	NOTES
605.060 - Vaccines - Other	362	458	79%	1,816	2,292	79%	5,500	
Total 605.060 - Vaccines	4,397	2,879	153%	21,038	14,397	146%	34,550	
605.050 - Pharmaceutical - Other	177	167	106%	573	833	69%	2,000	
Total 605.050 - Pharmaceutical	4,574	3,046	150%	21,611	15,230	142%	36,550	
605.080 - Small Tools & Minor Equipment								
605.081 - Minor Medical Equipment	1,290	67	1,925%	1,841	333	553%	800	Scale & Pulse Oxygen Sensor
605.080 - Small Tools & Minor Equipment - Other	1,899	17	11,171%	4,528	83	5,455%	200	Scanners
Total 605.080 - Small Tools & Minor Equipment	3,189	84	3,796%	6,369	416	1,531%	1,000	
Total 605.000 - Supplies	11,595	6,846	169%	42,337	34,230	124%	82,150	
606.000 - Utilities								
606.010 - Elect/Gas	1,097	1,125	98%	5,618	5,625	100%	13,500	
606.020 - Phones								
606.021 - Mobile Phones	100	100	100%	500	500	100%	1,200	
606.020 - Phones - Other	1,498	1,375	109%	7,466	6,875	109%	16,500	
Total 606.020 - Phones	1,598	1,475	108%	7,966	7,375	108%	17,700	
606.030 - DSL - Digital Subscriber Line	290	292	99%	1,449	1,458	99%	3,500	
606.040 - Cable TV	100	100	100%	501	500	100%	1,200	
606.050 - Water/Garbage	384	542	71%	2,290	2,708	85%	6,500	
Total 606.000 - Utilities	3,469	3,534	98%	17,824	17,666	101%	42,400	
607.000 - Rental and Lease								
607.010 - Building								
607.011 - Storage	187	188	99%	936	938	100%	2,250	
Total 607.010 - Building	187	188	99%	936	938	100%	2,250	
Total 607.000 - Rental and Lease	187	188	99%	936	938	100%	2,250	
608.000 - Insurance Coverages								
608.010 - Workers' Compensation	953	953	100%	4,765	4,765	100%	11,437	
608.030 - Property & Equipment	466	466	100%	2,329	2,329	100%	5,589	
608.040 - Liability-not medical related	560	560	100%	2,800	2,800	100%	6,719	
608.050 - Health Entity Liability	7,466	7,466	100%	37,328	37,328	100%	89,588	
Total 608.000 - Insurance Coverages	9,445	9,445	100%	47,222	47,222	100%	113,333	
609.000 - Maintenance & Repairs								
609.010 - Buildings								
609.011 - Other Maint	63	60	105%	3,327	300	1,109%	720	
609.012 - HVAC		167		632	833	76%	2,000	
609.013 - Plumbing		25			125		300	
609.014 - Structure & Roof		13			63		150	
609.015 - Electric	3,815		100%	3,815		100%		Lighting repairs
Total 609.010 - Buildings	3,878	265	1,463%	7,774	1,321	588%	3,170	
609.020 - Business Park Assoc Fees	1,432	1,435	100%	7,180	7,177	100%	17,224	
609.030 - Equipment M&R	888	375	237%	3,033	1,875	162%	4,500	
Total 609.000 - Maintenance & Repairs	6,198	2,075	299%	17,987	10,373	173%	24,894	
610.000 - Depreciation and Amortization								
610.030 - Depreciation Expense - HC	6,648	6,500	102%	33,017	33,050	100%	79,154	
Total 610.000 - Depreciation and Amortization	6,648	6,500	102%	33,017	33,050	100%	79,154	
611.000 - Other operating expenses								
611.020 - Provider Licensing & Privileges				1,084	1,085	100%	1,800	
611.030 - I.T.								
611.040 - IT - Equipment	547	85	644%	1,272	425	299%	1,000	
611.050 - IT- Software/License								
611.051 - HR mgmt solution	156	208	75%	778	1,042	75%	2,500	
611.052 - Software min charge (Athena)				9,661				
611.050 - IT- Software/License - Other	13,747	7,100	194%	44,469	35,500	125%	85,200	
Total 611.050 - IT- Software/License	13,903	7,308	190%	54,908	36,542	150%	87,700	
Total 611.030 - I.T.	14,450	7,393	195%	56,180	36,967	152%	88,700	
611.070 - Fees								
611.072 - Bank Service Charge		10			50		120	
611.073 - Credit Card Transaction Fees	97	175	55%	785	875	90%	2,100	
611.074 - Agency Provided Services		67		118	333	35%	800	

Del Puerto Health Care District
Health Center vs Budget by Month & YTD
November 2021

