

# DEL PUERTO HEALTH CARE DISTRICT

## FINANCE MEETING AGENDA

**3:00 PM    June 23, 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. **Finance Report Review**

A. Committee Meeting Minutes for Approval	May 19, 2021	<b>Action Anticipated</b>
B. Month End Financials for Acceptance	May 2021	<b>Action Anticipated</b>
C. Monthly Warrants for Recommendation	May 2021	<b>Action Anticipated</b>
5. **Old Business**

A. FY 2021-22 Operating Budget – 2 <sup>nd</sup> Draft		<b>Action Anticipated</b>
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6. **New Business**

A. FY 2021-22 Capital Expense Budget – 1 <sup>st</sup> Draft		<b>Action Anticipated</b>
B. Health Center Incentive Proposal		<b>Action Anticipated</b>
C. Health Center Sliding Scale “Fixed” Fee Proposal		<b>Action Anticipated</b>
D. Triennial Finance Policies Review		<b>Action Anticipated</b>
7. **Accounting and Finance Manager Report**

A. Update on Grant & Stimulus Monies Received		<b>Information Only</b>
B. Covid Vaccine POD Expenses – Final Report		<b>Information Only</b>
C. Set Schedule for Committee Review of Account Reconciliations		<b>Action Anticipated</b>
8. **Adjournment**



**DEL PUERTO HEALTH CARE DISTRICT**  
**875 E Street - Patterson, California 95363**  
**FINANCE MEETING via Zoom Video Conference**  
**MINUTES May 19, 2021**

**I. Call to order/Attendance**

The meeting was called to order by Anne Stokman, Committee Chair, 3:02 PM

**Other Board Members Present:** Becky Campo, Committee Member

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

**II. Public Participation** – Jordan Fisher, District Intern from CSU Stanislaus, introduced herself and stated that she had been working on the Health Needs Assessment as well as several projects with Karin Hennings. This enabled her to receive exposure to different aspects of Health Care Administration.

**III. Acceptance of Agenda**

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

**IV. Finance Report Review**

**A. Review for Approval: April 21, 2021 Finance Meeting Minutes**

M/S/C Becky Campo/Anne Stokman to accept the minutes for April 21, 2021 as presented.

**B. Review Financial Reports for April 2021**

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

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

**C. Review for Recommendation April 2021 Warrants**

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

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

**V. Old Business**

**A. Debt Management Policy**

Karin Hennings presented the policy to the committee and discussed the next steps that needed to be taken. The committee stated that they wanted the policy to state that a member of the Finance Committee will be included in the Disclosure Practices Working Group.

M/S/C Becky Campo/Anne Stokman to recommend to the Board to accept the Debt Management Policy with the Finance Committee's revision.

**VI. New Business**

**A. FY 2021-2022 Budget Review – Draft 1**

Maria Reyes-Palad reviewed the budget draft and answered all questions. Information Only – No action taken.

**DEL PUERTO HEALTH CARE DISTRICT**  
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- B.** Cost Effective Replacement of Leased Health Center Copier  
Maria Reyes-Palad reviewed the report and answered all questions regarding the Replacement of the Health Center's Copier.  
M/S/C Becky Campo/Anne Stokman to recommend to the Board to accept the Replacement of the Health Center's Copier as presented.

**VII. Accounting and Finance Manager Report**

- A.** Update on Grant and Stimulus Monies Received
- COVID-19 Summary and Details
  - Telehealth Grant Balance as of January 2021  
Information Only – No Action Taken
- B.** COVID-Vaccine POD Details  
Information Only – No Action Taken
- C.** Asset Replacement Fund  
Committee suggested that it be part of the Budget and that it be reviewed Mid-Year.  
Information Only – No Action Taken
- D.** Set Schedule for Committee Review of Account Reconciliations  
Becky Campo stated that she could review the reconciliations either Monday, Wednesday or Thursday at her office.

**VIII. Meeting adjourned – 4:24 PM**

Respectfully submitted,

Anne Stokman, Treasurer

Del Puerto Health Care District  
**Balance Sheet**  
As of May 31, 2021

	May 31, 21	Apr 30, 21	Change %	May 31, 20	Change %	Notes
<b>ASSETS</b>						
<b>Current Assets</b>						
<b>Checking/Savings</b>						
101.011 · TCB-Operating Checking 1739	2,048,845	1,477,228	39%	2,479,337	(17%)	\$657K tax money received
101.012 · TCB-Payroll Account 2999	20,700	21,306	(3%)	12,536	65%	
101.013 · TCB-Money Market 4168	100,860	100,858		100,831		
101.015 · TCB - Keystone C 8641	104,065	100,683	3%	69,301	50%	
101.016 · TCB-HC Billing Dept Acct 7262	3,425	2,951	16%	2,843	20%	
101.017 · TCB-Ambulance Fund 1041	2,884	2,768	4%	2,597	11%	
<b>Total 101.010 · Tri Counties Bank</b>	<b>2,280,779</b>	<b>1,705,794</b>	<b>34%</b>	<b>2,667,445</b>	<b>(14%)</b>	
101.030 · Petty Cash in District Office	340	340		340		
101.040 · US Bank Athena Accounts						
101.041 · US Bank-Athena/Rodriguez#4750	75	799	(91%)		100%	
101.042 · US Bank HC-Athena Acct#8662	448	521	(14%)		100%	
101.043 · US Bank-Athena/Blythe#4743	619	619			100%	
<b>Total 101.040 · US Bank Athena Accounts</b>	<b>1,142</b>	<b>1,939</b>	<b>(41%)</b>		<b>100%</b>	
101.090 · LAIF-Local Agency Invstmnt Fund	516,478	516,478		512,140	1%	
<b>Total 101.000 · Cash and cash equivalents</b>	<b>2,798,739</b>	<b>2,224,551</b>	<b>26%</b>	<b>3,179,925</b>	<b>(12%)</b>	
<b>103.000 · Restricted Funds</b>						
103.100 · TCB-USDA Debt Reserve 7237	122,885	122,883		117,831	4%	
<b>Total 103.000 · Restricted Funds</b>	<b>122,885</b>	<b>122,883</b>		<b>117,831</b>	<b>4%</b>	
105.000 · BOTW-Mitigation Fee Acct	146,263	146,262		146,248		
<b>Total Checking/Savings</b>	<b>3,067,887</b>	<b>2,493,696</b>	<b>23%</b>	<b>3,444,004</b>	<b>(11%)</b>	
<b>Accounts Receivable</b>						
<b>121.100 · Ambulance</b>						
121.101 · AMB Accts Receivable	739,772	747,292	(1%)	660,118	12%	
121.102 · AMB Allowance for Doubtful	(562,227)	(567,942)	1%	(320,817)	(75%)	
<b>Total 121.100 · Ambulance</b>	<b>177,545</b>	<b>179,350</b>	<b>(1%)</b>	<b>339,301</b>	<b>(48%)</b>	
<b>121.300 · Health Center</b>						
121.301 · HC Accts Receivable	1,191	2,748	(57%)	100,948	(99%)	
121.302 · HC Accts Receivable - Athena	121,575	407,399	(70%)		100%	
121.305 · HC Allowance for Doubtful	(14,609)	(48,807)	70%	(12,013)	(22%)	
<b>Total 121.300 · Health Center</b>	<b>108,157</b>	<b>361,340</b>	<b>(70%)</b>	<b>88,935</b>	<b>22%</b>	
<b>Total 121.000 · Patient Accounts - Net</b>	<b>285,702</b>	<b>540,690</b>	<b>(47%)</b>	<b>428,236</b>	<b>(33%)</b>	
123.000 · Keystone C Accts Rec	438	270	62%	449	(2%)	
125.000 · Other Accounts Receivable	(3,662)	(3,665)	0%	90	(4,169%)	
<b>126.000 · Government Reimbursements</b>						
126.117 · FYE 2017 GEMT		(1,172)	100%			
126.317 · FYE 2017 PPS	20,444	20,444		40,452	(49%)	
126.318 · FYE 2018 PPS	38,256	38,256		38,256		
126.319 · FYE 2019 PPS	47,152	47,152			100%	
<b>Total 126.000 · Government Reimbursements</b>	<b>105,852</b>	<b>104,680</b>	<b>1%</b>	<b>78,708</b>	<b>34%</b>	
<b>Total Accounts Receivable</b>	<b>388,330</b>	<b>641,975</b>	<b>(40%)</b>	<b>507,483</b>	<b>(23%)</b>	
<b>Other Current Assets</b>						
132.030 · Unapplied Payments - Athena	(6,151)	(4,753)	(29%)		(100%)	
133.000 · Accrued Tax & Fee Receivables	(125,695)	405,756	(131%)	(173,255)	27%	
135.000 · Medical Supply Inventory	40,049	40,049		44,183	(9%)	
136.000 · Prepays	38,594	46,713	(17%)	42,628	(9%)	
<b>Total Other Current Assets</b>	<b>(53,203)</b>	<b>487,765</b>	<b>(111%)</b>	<b>(86,444)</b>	<b>38%</b>	
<b>Total Current Assets</b>	<b>3,403,014</b>	<b>3,623,436</b>	<b>(6%)</b>	<b>3,865,043</b>	<b>(12%)</b>	

**Del Puerto Health Care District**  
**Balance Sheet**  
As of May 31, 2021

	May 31, 21	Apr 30, 21	Change	May 31, 20	Change	Notes
<b>Fixed Assets</b>						
151.000 · Capital assets						
151.150 · Land						
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		
<b>Total 151.150 · Land</b>	<b>738,544</b>	<b>738,544</b>		<b>310,914</b>	<b>138%</b>	
151.160 · Buildings & Improvements						
151.161 · E St Building	815,861	815,861		815,861		
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		
<b>Total 151.160 · Buildings &amp; Improvements</b>	<b>5,036,620</b>	<b>5,036,620</b>		<b>5,036,620</b>		
151.170 · Equipment						
151.171 · District Office Equipment	43,112	43,112		39,965	8%	
151.172 · Ambulance Equipment	1,429,085	1,427,548	0%	1,551,251	(8%)	
151.173 · Health Center Equipment	361,445	343,114	5%	334,721	8%	
<b>Total 151.170 · Equipment</b>	<b>1,833,642</b>	<b>1,813,774</b>	<b>1%</b>	<b>1,925,937</b>	<b>(5%)</b>	
151.180 · Construction Work-in-Progress						
151.181 · E Street Expansion				422,030	(100%)	
151.182 · E Street Building	1,829	1,829			100%	
151.185 · Firewall - District & HC		13,370	(100%)			
<b>Total 151.180 · Construction Work-in-Progress</b>	<b>1,829</b>	<b>15,199</b>	<b>(88%)</b>	<b>422,030</b>	<b>(100%)</b>	
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	10,302	146%		100%	
<b>Total 151.190 · Other Capital Assets</b>	<b>123,055</b>	<b>108,052</b>	<b>14%</b>	<b>97,750</b>	<b>26%</b>	
151.200 · Accumulated Depreciation	(2,543,313)	(2,518,058)	(1%)	(2,376,163)	(7%)	
<b>Total 151.000 · Capital assets</b>	<b>5,190,377</b>	<b>5,194,131</b>	<b>(0%)</b>	<b>5,417,088</b>	<b>(4%)</b>	
<b>Total Fixed Assets</b>	<b>5,190,377</b>	<b>5,194,131</b>	<b>(0%)</b>	<b>5,417,088</b>	<b>(4%)</b>	
<b>TOTAL ASSETS</b>	<b>8,593,391</b>	<b>8,817,567</b>	<b>(3%)</b>	<b>9,282,131</b>	<b>(7%)</b>	
<b>LIABILITIES &amp; EQUITY</b>						
<b>Liabilities</b>						
<b>Current Liabilities</b>						
Accounts Payable	39,239	103,784	(62%)	138,451	(72%)	
Credit Cards	2,885	11,523	(75%)	2,582	12%	
<b>Other Current Liabilities</b>						
251.000 · HC Account Overpayments	(768)		(100%)		(100%)	
252.000 · AMB Account Overpayments	(546)	(619)	12%		(100%)	
253.000 · Accrued Payroll Liabilities	209,907	194,914	8%	191,435	10%	
253.280 · COBRA Premium Payable	45	18	150%		100%	
254.000 · Current Loan Payable						
254.010 · Current USDA Loan	58,484	58,484		58,484		
254.020 · Current TCB Loan	41,385	41,385		41,385		
<b>Total 254.000 · Current Loan Payable</b>	<b>99,869</b>	<b>99,869</b>		<b>99,869</b>		
257.000 · Keystone C CAM	(6,489)	(5,906)	(10%)	(319)	(1,934%)	
257.500 · Keystone C Security Deposit	5,000	5,000		10,000	(50%)	
280.000 · Deferred Grant Revenue				100,000	(100%)	
<b>Total Other Current Liabilities</b>	<b>307,018</b>	<b>293,276</b>	<b>5%</b>	<b>400,985</b>	<b>(23%)</b>	
<b>Total Current Liabilities</b>	<b>349,142</b>	<b>408,583</b>	<b>(15%)</b>	<b>542,018</b>	<b>(36%)</b>	

**Del Puerto Health Care District**  
**Balance Sheet**  
As of May 31, 2021

	%	%		%		
	May 31, 21	Apr 30, 21	Change	May 31, 20	Change	Notes
Long Term Liabilities						
290.010 · USDA Loan - 1700 Keystone B	1,513,641	1,518,840	(0%)	1,576,033	(4%)	
290.020 · TCB Loan - Keystone C	664,004	668,930	(1%)	992,148	(33%)	
<b>Total Long Term Liabilities</b>	<b>2,177,645</b>	<b>2,187,770</b>	<b>(0%)</b>	<b>2,568,181</b>	<b>(15%)</b>	
<b>Total Liabilities</b>	<b>2,526,787</b>	<b>2,596,353</b>	<b>(3%)</b>	<b>3,110,199</b>	<b>(19%)</b>	
Equity						
350.000 · Unrestricted Assets	1,108,223	1,086,586	2%	1,064,994	4%	
360.000 · Assigned Fund Balance						
360.030 · Asset Replacement Fund						
360.031 · Approved Capital Expenses	293,924	308,911	(5%)	40,621	624%	
360.030 · Asset Replacement Fund - Other	550,493	557,143	(1%)	530,736	4%	
<b>Total 360.030 · Asset Replacement Fund</b>	<b>844,417</b>	<b>866,054</b>	<b>(2%)</b>	<b>571,357</b>	<b>48%</b>	
360.070 · Operating Cash Reserve	1,416,000	1,416,000		1,311,000	8%	
<b>Total 360.000 · Assigned Fund Balance</b>	<b>2,260,417</b>	<b>2,282,054</b>	<b>(1%)</b>	<b>1,882,357</b>	<b>20%</b>	
370.000 · Restricted Fund Balance						
370.010 · Mitigation Fees	119,804	119,804		119,804		
370.050 · Restricted for Debt Service	120,720	120,720		106,636	13%	
<b>Total 370.000 · Restricted Fund Balance</b>	<b>240,524</b>	<b>240,524</b>		<b>226,440</b>	<b>6%</b>	
390.000 · Net Fixed Assets (Capital)	2,492,762	2,492,762		2,492,762		
<b>Net Income</b>	<b>(35,318)</b>	<b>119,288</b>	<b>(130%)</b>	<b>505,380</b>	<b>(107%)</b>	YTD overall result
<b>Total Equity</b>	<b>6,066,608</b>	<b>6,221,214</b>	<b>(2%)</b>	<b>6,171,933</b>	<b>(2%)</b>	
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>8,593,395</b>	<b>8,817,567</b>	<b>(3%)</b>	<b>9,282,132</b>	<b>(7%)</b>	

	Operating Acct
Month End Cash Balance	3,067,887
101.015 - TCB - Keystone C 8641	(104,065)
103.100 - TCB - USDA Debt Reserve 7237	(122,885)
370.0.10 - Mitigation Fees	(119,804)
360.030 - Asset Replacement Fund	(844,417)
AP & Payroll Liability	(252,031)
<b>UNENCUMBERED CASH</b>	<b>1,624,685</b>
Percent of Operating Cash Reserve Goal	<b>115%</b>
360.070 - Operating Cash Reserve	1,416,000

Del Puerto Health Care District  
YTD by Class  
July 2020 through May 2021

	Total 00 Tax Revenue			Total 01 DPHCD			Total 02 Patterson District Ambulanc			Total 03 Del Puerto Health Center			Total 06 Keystone Bldg C			TOTAL		
	Jul '20 - May 21	Budget	% of Budget	Jul '20 - May 21	Budget	% of Budget	Jul '20 - May 21	Budget	% of Budget	Jul '20 - May 21	Budget	% of Budget	Jul '20 - May 21	Budget	% of Budget	Jul '20 - May 21	Budget	% of Budget
Ordinary Income/Expense																		
Income																		
401.000 · Gross Patient Service Revenue							8,214,328	7,732,083	106%	1,947,420	2,021,271	96%				10,161,748	9,753,354	104%
401.021 · Del Puerto Health Center																		
403.000 · Adjustments							(5,592,483)	(5,174,019)	108%	(701,082)	(146,347)	479%				(6,293,565)	(5,320,366)	118%
405.000 · Bad Debt							(755,747)	(561,241)	135%	8,195		100%				(747,552)	(561,241)	133%
407.000 · Other Income				1,988	1,833	108%	84,454	32,017	264%	350,362	166,615	210%				436,804	200,465	218%
<b>Total Income</b>				<b>1,988</b>	<b>1,833</b>	<b>108%</b>	<b>1,950,552</b>	<b>2,028,840</b>	<b>96%</b>	<b>1,604,896</b>	<b>2,041,540</b>	<b>79%</b>				<b>3,557,436</b>	<b>4,072,213</b>	<b>87%</b>
Gross Profit				1,988	1,833	108%	1,950,552	2,028,840	96%	1,604,896	2,041,540	79%				3,557,436	4,072,213	87%
Expense																		
601.000 · Salaries & Wages				395,548	391,133	101%	1,092,193	1,010,018	108%	775,398	1,010,591	77%				2,263,139	2,411,742	94%
602.000 · Employee Benefits				110,089	116,477	95%	261,572	288,358	91%	247,021	323,738	76%				618,682	728,573	85%
603.000 · Professional Fees				44,578	86,500	52%	14,179	9,330	152%	607,973	658,181	92%				666,730	754,011	88%
604.000 · Purchased Services				10,530	9,970	106%	197,326	185,067	107%	204,659	269,692	76%				412,515	464,729	89%
605.000 · Supplies				6,544	8,633	76%	95,199	84,883	112%	68,726	84,654	81%				170,469	178,170	96%
606.000 · Utilities				6,897	7,058	98%	16,123	17,692	91%	38,019	39,517	96%				61,039	64,267	95%
607.000 · Rental and Lease				4,006	4,538	88%	347	367	95%	4,961	5,360	93%				9,314	10,265	91%
608.000 · Insurance Coverages				31,286	30,586	102%	160,294	162,929	98%	109,412	106,318	103%				300,992	299,833	100%
609.000 · Maintenance & Repairs				2,557	2,842	90%	57,143	79,108	72%	19,829	25,250	79%				79,529	107,200	74%
610.000 · Depreciation and Amortization				9,328	8,811	106%	144,486	143,850	100%	68,617	66,270	104%	43,685	44,000	99%	266,116	262,931	101%
611.000 · Other operating expenses	22,782	20,000	114%	49,964	61,954	81%	148,343	155,731	95%	88,875	71,344	125%				309,964	309,029	100%
<b>Total Expense</b>	<b>22,782</b>	<b>20,000</b>	<b>114%</b>	<b>671,327</b>	<b>728,502</b>	<b>92%</b>	<b>2,187,203</b>	<b>2,137,334</b>	<b>102%</b>	<b>2,233,490</b>	<b>2,660,915</b>	<b>84%</b>	<b>43,685</b>	<b>44,000</b>	<b>99%</b>	<b>5,158,487</b>	<b>5,590,751</b>	<b>92%</b>
Net Ordinary Income	(22,782)	(20,000)	114%	(669,339)	(726,669)	92%	(236,652)	(108,494)	218%	(628,595)	(619,375)	101%	(43,685)	(44,000)	99%	(1,601,053)	(1,518,538)	105%
Other Income/Expense																		
Other Income																		
701.000 · District Tax Revenues	1,290,158	1,301,667	99%				221,366	222,750	99%							1,511,524	1,524,417	99%
702.000 · Impact Mitigation Fees																		
703.000 · Investment Income				6,516	12,250	53%	0			0		100%				6,516	12,250	53%
704.000 · Interest Expense										(55,002)	(55,000)	100%	(32,378)	(39,417)	82%	(87,380)	(94,417)	93%
705.000 · Tenant Revenue										6,600	6,600	100%	124,843	119,827	104%	131,443	126,427	104%
710.000 · Misc Other Income							6,800		100%	5,608	6,500	86%				12,408	6,500	191%
<b>Total Other Income</b>	<b>1,290,158</b>	<b>1,301,667</b>	<b>99%</b>	<b>6,516</b>	<b>12,250</b>	<b>53%</b>	<b>228,167</b>	<b>222,750</b>	<b>102%</b>	<b>(42,794)</b>	<b>(41,900)</b>	<b>102%</b>	<b>92,465</b>	<b>80,410</b>	<b>115%</b>	<b>1,574,512</b>	<b>1,575,177</b>	<b>100%</b>
Other Expense																		
802.000 · Keystone District Expense													8,779	7,532	117%	8,779	7,532	117%
810.000 · Misc Other Expense																		
<b>Total Other Expense</b>													<b>8,779</b>	<b>7,532</b>	<b>117%</b>	<b>8,779</b>	<b>7,532</b>	<b>117%</b>
Net Other Income	1,290,158	1,301,667	99%	6,516	12,250	53%	228,167	222,750	102%	(42,794)	(41,900)	102%	83,686	72,878	115%	1,565,733	1,567,645	100%
<b>Net Income</b>	<b>1,267,376</b>	<b>1,281,667</b>	<b>99%</b>	<b>(662,823)</b>	<b>(714,419)</b>	<b>93%</b>	<b>(8,485)</b>	<b>114,256</b>	<b>(7%)</b>	<b>(671,388)</b>	<b>(661,275)</b>	<b>102%</b>	<b>40,001</b>	<b>28,878</b>	<b>139%</b>	<b>(35,319)</b>	<b>49,107</b>	<b>(72%)</b>



**Del Puerto Health Care District**  
**Entire District vs Previous Months**  
**May 2021**

	<b>May 21</b>	<b>Apr 21</b>	<b>May 20</b>
Ordinary Income/Expense			
Income			
401.000 · Gross Patient Service Revenue			
401.010 · AMB Ambulance Services			
401.011 · GEMT Federal Reimbursement	0		
401.010 · AMB Ambulance Services - Other	830,934	824,202	687,529
Total 401.010 · AMB Ambulance Services	<u>830,934</u>	<u>824,202</u>	<u>687,529</u>
401.020 · Health Center Services			
401.040 · HC Capitation Income			
401.041 · HC Capitation Payments	24,010	24,620	19,854
401.042 · Hospitalist Charges		(719)	
401.043 · Hospitalist Cont Adjustments		334	
Total 401.040 · HC Capitation Income	<u>24,010</u>	<u>24,235</u>	<u>19,854</u>
401.020 · Health Center Services - Other	86,089	145,751	91,703
Total 401.020 · Health Center Services	<u>110,099</u>	<u>169,986</u>	<u>111,557</u>
Total 401.000 · Gross Patient Service Revenue	<u>941,033</u>	<u>994,188</u>	<u>799,086</u>
403.000 · Adjustments			
403.100 · Contractual Adjustments			
403.015 · AMB Contractual Allowances			
403.011 · AMB Revenue Adjustments	(4,285)	(8,381)	172
403.012 · AMB GEMT QAF Add-on Pymt		930	689
403.015 · AMB Contractual Allowances - Other	(570,213)	(508,343)	(449,322)
Total 403.015 · AMB Contractual Allowances	<u>(574,498)</u>	<u>(515,794)</u>	<u>(448,461)</u>
403.030 · Gross Adjustments HC			
403.022 · HC Reverse Credit Card Adj	5	3	184
403.023 · Reverse Capitated Adj			(19,854)
403.024 · HC Reverse Bad Debt Adj	452	23	781
403.025 · HC Reverse Refund of Overpayment	(182)	(446)	(432)
403.030 · Gross Adjustments HC - Other	(151,002)	(122,035)	6,489
Total 403.030 · Gross Adjustments HC	<u>(150,727)</u>	<u>(122,455)</u>	<u>(12,832)</u>
Total 403.100 · Contractual Adjustments	<u>(725,225)</u>	<u>(638,249)</u>	<u>(461,293)</u>
Total 403.000 · Adjustments	<u>(725,225)</u>	<u>(638,249)</u>	<u>(461,293)</u>
405.000 · Bad Debt			
405.010 · AMB Write-offs			
405.011 · AMB Allowance for Doubtful	5,715	(83,597)	18,276
405.012 · AMB Rcvd from Written Off Accts	12,973	11,924	689
405.013 · AMB Bad Debt	(108,094)	(52,810)	(78,874)
Total 405.010 · AMB Write-offs	<u>(89,406)</u>	<u>(124,483)</u>	<u>(59,909)</u>
405.020 · HC Write-offs			
405.021 · HC Allowance for Doubtful	34,198	4,940	(335)
405.022 · HC Bad Debt Health Center	(452)	(23)	(781)
405.023 · HC Rcvd from Written Off Accts	36	190	186
Total 405.020 · HC Write-offs	<u>33,782</u>	<u>5,107</u>	<u>(930)</u>
Total 405.000 · Bad Debt	<u>(55,624)</u>	<u>(119,376)</u>	<u>(60,839)</u>
407.000 · Other Income			
407.030 · Payer Incentives Received	2,250	209,461	
407.070 · COVID-19 Supplemental income			325,283

## Del Puerto Health Care District Entire District vs Previous Months

May 2021

	May 21	Apr 21	May 20
407.080 · Telehealth Grant Income		17,512	
407.000 · Other Income - Other	215	135	270
Total 407.000 · Other Income	2,465	227,108	325,553
Total Income	162,649	463,671	602,507
Gross Profit	162,649	463,671	602,507
Expense			
601.000 · Salaries & Wages			
601.010 · Regular Operations			
601.051 · COVID-Mandated time	1,007	619	10,877
601.010 · Regular Operations - Other	154,993	169,513	182,796
Total 601.010 · Regular Operations	156,000	170,132	193,673
601.020 · Community Service	6,741	12,369	
601.030 · Continuing Education - Employee	499	1,178	
601.050 · Paid Time Off	18,011	13,480	15,503
601.055 · Accrued Leave Payout		10,950	3,451
601.000 · Salaries & Wages - Other			70
Total 601.000 · Salaries & Wages	181,251	208,109	212,697
602.000 · Employee Benefits			
602.020 · Health Ins			
602.021 · Life Insurance and AD&D	494	498	589
602.022 · Dental Insurance	2,342	2,370	2,824
602.023 · Vision Insurance	384	408	462
602.024 · Medical Insurance	26,229	30,104	26,671
602.020 · Health Ins - Other		40	
Total 602.020 · Health Ins	29,449	33,420	30,546
602.040 · Retirement			
602.041 · 414(h) Retirement Contribution	6,305	6,965	7,894
602.042 · 457(b) Company Match	2,871	4,388	4,334
Total 602.040 · Retirement	9,176	11,353	12,228
602.050 · Payroll Taxes			
602.051 · Social Security	10,159	13,350	12,223
602.052 · Medicare Tax	2,376	3,123	2,860
602.053 · CA UI & ETT	514	374	87
Total 602.050 · Payroll Taxes	13,049	16,847	15,170
Total 602.000 · Employee Benefits	51,674	61,620	57,944
603.000 · Professional Fees			
603.010 · Medical			
603.020 · Physician Services			
603.021 · MD Locums Rate	3,300		
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	42,500	35,000	48,583
Total 603.020 · Physician Services	54,633	43,833	59,284
Total 603.010 · Medical	54,633	43,833	59,284
603.040 · Legal & Attorney			
603.041 · General Counsel	5,383	1,548	1,892

**Del Puerto Health Care District**  
**Entire District vs Previous Months**  
**May 2021**

	<b>May 21</b>	<b>Apr 21</b>	<b>May 20</b>
603.042 · Litigation	2,978		
603.043 · Labor-Management			65
<b>Total 603.040 · Legal &amp; Attorney</b>	<b>8,361</b>	<b>1,548</b>	<b>1,957</b>
603.050 · Administrative Consultants		150	
603.070 · Accountants			
603.051 · Financial Statements		8,763	
<b>Total 603.070 · Accountants</b>		<b>8,763</b>	
<b>Total 603.000 · Professional Fees</b>	<b>62,994</b>	<b>54,294</b>	<b>61,241</b>
604.000 · Purchased Services			
604.030 · Health Screenings		89	
604.050 · Billing	(5,020)	23,134	15,216
604.060 · Linen	919	1,274	1,050
604.070 · Security	25	276	25
604.080 · Cleaning	4,145	4,145	4,089
604.100 · IT - Labor	4,804	4,804	4,610
604.110 · Communication for Patients	377	398	759
604.120 · Medical Waste Disposal	1,080	717	1,376
604.130 · Records Management	1,443	709	1,004
604.140 · Ambulance Dispatch Services	7,505	7,193	5,644
<b>Total 604.000 · Purchased Services</b>	<b>15,278</b>	<b>42,739</b>	<b>33,773</b>
605.000 · Supplies			
605.020 · Operating Supplies			
605.021 · Printing & Copiers	758	112	620
605.022 · Office Supplies	785	572	
605.023 · Facility Supplies	273	303	
605.020 · Operating Supplies - Other	175		1,234
<b>Total 605.020 · Operating Supplies</b>	<b>1,991</b>	<b>987</b>	<b>1,854</b>
605.030 · Postage/Shipping		401	
605.040 · Medical Consumable			
605.042 · Oxygen	456	380	304
605.043 · Medical Supplies			
605.044 · Medical Supplies - COVID	199	1,947	873
605.045 · IV Therapy	1,121	3,192	
605.046 · Diagnostic	1,452	1,295	
605.048 · Patient Transport	782	868	
605.043 · Medical Supplies - Other	1,035	2,755	4,420
<b>Total 605.043 · Medical Supplies</b>	<b>4,589</b>	<b>10,057</b>	<b>5,293</b>
<b>Total 605.040 · Medical Consumable</b>	<b>5,045</b>	<b>10,437</b>	<b>5,597</b>
605.050 · Pharmaceutical			
605.051 · Replace Expired Pharmaceuticals		492	
605.060 · Vaccines			
605.063 · Pediarix		949	
605.060 · Vaccines - Other		465	866
<b>Total 605.060 · Vaccines</b>		<b>1,414</b>	<b>866</b>
605.050 · Pharmaceutical - Other	750	1,451	587
<b>Total 605.050 · Pharmaceutical</b>	<b>750</b>	<b>3,357</b>	<b>1,453</b>
605.080 · Small Tools & Minor Equipment			

