

FINANCE MEETING AGENDA

8:00 AM March 24, 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	February 17, 2021	Action Anticipated
B. Month End Financials for Acceptance	February 2021	Action Anticipated
C. Monthly Warrants for Recommendation	February 2021	Action Anticipated
- 5. Old Business**
- 6. New Business**

A. Review Performance-Linked Salary for Mid-Level Provider Employees		Information Only
B. FY 2021 Planned Ambulance Purchase Order		Action Anticipated
C. Letter of Engagement for Legal Opinion on Design Build		Action Anticipated
D. Draft Debt Management Policy		Information Only
- 7. Accounting and Finance Manager Report**

A. Update on Grant & Stimulus Monies Received		Information Only
B. Set Schedule for Committee Review of Account Reconciliations		Action Anticipated
- 8. Adjournment**

DEL PUERTO HEALTH CARE DISTRICT
875 E Street - Patterson, California 95363
FINANCE MEETING via Zoom Video Conference
MINUTES February 17, 2021

I. Call to order/Attendance

The meeting was called to order by Anne Stokman, Committee Chair, 8:15AM

Other Board Members Present: Becky Campo, Committee Member

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

II. Public Participation – No comments**III. Acceptance of Agenda**

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

IV. Finance Report Review**A. Review for Approval: January 20, 2020 Finance Meeting Minutes**

M/S/C Becky Campo/Anne Stokman to accept the minutes for August 26, 2020 as presented.

B. Review Financial Reports for January 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 and Warrants as presented.

C. Review for Recommendation January 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 Financial Reports and Warrants as presented.

IV. Old Business - NONE**V. New Business****A. FY20-21 Budget Mid-Year Revision Draft**

Maria Reyes-Palad and Karin Hennings reviewed the FY20-21 Budget Mid-Year Revision and answered all questions.

M/S/C Anne Stokman/Becky Campo to recommend to the Board the FY20-21 Budget Mid-Year Revision

VI. 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

B. Set Schedule for Committee Review of Account Reconciliations

Anne Stokman stated that she would come to the District Office and review the reconciliations.

VII. Meeting adjourned – 8:53AM

Respectfully submitted,

Anne Stokman, Treasurer

Del Puerto Health Care District
Balance Sheet
As of February 28, 2021

	Feb 28, 21	Jan 31, 21	% Change	Feb 29, 20	% Change	NOTES
ASSETS						
Current Assets						
Checking/Savings						
101.000 · Cash and cash equivalents						
101.010 · Tri Counties Bank						
101.011 · TCB-Operating Checking 1739	1,682,720	1,920,705	(12%)	1,714,383	(2%)	
101.012 · TCB-Payroll Account 2999	15,179	7,931	91%	11,392	33%	
101.013 · TCB-Money Market 4168	100,853	100,851		100,809		
101.015 · TCB - Keystone C 8641	101,594	97,740	4%	130,955	(22%)	
101.016 · TCB-HC Billing Dept Acct 7262	2,798	2,742	2%	2,881	(3%)	
101.017 · TCB-Ambulance Fund 1041	4,948	3,110	59%	5,337	(7%)	
Total 101.010 · Tri Counties Bank	1,908,092	2,133,079	(11%)	1,965,757	(3%)	
101.030 · Petty Cash in District Office	340	340		340		
101.040 · US Bank HC-Athena Acct#8662	332	541	(39%)		100%	
101.041 · US Bank-Athena/Rodriguez#4750	338		100%		100%	
101.090 · LAIF-Local Agency Invstmnt Fund	515,914	515,914		509,575	1%	
Total 101.000 · Cash and cash equivalents	2,425,016	2,649,874	(8%)	2,475,672	(2%)	
103.000 · Restricted Funds						
103.100 · TCB-USDA Debt Reserve 7237						
	122,879	122,877		114,800	7%	
Total 103.000 · Restricted Funds	122,879	122,877		114,800	7%	
105.000 · BOTW-Mitigation Fee Acct						
	146,259	146,258		146,237		
107.000 · Wash Account						
	(114)	(114)			(100%)	
Total Checking/Savings	2,694,040	2,918,895	(8%)	2,736,709	(2%)	
Accounts Receivable						
121.000 · Patient Accounts - Net						
121.100 · Ambulance						
121.101 · AMB Accts Receivable	722,428	646,045	12%	785,088	(8%)	
121.102 · AMB Allowance for Doubtful	(549,045)	(478,073)	(15%)	(381,553)	(44%)	
Total 121.100 · Ambulance	173,383	167,972	3%	403,535	(57%)	
121.300 · Health Center						
121.301 · HC Accts Receivable	8,684	15,601	(44%)	202,862	(96%)	
121.302 · HC Accts Receivable - Athena	378,038	335,072	13%		100%	
121.305 · HC Allowance for Doubtful	(44,987)	(41,730)	(8%)	(24,141)	(86%)	
Total 121.300 · Health Center	341,735	308,943	11%	178,721	91%	
Total 121.000 · Patient Accounts - Net	515,118	476,915	8%	582,256	(12%)	
123.000 · Keystone C Accts Rec						
	557	325	71%	229	143%	
125.000 · Other Accounts Receivable						
	1,741	1,325	31%	374	366%	
126.000 · Government Reimbursements						
126.117 · FYE 2017 GEMT						
	(1,172)	(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%	
Total 126.000 · Government Reimbursements	104,680	104,680		78,708	33%	
Total Accounts Receivable	622,096	583,245	7%	661,567	(6%)	
Other Current Assets						
131.000 · Deposits in Transit						
		97	(100%)	(68)	100%	
132.030 · Unapplied Payments - Athena						
	(12,395)	(10,780)	(15%)		(100%)	
133.000 · Accrued Tax & Fee Receivables						
	129,859	(4,209)	3,185%	43,629	198%	
135.000 · Medical Supply Inventory						
	40,049	40,049		44,183	(9%)	
136.000 · Prepays						
	45,266	57,496	(21%)	58,573	(23%)	
Total Other Current Assets	202,779	82,653	145%	146,317	39%	
Total Current Assets	3,518,915	3,584,793	(2%)	3,544,593	(1%)	

Del Puerto Health Care District
Balance Sheet
As of February 28, 2021

	Feb 28, 21	Jan 31, 21	% Change	Feb 29, 20	% Change	NOTES
Fixed Assets						
151.000 · Capital assets						
151.150 · Land						
151.153 · Keystone B Land	162,914	162,914		162,914		
151.156 · Keystone C Land	148,000	148,000		148,000		
Total 151.150 · Land	310,914	310,914		310,914		
151.160 · Buildings & Improvements						
151.161 · E St Building	815,861	815,861		815,861		
151.163 · Keystone B Ext Bldg	901,410	901,410		901,410		
151.165 · Keystone B Improvements	1,460,848	1,460,848		1,460,848		
151.167 · Keystone C Bldg	1,858,501	1,858,501		1,858,501		
Total 151.160 · Buildings & Improvements	5,036,620	5,036,620		5,036,620		
151.170 · Equipment						
151.171 · District Office Equipment	61,283	46,266	32%	39,965	53%	Firewall
151.172 · Ambulance Equipment	1,427,548	1,427,548		1,551,251	(8%)	
151.173 · Health Center Equipment	341,244	342,536	(0%)	334,177	2%	
Total 151.170 · Equipment	1,830,075	1,816,350	1%	1,925,393	(5%)	
151.180 · Construction Work-in-Progress						
151.181 · E Street Expansion	427,442	426,518	0%	420,089	2%	
151.182 · E Street Building	1,829	1,829			100%	
151.185 · Firewall - District & HC		13,670	(100%)			
Total 151.180 · Construction Work-in-Progress	429,271	442,017	(3%)	420,089	2%	
151.190 · Other Capital Assets						
151.191 · Electronic Med. Record Software	97,750	97,750		97,750		
Total 151.190 · Other Capital Assets	97,750	97,750		97,750		
151.200 · Accumulated Depreciation	(2,470,725)	(2,448,697)	(1%)	(2,291,654)	(8%)	
Total 151.000 · Capital assets	5,233,905	5,254,954	(0%)	5,499,112	(5%)	
Total Fixed Assets	5,233,905	5,254,954	(0%)	5,499,112	(5%)	
TOTAL ASSETS	8,752,820	8,839,747	(1%)	9,043,705	(3%)	
LIABILITIES & EQUITY						
Liabilities						
Current Liabilities						
Total Accounts Payable	61,799	122,797	(50%)	160,289	(61%)	
Credit Cards	3,699	3,418	8%	10,259	(64%)	
Other Current Liabilities						
252.000 · AMB Account Overpayments	(5,187)	(73)	(7,005%)		(100%)	Semsa posted in March
253.000 · Accrued Payroll Liabilities	268,016	249,249	8%	226,789	18%	
253.280 · COBRA Premium Payable		(1,041)	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		
Total 254.000 · Current Loan Payable	99,869	99,869		99,869		
257.000 · Keystone C CAM	(4,389)	(4,281)	(3%)	(1,044)	(320%)	
257.500 · Keystone C Security Deposit	5,000	5,000		10,000	(50%)	
280.000 · Deferred Grant Revenue	23,250	41,508	(44%)		100%	Telehealth balance
Total Other Current Liabilities	386,559	390,231	(1%)	335,614	15%	
Total Current Liabilities	452,057	516,446	(12%)	506,162	(11%)	
Long Term Liabilities						
290.010 · USDA Loan - 1700 Keystone B	1,529,352	1,534,339	(0%)	1,589,752	(4%)	
290.020 · TCB Loan - Keystone C	678,816	683,605	(1%)	1,078,251	(37%)	
Total Long Term Liabilities	2,208,168	2,217,944	(0%)	2,668,003	(17%)	
Total Liabilities	2,660,225	2,734,390	(3%)	3,174,165	(16%)	

Del Puerto Health Care District
Balance Sheet
As of February 28, 2021

	Feb 28, 21	Jan 31, 21	% Change	Feb 29, 20	% Change	NOTES
Equity						
350.000 · Unrestricted Assets	1,076,284	1,076,284		1,064,994	1%	
360.000 · Assigned Fund Balance						
360.030 · Asset Replacement Fund						
360.031 · Approved Capital Expenses	66,790	66,790		60,855	10%	
360.030 · Asset Replacement Fund - Other	809,567	809,567		510,502	59%	
Total 360.030 · Asset Replacement Fund	876,357	876,357		571,357	53%	
360.070 · Operating Cash Reserve	1,416,000	1,416,000		1,311,000	8%	
Total 360.000 · Assigned Fund Balance	2,292,357	2,292,357		1,882,357	22%	
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%	
Total 370.000 · Restricted Fund Balance	240,524	240,524		226,440	6%	
390.000 · Net Fixed Assets (Capital)	2,492,762	2,492,762		2,492,762		
Net Income	(9,327)	3,434	(372%)	202,988	(105%)	overall
Total Equity	6,092,600	6,105,361	(0%)	5,869,541	4%	
TOTAL LIABILITIES & EQUITY	8,752,825	8,839,751	(1%)	9,043,706	(3%)	

Operating Acct

Month End Cash Balance	2,694,040
101.015 · TCB - Keystone C 8641	(101,594)
103.100 · TCB-USDA Debt Reserve 7237	(122,879)
280.000 · Deferred Grant Revenue	(23,250)
370.010 · Mitigation Fees	(119,804)
360.030 · Asset Replacement Fund	(876,357)
AP & Payroll Liability	(328,327)
Unencumbered Cash	1,121,829
Percent of Operating Cash Reserve Goal	79%
360.070 · Operating Cash Reserve	1,416,000