	Nov 21	Budget	% of Budget	Jul - Nov 21	YTD Budget	% of Budget	Annual Budget	NOTES
611.076 · Collections Commission	36	92	39%	88	458	19%	1,100	
611.077 · Other Fees	949		100%	1,314		100%		
Total 611.070 · Fees	1,082	344	315%	2,305	1,716	134%	4,120	
611.080 · Recruitment costs	692	42	1,648%	17,524	208	8,425%	500	
611.090 · Dues / Subscriptions								
611.091 · Associations	267	317	84%	1,387	1,583	88%	3,800	
Total 611.090 · Dues / Subscriptions	267	317	84%	1,387	1,583	88%	3,800	
611.100 · Training and Education								
611.101 · In-House Training		167			833		2,000	
611.102 · Conference Fees		125		500	625	80%	1,500	
611.103 · Airfare		33			167		400	
611.104 · Hotel & Meal		67		318	333	95%	800	
Total 611.100 · Training and Education		392		818	1,958	42%	4,700	
611.110 · Business Travel & Mileage		689			3,446		8,270	
611.120 · Marketing/PR								
611.121 · Brochures		25			125		300	
611.124 · Ads	30	30	100%	150	150	100%	360	
611.125 · Other Marketing Exp		63			315		756	
611.126 · Events				30		100%	30	
Total 611.120 · Marketing/PR	30	118	25%	180	590	31%	1,446	
611.130 · Property Taxes Paid	438	367	119%	1,981	1,833	108%	4,400	
611.140 · Meals and Recognition								
611.141 · Meals		58		99	292	34%	700	
611.142 · Recognition		54		239	271	88%	650	
Total 611.140 · Meals and Recognition		112		338	563	60%	1,350	
Total 611.000 · Other operating expenses	16,959	9,774	174%	81,797	49,949	164%	119,086	
Total Expense	230,858	209,756	110%	1,035,228	1,053,784	98%	2,524,776	
Net Ordinary Income	242,125	8,227	2,943%	108,381	36,133	300%	91,024	
Other Income/Expense								
Other Income								
703.000 · Investment Income	0		0%	0		0%		
704.000 · Interest Expense								
704.010 · Interest Expense - HC	(5,121)	(4,925)	104%	(24,666)	(24,475)	101%	(57,700)	
Total 704.000 · Interest Expense	(5,121)	(4,925)	104%	(24,666)	(24,475)	101%	(57,700)	
705.000 · Tenant Revenue								
705.020 · HC Tenant Income				600	600	100%	600	
Total 705.000 · Tenant Revenue				600	600	100%	600	
710.000 · Misc Other Income								
710.020 · Non-Guaranteed Grant Revenue							5,500	
710.000 · Misc Other Income - Other				(36)				
Total 710.000 · Misc Other Income				(36)		100%	5,500	
Total Other Income	(5,121)	(4,925)	104%	(24,102)	(23,875)	101%	(51,600)	
Net Other Income	(5,121)	(4,925)	104%	(24,102)	(23,875)	101%	(51,600)	
Net Income	237,004	3,302	7,178%	84,279	12,258	688%	39,424	<i>Stimulus money & Incentive</i>

Del Puerto Health Care District
Health Center vs Previous
November 2021

	Nov 21	Oct 21	Nov 20
Ordinary Income/Expense			
Income			
401.000 · Gross Patient Service Revenue			
401.020 · Health Center Services			
401.040 · HC Capitation Income			
401.041 · HC Capitation Payments	8,150	25,118	21,735
Total 401.040 · HC Capitation Income	8,150	25,118	21,735
401.020 · Health Center Services - Other	147,420	137,480	149,880
Total 401.020 · Health Center Services	155,570	162,598	171,615
Total 401.000 · Gross Patient Service Revenue	155,570	162,598	171,615
403.000 · Adjustments			
403.100 · Contractual Adjustments			
Total 403.030 · Gross Adjustments HC			(29,588)
Total 403.100 · Contractual Adjustments			(29,588)
Total 403.000 · Adjustments			(29,588)
405.000 · Bad Debt			
405.020 · HC Write-offs			
405.021 · HC Allowance for Doubtful	85,311	(6,961)	(9,659)
405.022 · HC Bad Debt Health Center			(549)
405.023 · HC Rcvd from Written Off Accts		(292)	238
Total 405.020 · HC Write-offs	85,311	(7,253)	(9,970)
Total 405.000 · Bad Debt	85,311	(7,253)	(9,970)
407.000 · Other Income			
407.020 · Medicare Cost Settlement			13,513
407.030 · Payer Incentives Received	3,162	609	
407.070 · COVID-19 Supplemental income	218,559		
407.080 · Telehealth Grant Income			10,810
407.082 · Grant Income	10,111	10,889	
407.000 · Other Income - Other	270	5,651	165
Total 407.000 · Other Income	232,102	17,149	24,488
Total Income	472,983	172,494	156,545
Gross Profit	472,983	172,494	156,545
Expense			
601.000 · Salaries & Wages			
601.010 · Regular Operations			
601.051 · COVID-Mandated time			452
601.010 · Regular Operations - Other	69,399	62,719	62,451
Total 601.010 · Regular Operations	69,399	62,719	62,903
601.050 · Paid Time Off	9,079	8,291	6,586
601.055 · Accrued Leave Payout			764
Total 601.000 · Salaries & Wages	78,478	71,010	70,253
602.000 · Employee Benefits			
602.020 · Health Ins			
602.021 · Life Insurance and AD&D	156	211	227
602.022 · Dental Insurance	1,372	1,382	1,318
602.023 · Vision Insurance	241	219	198
602.024 · Medical Insurance	14,019	12,411	12,003
Total 602.020 · Health Ins	15,788	14,223	13,746
602.040 · Retirement			
602.041 · 414(h) Retirement Contribution	2,093	1,849	2,628
602.042 · 457(b) Company Match	1,036	507	750
Total 602.040 · Retirement	3,129	2,356	3,378