**Del Puerto Health Care District**  
**Entire District vs Previous Months**  
**May 2021**

	<b>May 21</b>	<b>Apr 21</b>	<b>May 20</b>
605.081 · Minor Medical Equipment	175		965
605.080 · Small Tools & Minor Equipment - Other	101		499
Total 605.080 · Small Tools & Minor Equipment	<u>276</u>		<u>1,464</u>
Total 605.000 · Supplies	8,062	15,182	10,368
606.000 · Utilities			
606.010 · Elect/Gas	1,289	1,196	1,341
606.020 · Phones			
606.021 · Mobile Phones	347	347	284
606.020 · Phones - Other	2,212	2,208	2,009
Total 606.020 · Phones	<u>2,559</u>	<u>2,555</u>	<u>2,293</u>
606.030 · DSL - Digital Subscriber Line	420	420	420
606.040 · Cable TV	100	100	70
606.050 · Water/Garbage	1,177	983	840
Total 606.000 · Utilities	<u>5,545</u>	<u>5,254</u>	<u>4,964</u>
607.000 · Rental and Lease			
607.010 · Building			
607.011 · Storage	416	416	416
Total 607.010 · Building	<u>416</u>	<u>416</u>	<u>416</u>
607.020 · Equipment Leased			
607.021 · Copier Lease	126	416	416
Total 607.020 · Equipment Leased	<u>126</u>	<u>416</u>	<u>416</u>
Total 607.000 · Rental and Lease	<u>542</u>	<u>832</u>	<u>832</u>
608.000 · Insurance Coverages			
608.010 · Workers' Compensation	5,119	5,119	4,587
608.020 · Auto Liability & Physical Damage	1,689	1,689	2,018
608.030 · Property & Equipment	629	629	525
608.040 · Liability-not medical related			
608.042 · Directors & Officers	1,979	1,979	1,721
608.040 · Liability-not medical related - Other	561	561	1,551
Total 608.040 · Liability-not medical related	<u>2,540</u>	<u>2,540</u>	<u>3,272</u>
608.050 · Health Entity Liability	17,280	17,280	15,177
Total 608.000 · Insurance Coverages	<u>27,257</u>	<u>27,257</u>	<u>25,579</u>
609.000 · Maintenance & Repairs			
609.010 · Buildings			
609.011 · Other Maint	356	1,761	825
609.012 · HVAC		966	337
609.013 · Plumbing	150		
Total 609.010 · Buildings	<u>506</u>	<u>2,727</u>	<u>1,162</u>
609.020 · Business Park Assoc Fees	1,439	1,439	1,188
609.030 · Equipment M&R	1,354	(2,718)	706
609.040 · Vehicle M&R			
609.042 · Engine & Drive Train	2,540		
609.043 · Body Work		450	
609.044 · Vehicle AC	334		
609.045 · General Vehicle M&R	954	924	
609.040 · Vehicle M&R - Other			780
Total 609.040 · Vehicle M&R	<u>3,828</u>	<u>1,374</u>	<u>780</u>

## Del Puerto Health Care District Entire District vs Previous Months

May 2021

	May 21	Apr 21	May 20
609.050 · Uniforms	308	1,188	93
Total 609.000 · Maintenance & Repairs	7,435	4,010	3,929
610.000 · Depreciation and Amortization			
610.010 · Depreciation Expense - District	1,005	40	1,451
610.020 · Depreciation Expense - Amb	12,794	12,627	15,239
610.030 · Depreciation Expense - HC	7,414	5,991	7,733
610.040 · Depreciation Expense-Keystone C	4,042	3,912	4,055
Total 610.000 · Depreciation and Amortization	25,255	22,570	28,478
611.000 · Other operating expenses			
611.020 · Provider Licensing & Privileges	183	107	357
611.030 · I.T.			
611.040 · IT - Equipment	(12,019)	11,524	59
611.050 · IT- Software/License			
611.051 · HR mgmt solution	512	512	512
611.050 · IT- Software/License - Other	35,720	3,929	6,372
Total 611.050 · IT- Software/License	36,232	4,441	6,884
Total 611.030 · I.T.	24,213	15,965	6,943
611.060 · Fuel Auto	5,438	4,920	1,339
611.070 · Fees			
611.072 · Bank Service Charge	70	80	3
611.073 · Credit Card Transaction Fees	486	426	567
611.074 · Agency Provided Services	23,467	885	21,968
611.075 · GEMT-Quality Assurance Fee	(1,172)		
611.076 · Collections Commission	3,290	986	1,304
611.077 · Other Fees			15
Total 611.070 · Fees	26,141	2,377	23,857
611.080 · Recruitment costs	414	220	
611.090 · Dues / Subscriptions			
611.091 · Associations	1,486	1,486	1,768
611.092 · Information	41	201	
Total 611.090 · Dues / Subscriptions	1,527	1,687	1,768
611.100 · Training and Education			
611.101 · In-House Training	1,489		
611.102 · Conference Fees			200
Total 611.100 · Training and Education	1,489		200
611.110 · Business Travel & Mileage	721	460	61
611.120 · Marketing/PR			
611.124 · Ads	30	30	30
611.125 · Other Marketing Exp		618	
Total 611.120 · Marketing/PR	30	648	30
611.130 · Property Taxes Paid	381	381	381
611.140 · Meals and Recognition			
611.141 · Meals	619	240	384
611.142 · Recognition	69	90	414
Total 611.140 · Meals and Recognition	688	330	798
Total 611.000 · Other operating expenses	61,225	27,095	35,734
Total Expense	446,518	468,962	475,539

## Del Puerto Health Care District Entire District vs Previous Months

May 2021

	May 21	Apr 21	May 20
Net Ordinary Income	(283,869)	(5,291)	126,968
Other Income/Expense			
Other Income			
701.000 · District Tax Revenues			
701.010 · Property Tax -Secured/ Unsecure	106,828	117,250	151,586
701.020 · Direct Assessment-Amb Svcs Fund	18,866	20,250	18,421
701.030 · Homeowners Prop Tax Relief		1,083	3,248
Total 701.000 · District Tax Revenues	125,694	138,583	173,255
703.000 · Investment Income	95	629	215
704.000 · Interest Expense			
704.010 · Interest Expense - HC	(4,862)	(4,487)	(5,487)
704.020 · Interest Expense - Keystone C	(2,516)	(2,617)	(1,953)
Total 704.000 · Interest Expense	(7,378)	(7,104)	(7,440)
705.000 · Tenant Revenue			
705.020 · HC Tenant Income	600	600	600
705.030 · Keystone Tenant Income			
705.035 · COVID-19 Deferred Lease Income			(2,338)
705.030 · Keystone Tenant Income - Other	10,892	10,892	13,545
Total 705.030 · Keystone Tenant Income	10,892	10,892	11,207
Total 705.000 · Tenant Revenue	11,492	11,492	11,807
Total Other Income	129,903	143,600	177,837
Other Expense			
802.000 · Keystone District Expense			
802.020 · Keystone Prop & Equip Ins	210	210	175
802.030 · Keystone Liability Insurance			330
802.040 · Keystone Property Taxes Paid	432	432	432
Total 802.000 · Keystone District Expense	642	642	937
810.000 · Misc Other Expense			
801.000 · Keystone CAM			
801.010 · Keystone Business Park Assoc	1,149	1,149	948
801.020 · Keystone Plumbing	414		220
801.030 · Keystone Cleaning	365	355	425
801.040 · Keystone HVAC		561	
801.050 · Keystone Elect/Gas	37	26	
801.060 · Keystone Water/Garbage	174	153	289
801.070 · CAM Exp offset by CAM Deposits	(2,140)	(2,243)	(1,882)
Total 801.000 · Keystone CAM			
Total 810.000 · Misc Other Expense			
Total Other Expense	642	642	937
Net Other Income	129,261	142,958	176,900
Net Income	(154,608)	137,667	303,868

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

	May 21	Budget	% of Budget	Jul '20 - May 21	YTD Budget	% of Budget	Annual Budget	Notes
Ordinary Income/Expense								
Income								
401.000 · Gross Patient Service Revenue	941,034	883,692	106%	10,161,748	9,753,354	104%	10,637,046	exceeds budget
403.000 · Adjustments								
403.100 · Contractual Adjustments								
403.015 · AMB Contractual Allowances	(574,498)	(470,365)	122%	(5,592,483)	(5,174,019)	108%	(5,644,384)	
403.030 · Gross Adjustments HC	(150,727)	(14,155)	1,065%	(701,082)	(146,347)	479%	(160,502)	
Total 403.100 · Contractual Adjustments	(725,225)	(484,520)	150%	(6,293,565)	(5,320,366)	118%	(5,804,886)	
Total 403.000 · Adjustments	(725,225)	(484,520)	150%	(6,293,565)	(5,320,366)	118%	(5,804,886)	
405.000 · Bad Debt	(55,624)	(51,022)	109%	(747,552)	(561,241)	133%	(615,343)	
407.000 · Other Income	2,465	13,049	19%	436,805	200,465	218%	206,782	
Total Income	162,650	361,199	45%	3,557,436	4,072,212	87%	4,423,599	
Gross Profit	162,650	361,199	45%	3,557,436	4,072,212	87%	4,423,599	
Expense								
601.000 · Salaries & Wages	181,251	219,249	83%	2,263,139	2,411,742	94%	2,630,991	
602.000 · Employee Benefits	51,673	66,234	78%	618,682	728,573	85%	794,807	
603.000 · Professional Fees	62,994	64,785	97%	666,729	754,011	88%	818,796	
604.000 · Purchased Services	15,279	41,456	37%	412,515	464,729	89%	506,490	
605.000 · Supplies	8,062	16,179	50%	170,468	178,171	96%	194,350	
606.000 · Utilities	5,546	5,833	95%	61,039	64,267	95%	70,100	
607.000 · Rental and Lease	542	886	61%	9,314	10,264	91%	11,150	
608.000 · Insurance Coverages	27,257	27,258	100%	300,992	299,833	100%	327,091	
609.000 · Maintenance & Repairs	7,435	9,700	77%	79,528	107,200	74%	116,900	
610.000 · Depreciation and Amortization	21,213	19,325	110%	222,431	218,931	102%	237,600	
611.000 · Other operating expenses	61,225	39,784	154%	309,964	309,029	100%	344,151	Reclass Athena to software expense
Total Expense	442,477	510,689	87%	5,114,801	5,546,750	92%	6,052,426	lower spending
Net Ordinary Income	(279,827)	(149,490)	187%	(1,557,365)	(1,474,538)	106%	(1,628,827)	
Other Income/Expense								
Other Income								
701.000 · District Tax Revenues	125,695	138,583	91%	1,511,525	1,524,417	99%	1,663,000	
703.000 · Investment Income	95	150	63%	6,516	12,250	53%	12,400	
704.000 · Interest Expense	(4,862)	(5,000)	97%	(55,002)	(55,000)	100%	(60,000)	
705.000 · Tenant Revenue	600	600	100%	6,600	6,600	100%	7,200	
710.000 · Misc Other Income				12,408	6,500	191%	6,500	
Total Other Income	121,528	134,333	90%	1,482,047	1,494,767	99%	1,629,100	
Net Other Income	121,528	134,333	90%	1,482,047	1,494,767	99%	1,629,100	
Net Income	(158,299)	(15,157)	1,044%	(75,318)	20,229	(372%)	273	Due to contractual adjustments

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

	May 21	Budget	% of Budget	Jul '20 - May 21	YTD Budget	% of Budget	Annual Budget	NOTES
Ordinary Income/Expense								
Income								
407.000 · Other Income		167		1,988	1,833	108%	2,000	
Total Income		167		1,988	1,833	108%	2,000	
Gross Profit		167		1,988	1,833	108%	2,000	
Expense								
601.000 · Salaries & Wages								
601.010 · Regular Operations								
601.051 · COVID-Mandated time				5,532				
601.010 · Regular Operations - Other	34,012	32,779	104%	339,391	360,565	94%	393,344	
Total 601.010 · Regular Operations	34,012	32,779	104%	344,923	360,565	96%	393,344	
601.020 · Community Service	216			6,244				
601.030 · Continuing Education - Employee				127				
601.050 · Paid Time Off	3,594	2,779	129%	40,437	30,567	132%	33,346	
601.055 · Accrued Leave Payout				3,817				
Total 601.000 · Salaries & Wages	37,822	35,558	106%	395,548	391,132	101%	426,690	
602.000 · Employee Benefits								
602.020 · Health Ins								
602.021 · Life Insurance and AD&D	76	64	119%	754	707	107%	771	
602.022 · Dental Insurance	326	358	91%	3,303	3,933	84%	4,290	
602.023 · Vision Insurance	59	53	111%	583	588	99%	641	
602.024 · Medical Insurance	4,630	4,727	98%	51,141	51,992	98%	56,718	
602.020 · Health Ins - Other				(512)		100%		
Total 602.020 · Health Ins	5,091	5,202	98%	55,269	57,220	97%	62,420	
602.040 · Retirement								
602.041 · 414(h) Retirement Contribution	1,383	1,422	97%	15,909	15,646	102%	17,068	
602.042 · 457(b) Company Match	1,037	1,067	97%	11,093	11,734	95%	12,801	
Total 602.040 · Retirement	2,420	2,489	97%	27,002	27,380	99%	29,869	
602.050 · Payroll Taxes								
602.051 · Social Security	2,083	2,205	94%	22,791	24,250	94%	26,455	
602.052 · Medicare Tax	487	516	94%	5,640	5,671	99%	6,187	
602.053 · CA UI & ETT		178		1,288	1,957	66%	2,135	
602.050 · Payroll Taxes - Other				(674)		100%		
Total 602.050 · Payroll Taxes	2,570	2,899	89%	29,045	31,878	91%	34,777	
602.000 · Employee Benefits - Other				(1,228)				
Total 602.000 · Employee Benefits	10,081	10,590	95%	110,088	116,478	95%	127,066	
603.000 · Professional Fees								
603.040 · Legal & Attorney								
603.041 · General Counsel	194	1,250	16%	13,555	13,750	99%	15,000	
603.042 · Litigation	593		100%	751		100%		
Total 603.040 · Legal & Attorney	787	1,250	63%	14,306	13,750	104%	15,000	
603.050 · Administrative Consultants		4,250		1,509	46,750	3%	51,000	
603.070 · Accountants								
603.051 · Financial Statements				28,763	26,000	111%	26,000	
Total 603.070 · Accountants				28,763	26,000	111%	26,000	
Total 603.000 · Professional Fees	787	5,500	14%	44,578	86,500	52%	92,000	
604.000 · Purchased Services								
604.030 · Health Screenings				20		100%		
604.070 · Security				942	1,000	94%	1,000	
604.080 · Cleaning	175	175	100%	1,883	1,925	98%	2,100	
604.100 · IT - Labor	559	525	106%	6,100	5,775	106%	6,300	
604.130 · Records Management	232	115	202%	1,585	1,270	125%	1,385	
Total 604.000 · Purchased Services	966	815	119%	10,530	9,970	106%	10,785	
605.000 · Supplies								
605.020 · Operating Supplies								
605.021 · Printing & Copiers	599	250	240%	2,700	2,750	98%	3,000	
605.022 · Office Supplies	378	183	207%	2,161	2,017	107%	2,200	
605.023 · Facility Supplies	15	183	8%	508	2,017	25%	2,200	



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

	May 21	Budget	% of Budget	Jul '20 - May 21	YTD Budget	% of Budget	Annual Budget	NOTES
605.020 · Operating Supplies - Other	58		100%	58		100%		
Total 605.020 · Operating Supplies	1,050	616	170%	5,427	6,784	80%	7,400	
605.030 · Postage/Shipping		50		667	550	121%	600	
605.080 · Small Tools & Minor Equipment	25	100	25%	450	1,300	35%	1,400	
Total 605.000 · Supplies	1,075	766	140%	6,544	8,634	76%	9,400	
606.000 · Utilities								
606.010 · Elect/Gas	97	125	78%	1,198	1,375	87%	1,500	
606.020 · Phones								
606.021 · Mobile Phones	50		100%	200		100%		
606.020 · Phones - Other	305	300	102%	3,430	3,300	104%	3,600	
Total 606.020 · Phones	355	300	118%	3,630	3,300	110%	3,600	
606.030 · DSL - Digital Subscriber Line	32	33	97%	357	367	97%	400	
606.050 · Water/Garbage	151	183	83%	1,712	2,017	85%	2,200	
Total 606.000 · Utilities	635	641	99%	6,897	7,059	98%	7,700	
607.000 · Rental and Lease								
607.010 · Building								
607.011 · Storage	229	238	96%	2,515	2,613	96%	2,850	
Total 607.010 · Building	229	238	96%	2,515	2,613	96%	2,850	
607.020 · Equipment Leased								
607.021 · Copier Lease	95	100	95%	1,042	1,100	95%	1,200	
607.020 · Equipment Leased - Other		75		449	825	54%	900	
Total 607.020 · Equipment Leased	95	175	54%	1,491	1,925	77%	2,100	
Total 607.000 · Rental and Lease	324	413	78%	4,006	4,538	88%	4,950	
608.000 · Insurance Coverages								
608.010 · Workers' Compensation								
608.011 · Previous Year WC Balance				716				
608.010 · Workers' Compensation - Other	384	385	100%	4,223	4,240	100%	4,625	
Total 608.010 · Workers' Compensation	384	385	100%	4,939	4,240	116%	4,625	
608.030 · Property & Equipment	210	210	100%	2,307	2,307	100%	2,517	
608.040 · Liability-not medical related								
608.042 · Directors & Officers	1,979	1,979	100%	21,769	21,769	100%	23,748	
608.040 · Liability-not medical related - Other	206	206	100%	2,271	2,271	100%	2,477	
Total 608.040 · Liability-not medical related	2,185	2,185	100%	24,040	24,040	100%	26,225	
Total 608.000 · Insurance Coverages	2,779	2,780	100%	31,286	30,587	102%	33,367	
609.000 · Maintenance & Repairs								
609.010 · Buildings								
609.011 · Other Maint	146	233	63%	2,250	2,567	88%	2,800	
609.012 · HVAC		25		276	275	100%	300	
Total 609.010 · Buildings	146	258	57%	2,526	2,842	89%	3,100	
609.030 · Equipment M&R				31		100%		
Total 609.000 · Maintenance & Repairs	146	258	57%	2,557	2,842	90%	3,100	
610.000 · Depreciation and Amortization								
610.010 · Depreciation Expense - District	1,005	815	123%	9,328	8,811	106%	9,600	
Total 610.000 · Depreciation and Amortization	1,005	815	123%	9,328	8,811	106%	9,600	
611.000 · Other operating expenses								
611.030 · I.T.								
611.040 · IT - Equipment		83		561	917	61%	1,000	
611.050 · IT- Software/License								
611.051 · HR mgmt solution	43	100	43%	477	1,100	43%	1,200	
611.050 · IT- Software/License - Other	968	910	106%	13,448	10,010	134%	10,920	
Total 611.050 · IT- Software/License	1,011	1,010	100%	13,925	11,110	125%	12,120	
Total 611.030 · I.T.	1,011	1,093	92%	14,486	12,027	120%	13,120	
611.070 · Fees								
611.072 · Bank Service Charge	50	10	500%	194	110	176%	120	
611.074 · Agency Provided Services				28		100%		
611.077 · Other Fees		32		16,102	16,450	98%	16,482	
Total 611.070 · Fees	50	42	119%	16,324	16,560	99%	16,602	
611.080 · Recruitment costs				225		100%		

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

	May 21	Budget	% of Budget	Jul '20 - May 21	YTD Budget	% of Budget	Annual Budget	NOTES
611.090 · Dues / Subscriptions								
611.091 · Associations	1,043	1,250	83%	12,159	13,750	88%	15,000	
611.092 · Information	41	42	98%	415	458	91%	500	
611.090 · Dues / Subscriptions - Other				35				
<b>Total 611.090 · Dues / Subscriptions</b>	<b>1,084</b>	<b>1,292</b>	<b>84%</b>	<b>12,609</b>	<b>14,208</b>	<b>89%</b>	<b>15,500</b>	
611.100 · Training and Education								
611.101 · In-House Training		42		195	458	43%	500	
611.102 · Conference Fees		408		703	4,492	16%	4,900	
611.103 · Airfare		133			1,467		1,600	
611.104 · Hotel & Meal		200			2,200		2,400	
611.100 · Training and Education - Other		667			7,333		8,000	
<b>Total 611.100 · Training and Education</b>		<b>1,450</b>		<b>898</b>	<b>15,950</b>	<b>6%</b>	<b>17,400</b>	
611.110 · Business Travel & Mileage	85	208	41%	934	2,292	41%	2,500	
611.120 · Marketing/PR								
611.124 · Ads				3,418		100%		
611.125 · Other Marketing Exp				618		100%		
<b>Total 611.120 · Marketing/PR</b>				<b>4,036</b>		<b>100%</b>		
611.140 · Meals and Recognition								
611.141 · Meals		42			458		500	
611.142 · Recognition		42		453	458	99%	500	
<b>Total 611.140 · Meals and Recognition</b>		<b>84</b>		<b>453</b>	<b>916</b>	<b>49%</b>	<b>1,000</b>	
Total 611.000 · Other operating expenses	2,230	4,169	53%	49,965	61,953	81%	66,122	
<b>Total Expense</b>	<b>57,850</b>	<b>62,305</b>	<b>93%</b>	<b>671,327</b>	<b>728,504</b>	<b>92%</b>	<b>790,780</b>	
Net Ordinary Income	(57,850)	(62,138)	93%	(669,339)	(726,671)	92%	(788,780)	
Other Income/Expense								
Other Income								
703.000 · Investment Income	95	150	63%	6,516	12,250	53%	12,400	
<b>Total Other Income</b>	<b>95</b>	<b>150</b>	<b>63%</b>	<b>6,516</b>	<b>12,250</b>	<b>53%</b>	<b>12,400</b>	
<b>Net Other Income</b>	<b>95</b>	<b>150</b>	<b>63%</b>	<b>6,516</b>	<b>12,250</b>	<b>53%</b>	<b>12,400</b>	
<b>Net Income</b>	<b>(57,755)</b>	<b>(61,988)</b>	<b>93%</b>	<b>(662,823)</b>	<b>(714,421)</b>	<b>93%</b>	<b>(776,380)</b>	reclass tax revenue

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

	<u>May 21</u>	<u>Apr 21</u>	<u>May 20</u>
Ordinary Income/Expense			
Expense			
601.000 · Salaries & Wages			
601.010 · Regular Operations			
601.051 · COVID-Mandated time			6,145
601.010 · Regular Operations - Other	34,012	25,588	30,549
Total 601.010 · Regular Operations	34,012	25,588	36,694
601.020 · Community Service	216	2,251	
601.030 · Continuing Education - Employee		127	
601.050 · Paid Time Off	3,594	4,534	341
Total 601.000 · Salaries & Wages	37,822	32,500	37,035
602.000 · Employee Benefits			
602.020 · Health Ins			
602.021 · Life Insurance and AD&D	76	76	76
602.022 · Dental Insurance	326	301	375
602.023 · Vision Insurance	59	59	59
602.024 · Medical Insurance	4,630	4,432	4,577
602.020 · Health Ins - Other		40	
Total 602.020 · Health Ins	5,091	4,908	5,087
602.040 · Retirement			
602.041 · 414(h) Retirement Contribution	1,383	1,467	1,328
602.042 · 457(b) Company Match	1,037	1,100	1,022
Total 602.040 · Retirement	2,420	2,567	2,350
602.050 · Payroll Taxes			
602.051 · Social Security	2,083	2,311	2,024
602.052 · Medicare Tax	487	542	473
602.050 · Payroll Taxes - Other		(414)	
Total 602.050 · Payroll Taxes	2,570	2,439	2,497
602.000 · Employee Benefits - Other		(690)	
Total 602.000 · Employee Benefits	10,081	9,224	9,934
603.000 · Professional Fees			
603.040 · Legal & Attorney			
603.041 · General Counsel	194	1,548	710
603.042 · Litigation	593		
Total 603.040 · Legal & Attorney	787	1,548	710
603.070 · Accountants			
603.051 · Financial Statements		8,763	
Total 603.070 · Accountants		8,763	
Total 603.000 · Professional Fees	787	10,311	710
604.000 · Purchased Services			
604.070 · Security		251	
604.080 · Cleaning	175	175	168
604.100 · IT - Labor	559	559	510
604.130 · Records Management	232	175	114
Total 604.000 · Purchased Services	966	1,160	792
605.000 · Supplies			
605.020 · Operating Supplies			

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

	<b>May 21</b>	<b>Apr 21</b>	<b>May 20</b>
605.021 · Printing & Copiers	599	52	446
605.022 · Office Supplies	378	126	
605.023 · Facility Supplies	15	25	
605.020 · Operating Supplies - Other	58		244
<b>Total 605.020 · Operating Supplies</b>	<b>1,050</b>	<b>203</b>	<b>690</b>
605.030 · Postage/Shipping		401	
605.080 · Small Tools & Minor Equipment	25		
<b>Total 605.000 · Supplies</b>	<b>1,075</b>	<b>604</b>	<b>690</b>
606.000 · Utilities			
606.010 · Elect/Gas	97	92	118
606.020 · Phones			
606.021 · Mobile Phones	50	50	
606.020 · Phones - Other	305	304	294
<b>Total 606.020 · Phones</b>	<b>355</b>	<b>354</b>	<b>294</b>
606.030 · DSL - Digital Subscriber Line	32	32	32
606.050 · Water/Garbage	151	136	129
<b>Total 606.000 · Utilities</b>	<b>635</b>	<b>614</b>	<b>573</b>
607.000 · Rental and Lease			
607.010 · Building			
607.011 · Storage	229	229	229
<b>Total 607.010 · Building</b>	<b>229</b>	<b>229</b>	<b>229</b>
607.020 · Equipment Leased			
607.021 · Copier Lease	95	95	95
<b>Total 607.020 · Equipment Leased</b>	<b>95</b>	<b>95</b>	<b>95</b>
<b>Total 607.000 · Rental and Lease</b>	<b>324</b>	<b>324</b>	<b>324</b>
608.000 · Insurance Coverages			
608.010 · Workers' Compensation	384	384	296
608.030 · Property & Equipment	210	210	175
608.040 · Liability-not medical related			
608.042 · Directors & Officers	1,979	1,979	1,721
608.040 · Liability-not medical related - Other	206	206	536
<b>Total 608.040 · Liability-not medical related</b>	<b>2,185</b>	<b>2,185</b>	<b>2,257</b>
<b>Total 608.000 · Insurance Coverages</b>	<b>2,779</b>	<b>2,779</b>	<b>2,728</b>
609.000 · Maintenance & Repairs			
609.010 · Buildings			
609.011 · Other Maint	146	213	146
609.012 · HVAC		231	
<b>Total 609.010 · Buildings</b>	<b>146</b>	<b>444</b>	<b>146</b>
<b>Total 609.000 · Maintenance &amp; Repairs</b>	<b>146</b>	<b>444</b>	<b>146</b>
610.000 · Depreciation and Amortization			
610.010 · Depreciation Expense - District	1,005	40	1,451
<b>Total 610.000 · Depreciation and Amortization</b>	<b>1,005</b>	<b>40</b>	<b>1,451</b>
611.000 · Other operating expenses			
611.030 · I.T.			
611.040 · IT - Equipment			59
611.050 · IT- Software/License			
611.051 · HR mgmt solution	43	43	73

## Del Puerto Health Care District Administration vs Previous

May 2021

	<b>May 21</b>	<b>Apr 21</b>	<b>May 20</b>
611.050 · IT- Software/License - Other	968	1,188	978
Total 611.050 · IT- Software/License	<u>1,011</u>	<u>1,231</u>	<u>1,051</u>
Total 611.030 · I.T.	1,011	1,231	1,110
611.070 · Fees			
611.072 · Bank Service Charge	50	50	
611.077 · Other Fees			15
Total 611.070 · Fees	<u>50</u>	<u>50</u>	<u>15</u>
611.090 · Dues / Subscriptions			
611.091 · Associations	1,043	1,043	1,452
611.092 · Information	41	121	
Total 611.090 · Dues / Subscriptions	<u>1,084</u>	<u>1,164</u>	<u>1,452</u>
611.110 · Business Travel & Mileage	85	102	61
611.120 · Marketing/PR			
611.125 · Other Marketing Exp		618	
Total 611.120 · Marketing/PR		<u>618</u>	
Total 611.000 · Other operating expenses	<u>2,230</u>	<u>3,165</u>	<u>2,638</u>
Total Expense	<u>57,850</u>	<u>61,165</u>	<u>57,021</u>
Net Ordinary Income	<b>(57,850)</b>	<b>(61,165)</b>	<b>(57,021)</b>
Other Income/Expense			
Other Income			
703.000 · Investment Income	95	629	215
Total Other Income	<u>95</u>	<u>629</u>	<u>215</u>
Net Other Income	<u>95</u>	<u>629</u>	<u>215</u>
Net Income	<b><u>(57,755)</u></b>	<b><u>(60,536)</u></b>	<b><u>(56,806)</u></b>

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

	May 21	Budget	% of Budget	Jul '20 - May 21	YTD Budget	% of Budget	Annual Budget	NOTES
Ordinary Income/Expense								
Income								
401.000 · Gross Patient Service Revenue								
401.010 · AMB Ambulance Services								
401.011 · GEMT Federal Reimbursement	0		0%	23		100%		
401.010 · AMB Ambulance Services - Other	830,934	702,917	118%	8,214,305	7,732,083	106%	8,435,000	
Total 401.010 · AMB Ambulance Services	830,934	702,917	118%	8,214,328	7,732,083	106%	8,435,000	
Total 401.000 · Gross Patient Service Revenue	830,934	702,917	118%	8,214,328	7,732,083	106%	8,435,000	183 transports
403.000 · Adjustments								
403.100 · Contractual Adjustments								
403.015 · AMB Contractual Allowances								
403.011 · AMB Revenue Adjustments	(4,285)	(1,386)	309%	(29,790)	(15,246)	195%	(16,632)	
403.012 · AMB GEMT QAF Add-on Pymt				9,946		100%		
403.015 · AMB Contractual Allowances - Other	(570,213)	(468,979)	122%	(5,572,639)	(5,158,773)	108%	(5,627,752)	
Total 403.015 · AMB Contractual Allowances	(574,498)	(470,365)	122%	(5,592,483)	(5,174,019)	108%	(5,644,384)	
Total 403.100 · Contractual Adjustments	(574,498)	(470,365)	122%	(5,592,483)	(5,174,019)	108%	(5,644,384)	
Total 403.000 · Adjustments	(574,498)	(470,365)	122%	(5,592,483)	(5,174,019)	108%	(5,644,384)	
405.000 · Bad Debt								
405.010 · AMB Write-offs								
405.011 · AMB Allowance for Doubtful	5,715	(6,731)	(85%)	(38,804)	(74,037)	52%	(80,768)	
405.012 · AMB Rcvd from Written Off Accts	12,973	6,413	202%	82,876	70,546	117%	76,959	
405.013 · AMB Bad Debt	(108,094)	(50,705)	213%	(799,819)	(557,750)	143%	(608,454)	
Total 405.010 · AMB Write-offs	(89,406)	(51,023)	175%	(755,747)	(561,241)	135%	(612,263)	
Total 405.000 · Bad Debt	(89,406)	(51,023)	175%	(755,747)	(561,241)	135%	(612,263)	
407.000 · Other Income								
407.040 · Community Education Classes		83		350	917	38%	1,000	
407.050 · Special Event Standby				64,321	6,500	990%	6,500	
407.000 · Other Income - Other	15	450	3%	19,783	24,600	80%	25,000	
Total 407.000 · Other Income	15	533	3%	84,454	32,017	264%	32,500	
Total Income	167,045	182,062	92%	1,950,552	2,028,840	96%	2,210,853	
Gross Profit	167,045	182,062	92%	1,950,552	2,028,840	96%	2,210,853	due to adjustments
Expense								
601.000 · Salaries & Wages								
601.010 · Regular Operations								
601.051 · COVID-Mandated time				2,226				
601.010 · Regular Operations - Other	86,242	82,115	105%	937,272	903,263	104%	985,378	
Total 601.010 · Regular Operations	86,242	82,115	105%	939,498	903,263	104%	985,378	
601.020 · Community Service	6,525	1,009	647%	26,258	11,103	236%	12,112	
601.030 · Continuing Education - Employee	499	339	147%	3,628	3,725	97%	4,064	
601.050 · Paid Time Off	8,610	8,301	104%	113,216	91,312	124%	99,613	
601.055 · Accrued Leave Payout				9,493		100%		
601.060 · Union Representation		56			615		671	
601.000 · Salaries & Wages - Other				100				
Total 601.000 · Salaries & Wages	101,876	91,820	111%	1,092,193	1,010,018	108%	1,101,838	
602.000 · Employee Benefits								
602.020 · Health Ins								
602.021 · Life Insurance and AD&D	253	183	138%	2,465	2,009	123%	2,192	
602.022 · Dental Insurance	845	929	91%	7,690	10,219	75%	11,148	
602.023 · Vision Insurance	137	155	88%	1,403	1,701	82%	1,856	
602.024 · Medical Insurance	11,541	10,493	110%	101,799	115,424	88%	125,917	
Total 602.020 · Health Ins	12,776	11,760	109%	113,357	129,353	88%	141,113	
602.040 · Retirement								
602.041 · 414(h) Retirement Contribution	3,415	3,339	102%	38,884	36,726	106%	40,065	
602.042 · 457(b) Company Match	2,010	3,546	57%	22,907	39,001	59%	42,546	
Total 602.040 · Retirement	5,425	6,885	79%	61,791	75,727	82%	82,611	
602.050 · Payroll Taxes								
602.051 · Social Security	5,986	5,727	105%	66,048	63,000	105%	68,727	
602.052 · Medicare Tax	1,400	1,339	105%	15,447	14,734	105%	16,073	
602.053 · CA UI & ETT	141	504	28%	4,930	5,544	89%	6,048	
Total 602.050 · Payroll Taxes	7,527	7,570	99%	86,425	83,278	104%	90,848	
Total 602.000 · Employee Benefits	25,728	26,215	98%	261,573	288,358	91%	314,572	
603.000 · Professional Fees								
603.010 · Medical								
603.020 · Physician Services								
603.025 · Medical Directorship	530	530	100%	5,830	5,830	100%	6,360	
Total 603.020 · Physician Services	530	530	100%	5,830	5,830	100%	6,360	
Total 603.010 · Medical	530	530	100%	5,830	5,830	100%	6,360	