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

	Total 01 DPHCD			Total 02 Patterson District Ambulanc			Total 03 Del Puerto Health Center			Total 06 Keystone Bldg C			TOTAL		
	Jul '20 - Feb 21	Budget	% of Budget	Jul '20 - Feb 21	Budget	% of Budget	Jul '20 - Feb 21	Budget	% of Budget	Jul '20 - Feb 21	Budget	% of Budget	Jul '20 - Feb 21	Budget	% of Budget
Ordinary Income/Expense															
Income															
401.000 - Gross Patient Service Revenue				5,944,392	5,623,333	106%	1,466,700	1,478,946	99%				7,411,092	7,102,279	104%
401.021 - Del Puerto Health Center															
403.000 - Adjustments				(4,075,027)	(3,762,923)	108%	(366,249)	(103,882)	353%				(4,441,276)	(3,866,805)	115%
405.000 - Bad Debt				(533,805)	(408,175)	131%	(21,761)		100%				(555,566)	(408,175)	136%
407.000 - Other Income	1,664	1,333	125%	84,349	20,517	411%	114,984	121,133	95%				200,997	142,983	141%
Total Income	1,664	1,333	125%	1,419,909	1,472,752	96%	1,193,674	1,496,197	80%				2,615,247	2,970,282	88%
Gross Profit	1,664	1,333	125%	1,419,909	1,472,752	96%	1,193,674	1,496,197	80%				2,615,247	2,970,282	88%
Expense															
601.000 - Salaries & Wages	286,008	284,460	101%	780,891	734,558	106%	590,497	734,974	80%				1,657,396	1,753,992	94%
602.000 - Employee Benefits	80,536	84,711	95%	179,288	209,714	85%	186,914	235,447	79%				446,738	529,872	84%
603.000 - Professional Fees	30,821	75,233	41%	5,654	7,740	73%	469,693	481,918	97%				506,168	564,891	90%
604.000 - Purchased Services	7,554	7,273	104%	140,095	136,845	102%	165,791	195,667	85%				313,440	339,785	92%
605.000 - Supplies	4,840	6,293	77%	75,823	61,733	123%	53,682	61,567	87%				134,345	129,593	104%
606.000 - Utilities	5,052	5,133	98%	12,071	12,867	94%	27,788	28,747	97%				44,911	46,747	96%
607.000 - Rental and Lease	3,036	3,300	92%	253	267	95%	3,819	3,940	97%				7,108	7,507	95%
608.000 - Insurance Coverages	22,949	22,245	103%	116,109	118,494	98%	80,162	77,322	104%				219,220	218,061	101%
609.000 - Maintenance & Repairs	1,430	2,067	69%	43,212	57,533	75%	17,225	18,460	93%				61,867	78,060	79%
610.000 - Depreciation and Amortization	6,736	6,391	105%	106,018	105,740	100%	49,086	48,620	101%	31,688	32,000	99%	193,528	192,751	100%
611.000 - Other operating expenses	41,650	49,449	84%	100,455	110,450	91%	49,256	53,411	92%				191,361	213,310	90%
Total Expense	490,612	546,555	90%	1,559,869	1,555,941	100%	1,693,913	1,940,073	87%	31,688	32,000	99%	3,776,082	4,074,569	93%
Net Ordinary Income	(488,948)	(545,222)	90%	(139,960)	(83,189)	168%	(500,240)	(443,876)	113%	(31,688)	(32,000)	99%	(1,160,836)	(1,104,287)	105%
Other Income/Expense															
Other Income															
701.000 - District Tax Revenues	946,664	946,667	100%	162,000	162,000	100%							1,108,664	1,108,667	100%
702.000 - Impact Mitigation Fees															
703.000 - Investment Income	5,720	9,150	63%	0			0	0%				5,720	9,150	63%	
704.000 - Interest Expense							(40,533)	(40,000)	101%	(24,865)	(28,667)	87%	(65,398)	(68,667)	95%
705.000 - Tenant Revenue							4,800	4,800	100%	92,167	86,785	106%	96,967	91,585	106%
710.000 - Misc Other Income				6,800		100%	5,608	6,500	86%				12,408	6,500	191%
Total Other Income	952,384	955,817	100%	168,800	162,000	104%	(30,125)	(28,700)	105%	67,302	58,118	116%	1,158,361	1,147,235	101%
Other Expense															
802.000 - Keystone District Expense										6,854	5,478	125%	6,854	5,478	125%
810.000 - Misc Other Expense															
Total Other Expense										6,854	5,478	125%	6,854	5,478	125%
Net Other Income	952,384	955,817	100%	168,800	162,000	104%	(30,125)	(28,700)	105%	60,448	52,640	115%	1,151,507	1,141,757	101%
Net Income	463,436	410,595	113%	28,840	78,811	37%	(530,365)	(472,576)	112%	28,760	20,640	139%	(9,329)	37,470	(25%)

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

	Feb 21	Jan 21	Feb 20
Ordinary Income/Expense			
Income			
401.000 · Gross Patient Service Revenue			
401.010 · AMB Ambulance Services	729,716	719,457	729,577
401.020 · Health Center Services			
401.040 · HC Capitation Payments	24,834	24,318	26,856
401.020 · Health Center Services - Other	163,574	139,561	192,734
Total 401.020 · Health Center Services	<u>188,408</u>	<u>163,879</u>	<u>219,590</u>
Total 401.000 · Gross Patient Service Revenue	<u>918,124</u>	<u>883,336</u>	<u>949,167</u>
403.000 · Adjustments			
403.100 · Contractual Adjustments			
403.015 · AMB Contractual Allowances			
403.011 · AMB Revenue Adjustments	(3,666)	(614)	(1,347)
403.012 · AMB GEMT QAF Add-on Pymt	686	233	686
403.015 · AMB Contractual Allowances - Other	(460,572)	(523,149)	(512,097)
Total 403.015 · AMB Contractual Allowances	<u>(463,552)</u>	<u>(523,530)</u>	<u>(512,758)</u>
403.030 · Gross Adjustments HC			
403.022 · HC Reverse Credit Card Adj	3	9	214
403.023 · Reverse Capitated Adj			(26,856)
403.024 · HC Reverse Bad Debt Adj	1,190	179	929
403.025 · HC Reverse Refund of Overpayment	(105)	(115)	(206)
403.030 · Gross Adjustments HC - Other	(84,900)	(48,530)	(10,020)
Total 403.030 · Gross Adjustments HC	<u>(83,812)</u>	<u>(48,457)</u>	<u>(35,939)</u>
Total 403.100 · Contractual Adjustments	<u>(547,364)</u>	<u>(571,987)</u>	<u>(548,697)</u>
Total 403.000 · Adjustments	<u>(547,364)</u>	<u>(571,987)</u>	<u>(548,697)</u>
405.000 · Bad Debt			
405.010 · AMB Write-offs			
405.011 · AMB Allowance for Doubtful	(70,972)	20,896	(950)
405.012 · AMB Rcvd from Written Off Accts	11,091	3,520	5,125
405.013 · AMB Bad Debt	(44,509)	(72,861)	(30,362)
Total 405.010 · AMB Write-offs	<u>(104,390)</u>	<u>(48,445)</u>	<u>(26,187)</u>
405.020 · HC Write-offs			
405.021 · HC Allowance for Doubtful	(3,256)	(5,962)	(1,286)
405.022 · HC Bad Debt Health Center	(1,190)	(179)	(929)
405.023 · HC Rcvd from Written Off Accts	201	169	(96)
Total 405.020 · HC Write-offs	<u>(4,245)</u>	<u>(5,972)</u>	<u>(2,311)</u>
Total 405.000 · Bad Debt	<u>(108,635)</u>	<u>(54,417)</u>	<u>(28,498)</u>
407.000 · Other Income			
407.010 · Prospective Payment System		(20,008)	
407.020 · Medicare Cost Settlement			14,250
407.030 · Payer Incentives Received	25,420		
407.050 · Special Event Standby			6,514
407.080 · Telehealth Grant Income	18,259	5,183	
407.000 · Other Income - Other	185	120	405
Total 407.000 · Other Income	<u>43,864</u>	<u>(14,705)</u>	<u>21,169</u>
Total Income	<u>305,989</u>	<u>242,227</u>	<u>393,141</u>
Gross Profit	<u>305,989</u>	<u>242,227</u>	<u>393,141</u>

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

	Feb 21	Jan 21	Feb 20
Expense			
601.000 · Salaries & Wages			
601.010 · Regular Operations			
601.051 · COVID-Mandated time	810	1,913	
601.010 · Regular Operations - Other	176,032	167,571	188,272
Total 601.010 · Regular Operations	176,842	169,484	188,272
601.020 · Community Service	488		(1,615)
601.030 · Continuing Education - Employee	692	475	1,202
601.050 · Paid Time Off	22,016	20,889	18,012
601.055 · Accrued Leave Payout	14	3,968	2,885
601.000 · Salaries & Wages - Other			70
Total 601.000 · Salaries & Wages	200,052	194,816	208,826
602.000 · Employee Benefits			
602.020 · Health Ins			
602.021 · Life Insurance and AD&D	513	483	445
602.022 · Dental Insurance	2,385	2,282	2,362
602.023 · Vision Insurance	373	349	402
602.024 · Medical Insurance	24,772	26,173	25,552
602.020 · Health Ins - Other	40	(846)	
Total 602.020 · Health Ins	28,083	28,441	28,761
602.040 · Retirement			
602.041 · 414(h) Retirement Contribution	5,217	7,358	7,521
602.042 · 457(b) Company Match	3,539	3,877	3,777
Total 602.040 · Retirement	8,756	11,235	11,298
602.050 · Payroll Taxes			
602.051 · Social Security	11,451	12,792	19,946
602.052 · Medicare Tax	2,678	2,825	4,664
602.053 · CA UI & ETT	1,180	6,269	1,967
Total 602.050 · Payroll Taxes	15,309	21,886	26,577
Total 602.000 · Employee Benefits	52,148	61,562	66,636
603.000 · Professional Fees			
603.010 · Medical			
603.020 · Physician Services			
603.023 · MD Retirement Contribution	651	868	868
603.024 · MD Medical Ins Contribution	1,000	1,000	1,000
603.025 · Medical Directorship	8,833	8,833	8,833
603.020 · Physician Services - Other	43,063	48,583	48,583
Total 603.020 · Physician Services	53,547	59,284	59,284
Total 603.010 · Medical	53,547	59,284	59,284
603.040 · Legal & Attorney			
603.041 · General Counsel	2,200	752	1,178
603.043 · Labor-Management		237	
Total 603.040 · Legal & Attorney	2,200	989	1,178
603.050 · Administrative Consultants		889	5,000
603.070 · Accountants			
603.052 · CMS / PPS / GEMT prep		525	
Total 603.070 · Accountants		525	
Total 603.000 · Professional Fees	55,747	61,687	65,462

Del Puerto Health Care District
Entire District vs Previous Months

February 2021

	Feb 21	Jan 21	Feb 20
604.000 · Purchased Services			
604.030 · Health Screenings	178	89	
604.050 · Billing	23,560	16,919	21,772
604.060 · Linen	1,150	1,159	1,105
604.070 · Security	25	255	25
604.080 · Cleaning	4,145	4,145	4,089
604.100 · IT - Labor	4,804	2,871	4,610
604.110 · Communication for Patients	441	404	732
604.120 · Medical Waste Disposal	683	683	650
604.130 · Records Management	501	518	855
604.140 · Ambulance Dispatch Services	6,307	6,333	5,437
604.150 · Patient Surveys			329
Total 604.000 · Purchased Services	41,794	33,376	39,604
605.000 · Supplies			
605.020 · Operating Supplies			
605.021 · Printing & Copiers	899		980
605.022 · Office Supplies	137	987	
605.023 · Facility Supplies	260	551	
605.020 · Operating Supplies - Other			3,264
Total 605.020 · Operating Supplies	1,296	1,538	4,244
605.030 · Postage/Shipping	19	318	
605.040 · Medical Consumable			
605.042 · Oxygen	492	271	226
605.043 · Medical Supplies			
605.044 · Medical Supplies - COVID	1,499	1,559	
605.045 · IV Therapy	1,527	919	
605.046 · Diagnostic	182	867	
605.048 · Patient Transport	439	1,072	
605.043 · Medical Supplies - Other	741	1,914	6,244
Total 605.043 · Medical Supplies	4,388	6,331	6,244
Total 605.040 · Medical Consumable	4,880	6,602	6,470
605.050 · Pharmaceutical			
605.060 · Vaccines			1,906
605.050 · Pharmaceutical - Other	1,079	303	2,602
Total 605.050 · Pharmaceutical	1,079	303	4,508
605.080 · Small Tools & Minor Equipment			
605.081 · Minor Medical Equipment	1,627		2,296
605.080 · Small Tools & Minor Equipment - Other		1,136	484
Total 605.080 · Small Tools & Minor Equipment	1,627	1,136	2,780
Total 605.000 · Supplies	8,901	9,897	18,002
606.000 · Utilities			
606.010 · Elect/Gas	1,550	1,753	1,612
606.020 · Phones			
606.021 · Mobile Phones	364	309	243
606.020 · Phones - Other	2,215	2,199	2,002
Total 606.020 · Phones	2,579	2,508	2,245
606.030 · DSL - Digital Subscriber Line	420	420	420
606.040 · Cable TV	100	70	70