Del Puerto Health Care District
Health Center vs Previous
November 2021

	Nov 21	Oct 21	Nov 20
602.050 - Payroll Taxes			
602.051 - Social Security	4,432	3,812	3,400
602.052 - Medicare Tax	1,035	891	892
602.053 - CA UI & ETT	156	217	
Total 602.050 - Payroll Taxes	5,623	4,920	4,292
Total 602.000 - Employee Benefits	24,540	21,499	21,416
603.000 - Professional Fees			
603.010 - Medical			
603.020 - Physician Services			
603.021 - MD Locums Rate	17,000	14,000	
603.022 - MD Locums Travel	636	517	
603.023 - MD Retirement Contribution			868
603.024 - MD Medical Ins Contribution			1,000
603.025 - Medical Directorship	8,303	8,303	8,303
603.020 - Physician Services - Other	26,500	26,500	48,583
Total 603.020 - Physician Services	52,439	49,320	58,754
603.030 - Non Physician Providers			
603.037 - NPP Continuing Medical Educatio		1,901	
Total 603.030 - Non Physician Providers		1,901	
Total 603.010 - Medical	52,439	51,221	58,754
603.040 - Legal & Attorney			
603.041 - General Counsel	4,180	3,008	
Total 603.040 - Legal & Attorney	4,180	3,008	
603.070 - Accountants			
603.052 - CMS / PPS / GEMT prep			450
Total 603.070 - Accountants			450
Total 603.000 - Professional Fees	56,619	54,229	59,204
604.000 - Purchased Services			
604.050 - Billing	6,900	7,650	6,412
604.060 - Linen	206	206	182
604.070 - Security	25	25	25
604.080 - Cleaning	3,970	3,970	3,709
604.100 - IT - Labor	3,640	3,640	3,535
604.110 - Communication for Patients	721	721	5,779
604.120 - Medical Waste Disposal	551	551	525
604.130 - Records Management	707	416	336
Total 604.000 - Purchased Services	16,720	17,179	20,503
605.000 - Supplies			
605.020 - Operating Supplies			
605.021 - Printing & Copiers	110		
605.022 - Office Supplies	468	204	
605.023 - Facility Supplies	206	353	265
Total 605.020 - Operating Supplies	784	557	265
605.030 - Postage/Shipping		100	
605.040 - Medical Consumable			
605.043 - Medical Supplies			
605.044 - Medical Supplies - COVID	1,330	769	1,550
605.046 - Diagnostic	1,153	179	186
605.043 - Medical Supplies - Other	565	704	696
Total 605.043 - Medical Supplies	3,048	1,652	2,432
Total 605.040 - Medical Consumable	3,048	1,652	2,432
605.050 - Pharmaceutical			

Del Puerto Health Care District
Health Center vs Previous
November 2021

	Nov 21	Oct 21	Nov 20
605.060 · Vaccines			
605.061 · HPV		2,252	
605.064 · Flu Vaccines	4,035	1,526	8,218
605.060 · Vaccines - Other	362	236	
Total 605.060 · Vaccines	4,397	4,014	8,218
605.050 · Pharmaceutical - Other	177	62	69
Total 605.050 · Pharmaceutical	4,574	4,076	8,287
605.080 · Small Tools & Minor Equipment			
605.081 · Minor Medical Equipment	1,290	551	
605.080 · Small Tools & Minor Equipment - Other	1,899	999	
Total 605.080 · Small Tools & Minor Equipment	3,189	1,550	
Total 605.000 · Supplies	11,595	7,935	10,984
606.000 · Utilities			
606.010 · Elect/Gas	1,097	875	945
606.020 · Phones			
606.021 · Mobile Phones	100	100	50
606.020 · Phones - Other	1,498	1,498	1,316
Total 606.020 · Phones	1,598	1,598	1,366
606.030 · DSL - Digital Subscriber Line	290	290	290
606.040 · Cable TV	100	99	70
606.050 · Water/Garbage	384	468	563
Total 606.000 · Utilities	3,469	3,330	3,234
607.000 · Rental and Lease			
607.010 · Building			
607.011 · Storage	187	187	187
Total 607.010 · Building	187	187	187
607.020 · Equipment Leased			
607.021 · Copier Lease			290
Total 607.020 · Equipment Leased			290
Total 607.000 · Rental and Lease	187	187	477
608.000 · Insurance Coverages			
608.010 · Workers' Compensation	953	953	896
608.030 · Property & Equipment	466	466	210
608.040 · Liability-not medical related	560	560	177
608.050 · Health Entity Liability	7,466	7,466	8,467
Total 608.000 · Insurance Coverages	9,445	9,445	9,750
609.000 · Maintenance & Repairs			
609.010 · Buildings			
609.011 · Other Maint	63	63	60
609.012 · HVAC		632	
609.015 · Electric	3,815		
Total 609.010 · Buildings	3,878	695	60
609.020 · Business Park Assoc Fees	1,432	1,432	1,203
609.030 · Equipment M&R	888	962	
Total 609.000 · Maintenance & Repairs	6,198	3,089	1,263
610.000 · Depreciation and Amortization			
610.030 · Depreciation Expense - HC	6,648	6,648	5,913
Total 610.000 · Depreciation and Amortization	6,648	6,648	5,913
611.000 · Other operating expenses			
611.030 · I.T.			
611.040 · IT - Equipment	547		83
611.050 · IT- Software/License			