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

	May 21	Budget	% of Budget	Jul '20 - May 21	YTD Budget	% of Budget	Annual Budget	NOTES
603.040 · Legal & Attorney								
603.041 · General Counsel	5,189			5,189				
603.042 · Litigation	2,385			2,385				
603.043 · Labor-Management				775		100%		
Total 603.040 · Legal & Attorney	7,574		100%	8,349		100%		
603.070 · Accountants								
603.052 · CMS / PPS / GEMT prep					3,500		3,500	
Total 603.070 · Accountants					3,500		3,500	
Total 603.000 · Professional Fees	8,104	530	1,529%	14,179	9,330	152%	9,860	
604.000 · Purchased Services								
604.030 · Health Screenings		83		3,140	917	342%	1,000	
604.050 · Billing	12,090	8,167	148%	97,009	89,833	108%	98,000	
604.060 · Linen	725	980	74%	10,330	11,355	91%	12,580	
604.070 · Security				8,575	8,575	100%	8,575	
604.100 · IT - Labor	710	721	98%	7,782	7,929	98%	8,650	
604.120 · Medical Waste Disposal	529	167	317%	2,112	1,833	115%	2,000	Stericycle extra container pick-up
604.130 · Records Management	12	42	29%	204	458	45%	500	
604.140 · Ambulance Dispatch Services	7,505	5,667	132%	68,173	62,333	109%	68,000	
604.150 · Patient Surveys		167			1,833		2,000	
Total 604.000 · Purchased Services	21,571	15,994	135%	197,325	185,066	107%	201,305	
605.000 · Supplies								
605.020 · Operating Supplies								
605.021 · Printing & Copiers	67	83	81%	772	917	84%	1,000	
605.022 · Office Supplies	147	200	74%	840	2,200	38%	2,400	
605.023 · Facility Supplies	99	300	33%	3,086	3,300	94%	3,600	
605.020 · Operating Supplies - Other	58		100%	58		100%		
Total 605.020 · Operating Supplies	371	583	64%	4,756	6,417	74%	7,000	
605.030 · Postage/Shipping		50		417	550	76%	600	
605.040 · Medical Consumable								
605.042 · Oxygen	456	333	137%	4,385	3,667	120%	4,000	
605.043 · Medical Supplies								
605.044 · Medical Supplies - COVID	199	492	40%	17,776	5,408	329%	5,900	
605.045 · IV Therapy	1,121	819	137%	15,064	9,006	167%	9,825	
605.046 · Diagnostic	671	819	82%	7,205	9,006	80%	9,825	
605.047 · Infection Control		83		7,039	917	768%	1,000	
605.048 · Patient Transport	782	738	106%	8,747	8,113	108%	8,850	
605.043 · Medical Supplies - Other	692	1,967	35%	9,676	21,633	45%	23,600	
Total 605.043 · Medical Supplies	3,465	4,918	70%	65,507	54,083	121%	59,000	
Total 605.040 · Medical Consumable	3,921	5,251	75%	69,892	57,750	121%	63,000	
605.050 · Pharmaceutical								
605.051 · Replace Expired Pharmaceuticals				620				
605.050 · Pharmaceutical - Other	750	833	90%	11,139	9,167	122%	10,000	
Total 605.050 · Pharmaceutical	750	833	90%	11,759	9,167	128%	10,000	
605.080 · Small Tools & Minor Equipment								
605.081 · Minor Medical Equipment	175	583	30%	3,520	6,417	55%	7,000	
605.080 · Small Tools & Minor Equipment - Other	44	417	11%	4,854	4,583	106%	5,000	
Total 605.080 · Small Tools & Minor Equipment	219	1,000	22%	8,374	11,000	76%	12,000	
Total 605.000 · Supplies	5,261	7,717	68%	95,198	84,884	112%	92,600	
606.000 · Utilities								
606.010 · Elect/Gas	290	375	77%	3,595	4,125	87%	4,500	
606.020 · Phones								
606.021 · Mobile Phones	247	283	87%	2,786	3,117	89%	3,400	
606.020 · Phones - Other	437	433	101%	4,585	4,767	96%	5,200	
Total 606.020 · Phones	684	716	96%	7,371	7,884	93%	8,600	
606.030 · DSL - Digital Subscriber Line	97	100	97%	1,072	1,100	97%	1,200	
606.050 · Water/Garbage	362	417	87%	4,085	4,583	89%	5,000	
Total 606.000 · Utilities	1,433	1,608	89%	16,123	17,692	91%	19,300	
607.000 · Rental and Lease								
607.020 · Equipment Leased								
607.021 · Copier Lease	32	33	97%	347	367	95%	400	
Total 607.020 · Equipment Leased	32	33	97%	347	367	95%	400	
Total 607.000 · Rental and Lease	32	33	97%	347	367	95%	400	
608.000 · Insurance Coverages								
608.010 · Workers' Compensation								
608.011 · Previous Year WC Balance				(1,717)				
608.010 · Workers' Compensation - Other	3,839	3,839	100%	42,232	42,228	100%	46,067	
Total 608.010 · Workers' Compensation	3,839	3,839	100%	40,515	42,228	96%	46,067	

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

	May 21	Budget	% of Budget	Jul '20 - May 21	YTD Budget	% of Budget	Annual Budget	NOTES
608.020 · Auto Liability & PhysicalDamage	1,689	1,689	100%	18,584	18,584	100%	20,273	
608.030 · Property & Equipment	210	210	100%	2,307	2,307	100%	2,517	
608.040 · Liability-not medical related	177	177	100%	1,950	1,950	100%	2,127	
608.050 · Health Entity Liability	8,813	8,896	99%	96,939	97,861	99%	106,757	
<b>Total 608.000 · Insurance Coverages</b>	<b>14,728</b>	<b>14,811</b>	<b>99%</b>	<b>160,295</b>	<b>162,930</b>	<b>98%</b>	<b>177,741</b>	
609.000 · Maintenance & Repairs								
609.010 · Buildings								
609.011 · Other Maint	150	225	67%	3,285	2,475	133%	2,700	
609.012 · HVAC		142		360	1,558	23%	1,700	
609.013 · Plumbing	150	200	75%	150	2,200	7%	2,400	
609.015 · Electric				509		100%		
<b>Total 609.010 · Buildings</b>	<b>300</b>	<b>567</b>	<b>53%</b>	<b>4,304</b>	<b>6,233</b>	<b>69%</b>	<b>6,800</b>	
609.030 · Equipment M&R	980	1,000	98%	14,174	11,000	129%	12,000	
609.040 · Vehicle M&R								
609.041 · Tires & Wheels		458		3,396	5,042	67%	5,500	
609.042 · Engine & Drive Train	2,540	1,167	218%	2,540	12,833	20%	14,000	1901 ambulance repair
609.043 · Body Work		83		1,753	917	191%	1,000	
609.044 · Vehicle AC	334		100%	4,086		100%		
609.045 · General Vehicle M&R	954	2,750	35%	17,447	30,250	58%	33,000	
609.040 · Vehicle M&R - Other				544		100%		
<b>Total 609.040 · Vehicle M&amp;R</b>	<b>3,828</b>	<b>4,458</b>	<b>86%</b>	<b>29,766</b>	<b>49,042</b>	<b>61%</b>	<b>53,500</b>	
609.050 · Uniforms	308	1,167	26%	8,898	12,833	69%	14,000	
<b>Total 609.000 · Maintenance &amp; Repairs</b>	<b>5,416</b>	<b>7,192</b>	<b>75%</b>	<b>57,142</b>	<b>79,108</b>	<b>72%</b>	<b>86,300</b>	
610.000 · Depreciation and Amortization								
610.020 · Depreciation Expense - Amb	12,794	12,570	102%	144,486	143,850	100%	156,000	
<b>Total 610.000 · Depreciation and Amortization</b>	<b>12,794</b>	<b>12,570</b>	<b>102%</b>	<b>144,486</b>	<b>143,850</b>	<b>100%</b>	<b>156,000</b>	
611.000 · Other operating expenses								
611.020 · Provider Licensing & Privileges	183			183				
611.030 · I.T.								
611.040 · IT - Equipment		125		1,088	1,375	79%	1,500	
611.050 · IT- Software/License								
611.051 · HR mgmt solution	264	258	102%	2,904	2,842	102%	3,100	
611.050 · IT- Software/License - Other	1,578	979	161%	13,541	10,771	126%	11,750	Zoll qtr bill
<b>Total 611.050 · IT- Software/License</b>	<b>1,842</b>	<b>1,237</b>	<b>149%</b>	<b>16,445</b>	<b>13,613</b>	<b>121%</b>	<b>14,850</b>	
<b>Total 611.030 · I.T.</b>	<b>1,842</b>	<b>1,362</b>	<b>135%</b>	<b>17,533</b>	<b>14,988</b>	<b>117%</b>	<b>16,350</b>	
611.060 · Fuel Auto	5,438	3,917	139%	43,150	43,083	100%	47,000	
611.070 · Fees								
611.072 · Bank Service Charge	20			68				
611.073 · Credit Card Transaction Fees	380	292	130%	2,909	3,208	91%	3,500	
611.074 · Agency Provided Services	685	1,417	48%	14,613	15,583	94%	17,000	
611.075 · GEMT-Quality Assurance Fee	(1,172)		100%	45,969	43,200	106%	57,600	
611.076 · Collections Commission	3,281	2,083	158%	15,701	22,917	69%	25,000	
611.077 · Other Fees		50		606	1,000	61%	1,000	
<b>Total 611.070 · Fees</b>	<b>3,194</b>	<b>3,842</b>	<b>83%</b>	<b>79,866</b>	<b>85,908</b>	<b>93%</b>	<b>104,100</b>	
611.080 · Recruitment costs	68		100%	1,118		100%		
611.090 · Dues / Subscriptions								
611.091 · Associations	144	190	76%	1,771	2,085	85%	2,275	
611.092 · Information				80				
<b>Total 611.090 · Dues / Subscriptions</b>	<b>144</b>	<b>190</b>	<b>76%</b>	<b>1,851</b>	<b>2,085</b>	<b>89%</b>	<b>2,275</b>	
611.100 · Training and Education								
611.101 · In-House Training	1,489	208	716%	2,677	2,292	117%	2,500	ePCR training
611.102 · Conference Fees		133		(1,575)	1,467	(107%)	1,600	
611.103 · Airfare		67			733		800	
611.104 · Hotel & Meal		133			1,467		1,600	
<b>Total 611.100 · Training and Education</b>	<b>1,489</b>	<b>541</b>	<b>275%</b>	<b>1,102</b>	<b>5,959</b>	<b>18%</b>	<b>6,500</b>	
611.110 · Business Travel & Mileage		42			458		500	
611.120 · Marketing/PR								
611.124 · Ads		250			250		250	
611.125 · Other Marketing Exp				83		100%		
611.126 · Events		250			250		250	
<b>Total 611.120 · Marketing/PR</b>	<b></b>	<b>500</b>	<b></b>	<b>83</b>	<b>500</b>	<b>17%</b>	<b>500</b>	
611.140 · Meals and Recognition								
611.141 · Meals	502	42	1,195%	2,005	458	438%	500	EMS week
611.142 · Recognition	47	42	112%	73	458	16%	500	
<b>Total 611.140 · Meals and Recognition</b>	<b>549</b>	<b>84</b>	<b>654%</b>	<b>2,078</b>	<b>916</b>	<b>227%</b>	<b>1,000</b>	
611.150 · Miscellaneous				960		100%		
611.160 · Community Education								
611.161 · Community CPR Classes		167		418	1,833	23%	2,000	



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

	May 21	Budget	% of Budget	Jul '20 - May 21	YTD Budget	% of Budget	Annual Budget	NOTES
Total 611.160 · Community Education		167		418	1,833	23%	2,000	
Total 611.000 · Other operating expenses	12,907	10,645	121%	148,342	155,730	95%	180,225	
<b>Total Expense</b>	<b>209,850</b>	<b>189,135</b>	<b>111%</b>	<b>2,187,203</b>	<b>2,137,333</b>	<b>102%</b>	<b>2,340,141</b>	include Vaccine POD cost
Net Ordinary Income	(42,805)	(7,073)	605%	(236,651)	(108,493)	218%	(129,288)	
Other Income/Expense								
Other Income								
701.000 · District Tax Revenues								
701.020 · Direct Assessment-Amb Svcs Fund	18,866	20,250	93%	221,366	222,750	99%	243,000	
Total 701.000 · District Tax Revenues	18,866	20,250	93%	221,366	222,750	99%	243,000	
703.000 · Investment Income	0			0				
710.000 · Misc Other Income								
710.030 · Gain(Loss) on Disposal of Asset				6,800		100%		
Total 710.000 · Misc Other Income				6,800		100%		
Total Other Income	18,866	20,250	93%	228,166	222,750	102%	243,000	
Net Other Income	18,866	20,250	93%	228,166	222,750	102%	243,000	
<b>Net Income</b>	<b>(23,939)</b>	<b>13,177</b>	<b>(182%)</b>	<b>(8,485)</b>	<b>114,257</b>	<b>(7%)</b>	<b>113,712</b>	MO & YTD in red due to adjustments & unbudgeted POD cost

**Del Puerto Health Care District**  
**Ambulance vs Previous**  
**May 2021**

	<b>May 21</b>	<b>Apr 21</b>	<b>May 20</b>
Ordinary Income/Expense			
Income			
401.000 · Gross Patient Service Revenue			
401.010 · AMB Ambulance Services			
401.011 · GEMT Federal Reimbursement	0		
401.010 · AMB Ambulance Services - Other	830,934	824,202	687,529
<b>Total 401.010 · AMB Ambulance Services</b>	<b>830,934</b>	<b>824,202</b>	<b>687,529</b>
<b>Total 401.000 · Gross Patient Service Revenue</b>	<b>830,934</b>	<b>824,202</b>	<b>687,529</b>
403.000 · Adjustments			
403.100 · Contractual Adjustments			
403.015 · AMB Contractual Allowances			
403.011 · AMB Revenue Adjustments	(4,285)	(8,381)	172
403.012 · AMB GEMT QAF Add-on Pymt		930	689
403.015 · AMB Contractual Allowances - Other	(570,213)	(508,343)	(449,322)
<b>Total 403.015 · AMB Contractual Allowances</b>	<b>(574,498)</b>	<b>(515,794)</b>	<b>(448,461)</b>
<b>Total 403.100 · Contractual Adjustments</b>	<b>(574,498)</b>	<b>(515,794)</b>	<b>(448,461)</b>
<b>Total 403.000 · Adjustments</b>	<b>(574,498)</b>	<b>(515,794)</b>	<b>(448,461)</b>
405.000 · Bad Debt			
405.010 · AMB Write-offs			
405.011 · AMB Allowance for Doubtful	5,715	(83,597)	18,276
405.012 · AMB Rcvd from Written Off Accts	12,973	11,924	689
405.013 · AMB Bad Debt	(108,094)	(52,810)	(78,874)
<b>Total 405.010 · AMB Write-offs</b>	<b>(89,406)</b>	<b>(124,483)</b>	<b>(59,909)</b>
<b>Total 405.000 · Bad Debt</b>	<b>(89,406)</b>	<b>(124,483)</b>	<b>(59,909)</b>
407.000 · Other Income			
407.070 · COVID-19 Supplemental income			57,265
407.000 · Other Income - Other	15	15	30
<b>Total 407.000 · Other Income</b>	<b>15</b>	<b>15</b>	<b>57,295</b>
<b>Total Income</b>	<b>167,045</b>	<b>183,940</b>	<b>236,454</b>
<b>Gross Profit</b>	<b>167,045</b>	<b>183,940</b>	<b>236,454</b>
Expense			
601.000 · Salaries & Wages			
601.010 · Regular Operations			
601.051 · COVID-Mandated time			3,160
601.010 · Regular Operations - Other	86,242	80,611	78,513
<b>Total 601.010 · Regular Operations</b>	<b>86,242</b>	<b>80,611</b>	<b>81,673</b>
601.020 · Community Service	6,525	10,118	
601.030 · Continuing Education - Employee	499	515	
601.050 · Paid Time Off	8,610	11,197	4,264
601.055 · Accrued Leave Payout		1,662	3,451
<b>Total 601.000 · Salaries &amp; Wages</b>	<b>101,876</b>	<b>104,103</b>	<b>89,388</b>
602.000 · Employee Benefits			
602.020 · Health Ins			
602.021 · Life Insurance and AD&D	253	257	227
602.022 · Dental Insurance	845	986	870
602.023 · Vision Insurance	137	179	148
602.024 · Medical Insurance	11,541	15,402	9,410
<b>Total 602.020 · Health Ins</b>	<b>12,776</b>	<b>16,824</b>	<b>10,655</b>

**Del Puerto Health Care District**  
**Ambulance vs Previous**  
**May 2021**

	<b>May 21</b>	<b>Apr 21</b>	<b>May 20</b>
602.040 · Retirement			
602.041 · 414(h) Retirement Contribution	3,415	3,594	3,458
602.042 · 457(b) Company Match	2,010	2,127	2,163
Total 602.040 · Retirement	<u>5,425</u>	<u>5,721</u>	<u>5,621</u>
602.050 · Payroll Taxes			
602.051 · Social Security	5,986	6,404	5,463
602.052 · Medicare Tax	1,400	1,498	1,279
602.053 · CA UI & ETT	141	219	88
Total 602.050 · Payroll Taxes	<u>7,527</u>	<u>8,121</u>	<u>6,830</u>
Total 602.000 · Employee Benefits	<u>25,728</u>	<u>30,666</u>	<u>23,106</u>
603.000 · Professional Fees			
603.010 · Medical			
603.020 · Physician Services			
603.025 · Medical Directorship	530	530	530
Total 603.020 · Physician Services	<u>530</u>	<u>530</u>	<u>530</u>
Total 603.010 · Medical	<u>530</u>	<u>530</u>	<u>530</u>
603.040 · Legal & Attorney			
603.041 · General Counsel	5,189		1,183
603.042 · Litigation	2,385		
603.043 · Labor-Management			65
Total 603.040 · Legal & Attorney	<u>7,574</u>		<u>1,248</u>
Total 603.000 · Professional Fees	<u>8,104</u>	<u>530</u>	<u>1,778</u>
604.000 · Purchased Services			
604.030 · Health Screenings		89	
604.050 · Billing	12,090	9,369	7,571
604.060 · Linen	725	843	876
604.100 · IT - Labor	710	710	700
604.120 · Medical Waste Disposal	529	165	851
604.130 · Records Management	12	11	44
604.140 · Ambulance Dispatch Services	7,505	7,193	5,644
Total 604.000 · Purchased Services	<u>21,571</u>	<u>18,380</u>	<u>15,686</u>
605.000 · Supplies			
605.020 · Operating Supplies			
605.021 · Printing & Copiers	67	59	149
605.022 · Office Supplies	147	29	
605.023 · Facility Supplies	99	185	
605.020 · Operating Supplies - Other	58		672
Total 605.020 · Operating Supplies	<u>371</u>	<u>273</u>	<u>821</u>
605.040 · Medical Consumable			
605.042 · Oxygen	456	380	304
605.043 · Medical Supplies			
605.044 · Medical Supplies - COVID	199		164
605.045 · IV Therapy	1,121	3,192	
605.046 · Diagnostic	671	752	
605.048 · Patient Transport	782	868	
605.043 · Medical Supplies - Other	692	1,076	3,594
Total 605.043 · Medical Supplies	<u>3,465</u>	<u>5,888</u>	<u>3,758</u>
Total 605.040 · Medical Consumable	<u>3,921</u>	<u>6,268</u>	<u>4,062</u>

**Del Puerto Health Care District**  
**Ambulance vs Previous**  
**May 2021**

	<b>May 21</b>	<b>Apr 21</b>	<b>May 20</b>
605.050 · Pharmaceutical			
605.051 · Replace Expired Pharmaceuticals		492	
605.050 · Pharmaceutical - Other	750	1,051	536
Total 605.050 · Pharmaceutical	750	1,543	536
605.080 · Small Tools & Minor Equipment			
605.081 · Minor Medical Equipment	175		483
605.080 · Small Tools & Minor Equipment - Other	44		
Total 605.080 · Small Tools & Minor Equipment	219		483
Total 605.000 · Supplies	5,261	8,084	5,902
606.000 · Utilities			
606.010 · Elect/Gas	290	276	353
606.020 · Phones			
606.021 · Mobile Phones	247	247	234
606.020 · Phones - Other	437	434	418
Total 606.020 · Phones	684	681	652
606.030 · DSL - Digital Subscriber Line	97	97	97
606.050 · Water/Garbage	362	314	303
Total 606.000 · Utilities	1,433	1,368	1,405
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			
608.010 · Workers' Compensation - Other	3,839	3,839	3,539
Total 608.010 · Workers' Compensation	3,839	3,839	3,539
608.020 · Auto Liability & PhysicalDamage	1,689	1,689	2,018
608.030 · Property & Equipment	210	210	175
608.040 · Liability-not medical related			
608.040 · Liability-not medical related - Other	177	177	507
Total 608.040 · Liability-not medical related	177	177	507
608.050 · Health Entity Liability	8,813	8,813	6,506
Total 608.000 · Insurance Coverages	14,728	14,728	12,745
609.000 · Maintenance & Repairs			
609.010 · Buildings			
609.011 · Other Maint	150	1,488	619
609.012 · HVAC		103	
609.013 · Plumbing	150		
Total 609.010 · Buildings	300	1,591	619
609.030 · Equipment M&R	980	651	706
609.040 · Vehicle M&R			
609.042 · Engine & Drive Train	2,540		
609.043 · Body Work		450	
609.044 · Vehicle AC	334		
609.045 · General Vehicle M&R	954	924	
609.040 · Vehicle M&R - Other			780
Total 609.040 · Vehicle M&R	3,828	1,374	780

**Del Puerto Health Care District**  
**Ambulance vs Previous**  
**May 2021**

	<b>May 21</b>	<b>Apr 21</b>	<b>May 20</b>
609.050 · Uniforms	308	1,188	93
Total 609.000 · Maintenance & Repairs	5,416	4,804	2,198
610.000 · Depreciation and Amortization			
610.020 · Depreciation Expense - Amb	12,794	12,627	15,239
Total 610.000 · Depreciation and Amortization	12,794	12,627	15,239
611.000 · Other operating expenses			
611.020 · Provider Licensing & Privileges	183		183
611.030 · I.T.			
611.040 · IT - Equipment		615	
611.050 · IT- Software/License			
611.051 · HR mgmt solution	264	264	250
611.050 · IT- Software/License - Other	1,578	1,342	1,382
Total 611.050 · IT- Software/License	1,842	1,606	1,632
Total 611.030 · I.T.	1,842	2,221	1,632
611.060 · Fuel Auto	5,438	4,920	1,339
611.070 · Fees			
611.072 · Bank Service Charge	20	30	
611.073 · Credit Card Transaction Fees	380	296	322
611.074 · Agency Provided Services	685	885	602
611.075 · GEMT-Quality Assurance Fee	(1,172)		
611.076 · Collections Commission	3,281	880	1,249
Total 611.070 · Fees	3,194	2,091	2,173
611.080 · Recruitment costs	68		
611.090 · Dues / Subscriptions			
611.091 · Associations	144	144	144
611.092 · Information		80	
Total 611.090 · Dues / Subscriptions	144	224	144
611.100 · Training and Education			
611.101 · In-House Training	1,489		
611.102 · Conference Fees			200
Total 611.100 · Training and Education	1,489		200
611.140 · Meals and Recognition			
611.141 · Meals	502	240	384
611.142 · Recognition	47	26	414
Total 611.140 · Meals and Recognition	549	266	798
Total 611.000 · Other operating expenses	12,907	9,722	6,469
Total Expense	209,850	205,044	173,948
Net Ordinary Income	(42,805)	(21,104)	62,506
Other Income/Expense			
Other Income			
701.000 · District Tax Revenues			
701.020 · Direct Assessment-Amb Svcs Fund	18,866	20,250	18,421
Total 701.000 · District Tax Revenues	18,866	20,250	18,421
703.000 · Investment Income	0	0	0
Total Other Income	18,866	20,250	18,421
Net Other Income	18,866	20,250	18,421
Net Income	(23,939)	(854)	80,927

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

	May 21	Budget	% of Budget	Jul '20 - May 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	24,010	15,870	151%	249,273	174,571	143%	190,441	
401.042 · Hospitalist Charges				(1,091)				
401.043 · Hospitalist Cont Adjustments				524				
Total 401.040 · HC Capitation Income	24,010	15,870	151%	248,706	174,571	142%	190,441	
401.020 · Health Center Services - Other	86,089	164,905	52%	1,698,714	1,846,700	92%	2,011,605	less provider
Total 401.020 · Health Center Services	110,099	180,775	61%	1,947,420	2,021,271	96%	2,202,046	
Total 401.000 · Gross Patient Service Revenue	110,099	180,775	61%	1,947,420	2,021,271	96%	2,202,046	
403.000 · Adjustments								
403.100 · Contractual Adjustments								
403.030 · Gross Adjustments HC								
403.022 · HC Reverse Credit Card Adj	5		100%	862		100%		
403.023 · Reverse Capitated Adj				(87,138)		100%		
403.024 · HC Reverse Bad Debt Adj	452		100%	8,267		100%		
403.025 · HCReverse Refund of Overpayment	(182)		100%	(3,750)		100%		
403.030 · Gross Adjustments HC - Other	(151,002)	(14,155)	1,067%	(619,324)	(146,347)	423%	(160,502)	wrap payments adjustments
Total 403.030 · Gross Adjustments HC	(150,727)	(14,155)	1,065%	(701,083)	(146,347)	479%	(160,502)	
Total 403.100 · Contractual Adjustments	(150,727)	(14,155)	1,065%	(701,083)	(146,347)	479%	(160,502)	
Total 403.000 · Adjustments	(150,727)	(14,155)	1,065%	(701,083)	(146,347)	479%	(160,502)	
405.000 · Bad Debt								
405.020 · HC Write-offs								
405.021 · HC Allowance for Doubtful	34,198		100%	13,838		100%	15,380	
405.022 · HC Bad Debt Health Center	(452)		100%	(8,267)		100%	(21,882)	
405.023 · HC Rcvd from Written Off Accts	36		100%	2,625		100%	3,422	
Total 405.020 · HC Write-offs	33,782		100%	8,196		100%	(3,080)	
Total 405.000 · Bad Debt	33,782		100%	8,196		100%	(3,080)	
407.000 · Other Income								
407.010 · Prospective Payment System				(20,008)		100%		
407.020 · Medicare Cost Settlement		1,250		13,513	13,750	98%	15,000	
407.030 · Payer Incentives Received	2,250	4,167	54%	249,552	45,833	544%	50,000	
407.080 · Telehealth Grant Income		6,682		95,516	96,682	99%	96,682	
407.000 · Other Income - Other	200	250	80%	11,789	10,350	114%	10,600	
Total 407.000 · Other Income	2,450	12,349	20%	350,362	166,615	210%	172,282	
Total Income	(4,396)	178,969	(2%)	1,604,895	2,041,539	79%	2,210,746	
Gross Profit	(4,396)	178,969	(2%)	1,604,895	2,041,539	79%	2,210,746	
Expense								
601.000 · Salaries & Wages								
601.010 · Regular Operations								
601.051 · COVID-Mandated time	1,007			22,019				
601.010 · Regular Operations - Other	34,738	81,595	43%	645,844	897,540	72%	979,134	
Total 601.010 · Regular Operations	35,745	81,595	44%	667,863	897,540	74%	979,134	
601.020 · Community Service				194				
601.030 · Continuing Education - Employee		169		536	1,862	29%	2,031	
601.050 · Paid Time Off	5,806	10,108	57%	67,023	111,190	60%	121,298	
601.055 · Accrued Leave Payout				32,027		100%		
601.070 · Incentive				7,755		100%		
Total 601.000 · Salaries & Wages	41,551	91,872	45%	775,398	1,010,592	77%	1,102,463	
602.000 · Employee Benefits								
602.020 · Health Ins								
602.021 · Life Insurance and AD&D	166	237	70%	2,502	2,605	96%	2,842	
602.022 · Dental Insurance	1,172	1,591	74%	13,375	17,500	76%	19,091	
602.023 · Vision Insurance	188	262	72%	2,311	2,879	80%	3,141	
602.024 · Medical Insurance	10,057	14,690	68%	128,745	161,590	80%	176,280	
Total 602.020 · Health Ins	11,583	16,780	69%	146,933	184,574	80%	201,354	
602.040 · Retirement								
602.041 · 414(h) Retirement Contribution	1,507	3,601	42%	29,896	39,617	75%	43,218	
602.042 · 457(b) Company Match	(177)	1,343	(13%)	7,622	14,777	52%	16,120	
Total 602.040 · Retirement	1,330	4,944	27%	37,518	54,394	69%	59,338	
602.050 · Payroll Taxes								
602.051 · Social Security	2,090	5,582	37%	45,719	61,407	74%	66,989	
602.052 · Medicare Tax	489	1,306	37%	10,937	14,361	76%	15,667	
602.053 · CA UI & ETT	373	818	46%	4,014	9,003	45%	9,821	