Del Puerto Health Care District
Entire District vs Previous Months

February 2021

	Feb 21	Jan 21	Feb 20
606.050 · Water/Garbage	969	730	1,154
Total 606.000 · Utilities	5,618	5,481	5,501
607.000 · Rental and Lease			
607.010 · Building			
607.011 · Storage	416	416	416
Total 607.010 · Building	416	416	416
607.020 · Equipment Leased			
607.021 · Copier Lease	416	416	416
607.020 · Equipment Leased - Other	9		
Total 607.020 · Equipment Leased	425	416	416
Total 607.000 · Rental and Lease	841	832	832
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	2,540	2,540	3,272
608.050 · Health Entity Liability	17,280	17,280	15,177
Total 608.000 · Insurance Coverages	27,257	27,257	25,579
609.000 · Maintenance & Repairs			
609.010 · Buildings			
609.011 · Other Maint	1,471	534	1,237
609.012 · HVAC		124	
609.013 · Plumbing			1,170
609.014 · Structure & Roof		150	
609.015 · Electric		329	
Total 609.010 · Buildings	1,471	1,137	2,407
609.020 · Business Park Assoc Fees	1,203	1,203	1,188
609.030 · Equipment M&R	5,226	595	
609.040 · Vehicle M&R			
609.041 · Tires & Wheels	1,748		
609.045 · General Vehicle M&R	20	6,929	
609.040 · Vehicle M&R - Other			1,640
Total 609.040 · Vehicle M&R	1,768	6,929	1,640
609.050 · Uniforms	92	364	849
Total 609.000 · Maintenance & Repairs	9,760	10,228	6,084
610.000 · Depreciation and Amortization			
610.010 · Depreciation Expense - District	981	896	(7,046)
610.020 · Depreciation Expense - Amb	11,784	13,036	22,680
610.030 · Depreciation Expense - HC	5,612	6,061	7,141
610.040 · Depreciation Expense-Keystone C	3,651	4,043	3,795
Total 610.000 · Depreciation and Amortization	22,028	24,036	26,570
611.000 · Other operating expenses			
611.020 · Provider Licensing & Privileges			348
611.030 · I.T.			
611.040 · IT - Equipment	1,673	207	575

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

	Feb 21	Jan 21	Feb 20
611.050 · IT- Software/License			
611.051 · HR mgmt solution	512	512	512
611.050 · IT- Software/License - Other	4,135	1,074	4,582
Total 611.050 · IT- Software/License	4,647	1,586	5,094
Total 611.030 · I.T.	6,320	1,793	5,669
611.060 · Fuel Auto	3,765	3,662	3,855
611.070 · Fees			
611.072 · Bank Service Charge		50	11
611.073 · Credit Card Transaction Fees	330	430	521
611.074 · Agency Provided Services	7,968	685	1,255
611.075 · GEMT-Quality Assurance Fee	15,504	6	11,705
611.076 · Collections Commission	1,256	660	528
611.077 · Other Fees		16,663	15
Total 611.070 · Fees	25,058	18,494	14,035
611.090 · Dues / Subscriptions			
611.091 · Associations	1,730	1,461	2,678
611.092 · Information	41	41	66
Total 611.090 · Dues / Subscriptions	1,771	1,502	2,744
611.100 · Training and Education			
611.101 · In-House Training	40		490
611.102 · Conference Fees	(1,537)		475
611.104 · Hotel & Meal			918
Total 611.100 · Training and Education	(1,497)		1,883
611.110 · Business Travel & Mileage	79	75	489
611.120 · Marketing/PR			
611.124 · Ads	927	2,200	214
Total 611.120 · Marketing/PR	927	2,200	214
611.130 · Property Taxes Paid	381	381	381
611.140 · Meals and Recognition			
611.141 · Meals	542		
611.142 · Recognition	53	25	
Total 611.140 · Meals and Recognition	595	25	
611.150 · Miscellaneous		960	20
611.160 · Community Education			
611.161 · Community CPR Classes			213
Total 611.160 · Community Education			213
Total 611.000 · Other operating expenses	37,399	29,092	29,851
Total Expense	461,545	458,264	492,947
Net Ordinary Income	(155,556)	(216,037)	(99,806)
Other Income/Expense			
Other Income			
701.000 · District Tax Revenues			
701.010 · Property Tax -Secured/ Unsecure	117,250	117,250	102,190
701.020 · Direct Assessment-Amb Svcs Fund	20,250	20,250	20,240
701.030 · Homeowners Prop Tax Relief	1,083	1,083	
Total 701.000 · District Tax Revenues	138,583	138,583	122,430
703.000 · Investment Income	75	900	1,583

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

	Feb 21	Jan 21	Feb 20
704.000 · Interest Expense			
704.010 · Interest Expense - HC	(5,073)	(5,089)	(5,487)
704.020 · Interest Expense - Keystone C	(2,653)	(2,671)	(4,110)
Total 704.000 · Interest Expense	(7,726)	(7,760)	(9,597)
705.000 · Tenant Revenue			
705.020 · HC Tenant Income	600	600	600
705.030 · Keystone Tenant Income	10,892	10,892	13,545
Total 705.000 · Tenant Revenue	11,492	11,492	14,145
710.000 · Misc Other Income			
710.020 · Non-Guaranteed Grant Revenue	1,013	3,125	
Total 710.000 · Misc Other Income	1,013	3,125	
Total Other Income	143,437	146,340	128,561
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
802.051 · Keystone - Other Expenses (NEC)			1,200
Total 802.000 · Keystone District Expense	642	642	2,137
810.000 · Misc Other Expense			
801.000 · Keystone CAM			
801.010 · Keystone Business Park Assoc	960	960	948
801.030 · Keystone Cleaning	330	385	300
801.050 · Keystone Elect/Gas	32	33	77
801.060 · Keystone Water/Garbage	195	345	141
801.070 · CAM Exp offset by CAM Deposits	(1,517)	(1,723)	(1,466)
Total 801.000 · Keystone CAM			
Total 810.000 · Misc Other Expense			
Total Other Expense	642	642	2,137
Net Other Income	142,795	145,698	126,424
Net Income	(12,761)	(70,339)	26,618

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

	Feb 21	Budget	% of Budget	Jul '20 - Feb 21	YTD Budget	% of Budget	Annual Budget	NOTES
Ordinary Income/Expense								
Income								
401.000 · Gross Patient Service Revenue	918,123	883,692	104%	7,411,092	7,102,279	104%	10,637,046	
403.000 · Adjustments	(547,363)	(484,520)	113%	(4,441,276)	(3,866,804)	115%	(5,804,886)	
405.000 · Bad Debt	(108,636)	(51,022)	213%	(555,566)	(408,175)	136%	(615,343)	
407.000 · Other Income	43,864	21,867	201%	200,996	142,983	141%	206,782	
Total Income	305,988	370,017	83%	2,615,246	2,970,283	88%	4,423,599	
Gross Profit	305,988	370,017	83%	2,615,246	2,970,283	88%	4,423,599	due to contractual adjustments
Expense								
601.000 · Salaries & Wages	200,052	219,249	91%	1,657,396	1,753,994	94%	2,630,991	
602.000 · Employee Benefits	52,148	66,234	79%	446,738	529,871	84%	794,807	
603.000 · Professional Fees	55,747	64,785	86%	506,167	564,890	90%	818,796	
604.000 · Purchased Services	41,793	41,466	101%	313,441	339,785	92%	506,490	
605.000 · Supplies	8,901	16,199	55%	134,345	129,593	104%	194,350	
606.000 · Utilities	5,619	5,843	96%	44,911	46,747	96%	70,100	
607.000 · Rental and Lease	841	936	90%	7,107	7,507	95%	11,150	
608.000 · Insurance Coverages	27,257	27,258	100%	219,221	218,061	101%	327,091	
609.000 · Maintenance & Repairs	9,759	9,755	100%	61,866	78,060	79%	116,900	
610.000 · Depreciation and Amortization	18,377	17,866	103%	161,840	160,751	101%	237,600	
611.000 · Other operating expenses	37,398	36,899	101%	191,361	213,310	90%	344,151	
Total Expense	457,892	506,490	90%	3,744,393	4,042,569	93%	6,052,426	
Net Ordinary Income	(151,904)	(136,473)	111%	(1,129,147)	(1,072,286)	105%	(1,628,827)	due to irregular costs (AMB & ADM)
Other Income/Expense								
Other Income								
701.000 · District Tax Revenues	138,583	138,583	100%	1,108,664	1,108,667	100%	1,663,000	
703.000 · Investment Income	75	150	50%	5,721	9,150	63%	12,400	
704.000 · Interest Expense	(5,073)	(5,000)	101%	(40,533)	(40,000)	101%	(60,000)	
705.000 · Tenant Revenue	600	600	100%	4,800	4,800	100%	7,200	
710.000 · Misc Other Income	1,013		100%	12,408	6,500	191%	6,500	
Total Other Income	135,198	134,333	101%	1,091,060	1,089,117	100%	1,629,100	
Net Other Income	135,198	134,333	101%	1,091,060	1,089,117	100%	1,629,100	
Net Income	(16,706)	(2,140)	781%	(38,087)	16,831	(226%)	273	Operations in RED.

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

	Feb 21	Budget	% of Budget	Jul '20 - Feb 21	YTD Budget	% of Budget	Annual Budget	NOTES
Ordinary Income/Expense								
Income								
407.000 · Other Income		167		1,664	1,333	125%	2,000	
Total Income		167		1,664	1,333	125%	2,000	
Gross Profit		167		1,664	1,333	125%	2,000	
Expense								
601.000 · Salaries & Wages								
601.010 · Regular Operations								
601.051 · COVID-Mandated time				5,532				
601.010 · Regular Operations - Other	31,397	32,779	96%	248,570	262,229	95%	393,344	
Total 601.010 · Regular Operations	31,397	32,779	96%	254,102	262,229	97%	393,344	
601.050 · Paid Time Off	3,465	2,779	125%	28,089	22,231	126%	33,346	
601.055 · Accrued Leave Payout				3,817				
Total 601.000 · Salaries & Wages	34,862	35,558	98%	286,008	284,460	101%	426,690	
602.000 · Employee Benefits								
602.020 · Health Ins								
602.021 · Life Insurance and AD&D	76	64	119%	528	514	103%	771	
602.022 · Dental Insurance	375	358	105%	2,327	2,860	81%	4,290	
602.023 · Vision Insurance	59	53	111%	405	427	95%	641	
602.024 · Medical Insurance	4,907	4,727	104%	37,353	37,812	99%	56,718	
602.020 · Health Ins - Other	40		100%	(592)		100%		
Total 602.020 · Health Ins	5,457	5,202	105%	40,021	41,613	96%	62,420	
602.040 · Retirement								
602.041 · 414(h) Retirement Contribution	1,316	1,422	93%	11,521	11,379	101%	17,068	
602.042 · 457(b) Company Match	987	1,067	93%	7,802	8,534	91%	12,801	
Total 602.040 · Retirement	2,303	2,489	93%	19,323	19,913	97%	29,869	
602.050 · Payroll Taxes								
602.051 · Social Security	1,999	2,205	91%	16,052	17,637	91%	26,455	
602.052 · Medicare Tax	467	516	91%	4,064	4,125	99%	6,187	
602.053 · CA UI & ETT	70	178	39%	1,288	1,423	91%	2,135	
602.050 · Payroll Taxes - Other	(77)		100%	(77)		100%		
Total 602.050 · Payroll Taxes	2,459	2,899	85%	21,327	23,185	92%	34,777	
602.000 · Employee Benefits - Other	(136)			(136)				
Total 602.000 · Employee Benefits	10,083	10,590	95%	80,535	84,711	95%	127,066	
603.000 · Professional Fees								
603.040 · Legal & Attorney								
603.041 · General Counsel	2,200	1,250	176%	9,951	10,000	100%	15,000	current legal case
603.043 · Labor-Management					5,233			
Total 603.040 · Legal & Attorney	2,200	1,250	176%	9,951	15,233	65%	15,000	
603.050 · Administrative Consultants		4,250		870	34,000	3%	51,000	
603.070 · Accountants								
603.051 · Financial Statements				20,000	26,000	77%	26,000	
Total 603.070 · Accountants				20,000	26,000	77%	26,000	
Total 603.000 · Professional Fees	2,200	5,500	40%	30,821	75,233	41%	92,000	
604.000 · Purchased Services								
604.030 · Health Screenings				20		100%		
604.070 · Security				691	750	92%	1,000	
604.080 · Cleaning	175	175	100%	1,358	1,400	97%	2,100	
604.100 · IT - Labor	559	525	106%	4,424	4,200	105%	6,300	
604.130 · Records Management	114	115	99%	1,061	923	115%	1,385	
Total 604.000 · Purchased Services	848	815	104%	7,554	7,273	104%	10,785	
605.000 · Supplies								
605.020 · Operating Supplies								
605.021 · Printing & Copiers	676	250	270%	2,042	2,000	102%	3,000	qtr bill
605.022 · Office Supplies	91	183	50%	1,596	1,467	109%	2,200	
605.023 · Facility Supplies	23	183	13%	430	1,467	29%	2,200	
605.020 · Operating Supplies - Other				104		100%		
Total 605.020 · Operating Supplies	790	616	128%	4,172	4,934	85%	7,400	
605.030 · Postage/Shipping		50		268	400	67%	600	
605.080 · Small Tools & Minor Equipment		120		400	960	42%	1,400	