Del Puerto Health Care District
Health Center vs Previous
November 2021

	Nov 21	Oct 21	Nov 20
611.051 · HR mgmt solution	156	156	205
611.050 · IT- Software/License - Other	13,747	16,657	3,189
Total 611.050 · IT- Software/License	13,903	16,813	3,394
Total 611.030 · I.T.	14,450	16,813	3,477
611.070 · Fees			
611.072 · Bank Service Charge			2
611.073 · Credit Card Transaction Fees	97	81	155
611.076 · Collections Commission	36	17	57
611.077 · Other Fees	949		
Total 611.070 · Fees	1,082	98	214
611.080 · Recruitment costs	692	108	
611.090 · Dues / Subscriptions			
611.091 · Associations	267	267	340
Total 611.090 · Dues / Subscriptions	267	267	340
611.120 · Marketing/PR			
611.124 · Ads	30	30	30
Total 611.120 · Marketing/PR	30	30	30
611.130 · Property Taxes Paid	438	381	381
611.140 · Meals and Recognition			
611.141 · Meals			332
611.142 · Recognition		159	
Total 611.140 · Meals and Recognition		159	332
Total 611.000 · Other operating expenses	16,959	17,856	4,774
Total Expense	230,858	212,407	207,771
Net Ordinary Income	242,125	(39,913)	(51,226)
Other Income/Expense			
Other Income			
703.000 · Investment Income	0	0	0
704.000 · Interest Expense			
704.010 · Interest Expense - HC	(5,121)	(4,783)	(5,121)
Total 704.000 · Interest Expense	(5,121)	(4,783)	(5,121)
705.000 · Tenant Revenue			
705.020 · HC Tenant Income			600
Total 705.000 · Tenant Revenue			600
Total Other Income	(5,121)	(4,783)	(4,521)
Net Other Income	(5,121)	(4,783)	(4,521)
Net Income	237,004	(44,696)	(55,747)

Del Puerto Health Care District
Keystone vs Budget by Month & YTD
November 2021

	Nov 21	Budget	% of Budget	Jul - Nov 21 YTD	Budget	% of Budget	Annual Budget
Ordinary Income/Expense							
Expense							
610.000 · Depreciation and Amortization	4,042	3,966	102%	20,082	19,832	101%	47,597
Total Expense	4,042	3,966	102%	20,082	19,832	101%	47,597
Net Ordinary Income	(4,042)	(3,966)	102%	(20,082)	(19,832)	101%	(47,597)
Other Income/Expense							
Other Income							
704.000 · Interest Expense	(2,491)	(2,410)	103%	(12,474)	(12,228)	102%	(28,596)
705.000 · Tenant Revenue	11,291	10,892	104%	55,465	54,460	102%	130,704
Total Other Income	8,800	8,482	104%	42,991	42,232	102%	102,108
Other Expense							
802.000 · Keystone District Expense							
802.020 · Keystone Prop & Equip Ins	233	171	136%	915	853	107%	2,046
802.030 · Keystone Liability Insurance	331	331	100%	1,656	1,656	100%	3,975
802.040 · Keystone Property Taxes Paid	500	432	116%	2,246	2,160	104%	5,184
Total 802.000 · Keystone District Expense	1,064	934	114%	4,817	4,669	103%	11,205
810.000 · Misc Other Expense							
801.000 · Keystone CAM							
Total 810.000 · Misc Other Expense							
Total Other Expense	1,064	934	114%	4,817	4,669	103%	11,205
Net Other Income	7,736	7,548	102%	38,174	37,563	102%	90,903
Net Income	3,694	3,582	103%	18,092	17,731	102%	43,306

Del Puerto Health Care District
Operating Fiscal Year End Forecast*
July 2021 through June 2022