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

	May 21	Budget	% of Budget	Jul '20 - May 21	YTD Budget	% of Budget	Annual Budget	NOTES
602.050 · Payroll Taxes - Other				674		100%		
Total 602.050 · Payroll Taxes	2,952	7,706	38%	61,344	84,771	72%	92,477	
602.000 · Employee Benefits - Other				1,228				
Total 602.000 · Employee Benefits	15,865	29,430	54%	247,023	323,739	76%	353,169	
603.000 · Professional Fees								
603.010 · Medical								
603.020 · Physician Services								
603.021 · MD Locums Rate	3,300		100%	3,300		100%		
603.023 · MD Retirement Contribution		868		6,727	9,548	70%	10,416	
603.024 · MD Medical Ins Contribution		1,000		8,000	11,000	73%	12,000	
603.025 · Medical Directorship	8,303	8,303	100%	91,337	91,337	100%	99,640	
603.027 · MD Continuing Medical Education					2,000		2,000	
603.020 · Physician Services - Other	42,500	48,583	87%	487,146	534,417	91%	583,000	
Total 603.020 · Physician Services	54,103	58,754	92%	596,510	648,302	92%	707,056	
603.030 · Non Physician Providers								
603.037 · NPP Continuing Medical Educatio				5,774	3,380	171%	3,380	
Total 603.030 · Non Physician Providers				5,774	3,380	171%	3,380	
Total 603.010 · Medical	54,103	58,754	92%	602,284	651,682	92%	710,436	
603.050 · Administrative Consultants				4,714		100%		
603.070 · Accountants								
603.052 · CMS / PPS / GEMT prep				975	6,500	15%	6,500	
Total 603.070 · Accountants				975	6,500	15%	6,500	
Total 603.000 · Professional Fees	54,103	58,754	92%	607,973	658,182	92%	716,936	
604.000 · Purchased Services								
604.030 · Health Screenings				200		100%		
604.050 · Billing	(17,110)	14,583	(117%)	98,314	160,417	61%	175,000	reclass Athena to software exp
604.060 · Linen	194	190	102%	2,438	2,350	104%	2,600	
604.070 · Security	25	25	100%	275	275	100%	300	
604.080 · Cleaning	3,970	4,400	90%	42,104	46,600	90%	51,000	
604.100 · IT - Labor	3,535	3,500	101%	38,583	38,500	100%	42,000	
604.110 · Communication for Patients	377	750	50%	10,879	8,250	132%	9,000	
604.120 · Medical Waste Disposal	551	583	95%	5,828	6,417	91%	7,000	
604.130 · Records Management	1,199	450	266%	6,038	5,050	120%	5,500	30 hard drives disposal
604.150 · Patient Surveys		167			1,833		2,000	
Total 604.000 · Purchased Services	(7,259)	24,648	(29%)	204,659	269,692	76%	294,400	
605.000 · Supplies								
605.020 · Operating Supplies								
605.021 · Printing & Copiers	93	258	36%	2,401	2,842	84%	3,100	
605.022 · Office Supplies	260	200	130%	2,239	2,200	102%	2,400	
605.023 · Facility Supplies	159	396	40%	1,406	4,354	32%	4,750	
605.020 · Operating Supplies - Other	58		100%	58		100%		
Total 605.020 · Operating Supplies	570	854	67%	6,104	9,396	65%	10,250	
605.030 · Postage/Shipping		50		268	550	49%	600	
605.040 · Medical Consumable								
605.043 · Medical Supplies								
605.044 · Medical Supplies - COVID		800		7,764	8,800	88%	9,600	
605.046 · Diagnostic	782	800	98%	6,293	8,800	72%	9,600	
605.047 · Infection Control				734				
605.043 · Medical Supplies - Other	343	1,650	21%	9,795	18,150	54%	19,800	
Total 605.043 · Medical Supplies	1,125	3,250	35%	24,586	35,750	69%	39,000	
Total 605.040 · Medical Consumable	1,125	3,250	35%	24,586	35,750	69%	39,000	
605.050 · Pharmaceutical								
605.060 · Vaccines								
605.061 · HPV		463		4,291	5,088	84%	5,550	
605.062 · Pneumonia Vaccines		463		7,859	5,088	154%	5,550	
605.063 · Pediarix		31		949	339	280%	370	
605.064 · Flu Vaccines		463		13,914	5,088	273%	5,550	
605.065 · MMR		185		727	2,035	36%	2,220	
605.066 · Varivax		216		1,314	2,374	55%	2,590	
605.067 · Menactra		185		2,078	2,035	102%	2,220	
605.060 · Vaccines - Other		1,079		4,568	11,871	38%	12,950	
Total 605.060 · Vaccines		3,085		35,700	33,918	105%	37,000	
605.050 · Pharmaceutical - Other		333		1,544	3,667	42%	4,000	
Total 605.050 · Pharmaceutical		3,418		37,244	37,585	99%	41,000	
605.080 · Small Tools & Minor Equipment								
605.081 · Minor Medical Equipment				468		100%		

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

	May 21	Budget	% of Budget	Jul '20 - May 21	YTD Budget	% of Budget	Annual Budget	NOTES
605.080 · Small Tools & Minor Equipment - Other	32	125	26%	57	1,375	4%	1,500	
Total 605.080 · Small Tools & Minor Equipment	32	125	26%	525	1,375	38%	1,500	
Total 605.000 · Supplies	1,727	7,697	22%	68,727	84,656	81%	92,350	
606.000 · Utilities								
606.010 · Elect/Gas	903	1,225	74%	11,995	13,475	89%	14,700	
606.020 · Phones								
606.021 · Mobile Phones	50	50	100%	600	550	109%	600	
606.020 · Phones - Other	1,470	1,333	110%	15,426	14,667	105%	16,000	
Total 606.020 · Phones	1,520	1,383	110%	16,026	15,217	105%	16,600	
606.030 · DSL - Digital Subscriber Line	290	300	97%	3,188	3,300	97%	3,600	
606.040 · Cable TV	100	75	133%	888	825	108%	900	
606.050 · Water/Garbage	663	600	111%	5,922	6,700	88%	7,300	
Total 606.000 · Utilities	3,476	3,583	97%	38,019	39,517	96%	43,100	
607.000 · Rental and Lease								
607.010 · Building								
607.011 · Storage	187	190	98%	2,059	2,110	98%	2,300	
Total 607.010 · Building	187	190	98%	2,059	2,110	98%	2,300	
607.020 · Equipment Leased								
607.021 · Copier Lease		250		2,902	3,250	89%	3,500	
Total 607.020 · Equipment Leased		250		2,902	3,250	89%	3,500	
Total 607.000 · Rental and Lease	187	440	43%	4,961	5,360	93%	5,800	
608.000 · Insurance Coverages								
608.010 · Workers' Compensation								
608.011 · Previous Year WC Balance				2,164				
608.010 · Workers' Compensation - Other	896	895	100%	9,854	9,845	100%	10,740	
Total 608.010 · Workers' Compensation	896	895	100%	12,018	9,845	122%	10,740	
608.030 · Property & Equipment	210	210	100%	2,307	2,307	100%	2,517	
608.040 · Liability-not medical related	177	177	100%	1,950	1,950	100%	2,127	
608.050 · Health Entity Liability	8,467	8,383	101%	93,137	92,216	101%	100,599	
Total 608.000 · Insurance Coverages	9,750	9,665	101%	109,412	106,318	103%	115,983	
609.000 · Maintenance & Repairs								
609.010 · Buildings								
609.011 · Other Maint	60	160	38%	1,744	1,840	95%	2,000	
609.012 · HVAC		160		1,613	1,840	88%	2,000	
609.013 · Plumbing		160		220	1,840	12%	2,000	
609.014 · Structure & Roof				150		100%		
609.015 · Electric		80			920		1,000	
Total 609.010 · Buildings	60	560	11%	3,727	6,440	58%	7,000	
609.020 · Business Park Assoc Fees	1,439	1,250	115%	14,494	13,750	105%	15,000	
609.030 · Equipment M&R	374	400	94%	1,557	4,600	34%	5,000	
609.040 · Vehicle M&R								
609.045 · General Vehicle M&R				51				
Total 609.040 · Vehicle M&R				51				
609.050 · Uniforms		40			460		500	
Total 609.000 · Maintenance & Repairs	1,873	2,250	83%	19,829	25,250	79%	27,500	
610.000 · Depreciation and Amortization								
610.030 · Depreciation Expense - HC	7,414	5,940	125%	68,617	66,270	104%	72,000	
Total 610.000 · Depreciation and Amortization	7,414	5,940	125%	68,617	66,270	104%	72,000	
611.000 · Other operating expenses								
611.020 · Provider Licensing & Privileges		300		1,627	3,300	49%	3,600	
611.030 · I.T.								
611.040 · IT - Equipment	(12,019)	668	(1,799%)	822	7,386	11%	8,054	Reclass telehealth equip to Asset
611.050 · IT- Software/License								
611.051 · HR mgmt solution	205	225	91%	2,252	2,475	91%	2,700	
611.050 · IT- Software/License - Other	33,175	2,500	1,327%	56,177	27,500	204%	30,000	Athena EHR fees
Total 611.050 · IT- Software/License	33,380	2,725	1,225%	58,429	29,975	195%	32,700	
Total 611.030 · I.T.	21,361	3,393	630%	59,251	37,361	159%	40,754	
611.060 · Fuel Auto		(1,489)						
611.070 · Fees								
611.072 · Bank Service Charge		15		91	185	49%	200	
611.073 · Credit Card Transaction Fees	106	250	42%	1,849	2,750	67%	3,000	
611.074 · Agency Provided Services		40		731	460	159%	500	
611.076 · Collections Commission	9	100	9%	850	1,300	65%	1,400	
Total 611.070 · Fees	115	405	28%	3,521	4,695	75%	5,100	
611.080 · Recruitment costs	346		100%	691		100%		
611.090 · Dues / Subscriptions								



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

	May 21	Budget	% of Budget	Jul '20 - May 21	YTD Budget	% of Budget	Annual Budget	NOTES
611.091 · Associations	299	183	163%	3,572	2,017	177%	2,200	
611.090 · Dues / Subscriptions - Other		167			1,833		2,000	
<b>Total 611.090 · Dues / Subscriptions</b>	<b>299</b>	<b>350</b>	<b>85%</b>	<b>3,572</b>	<b>3,850</b>	<b>93%</b>	<b>4,200</b>	
611.100 · Training and Education								
611.101 · In-House Training		167			1,833		2,000	
611.102 · Conference Fees		125			1,375		1,500	
611.103 · Airfare		33			367		400	
611.104 · Hotel & Meal		67			733		800	
<b>Total 611.100 · Training and Education</b>		<b>392</b>			<b>4,308</b>		<b>4,700</b>	
611.110 · Business Travel & Mileage	636		100%	1,011		100%		
611.120 · Marketing/PR								
611.124 · Ads	30	396	8%	13,330	4,354	306%	4,750	
611.125 · Other Marketing Exp		42		444	458	97%	500	
611.120 · Marketing/PR - Other		833			9,167		10,000	
<b>Total 611.120 · Marketing/PR</b>	<b>30</b>	<b>1,271</b>	<b>2%</b>	<b>13,774</b>	<b>13,979</b>	<b>99%</b>	<b>15,250</b>	
611.130 · Property Taxes Paid	381	258	148%	4,189	2,842	147%	3,100	
611.140 · Meals and Recognition								
611.141 · Meals	117	42	279%	714	458	156%	500	
611.142 · Recognition	22	50	44%	526	550	96%	600	
<b>Total 611.140 · Meals and Recognition</b>	<b>139</b>	<b>92</b>	<b>151%</b>	<b>1,240</b>	<b>1,008</b>	<b>123%</b>	<b>1,100</b>	
<b>Total 611.000 · Other operating expenses</b>	<b>23,307</b>	<b>4,972</b>	<b>469%</b>	<b>88,876</b>	<b>71,343</b>	<b>125%</b>	<b>77,804</b>	
<b>Total Expense</b>	<b>151,994</b>	<b>239,251</b>	<b>64%</b>	<b>2,233,494</b>	<b>2,660,919</b>	<b>84%</b>	<b>2,901,505</b>	savings
Net Ordinary Income	(156,390)	(60,282)	259%	(628,599)	(619,380)	101%	(690,759)	
Other Income/Expense								
Other Income								
704.010 · Interest Expense - HC	(4,862)	(5,000)	97%	(55,002)	(55,000)	100%	(60,000)	
<b>Total 704.000 · Interest Expense</b>	<b>(4,862)</b>	<b>(5,000)</b>	<b>97%</b>	<b>(55,002)</b>	<b>(55,000)</b>	<b>100%</b>	<b>(60,000)</b>	
705.000 · Tenant Revenue								
705.020 · HC Tenant Income	600	600	100%	6,600	6,600	100%	7,200	
<b>Total 705.000 · Tenant Revenue</b>	<b>600</b>	<b>600</b>	<b>100%</b>	<b>6,600</b>	<b>6,600</b>	<b>100%</b>	<b>7,200</b>	
710.000 · Misc Other Income								
710.020 · Non-Guaranteed Grant Revenue				5,608	6,500	86%	6,500	
<b>Total 710.000 · Misc Other Income</b>				<b>5,608</b>	<b>6,500</b>	<b>86%</b>	<b>6,500</b>	
<b>Total Other Income</b>	<b>(4,262)</b>	<b>(4,400)</b>	<b>97%</b>	<b>(42,794)</b>	<b>(41,900)</b>	<b>102%</b>	<b>(46,300)</b>	
<b>Net Other Income</b>	<b>(4,262)</b>	<b>(4,400)</b>	<b>97%</b>	<b>(42,794)</b>	<b>(41,900)</b>	<b>102%</b>	<b>(46,300)</b>	
<b>Net Income</b>	<b>(160,652)</b>	<b>(64,682)</b>	<b>248%</b>	<b>(671,393)</b>	<b>(661,280)</b>	<b>102%</b>	<b>(737,059)</b>	MO due to wrap payment adjustments & low visits

**Del Puerto Health Care District**  
**Health Center vs Previous**  
**May 2021**

	<b>May 21</b>	<b>Apr 21</b>	<b>May 20</b>
Ordinary Income/Expense			
Income			
401.000 · Gross Patient Service Revenue			
401.020 · Health Center Services			
401.041 · HC Capitation Payments	24,010	24,620	19,854
401.042 · Hospitalist Charges		(719)	
401.043 · Hospitalist Cont Adjustments		334	
Total 401.040 · HC Capitation Income	24,010	24,235	19,854
401.020 · Health Center Services - Other	86,089	145,751	91,703
Total 401.020 · Health Center Services	110,099	169,986	111,557
Total 401.000 · Gross Patient Service Revenue	110,099	169,986	111,557
403.000 · Adjustments			
403.100 · Contractual Adjustments			
403.022 · HC Reverse Credit Card Adj	5	3	184
403.023 · Reverse Capitated Adj			(19,854)
403.024 · HC Reverse Bad Debt Adj	452	23	781
403.025 · HCReverse Refund of Overpayment	(182)	(446)	(432)
403.030 · Gross Adjustments HC - Other	(151,002)	(122,035)	6,489
Total 403.030 · Gross Adjustments HC	(150,727)	(122,455)	(12,832)
Total 403.100 · Contractual Adjustments	(150,727)	(122,455)	(12,832)
Total 403.000 · Adjustments	(150,727)	(122,455)	(12,832)
405.000 · Bad Debt			
405.020 · HC Write-offs			
405.021 · HC Allowance for Doubtful	34,198	4,940	(335)
405.022 · HC Bad Debt Health Center	(452)	(23)	(781)
405.023 · HC Rcvd from Written Off Accts	36	190	186
Total 405.020 · HC Write-offs	33,782	5,107	(930)
Total 405.000 · Bad Debt	33,782	5,107	(930)
407.000 · Other Income			
407.030 · Payer Incentives Received	2,250	209,461	
407.070 · COVID-19 Supplemental income			268,018
407.080 · Telehealth Grant Income		17,512	
407.000 · Other Income - Other	200	120	240
Total 407.000 · Other Income	2,450	227,093	268,258
Total Income	(4,396)	279,731	366,053
Gross Profit	(4,396)	279,731	366,053
Expense			
601.000 · Salaries & Wages			
601.010 · Regular Operations			
601.051 · COVID-Mandated time	1,007	619	1,573
601.010 · Regular Operations - Other	34,738	63,313	73,735
Total 601.010 · Regular Operations	35,745	63,932	75,308
601.030 · Continuing Education - Employee		536	
601.050 · Paid Time Off	5,806	(2,252)	10,899
601.055 · Accrued Leave Payout		9,288	
601.000 · Salaries & Wages - Other			70
Total 601.000 · Salaries & Wages	41,551	71,504	86,277
602.000 · Employee Benefits			

**Del Puerto Health Care District**  
**Health Center vs Previous**  
**May 2021**

	<b>May 21</b>	<b>Apr 21</b>	<b>May 20</b>
602.020 · Health Ins			
602.021 · Life Insurance and AD&D	166	166	287
602.022 · Dental Insurance	1,172	1,084	1,579
602.023 · Vision Insurance	188	169	255
602.024 · Medical Insurance	10,057	10,271	12,684
Total 602.020 · Health Ins	<u>11,583</u>	<u>11,690</u>	<u>14,805</u>
602.040 · Retirement			
602.041 · 414(h) Retirement Contribution	1,507	1,904	3,108
602.042 · 457(b) Company Match	(177)	1,160	1,149
Total 602.040 · Retirement	<u>1,330</u>	<u>3,064</u>	<u>4,257</u>
602.050 · Payroll Taxes			
602.051 · Social Security	2,090	4,635	4,737
602.052 · Medicare Tax	489	1,084	1,108
602.053 · CA UI & ETT	373	155	(1)
602.050 · Payroll Taxes - Other		414	
Total 602.050 · Payroll Taxes	<u>2,952</u>	<u>6,288</u>	<u>5,844</u>
602.000 · Employee Benefits - Other		690	
Total 602.000 · Employee Benefits	<u>15,865</u>	<u>21,732</u>	<u>24,906</u>
603.000 · Professional Fees			
603.020 · Physician Services			
603.021 · MD Locums Rate	3,300		
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	42,500	35,000	48,583
Total 603.020 · Physician Services	<u>54,103</u>	<u>43,303</u>	<u>58,754</u>
Total 603.010 · Medical	<u>54,103</u>	<u>43,303</u>	<u>58,754</u>
603.050 · Administrative Consultants		150	
Total 603.000 · Professional Fees	<u>54,103</u>	<u>43,453</u>	<u>58,754</u>
604.000 · Purchased Services			
604.050 · Billing	(17,110)	13,765	7,646
604.060 · Linen	194	431	173
604.070 · Security	25	25	25
604.080 · Cleaning	3,970	3,970	3,921
604.100 · IT - Labor	3,535	3,535	3,400
604.110 · Communication for Patients	377	398	759
604.120 · Medical Waste Disposal	551	551	525
604.130 · Records Management	1,199	524	845
Total 604.000 · Purchased Services	<u>(7,259)</u>	<u>23,199</u>	<u>17,294</u>
605.000 · Supplies			
605.020 · Operating Supplies			
605.021 · Printing & Copiers	93		25
605.022 · Office Supplies	260	417	
605.023 · Facility Supplies	159	93	
605.020 · Operating Supplies - Other	58		318
Total 605.020 · Operating Supplies	<u>570</u>	<u>510</u>	<u>343</u>
605.040 · Medical Consumable			
605.043 · Medical Supplies			

# Del Puerto Health Care District Health Center vs Previous

May 2021

	May 21	Apr 21	May 20
605.044 · Medical Supplies - COVID		1,947	709
605.046 · Diagnostic	782	543	
605.043 · Medical Supplies - Other	343	1,679	826
Total 605.043 · Medical Supplies	1,125	4,169	1,535
Total 605.040 · Medical Consumable	1,125	4,169	1,535
605.050 · Pharmaceutical			
605.060 · Vaccines			
605.063 · Pediarix		949	
605.060 · Vaccines - Other		465	866
Total 605.060 · Vaccines		1,414	866
605.050 · Pharmaceutical - Other		400	51
Total 605.050 · Pharmaceutical		1,814	917
605.080 · Small Tools & Minor Equipment			
605.081 · Minor Medical Equipment			483
605.080 · Small Tools & Minor Equipment - Other	32		499
Total 605.080 · Small Tools & Minor Equipment	32		982
Total 605.000 · Supplies	1,727	6,493	3,777
606.000 · Utilities			
606.010 · Elect/Gas	903	828	871
606.020 · Phones			
606.021 · Mobile Phones	50	50	50
606.020 · Phones - Other	1,470	1,471	1,297
Total 606.020 · Phones	1,520	1,521	1,347
606.030 · DSL - Digital Subscriber Line	290	290	290
606.040 · Cable TV	100	100	70
606.050 · Water/Garbage	663	533	409
Total 606.000 · Utilities	3,476	3,272	2,987
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	290
Total 607.020 · Equipment Leased		290	290
Total 607.000 · Rental and Lease	187	477	477
608.000 · Insurance Coverages			
608.010 · Workers' Compensation	896	896	752
608.030 · Property & Equipment	210	210	175
608.040 · Liability-not medical related	177	177	507
608.050 · Health Entity Liability	8,467	8,467	8,671
Total 608.000 · Insurance Coverages	9,750	9,750	10,105
609.000 · Maintenance & Repairs			
609.010 · Buildings			
609.011 · Other Maint	60	60	60
609.012 · HVAC		632	337
Total 609.010 · Buildings	60	692	397
609.020 · Business Park Assoc Fees	1,439	1,439	1,188
609.030 · Equipment M&R	374	(3,369)	

# Del Puerto Health Care District Health Center vs Previous

May 2021

	May 21	Apr 21	May 20
Total 609.000 · Maintenance & Repairs	1,873	(1,238)	1,585
610.000 · Depreciation and Amortization			
610.030 · Depreciation Expense - HC	7,414	5,991	7,733
Total 610.000 · Depreciation and Amortization	7,414	5,991	7,733
611.000 · Other operating expenses			
611.020 · Provider Licensing & Privileges		107	174
611.030 · I.T.			
611.040 · IT - Equipment	(12,019)	10,909	
611.050 · IT- Software/License			
611.051 · HR mgmt solution	205	205	189
611.050 · IT- Software/License - Other	33,175	1,399	4,013
Total 611.050 · IT- Software/License	33,380	1,604	4,202
Total 611.030 · I.T.	21,361	12,513	4,202
611.070 · Fees			
611.072 · Bank Service Charge			3
611.073 · Credit Card Transaction Fees	106	130	246
611.076 · Collections Commission	9	106	55
Total 611.070 · Fees	115	236	304
611.080 · Recruitment costs	346	220	
611.090 · Dues / Subscriptions			
611.091 · Associations	299	299	173
Total 611.090 · Dues / Subscriptions	299	299	173
611.110 · Business Travel & Mileage	636	358	
611.120 · Marketing/PR			
611.124 · Ads	30	30	30
Total 611.120 · Marketing/PR	30	30	30
611.130 · Property Taxes Paid	381	381	381
611.140 · Meals and Recognition			
611.141 · Meals	117		
611.142 · Recognition	22	64	
Total 611.140 · Meals and Recognition	139	64	
Total 611.000 · Other operating expenses	23,307	14,208	5,264
Total Expense	151,994	198,841	219,159
Net Ordinary Income	(156,390)	80,890	146,894
Other Income/Expense			
Other Income			
704.010 · Interest Expense - HC	(4,862)	(4,487)	(5,487)
Total 704.000 · Interest Expense	(4,862)	(4,487)	(5,487)
705.000 · Tenant Revenue			
705.020 · HC Tenant Income	600	600	600
Total 705.000 · Tenant Revenue	600	600	600
Total Other Income	(4,262)	(3,887)	(4,887)
Net Other Income	(4,262)	(3,887)	(4,887)
Net Income	(160,652)	77,003	142,007

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

	May 21	Budget	% of Budget	Jul '20 - May 21	YTD Budget	% of Budget	Annual Budget
Ordinary Income/Expense							
Expense							
610.000 · Depreciation and Amortization	4,042	4,000	101%	43,685	44,000	99%	48,000
Total Expense	4,042	4,000	101%	43,685	44,000	99%	48,000
Net Ordinary Income	(4,042)	(4,000)	101%	(43,685)	(44,000)	99%	(48,000)
Other Income/Expense							
Other Income							
704.000 · Interest Expense	(2,516)	(3,583)	70%	(32,378)	(39,417)	82%	(43,000)
705.000 · Tenant Revenue	10,892	11,051	99%	124,843	119,827	104%	130,878
Total Other Income	8,376	7,468	112%	92,465	80,410	115%	87,878
Other Expense							
802.000 · Keystone District Expense							
802.020 · Keystone Prop & Equip Ins	210	183	115%	2,307	2,017	114%	2,200
802.030 · Keystone Liability Insurance		210			2,307		2,517
802.040 · Keystone Property Taxes Paid	432	292	148%	4,752	3,208	148%	3,500
802.050 · Keystone - Other Expenses				1,720		100%	
Total 802.000 · Keystone District Expense	642	685	94%	8,779	7,532	117%	8,217
810.000 · Misc Other Expense							
801.000 · Keystone CAM							
Total 810.000 · Misc Other Expense							
Total Other Expense	642	685	94%	8,779	7,532	117%	8,217
Net Other Income	7,734	6,783	114%	83,686	72,878	115%	79,661
Net Income	<b>3,692</b>	<b>2,783</b>	<b>133%</b>	<b>40,001</b>	<b>28,878</b>	<b>139%</b>	<b>31,661</b>

**Del Puerto Health Care District**  
**Operating Fiscal Year End Forecast\***  
July 2020 through June 2021

	Actual											Budget	Forecast	Budget	% of Budget	
	Jul 20	Aug 20	Sep 20	Oct 20	Nov 20	Dec 20	Jan 21	Feb 21	Mar 21	Apr 21	May 21	Jun 21	Jul '20 - Jun 21			
Ordinary Income/Expense																
Income																
401.000 · Gross Patient Service Revenue	1,024,884	793,110	861,723	939,957	1,041,946	948,013	883,336	918,123	815,434	994,188	941,034	883,692	11,045,440	10,637,048	104%	
403.000 · Adjustments	(556,989)	(509,352)	(476,550)	(499,978)	(608,159)	(670,897)	(571,987)	(547,363)	(488,816)	(638,248)	(725,225)	(484,520)	(6,778,084)	(5,804,882)	117%	
405.000 · Bad Debt	(114,489)	(11,549)	(51,282)	(13,340)	(132,883)	(68,971)	(54,416)	(108,636)	(16,986)	(119,375)	(55,624)	(54,102)	(801,653)	(615,344)	130%	
407.000 · Other Income	9,465	99,701	22,143	7,287	24,488	8,753	(14,705)	43,864	6,235	227,108	2,465	6,317	443,121	206,786	214%	
<b>Total Income</b>	<b>362,871</b>	<b>371,910</b>	<b>356,034</b>	<b>433,926</b>	<b>325,392</b>	<b>216,898</b>	<b>242,228</b>	<b>305,988</b>	<b>315,867</b>	<b>463,673</b>	<b>162,650</b>	<b>351,387</b>	<b>3,908,824</b>	<b>4,423,608</b>	<b>88%</b>	
Gross Profit	362,871	371,910	356,034	433,926	325,392	216,898	242,228	305,988	315,867	463,673	162,650	351,387	3,908,824	4,423,608	88%	
Expense																
601.000 · Salaries & Wages	212,405	232,467	184,772	216,514	191,086	225,284	194,816	200,052	216,384	208,108	181,251	219,249	2,482,388	2,630,988	94%	
602.000 · Employee Benefits	59,173	58,707	55,932	59,914	50,148	49,155	61,562	52,147	58,650	61,622	51,673	66,234	684,917	794,808	86%	
603.000 · Professional Fees	64,434	59,951	61,048	81,026	61,132	61,142	61,687	55,747	43,274	54,294	62,994	64,785	731,514	818,799	89%	
604.000 · Purchased Services	43,180	37,292	39,894	42,011	37,822	38,074	33,375	41,793	41,056	42,739	15,279	41,761	454,276	506,487	90%	
605.000 · Supplies	21,182	11,274	16,321	19,655	25,690	21,327	9,897	8,901	12,980	15,180	8,062	16,179	186,648	194,348	96%	
606.000 · Utilities	5,805	6,288	5,385	5,575	5,378	5,376	5,480	5,619	5,334	5,254	5,546	5,833	66,873	70,096	95%	
607.000 · Rental and Lease	832	832	1,052	832	832	1,052	832	841	832	832	542	886	10,197	11,152	91%	
608.000 · Insurance Coverages	27,257	27,257	27,257	28,420	27,257	27,257	27,257	27,257	27,257	27,257	27,257	27,258	328,248	327,095	100%	
609.000 · Maintenance & Repairs	2,701	6,892	4,837	13,964	6,644	6,841	10,228	9,759	6,218	4,009	7,435	9,700	89,228	116,900	76%	
610.000 · Depreciation and Amortization	23,256	21,725	19,257	19,984	19,298	19,948	19,994	18,377	20,719	18,659	21,213	18,669	241,099	237,600	101%	
611.000 · Other operating expenses	21,490	16,636	21,105	21,487	28,316	15,838	29,091	37,398	30,283	27,096	38,443	35,122	322,305	324,147	99%	
<b>Total Expense</b>	<b>481,715</b>	<b>479,321</b>	<b>436,860</b>	<b>509,382</b>	<b>453,603</b>	<b>471,294</b>	<b>454,219</b>	<b>457,891</b>	<b>462,987</b>	<b>465,050</b>	<b>419,695</b>	<b>505,676</b>	<b>5,597,693</b>	<b>6,032,420</b>	<b>93%</b>	
Net Ordinary Income	(118,844)	(107,411)	(80,826)	(75,456)	(128,211)	(254,396)	(211,991)	(151,903)	(147,120)	(1,377)	(257,045)	(154,289)	(1,688,869)	(1,608,812)	105%	
Other Income/Expense																
Other Income																
701.000 · District Tax Revenues	138,583	138,583	138,583	138,583	138,583	138,583	138,583	138,583	138,583	138,583	125,695	125,694	1,637,219	1,662,996	98%	
703.000 · Investment Income	2,069	1,102	156	1,166	196	57	900	75	72	629	95	150	6,667	12,400	54%	
704.000 · Interest Expense	(5,017)	(5,168)	(5,153)	(4,971)	(5,121)	(4,940)	(5,089)	(5,073)	(5,121)	(4,487)	(4,862)	(5,000)	(60,002)	(60,000)	100%	
705.000 · Tenant Revenue	600	600	600	600	600	600	600	600	600	600	600	600	7,200	7,200	100%	
710.000 · Misc Other Income				8,270			3,125	1,013					12,408	6,500	191%	
<b>Total Other Income</b>	<b>136,235</b>	<b>135,117</b>	<b>134,186</b>	<b>143,648</b>	<b>134,258</b>	<b>134,300</b>	<b>138,119</b>	<b>135,198</b>	<b>134,134</b>	<b>135,325</b>	<b>121,528</b>	<b>121,444</b>	<b>1,603,492</b>	<b>1,629,096</b>	<b>98%</b>	
Net Other Income	136,235	135,117	134,186	143,648	134,258	134,300	138,119	135,198	134,134	135,325	121,528	121,444	1,603,492	1,629,096	98%	
<b>Net Income</b>	<b>17,391</b>	<b>27,706</b>	<b>53,360</b>	<b>68,192</b>	<b>6,047</b>	<b>(120,096)</b>	<b>(73,872)</b>	<b>(16,705)</b>	<b>(12,986)</b>	<b>133,948</b>	<b>(135,517)</b>	<b>(32,845)</b>	<b>(85,377)</b>	<b>20,284</b>	<b>(421%)</b>	