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

	Feb 21	Budget	% of Budget	Jul '20 - Feb 21	YTD Budget	% of Budget	Annual Budget	NOTES
Total 605.000 · Supplies	790	786	101%	4,840	6,294	77%	9,400	
606.000 · Utilities								
606.010 · Elect/Gas	95	125	76%	926	1,000	93%	1,500	
606.020 · Phones								
606.021 · Mobile Phones	50			50				
606.020 · Phones - Other	303	300	101%	2,518	2,400	105%	3,600	
Total 606.020 · Phones	353	300	118%	2,568	2,400	107%	3,600	
606.030 · DSL - Digital Subscriber Line	32	33	97%	260	267	97%	400	
606.050 · Water/Garbage	118	183	64%	1,298	1,467	88%	2,200	
Total 606.000 · Utilities	598	641	93%	5,052	5,134	98%	7,700	
607.000 · Rental and Lease								
607.010 · Building								
607.011 · Storage	229	238	96%	1,829	1,900	96%	2,850	
Total 607.010 · Building	229	238	96%	1,829	1,900	96%	2,850	
607.020 · Equipment Leased								
607.021 · Copier Lease	95	100	95%	758	800	95%	1,200	
607.020 · Equipment Leased - Other	9	75	12%	449	600	75%	900	
Total 607.020 · Equipment Leased	104	175	59%	1,207	1,400	86%	2,100	
Total 607.000 · Rental and Lease	333	413	81%	3,036	3,300	92%	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%	3,071	3,083	100%	4,625	
Total 608.010 · Workers' Compensation	384	385	100%	3,787	3,083	123%	4,625	
608.030 · Property & Equipment	210	210	100%	1,678	1,678	100%	2,517	
608.040 · Liability-not medical related								
608.042 · Directors & Officers	1,979	1,979	100%	15,832	15,832	100%	23,748	
608.040 · Liability-not medical related - Other	206	206	100%	1,651	1,651	100%	2,477	
Total 608.040 · Liability-not medical related	2,185	2,185	100%	17,483	17,483	100%	26,225	
Total 608.000 · Insurance Coverages	2,779	2,780	100%	22,948	22,244	103%	33,367	
609.000 · Maintenance & Repairs								
609.010 · Buildings								
609.011 · Other Maint	146	233	63%	1,355	1,867	73%	2,800	
609.012 · HVAC		25		45	200	23%	300	
Total 609.010 · Buildings	146	258	57%	1,400	2,067	68%	3,100	
609.030 · Equipment M&R				31		100%		
Total 609.000 · Maintenance & Repairs	146	258	57%	1,431	2,067	69%	3,100	
610.000 · Depreciation and Amortization								
610.010 · Depreciation Expense - District	981	736	133%	6,736	6,391	105%	9,600	
Total 610.000 · Depreciation and Amortization	981	736	133%	6,736	6,391	105%	9,600	
611.000 · Other operating expenses								
611.030 · I.T.								
611.040 · IT - Equipment	114	83	137%	442	667	66%	1,000	
611.050 · IT- Software/License								
611.051 · HR mgmt solution	43	100	43%	347	800	43%	1,200	
611.050 · IT- Software/License - Other	1,037	910	114%	10,295	7,280	141%	10,920	
Total 611.050 · IT- Software/License	1,080	1,010	107%	10,642	8,080	132%	12,120	
Total 611.030 · I.T.	1,194	1,093	109%	11,084	8,747	127%	13,120	
611.070 · Fees								
611.072 · Bank Service Charge		10		44	80	55%	120	
611.074 · Agency Provided Services				28		100%	20,000	
611.077 · Other Fees		16,134		16,102	16,355	98%	16,482	
Total 611.070 · Fees		16,144		16,174	16,435	98%	36,602	
611.080 · Recruitment costs				225		100%		
611.090 · Dues / Subscriptions								
611.091 · Associations	1,262	1,250	101%	9,031	10,000	90%	15,000	
611.092 · Information	41	42	98%	211	333	63%	500	
611.090 · Dues / Subscriptions - Other				35				
Total 611.090 · Dues / Subscriptions	1,303	1,292	101%	9,277	10,333	90%	15,500	
611.100 · Training and Education								

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

	Feb 21	Budget	% of Budget	Jul '20 - Feb 21	YTD Budget	% of Budget	Annual Budget	NOTES
611.101 · In-House Training	40	42	95%	195	333	59%	500	
611.102 · Conference Fees	38	408	9%	383	3,267	12%	4,900	
611.103 · Airfare		133			1,067		1,600	
611.104 · Hotel & Meal		200			1,600		2,400	
611.100 · Training and Education - Other		667			5,333		8,000	
Total 611.100 · Training and Education	78	1,450	5%	578	11,600	5%	17,400	
611.110 · Business Travel & Mileage	79	208	38%	641	1,667	38%	2,500	
611.120 · Marketing/PR								
611.124 · Ads	(1,103)		100%	3,418		100%		Reclass to telehealth
Total 611.120 · Marketing/PR	(1,103)		100%	3,418		100%		
611.140 · Meals and Recognition								
611.141 · Meals		42			333		500	
611.142 · Recognition		42		253	333	76%	500	
Total 611.140 · Meals and Recognition		84		253	666	38%	1,000	
Total 611.000 · Other operating expenses	1,551	20,271	8%	41,650	49,448	84%	86,122	
Total Expense	55,171	78,348	70%	490,611	546,555	90%	810,780	
Net Ordinary Income	(55,171)	(78,181)	71%	(488,947)	(545,222)	90%	(808,780)	
Other Income/Expense								
Other Income								
701.000 · District Tax Revenues								
701.010 · Property Tax -Secured/ Unsecure	117,250	117,250	100%	938,000	938,000	100%	1,407,000	
701.030 · Homeowners Prop Tax Relief	1,083	1,083	100%	8,664	8,667	100%	13,000	
Total 701.000 · District Tax Revenues	118,333	118,333	100%	946,664	946,667	100%	1,420,000	
703.000 · Investment Income	75	150	50%	5,720	9,150	63%	12,400	
Total Other Income	118,408	118,483	100%	952,384	955,817	100%	1,432,400	
Net Other Income	118,408	118,483	100%	952,384	955,817	100%	1,432,400	
Net Income	63,237	40,302	157%	463,437	410,595	113%	623,620	MO & YTD in black.

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

	Feb 21	Jan 21	Feb 20
Ordinary Income/Expense			
Expense			
601.000 · Salaries & Wages			
601.010 · Regular Operations			
601.010 · Regular Operations - Other	31,397	29,282	32,066
Total 601.010 · Regular Operations	31,397	29,282	32,066
601.050 · Paid Time Off	3,465	3,487	3,382
Total 601.000 · Salaries & Wages	34,862	32,769	35,448
602.000 · Employee Benefits			
602.020 · Health Ins			
602.021 · Life Insurance and AD&D	76	60	76
602.022 · Dental Insurance	375	271	43
602.023 · Vision Insurance	59	49	17
602.024 · Medical Insurance	4,907	4,907	4,543
602.020 · Health Ins - Other	40	(846)	
Total 602.020 · Health Ins	5,457	4,441	4,679
602.040 · Retirement			
602.041 · 414(h) Retirement Contribution	1,316	1,382	1,290
602.042 · 457(b) Company Match	987	1,206	955
Total 602.040 · Retirement	2,303	2,588	2,245
602.050 · Payroll Taxes			
602.051 · Social Security	1,999	2,452	3,370
602.052 · Medicare Tax	467	495	789
602.053 · CA UI & ETT	70	980	81
602.050 · Payroll Taxes - Other	(77)		
Total 602.050 · Payroll Taxes	2,459	3,927	4,240
602.000 · Employee Benefits - Other	(136)		
Total 602.000 · Employee Benefits	10,083	10,956	11,164
603.000 · Professional Fees			
603.040 · Legal & Attorney			
603.041 · General Counsel	2,200	752	1,178
Total 603.040 · Legal & Attorney	2,200	752	1,178
603.050 · Administrative Consultants			5,000
Total 603.000 · Professional Fees	2,200	752	6,178
604.000 · Purchased Services			
604.070 · Security		230	
604.080 · Cleaning	175	175	168
604.100 · IT - Labor	559	327	510
604.130 · Records Management	114	117	105
Total 604.000 · Purchased Services	848	849	783
605.000 · Supplies			
605.020 · Operating Supplies			
605.021 · Printing & Copiers	676		599
605.022 · Office Supplies	91	578	
605.023 · Facility Supplies	23	31	
605.020 · Operating Supplies - Other			149
Total 605.020 · Operating Supplies	790	609	748
605.030 · Postage/Shipping		101	

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

	Feb 21	Jan 21	Feb 20
605.080 · Small Tools & Minor Equipment			
605.080 · Small Tools & Minor Equipment - Other		193	93
Total 605.080 · Small Tools & Minor Equipment		193	93
Total 605.000 · Supplies	790	903	841
606.000 · Utilities			
606.010 · Elect/Gas	95	111	108
606.020 · Phones			
606.021 · Mobile Phones	50		
606.020 · Phones - Other	303	302	293
Total 606.020 · Phones	353	302	293
606.030 · DSL - Digital Subscriber Line	32	32	32
606.050 · Water/Garbage	118	115	166
Total 606.000 · Utilities	598	560	599
607.000 · Rental and Lease			
607.010 · Building			
607.011 · Storage	229	229	229
Total 607.010 · Building	229	229	229
607.020 · Equipment Leased			
607.021 · Copier Lease	95	95	95
607.020 · Equipment Leased - Other	9		
Total 607.020 · Equipment Leased	104	95	95
Total 607.000 · Rental and Lease	333	324	324
608.000 · Insurance Coverages			
608.010 · Workers' Compensation			
608.010 · Workers' Compensation - Other	384	384	296
Total 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
Total 608.040 · Liability-not medical related	2,185	2,185	2,257
Total 608.000 · Insurance Coverages	2,779	2,779	2,728
609.000 · Maintenance & Repairs			
609.010 · Buildings			
609.011 · Other Maint	146	210	591
Total 609.010 · Buildings	146	210	591
Total 609.000 · Maintenance & Repairs	146	210	591
610.000 · Depreciation and Amortization			
610.010 · Depreciation Expense - District	981	896	(7,046)
Total 610.000 · Depreciation and Amortization	981	896	(7,046)
611.000 · Other operating expenses			
611.030 · I.T.			
611.040 · IT - Equipment	114	207	
611.050 · IT- Software/License			
611.051 · HR mgmt solution	43	43	73
611.050 · IT- Software/License - Other	1,037	917	1,083
Total 611.050 · IT- Software/License	1,080	960	1,156

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

	Feb 21	Jan 21	Feb 20
Total 611.030 · I.T.	1,194	1,167	1,156
611.070 · Fees			
611.077 · Other Fees		16,057	15
Total 611.070 · Fees		16,057	15
611.090 · Dues / Subscriptions			
611.091 · Associations	1,262	1,043	2,225
611.092 · Information	41	41	
Total 611.090 · Dues / Subscriptions	1,303	1,084	2,225
611.100 · Training and Education			
611.101 · In-House Training	40		20
611.102 · Conference Fees	38		475
611.104 · Hotel & Meal			918
Total 611.100 · Training and Education	78		1,413
611.110 · Business Travel & Mileage	79	75	445
611.120 · Marketing/PR			
611.124 · Ads	(1,103)	2,170	
Total 611.120 · Marketing/PR	(1,103)	2,170	
611.140 · Meals and Recognition			
611.142 · Recognition		25	
Total 611.140 · Meals and Recognition		25	
Total 611.000 · Other operating expenses	1,551	20,578	5,254
Total Expense	55,171	71,576	56,864
Net Ordinary Income	(55,171)	(71,576)	(56,864)
Other Income/Expense			
Other Income			
701.000 · District Tax Revenues			
701.010 · Property Tax -Secured/ Unsecure	117,250	117,250	102,190
701.030 · Homeowners Prop Tax Relief	1,083	1,083	
Total 701.000 · District Tax Revenues	118,333	118,333	102,190
703.000 · Investment Income	75	900	1,583
Total Other Income	118,408	119,233	103,773
Net Other Income	118,408	119,233	103,773
Net Income	63,237	47,657	46,909