	Actual					Budget							Forecast Jul '21 - Jun 22	Budget	% of Budget
	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22			
Ordinary Income/Expense															
Income															
401.000 · Gross Patient Service Revenue	1,035,637	1,068,220	1,024,697	1,100,209	923,563	960,433	960,433	960,433	960,433	960,433	960,433	960,433	11,875,357	11,525,196	103%
403.000 · Adjustments	(624,177)	(555,375)	(574,399)	(687,530)	(510,133)	(506,492)	(506,492)	(506,492)	(506,492)	(506,492)	(506,492)	(506,492)	(6,497,058)	(6,077,904)	107%
405.000 · Bad Debt	(84,907)	(153,332)	(92,801)	(49,694)	6,503	(65,396)	(65,396)	(65,396)	(65,396)	(65,396)	(65,396)	(65,396)	(832,003)	(784,752)	106%
407.000 · Other Income	525	2,227	50,019	29,081	232,938	10,584	10,584	10,584	10,583	10,583	10,583	10,583	388,874	127,004	306%
Total Income	327,078	361,740	407,516	392,066	652,871	399,129	399,129	399,129	399,128	399,128	399,128	399,128	4,935,170	4,789,544	103%
Gross Profit	327,078	361,740	407,516	392,066	652,871	399,129	399,129	399,129	399,128	399,128	399,128	399,128	4,935,170	4,789,544	103%
Expense															
601.000 · Salaries & Wages	213,008	216,518	231,429	212,859	216,348	232,103	232,103	232,103	232,103	232,103	232,103	232,103	2,714,883	2,785,235	97%
602.000 · Employee Benefits	52,535	61,140	55,626	55,929	57,986	62,033	63,433	62,433	62,310	62,033	62,033	62,041	719,532	746,481	96%
603.000 · Professional Fees	58,671	53,145	62,722	56,759	59,149	39,929	74,929	38,929	39,929	45,929	39,429	38,929	608,449	537,028	113%
604.000 · Purchased Services	37,159	38,272	41,803	38,065	34,200	34,480	34,480	34,480	34,480	34,480	34,480	34,480	430,859	413,760	104%
605.000 · Supplies	11,531	17,680	18,677	13,630	23,695	14,836	14,836	14,836	14,786	14,786	14,786	14,786	188,865	177,832	106%
606.000 · Utilities	6,159	6,217	6,034	5,672	5,692	5,704	5,704	5,704	5,704	5,704	5,704	5,704	69,702	68,448	102%
607.000 · Rental and Lease	542	542	603	542	542	562	562	562	562	562	562	562	6,705	6,744	99%
608.000 · Insurance Coverages	27,680	27,680	27,680	27,680	27,680	27,680	27,680	27,680	27,680	27,680	27,680	27,680	332,160	332,160	100%
609.000 · Maintenance & Repairs	15,570	13,403	8,366	5,652	13,912	7,252	7,252	7,252	7,252	7,252	7,252	7,252	107,667	87,024	124%
610.000 · Depreciation and Amortization	20,965	20,975	20,282	20,975	20,975	20,965	20,964	17,645	19,289	18,681	19,191	17,945	238,852	238,383	100%
611.000 · Other operating expenses	25,390	26,939	37,348	32,676	46,847	24,032	23,317	39,317	23,312	23,312	39,342	23,312	365,144	345,674	106%
Total Expense	469,210	482,511	510,570	470,439	507,026	469,576	505,260	480,941	467,407	472,522	482,562	464,794	5,782,818	5,738,769	101%
Net Ordinary Income	(142,132)	(120,771)	(103,054)	(78,373)	145,845	(70,447)	(106,131)	(81,812)	(68,279)	(73,394)	(83,434)	(65,666)	(847,648)	(949,225)	89%
Other Income/Expense															
Other Income															
701.000 · District Tax Revenues	20,019	20,019	20,019	20,019	20,019	20,058	20,058	20,058	20,058	20,058	20,058	20,058	240,501	240,696	100%
703.000 · Investment Income	507	7	80	70	378	542	542	542	542	542	542	542	4,836	6,504	74%
704.000 · Interest Expense	(4,830)	(4,974)	(4,958)	(4,783)	(5,121)	(4,750)	(4,893)	(4,875)	(4,389)	(4,841)	(4,670)	(4,807)	(57,891)	(57,700)	100%
705.000 · Tenant Revenue			600										600	600	100%
710.000 · Misc Other Income		(36)					3,000					2,500	5,464	5,500	99%
Total Other Income	15,696	15,016	15,741	15,306	15,276	15,850	18,707	15,725	16,211	15,759	15,930	18,293	193,510	195,600	99%
Net Other Income	15,696	15,016	15,741	15,306	15,276	15,850	18,707	15,725	16,211	15,759	15,930	18,293	193,510	195,600	99%
Net Income	(126,436)	(105,755)	(87,313)	(63,067)	161,121	(54,597)	(87,424)	(66,087)	(52,068)	(57,635)	(67,504)	(47,373)	(654,138)	(753,625)	87%

ADM, AMB & HC Only
No Taxes & Keystone C

Del Puerto Health Care District
Warrants by Bank Account
 November 2021

Type	Date	Num	Name	Credit
101.000 - Cash and cash equivalents				
101.010 - Tri Counties Bank				
101.011 - TCB-Operating Checking 1739				
Check	11/15/2021	eft	USDA Rural Development Loan-EFT	10,060.00
Bill Pmt -Check	11/09/2021	EFT	U.S. Bank Equipment Finance - EFT	126.27
Bill Pmt -Check	11/09/2021	EFT	Umpqua Bank	2,673.32
Bill Pmt -Check	11/17/2021	EFT	City Of Patterson-H2O, sewer, garbage	507.89
Bill Pmt -Check	11/26/2021	EFT	Athena Health, Inc.	9,067.32
Bill Pmt -Check	11/01/2021	30583	Cradlepoint	252.00
Bill Pmt -Check	11/01/2021	30584	HansonBridgett	VOID
Bill Pmt -Check	11/01/2021	30585	MD - Rodriguez, Jose	35,333.33
Bill Pmt -Check	11/01/2021	30586	PG&E	83.67
Bill Pmt -Check	11/01/2021	30587	SEMSA Sierra Medical Services Allianc	9,996.94
Bill Pmt -Check	11/01/2021	30588	Staples Advantage	504.31
Bill Pmt -Check	11/01/2021	30589	Terminix	196.00
Bill Pmt -Check	11/01/2021	30590	Verizon Wireless	444.54
Bill Pmt -Check	11/01/2021	30591	Zoll	649.70
Bill Pmt -Check	11/04/2021	30592	IBM	350.00
Check	11/09/2021	30593	REFUND - Ambulance:REFUND - Olg	300.00
Check	11/09/2021	30594	REFUND - Ambulance:REFUND - EMI	501.19
Check	11/09/2021	30595	REFUND - Ambulance:REFUND - Sutt	274.38
Check	11/09/2021	30596	REFUND - Ambulance:REFUND - EMI	3,015.38
Bill Pmt -Check	11/09/2021	30597	AA Guaranteed Electric	785.00
Bill Pmt -Check	11/09/2021	30598	ADT / Protection One	251.11
Bill Pmt -Check	11/09/2021	30599	Airgas USA, LLC	87.11
Bill Pmt -Check	11/09/2021	30600	AMS Software Inc.	181.00
Bill Pmt -Check	11/09/2021	30601	BICSEC Security, Inc	25.00
Bill Pmt -Check	11/09/2021	30602	Bound Tree Medical LLC	486.32
Bill Pmt -Check	11/09/2021	30603	Comcast - Other	100.38
Bill Pmt -Check	11/09/2021	30604	Crescent Work & Outdoor #1	70.12
Bill Pmt -Check	11/09/2021	30605	Data Path, Inc	4,906.31
Bill Pmt -Check	11/09/2021	30606	GreenWorks Janitorial Services	4,145.00
Bill Pmt -Check	11/09/2021	30607	Language Line	331.36
Bill Pmt -Check	11/09/2021	30608	Life-Assist	3,173.28
Bill Pmt -Check	11/09/2021	30609	McCafferty, John (Sm Engine Mech)	446.98
Bill Pmt -Check	11/09/2021	30610	McKesson Medical Surgical Inc.	2,833.08
Bill Pmt -Check	11/09/2021	30611	MedTech Billing Services, Inc	8,010.85
Bill Pmt -Check	11/09/2021	30612	MO-CAL Office Solutions	110.07
Bill Pmt -Check	11/09/2021	30613	O'Reilly Auto Parts	18.32
Bill Pmt -Check	11/09/2021	30614	Pacific Records Management	218.12
Bill Pmt -Check	11/09/2021	30615	Pakosz, Chantale - REIMB	210.36
Bill Pmt -Check	11/09/2021	30616	Patterson Irrigator	30.00
Bill Pmt -Check	11/09/2021	30617	Paul Oil Co., Inc.	3,440.94
Bill Pmt -Check	11/09/2021	30618	Physicians Service Bureau	246.50
Bill Pmt -Check	11/09/2021	30619	Sanofi Pasteur, Inc	2,488.21
Bill Pmt -Check	11/09/2021	30620	Stanislaus Co. Tax Collector	2,627.74
Bill Pmt -Check	11/09/2021	30621	Staples Advantage	74.41
Bill Pmt -Check	11/09/2021	30622	Stericycle	716.63
Bill Pmt -Check	11/09/2021	30623	Streamline/Digital Deployment	250.00