**ADM, AMB & HC Only**  
w/o Mitigation & Keystone

**Del Puerto Health Care District**  
**Warrants by Bank Account**  
May 2021

Type	Date	Num	Name	Credit	Notes
101.000 - Cash and cash equivalents					
101.010 - Tri Counties Bank					
101.011 - TCB-Operating Checking 1739					
Check	05/31/2021			50.00	
Check	05/15/2021	eft	USDA Rural Development Loan-EFT	10,060.00	
Bill Pmt -Check	05/03/2021	EFT	U.S. Bank Equipment Finance - EFT	126.27	
Check	05/10/2021	EFT	Umpqua Bank	11,289.43	
Bill Pmt -Check	05/12/2021	EFT	City Of Patterson-H2O, sewer, garbage	419.26	
Bill Pmt -Check	05/21/2021	EFT	Athena Health, Inc.	6,843.00	
Bill Pmt -Check	05/21/2021	EFT	U.S. Bank Equipment Finance - EFT	126.27	
Bill Pmt -Check	05/03/2021	30057	Barton Overhead Door	1,275.00	
Bill Pmt -Check	05/03/2021	30058	Bound Tree Medical LLC	2,462.30	
Bill Pmt -Check	05/03/2021	30059	Greenway Health	91.35	
Bill Pmt -Check	05/03/2021	30060	Life-Assist	1,783.48	
Bill Pmt -Check	05/03/2021	30061	McKesson Medical Surgical Inc.	146.33	
Bill Pmt -Check	05/03/2021	30062	MD - Rodriguez, Jose	35,333.33	
Bill Pmt -Check	05/03/2021	30063	Mission Linen Supply	473.98	
Bill Pmt -Check	05/03/2021	30064	MO-CAL Office Solutions	1,870.26	
Bill Pmt -Check	05/03/2021	30065	PG&E	154.26	
Bill Pmt -Check	05/03/2021	30066	Staples Advantage	455.74	
Bill Pmt -Check	05/03/2021	30067	Verizon Wireless	247.28	
Bill Pmt -Check	05/10/2021	30068	MD - Okpara, Susan	8,857.84	
Bill Pmt -Check	05/10/2021	30069	MD - Okpara, Susan	4,159.04	
Check	05/12/2021	30070	REFUND - Ambulance:REFUND - Anthem Blue	4,212.80	
Check	05/12/2021	30071	REFUND - Ambulance:REFUND - Blue Shield	4,535.00	
Check	05/12/2021	30072	REFUND - Ambulance:REFUND - Craven, Melv	222.28	
Check	05/12/2021	30073	REFUND - Ambulance:REFUND - Vital, Guadal	250.00	
Check	05/12/2021	30074	REFUND - Ambulance:REFUND - Loder, Grego	325.00	
Check	05/12/2021	30075	REFUND - Ambulance:REFUND - Vandewark, f	588.67	
Bill Pmt -Check	05/12/2021	30076	ADT / Protection One	251.11	
Bill Pmt -Check	05/12/2021	30077	Airgas USA, LLC	379.60	
Bill Pmt -Check	05/12/2021	30078	Amazon	3,176.82	
Bill Pmt -Check	05/12/2021	30079	AMR-American Medical Response	7,192.56	
Bill Pmt -Check	05/12/2021	30080	AMS Software Inc.	181.00	
Bill Pmt -Check	05/12/2021	30081	BICSEC Security, Inc	25.00	
Bill Pmt -Check	05/12/2021	30082	Bound Tree Medical LLC	26.71	
Bill Pmt -Check	05/12/2021	30083	CDC - Cheryle Duncan Consulting	150.00	
Bill Pmt -Check	05/12/2021	30084	City Of Patterson-H2O, sewer, garbage	464.66	
Bill Pmt -Check	05/12/2021	30085	Cole Huber (Cota Cole)	1,548.00	
Bill Pmt -Check	05/12/2021	30086	Comcast - Other	100.37	
Bill Pmt -Check	05/12/2021	30087	Crescent Work & Outdoor #1	108.64	
Bill Pmt -Check	05/12/2021	30088	Data Path, Inc	8,334.16	
Bill Pmt -Check	05/12/2021	30089	DeHart Plumbing Heating & Air Inc	838.00	
Bill Pmt -Check	05/12/2021	30090	GreenWorks Janitorial Services	4,145.00	
Bill Pmt -Check	05/12/2021	30091	Hospitalists of Modesto Medical Group	385.39	
Bill Pmt -Check	05/12/2021	30092	Language Line	100.00	
Bill Pmt -Check	05/12/2021	30093	Life-Assist	932.66	
Bill Pmt -Check	05/12/2021	30094	Malm Fagundes LLP	188.00	
Bill Pmt -Check	05/12/2021	30095	McAuley Ford	870.14	
Bill Pmt -Check	05/12/2021	30096	McKesson Medical Surgical Inc.	3,592.36	
Bill Pmt -Check	05/12/2021	30097	MedTech Billing Services, Inc	7,001.37	
Bill Pmt -Check	05/12/2021	30098	Mission Linen Supply	459.58	



**Del Puerto Health Care District**  
**Warrants by Bank Account**  
May 2021

Type	Date	Num	Name	Credit	Notes
Bill Pmt -Check	05/12/2021	30099	Pacific Records Management	248.14	
Bill Pmt -Check	05/12/2021	30100	Patterson Irrigator	30.00	
Bill Pmt -Check	05/12/2021	30101	Paul Oil Co., Inc.	2,762.87	
Bill Pmt -Check	05/12/2021	30102	Physicians Service Bureau	298.35	
Bill Pmt -Check	05/12/2021	30103	ReadyRefresh by Nestle	92.59	
Bill Pmt -Check	05/12/2021	30104	Sanofi Pasteur, Inc	779.43	
Bill Pmt -Check	05/12/2021	30105	Stericycle	708.75	
Bill Pmt -Check	05/12/2021	30106	Streamline/Digital Deployment	200.00	
Bill Pmt -Check	05/12/2021	30107	Teleflex / Arrow	2,408.75	
Bill Pmt -Check	05/12/2021	30108	Terminix	193.00	
Bill Pmt -Check	05/12/2021	30109	TID Turlock Irrigation District +06	1,041.88	
Bill Pmt -Check	05/12/2021	30110	TSL Target Solutions Learning, LLC	5,186.50	
Bill Pmt -Check	05/12/2021	30111	Westside Landscape & Concrete	292.50	
Bill Pmt -Check	05/12/2021	30112	WIPFLi LLP	8,763.00	
Bill Pmt -Check	05/12/2021	30113	Workbench True Value Hdwe.	21.56	
Check	05/21/2021	30114	REFUNDS - Health Center:HC - HPSJ	380.02	
Check	05/21/2021	30115	REFUNDS - Health Center:HC - Health Net of C	33.11	
Check	05/21/2021	30116	REFUNDS - Health Center:HC - Caremore	109.15	
Check	05/21/2021	30117	REFUNDS - Health Center:HC - Maya, Beatriz	5.00	
Check	05/21/2021	30118	REFUNDS - Health Center:HC - Caranza, Naye	9.97	
Check	05/21/2021	30119	REFUNDS - Health Center:HC - Diaz, Ciera	35.00	
Check	05/21/2021	30120	REFUNDS - Health Center:HC - Garcia-Martine.	26.00	
Check	05/21/2021	30121	REFUNDS - Health Center:HC - Gonzales, Davi	40.00	
Check	05/21/2021	30122	REFUNDS - Health Center:HC - Jaime, Rosario	10.00	
Check	05/21/2021	30123	REFUNDS - Health Center:HC - Jara, Maria	35.00	
Check	05/21/2021	30124	REFUNDS - Health Center:HC - Sanchez, Soph	20.00	
Check	05/21/2021	30125	REFUNDS - Health Center:HC - Sotelo, Monica	15.00	
Check	05/21/2021	30126	REFUNDS - Health Center:HC - Sweetwater, W	15.00	
Check	05/21/2021	30127	REFUNDS - Health Center:HC - Ventura Rios, I	15.00	
Check	05/21/2021	30128	REFUNDS - Health Center:HC - Leyva, Emili	20.00	
Bill Pmt -Check	05/21/2021	30129	A West Side Self Storage	228.60	
Bill Pmt -Check	05/21/2021	30130	Airgas USA, LLC	65.71	
Bill Pmt -Check	05/21/2021	30131	Amazon	63.02	
Bill Pmt -Check	05/21/2021	30132	Beta Healthcare - Workers Comp	5,119.00	
Bill Pmt -Check	05/21/2021	30133	Beta Healthcare Group	17,279.67	
Bill Pmt -Check	05/21/2021	30134	Bound Tree Medical LLC	1,337.32	
Bill Pmt -Check	05/21/2021	30135	CA Occupational Physicians	271.00	
Bill Pmt -Check	05/21/2021	30136	Comcast - Other	185.50	
Bill Pmt -Check	05/21/2021	30137	Comcast Business Voice Edge	2,040.93	
Bill Pmt -Check	05/21/2021	30138	Data Path, Inc	1,633.34	
Bill Pmt -Check	05/21/2021	30139	Delta Wireless	326.27	
Bill Pmt -Check	05/21/2021	30140	Frontier-3755	207.72	
Bill Pmt -Check	05/21/2021	30141	Frontier - HC 8639	197.70	
Bill Pmt -Check	05/21/2021	30142	Greenway Health	962.77	
Bill Pmt -Check	05/21/2021	30143	Life-Assist	1,422.98	
Bill Pmt -Check	05/21/2021	30144	McKesson Medical Surgical Inc.	146.33	
Bill Pmt -Check	05/21/2021	30145	Mid Valley IT	360.00	
Bill Pmt -Check	05/21/2021	30146	Mission Linen Supply	459.58	
Bill Pmt -Check	05/21/2021	30147	MO-CAL Office Solutions	672.18	
Bill Pmt -Check	05/21/2021	30148	Modesto Rotary Club	701.00	
Bill Pmt -Check	05/21/2021	30149	NextGen Healthcare, Inc	510.77	
Bill Pmt -Check	05/21/2021	30150	Paul Oil Co., Inc.	2,565.39	

**Del Puerto Health Care District**  
**Warrants by Bank Account**  
May 2021

Type	Date	Num	Name	Credit	Notes
Bill Pmt -Check	05/21/2021	30151	SEMSA Sierra Medical Services Alliance	16,120.72	Mar & April
Bill Pmt -Check	05/21/2021	30152	Shred-it US JV LLC	1,228.75	
Bill Pmt -Check	05/21/2021	30153	Stryker Sales Corporation	175.10	
Bill Pmt -Check	05/21/2021	30154	West Side Storage Baldwin	187.20	
Bill Pmt -Check	05/21/2021	30155	Zoll	649.70	
Bill Pmt -Check	05/26/2021	30156	MD - Okpara, Susan	8,318.08	
Bill Pmt -Check	05/27/2021	30157	Amazon	21.56	
Bill Pmt -Check	05/27/2021	30158	Bound Tree Medical LLC	421.18	
Bill Pmt -Check	05/27/2021	30159	GreenWorks Janitorial Services	4,096.00	
Bill Pmt -Check	05/27/2021	30160	Life-Assist	428.15	
Bill Pmt -Check	05/27/2021	30161	MD - Rodriguez, Jose	35,333.33	Pay early due to holiday
Bill Pmt -Check	05/27/2021	30162	MO-CAL Office Solutions	6,720.52	Copier purchase
Bill Pmt -Check	05/27/2021	30163	PG&E	71.03	
Bill Pmt -Check	05/27/2021	30164	Staples Advantage	84.44	
Bill Pmt -Check	05/27/2021	30165	Terminix	60.00	
Bill Pmt -Check	05/27/2021	30166	Verizon Wireless	247.28	
Total 101.011 · TCB-Operating Checking 1739				271,524.69	
101.012 · TCB-Payroll Account 2999					
Liability Check	05/12/2021		Payroll Direct Deposit	50,478.72	
Liability Check	05/26/2021		Payroll Direct Deposit	55,324.39	
Liability Check	05/03/2021	EFT	AIG (VALIC)	1,251.86	
Liability Check	05/13/2021	EFT	AIG (VALIC)	8,577.80	
Liability Check	05/27/2021	EFT	AIG (VALIC)	9,747.76	
Liability Check	05/27/2021	EFT	Metlife - Group Benefits	644.57	
Liability Check	05/13/2021	E-pay	EDD State of California	3,341.73	
Liability Check	05/13/2021	E-pay	Internal Revenue Service	18,686.60	
Liability Check	05/27/2021	E-pay	EDD State of California	4,097.93	
Liability Check	05/27/2021	E-pay	Internal Revenue Service	21,706.46	
Liability Check	05/03/2021	24898	AFLAC	1,632.68	
Paycheck	05/13/2021	24899	Employee Payroll	1,754.46	
Paycheck	05/13/2021	24900	Employee Payroll	996.60	
Liability Check	05/13/2021	24901	United Steelworkers	431.64	
Paycheck	05/27/2021	24902	Employee Payroll	2,323.27	
Paycheck	05/27/2021	24903	Employee Payroll	969.25	
Liability Check	05/27/2021	24904	United Steelworkers	429.44	
Liability Check	05/27/2021	24905	CA Choice	31,540.78	
Liability Check	05/27/2021	24906	Delta Dental	3,046.80	
Liability Check	05/27/2021	24907	MES Vision	503.48	
Liability Check	05/27/2021	24908	LegalShield	297.10	
Liability Check	05/31/2021	24909	AFLAC	1,632.68	
Total 101.012 · TCB-Payroll Account 2999				219,416.00	
101.015 · TCB - Keystone C 8641					
Bill Pmt -Check	05/12/2021	EFT	Tri Counties Bank-EFT	7,442.07	
Bill Pmt -Check	05/12/2021	10237	City Of Patterson-H2O, sewer, garbage	152.68	
Bill Pmt -Check	05/12/2021	10238	DeHart Plumbing Heating & Air Inc	561.00	
Bill Pmt -Check	05/12/2021	10239	Gilberto Arroyo-06	355.00	
Bill Pmt -Check	05/12/2021	10240	TID Turlock Irrigation District +06	295.72	
Bill Pmt -Check	05/21/2021	10241	Mr. Rooter Plumbing	414.18	
Total 101.015 · TCB - Keystone C 8641				9,220.65	
Total 101.010 · Tri Counties Bank				500,161.34	
Total 101.000 · Cash and cash equivalents				500,161.34	
103.000 · Restricted Funds					

**Del Puerto Health Care District**  
**Warrants by Bank Account**  
 May 2021

Type	Date	Num	Name	Credit	Notes
103.100 - TCB-USDA Debt Reserve 7237					
Check	05/15/2021	eft	USDA Rural Development Loan-EFT	10,060.00	
Total 103.100 - TCB-USDA Debt Reserve 7237				<u>10,060.00</u>	
TOTAL				<u><b>510,221.34</b></u>	
Less: Irregular Items				50,174.57	
<b>NET MONTH WARRANT ISSUED</b>				<u><b>460,046.77</b></u>	



**Agenda Item # 5A**  
**FY 2021-2022 OPERATING**  
**BUDGET Draft 2**

**See attached.**



**BOARD OF DIRECTORS OF DEL PUERTO HEALTH CARE DISTRICT**

**Board Meeting**

**6A FY21-22 Capital Expense Requests Budget – Draft1**

**Page 1 of 2**

Department: Chief Executive Office Consent Calendar: No  
CEO Concurrence: Yes 4/5 Vote Required: No

---

**SUBJECT: Requests for Capital Expenditures by Department**

**STAFF RECOMMENDATION:** The Board consider approving the attached capital expense requests.

**CONSIDERATIONS:** Provide staff the necessary tools and equipment for their security and safety while performing. Replace various old equipment in the clinic.

**POLICY ISSUE:** Board approval required for unbudgeted expenditures over \$2,500.

**FISCAL IMPACT:**

Ambulance	\$97,123
Health Center	\$8,490
<u>Administration</u>	<u>\$ 900</u>
<b>Capital Expense Request</b>	<b>\$106,513</b>

**DISTRICT PRIORITY:** Provide the correct tools so staff can perform their jobs better and more efficiently.

**STAFFING IMPACT:** Purchasing process of capital requests

**CONTACT PERSON:** Department Heads

**ATTACHMENT(S):** FY 2021-2022 Ambulance Capital Expenditure Request  
FY 2021-2022 Health Center Capital Expenditure Request  
FY 2021-2022 Administration Capital Expenditure Request

**RECOMMENDED BOARD ACTION:**

**ROLL CALL REQUIRED:** YES

**RECOMMENDED MOTION:** ...the Board of Directors approves the Ambulance, Health Center, and Administration Capital Expenditure requests as presented.

**BOARD OF DIRECTORS OF DEL PUERTO HEALTH CARE DISTRICT**

**Board Meeting**

**6A FY21-22 Capital Expense Requests Budget – Draft1**

**Page 2 of 2**

**AGENDA DATE:**

**AGENDA # & Title**

**BOARD MEETING ACTION SUMMARY**

**RECOMMENDED MOTION:**

**MOTION AMENDED:**                    **YES**    **NO**

**AMENDMENT:** \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

<b>Motion Made By</b>	<b>Motion</b>	<b>Second</b>
<i>Director Pittson</i>		
<i>Director Stokman</i>		
<i>Director Campo</i>		
<i>Director Mac Master</i>		
<i>Director Avila</i>		

**VOICE VOTE TAKEN:**    **YES**    **NO**  
\_\_\_\_\_ *Pass*    \_\_\_\_\_ *Fail*    \_\_\_\_\_ *Mixed – take Roll Call Vote*

<b>Roll Call Vote</b>	<b>Aye</b>	<b>No</b>	<b>Abstain</b>	<b>Absent</b>
<i>Director Pittson</i>				
<i>Director Stokman</i>				
<i>Secretary Campo</i>				
<i>Director Mac Master</i>				
<i>Director Avila</i>				

**MOTION IS:**  
\_\_\_\_\_ *Approved*  
\_\_\_\_\_ *Denied*  
\_\_\_\_\_ *Approved as amended*  
\_\_\_\_\_ *Other*



**DPHCD Administration  
Capital Expenditure Request  
FY 2022**

Priority Level	Quantity	Equipment	Cost Estimates	
			Each	Total
1st	3	<b>Ergonomic Office Chairs</b> Standard replacement - has not been replaced in over 12 years.	\$ 300	\$ 900
		<b>TOTAL</b>		\$ 900



Office Products > Office Furniture & Lighting > Chairs & Sofas > Managerial & Executive Chairs



Roll over image to zoom in



VIDEO

VIEW IN YOUR ROOM

Ergonomic Office Chairs, Mesh Desk Chair with Adjustable Headrest, Backrest, Seat Height & Depth, 4D Armrest Executive Computer Chair, High Back BIFMA Certified Task Chairs with 5-Year Warranty

Brand: SAMOFU 4.5 stars 88 ratings

Was: \$329.99 Details With Deal: \$279.99 Prime FREE Delivery You Save: \$50.00 (15%)

Thank you for being a Prime Member. Get \$125 off: Pay \$154.99 \$279.99 upon approval for the Amazon Business Prime Card. Terms apply.

May be available at a lower price from other sellers, potentially without free Prime shipping.

Eligible for amazon smile donation.

- Color: Black Furniture Finish: Mesh men women adult gift black big and tall Maximum Weight Recommendation: 350 Pounds Brand: SAMOFU Style: Mesh men women adult business gift

About this item

Buy new: \$279.99

Prime FREE Delivery

FREE Delivery by Friday, June 18 for Prime members Details

Extended delivery time: This item takes longer than usual to ship due to its size and/or weight.

Deliver to Karin - Modesto 95350

In Stock.

Qty: 1

Add to Cart

Buy Now

Secure transaction

Ships from Amazon Sold by SAMOFUSTORE Packaging Shows what's Inside

Details

Return policy: This item is returnable

Add a Protection Plan:

- 5-Year Indoor Furniture Accident Protection Plan for \$44.99 3-Year Indoor Furniture Accident Protection Plan for \$31.49 Add a gift receipt for easy returns

Save with Used - Like New \$230.30 Prime FREE Delivery

FREE delivery: Wednesday, June 23

Ships from: Amazon Sold by: Amazon Warehouse

Add to List

**Patterson District Ambulance  
Capital Expenditure Request  
FY 2022**

Priority Level	Quantity	Equipment	Cost Estimates	
			Each	Total
1st	1	<b>Tri-band Portable Radio for Amb Dir.</b> Stanislaus County public safety law and fire are moving toward 800MHz (different than our current UHF) and I have need of VHF. Full disclosure, We have VHF portables but only 3 which are used for P91-93.	\$ 9,123	\$ 9,123
2nd	1	<b>Road Safety Video and Speed System</b> Installation and equipment and 3 yr service contract for video driver and back cab observation and safety systems for five ambulances and 1 supervisor QRV	\$ 28,000	\$ 28,000
3rd	1	<b>Standby and Supervisor Vehicle</b> a used crew cab shortbed pickup, 2WD, add a shell, bedslide, radios and emergency lights. A quick scan looks like I can get reasonable, low mileage truck for \$40-45k before tax and another 15-20k to build out.	\$ 60,000	\$ 60,000
<b>TOTAL</b>				<b>\$ 97,123</b>



Billing Address:  
 PATTERSON DISTRICT  
 AMBULANCE  
 PO BOX 187  
 PATTERSON, CA 95363  
 US

Quote Date:06/08/2021  
 Expiration Date:08/01/2021  
 Quote Created By:  
 DAVID NAASZ  
 DNaasz@deltawireless.com  
 209.948.9611

End Customer:  
 PATTERSON DISTRICT AMBULANCE  
 PAUL WILLETTE  
 Paul.Willette@dphhealth.org

Contract: 17724 - HGAC (TX)

Line #	Item Number	Description	Qty	List Price	Sale Price	Ext. Sale Price
	APX™ 8000 Series	APX8000XE				
1	H91TGD9PW7AN	APX 8000 ALL BAND PORTABLE MODEL 3.5	1	\$6,292.00	\$4,593.16	\$4,593.16
1a	H869BW	ENH: MULTIKEY	1	\$330.00	\$240.90	\$240.90
1b	Q806CB	ADD: ASTRO DIGITAL CAI OPERATION	1	\$515.00	\$375.95	\$375.95
1c	Q361AN	ADD: P25 9600 BAUD TRUNKING	1	\$300.00	\$219.00	\$219.00
1d	QA02006AC	ENH: APX8000XE RUGGED RADIO	1	\$800.00	\$584.00	\$584.00
1e	Q58AL	ADD: 3Y ESSENTIAL SERVICE	1	\$115.00	\$115.00	\$115.00
1f	Q15AJ	ADD: AES/DES-XL/DES-OFB ENCRYPTION AND ADP	1	\$799.00	\$583.27	\$583.27
1g	Q53AF	ADD: FRONT PANEL PROGRAMMING & CLONING	1	\$150.00	\$109.50	\$109.50
1h	H842AZ	ADD: APX6000XE/APX8000XE SINGLE UNIT PKG	1	\$0.00	\$0.00	\$0.00
1i	H38BS	ADD: SMARTZONE OPERATION	1	\$1,500.00	\$1,095.00	\$1,095.00
2	NNTN8860A	CHARGER, SINGLE-UNIT, IMPRES 2, 3A, 115VAC, US/NA	1	\$157.00	\$117.75	\$117.75



Any sales transaction following Motorola's quote is based on and subject to the terms and conditions of the valid and executed written contract between Customer and Motorola (the "Underlying Agreement") that authorizes Customer to purchase equipment and/or services or license software (collectively "Products"). If no Underlying Agreement exists between Motorola and Customer, the Motorola's Standard Terms of Use and Motorola's Standard Terms and Conditions of Sales and Supply shall govern the purchase of the Products.  
 Motorola Solutions, Inc.: 500 West Monroe, United States - 60661 ~ #: 36-1115800

Line #	Item Number	Description	Qty	List Price	Sale Price	Ext. Sale Price
3	NNTN7624C	CHARGER,CHR IMP VEH EXT NA/EU KIT	1	\$472.00	\$354.00	\$354.00
4	PMMN4084A	AUDIO ACCESSORY- HEADSET,PLUS RSM NC IP54 THRD 3.5MM JACK RX	1	\$95.00	\$69.35	\$69.35

Subtotal		\$8,456.88
Estimated Tax		\$665.98
<b>Grand Total</b>		<b>\$9,122.86(USD)</b>

Notes:





1905 East 123<sup>rd</sup> Street  
 Olathe, KS 66061  
 1-800-440-4947 www.digitalallyinc.com

Date	2/18/2021
Page	1

**Customer:**

Del Puerto Health Center  
 Paul Willette  
 1700 Keystone Pacific Pkwy  
 Patterson, CA 95363

Customer ID	Salesperson	Shipping Method	Payment Terms	Created By	Quote Valid
DAI002311	TJ	FEDERAL EXPRESS	Net 30	Thomas Jones	90 Days

Ordered	Item Number	Description	Retail Price	Item Discount	Discount	Ext. Price
5	002-05153-00	Camera Switch Kit V3	\$395.00	\$0.00	\$0.00	\$1,975.00
10	012-0002	Installation Charges	\$500.00	\$0.00	\$0.00	\$5,000.00
1	012-0002	Installation Charges	\$250.00	\$0.00	\$0.00	\$250.00
11	012-00042-00	Activation Fee	\$30.00	\$0.00	\$0.00	\$330.00
1	012-00043-00	ProServ-Turn-Key Setup	\$2000.00	\$0.00	\$0.00	\$2,000.00
5	566-00134-00	Camera, Surface Mount (IP69) w/ Smart IR and Image Switch	\$175.00	\$0.00	\$0.00	\$875.00
6	K001-00095-00	DVM-250Plus V2 with 3yr FleetVu Cloud Service, 3 yr Warranty, w/ surface mount camera	\$1495.00	\$0.00	\$0.00	\$8,970.00
5	K001-00225-00	FLT-250, w/ 3yr FleetVu Cloud Service, 3 CAM	\$1495.00	\$0.00	\$0.00	\$7,475.00

**Notes:**

DVM-250 Plus and FLT-250 Solution for Ambulances

Total Discount	\$0.00
Subtotal	\$26,875.00
Misc.	\$0.00
Tax	\$0.00
Freight	\$375.00
<b>Total</b>	<b>\$27,250.00</b>

Thank you for your interest in Digital Ally products. If you would like to place an order, please contact the Digital Ally Sales Team at 1-800-440-4947.

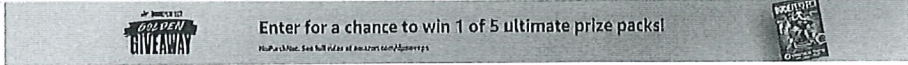
**TERMS OF SALE**

Your purchase of goods from Digital Ally, Inc., a Nevada corporation ("Digital Ally") will be governed by the following terms of sale ("Terms"). You will be referred to throughout these Terms as "you".



**Del Puerto Health Center  
Capital Expenditure Request  
FY 2022**

Priority Level	Quantity	Equipment	Cost Estimates	
			Each	Total
1st	1	<b>Audiometer</b> Standard replacement - has not been replaced in over 12 years. Occasionally, it will have trouble with controls and earpiece.	\$ 2,000	\$ 2,000
2nd	1	<b>Stand Alone freezer</b> Standard replacement-has not been replaced in ten years.	\$ 500	\$ 500
3rd	1	<b>Glucose Analyzer</b> Standard replacement- Occasionally not reading properly.	\$ 1,700	\$ 1,700
4th	2	<b>Handheld Pulse Oximeter</b> wear and tear	\$ 575	\$ 1,150
5th	5	<b>Wireless Phone Headsets</b> Egonomics (front and phone staff)	\$ 280	\$ 1,400
6th	1	<b>rest</b> Standard replacement-has not been replaced in over 12 years. Foot rest are broken.	\$ 250	\$ 250
	1	<b>Standard Wheelchair with swingaway elevated leg rest.</b> Standard replacement-has not been replaced in over 12 years. Foot rests are broken.	\$ 300	\$ 300
7th	2	<b>Tympanic Ear Thermometer (Peds)</b> Standard replacement-normal wear and tear	\$ 210	\$ 420
8th	2	<b>Scale with height rod</b> Standard replacement	\$ 385	\$ 770
<b>TOTAL</b>				<b>\$ 8,490</b>



Back to results



Roll over image to zoom in

# Poly - CS510 Support Convertible Wireless Headset (Plantronics) - Over-the-Head One Ear/Monaural Headset - DECT 6.0 - Connects to Desk Phone - Telephone Headset

Visit the Plantronics Store  
★★★★☆ 1,142 ratings  
683 answered questions

Was: \$284.99 Details  
Price: \$256.99  
You Save: \$28.00 (10%)

Thank you for being a Prime Member. Get \$125 off: Pay \$131.99 \$256.99 upon approval for the Amazon Business Prime Card. Terms apply.

Not eligible for Amazon Prime. Available with free Prime shipping from other sellers on Amazon.

Eligible for AmazonSmile donation.

### Special Headsets Feature

- Brand Plantronics
- Noise Active Noise Control
- Control Cancellation
- Color Black/Silver
- Form Over Ear
- Factor

### About this item

- Gain mobility—multitask hands-free up to 350 ft

\$256.99

FREE delivery: June 11 - 15

Deliver to Karin - Modesto 95350

Only 4 left in stock - order soon.

Qty: 1

Add to Cart

Buy Now

Secure transaction

Ships from OfficeWorld Store  
Sold by OfficeWorld Store

Return policy: This item is returnable

### Add a Protection Plan:

- 4-Year Protection for \$44.99
- 3-Year Protection for \$33.99

Add to List

New & Used (16) from \$159.99 & FREE Shipping

Share [Email] [Facebook] [Twitter] [Pinterest]

### Other Sellers on Amazon

\$259.57 Add to Cart

& FREE Shipping  
Sold by: The Factory Depot

\$299.97 Add to Cart

& FREE Shipping  
Sold by: BmBrooks

\$299.98 Add to Cart

& FREE Shipping  
Sold by: Garner Supply



# The Board of Directors of the Del Puerto Health Care District

## BOARD AGENDA ITEM

DEPT: CHIEF EXECUTIVE OFFICE	BOARD AGENDA:	9.H
CONSENT CALENDAR: NO	AGENDA DATE:	June 28, 2021
CEO CONCURRENCE: YES	4/5 VOTE REQUIRED:	NO

**SUBJECT:** Health Center Incentive Distribution – Received from Payer

**STAFF RECOMMENDATION:** While receiving incentives is never guaranteed, in this circumstance, Administration recommends a one-time *performance incentive* be paid to current Health Center staff to encourage future efforts to meet Payer Performance Measures.

**CONSIDERATIONS:** Each calendar year, Health Plan of San Joaquin (HPSJ) monetarily incentivizes providers to reach specific HEDIS (Healthcare Effectiveness Data and Information Set) and utilization measures for HPSJ patients. This program requires extra work and effort by the Health Center staff to achieve the incentive. Between March 2020 and June 2021, the Health Center received incentive payments totaling \$226,635 for improved HEDIS measures related to CY 2020.

Del Puerto Health Care District desires to incentivize continued good performance of the employees at the Health Center and recognizes that the continuation of improved performance reflected in HEDIS utilization measures represents delivery of better service by the district to the public. Providing an incentive to existing employees encourages enhanced levels of performance in furtherance of providing a substantial public benefit; and,

**FISCAL IMPACT:** The Health Center will increase its FY 2020-21 net income by \$210,000. Incentives are not included in the annual budget as operating income, so an approximate 6% incentive distribution (~\$13,500) of the \$226,635 incentive payment does not represent extra cost to the Health Center.

<b>Program</b>	<b>Discretionary Incentive</b>
<b>Bonus Amount</b>	\$226,635
<b>Recommended Share</b>	5.94%
<b>Total for Distribution</b>	\$13,471

**Recipients** Currently employed HC Medical Assistants, Manager, Midlevels

Recommended Share	Net Bonus	Estimated Gross up	EEs in category	Total to be Paid
Midlevels	\$2,000	\$2,506	-	\$-
Manager	\$2,000	\$2,506	1	\$2,506
MA = 1 year +	\$1,000	\$1,253	8	\$10,025
Staff < 1 year	\$250	\$313	3	\$940
			12	\$13,471

# The Board of Directors of the Del Puerto Health Care District

**DISTRICT PRIORITY:** Employee incentives  
**STAFFING IMPACT:** None  
**CONTACT PERSON:** Karin Hennings  
**ATTACHMENT(S):** None

**BOARD ACTION AS FOLLOWS:**

RECOMMENDED MOTION:

*That the Board of Directors of the Del Puerto Health Care District approve a one-time incentive payment to Health Center employees based on 6% of the CY 2020 HEDIS and utilization measures incentive payments totaling \$226,635.*

**BOARD MEETING ACTION SUMMARY**

MOTION AMENDED:                      YES    NO

AMENDMENT: \_\_\_\_\_

<i>Made By</i>	<i>Motion</i>	<i>Second</i>
<i>President Pittson</i>		
<i>Vice President Robinson</i>		
<i>Secretary Campo</i>		
<i>Treasurer Stokman</i>		
<i>Director Mac Master</i>		

<i>Roll Call Vote</i>	<i>Aye</i>	<i>No</i>	<i>Abstain</i>	<i>Absent</i>
<i>President Pittson</i>				
<i>Vice President Robinson</i>				
<i>Secretary Campo</i>				
<i>Treasurer Stokman</i>				
<i>Director Mac Master</i>				

## Del Puerto Health Center Incentive Summary

CY 2020

<b>Program</b>		<b>Discretionary Incentive</b>
<b>Bonus Amount</b>	\$	226,635
<b>Recommended Share</b>		5.94%
<b>Total for Distribution</b>	\$	13,471
<b>Recipients</b>	Currently employed HC Medical Assistants, Manager, Midlevels	
<b>Total Points</b>		13
<b>Value per point</b>		\$ 826.91

Recommended Share	Net Bonus	Estimated Gross up	EEs in category	Total to be Paid
Midlevels	\$ 2,000	\$ 2,506	-	\$ -
Manager	\$ 2,000	\$ 2,506	1	\$ 2,506
MA = 1 year +	\$ 1,000	\$ 1,253	8	\$ 10,025
Staff < 1 year	\$ 250	\$ 313	3	\$ 940
			12	\$ 13,471

Retirement	4.00%
EE FICA	7.65%
ER FICA	7.65%
SDI	0.90%
Taxes	20.20%
Net Pay	79.8%

Employee	Status	Flat Incentive	Estimated Taxes	Gross Incentive Est	Gross Est 2
Benitez, Azucena	2	\$ 2,000.00	\$ 404.00	\$ 2,485.61	\$ 2,506.27
Arevalo, Rosalina A.	1	\$ 1,000.00	\$ 202.00	\$ 1,242.80	\$ 1,253.13
Barajas, Maryanne	1	\$ 1,000.00	\$ 202.00	\$ 1,242.80	\$ 1,253.13
Barrera, Eneida	1	\$ 1,000.00	\$ 202.00	\$ 1,242.80	\$ 1,253.13
Casillas, Yaneth K.	1	\$ 1,000.00	\$ 202.00	\$ 1,242.80	\$ 1,253.13
Ortiz-Rodriguez, Aracely	1	\$ 1,000.00	\$ 202.00	\$ 1,242.80	\$ 1,253.13
Palominos, Jacqueline	1	\$ 1,000.00	\$ 202.00	\$ 1,242.80	\$ 1,253.13
Perez, Susi	1	\$ 1,000.00	\$ 202.00	\$ 1,242.80	\$ 1,253.13
Uanrachawong, Tina	1	\$ 1,000.00	\$ 202.00	\$ 1,242.80	\$ 1,253.13
Clark, Corina	1	\$ 250.00	\$ 50.50	\$ 310.70	\$ 313.28
Martinez-V, Kristina	1	\$ 250.00	\$ 50.50	\$ 310.70	\$ 313.28
Vasquez, Isabel	1	\$ 250.00	\$ 50.50	\$ 310.70	\$ 313.28
<b>TOTAL</b>		\$ 10,750.00	\$ 2,171.50	\$ 13,360.14	\$13,471.18



**BOARD OF DIRECTORS OF DEL PUERTO HEALTH CARE DISTRICT**

**Board Meeting**

**6C Sliding Fee Scale Flat Rate for Health Center Visits**

**Page 1 of 2**

Department: Finance/Health Center  
CEO Concurrence: Yes

Consent Calendar: No  
4/5 Vote Required: No

**SUBJECT:** **Sliding Fee Scale Flat Rate for Health Center Visits**

**STAFF RECOMMENDATION:** The Board approve the request to adjust the Sliding Fee Scale from a percentage of charges to a flat rate fee based on Federal Poverty Level.