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

	Feb 21	Budget	% of Budget	Jul '20 - Feb 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				23		100%		
401.010 · AMB Ambulance Services - Other	729,716	702,917	104%	5,944,369	5,623,333	106%	8,435,000	
Total 401.010 · AMB Ambulance Services	729,716	702,917	104%	5,944,392	5,623,333	106%	8,435,000	
Total 401.000 · Gross Patient Service Revenue	729,716	702,917	104%	5,944,392	5,623,333	106%	8,435,000	157 transports
403.000 · Adjustments								
403.100 · Contractual Adjustments								
403.015 · AMB Contractual Allowances								
403.011 · AMB Revenue Adjustments	(3,666)	(1,386)	265%	(15,655)	(11,088)	141%	(16,632)	
403.012 · AMB GEMT QAF Add-on Pymt	686		100%	8,550		100%		
403.015 · AMB Contractual Allowances - Other	(460,572)	(468,979)	98%	(4,067,922)	(3,751,835)	108%	(5,627,752)	
Total 403.015 · AMB Contractual Allowances	(463,552)	(470,365)	99%	(4,075,027)	(3,762,923)	108%	(5,644,384)	
Total 403.100 · Contractual Adjustments	(463,552)	(470,365)	99%	(4,075,027)	(3,762,923)	108%	(5,644,384)	
Total 403.000 · Adjustments	(463,552)	(470,365)	99%	(4,075,027)	(3,762,923)	108%	(5,644,384)	
405.000 · Bad Debt								
405.010 · AMB Write-offs								
405.011 · AMB Allowance for Doubtful	(70,972)	(6,731)	1,054%	(25,623)	(53,845)	48%	(80,768)	
405.012 · AMB Rcvd from Written Off Accts	11,091	6,413	173%	51,081	51,306	100%	76,959	
405.013 · AMB Bad Debt	(44,509)	(50,705)	88%	(559,264)	(405,636)	138%	(608,454)	
Total 405.010 · AMB Write-offs	(104,390)	(51,023)	205%	(533,806)	(408,175)	131%	(612,263)	
Total 405.000 · Bad Debt	(104,390)	(51,023)	205%	(533,806)	(408,175)	131%	(612,263)	
407.000 · Other Income								
407.040 · Community Education Classes		83		350	667	52%	1,000	
407.050 · Special Event Standby		6,500		64,321	6,500	990%	6,500	
407.000 · Other Income - Other	45	450	10%	19,678	13,350	147%	25,000	
Total 407.000 · Other Income	45	7,033	1%	84,349	20,517	411%	32,500	
Total Income	161,819	188,562	86%	1,419,908	1,472,752	96%	2,210,853	
Gross Profit	161,819	188,562	86%	1,419,908	1,472,752	96%	2,210,853	due to allowance
Expense								
601.000 · Salaries & Wages								
601.010 · Regular Operations								
601.051 · COVID-Mandated time				2,226				
601.010 · Regular Operations - Other	91,483	82,115	111%	683,196	656,919	104%	985,378	
Total 601.010 · Regular Operations	91,483	82,115	111%	685,422	656,919	104%	985,378	
601.020 · Community Service	294	1,009	29%	1,199	8,075	15%	12,112	
601.030 · Continuing Education - Employee	692	339	204%	1,724	2,709	64%	4,064	
601.050 · Paid Time Off	11,295	8,301	136%	84,616	66,409	127%	99,613	
601.055 · Accrued Leave Payout	14		100%	7,831		100%		
601.060 · Union Representation		56			447		671	
601.000 · Salaries & Wages - Other				100				
Total 601.000 · Salaries & Wages	103,778	91,820	113%	780,892	734,559	106%	1,101,838	
602.000 · Employee Benefits								
602.020 · Health Ins								
602.021 · Life Insurance and AD&D	211	183	115%	1,721	1,461	118%	2,192	
602.022 · Dental Insurance	654	929	70%	5,015	7,432	67%	11,148	
602.023 · Vision Insurance	109	155	70%	945	1,237	76%	1,856	
602.024 · Medical Insurance	7,867	10,493	75%	63,403	83,945	76%	125,917	
Total 602.020 · Health Ins	8,841	11,760	75%	71,084	94,075	76%	141,113	
602.040 · Retirement								
602.041 · 414(h) Retirement Contribution	1,489	3,339	45%	28,309	26,710	106%	40,065	
602.042 · 457(b) Company Match	1,835	3,546	52%	16,672	28,364	59%	42,546	
Total 602.040 · Retirement	3,324	6,885	48%	44,981	55,074	82%	82,611	
602.050 · Payroll Taxes								
602.051 · Social Security	5,920	5,727	103%	47,644	45,818	104%	68,727	
602.052 · Medicare Tax	1,384	1,339	103%	11,142	10,715	104%	16,073	
602.053 · CA UI & ETT	304	504	60%	4,435	4,032	110%	6,048	
Total 602.050 · Payroll Taxes	7,608	7,570	101%	63,221	60,565	104%	90,848	
Total 602.000 · Employee Benefits	19,773	26,215	75%	179,286	209,714	85%	314,572	
603.000 · Professional Fees								
603.010 · Medical								
603.020 · Physician Services								
603.025 · Medical Directorship	530	530	100%	4,240	4,240	100%	6,360	
Total 603.020 · Physician Services	530	530	100%	4,240	4,240	100%	6,360	
Total 603.010 · Medical	530	530	100%	4,240	4,240	100%	6,360	
603.040 · Legal & Attorney								

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

	Feb 21	Budget	% of Budget	Jul '20 - Feb 21	YTD Budget	% of Budget	Annual Budget	NOTES
603.043 · Labor-Management				775		100%		
Total 603.040 · Legal & Attorney				775		100%		
603.050 · Administrative Consultants				639				
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	530	530	100%	5,654	7,740	73%	9,860	
604.000 · Purchased Services								
604.030 · Health Screenings	178	83	214%	267	667	40%	1,000	
604.050 · Billing	9,578	8,167	117%	68,799	65,333	105%	98,000	SEMSA Jan bill adjustment
604.060 · Linen	956	980	98%	7,788	8,170	95%	12,580	
604.070 · Security				8,575	8,575	100%	8,575	
604.100 · IT - Labor	710	721	98%	5,651	5,767	98%	8,650	
604.120 · Medical Waste Disposal	158	167	95%	1,260	1,333	95%	2,000	
604.130 · Records Management	10	42	24%	169	333	51%	500	
604.140 · Ambulance Dispatch Services	6,307	5,667	111%	47,586	45,333	105%	68,000	
604.150 · Patient Surveys		167			1,333		2,000	
Total 604.000 · Purchased Services	17,897	15,994	112%	140,095	136,844	102%	201,305	
605.000 · Supplies								
605.020 · Operating Supplies								
605.021 · Printing & Copiers	223	83	269%	646	667	97%	1,000	qtr bill
605.022 · Office Supplies	46	200	23%	443	1,600	28%	2,400	
605.023 · Facility Supplies	237	300	79%	2,526	2,400	105%	3,600	
Total 605.020 · Operating Supplies	506	583	87%	3,615	4,667	77%	7,000	
605.030 · Postage/Shipping	19	50	38%	417	400	104%	600	
605.040 · Medical Consumable								
605.042 · Oxygen	492	333	148%	3,169	2,667	119%	4,000	
605.043 · Medical Supplies								
605.044 · Medical Supplies - COVID	1,466	492	298%	16,699	3,933	425%	5,900	
605.045 · IV Therapy	1,527	819	186%	10,443	6,550	159%	9,825	
605.046 · Diagnostic		819		5,119	6,550	78%	9,825	
605.047 · Infection Control		83		7,039	667	1,055%	1,000	
605.048 · Patient Transport	439	738	59%	6,630	5,900	112%	8,850	
605.043 · Medical Supplies - Other	447	1,967	23%	7,007	15,733	45%	23,600	
Total 605.043 · Medical Supplies	3,879	4,918	79%	52,937	39,333	135%	59,000	
Total 605.040 · Medical Consumable	4,371	5,251	83%	56,106	42,000	134%	63,000	
605.050 · Pharmaceutical								
605.051 · Replace Expired Pharmaceuticals				129				
605.050 · Pharmaceutical - Other	964	833	116%	8,117	6,667	122%	10,000	
Total 605.050 · Pharmaceutical	964	833	116%	8,246	6,667	124%	10,000	
605.080 · Small Tools & Minor Equipment								
605.081 · Minor Medical Equipment	1,627	583	279%	2,925	4,667	63%	7,000	
605.080 · Small Tools & Minor Equipment - Other		417		4,515	3,333	135%	5,000	
Total 605.080 · Small Tools & Minor Equipment	1,627	1,000	163%	7,440	8,000	93%	12,000	
Total 605.000 · Supplies	7,487	7,717	97%	75,824	61,734	123%	92,600	
606.000 · Utilities								
606.010 · Elect/Gas	286	375	76%	2,779	3,000	93%	4,500	
606.020 · Phones								
606.021 · Mobile Phones	264	283	93%	2,049	2,267	90%	3,400	
606.020 · Phones - Other	432	433	100%	3,283	3,467	95%	5,200	
Total 606.020 · Phones	696	716	97%	5,332	5,734	93%	8,600	
606.030 · DSL - Digital Subscriber Line	97	100	97%	779	800	97%	1,200	
606.050 · Water/Garbage	262	417	63%	3,180	3,333	95%	5,000	
Total 606.000 · Utilities	1,341	1,608	83%	12,070	12,867	94%	19,300	
607.000 · Rental and Lease								
607.020 · Equipment Leased								
607.021 · Copier Lease	32	33	97%	253	267	95%	400	
Total 607.020 · Equipment Leased	32	33	97%	253	267	95%	400	
Total 607.000 · Rental and Lease	32	33	97%	253	267	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%	30,714	30,711	100%	46,067	
Total 608.010 · Workers' Compensation	3,839	3,839	100%	28,997	30,711	94%	46,067	
608.020 · Auto Liability & PhysicalDamage	1,689	1,689	100%	13,515	13,515	100%	20,273	
608.030 · Property & Equipment	210	210	100%	1,678	1,678	100%	2,517	
608.040 · Liability-not medical related	177	177	100%	1,418	1,418	100%	2,127	
608.050 · Health Entity Liability	8,813	8,896	99%	70,501	71,171	99%	106,757	

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

	Feb 21	Budget	% of Budget	Jul '20 - Feb 21	YTD Budget	% of Budget	Annual Budget	NOTES
Total 608.000 · Insurance Coverages	14,728	14,811	99%	116,109	118,493	98%	177,741	
609.000 · Maintenance & Repairs								
609.010 · Buildings								
609.011 · Other Maint	181	225	80%	1,501	1,800	83%	2,700	
609.012 · HVAC		142		257	1,133	23%	1,700	
609.013 · Plumbing		200			1,600		2,400	
609.015 · Electric				329		100%		
Total 609.010 · Buildings	181	567	32%	2,087	4,533	46%	6,800	
609.030 · Equipment M&R	734	1,000	73%	11,948	8,000	149%	12,000	
609.040 · Vehicle M&R								
609.041 · Tires & Wheels	1,748	458	382%	3,396	3,667	93%	5,500	1801 & 1901 vehicle
609.042 · Engine & Drive Train		1,167			9,333		14,000	
609.043 · Body Work		83		1,303	667	195%	1,000	
609.044 · Vehicle AC				1,664				
609.045 · General Vehicle M&R	20	2,750	1%	15,412	22,000	70%	33,000	
609.040 · Vehicle M&R - Other				544		100%		
Total 609.040 · Vehicle M&R	1,768	4,458	40%	22,319	35,667	63%	53,500	
609.050 · Uniforms	92	1,167	8%	6,857	9,333	73%	14,000	
Total 609.000 · Maintenance & Repairs	2,775	7,192	39%	43,211	57,533	75%	86,300	
610.000 · Depreciation and Amortization								
610.020 · Depreciation Expense - Amb	11,784	11,750	100%	106,018	105,740	100%	156,000	
Total 610.000 · Depreciation and Amortization	11,784	11,750	100%	106,018	105,740	100%	156,000	
611.000 · Other operating expenses								
611.030 · I.T.								
611.040 · IT - Equipment	105	125	84%	414	1,000	41%	1,500	
611.050 · IT- Software/License								
611.051 · HR mgmt solution	264	258	102%	2,112	2,067	102%	3,100	
611.050 · IT- Software/License - Other	2,159	979	221%	9,487	7,833	121%	11,750	Windows upgrade/ Zoll Qtr bill
Total 611.050 · IT- Software/License	2,423	1,237	196%	11,599	9,900	117%	14,850	
Total 611.030 · I.T.	2,528	1,362	186%	12,013	10,900	110%	16,350	
611.060 · Fuel Auto	3,765	3,917	96%	28,919	31,333	92%	47,000	
611.070 · Fees								
611.072 · Bank Service Charge				10				
611.073 · Credit Card Transaction Fees	212	292	73%	2,164	2,333	93%	3,500	
611.074 · Agency Provided Services	7,675	1,417	542%	12,358	11,333	109%	17,000	MVEMSA annual equipment upgrade
611.075 · GEMT-Quality Assurance Fee	15,504		100%	30,077	28,800	104%	57,600	Q3 2020
611.076 · Collections Commission	1,208	2,083	58%	10,217	16,667	61%	25,000	
611.077 · Other Fees		50		606	900	67%	1,000	
Total 611.070 · Fees	24,599	3,842	640%	55,432	60,033	92%	104,100	
611.080 · Recruitment costs				1,050		100%		
611.090 · Dues / Subscriptions								
611.091 · Associations	144	190	76%	1,245	1,517	82%	2,275	
Total 611.090 · Dues / Subscriptions	144	190	76%	1,245	1,517	82%	2,275	
611.100 · Training and Education								
611.101 · In-House Training		208		1,188	1,667	71%	2,500	
611.102 · Conference Fees	(1,575)	133	(1,184%)	(1,575)	1,067	(148%)	1,600	Zoll conference refund
611.103 · Airfare		67			533		800	
611.104 · Hotel & Meal		133			1,067		1,600	
Total 611.100 · Training and Education	(1,575)	541	(291%)	(387)	4,334	(9%)	6,500	
611.110 · Business Travel & Mileage		42			333		500	
611.120 · Marketing/PR								
611.124 · Ads							250	
611.125 · Other Marketing Exp				83		100%		
611.126 · Events							250	
Total 611.120 · Marketing/PR				83		100%	500	
611.140 · Meals and Recognition								
611.141 · Meals	542	42	1,290%	722	333	217%	500	
611.142 · Recognition		42			333		500	
Total 611.140 · Meals and Recognition	542	84	645%	722	666	108%	1,000	
611.150 · Miscellaneous				960		100%		
611.160 · Community Education								
611.161 · Community CPR Classes		167		418	1,333	31%	2,000	
Total 611.160 · Community Education		167		418	1,333	31%	2,000	
Total 611.000 · Other operating expenses	30,003	10,145	296%	100,455	110,449	91%	180,225	
Total Expense	210,128	187,815	112%	1,559,867	1,555,940	100%	2,340,141	due to irregular/annual cost
Net Ordinary Income	(48,309)	747	(6,467%)	(139,959)	(83,188)	168%	(129,288)	
Other Income/Expense								