Del Puerto Health Care District
Warrants by Bank Account
 November 2021

Type	Date	Num	Name	Credit
Bill Pmt -Check	11/09/2021	30624	TID Turlock Irrigation District +06	1,219.12
Bill Pmt -Check	11/09/2021	30625	Westside Landscape & Concrete	292.50
Bill Pmt -Check	11/09/2021	30626	MD - Okpara, Susan	4,159.04
Bill Pmt -Check	11/09/2021	30627	MD - Okpara, Susan	5,059.04
Bill Pmt -Check	11/17/2021	30628	A West Side Self Storage	244.20
Bill Pmt -Check	11/17/2021	30629	Airgas USA, LLC	266.99
Bill Pmt -Check	11/17/2021	30630	Allways Towing, LLC	200.00
Bill Pmt -Check	11/17/2021	30631	AMR-American Medical Response	8,737.15
Bill Pmt -Check	11/17/2021	30632	Beta Healthcare - Workers Comp	5,830.00
Bill Pmt -Check	11/17/2021	30633	Beta Healthcare Group	16,560.91
Bill Pmt -Check	11/17/2021	30634	Bound Tree Medical LLC	451.78
Bill Pmt -Check	11/17/2021	30635	City Of Patterson-H2O, sewer, garbage	468.07
Bill Pmt -Check	11/17/2021	30636	Cole Huber (Cota Cole)	860.00
Bill Pmt -Check	11/17/2021	30637	Comcast - Other	192.41
Bill Pmt -Check	11/17/2021	30638	Comcast Business Voice Edge	2,046.57
Bill Pmt -Check	11/17/2021	30639	DeliverHealth	779.00
Bill Pmt -Check	11/17/2021	30640	ELLKAY Healthcare Connectivity	1,536.00
Bill Pmt -Check	11/17/2021	30641	Frontier-3755	214.37
Bill Pmt -Check	11/17/2021	30642	Frontier - HC 8639	215.05
Bill Pmt -Check	11/17/2021	30643	HansonBridgett	4,180.00
Bill Pmt -Check	11/17/2021	30644	Life-Assist	693.58
Bill Pmt -Check	11/17/2021	30645	Life Line	1,102.93
Bill Pmt -Check	11/17/2021	30646	McKesson Medical Surgical Inc.	1,297.06
Bill Pmt -Check	11/17/2021	30647	MedStatix, Inc	120.00
Bill Pmt -Check	11/17/2021	30648	Mission Linen Supply	719.70
Bill Pmt -Check	11/17/2021	30649	Patterson Education Foundation	100.00
Bill Pmt -Check	11/17/2021	30650	Patterson Tire	66.52
Bill Pmt -Check	11/17/2021	30651	ReadyRefresh by Nestle	30.73
Bill Pmt -Check	11/17/2021	30652	Solutions Group	1,176.25
Bill Pmt -Check	11/17/2021	30653	Staples Advantage	25.83
Bill Pmt -Check	11/17/2021	30654	West Side Storage Baldwin	193.50
Bill Pmt -Check	11/22/2021	30655	MD - Okpara, Susan	4,309.04
Bill Pmt -Check	11/22/2021	30656	MD - Okpara, Susan	4,159.04
Total 101.011 - TCB-Operating Checking 1739				178,106.82
101.012 - TCB-Payroll Account 2999				
Liability Check	11/09/2021		Payroll Direct Deposit	59,195.92
Liability Check	11/23/2021		Payroll Direct Deposit	60,733.52
Liability Check	11/10/2021	EFT	AIG (VALIC)	10,477.92
Liability Check	11/24/2021	EFT	AIG (VALIC)	8,943.63
Liability Check	11/11/2021	E-pay	EDD State of California	4,590.78
Liability Check	11/08/2021	E-pay	Internal Revenue Service	23,575.66
Liability Check	11/24/2021	E-pay	EDD State of California	4,864.55
Liability Check	11/24/2021	E-pay	Internal Revenue Service	24,053.48
Paycheck	11/10/2021	25005	Employee Payroll	725.72
Paycheck	11/10/2021	25006	Employee Payroll	3,071.44
Paycheck	11/10/2021	25007	Employee Payroll	628.48
Paycheck	11/10/2021	25008	Employee Payroll	756.93
Paycheck	11/10/2021	25009	Employee Payroll	932.47
Liability Check	11/09/2021	25010	AFLAC	1,595.36