**CONSIDERATIONS:** Calculating the percentage of charges that a patient is charged complicates the provision of care. The fixed rate would be as follows:

0-100% FPL	\$30.00
101-200%	\$45.00
201-300%	\$60.00
301-400%	\$75.00

**POLICY ISSUE:** Fiscal Transparency; Community Service.

**FISCAL IMPACT:** Minimal

**DISTRICT PRIORITY:** Access to health care for the un- or under-insured.

**STAFFING IMPACT:** Processing Sliding Fee Scale Program Applications

**CONTACT PERSON:** Maria Reyes

**ATTACHMENT(S):** CY 2021 Sliding Fee Forms

**RECOMMENDED BOARD ACTION:**

**ROLL CALL REQUIRED:** NO

**RECOMMENDED MOTION:** *I move the Board of Directors approves the Sliding Fee Scale Flat Rate for Health Center visits.*

**BOARD OF DIRECTORS OF DEL PUERTO HEALTH CARE DISTRICT**

**Board Meeting**

**6C Sliding Fee Scale Flat Rate for Health Center Visits**

**BOARD MEETING ACTION SUMMARY**

**RECOMMENDED MOTION:**

MOTION AMENDED:                    YES    NO

AMENDMENT: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

<b>Motion Made By</b>	<b>Motion</b>	<b>Second</b>
<i>Director Pittson</i>		
<i>Director Stokman</i>		
<i>Director Campo</i>		
<i>Director Mac Master</i>		
<i>Director Avila</i>		

VOICE VOTE TAKEN:    YES    NO  
\_\_\_\_\_ Pass    \_\_\_\_\_ Fail    \_\_\_\_\_ Mixed – take Roll Call Vote

<b>Roll Call Vote</b>	<b>Aye</b>	<b>No</b>	<b>Abstain</b>	<b>Absent</b>
<i>Director Pittson</i>				
<i>Director Stokman</i>				
<i>Director Campo</i>				
<i>Director Mac Master</i>				
<i>Director Avila</i>				

MOTION IS:  
\_\_\_\_\_ *Approved*  
\_\_\_\_\_ *Denied*  
\_\_\_\_\_ *Approved as amended*  
\_\_\_\_\_ *Other*



**2021 SLIDING FEE DISCOUNT PROGRAM**

**Financial Assistance Available**

The Del Puerto Health Care District (DPHCD), which operates Patterson District Ambulance and Del Puerto Health Center recognizes medical care is costly and where ever possible we want to help the people we serve. Based on your family annual income DPHCD can provide a discount to your ambulance service charges, co-pay, and co-insurance.

**Sliding Fee Discount**

Discounts are determined by total household gross income and number of family members. Family is defined as a group of two people or more (one of whom is the householder) related by birth, marriage, or adoption and residing together; all such people (including related subfamily members) are considered as members of one family. Charges will be adjusted based on the current Federal Poverty Level scale according to number of people in your family and gross income. Please include all income as noted on the enclosed application.

2021 Federal Poverty Levels	100%	200%	300%	400%
1 in family	\$ 12,880	\$ 25,760	\$ 38,640	\$ 51,520
2	\$ 17,420	\$ 34,840	\$ 52,260	\$ 69,680
3	\$ 21,960	\$ 43,920	\$ 65,880	\$ 87,840
4	\$ 26,500	\$ 53,000	\$ 79,500	\$ 106,000
5	\$ 31,040	\$ 62,080	\$ 93,120	\$ 124,160
6	\$ 35,580	\$ 71,160	\$ 106,740	\$ 142,320
7	\$ 40,120	\$ 80,240	\$ 120,360	\$ 160,480
8 in family	\$ 44,660	\$ 89,320	\$ 133,980	\$ 178,640
<i>each additional person, add</i>	\$ 4,540	\$ 9,080	\$ 13,620	\$ 18,160
<b>% of Federal Poverty Level</b>	<b>100%</b>	<b>200%</b>	<b>300%</b>	<b>400%</b>

Based on your family size & gross income on the Federal Poverty Level scale, the following discounts are allowed on the patient balance, excluding Medi-Cal Share of Cost.

FPL Range	Ambulance Discount*	Health Center Discount Fee
100% or less of FPL	\$100 nominal fee	<del>\$15 nominal fee</del> \$30.00 per visit
101-200% of FPL	-90%	<del>-80%</del> \$45.00 per visit
201-300% of FPL	-75%	<del>-60%</del> \$60.00 per visit
301-400% of FPL	-60%	<del>-40%</del> \$75.00 per visit

**Application Required**

To help us determine if you qualify for assistance, please complete the attached Patient Financial Declaration and return with proof of income documents.

**Discount Determination Letter**

Within two weeks you will receive a *Sliding Fee Determination* letter that will explain your available discount and the new balance due. Your Determination letter is valid for both Health Center and Ambulance bills.

**\*Extra Prompt Pay Incentive (Ambulance Only)**

Additionally, a 30% Prompt Pay Incentive is available (deducted from your Sliding Fee Discounted total) when you pay your bill within 30 days of the date of the Determination letter. All ambulance patients can take advantage of the prompt pay discount.

If you have questions, please do not hesitate to contact us at (209) 892-8781 and ask for Sliding Fee Discount Program. We are available to assist you 8:00 AM to 5:00 PM Monday through Friday.

In accordance with Federal law and U.S. Department of Agriculture policy, this institution is prohibited from discriminating on the basis of race, color, national origin, sex, age or disability. (Not all prohibited bases apply to all programs). To file a complaint of discrimination, write USDA, Director, Office of Civil Rights, 1400 Independence Avenue, S.W. Washington, D.C. 20250-9410, or call (800) 795-3272 (voice), or (202) 720-6382 (TDD).





**BOARD OF DIRECTORS OF DEL PUERTO HEALTH CARE DISTRICT**

**Board Meeting**

**6D – Triennial Review of District Finance Policies**

**Page 1 of 2**

Department: Chief Executive Office  
CEO Concurrence: Yes

Consent Calendar: No  
4/5 Vote Required: No

**SUBJECT:** **Triennial Review of District Finance Policies**

**STAFF RECOMMENDATION:** The Board consider approving the amended Financial Management Policies as recommended.

**CONSIDERATIONS:** Several policies of the District have not been reviewed or amended to match current practices or best practices. This process should happen on a triennial basis.

**POLICY ISSUE:** District Policies should be review and, if needed, amended to current or best practices.

**FISCAL IMPACT:** None

**DISTRICT PRIORITY:** Review and update operational policies every three years

**STAFFING IMPACT:** None

**CONTACT PERSON:** Karin Hennings & Maria Reyes

**ATTACHMENT(S):**

<b>Document Name</b>
2110 Cell Phone Allowance
2112 Capital Expense Policy and Procedure
2127 Non Travel Food and Employee Recognition Expenses
2130 Travel Expenditures
2140 Purchasing Policy
2145 Mileage Reimbursement
2155 Financial Reserves
2170 Contractors & Consultants
2180 Expense Reimbursement: Travel/Business
2181 Petty Cash Policy
2190 Banking Access and Security
2225 Electronic Device Replacement
2500 Sliding Fee Discount Policy

**RECOMMENDED BOARD ACTION:**

**ROLL CALL REQUIRED:** YES

**RECOMMENDED MOTION:** *I move the Board of Directors amend and adopt the Finance Operations Policies as recommended.*

**BOARD OF DIRECTORS OF DEL PUERTO HEALTH CARE DISTRICT**

**Board Meeting**

**6D – Triennial Review of District Finance Policies**

**BOARD MEETING ACTION SUMMARY**

**RECOMMENDED MOTION:**

*MOTION AMENDED:*                    *YES*    *NO*

*AMENDMENT:* \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

<i>Motion Made By</i>	<i>Motion</i>	<i>Second</i>
<i>Director Pittson</i>		
<i>Director Stokman</i>		
<i>Director Campo</i>		
<i>Director Mac Master</i>		
<i>Director Avila</i>		

*VOICE VOTE TAKEN:*    *YES*    *NO*  
\_\_\_\_\_ *Pass*    \_\_\_\_\_ *Fail*    \_\_\_\_\_ *Mixed – take Roll Call Vote*

<i>Roll Call Vote</i>	<i>Aye</i>	<i>No</i>	<i>Abstain</i>	<i>Absent</i>
<i>Director Pittson</i>				
<i>Director Stokman</i>				
<i>Secretary Campo</i>				
<i>Director Mac Master</i>				
<i>Director Avila</i>				

*MOTION IS:*  
\_\_\_\_\_ *Approved*  
\_\_\_\_\_ *Denied*  
\_\_\_\_\_ *Approved as amended*  
\_\_\_\_\_ *Other*

<b>ACCOUNTABLE CELL PHONE PLAN</b>	<b>EFFECTIVE DATE</b>
	08/01/2011

REVIEW DATE: <a href="#">JUNE 28, 2021</a>	REVISION DATE: <a href="#">JUNE 28, 2021</a>
POLICY SOURCE: DPHCD Existing Policy	

**Policy:** District employees with an identified need for regular cell phone use as a part of their ordinary duties shall be given an allowance of a predetermined amount based on level of service, to maintain a personal cell phone that they will use for District business.

**Purpose:** It is the District's responsibility to safeguard our assets, to provide the appropriate tools for employees to meet their job responsibilities, and to comply with applicable regulations as efficiently as possible

**Procedure:** The ~~Executive Administrator~~[Administrative Director/CEO](#) shall approve cell phone allowances. The basic criteria for establishing need for cellular service are:

1. A requirement to travel frequently on District business Large proportion of time spent away from the office;
2. A need for others to be in constant communication with the individual;
3. A need for the employee to communicate constantly with the District while traveling;
4. A need to contact the employee after normal business hours on a constant basis, for example individuals in an on-call status; or
5. Required by the ~~Executive Administrator~~[Administrative Director/CEO](#).

Once an employee is approved for the plan, a monthly allowance will be provided for a portion of the employee's personal monthly cellular plan costs. Under this plan, the employee is responsible for paying their monthly cellular service invoices and:

1. Allowance amounts shall be reviewed annually, and adjustments made as needed;
2. The Executive Director will determine the most economical and reasonable allowance plan an employee should be assigned to and a different plan selection can be made no more often than every 6 months;
3. The employee's personal cell number must be provided to administration for business purposes;
4. The employee's department/cost center will be responsible for allowance expense;
5. The employee is responsible for all costs associated with equipment, plan overages, activation, and incidentals;
6. The allowance will be paid to the employee in the payroll period that ends on the first payday for the month the expense is expected to be incurred;
- ~~7. The employee shall provide a summary bill from the wireless provider for each month they have been provided an allowance to the District~~

<b>ACCOUNTABLE CELL PHONE PLAN</b>	<b>EFFECTIVE DATE</b>
	08/01/2011

~~within 30 days of receipt.~~

~~8. Substantiation of the expense must occur within 60 days after it is paid or incurred, or an amount returned to the District within 120 days after an expense is paid or incurred. Any amounts not substantiated or returned will be considered wages paid under a non-accountable plan.~~

The available price plans are as follows:

<b>Plan #</b>	<b># of Monthly Minutes</b>	<b>Monthly Gross Allowance</b>	<b>Maximum Annual Gross Allowance</b>
<del>Voice Only</del>			
<del>1</del>	<del>0-450</del>	<del>\$25</del>	<del>\$300</del>
<del>Voice &gt; 500 or Voice and Data</del>			
<u>21</u>	<del>=&gt;500 / 2gb</del>	\$50	\$600

The cell phone allowance will terminate when any one of the following occurs:

1. Employee termination.
2. Employee continuously chooses not to use the phone for business use or is continuously unavailable.
3. Failure to substantiate the expense in a reasonable time.
4. Administrative discretion.

It is the employee's responsibility to use the cell phone safely, including abiding by any local, state, or federal laws, or District policy and procedures.

<b>CAPITAL EXPENSE</b>	EFFECTIVE DATE
	10/26/2020

REVIEW DATE: <a href="#">JUNE 28, 2021</a>	REVISION DATE:
POLICY SOURCE: California Special Districts Association Best Practice	

## 1. Purpose

The purpose of this policy is to set forth the regulations and procedures governing the control and reporting of capital and controlled assets. It is intended to assist personnel in implementing and maintaining an effective and accurate process for tracking fixed assets is necessary for the following reasons:

- The District prepares financial information using the Generally Accepted Accounting Principles (GAAP) and Government regulations require us to track asset's cost, depreciation, and disposal of the asset.
- The District also utilize asset records for insurance purposes. In the event of a loss it is necessary to have an accurate record of the asset to ensure adequate insurance coverage, of the item lost.
- The most important reason is accountability. District Assets are purchased using taxpayers' funds. It is important to have a process in place to account for the use of taxpayers' funding.

## 2. Definitions

For the purpose of these policies and procedures the following definitions apply.

**Assets** - Refers to both "capital" and "controlled assets".

**Capital Assets** - Refers to real or tangible property having:

- A value greater than or equal to capitalization threshold of \$2500;
- Not be intended for sale in the ordinary course of operations; and
- Having an estimated useful life of greater than one year from the time of acquisition.

**Controlled Assets** - Refers to items with a cost less than \$1000 or less than \$2500 total cost for multiple items purchased, but which are particularly at risk or vulnerable to loss or theft.

## 3. Capitalization Threshold

All purchased assets with a cost of \$2500 or greater should be recorded as Fixed Asset and should be capitalized.

Total cost would be the basis for purchase of multiple items; not per unit cost.

For example:

**\$2500 or greater** - purchase of 10 pcs of printers with a unit cost of \$250 each; total cost is \$2500.

These printers should be recorded as Fixed Assets and capitalized since total amount is \$2500. These are treated as Capital Assets.

**Lesser than \$2500** – purchase of 5 pcs of printers with a unit cost of \$250 each; total cost is \$ 1250.

These printers should be expensed as Small Tools and Minor Equipment. These are treated as Controlled Assets.

## 4. Classification and Definition of Assets

### a. Land

Land includes the investment in real estate other than:

- Buildings and improvements; and
- Land acquired for street and road purposes.

Land - including any acreage, parcel, or plot associated with infrastructure – should be reported at cost, estimated cost, or estimated fair value at the date of acquisition. Land is not depreciated because it has an indefinite life.

### b. Buildings and Improvements

<b>CAPITAL EXPENSE</b>	<b>EFFECTIVE DATE</b>
	10/26/2020

*Building and Improvements* are physical property of a permanent (non-moveable) nature. *Fixtures* are defined as permanent attachments to buildings that are not intended to be removed and that function as part of the building, such as boilers, lighting fixtures, or plumbing.

**c. Equipment**

*Equipment* includes movable personal property of a relatively permanent nature and of significant value, such as furniture, machines, tools and vehicles.

**d. Intangible Assets**

Intangible assets are assets that lack physical substance, are nonfinancial in nature (not in a monetary form), and have a useful life extending beyond a single reporting period. Examples include easements, water rights, computer software, copyrights, patents, intellectual property, goodwill, privileges and other intangible property necessary or valuable in the conduct of operations.

**e. Construction in Progress**

These are the recorded expenditures for general capital assets being constructed but not yet completed. These remains in this account and adjusted with additional expenditures until the project is completed. Upon completion, the proper asset is charged with the total of the completed construction and crediting Construction in Progress account.

**5. Estimated Life**

The useful life of an asset is the normal operating life in terms of utility to the owner. Estimates of useful life consider factors such as physical wear and tear and technological changes that bear on the economic usefulness of the asset.

District uses the following chart of asset classification with respective useful life based on Internal Revenue Service guideline 1.35.6.10 :

Land	- 0 years
Building and Improvements	- 40 years
Fixtures	- 10 years
Equipment:	
Laptop and Desktop	- 3 years
Furnitures	- 8 years
Vehicles	- 5 years
Intangible (Software)	- 3 years

**6. Capital Expense Request**

- Department manager fills up a Capital Expense Purchase Request Form (Attachment A) when needed. The purpose, description, type and justification of the purchase should be clearly stated.
- The following should be identified:
  - Asset classification**
    - Capital Assets – when cost is \$2500 or more and recorded as Assets; or
    - Controlled Assets – when cost is lower than \$2500 and recorded as Expense.
  - Funding**
    - Asset Replacement Fund – funds set aside for capital asset purchases; or
    - Financing – either a loan or a lease.
- Three (3) quotes is required for review of Finance Committee over \$25,000 value or contract greater than three (3) years;
- and to be approved by Board of Directors.

<b>CAPITAL EXPENSE</b>	EFFECTIVE DATE
	10/26/2020

- Once resolution is approved, CEO will then approve the request form and proceed with the purchase.

All Capital Expense Request will be filed accordingly in this manner:

- Approved Board Resolution
- Capital Expense Request Form with approvals from Finance, Board and CEO
- Three (3) Quotes

#### 7. Recording

A copy of the completed request form will be forwarded to Accounting to record the purchase appropriately.

- All capital asset purchases should be recorded on usual accounting manner; debiting Asset and crediting Liability or Cash.
- Only when funding is coming out of the Asset Replacement Fund; then a separate entry should be made to segregate the approved request; crediting Approved Capital Expense account and debiting Asset Replacement Fund.





POLICY ON USE OF NON-APPROPRIATED FUNDS FOR NON-TRAVEL FOOD AND EMPLOYEE RECOGNITION EXPENSE	EFFECTIVE DATE
	09/30/2020

<a href="#">REVIEW DATE: JUNE 28, 2021</a>	<a href="#">REVISION DATE:</a>
<a href="#">POLICY SOURCE: AUDITOR RECOMMENDATION</a>	

## PURPOSE

To provide guidelines for purchases of non-travel food and employee recognition with non-appropriated District funds.

## POLICY

1. The District will generally charge food and employee recognition expenditures against income earned on District deposits to ensure that appropriated/tax funds are not used for food or employee recognition expenses that are not travel related.
2. In limited circumstances, Departments may provide food and employee recognition with District funds. All food and expenditures shall be paid from each department's existing budget; unbudgeted expenses shall follow District policy for Board approval. Examples of situations for which District funds may be used for food and employee recognition include:
  - Staff training sessions where it is not practical to disrupt the session for an offsite lunch break. For this policy, staff training may be defined as development, leadership, or specialized training essential to help staff acquire subject matter expertise in their functional areas.
  - Employees attending trainings or conferences that do not meet the requirements for the Travel Policy may submit an Employee Reimbursement form with itemized receipts to receive reimbursement for meals not included as part of the training/conference registration fee. All costs must comply with the CONUS rates for the jurisdiction.
  - Non-regularly scheduled meetings, held during the lunch hour, where it is not practical to go off-site for lunch to complete District business or meetings held during non-business hours (i.e. early morning meetings, evening meetings, or weekends) where it is not practical or may be disruptive to go offsite to obtain food/beverages.
  - Anticipated long District Board meetings where it would not be practical for the District Board and staff to go offsite.
  - Employee recognition events, receptions, special events, and/or meetings where the District Board or District is hosting individuals, groups, etc. and provide food/beverage services to reflect the District's hospitality.
  - Minimal food and beverage purchases, such as bagels and coffee, may be made for meetings and trainings as approved by the department head or District CEO. These purchases should be reasonable for the meeting purpose and attendees. Any questionable expenses may be reviewed by the Finance Manager for appropriateness.
  - A Business Meal is a meal with a District employee and one or more non-District employee(s) to discuss business-related matters. For pre-approved business meals, the amount of money spent on

POLICY ON USE OF NON-APPROPRIATED FUNDS FOR NON-TRAVEL FOOD AND EMPLOYEE RECOGNITION EXPENSE	EFFECTIVE DATE
	09/30/2020

food and beverage exclusive of tax and tip must be compliant with the 150% of the Per Diem rates established by the U.S. General Services Administration (GSA) for federal travel conducted in the Continental United States (CONUS) and internationally. The CONUS rate schedule can be found online. In limited circumstances, this will also include offsite meals with employees as approved by the department manager.

- Note: If a training or a meeting runs through an employee's lunch, hourly employees may need to be compensated for that time. Please consult with Human Resources.
3. The Department Director or Manager shall be responsible for all food and employee recognition expenditures and shall ensure that these expenditures are reasonable, are within budgetary limits, and are consistent with the intent of this policy.
  4. Alcoholic Beverages. Under no circumstances will expenses for alcoholic beverages be reimbursed by the District.

#### PROCEDURES

1. **Manager.** Approved the purchase of food and/or employee recognition using either District Procurement card or personal funds.
2. **Manager.** Submit receipt to Finance Department. If employee reimbursement is required, send Employee Reimbursement Form to Finance (Accounts Payable) for review and processing.
3. **Finance Manager.** Review food and employee recognition purchases for compliance with the District's Food and Employee recognition Policy.
4. **Finance Manager.** Review and approve Procurement card statements or approve reimbursement on the Employee Reimbursement Form.
5. **Finance Manager.** Track non-travel food and employee recognition expenditures for the Department.
6. **Accounts Payable.** If applicable, process employee reimbursement through Payroll.

<b>TRAVEL EXPENDITURES</b>	EFFECTIVE DATE
	<del>TBD</del> SEPT 5, 2019

REVIEW DATE: <a href="#">JUNE 28, 2021</a>	REVISION DATE:
POLICY SOURCE: California Special Districts Association Best Practice	

**Purpose:**

To explain District policy on travel expenditures

**Scope:**

This Policy applies to all personnel and any person being sponsored by the District.

**Policy:**

Del Puerto Health Care District recognizes the necessity for its board members and employees to travel to conduct business, training, or attend meetings. This document is intended to clarify what is the District's responsibility and to provide guidelines to its employees and board members.

**Procedure:**

1. The Department Manager and Administrative Director / CEO shall pre-approve any traveling or expense related to traveling whenever possible.
2. The request should be made in writing, dated, and signed by the parties making such a request.
3. Under normal conditions those expenses should be budgeted in that program.
4. For non-budgeted travel the Administrative Director / CEO or their designee shall have the authority to approve or deny any request made.
5. Request should include cost of transportation, hotel, meals, vehicle rental, parking, and incidentals.
6. If the person wants to travel by his/her personal vehicle they must receive pre-approval by the Department Manager.
7. If the distance travel is greater than 700 miles round trip, it is expected that the employee will travel by air. However, if the employee wants to use her/his own vehicle they can with the approval of the Department Manager. Unless other arrangements are made the employee will only receive payment for expenses equal to the lesser cost for traveling.
8. Hourly employees who qualify for overtime will be paid for the actual hours while in attendance of the class or meeting.
9. On days for traveling employees will be paid for actual travel time outside of their normal work hours. This will include 1 and ½ hours on either side of their flight time for a total of 3 hours.
10. The exception for this is if the employee decides to use his or her own vehicle instead of using air travel the overtime will be compensated for the equivalent of air travel time plus 3 hours.

<b>TRAVEL EXPENDITURES</b>	EFFECTIVE DATE
	<del>TBD</del> SEPT 5, 2019

11. On meetings that start before 9 am the District will allow the employee to travel the night before if the distance is greater than 120 miles or the meeting is a municipal area where on-time arrival in commute traffic would make departure for unreasonably early (before 5:00 AM).
12. If the reason for travel ends prior to 6 pm and the travel distance is less than 500-miles it is expected that the employee will return on that day. In the event of any unforeseen circumstances, the Division Chief must be contacted.
13. If there are any questions about what is covered make sure to ask and get approval prior to incurring the expense.
14. Reimbursement for traveling by personal vehicle will be at the standard IRS mileage rate.
15. Per Diem - \$64.00 per day for meals for one-day travel or more. For less than one day travel, meal expense compensation shall be \$8.00 for breakfast \$12.00 lunch, \$ 20.00 for dinner and \$6.00 incidentals. This per diem shall not include the purchase of alcoholic beverages.
16. Employees will have a choice to either be paid up front the per diem rate prior to leaving or be paid back for actual expenditures based on receipts up to the per diem rate listed in 15.
17. All travel and lodging arrangements should be made through the administration office.

DRAFT

<b>PURCHASING POLICY</b>	EFFECTIVE DATE
	SEPTEMBER 2011

REVIEW DATE: <a href="#">JUNE 28, 2021</a>	REVISION DATE: <del>SEPTEMBER 9, 2014</del> <a href="#">6/2021</a>
POLICY SOURCE: DPHCD Past Practice	

**Purpose:** Establish purchasing protocols designed to increase accountability of staff assigned to originate, place, receive and store supplies and equipment necessary to conducting business.

**Policy:** All supplies and equipment purchased by Del Puerto Health Care District and associated departments will be properly accounted for by following established protocols as outlined in the procedure listed below.

**Procedure:**

*Placing Order:*

- Evaluate need for item or items.
- ~~Select appropriate vendors from approved vendor list (Appendix A)~~
- ~~If appropriate vendor is not available, request an exception from CEO~~
- [Department Manager or Department Head are authorized to process and purchase recurring operating supplies up to \\$2,500](#)
- [Complete Purchase ~~Justification form~~ Order for new purchases with an amount exceeding \\$2,500; requires Administrative Director/CEO approval](#)
- [Purchases exceeding \\$10,000 requires three vendor quotes](#)
- Place the order and print a confirmation for online orders, print email confirmation, or request fax confirmation of order

*Receiving Order*

- Upon receipt of supplies or equipment, compare the contents of the packing slip and order confirmation.
- Call or email vendor regarding any back-order items and document status on packing slip
- Back-ordered items are not to be paid for until received
- Check off each received item off the packing slip, sign and date packing slip and submit to ~~supervisor~~ [Department Head](#)
- ~~Supervisor~~ [Department Head](#) will submit complete packing slip and order confirmation to A/P for processing

*Invoice Receipt*

- Upon receipt of invoice, forward to A/P
- A/P will compare invoice to packing slip and order confirmations for accuracy of prices and back orders
- Submit Invoice to ~~CEO~~ [Department Manager and Finance Manager](#) for payment approval

**Definitions:** Competitive Pricing – prices of supplies or equipment will be of a price that is appropriate for the supply or equipment requests.

Quality – the supply or equipment purchased will be of sufficient quality to meet the need of the intended purpose without unnecessary re-order or replacement.



<b>MILEAGE REIMBURSEMENT</b>	EFFECTIVE DATE
	MAY 2, 2008

REVIEW DATE: <a href="#">JUNE 28, 2021</a>	REVISION DATE: <a href="#">June 28, 2021</a>
POLICY SOURCE: DPHCD Past Practice	

**Policy:** Employees of the District may be required to travel in their private vehicle on District business and they will be reimbursed for that travel at the current IRS Standard ~~Deduction~~ Mileage Rate after proper submission of the reimbursement request.

**Purpose:** To fully reimburse employees for business expenses they have been asked to incur during the regular course of their employment.

**Procedure:** Any employee that has used their private vehicle for District business during the course of their employment, after incurring the travel expense, shall:

1. Enter the details of the trip on a ~~log-sheet~~ Mileage Reimbursement Form, noting the date, destination, purpose, and mileage.
2. Submit a completed ~~check/mileage requisition form along with the log-sheet-mileage reimbursement form~~ to their supervisor for approval at the end of each month.
3. Submit the above ~~check-requisition~~ form at the end of each pay period that they incurred other travel expenses.
4. Have on file a copy of their current valid California driver's license.
5. Have on file a copy of their current valid Proof of Insurance for their vehicle.

<b>RESERVE POLICY</b>	<b>EFFECTIVE DATE</b>
	FEBRUARY 27, 2017

REVIEW DATE: <a href="#">JUNE 28, 2021</a>	REVISION DATE:
POLICY SOURCE: Little Hoover Commission 2001 Recommendation; California Special Districts Association Best Practice	

**Purpose:** The Board of Directors wants to ensure that the District will always have sufficient funding available to meet its operating, capital, and debt service cost obligations, and recognizes the need to establish the finances necessary to secure additional health care services for the benefit of existing and future residents. Therefore, the Board is establishing the Del Puerto Health Care District Reserve Policy.

**Policy:** **DPHCD** complies with requirements imposed by law for the handling of developer related fees. DPHCD wants financial planning to address the planned needs for capital projects and equipment purchases. DPHCD desires a reserve for unanticipated and unforeseeable expenses and recognizes a need for long term strategic financial policies.

**Procedure:**

### **Legally Restricted Reserves:**

Legally restricted reserves are managed according to restrictions and rules established by law. The Board of Directors has limited discretion in the management and designation of legally restricted reserves. Such funds used according to Board action.

*1. Mitigation Fees:*

DPHCD will establish a Mitigation Fee (aka Impact Fee or Developer Fee) account and keep separate the funds collected from developers to pay for the mitigation of costs related to new facilities or equipment necessary to deliver health care to newly developed commercial and residential property. These funds are subject to the requirements of the Mitigation Fee Act (AB 1600). The funds may not be used to support ongoing operations of the District. The District is legally required to account for these funds separately. An annual report is required to show balance forward, fees collected, income earned, expenditures, and future comments. All funds collected must be committed or expended within five years of being collected or they must be refunded. These funds are restricted to the design and construction of capital facilities or capital equipment for health care delivery with the District boundaries.

*2. USDA Debt Service Reserve:*

DPHCD will maintain a Debt Service Reserve accounting on its balance sheet. This fund is governed by legal conditions required by the USDA for the District's loan financing. The loan conditions require that this fund be maintained at an amount at least equal to an average annual loan installment. This reserve will be accumulated at the rate of at least one-tenth of that average installment each year until the required level is reached which is one average annual loan installment.



RESERVE POLICY	EFFECTIVE DATE
	FEBRUARY 27, 2017

## **Board Restricted Funds:**

Board designated funds are set to accomplish systematic and strategic goals or provide for prudent management of operations. The Board of Directors has complete discretion in the management and designation of self-adopted funds. Such funds can be modified, transferred, or altered by Board action.

### *4. Operating Reserve:*

The Operating Reserve will vary over time with a goal of maintaining three-months average operating expenses excluding depreciation. This reserve is considered a working cash requirement. It bridges the gap between the time expenses are paid and the time revenues from services are collected.