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

	Feb 21	Budget	% of Budget	Jul '20 - Feb 21	YTD Budget	% of Budget	Annual Budget	NOTES
Other Income								
701.000 · District Tax Revenues								
701.020 · Direct Assessment-Amb Svcs Fund	20,250	20,250	100%	162,000	162,000	100%	243,000	
Total 701.000 · District Tax Revenues	20,250	20,250	100%	162,000	162,000	100%	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	20,250	20,250	100%	168,800	162,000	104%	243,000	
Net Other Income	20,250	20,250	100%	168,800	162,000	104%	243,000	
Net Income	(28,059)	20,997	(134%)	28,841	78,812	37%	113,712	Due to Allowance & Irregular Cos

Del Puerto Health Care District
Ambulance vs Previous
February 2021

	Feb 21	Jan 21	Feb 20
Ordinary Income/Expense			
Income			
401.000 · Gross Patient Service Revenue			
401.010 · AMB Ambulance Services			
401.010 · AMB Ambulance Services - Other	729,716	719,457	729,577
Total 401.010 · AMB Ambulance Services	<u>729,716</u>	<u>719,457</u>	<u>729,577</u>
Total 401.000 · Gross Patient Service Revenue	<u>729,716</u>	<u>719,457</u>	<u>729,577</u>
403.000 · Adjustments			
403.100 · Contractual Adjustments			
403.015 · AMB Contractual Allowances			
403.011 · AMB Revenue Adjustments	(3,666)	(614)	(1,347)
403.012 · AMB GEMT QAF Add-on Pymt	686	233	686
403.015 · AMB Contractual Allowances - Other	(460,572)	(523,149)	(512,097)
Total 403.015 · AMB Contractual Allowances	<u>(463,552)</u>	<u>(523,530)</u>	<u>(512,758)</u>
Total 403.100 · Contractual Adjustments	<u>(463,552)</u>	<u>(523,530)</u>	<u>(512,758)</u>
Total 403.000 · Adjustments	<u>(463,552)</u>	<u>(523,530)</u>	<u>(512,758)</u>
405.000 · Bad Debt			
405.010 · AMB Write-offs			
405.011 · AMB Allowance for Doubtful	(70,972)	20,896	(950)
405.012 · AMB Rcvd from Written Off Accts	11,091	3,520	5,125
405.013 · AMB Bad Debt	(44,509)	(72,861)	(30,362)
Total 405.010 · AMB Write-offs	<u>(104,390)</u>	<u>(48,445)</u>	<u>(26,187)</u>
Total 405.000 · Bad Debt	<u>(104,390)</u>	<u>(48,445)</u>	<u>(26,187)</u>
407.000 · Other Income			
407.050 · Special Event Standby			6,514
407.000 · Other Income - Other	45	30	30
Total 407.000 · Other Income	<u>45</u>	<u>30</u>	<u>6,544</u>
Total Income	<u>161,819</u>	<u>147,512</u>	<u>197,176</u>
Gross Profit	161,819	147,512	197,176
Expense			
601.000 · Salaries & Wages			
601.010 · Regular Operations			
601.010 · Regular Operations - Other	91,483	90,344	80,929
Total 601.010 · Regular Operations	<u>91,483</u>	<u>90,344</u>	<u>80,929</u>
601.020 · Community Service	294		(1,615)
601.030 · Continuing Education - Employee	692	475	1,202
601.050 · Paid Time Off	11,295	8,769	8,849
601.055 · Accrued Leave Payout	14		
Total 601.000 · Salaries & Wages	<u>103,778</u>	<u>99,588</u>	<u>89,365</u>
602.000 · Employee Benefits			
602.020 · Health Ins			
602.021 · Life Insurance and AD&D	211	211	82
602.022 · Dental Insurance	654	725	849
602.023 · Vision Insurance	109	109	129
602.024 · Medical Insurance	7,867	9,622	8,084
Total 602.020 · Health Ins	<u>8,841</u>	<u>10,667</u>	<u>9,144</u>
602.040 · Retirement			
602.041 · 414(h) Retirement Contribution	1,489	3,336	3,030
602.042 · 457(b) Company Match	1,835	1,903	1,696

Del Puerto Health Care District
Ambulance vs Previous
February 2021

	Feb 21	Jan 21	Feb 20
Total 602.040 · Retirement	3,324	5,239	4,726
602.050 · Payroll Taxes			
602.051 · Social Security	5,920	5,864	8,387
602.052 · Medicare Tax	1,384	1,371	1,960
602.053 · CA UI & ETT	304	3,055	612
Total 602.050 · Payroll Taxes	7,608	10,290	10,959
Total 602.000 · Employee Benefits	19,773	26,196	24,829
603.000 · Professional Fees			
603.010 · Medical			
603.020 · Physician Services			
603.025 · Medical Directorship	530	530	530
Total 603.020 · Physician Services	530	530	530
Total 603.010 · Medical	530	530	530
603.040 · Legal & Attorney			
603.043 · Labor-Management		237	
Total 603.040 · Legal & Attorney		237	
Total 603.000 · Professional Fees	530	767	530
604.000 · Purchased Services			
604.030 · Health Screenings	178	89	
604.050 · Billing	9,578	8,623	7,980
604.060 · Linen	956	965	923
604.100 · IT - Labor	710	556	700
604.120 · Medical Waste Disposal	158	158	150
604.130 · Records Management	10	11	11
604.140 · Ambulance Dispatch Services	6,307	6,333	5,437
604.150 · Patient Surveys			329
Total 604.000 · Purchased Services	17,897	16,735	15,530
605.000 · Supplies			
605.020 · Operating Supplies			
605.021 · Printing & Copiers	223		150
605.022 · Office Supplies	46	141	
605.023 · Facility Supplies	237	496	
605.020 · Operating Supplies - Other			1,716
Total 605.020 · Operating Supplies	506	637	1,866
605.030 · Postage/Shipping	19	117	
605.040 · Medical Consumable			
605.042 · Oxygen	492	271	226
605.043 · Medical Supplies			
605.044 · Medical Supplies - COVID	1,466	1,357	
605.045 · IV Therapy	1,527	919	
605.046 · Diagnostic		716	
605.048 · Patient Transport	439	1,072	
605.043 · Medical Supplies - Other	447	979	3,011
Total 605.043 · Medical Supplies	3,879	5,043	3,011
Total 605.040 · Medical Consumable	4,371	5,314	3,237
605.050 · Pharmaceutical			
605.050 · Pharmaceutical - Other	964	276	2,456
Total 605.050 · Pharmaceutical	964	276	2,456
605.080 · Small Tools & Minor Equipment			

Del Puerto Health Care District
Ambulance vs Previous
February 2021

	Feb 21	Jan 21	Feb 20
605.081 · Minor Medical Equipment	1,627		2,296
605.080 · Small Tools & Minor Equipment - Other		943	391
Total 605.080 · Small Tools & Minor Equipment	1,627	943	2,687
Total 605.000 · Supplies	7,487	7,287	10,246
606.000 · Utilities			
606.010 · Elect/Gas	286	333	325
606.020 · Phones			
606.021 · Mobile Phones	264	259	243
606.020 · Phones - Other	432	430	416
Total 606.020 · Phones	696	689	659
606.030 · DSL - Digital Subscriber Line	97	97	97
606.050 · Water/Garbage	262	253	406
Total 606.000 · Utilities	1,341	1,372	1,487
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 & Physical Damage	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	181	264	591
609.012 · HVAC		124	
609.015 · Electric		329	
Total 609.010 · Buildings	181	717	591
609.030 · Equipment M&R	734	595	
609.040 · Vehicle M&R			
609.041 · Tires & Wheels	1,748		
609.045 · General Vehicle M&R	20	6,929	
609.040 · Vehicle M&R - Other			1,640
Total 609.040 · Vehicle M&R	1,768	6,929	1,640
609.050 · Uniforms	92	364	849
Total 609.000 · Maintenance & Repairs	2,775	8,605	3,080
610.000 · Depreciation and Amortization			
610.020 · Depreciation Expense - Amb	11,784	13,036	22,680
Total 610.000 · Depreciation and Amortization	11,784	13,036	22,680
611.000 · Other operating expenses			
611.030 · I.T.			
611.040 · IT - Equipment	105		653

Del Puerto Health Care District
Ambulance vs Previous
February 2021

	Feb 21	Jan 21	Feb 20
611.050 · IT- Software/License			
611.051 · HR mgmt solution	264	264	250
611.050 · IT- Software/License - Other	2,159	1,120	1,202
Total 611.050 · IT- Software/License	<u>2,423</u>	<u>1,384</u>	<u>1,452</u>
Total 611.030 · I.T.	2,528	1,384	2,105
611.060 · Fuel Auto	3,765	3,662	3,855
611.070 · Fees			
611.072 · Bank Service Charge			10
611.073 · Credit Card Transaction Fees	212	350	229
611.074 · Agency Provided Services	7,675	685	1,142
611.075 · GEMT-Quality Assurance Fee	15,504	6	11,705
611.076 · Collections Commission	1,208	620	526
611.077 · Other Fees		606	
Total 611.070 · Fees	<u>24,599</u>	<u>2,267</u>	<u>13,612</u>
611.090 · Dues / Subscriptions			
611.091 · Associations	144	144	284
611.092 · Information			66
Total 611.090 · Dues / Subscriptions	<u>144</u>	<u>144</u>	<u>350</u>
611.100 · Training and Education			
611.101 · In-House Training			220
611.102 · Conference Fees	(1,575)		
Total 611.100 · Training and Education	<u>(1,575)</u>		<u>220</u>
611.110 · Business Travel & Mileage			44
611.140 · Meals and Recognition			
611.141 · Meals	542		
Total 611.140 · Meals and Recognition	<u>542</u>		
611.150 · Miscellaneous		960	
611.160 · Community Education			
611.161 · Community CPR Classes			213
Total 611.160 · Community Education			<u>213</u>
Total 611.000 · Other operating expenses	<u>30,003</u>	<u>8,417</u>	<u>20,399</u>
Total Expense	<u>210,128</u>	<u>196,763</u>	<u>200,923</u>
Net Ordinary Income	(48,309)	(49,251)	(3,747)
Other Income/Expense			
Other Income			
701.000 · District Tax Revenues			
701.020 · Direct Assessment-Amb Svcs Fund	20,250	20,250	20,240
Total 701.000 · District Tax Revenues	<u>20,250</u>	<u>20,250</u>	<u>20,240</u>
703.000 · Investment Income	0	0	0
Total Other Income	<u>20,250</u>	<u>20,250</u>	<u>20,240</u>
Net Other Income	<u>20,250</u>	<u>20,250</u>	<u>20,240</u>
Net Income	<u>(28,059)</u>	<u>(29,001)</u>	<u>16,493</u>