Del Puerto Health Care District
Warrants by Bank Account
 November 2021

Type	Date	Num	Name	Credit
Liability Check	11/10/2021	25011	United Steelworkers	366.07
Paycheck	11/24/2021	25012	Employee Payroll	181.28
Paycheck	11/24/2021	25013	Employee Payroll	2,225.91
Paycheck	11/24/2021	25014	Employee Payroll	600.37
Paycheck	11/24/2021	25015	Employee Payroll	914.82
Paycheck	11/24/2021	25016	Employee Payroll	1,262.79
Liability Check	11/24/2021	25017	United Steelworkers	372.88
Liability Check	11/24/2021	25018	Franchise Tax Board	569.80
Liability Check	11/24/2021	25019	CA Choice	36,088.00
Liability Check	11/24/2021	25020	LegalShield	263.20
Liability Check	11/24/2021	25021	Principal Life Insurance Co	4,938.36
Liability Check	11/30/2021	25022	AFLAC	1,595.36
Total 101.012 - TCB-Payroll Account 2999				253,524.70
101.015 - TCB - Keystone C 8641				
Bill Pmt -Check	11/09/2021	EFT	Tri Counties Bank-EFT	7,442.07
Bill Pmt -Check	11/09/2021	10260	DeHart Plumbing Heating & Air Inc	434.00
Bill Pmt -Check	11/09/2021	10261	Stanislaus Co. Tax Collector	2,997.73
Bill Pmt -Check	11/09/2021	10262	TID Turlock Irrigation District +06	314.75
Bill Pmt -Check	11/17/2021	10263	City Of Patterson-H2O, sewer, garbage	145.16
Bill Pmt -Check	11/17/2021	10264	Gilberto Arroyo-06	425.00
Total 101.015 - TCB - Keystone C 8641				11,758.71
Total 101.010 - Tri Counties Bank				443,390.23
Total 101.000 - Cash and cash equivalents				443,390.23
103.000 - Restricted Funds				
103.100 - TCB-USDA Debt Reserve 7237				
Check	11/15/2021	eft	USDA Rural Development Loan-EFT	10,060.00
Total 103.100 - TCB-USDA Debt Reserve 7237				10,060.00
Total 103.000 - Restricted Funds				10,060.00
TOTAL				453,450.23

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

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

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

OBJECTIVE

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

POLICY

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

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

AUTHORITY AND RESPONSIBILITY

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

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

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

CRITERIA FOR INVESTMENTS

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

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

~~Per the Del Puerto Board of Directors:~~

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

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

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

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

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

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

6. Local Agency Investment Fund. In addition to the investment instruments set forth in Appendix A, the Chief Financial Officer may invest District funds in the Local Agency Investment Fund pursuant to California Government Code Section 16429.1.
7. Prohibited Investments. The District shall not invest any funds in inverse floaters, range notes or interest-only strips that are derived from a pool of mortgages. The District shall not invest any funds in any security that could result in zero interest accrual if held to maturity, except under a provision sunseting on January 1, 2026, securities issued or backed by the U.S. Government that could result in a negative or zero interest accrual if held to maturity are permitted; however, the District may hold a prohibited instrument until its maturity date. The limitation does not apply to investments in shares of beneficial interest issued by diversified management companies as set forth in California Government Code Section 53601.6.

GUIDELINES FOR REGULAR EVALUATION OF RESULTS

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

CRITERIA FOR DEPOSIT OF FUNDS

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

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

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

Pursuant to California Government Code Sections 53635, 53637 and 53638, the money shall be deposited in any authorized depository with the objective of realizing maximum return, consistent with prudent financial management.

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

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

REPORTING

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

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

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

If the District places all of its investments in the Local Agency Investment Fund, Federal Deposit Insurance Corporation-insured accounts in a bank or savings and loan association or county investment pool (or any combination of these three), the Treasurer can submit, on at least a quarterly basis, the most recent statements from these institutions to meet the requirements

of items 1-3 above, with a supplemental report addressing items 4 and 5 above. (California Government Code Section 53646(b)-(e).)

DISTRICT TREASURER LIABILITY

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

CONFLICTS OF INTEREST

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

PROCESS FOR REVIEWING THE INVESTMENT POLICY STATEMENT –

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

APPENDIX A

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

by the total amount of outstanding commercial paper.