### *5. Asset Replacement Fund:*

The Asset Replacement Fund pays for the replacement of existing facilities and equipment as it reaches the end of its useful life or major repairs that extend the useful life of facilities and equipment. At the end of each fiscal year, the Board will evaluate the depreciation expense for the year and by the fall will transfer, by resolution, the Board determined sum related to depreciation according to District need into the Asset Replacement Fund.

### *6. Unrestricted Reserves:*

Unrestricted Reserves represent a remainder balance of cash that is not yet designated for some use by the Board of Directors.



**EMPLOYMENT OF OUTSIDE CONTRACTORS AND CONSULTANTS**

EFFECTIVE DATE

JANUARY 1, 2012

REVIEW DATE: JUNE 28, 2021

REVISION DATE: ~~June 1, 2015~~ JUNE 28, 2021

POLICY SOURCE: California Special Districts Association Best Practice

**Purpose:** The District employs outside contractors or consultants for construction, engineering, planning, and environmental review projects, or for auditing, legal, financial, revenue cycle management, physician services purposes.

**Policy:** The ~~CEO/Administrator~~ Administrative Director / CEO will approve any contract for goods and services up to \$5000.00 per vendor/consultant/contractor.

Board of Director approval of consultant contracts is required for contracted amounts over \$5000.00.

Multi-year contracts and changes to multi-year contracts will be approved by the Board of Directors.

Any approved contracts will be reported the Finance Committee.

**Procedure:** **Contracts.** Engagement contracts for on-going, budgeted, regular business services will be approved by the ~~CEO/Administrator~~ Administrative Director / CEO.

- Non-budgeted services or additional special services over \$5,000 provided by an existing contractor will be approved by the Board of Directors ~~in the event the special service cost will result in a budget overage.~~
- Any change of budgeted vendors will be reported to the Finance Committee.

**Consultants** with contracts greater than \$5,000 will be selected by the ~~CEO/Administrator~~ Administrative Director/CEO and are subject to approval by the Board of Directors.

- The ~~CEO/Administrator~~ Administrative Director / CEO and/or Board of Directors will make their selection based on the consultant's experience and qualifications.
- The consultant ~~will also be~~ is required to provide an explanation of scope of work, hours to complete, and applicable cost estimate for their services that will be used in their evaluation in the selection process.
- Consultants for engineering and architectural services shall be evaluated based upon qualification and not on cost of services per state law.



<b>EXPENSE REIMBURSEMENT: TRAVEL/BUSINESS</b>	<b>EFFECTIVE DATE</b>
	OCT 01, 2019

REVIEW DATE: <u>JUNE 28, 2021</u>	REVISION DATE: <del>SEPTEMBER 2014</del> <u>JUNE 28, 2021</u>
POLICY SOURCE: DPHCD Past Practice	

**Purpose:**

This policy establishes standards for Del Puerto Health Care District (“District”) Employees & Board Members who incur expenses during business activities on behalf of or at the request of District. The purpose of this policy is to provide uniform standards for those employees who incur, authorize, and approve business travel, out-of-pocket, and entertainment expenses. The policy also defines the documentation necessary to support reimbursement for business travel, out-of-pocket and entertainment expenses.

**Policy:**

Business Travel Expenses

Business travel expenses are reasonable and necessary expenses that an employee incurs while traveling away from home on District business or related activities approved by District. This Section applies to basic expenses associated with travel on District business. Section B contains separate requirements related to business entertainment expenses.

1. Hotel Accommodations - Employees should use hotels that balance the needs for convenience, safety, and lower cost. Employees may not stay at luxury hotels such as Ritz Carlton, Four Seasons or utilize similarly expensive lodging unless it is a designated conference hotel. Employees will not be reimbursed for bottled water, in-room movies, or mini-bar expenses.
2. Airfare - Employees must travel coach/economy class at the most economical rate available to reasonably accommodate business schedules. Use of the long-term parking lots and/or off airport parking is encouraged to reduce overall travel costs.
3. Mileage/Ground Transportation - When it is more practical to use a personal automobile when traveling on business, reimbursement will be made at the currently established IRS rate per mile for the actual miles necessary to conduct the relevant business. Other ground transportation (e.g. taxi, bus, subway, rail, etc.) will be reimbursed if it relates to District business. Other costs associated with ground transportation such as parking and bridge tolls will be reimbursed.
4. Rental Cars - Luxury and premium cars are not reimbursable.
5. Meals - District will reimburse reasonable meal expenses incurred by employees traveling out-of-town on District business. Such meals will be reimbursed at the currently established IRS rate per meal. District will not reimburse meal expenses for an employee’s spouse.
6. Telephone Calls/Faxes/Mail Service While Traveling - Necessary business-related telephone calls, faxes or mail service and business use of personal cell phone, home phone or faxes will be reimbursed with appropriate documentation.
7. Personal calls while traveling, such as reasonable calls to home, family members, baby sitters, etc., are allowable business expenses.
8. Spouse Travel - No reimbursement is allowed for travel expenses, (including, but not limited to, airfare, hotel, meals, transportation, tips, etc.) paid or incurred by an employee with respect to a spouse, dependent or other individual accompanying an employee on a business trip.

<b>EXPENSE REIMBURSEMENT: TRAVEL/BUSINESS</b>	<b>EFFECTIVE DATE</b>
	OCT 01, 2019

Business Entertainment Expenses (including meals and gifts)

Business entertainment expenses are those expenses incurred by the employee while (i) conducting/discussing District business and (ii) meeting with other District employees (including subordinates) and/or other persons who directly (or through another entity) do business with or support the District.

1. [All travel requires a Travel Request Form to be submitted and approval granted prior to travel dates.](#)
- 4.2. Business Meals - Business entertainment and meal expenses must be reasonable and appropriate, taking into consideration the location of the meal/event, the participants, the nature of the event, and other relevant factors.
- 2.3. District will only reimburse meal expenses involving District-only participants when a significant amount of the discussion/purpose of the meal is business related – whether the meeting takes place in a restaurant or the office.
- 3.4. Employees are reminded that they represent the District while on company business and that alcohol use, if any, must be responsible and in conjunction with a meal.
- 4.5. Business Gifts - Modest business gifts to non-employees (including board members and sponsors) will be reimbursed with the approval of the District's CEO or Board President and appropriate documentation.
- 5.6. Gifts to Employees - Generally, District will not reimburse an employee for gifts (including flowers) to subordinates, peers, or supervisors, including events such as a birthday, holiday (e.g., Christmas), wedding, special days (i.e., secretary day), birth of child or other life event.
- 6.7. With the CEO's or Board President prior approval, an employee may expense a gift to a District employee or board member for exceptional performance, as a thank you for a special effort, as a going away gift, or as an acknowledgement for completing a degree or training program. In addition, an employee may expense flowers or another appropriate and reasonable gift sent to a subordinate, peer, supervisor, or board member in the event of the death of an employee or immediate family member, the hospitalization of the employee or employee family member or other family crisis.

**Procedure**

Expense reports must be completed in accordance with the requirements of this policy.

1. Expense Reporting Signature and Approvals - Expense reports must be signed by the employee and approved by the employee's supervisor or the Board President. By signing the expense reports, employees and the individual approving reports are representing and confirming that the expense report complies with these standards.
2. Forms to be Used - Employees must use the current District expense report form(s) for reimbursement of out-of-pocket expenses, the current District mileage and associated reimbursement form for reimbursement of mileage.
3. Attachments to Forms - When preparing expense reports, receipts should be attached.
4. Substantiation of Expenses - Generally, a receipt should be provided in support of out of pocket expense items. Exceptions to this general requirement include bridge tolls, highway tolls, modest bus or subway fares, and tips to baggage handlers in hotels, airports. A receipt should accompany all District credit card purchases.

<b>PETTY CASH POLICY</b>	<b>EFFECTIVE DATE</b>
	JAN 27, 2009

<a href="#">REVIEW DATE: JUNE 28, 2021</a>	<a href="#">REVISION DATE:</a>
<a href="#">POLICY SOURCE: DPHCD Past Practice</a>	

**Purpose:**

The purpose of this policy is to ensure that requests for reimbursement of business expenses through petty cash follow defined guidelines.

**Policy:**

Petty Cash transactions will be processed according to the following guidelines:

**Procedure:**

Dollar Amounts: A business expense of \$100 or less may be reimbursed through Petty Cash, if current balance allows.

Documentation: Supporting documentation in the form of original receipts should be remitted in order for reimbursement. Receipts should clearly document the purchase. Petty Cash Log must be completed at time of each usage.

Reconciliation & Replenishing: Upon request for replenishment of Petty Cash, the petty cash log should be attached to the Check Requisition form and the disbursement documentation for all paid receipts.

Balance: At all times the petty cash balance plus all receipt will total \$100.00. Failure to comply with the Petty Cash Policy may result in disciplinary actions up to and including termination of employment.





<b>BANKING ACCESS AND SECURITY</b>	EFFECTIVE DATE
	JULY 30, 2018

<a href="#">REVIEW DATE: JUNE 28, 2021</a>	<a href="#">REVISION DATE: JUNE 28, 2021</a>
<a href="#">POLICY SOURCE: DPHCD Past Practice</a>	

**Policy:** This Board of Directors' policy establishes reasonable limits, safeguards, and procedures to ensure the money and financial transactions of the District are kept and conducted in a safe and transparent manner.

**Purpose:** To establish clear and consistent procedures to guide administrative staff and the Board in check writing, online, and in-person access to District banking accounts.

**Procedure:** At least annually, the Board of Directors shall update the Banking Access and Security Resolution to ensure only authorized staff and Board Directors can access the finances and financial records of the organization. These procedures pertain to all banking accounts the District holds, reasonably ensure unauthorized transfers will not be made, and may vary based on the system of each banking institution.

- I. **Banking Access:** Banking is controlled by annual Board resolution naming those employees and board member of the District who are authorized at one or more of the following levels:
  - A. Online: look-up information, print statements, place stop-payments
  - B. Transactions:
    1. sign checks;
    2. phone, in-person, and online transfers
  - C. Banking Security Manager:
    1. authorize online users,
    2. verify transactions, as required by bank
- II. **Transaction Authorization Limits:** check signing, in-person, and online transfers are subject to the following financial limits:
  - A. Checks up to \$10,000.00
    1. Administrative Director / CEO as single signatory or approver
    2. Board of Directors - two signers
  - B. All Checks greater than \$10,000.00 require two-signers.
  - C. Intra-bank transfers of any amount (e.g., payroll) requires documentation of the amount and purpose of the transfer, verification by a staff member, and authorization by a Board member or the Administrative Director / CEO.
- III. **Online Banking Access**
  - A. The Board Treasurer is generally the Board designee to act as the District's Banking Security Manager unless another person is designated per Board resolution.
  - B. *User Online access and passwords are established by the Bank.*
  - C. A monthly report of occasions when online banking was accessed should be reviewed by the Finance Committee for security.

<b>BANKING ACCESS AND SECURITY</b>	<b>EFFECTIVE DATE</b>
	JULY 30, 2018

**IV. Electronic Payment and Transfers**

- A. Stop payments can be authorized by any staff or Board member with view-only or higher online access
- B. Electronic banking allows wire transfers, electronic transfers, stop payments on checks, and account balance inquiries be initiated and completed via computer or telephone.

**V. Internal Accounting Software – QuickBooks Administrator**

- A. The default Administrator of QuickBooks user permissions is the Administrative Director / CEO who acts as the District's CFO
- B. QuickBooks access level is determined by the Administrative Director / CEO and permission is set to allow the appropriate level of access depending on staff positions and job duties.
- C. Upon separation of a staff member, their password is immediately removed to prohibit any unauthorized activities or entries, and keys to DPHCD's offices and cash box are returned.

**VI. Expenditure Approvals:** The Board of Directors or Administrative Director / CEO will authorize expenditures as follows:

- A. General operations and maintenance expenses, payroll, budgeted purchases of equipment, contracts for services, and any unbudgeted purchase under \$2500.
- B. The Administrative Director / CEO has the authority to purchase items more than \$2500 if the item(s) were approved by the Board of Directors as part of the annual budget or by Board resolution.
- C. Authorization up to \$2,500 for periodic, standard expenditures (e.g., medical supplies, vaccines) may be delegated to Department Managers.

**VII. Requests for Payment**

- A. Payment for supplies or services will be made based on invoices, not statements. If an invoice for services or supplies is lost, a duplicate invoice must be sought from the vendor. If a duplicate is unable to be obtained, a note explaining the expense and detailing the cost is submitted with the PA stamp for approval by the ~~Administrative Director / CEO~~ [Finance Manager](#).
  - 1. A Payment Authorization Stamp ("PA") is applied to all original invoices. The PA indicia is coded by staff as to the account and department to be charged.
  - 2. The PA indicia is initialed by the Department Manager and ~~Administrative Director~~ [Finance Manager](#) indicating approval for payment.
  - 3. Approved invoices are processed for payment and stamped "ENTERED" when entered as a payable to the QuickBooks accounting system.
- B. After payment is created the check stub and all corresponding documentation is stapled together and retained per the Record Retention Policy.

**VIII. Accounts Payable Check Writing Procedures**

<b>BANKING ACCESS AND SECURITY</b>	<b>EFFECTIVE DATE</b>
	JULY 30, 2018

- A. Accounts Payable Checks are processed on or about the 5<sup>th</sup>, 10<sup>th</sup>, and 25<sup>th</sup> of each month.
- B. Checks are written through the District's accounting software. The Administrative Director / CEO will designate staff with access to the check printing system.
- C. Checks are pre-numbered and recorded by the accounting system.
- D. Checks are not to be postdated or made out to "Cash."
- E. The "Payment Record" portion or check stub printed by QuickBooks is attached to the Authorized Invoice plus any other documentation (e.g., purchase order, shipping documents) and filed by alphabetical order of the vendor's name in the District's A/P vendor files.
- F. Voided or spoiled checks will be clearly marked VOID, filed in numerical order in a locked file cabinet maintained by the Accounting Manager, and disclosed as part of the monthly warrant report.

**IX. Check Signing and Approval Process**

This procedure is designed to ensure that all checks have adequate documentation and authorization and there are no missing checks or checks written to phantom vendors.

- A. The authorization stamp is reviewed for proper account coding, appropriateness of expenditure, and authorized signatures.
- B. The authorization stamp is compared with the invoice and the check amount. The copy of the check is initialed by the Accounting Manager to indicate the review has been completed and the documentation is in order.
- C. The batch of checks and Check Run Report is reviewed by signer (Administrative Director / CEO or Board member) in check number sequence to assure no checks are unaccounted.
- D. If there are no questions to be resolved, the Check Run Report and signed checks are returned to the Staff Accountant as authorization to mail or release the check to the vendor.
- E. Checks are mailed to vendors by the office staff unless specific arrangements had been made in advance for pickup of checks at the office. If a check is picked up, the person picking up the check must provide identification which agrees with the payee on the check or must have verifiable written authorization from the payee to pick up the check.



<b>ELECTRONIC DEVICE REPLACEMENT POLICY</b>	<b>EFFECTIVE DATE</b>
	JAN 13, 2021

<a href="#">REVIEW DATE: JUNE 28, 2021</a>	<a href="#">REVISION DATE: JUNE 28, 2021</a>
<a href="#">POLICY SOURCE:</a>	

**Purpose:** To establish an IT-related equipment replacement and upgrade policy for the Del Puerto Health Care District in order to stay compliant with evolving technology requirements, reduce technical support issues, and improve employee's technical efficiency.

**Policy:** It is the District's policy to replace technology-related equipment as follows, based on the equipment's purchase date:

- Tablets and cellular phones will be replaced on a three-year cycle.
- Computers (workstations & laptops) will be replaced on a five-year cycle.
- Servers will be replaced on a five- to seven-year cycle.

**Procedure:** Guidelines and procedures are required to maintain a replacement cycle of District electronic equipment within the useful and expected lifetime of the equipment while preventing a proliferation of aging, obsolete, out-of-warranty, unsupported, and incompatible systems.

#### CYCLE OF REPLACEMENT

- Workstations, laptops, and servers that have been replaced and are no longer appropriate for continued District use will have their hard drives removed and destroyed. The remaining components will be recycled, disposed, or donated in accordance with established District Surplus Policy.
- Tablets and cellular phones will have their memories flashed and reset to factory default settings. The devices will then be recycled disposed or donated in accordance with established District Surplus Policy.
- [A list of IT equipment and assets shall be furnished to Accounting at the time of disposal for accurate recording. The list should include the asset tag number, serial number, location, and how disposed.](#)



<b>SLIDING FEE DISCOUNT POLICY</b>	EFFECTIVE DATE
	JULY 1, 2017

REVIEW DATE: <a href="#">JUNE 28, 2021</a>	REVISION DATE: <a href="#">JUNE 28, 2021</a>
POLICY SOURCE: Rural Health Clinic Best Practices	

**PURPOSE:** This program is designed to provide free or discounted care to those who have no means, or limited means, to pay for their medical services. Patients who are “uninsured” are identified as “Bill Patient.” Since the Affordable Care Act of 2010, some patients find themselves with greater deductibles and/or share of cost (co-pays or co-insurances) that are financially prohibitive.

In addition to quality healthcare, patients are entitled to financial counseling by someone who can understand and offer possible solutions for those who cannot pay in full. The Patient Account Representative’s role is that of patient advocate, that is, one who works with the patient and/or guarantor to find reasonable payment alternatives.

**POLICY:** DEL PUERTO HEALTH CARE DISTRICT (District) will offer a Sliding Fee to all who are unable to pay for their services. The District will base program eligibility on a person’s ability to pay and will not discriminate on the basis of age, gender, race, sexual orientation, creed, religion, disability, or national origin. The sliding fee schedule, to determine eligibility, updates annually per the Federal Poverty Guidelines.

**PROCEDURE:** The Sliding Fee follows these guidelines:

1. **Notification:** The District will notify patients of the Sliding Fee by
  - a. Payment Policy Brochure is available to all uninsured patients at the time of service.
  - b. Offering every patient notification of the Sliding Fee upon registration.
  - c. Include the Sliding Fee application in collection notices sent out by the District.
  - d. Make available an explanation of our Sliding Fee and our application form on the District’s website.
  - e. Place notification of the District’s Sliding Fee in the waiting areas.
2. All patients seeking healthcare services at THE DISTRICT are assured that they **isare** served regardless of ability to pay. **No one is refused service because of lack of financial means to pay.**
3. **Request for discount:** Requests for discounted services may be made by patients, family members, social services staff or others who are aware of existing financial hardship. The Sliding Fee is available for clinic visits and ambulance transports. Information and forms can be obtained from the District Office [and the Health Center](#).
4. **Administration:** The District Office administers the Sliding Fee procedure and provides information, about the Sliding Fee policy and procedure, and assistance for completion of the application. Dignity and confidentiality is respected for all who seek and/or are provided charitable services.
5. **Alternative payment sources:** All alternative payment resources must be exhausted, including all third-party payment from insurance(s), Federal, and State programs.
6. **Completion of Application:** The patient/responsible party must complete the Sliding Fee application in its entirety. By signing the Sliding Fee application, persons authorize THE DISTRICT access in confirming income as disclosed on the application form. Providing false information on a Sliding Fee

<b>SLIDING FEE DISCOUNT POLICY</b>	<b>EFFECTIVE DATE</b>
	JULY 1, 2017

application will result in all Sliding Fee discounts being revoked and the full balance of the account(s) restored and payable immediately.

If an application is unable to be processed due to the need for additional information, the applicant has two weeks from the date of notification to supply the necessary information without having the date on their application adjusted. If a patient does not provide the requested information within the two-week time period, their application is re-dated to the date on which they supply the requested information. Any accounts turned over for collection as a result of the patient's delay in providing information will not be considered for the Sliding Fee.

7. **Eligibility:** Discounts is based on income and family size only. THE DISTRICT uses the Census Bureau definitions of each.
  - a. Family defined: a group of two people or more (one of whom is the householder) related by birth, marriage, or adoption and residing together; all such people (including related subfamily members) are considered as members of one family.
  - b. Income includes: earnings, unemployment compensation, workers' compensation, Social Security, Supplemental Security Income, public assistance, veterans' payments, survivor benefits, pension or retirement income, interest, dividends, rents, royalties, income from estates, trusts, educational assistance, alimony, child support, assistance from outside the household, and other miscellaneous sources. Noncash benefits (such as food stamps and housing subsidies) do not count.
8. **Income verification:** Applicants must provide one of the following: prior year W-2, two most recent pay stubs, letter from employer, or Form 4506-T *Request for Transcript of Tax Return* (if W-2 not filed). Self-employed individuals are required to submit detail of the most recent three months of income and expenses for the business. Adequate information must be made available to determine eligibility for the program. Self- declaration of income may only be used in special circumstances. Specific examples include participants who are homeless. Patients who are unable to provide written verification must provide a signed statement of income, and why (s)he is unable to provide independent verification. This statement is presented to DPHCD's Administrative Director or his/her designee for review and final determination as to the sliding fee percentage. Self-declared patients are responsible for 100% of their charges until the District determines the appropriate category.
9. **Discounts:** Those with incomes at or below 100% of poverty will receive a full 100% discount. Those with incomes above 100% of poverty, but at or below 200% of poverty, is charged according to the attached sliding fee schedule. The sliding fee schedule is updated during the first quarter of every calendar year with the latest Federal Poverty Guidelines.
10. **Nominal Fee:** ~~Ambulance-p~~Patients receiving a full discount are assessed a \$100 nominal charge per ambulance transport and \$30 per health clinic visit. However, patients will not be denied services due to an inability to pay. The nominal fee is not a threshold for receiving care and thus, is not a minimum fee or co-payment.
11. **Waiving of Charges:** In certain situations, patients may not be able to pay the nominal or discount fee. Waiving of charges may only be used in special circumstances and must be approved by the Administrative Director. Any waiving of charges should be documented in the patient's file along with an explanation (e.g., ability to pay, good will, health promotion event).



<b>SLIDING FEE DISCOUNT POLICY</b>	<b>EFFECTIVE DATE</b>
	JULY 1, 2017

12. **Applicant notification:** The Sliding Fee Determination is provided to the applicant(s) in writing, and will include the percentage of Sliding Fee write-off, or, if applicable, the reason for denial. If the application is approved for less than a 100% discount or denied, the patient and/or responsible party must immediately establish payment arrangements with the District billing service. Sliding Fee applications cover outstanding patient balances for six months prior to application date and any balances incurred within 12 months after the approved date, unless their financial situation changes significantly. The applicant has the option to reapply after the 12 months have expired or anytime there has been a significant change in family income. When the applicant reapplies, the look back period is the lesser of six months or the expiration of their last Sliding Fee application.
13. **Refusal to Pay:** If a patient verbally expresses an unwillingness to pay or vacates the premises without paying for services, the patient is contacted in writing regarding their payment obligations. If the patient is not on the sliding fee schedule, a copy of the Sliding Fee application is sent with the notice. If the patient does not make effort to pay or fails to respond within 60 days, this constitutes Refusal to Pay. At this point in time, the District can explore options not limited, but including offering the patient a payment plan, waiving of charges, or referring the patient collections efforts.
14. **Record keeping:** Information related to Sliding Fee decisions is maintained and preserved in a centralized confidential file located in the District Office, in an effort to preserve the dignity of those receiving free or discounted care.
  - a. Applicants that have been approved for the Sliding Fee is logged in a password protected document on a District shared directory, noting names of applicants, dates of coverage and percentage of coverage.
  - b. The District Office will maintain an additional monthly log identifying Sliding Fee recipients and dollar amounts. Denials will also be logged.
15. **Policy and procedure review:** Annually, the amount of Sliding Fee provided is reviewed by the Administrative Director. The Sliding Fee Scale is updated based on the current Federal Poverty Guidelines. Pertinent information comparing amount budgeted and actual community care provided shall serve as a guideline for future planning. This will also serve as a discussion base for reviewing possible changes in our policy and procedures and for examining institutional practices which may serve as barriers preventing eligible patients from having access to our community care provisions.
16. **Budget:** During the annual budget process, an estimated amount of Sliding Fee service is placed into the budget as a deduction from revenue. Board approval for Sliding Fee is sought as an integral part of the annual budget.

**FORMS:**

[2017-2021 Sliding Fee Schedule](#)

Patient Application for the Sliding Fee



**2021 SLIDING FEE DISCOUNT PROGRAM**

**Financial Assistance Available**

The Del Puerto Health Care District (DPHCD), which operates Patterson District Ambulance and Del Puerto Health Center recognizes medical care is costly and where ever possible we want to help the people we serve. Based on your family annual income DPHCD can provide a discount to your ambulance service charges, co-pay, and co-insurance.

**Sliding Fee Discount**

Discounts are determined by total household gross income and number of family members. Family is defined as a group of two people or more (one of whom is the householder) related by birth, marriage, or adoption and residing together; all such people (including related subfamily members) are considered as members of one family. Charges will be adjusted based on the current Federal Poverty Level scale according to number of people in your family and gross income. Please include all income as noted on the enclosed application.

2021 Federal Poverty Levels	100%	200%	300%	400%
1 in family	\$ 12,880	\$ 25,760	\$ 38,640	\$ 51,520
2	\$ 17,420	\$ 34,840	\$ 52,260	\$ 69,680
3	\$ 21,960	\$ 43,920	\$ 65,880	\$ 87,840
4	\$ 26,500	\$ 53,000	\$ 79,500	\$ 106,000
5	\$ 31,040	\$ 62,080	\$ 93,120	\$ 124,160
6	\$ 35,580	\$ 71,160	\$ 106,740	\$ 142,320
7	\$ 40,120	\$ 80,240	\$ 120,360	\$ 160,480
8 in family	\$ 44,660	\$ 89,320	\$ 133,980	\$ 178,640
<i>each additional person, add</i>	\$ 4,540	\$ 9,080	\$ 13,620	\$ 18,160
<b>% of Federal Poverty Level</b>	<b>100%</b>	<b>200%</b>	<b>300%</b>	<b>400%</b>

Based on your family size & gross income on the Federal Poverty Level scale, the following discounts are allowed on the patient balance, excluding Medi-Cal Share of Cost.

FPL Range	Ambulance Discount*	Health Center Discount Fee
100% or less of FPL	\$100 nominal fee	<del>\$15 nominal fee</del> \$30.00 per visit
101-200% of FPL	-90%	<del>80%</del> \$45.00 per visit
201-300% of FPL	-75%	<del>60%</del> \$60.00 per visit
301-400% of FPL	-60%	<del>40%</del> \$75.00 per visit

**Application Required**

To help us determine if you qualify for assistance, please complete the attached Patient Financial Declaration and return with proof of income documents.

**Discount Determination Letter**

Within two weeks you will receive a *Sliding Fee Determination* letter that will explain your available discount and the new balance due. Your Determination letter is valid for both Health Center and Ambulance bills.

**\*Extra Prompt Pay Incentive (Ambulance Only)**

Additionally, a 30% Prompt Pay Incentive is available (deducted from your Sliding Fee Discounted total) when you pay your bill within 30 days of the date of the Determination letter. All ambulance patients can take advantage of the prompt pay discount.

If you have questions, please do not hesitate to contact us at (209) 892-8781 and ask for Sliding Fee Discount Program. We are available to assist you 8:00 AM to 5:00 PM Monday through Friday.

In accordance with Federal law and U.S. Department of Agriculture policy, this institution is prohibited from discriminating on the basis of race, color, national origin, sex, age or disability. (Not all prohibited bases apply to all programs). To file a complaint of discrimination, write USDA, Director, Office of Civil Rights, 1400 Independence Avenue, S.W. Washington, D.C. 20250-9410, or call (800) 795-3272 (voice), or (202) 720-6382 (TDD).



### SLIDING FEE DISCOUNT APPLICATION & FINANCIAL DECLARATION

We offer the Sliding Fee Discounts to all income-eligible, uninsured, or underinsured patients based on annual Family income and size. The Sliding Fee Discount provides reduced or nominal costs on most services.

**Eligibility.** Patients who are unable to pay for all or part of the cost of medically necessary care, and who may have exhausted private and / or public medical coverage sources may be eligible for a Sliding Fee Discount. Prior to being considered for eligibility, patients are required to apply for public and/or private coverage, such as Medicare, Medi-Cal, for which they may be eligible. Patients shall be assisted, as needed, in determining linkage to these programs, and in applying for such coverage. Discounts cannot be applied to Medi-Cal Share of Cost.

**How do I qualify?** To qualify for the Sliding Fee Scale, patients must provide family income information. Gross family income will be verified by documented proof of income. Gross income is ALL income from ALL sources before taxes.

**How do I get started?** To begin the Sliding Fee Scale application process, simply complete this form and send it to the District Office. Patterson District Ambulance and Del Puerto Health Center accept all Medicare and Medicaid insurance plans, as well as most major insurances, but there may be a patient responsibility even after your insurance pays. Your discount is reverified each year.

No one will be denied access to services at Patterson District Ambulance or Del Puerto Health Center, as services are offered regardless of insurance status or ability to pay.

*Please complete both sides of this form and fill in every blank with an answer. Please write “-0-” or “n/a” or “none” if a question does not apply. When completed, return the application along with your documented proof of income.*

Family Information							
NAME OF HEAD OF FAMILY				BEST PHONE NUMBER			
RESIDENCE ADDRESS				CITY	STATE	ZIP	
MAILING ADDRESS				CITY	STATE	ZIP	
EMAIL				PLACE OF EMPLOYMENT			
Do you have health insurance? Yes No		If no, have you applied for health insurance? Yes No		If yes, who in Family is covered by your Health Insurance policy?			
Family Member Names	Relationship	Health Ins?	Date of Birth	Family Member Names	Relationship	Health Ins?	Date of Birth
1.SELF	Self	Yes No		5.DEPENDENT		Yes No	
2.SPOUSE	Spouse	Yes No		6.DEPENDENT		Yes No	
3.DEPENDENT		Yes No		7.DEPENDENT		Yes No	
4.DEPENDENT		Yes No		8.DEPENDENT		Yes No	
Annual Family Gross Income by Source				Self	Spouse	Other	Total
Gross wages, salaries, tips, etc. (information from pay check stubs, tax returns, Form W-2 or 1099)				\$	\$	\$	\$
Income from business, self-employment, and dependents (copy of tax returns)							
Unemployment compensation, workers' compensation, Social Security, Supplemental Security Income, public assistance, veterans' payments, survivor benefits, pension or retirement income							
Interest, dividends, rents, royalties, income from estates, trusts, educational assistance, alimony, child support, assistance from outside the Family, and other miscellaneous sources							
<b>Total Income</b>				\$	\$	\$	\$

## SLIDING SCALE DISCOUNT APPLICATION & FINANCIAL DECLARATION

\_\_\_\_\_ People in our family are:(check all that apply)

- |  |  |
|--|--|
| _____ Employed<br>_____ Receiving Public Assistance<br>(Ex: Unemployment, CalWORKs, SSI<br>etc ) | _____ Unemployed<br>_____ Retired<br>_____ Self-Employed |
|--|--|

\_\_\_\_\_ Please attach income documentation for each family member' income. (check all that apply)

- |  |  |
|--|--|
| _____ Two (2) current pay stubs<br>_____ IRS Form W-2 or 1099<br>_____ Recent federal tax return | _____ Copy of benefit letter for Unemployment compensation, workers' compensation, Social Security, Supplemental Security Income, public assistance, veterans' payments, survivor benefits, pension or retirement income |
|--|--|

**Questions:** If you have any questions, please contact the District Office at 209-892-8781 and ask for Patient Financial Assistance or email [admin@dphealth.org](mailto:admin@dphealth.org).

**Applicant Financial Declaration:**

- I hereby certify that the above information is, to the best of my knowledge, true and correct.
- I further agree to notify Patterson District Ambulance or Del Puerto Health Center of any changes in this information within ten (10) days of such change.
- I understand that I must re-qualify annually to maintain my eligibility. I am also aware that this information is reviewed and based upon Federal Poverty Guidelines, published annually by the Federal Government.
- I am supplying this information and request Patterson District Ambulance and Del Puerto Health Center waive a portion or all the remaining balance (Medicare or other insurance co-pay, co-insurance, or deductible amounts due) based on my financial situation.
- I agree to be responsible for any balance remaining after the application of any discount by Patterson District Ambulance or Del Puerto Health Center.
- I agree to pay my fees promptly, to maintain the discount.