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

	Feb 21	Budget	% of Budget	Jul '20 - Feb 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 Payments	24,834	15,870	156%	180,082	126,961	142%	190,441	
401.020 · Health Center Services - Other	163,574	164,905	99%	1,286,618	1,351,985	95%	2,011,605	
Total 401.020 · Health Center Services	188,408	180,775	104%	1,466,700	1,478,946	99%	2,202,046	
Total 401.000 · Gross Patient Service Revenue	188,408	180,775	104%	1,466,700	1,478,946	99%	2,202,046	852 visits
403.000 · Adjustments								
403.100 · Contractual Adjustments								
403.030 · Gross Adjustments HC								
403.022 · HC Reverse Credit Card Adj	3		100%	853		100%		
403.023 · Reverse Capitated Adj				(87,138)		100%		
403.024 · HC Reverse Bad Debt Adj	1,190		100%	7,598		100%		
403.025 · HC Reverse Refund of Overpayment	(105)		100%	(3,104)		100%		
403.030 · Gross Adjustments HC - Other	(84,900)	(14,155)	600%	(284,458)	(103,882)	274%	(160,502)	
Total 403.030 · Gross Adjustments HC	(83,812)	(14,155)	592%	(366,249)	(103,882)	353%	(160,502)	
Total 403.100 · Contractual Adjustments	(83,812)	(14,155)	592%	(366,249)	(103,882)	353%	(160,502)	
Total 403.000 · Adjustments	(83,812)	(14,155)	592%	(366,249)	(103,882)	353%	(160,502)	
405.000 · Bad Debt								
405.020 · HC Write-offs								
405.021 · HC Allowance for Doubtful	(3,256)		100%	(16,540)		100%	15,380	
405.022 · HC Bad Debt Health Center	(1,190)		100%	(7,598)		100%	(21,882)	
405.023 · HC Rcvd from Written Off Accts	201		100%	2,376		100%	3,422	
Total 405.020 · HC Write-offs	(4,245)		100%	(21,762)		100%	(3,080)	
Total 405.000 · Bad Debt	(4,245)		100%	(21,762)		100%	(3,080)	
407.000 · Other Income								
407.010 · Prospective Payment System				(20,008)		100%		
407.020 · Medicare Cost Settlement		1,250		13,513	10,000	135%	15,000	
407.030 · Payer Incentives Received	25,420	4,167	610%	37,833	33,333	114%	50,000	2019 HN CHIP incentive
407.080 · Telehealth Grant Income	18,259	9,000	203%	72,267	72,000	100%	96,682	Reclass July-Feb cost
407.000 · Other Income - Other	140	250	56%	11,379	5,800	196%	10,600	
Total 407.000 · Other Income	43,819	14,667	299%	114,984	121,133	95%	172,282	
Total Income	144,170	181,287	80%	1,193,673	1,496,197	80%	2,210,746	
Gross Profit	144,170	181,287	80%	1,193,673	1,496,197	80%	2,210,746	
Expense								
601.000 · Salaries & Wages								
601.010 · Regular Operations								
601.051 · COVID-Mandated time	810			20,393				
601.010 · Regular Operations - Other	53,153	81,595	65%	483,577	652,756	74%	979,134	
Total 601.010 · Regular Operations	53,963	81,595	66%	503,970	652,756	77%	979,134	
601.020 · Community Service	194			194				
601.030 · Continuing Education - Employee		169			1,354		2,031	
601.050 · Paid Time Off	7,256	10,108	72%	73,491	80,865	91%	121,298	
601.055 · Accrued Leave Payout				5,085		100%		
601.070 · Incentive				7,755		100%		
Total 601.000 · Salaries & Wages	61,413	91,872	67%	590,495	734,975	80%	1,102,463	
602.000 · Employee Benefits								
602.020 · Health Ins								
602.021 · Life Insurance and AD&D	227	237	96%	2,004	1,895	106%	2,842	
602.022 · Dental Insurance	1,356	1,591	85%	10,036	12,727	79%	19,091	
602.023 · Vision Insurance	204	262	78%	1,785	2,094	85%	3,141	
602.024 · Medical Insurance	11,998	14,690	82%	98,316	117,520	84%	176,280	
Total 602.020 · Health Ins	13,785	16,780	82%	112,141	134,236	84%	201,354	
602.040 · Retirement								
602.041 · 414(h) Retirement Contribution	2,412	3,601	67%	23,855	28,812	83%	43,218	
602.042 · 457(b) Company Match	717	1,343	53%	5,534	10,747	51%	16,120	
Total 602.040 · Retirement	3,129	4,944	63%	29,389	39,559	74%	59,338	
602.050 · Payroll Taxes								
602.051 · Social Security	3,532	5,582	63%	33,832	44,659	76%	66,989	
602.052 · Medicare Tax	826	1,306	63%	8,157	10,445	78%	15,667	
602.053 · CA UI & ETT	806	818	99%	3,184	6,547	49%	9,821	
602.050 · Payroll Taxes - Other	77			77				

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

	Feb 21	Budget	% of Budget	Jul '20 - Feb 21	YTD Budget	% of Budget	Annual Budget	NOTES
Total 602.050 · Payroll Taxes	5,241	7,706	68%	45,250	61,651	73%	92,477	
602.000 · Employee Benefits - Other	136			136				
Total 602.000 · Employee Benefits	22,291	29,430	76%	186,916	235,446	79%	353,169	
603.000 · Professional Fees								
603.010 · Medical								
603.020 · Physician Services								
603.023 · MD Retirement Contribution	651	868	75%	6,727	6,944	97%	10,416	
603.024 · MD Medical Ins Contribution	1,000	1,000	100%	8,000	8,000	100%	12,000	
603.025 · Medical Directorship	8,303	8,303	100%	66,427	66,427	100%	99,640	
603.027 · MD Continuing Medical Education					2,000		2,000	
603.020 · Physician Services - Other	43,063	48,583	89%	383,146	388,667	99%	583,000	
Total 603.020 · Physician Services	53,017	58,754	90%	464,300	472,038	98%	707,056	
603.030 · Non Physician Providers								
603.037 · NPP Continuing Medical Educatio				3,380	3,380	100%	3,380	
Total 603.030 · Non Physician Providers				3,380	3,380	100%	3,380	
Total 603.010 · Medical	53,017	58,754	90%	467,680	475,418	98%	710,436	
603.050 · Administrative Consultants				1,039		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	53,017	58,754	90%	469,694	481,918	97%	716,936	
604.000 · Purchased Services								
604.030 · Health Screenings				200		100%		
604.050 · Billing	13,981	14,583	96%	87,819	116,667	75%	175,000	
604.060 · Linen	194	190	102%	1,619	1,720	94%	2,600	
604.070 · Security	25	25	100%	200	200	100%	300	
604.080 · Cleaning	3,970	4,400	90%	30,194	33,400	90%	51,000	
604.100 · IT - Labor	3,535	3,500	101%	27,977	28,000	100%	42,000	
604.110 · Communication for Patients	441	750	59%	9,659	6,000	161%	9,000	
604.120 · Medical Waste Disposal	525	583	90%	4,200	4,667	90%	7,000	
604.130 · Records Management	377	460	82%	3,923	3,680	107%	5,500	
604.150 · Patient Surveys		167			1,333		2,000	
Total 604.000 · Purchased Services	23,048	24,658	93%	165,791	195,667	85%	294,400	
605.000 · Supplies								
605.020 · Operating Supplies								
605.021 · Printing & Copiers		258		1,778	2,067	86%	3,100	
605.022 · Office Supplies		200		1,212	1,600	76%	2,400	
605.023 · Facility Supplies		396		1,154	3,167	36%	4,750	
Total 605.020 · Operating Supplies		854		4,144	6,834	61%	10,250	
605.030 · Postage/Shipping		50		268	400	67%	600	
605.040 · Medical Consumable								
605.043 · Medical Supplies								
605.044 · Medical Supplies - COVID	33	800	4%	4,525	6,400	71%	9,600	
605.046 · Diagnostic	182	800	23%	3,972	6,400	62%	9,600	
605.047 · Infection Control				734				
605.043 · Medical Supplies - Other	295	1,650	18%	7,230	13,200	55%	19,800	
Total 605.043 · Medical Supplies	510	3,250	16%	16,461	26,000	63%	39,000	
Total 605.040 · Medical Consumable	510	3,250	16%	16,461	26,000	63%	39,000	
605.050 · Pharmaceutical								
605.060 · Vaccines								
605.061 · HPV		463		4,291	3,700	116%	5,550	
605.062 · Pneumonia Vaccines		463		7,859	3,700	212%	5,550	
605.063 · Pediarix		31			247		370	
605.064 · Flu Vaccines		463		13,914	3,700	376%	5,550	
605.065 · MMR		185		727	1,480	49%	2,220	
605.066 · Varivax		216			1,727		2,590	
605.067 · Menactra		185		1,547	1,480	105%	2,220	
605.060 · Vaccines - Other		1,079		2,968	8,633	34%	12,950	
Total 605.060 · Vaccines		3,085		31,306	24,667	127%	37,000	
605.050 · Pharmaceutical - Other	114	333	34%	1,036	2,667	39%	4,000	
Total 605.050 · Pharmaceutical	114	3,418	3%	32,342	27,334	118%	41,000	
605.080 · Small Tools & Minor Equipment								
605.081 · Minor Medical Equipment				468		100%		
605.080 · Small Tools & Minor Equipment - Other		125			1,000		1,500	

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

	Feb 21	Budget	% of Budget	Jul '20 - Feb 21	YTD Budget	% of Budget	Annual Budget	NOTES
Total 605.080 · Small Tools & Minor Equipment		125		468	1,000	47%	1,500	
Total 605.000 · Supplies	624	7,697	8%	53,683	61,568	87%	92,350	
606.000 · Utilities								
606.010 · Elect/Gas	1,169	1,225	95%	9,213	9,800	94%	14,700	
606.020 · Phones								
606.021 · Mobile Phones	50	50	100%	450	400	113%	600	
606.020 · Phones - Other	1,481	1,333	111%	10,999	10,667	103%	16,000	
Total 606.020 · Phones	1,531	1,383	111%	11,449	11,067	103%	16,600	
606.030 · DSL - Digital Subscriber Line	290	300	97%	2,319	2,400	97%	3,600	
606.040 · Cable TV	100	75	133%	587	600	98%	900	
606.050 · Water/Garbage	588	610	96%	4,221	4,880	86%	7,300	
Total 606.000 · Utilities	3,678	3,593	102%	27,789	28,747	97%	43,100	
607.000 · Rental and Lease								
607.010 · Building								
607.011 · Storage	187	190	98%	1,498	1,540	97%	2,300	
Total 607.010 · Building	187	190	98%	1,498	1,540	97%	2,300	
607.020 · Equipment Leased								
607.021 · Copier Lease	290	300	97%	2,322	2,400	97%	3,500	
Total 607.020 · Equipment Leased	290	300	97%	2,322	2,400	97%	3,500	
Total 607.000 · Rental and Lease	477	490	97%	3,820	3,940	97%	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%	7,167	7,160	100%	10,740	
Total 608.010 · Workers' Compensation	896	895	100%	9,331	7,160	130%	10,740	
608.030 · Property & Equipment	210	210	100%	1,678	1,678	100%	2,517	
608.040 · Liability-not medical related								
608.040 · Liability-not medical related - Other	177	177	100%	1,418	1,418	100%	2,127	
Total 608.040 · Liability-not medical related	177	177	100%	1,418	1,418	100%	2,127	
608.050 · Health Entity Liability	8,467	8,383	101%	67,736	67,066	101%	100,599	
Total 608.000 · Insurance Coverages	9,750	9,665	101%	80,163	77,322	104%	115,983	
609.000 · Maintenance & Repairs								
609.010 · Buildings								
609.011 · Other Maint	1,144	170	673%	1,564	1,360	115%	2,000	Glass door repair
609.012 · HVAC		170		981	1,360	72%	2,000	
609.013 · Plumbing		170		220	1,360	16%	2,000	
609.014 · Structure & Roof				150		100%		
609.015 · Electric		85			680		1,000	
Total 609.010 · Buildings	1,144	595	192%	2,915	4,760	61%	7,000	
609.020 · Business Park Assoc Fees	1,203	1,250	96%	9,707	10,000	97%	15,000	
609.030 · Equipment M&R	4,492	420	1,070%	4,552	3,360	135%	5,000	Annual equipment calibrations/inspection
609.040 · Vehicle M&R								
609.045 · General Vehicle M&R				51				
Total 609.040 · Vehicle M&R				51				
609.050 · Uniforms		40			340		500	
Total 609.000 · Maintenance & Repairs	6,839	2,305	297%	17,225	18,460	93%	27,500	
610.000 · Depreciation and Amortization								
610.030 · Depreciation Expense - HC	5,612	5,380	104%	49,086	48,620	101%	72,000	
Total 610.000 · Depreciation and Amortization	5,612	5,380	104%	49,086	48,620	101%	72,000	
611.000 · Other operating expenses								
611.020 · Provider Licensing & Privileges		300		1,519	2,400	63%	3,600	
611.030 · I.T.								
611.040 · IT - Equipment	1,454	673	216%	1,932	5,383	36%	8,054	Providers' 4 Desktops reclass to telehealth cost
611.050 · IT- Software/License								
611.051 · HR mgmt solution	205	225	91%	1,638	1,800	91%	2,700	
611.050 · IT- Software/License - Other	940	2,500	38%	20,664	20,000	103%	30,000	
Total 611.050 · IT- Software/License	1,145	2,725	42%	22,302	21,800	102%	32,700	
Total 611.030 · I.T.	2,599	3,398	76%	24,234	27,183	89%	40,754	
611.060 · Fuel Auto					1,489			
611.070 · Fees								
611.072 · Bank Service Charge		15		91	140	65%	200	
611.073 · Credit Card Transaction Fees	118	250	47%	1,401	2,000	70%	3,000	