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

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

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

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

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

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

(4) After December 31, 1994, a reverse repurchase agreement or securities lending agreement may not be entered into with securities not sold on a reverse repurchase agreement or securities lending agreement and purchased, or committed to purchase, prior to that date, as a means of financing or paying for the security sold on a reverse repurchase agreement or securities lending agreement, but may only be entered into with securities owned and previously paid for a minimum of 30 days prior to the settlement of the reverse

repurchase agreement or securities lending agreement, in order to supplement the yield on securities owned and previously paid for or to provide funds for the immediate payment of a local agency obligation. Funds obtained or funds within the pool of an equivalent amount to that obtained from selling a security to a counterparty by way of a reverse repurchase agreement or securities lending agreement, on securities originally purchased subsequent to December 31, 1994, shall not be used to purchase another security with a maturity longer than 92 days from the initial settlement date of the reverse repurchase agreement or securities lending agreement, unless the reverse repurchase agreement or securities lending agreement includes a written codicil guaranteeing a minimum earning or spread for the entire period between the sale of a security using a reverse repurchase agreement or securities lending agreement and the final maturity date of the same security.

Reverse repurchase agreements or securities lending agreements specified in subparagraph (B) of paragraph (3) may not be entered into unless the percentage restrictions specified in that subparagraph are met, including the total of any reverse repurchase agreements or securities lending agreements specified in subparagraph (A) of paragraph (3).

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

- (6) (A) "Repurchase agreement" means a purchase of securities by the local agency pursuant to an agreement by which the counterparty seller will repurchase the securities on or before a specified date and for a specified amount and the counterparty will deliver the underlying securities to the local agency by book entry, physical delivery, or by third-party custodial agreement. The transfer of underlying securities to the counterparty bank's customer book-entry account may be used for book-entry delivery.
- (B) "Securities," for purpose of repurchase under this subdivision, means securities of the same issuer, description, issue date, and maturity.
- (C) "Reverse repurchase agreement" means a sale of securities by the local agency pursuant to an agreement by which the local agency will repurchase the securities on or before a specified date and includes other comparable agreements.
- (D) "Securities lending agreement" means an agreement under which a local agency agrees to transfer securities to a borrower who, in turn, agrees to provide collateral to the local agency. During the term of the agreement, both the securities and the collateral are held by a third party. At the conclusion of the agreement, the securities are transferred back to the local agency in return for the collateral.
- (E) or purposes of this section, the base value of the local agency's pool portfolio shall be that dollar amount obtained by totaling all cash balances placed in the pool by all pool participants, excluding any amounts obtained through selling securities by way

of reverse repurchase agreements, securities lending agreements, or other similar borrowing methods. For purposes of this section, the spread is the difference between the cost of funds obtained using the reverse repurchase agreement and the earnings obtained on the reinvestment of the funds.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Del Puerto Health Care District
COVID19 Summary
 March 2020 through November 2021

52/53

	Mar20- Apr21	May 21	Jun 21	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	TOTAL
Ordinary Income/Expense									
Income									
407.000 · Other Income COVID19 Supplemental	347,414							218,559	565,973
Expense									
601.000 · Salaries & Wages	48,913	1,007	3,039	718	3,552	13,878	388		71,495
602.000 · Employee Benefits	3,663	68	228	52	271	1,129	30		5,441
604.000 · Purchased Services	-								-
604.030 · Health Screenings	200								200
605.000 · Supplies	-								-
605.020 · Operating Supplies	231								231
605.040 · Medical Consumable	38,791	199	1,486	802	2,321	2,926	371	2,595	49,491
605.080 · Small Tools & Minor Equipment	1,071	32							1,103
609.000 · Maintenance & Repairs	-								-
609.050 · Uniforms	916								916
611.000 · Other operating expenses	-		200						200
611.120 · Marketing/PR	1,000								1,000
611.140 · Meals and Recognition	726								726
Total Expense	95,513	1,306	4,953	1,572	6,143	17,933	789	2,595	130,804
Net Ordinary Income	251,901	(1,306)	(4,953)	(1,572)	(6,143)	(17,933)	(789)	(2,595)	435,169
Net Income	251,901	(1,306)	(4,953)	(1,572)	(6,143)	(17,933)	(789)	(2,595)	435,169

Lost Health Center Revenue over CY 2019 (see calculation)

Jan-Mar 2020	(68,851)
Apr-Jun 2020	-
Jul-Sep 2020	(131,758)
Oct-Dec 2020	(43,524)
Jan- Mar 2021	(311,447)
Apr-Jun 2021	-
Jul-Sep 2021	(139,010)
TOTAL LOST PATIENT SERVICE REVENUE	*** (694,590)

NET COVID IMPACT (259,421)

Lost Revenue Calculation per Provider Relief Fund Reporting

As of 3rd Qtr 2021

HRSA PRF Reporting Portal - Calculation of Lost Revenues Attributable to Coronavirus

Total Revenue/Net Charges from Patient Care	Q1 (2019) Actuals	Q2 (2019) Actuals	Q3 (2019) Actuals	Q4 (2019) Actuals
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Base Year 2019 Net Charges	678,803	363,671	630,329	488,110
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CY 2020	Q1 (2020) Actuals	Q2 (2020) Actuals	Q3 (2020) Actuals	Q4 (2020) Actuals
Net Charges	609,951	388,113	498,571	444,586
Lost Revenue (vs 2019)	(68,852)	24,443	(131,758)	(43,524)

CY 2021	Q1 (2021) Actuals	Q2 (2021) Actuals	Q3 (2021) Actuals
Net Charges	367,356	385,553	491,319
Lost Revenue (vs 2019)	(311,447)	21,883	(139,010)

CUMULATIVE LOST REVENUE 2020 - 2021	(694,590)
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