Date: \_\_\_\_\_ Name (print): \_\_\_\_\_

Signature: \_\_\_\_\_

**Return completed application to:**

*(Mail)*  
**Del Puerto Health Care District**  
**PO Box 187**  
**Patterson, CA 95363**

*(Deliver in Person)*  
**Patterson District Ambulance**  
**875 E Street**  
**Patterson, CA 95363**

*(Deliver in Person)*  
**Del Puerto Health Center**  
**1700 Keystone Pacific Pkwy, Ste B**  
**Patterson, CA 95363**

Office Use Only

Patient Name:	Date Approved:		
Approved Discount:	Approved by:		
<b>Verify Documents Received</b>	<b>Yes</b>	<b>No</b>	
Identification/Address: Driver's license, utility bill, employment ID, or other			
Income: Prior year tax return, three most recent pay stubs, or other			
Insurance: Insurance Cards			



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## ***SLIDING FEE SCALE PROGRAM***

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1. **No patient is denied services for inability to pay.**
2. You must apply for and be denied Medi-Cal and Covered California.
3. **To qualify for the Sliding Fee Scale (SFS) Discount Program**, you must bring your family's proof of income within 10 days.
  - a. **Proof of Income: 2-3 pay stubs, tax forms, a letter from employer, documents verifying amount of income from other sources, ex. Unemployment, SSI, alimony, child support etc.**
  - b. **If you do not have your proof of income at your first visit/appointment, you may estimate your family's current gross annual income but bring documentation to the health center within 10 days.**
4. If your proof of income is eligible, you will receive a discount for 12 months. Patients must re-apply for the sliding fee scale program after 12 months.
5. If you fail to bring us your proof of income within the specified date below, you may be charged the cost for your next visit. No patient is denied care for inability to pay.
6. **What is covered under the Sliding Fee Scale?**
  - a. **Medical Services only at DPHC**
  - b. **Ambulance Services provided by Patterson District Ambulance**
7. **What is not covered under Sliding Fee Scale (SFS) Discount Program for Medical Services?**
  - a. **Medications, Prescriptions, Labs, X-Rays or other imaging**
  - b. **Out of Scope Services (service not required or not in DPHC federal scope)**
8. **I understand that I need to bring in my Proof of Income by \_\_\_\_\_ to receive my Sliding Fee Scale Discount status.**



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**SLIDING FEE DISCOUNT PROGRAM  
AGREEMENT OF SERVICES AND YOUR FEE PER VISIT**

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**Patient:** \_\_\_\_\_

**MR#:** \_\_\_\_\_

I, \_\_\_\_\_, (patient or patient representative) accept that as a patient of the Sliding Fee Discount Program at Del Puerto Health Center, I am responsible for \$\_\_\_\_\_ fee for any provider visit.

I understand that this fee is based on my household income and family size (see sliding Fee Discount Worksheet). My enrollment period is from \_\_\_\_\_ to \_\_\_\_\_.

**Services that are covered include:** Del Puerto Health Center services only.

**Services that are not covered include:** Imaging, Laboratory, and any outpatient specialty care services, and/or any hospital services.

**\*Please note:** *Del Puerto Health Center Sliding Fee Discount Program is neither a health insurance nor a county program. These physician services are limited and are only provided at the Del Puerto Health Center. You must apply for and may be able to qualify for Medi-Cal or Covered California.*

**By signing below, I understand and agree to the terms of Del Puerto Health Center Sliding Fee Discount Program described above.**

**Patient Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_  
(Patient or Patient Representative)

**Witness (Staff) Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_





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**SLIDING FEE DISCOUNT PROGRAM  
ATTESTATION OF NO INCOME, NO DOCUMENTATION AVAILABLE**

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**Patient:** \_\_\_\_\_ **MR#:** \_\_\_\_\_

I, \_\_\_\_\_, attest that my household's projected annual income for the current year in which I will receive Sliding Fee Discount is \$\_\_\_\_\_ per year.

- I acknowledge that the information provided on this form is only to be used for purposes of eligibility determination for the Sliding Fee Discount Program.
- I understand and agree to the term of Del Puerto Health Center payment policy described and I must notify DPHC of any changes in my family size or income.

I certify under penalty of perjury and by my signature that the information I have provided as required in this application is true and complete to the best of my knowledge and belief.

**Patient Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_  
(Patient or Patient Representative?)

**Witness (Staff) Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_





Del Puerto Health Care District  
**COVID19 Summary**  
March 2020 through May 2021

	Mar-Dec 2020	Jan 21	Feb 21	Mar 21	Apr 21	May 21	TOTAL
Ordinary Income/Expense							
Income							
407.000 · Other Income COVID19 Supplemental	347,414						347,414
Expense							
601.000 · Salaries & Wages	41,118	6,366	810		619	1,007	49,920
602.000 · Employee Benefits	3,002	554	61		45	68	3,731
604.000 · Purchased Services	-						-
604.030 · Health Screenings	200						200
605.000 · Supplies							-
605.020 · Operating Supplies	231						231
605.040 · Medical Consumable	31,616	1,559	1,499	2,170	1,947	199	38,990
605.080 · Small Tools & Minor Equipment	902	169				32	1,103
609.000 · Maintenance & Repairs							-
609.050 · Uniforms	574	342					917
611.000 · Other operating expenses							-
611.120 · Marketing/PR	1,000						1,000
611.140 · Meals and Recognition	526			200			726
Total Expense	79,170	8,990	2,370	2,370	2,611	1,306	96,818
Net Ordinary Income	268,244	(8,990)	(2,370)	(2,370)	(2,611)	(1,306)	250,596
Net Income	<b>268,244</b>	<b>(8,990)</b>	<b>(2,370)</b>	<b>(2,370)</b>	<b>(2,611)</b>	<b>(1,306)</b>	<b>250,596</b>

Lost Health Center Income over Prior Year

Jan-Mar 2020	(94,010)
Apr-Jun 2020	(54,390)
Jul-Sep 2020	(156,852)
Oct-Dec 2020	(22,477)
Jan- Mar 2021	(320,289)

**TOTAL LOST INCOME** **(648,018)**

**NET COVID IMPACT** **(397,422)**

**Del Puerto Health Care District**  
**COVID19 Profit & Loss Details**  
March 2020 through May 2021

Type	Date	Memo	Class	Debit	Credit	Balance
<b>407.000 - Other Income</b>						
<b>407.070 - COVID-19 Supplemental income</b>						
Sales Receipt	04/24/2020	HHS - Health & Human Services (COVID-'02 Patterson District Ambulance		22,131		22,131
Sales Receipt	05/06/2020	HHS - Health & Human Services (COVID-'03 Del Puerto Health Center		218,556		240,687
Sales Receipt	05/15/2020	HHS - Health & Human Services (COVID-'02 Patterson District Ambulance		57,265		297,952
Sales Receipt	05/20/2020	HHS - Health & Human Services (COVID-'03 Del Puerto Health Center		49,461		347,414
Total 407.070 - COVID-19 Supplemental income					347,413	347,414
Total 407.000 - Other Income					347,413	347,414
<b>601.000 - Salaries &amp; Wages</b>						
Total 601.000 - Salaries & Wages				49,919		(49,919)
<b>602.000 - Employee Benefits</b>						
Total 602.000 - Employee Benefits				3,729		(3,731)
<b>604.000 - Purchased Services</b>						
<b>604.030 - Health Screenings</b>						
Bill	10/01/2020	COVID Testing of employees	03 Del Puerto Health Center	200		(200)
Total 604.030 - Health Screenings				200		(200)
Total 604.000 - Purchased Services				200		(200)
<b>605.000 - Supplies</b>						
<b>605.020 - Operating Supplies</b>						
<b>605.023 - Facility Supplies</b>						
Credit Card Charge	12/09/2020	COVID - Personell Screen	01 DPHCD	202		(202)
Total 605.023 - Facility Supplies				202		(202)
<b>605.020 - Operating Supplies - Other</b>						
Credit Card Charge	05/01/2020	13 spray bottles for us of CavaCide Disinfe	03 Del Puerto Health Center	17		(17)
Bill	05/25/2020	COVID - Pink Duct Tape to mark Social Di	03 Del Puerto Health Center	12		(29)
Total 605.020 - Operating Supplies - Other				29		(29)
Total 605.020 - Operating Supplies				231		(231)
<b>605.040 - Medical Consumable</b>						
<b>605.043 - Medical Supplies</b>						
<b>605.044 - Medical Supplies - COVID</b>						
Bill	03/04/2020	COVID - Hand Sanitizer	03 Del Puerto Health Center	64		(64)
Bill	03/04/2020	COVID - Lysol, sanicloth	03 Del Puerto Health Center	455		(519)
Bill	03/11/2020	COVID - Alcohol spray, biohazrd bags, terr	03 Del Puerto Health Center	487		(1,007)
Bill	03/12/2020	COVID - Exam Gloves Nitril	03 Del Puerto Health Center	115		(1,122)
Credit Card Charge	03/24/2020	COVID-19 - White Coveralls	02 Patterson District Ambulance	172		(1,294)
Bill	03/25/2020	COVID - Clianser, Multi-Enzymatic	03 Del Puerto Health Center	33		(1,326)
Bill	03/26/2020	COVID-19 - Non-Sterile Disposable Prote	02 Patterson District Ambulance	2,378		(3,704)
Bill	03/30/2020	COVID - Cover, Probe Tympanic F/Pro 40	03 Del Puerto Health Center	101		(3,805)
Credit Card Charge	04/01/2020	COVID-19 CaviCide surface disinfectant cl	02 Patterson District Ambulance	376		(4,182)
Bill	04/08/2020	COVID - Super sani-Cloth Wipes	02 Patterson District Ambulance	101		(4,283)
Bill	04/10/2020	COVID - Gloves	03 Del Puerto Health Center	94		(4,377)
Bill	04/14/2020	COVID- Lysol, oral probe covers	03 Del Puerto Health Center	259		(4,636)
Bill	04/20/2020	COVID-Masks	03 Del Puerto Health Center	73		(4,709)
Bill	04/21/2020	COVID - Medical supplies (Safety Glasses	02 Patterson District Ambulance	31		(4,740)
Credit Card Charge	04/23/2020	COVID - CaviCide - Disinfectant	03 Del Puerto Health Center	150		(4,890)
Credit Card Charge	04/27/2020	COVID - CaviCide - Disinfectant	02 Patterson District Ambulance	150		(5,039)
Bill	04/28/2020	COVID-19 - Respirator Masks	02 Patterson District Ambulance	219		(5,258)
Bill	04/30/2020	COVID - Lysol Pine	03 Del Puerto Health Center	111		(5,369)
Credit Card Charge	05/05/2020	COVID Medical Supplies - Face Masks	03 Del Puerto Health Center	171		(5,540)
Bill	05/11/2020	COVID - Sani-Cloth Super Germicide Wipe	03 Del Puerto Health Center	97		(5,636)
Bill	05/12/2020	COVID-19 - Hand sanitizer	02 Patterson District Ambulance	76		(5,713)
Bill	05/20/2020	COVID - Bio-Hazzard bags	03 Del Puerto Health Center	213		(5,926)
Bill	05/22/2020	COVID - Respirator Patriculate Masks	03 Del Puerto Health Center	228		(6,154)
Bill	05/29/2020	COVID - Eyewear	02 Patterson District Ambulance	87		(6,242)
Bill	06/01/2020	COVID - Super Sain-Cloth Wipes	02 Patterson District Ambulance	180		(6,422)

**Del Puerto Health Care District**  
**COVID19 Profit & Loss Details**  
March 2020 through May 2021

Type	Date	Memo	Class	Debit	Credit	Balance
Bill	06/01/2020	COVID - Gloves	03 Del Puerto Health Center	114		(6,536)
Bill	06/01/2020	COVID - Bio-hazard Bags	03 Del Puerto Health Center	49		(6,586)
Credit Card Charge	06/01/2020	COVID - Face Masks	02 Patterson District Ambulance	129		(6,715)
Credit Card Charge	06/01/2020	COVID - Face Masks	02 Patterson District Ambulance	195		(6,910)
Credit Card Charge	06/03/2020	COVID - CaviWipes & CaviCide	03 Del Puerto Health Center	273		(7,182)
Bill	06/07/2020	COVID - Bio Hazard Bags	03 Del Puerto Health Center	355		(7,537)
Credit Card Charge	06/07/2020	COVID - Gowns for Health Center	03 Del Puerto Health Center	190		(7,727)
Bill	06/17/2020	COVID - CaviCide	02 Patterson District Ambulance	191		(7,918)
Credit Card Charge	06/19/2020	COVID - Masks	03 Del Puerto Health Center	402		(8,320)
Bill	06/20/2020	COVID - 4 Cases Surgical Masks (300/cas	02 Patterson District Ambulance	792		(9,111)
Bill	06/20/2020	COVID - 1 Case Purell Hand Sanitizer (24	02 Patterson District Ambulance	46		(9,157)
Credit Card Charge	06/20/2020	COVID - Face Shields	03 Del Puerto Health Center	149		(9,306)
Bill	06/29/2020	COVID - Super Sani-Cloth Wipes	02 Patterson District Ambulance	33		(9,339)
Bill	07/13/2020	Gloves	03 Del Puerto Health Center	80		(9,419)
Credit Card Charge	07/13/2020	COVID - Full Face Shield with visor PPE	03 Del Puerto Health Center	54		(9,473)
Credit Card Charge	07/14/2020	COVID - Hand Sanitizer	03 Del Puerto Health Center	162		(9,634)
Bill	07/15/2020	COVID - Super Sani-Cloth Wipes & Gloves	03 Del Puerto Health Center	165		(9,799)
Bill	08/01/2020	COVID - Foaming Disinfectant Cleaner	02 Patterson District Ambulance	139		(9,938)
Bill	08/06/2020	COVID - Cavicide & Face Masks	02 Patterson District Ambulance	456		(10,393)
Bill	08/19/2020	COVID - Exam Gloves	03 Del Puerto Health Center	55		(10,449)
Credit Card Charge	08/25/2020	COVID - Gowns	03 Del Puerto Health Center	257		(10,705)
Bill	09/03/2020	Face Masks	02 Patterson District Ambulance	191		(10,897)
Bill	09/04/2020	COVID - Exam Gloves	02 Patterson District Ambulance	142		(11,039)
Bill	09/08/2020	COVID - Hand Sanitizers & gowns	02 Patterson District Ambulance	329		(11,369)
Bill	09/09/2020	Sanicloth wipes	03 Del Puerto Health Center	48		(11,417)
Bill	09/10/2020	COVID - Gloves	03 Del Puerto Health Center	143		(11,560)
Bill	09/16/2020	COVID - exam gloves	03 Del Puerto Health Center	80		(11,640)
Bill	09/16/2020	Hand sanitizer w/pump	03 Del Puerto Health Center	52		(11,692)
Bill	09/24/2020	COVID - Gloves	02 Patterson District Ambulance	212		(11,904)
Bill	09/25/2020	COVID - Gloves	03 Del Puerto Health Center	43		(11,947)
Bill	09/29/2020	COVID - Gloves	02 Patterson District Ambulance	118		(12,065)
Bill	10/05/2020	COVID - Gloves	02 Patterson District Ambulance	65		(12,130)
Bill	10/06/2020	COVID - Gloves	02 Patterson District Ambulance	85		(12,215)
Credit Card Charge	10/07/2020	COVID - ProSpray Disinfectant Wipes	03 Del Puerto Health Center	245		(12,460)
Bill	10/09/2020	Safety Glasses	02 Patterson District Ambulance	62		(12,522)
Bill	10/09/2020	COVID - Exam Gloves	02 Patterson District Ambulance	52		(12,574)
Credit Card Charge	10/12/2020	COVID - 16x16 4 MIL reclosable bags for I	02 Patterson District Ambulance	178		(12,752)
Bill	10/13/2020	COVID - Exam Gloves	02 Patterson District Ambulance	118		(12,870)
Bill	10/13/2020	COVID - Sani-Cloth wipes	03 Del Puerto Health Center	215		(13,085)
Bill	10/16/2020	Gloves	03 Del Puerto Health Center	143		(13,228)
Bill	10/17/2020	Face Masks	03 Del Puerto Health Center	28		(13,256)
Bill	10/20/2020	COVID - Gloves & Gowns	02 Patterson District Ambulance	304		(13,559)
Bill	11/03/2020	COVID - gowns & masks	03 Del Puerto Health Center	1,502		(15,061)
Bill	11/06/2020	COVID - Germicide Wipes	03 Del Puerto Health Center	16		(15,077)
Bill	11/06/2020	COVID - Germicide Wipes	03 Del Puerto Health Center	32		(15,109)
Bill	11/12/2020	CaviCide Disinfectant	02 Patterson District Ambulance	357		(15,466)
Bill	11/19/2020	COVID - Gloves	02 Patterson District Ambulance	78		(15,544)
Bill	11/20/2020	COVID - Masks	02 Patterson District Ambulance	583		(16,126)
Bill	11/30/2020	Gloves	02 Patterson District Ambulance	620		(16,746)
Bill	11/30/2020	Sani-Cloth wipes	02 Patterson District Ambulance	406		(17,152)
Bill	12/01/2020	COVID - N95 Masks	02 Patterson District Ambulance	3,236		(20,388)
Bill	12/01/2020	COVID - Sani-Cloth Germicidal Wipes	02 Patterson District Ambulance	163		(20,551)
Bill	12/03/2020	N95 Respirator Masks	02 Patterson District Ambulance	159		(20,710)
Credit Card Charge	12/16/2020	COVID - Disinfectant Spray	03 Del Puerto Health Center	39		(20,749)
Credit Card Charge	12/17/2020	COVID - Isolation Gowns	03 Del Puerto Health Center	214		(20,962)

**Del Puerto Health Care District**  
**COVID19 Profit & Loss Details**  
March 2020 through May 2021

Type	Date	Memo	Class	Debit	Credit	Balance
Bill	12/18/2020	COVID - Exam Gloves	02 Patterson District Ambulance	216		(21,178)
Bill	12/18/2020	COVID - Exam Gloves	02 Patterson District Ambulance	94		(21,272)
Bill	12/18/2020	COVID - Exam Gloves	02 Patterson District Ambulance	35		(21,308)
Credit Card Charge	12/18/2020	COVID - Isolation Gowns	03 Del Puerto Health Center	73		(21,381)
Bill	12/21/2020	COVID - Gloves	02 Patterson District Ambulance	216		(21,597)
Bill	12/22/2020	COVID - Gloves	02 Patterson District Ambulance	1,419		(23,016)
Bill	12/28/2020	Gloves	03 Del Puerto Health Center	97		(23,113)
Bill	12/29/2020	COVID - N95 masks	02 Patterson District Ambulance	1,320		(24,432)
Bill	12/30/2020	COVID - Gloves	02 Patterson District Ambulance	357		(24,789)
Bill	01/01/2021	COVID - N95 masks	02 Patterson District Ambulance	239		(25,028)
Bill	01/07/2021	COVID - Gloves	02 Patterson District Ambulance	59		(25,087)
Bill	01/15/2021	COVID - N95 Masks	02 Patterson District Ambulance	133		(25,220)
Bill	01/18/2021	COVID - Protective Face Shields	02 Patterson District Ambulance	502		(25,722)
Bill	01/18/2021	band aids, sharps container, syringes	02 Patterson District Ambulance	424		(26,146)
Bill	01/25/2021	COVID - Gloves	03 Del Puerto Health Center	202		(26,348)
Bill	02/08/2021	COVID - Masks	02 Patterson District Ambulance	860		(27,209)
Bill	02/08/2021	COVID - Masks	02 Patterson District Ambulance	606		(27,815)
Bill	02/22/2021	COVID - Multi-Enzymatic Cleanser	03 Del Puerto Health Center	33		(27,848)
Bill	03/11/2021	Exam Gloves	03 Del Puerto Health Center	985		(28,833)
Bill	03/18/2021	COVID - N95 Masks	02 Patterson District Ambulance	878		(29,711)
Bill	03/23/2021	COVID - Sanicloth Wipes	03 Del Puerto Health Center	223		(29,934)
Bill	03/23/2021	Enzamatic Cleanser, bio hazzard bags, he	03 Del Puerto Health Center	84		(30,018)
Bill	04/05/2021	COVID Exam Gloves	03 Del Puerto Health Center	394		(30,412)
Bill	04/05/2021	Exam gloves	03 Del Puerto Health Center	394		(30,806)
Bill	04/20/2021	COVID - gloves	03 Del Puerto Health Center	352		(31,158)
Bill	04/21/2021	Disinfectant	03 Del Puerto Health Center	23		(31,181)
Bill	04/28/2021	Gowns & Gloves	03 Del Puerto Health Center	784		(31,964)
Bill	05/11/2021	Gloves	02 Patterson District Ambulance	199		(32,164)
Total 605.044 - Medical Supplies - COVID				32,166		(32,164)
<b>605.047 - Infection Control</b>						
Bill	07/02/2020	COVID - Exam Gloves	02 Patterson District Ambulance	234		(234)
Bill	07/03/2020	COVID - Gloves - 40 boxes LG, 40 boxes	02 Patterson District Ambulance	1,304		(1,539)
Bill	07/03/2020	COVID - N95 Masks	02 Patterson District Ambulance	1,510		(3,049)
Bill	07/03/2020	COVID - N95 Masks	02 Patterson District Ambulance	1,510		(4,559)
Bill	07/06/2020	COVID - Exam Gloves	02 Patterson District Ambulance	247		(4,805)
Bill	07/09/2020	COVID - Super Sani Cloth Wipes	02 Patterson District Ambulance	149		(4,955)
Bill	07/09/2020	COVID - Super Sani Cloth Wipes	02 Patterson District Ambulance	336		(5,291)
Bill	07/13/2020	COVID - N95 Masks (Duck bill)	02 Patterson District Ambulance	1,618		(6,909)
Credit	07/13/2020	COVID - Gloves	02 Patterson District Ambulance		173	(6,736)
Bill	07/16/2020	COVID - Super Sani-Cloth Wipes	02 Patterson District Ambulance	90		(6,826)
Total 605.047 - Infection Control				6,998	173	(6,826)
Total 605.043 - Medical Supplies				39,164	173	(38,990)
Total 605.040 - Medical Consumable				39,164	173	(38,990)
<b>605.080 - Small Tools &amp; Minor Equipment</b>						
<b>605.081 - Minor Medical Equipment</b>						
Bill	12/18/2020	Thermometer (2)	03 Del Puerto Health Center	468		(468)
Total 605.081 - Minor Medical Equipment				468		(468)
<b>605.080 - Small Tools &amp; Minor Equipment - Other</b>						
Credit Card Charge	05/18/2020	COVID - Portable Counter top Sneeze and	03 Del Puerto Health Center	434		(434)
Bill	01/21/2021	COVID - Hand held counter	02 Patterson District Ambulance	14		(448)
Bill	01/22/2021	COVID - LED Clock to support Patterson F	02 Patterson District Ambulance	156		(604)
Credit Card Charge	05/12/2021	2 - Artnatural's Plexiglass Sneeze Guards (	03 Del Puerto Health Center	65		(668)
Credit Card Credit	05/18/2021	1 - Artnatural's Plexiglass Sneeze Guards (	03 Del Puerto Health Center		32	(636)
Total 605.080 - Small Tools & Minor Equipment - Other				669	32	(636)
Total 605.080 - Small Tools & Minor Equipment				1,137	32	(1,104)

Del Puerto Health Care District  
COVID19 Profit & Loss Details  
March 2020 through May 2021

Type	Date	Memo	Class	Debit	Credit	Balance
Total 605.000 · Supplies				40,532	205	(40,325)
<b>609.000 · Maintenance &amp; Repairs</b>						
<b>609.050 · Uniforms</b>						
Credit Card Charge	12/15/2020	COVID - Face Masks	02 Patterson District Ambulance	353		(353)
Credit Card Charge	12/30/2020	COVID - PDA Masks	02 Patterson District Ambulance	221		(574)
Credit Card Charge	01/11/2021	COVID - PDA Masks	02 Patterson District Ambulance	342		(917)
Total 609.050 · Uniforms				916		(917)
Total 609.000 · Maintenance & Repairs				916		(917)
<b>611.000 · Other operating expenses</b>						
<b>611.120 · Marketing/PR</b>						
<b>611.124 · Ads</b>						
Bill	07/22/2020	COVID Ads	03 Del Puerto Health Center	1,000		(1,000)
Total 611.124 · Ads				1,000		(1,000)
Total 611.120 · Marketing/PR				1,000		(1,000)
<b>611.140 · Meals and Recognition</b>						
<b>611.142 · Recognition</b>						
Credit Card Charge	04/10/2020	COVID - COVID Warrior Shirts for Crew	03 Del Puerto Health Center	276		(276)
Credit Card Charge	04/10/2020	COVID - COVID Warrior Shirts for Crew	03 Del Puerto Health Center	83		(359)
Credit Card Charge	04/28/2020	COVID - COVID Warrior Shirts - 6 Shirts	03 Del Puerto Health Center	167		(526)
Credit Card Charge	03/26/2021	Badge of Honor COVID-19 Lapel Pin for Fr01 DPHCD		200		(726)
Total 611.142 · Recognition				726		(726)
Total 611.140 · Meals and Recognition				726		(726)
Total 611.000 · Other operating expenses				1,726		(1,726)
<b>TOTAL</b>				<b>97,022</b>	<b>347,618</b>	<b>250,596</b>

**Del Puerto Health Care District**  
**COVID Vaccine POD Detail**  
January through May 2021

Type	Date	Num	Name	Memo	Debit	Credit	Balance
<b>601.000 - Salaries &amp; Wages</b>							
Total 601.020 - Community Service					31,039		(31,038)
<b>602.000 - Employee Benefits</b>							
Total 602.000 - Employee Benefits					2,388		(2,389)
<b>605.000 - Supplies</b>							
<b>605.022 - Office Supplies</b>							
Bill	01/30/2021	8061149074 PDA	COVID Vaccination Clinic	Clipboards & Sign Holders	134		(134)
Bill	01/30/2021	8061149074 Dist 2	COVID Vaccination Clinic	COVID - Vaccine POD Supplies - Post - it	7		(141)
Credit Card Charge	02/25/2021	POD 2/26	COVID Vaccination Clinic	POD (COVID - Vaccine Point of Dispensin	42		(183)
Credit Card Charge	03/04/2021	078741	COVID Vaccination Clinic	Vaccine POD - Water & bakery items for	55		(238)
Bill	03/25/2021	693 3-21	COVID Vaccination Clinic	Bottled Water - COVID Vaccine POD	26		(264)
Credit Card Charge	03/25/2021	6635871	COVID Vaccination Clinic	Wristbands for COVID Vaccine POD	126		(390)
Bill	04/15/2021	POD Supplies	COVID Vaccination Clinic	COVID Vaccine POD Supplies	21		(412)
Credit Card Charge	05/05/2021	5708892	COVID Vaccination Clinic	COVID Vaccine POD Bottled Water	24		(435)
Credit Card Charge	05/26/2021	99662461	COVID Vaccination Clinic	POD Wrap luch supplies	44		(480)
Total 605.022 - Office Supplies					479		(480)
<b>605.023 - Facility Supplies</b>							
Credit Card Charge	03/26/2021	47.68	COVID Vaccination Clinic	Power Strips for COVID Vaccine POD	48		(48)
Total 605.023 - Facility Supplies					48		(48)
Total 605.000 - Supplies					527		(528)
<b>611.000 - Other operating expenses</b>							
<b>611.140 - Meals and Recognition</b>							
<b>611.141 - Meals</b>							
Credit Card Charge	02/01/2021	POD 1/29	COVID Vaccination Clinic	COVID POD - 1/29/21 Lunch for workers	270		(270)
Credit Card Charge	02/01/2021	pod 1/29	COVID Vaccination Clinic	COVID POD - 1/29/21 Lunch for workers	118		(388)
Credit Card Charge	02/05/2021	POD 2/5	COVID Vaccination Clinic	POD (COVID - Vaccine Point of Dispensin	36		(424)
Credit Card Charge	02/05/2021	POD 2/5	COVID Vaccination Clinic	POD (COVID - Vaccine Point of Dispensin	41		(464)
Credit Card Charge	02/25/2021	POD 2/25	COVID Vaccination Clinic	POD (COVID - Vaccine Point of Dispensin	42		(506)
Credit Card Charge	02/26/2021	POD 2/26	COVID Vaccination Clinic	POD (COVID - Vaccine Point of Dispensin	36		(542)
Credit Card Charge	03/05/2021	1678656700	COVID Vaccination Clinic	Staff Lunch - COVID Vaccine POD	104		(646)
Credit Card Charge	03/05/2021	8916	COVID Vaccination Clinic	Staff Coffee for COVID Vaccine POD	36		(682)
Credit Card Charge	03/09/2021	086940	COVID Vaccination Clinic	Staff Snacks for COVID Vaccine POD	35		(717)
Credit Card Charge	03/10/2021	031979	COVID Vaccination Clinic	Staff Lunch - COVID Vaccine POD	59		(776)
Bill	03/11/2021	Reimb 3-21	COVID Vaccination Clinic	Reimbursement for Coffee for POD worker	36		(812)
Credit Card Charge	03/18/2021	655555	COVID Vaccination Clinic	Staff Snacks for COVID Vaccine POD	43		(855)
Credit Card Charge	03/19/2021	724094	COVID Vaccination Clinic	Staff Coffee for COVID Vaccine POD	36		(891)
Credit Card Charge	03/19/2021	31010	COVID Vaccination Clinic	Staff Lunches for COVID Vaccine POD	68		(959)
Credit Card Charge	03/19/2021	SM 3-19-21	COVID Vaccination Clinic	Chips for Crews at COVID Vaccine POD	12		(971)
Credit Card Charge	03/25/2021	615296	COVID Vaccination Clinic	Staff Snacks for COVID Vaccine POD	44		(1,015)
Credit Card Charge	03/26/2021	119481	COVID Vaccination Clinic	Staff Meals for COVID Vaccine POD	68		(1,083)
Credit Card Charge	04/01/2021	631953	COVID Vaccination Clinic	Snacks for COVID Vaccine POD crew	28		(1,111)
Credit Card Charge	04/02/2021	661849	COVID Vaccination Clinic	PLACEHOLDER	68		(1,179)
Credit Card Charge	04/06/2021	654550	COVID Vaccination Clinic	Snacks for COVID Vaccine POD crew	28		(1,207)
Credit Card Charge	04/07/2021	3683	COVID Vaccination Clinic	Coffee for COVID Vaccine POD Crew	36		(1,243)
Credit Card Charge	04/16/2021	POD	COVID Vaccination Clinic	Snacks for COVID Vaccine POD Crew	10		(1,253)
Bill	04/26/2021	Per Diem 4/26/21	COVID Vaccination Clinic	Per Diem for COVID Vaccine POD 4 days	40		(1,293)
Bill	04/26/2021	Per Diem 4/26/21	COVID Vaccination Clinic	Per Diem for COVID Vaccine POD	10		(1,303)
Bill	04/26/2021	Per Diem 4/26/21	COVID Vaccination Clinic	Per Diem for COVID Vaccine POD	10		(1,313)
Bill	05/20/2021	Reimb 5-21	COVID Vaccination Clinic	Per Diem for COVID Vaccine POD 5/14/21	10		(1,323)
Bill	05/24/2021	5-21 Reimb	COVID Vaccination Clinic	Per Diem for COVID Vaccine POD	10		(1,333)
Bill	05/24/2021	5-21 Reimburse	COVID Vaccination Clinic	Per Diem for COVID Vaccine POD (2 days	20		(1,353)
Credit Card Charge	05/27/2021	693454	COVID Vaccination Clinic	POD wrap Lunch	93		(1,447)
Total 611.141 - Meals					1,447		(1,447)
Total 611.140 - Meals and Recognition					1,447		(1,447)
Total 611.000 - Other operating expenses					1,447		(1,447)
<b>TOTAL</b>					<b>35,401</b>		<b>(35,402)</b>