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

	Feb 21	Budget	% of Budget	Jul '20 - Feb 21	YTD Budget	% of Budget	Annual Budget	NOTES
611.074 · Agency Provided Services	293	40	733%	731	340	215%	500	
611.076 · Collections Commission	48	120	40%	731	960	76%	1,400	
Total 611.070 · Fees	459	425	108%	2,954	3,440	86%	5,100	
611.080 · Recruitment costs				90		100%		
611.090 · Dues / Subscriptions								
611.091 · Associations	324	183	177%	2,675	1,467	182%	2,200	
611.090 · Dues / Subscriptions - Other		167			1,333		2,000	
Total 611.090 · Dues / Subscriptions	324	350	93%	2,675	2,800	96%	4,200	
611.100 · Training and Education								
611.101 · In-House Training		167			1,333		2,000	
611.102 · Conference Fees		125			1,000		1,500	
611.103 · Airfare		33			267		400	
611.104 · Hotel & Meal		67			533		800	
Total 611.100 · Training and Education	392				3,133		4,700	
611.110 · Business Travel & Mileage				17		100%		
611.120 · Marketing/PR								
611.124 · Ads	2,030	396	513%	7,740	3,167	244%	4,750	Reclass fr ADM to telehealth
611.125 · Other Marketing Exp		42		444	333	133%	500	
611.120 · Marketing/PR - Other		833		5,500	6,667	82%	10,000	
Total 611.120 · Marketing/PR	2,030	1,271	160%	13,684	10,167	135%	15,250	
611.130 · Property Taxes Paid	381	258	148%	3,047	2,067	147%	3,100	
611.140 · Meals and Recognition								
611.141 · Meals		42		597	333	179%	500	
611.142 · Recognition	53	50	106%	440	400	110%	600	
Total 611.140 · Meals and Recognition	53	92	58%	1,037	733	141%	1,100	
Total 611.000 · Other operating expenses	5,846	6,486	90%	49,257	53,412	92%	77,804	
Total Expense	192,595	240,330	80%	1,693,919	1,940,075	87%	2,901,505	
Net Ordinary Income	(48,425)	(59,043)	82%	(500,246)	(443,878)	113%	(690,759)	
Other Income/Expense								
Other Income								
703.000 · Investment Income	0		0%	0		0%		
704.000 · Interest Expense								
704.010 · Interest Expense - HC	(5,073)	(5,000)	101%	(40,533)	(40,000)	101%	(60,000)	
Total 704.000 · Interest Expense	(5,073)	(5,000)	101%	(40,533)	(40,000)	101%	(60,000)	
705.000 · Tenant Revenue								
705.020 · HC Tenant Income	600	600	100%	4,800	4,800	100%	7,200	
Total 705.000 · Tenant Revenue	600	600	100%	4,800	4,800	100%	7,200	
710.000 · Misc Other Income								
710.020 · Non-Guaranteed Grant Revenue	1,013		100%	5,608	6,500	86%	6,500	telecommunication grant
Total 710.000 · Misc Other Income	1,013		100%	5,608	6,500	86%	6,500	
Total Other Income	(3,460)	(4,400)	79%	(30,125)	(28,700)	105%	(46,300)	
Net Other Income	(3,460)	(4,400)	79%	(30,125)	(28,700)	105%	(46,300)	
Net Income	(51,885)	(63,443)	82%	(530,371)	(472,578)	112%	(737,059)	Low # visits

Del Puerto Health Care District
Health Center vs Previous
February 2021

	Feb 21	Jan 21	Feb 20
Ordinary Income/Expense			
Income			
401.000 · Gross Patient Service Revenue			
401.020 · Health Center Services			
401.040 · HC Capitation Payments	24,834	24,318	26,856
401.020 · Health Center Services - Other	163,574	139,561	192,734
Total 401.020 · Health Center Services	188,408	163,879	219,590
Total 401.000 · Gross Patient Service Revenue	188,408	163,879	219,590
403.000 · Adjustments			
403.100 · Contractual Adjustments			
403.030 · Gross Adjustments HC			
403.022 · HC Reverse Credit Card Adj	3	9	214
403.023 · Reverse Capitated Adj			(26,856)
403.024 · HC Reverse Bad Debt Adj	1,190	179	929
403.025 · HC Reverse Refund of Overpayment	(105)	(115)	(206)
403.030 · Gross Adjustments HC - Other	(84,900)	(48,530)	(10,020)
Total 403.030 · Gross Adjustments HC	(83,812)	(48,457)	(35,939)
Total 403.100 · Contractual Adjustments	(83,812)	(48,457)	(35,939)
Total 403.000 · Adjustments	(83,812)	(48,457)	(35,939)
405.000 · Bad Debt			
405.020 · HC Write-offs			
405.021 · HC Allowance for Doubtful	(3,256)	(5,962)	(1,286)
405.022 · HC Bad Debt Health Center	(1,190)	(179)	(929)
405.023 · HC Rcvd from Written Off Accts	201	169	(96)
Total 405.020 · HC Write-offs	(4,245)	(5,972)	(2,311)
Total 405.000 · Bad Debt	(4,245)	(5,972)	(2,311)
407.000 · Other Income			
407.010 · Prospective Payment System		(20,008)	
407.020 · Medicare Cost Settlement			14,250
407.030 · Payer Incentives Received	25,420		
407.080 · Telehealth Grant Income	18,259	5,183	
407.000 · Other Income - Other	140	90	375
Total 407.000 · Other Income	43,819	(14,735)	14,625
Total Income	144,170	94,715	195,965
Gross Profit	144,170	94,715	195,965
Expense			
601.000 · Salaries & Wages			
601.010 · Regular Operations			
601.051 · COVID-Mandated time	810	1,913	
601.010 · Regular Operations - Other	53,153	47,945	75,277
Total 601.010 · Regular Operations	53,963	49,858	75,277
601.020 · Community Service	194		
601.050 · Paid Time Off	7,256	8,633	5,780
601.055 · Accrued Leave Payout		3,968	2,885
601.000 · Salaries & Wages - Other			70
Total 601.000 · Salaries & Wages	61,413	62,459	84,012
602.000 · Employee Benefits			
602.020 · Health Ins			
602.021 · Life Insurance and AD&D	227	211	287

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

	Feb 21	Jan 21	Feb 20
602.022 · Dental Insurance	1,356	1,286	1,470
602.023 · Vision Insurance	204	191	255
602.024 · Medical Insurance	11,998	11,643	12,924
Total 602.020 · Health Ins	13,785	13,331	14,936
602.040 · Retirement			
602.041 · 414(h) Retirement Contribution	2,412	2,640	3,200
602.042 · 457(b) Company Match	717	768	1,127
Total 602.040 · Retirement	3,129	3,408	4,327
602.050 · Payroll Taxes			
602.051 · Social Security	3,532	4,476	8,189
602.052 · Medicare Tax	826	960	1,915
602.053 · CA UI & ETT	806	2,234	1,274
602.050 · Payroll Taxes - Other	77		
Total 602.050 · Payroll Taxes	5,241	7,670	11,378
602.000 · Employee Benefits - Other	136		
Total 602.000 · Employee Benefits	22,291	24,409	30,641
603.000 · Professional Fees			
603.010 · Medical			
603.020 · Physician Services			
603.023 · MD Retirement Contribution	651	868	868
603.024 · MD Medical Ins Contribution	1,000	1,000	1,000
603.025 · Medical Directorship	8,303	8,303	8,303
603.020 · Physician Services - Other	43,063	48,583	48,583
Total 603.020 · Physician Services	53,017	58,754	58,754
Total 603.010 · Medical	53,017	58,754	58,754
603.050 · Administrative Consultants		889	
603.070 · Accountants			
603.052 · CMS / PPS / GEMT prep		525	
Total 603.070 · Accountants		525	
Total 603.000 · Professional Fees	53,017	60,168	58,754
604.000 · Purchased Services			
604.050 · Billing	13,981	8,296	13,792
604.060 · Linen	194	194	182
604.070 · Security	25	25	25
604.080 · Cleaning	3,970	3,970	3,921
604.100 · IT - Labor	3,535	1,989	3,400
604.110 · Communication for Patients	441	404	732
604.120 · Medical Waste Disposal	525	525	500
604.130 · Records Management	377	390	739
Total 604.000 · Purchased Services	23,048	15,793	23,291
605.000 · Supplies			
605.020 · Operating Supplies			
605.021 · Printing & Copiers			231
605.022 · Office Supplies		269	
605.023 · Facility Supplies		24	
605.020 · Operating Supplies - Other			1,399
Total 605.020 · Operating Supplies		293	1,630
605.030 · Postage/Shipping		101	
605.040 · Medical Consumable			

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

	Feb 21	Jan 21	Feb 20
605.043 · Medical Supplies			
605.044 · Medical Supplies - COVID	33	202	
605.046 · Diagnostic	182	151	
605.043 · Medical Supplies - Other	295	935	3,234
Total 605.043 · Medical Supplies	510	1,288	3,234
Total 605.040 · Medical Consumable	510	1,288	3,234
605.050 · Pharmaceutical			
605.060 · Vaccines			1,906
605.050 · Pharmaceutical - Other	114	27	146
Total 605.050 · Pharmaceutical	114	27	2,052
Total 605.000 · Supplies	624	1,709	6,916
606.000 · Utilities			
606.010 · Elect/Gas	1,169	1,309	1,179
606.020 · Phones			
606.021 · Mobile Phones	50	50	
606.020 · Phones - Other	1,481	1,467	1,293
Total 606.020 · Phones	1,531	1,517	1,293
606.030 · DSL - Digital Subscriber Line	290	290	290
606.040 · Cable TV	100	70	70
606.050 · Water/Garbage	588	362	582
Total 606.000 · Utilities	3,678	3,548	3,414
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	290
Total 607.020 · Equipment Leased	290	290	290
Total 607.000 · Rental and Lease	477	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	1,144	60	55
609.013 · Plumbing			1,170
609.014 · Structure & Roof		150	
Total 609.010 · Buildings	1,144	210	1,225
609.020 · Business Park Assoc Fees	1,203	1,203	1,188
609.030 · Equipment M&R	4,492		
Total 609.000 · Maintenance & Repairs	6,839	1,413	2,413
610.000 · Depreciation and Amortization			
610.030 · Depreciation Expense - HC	5,612	6,061	7,141
Total 610.000 · Depreciation and Amortization	5,612	6,061	7,141
611.000 · Other operating expenses			
611.020 · Provider Licensing & Privileges			348

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

	Feb 21	Jan 21	Feb 20
611.030 · I.T.			
611.040 · IT - Equipment	1,454		(78)
611.050 · IT- Software/License			
611.051 · HR mgmt solution	205	205	189
611.050 · IT- Software/License - Other	940	(963)	2,297
Total 611.050 · IT- Software/License	<u>1,145</u>	<u>(758)</u>	<u>2,486</u>
Total 611.030 · I.T.	<u>2,599</u>	<u>(758)</u>	<u>2,408</u>
611.070 · Fees			
611.072 · Bank Service Charge		50	1
611.073 · Credit Card Transaction Fees	118	80	292
611.074 · Agency Provided Services	293		113
611.076 · Collections Commission	48	40	2
Total 611.070 · Fees	<u>459</u>	<u>170</u>	<u>408</u>
611.090 · Dues / Subscriptions			
611.091 · Associations	324	274	170
Total 611.090 · Dues / Subscriptions	<u>324</u>	<u>274</u>	<u>170</u>
611.100 · Training and Education			
611.101 · In-House Training			250
Total 611.100 · Training and Education			<u>250</u>
611.120 · Marketing/PR			
611.124 · Ads	2,030	30	214
Total 611.120 · Marketing/PR	<u>2,030</u>	<u>30</u>	<u>214</u>
611.130 · Property Taxes Paid	381	381	381
611.140 · Meals and Recognition			
611.142 · Recognition	53		
Total 611.140 · Meals and Recognition	<u>53</u>		
611.150 · Miscellaneous			20
Total 611.000 · Other operating expenses	<u>5,846</u>	<u>97</u>	<u>4,199</u>
Total Expense	<u>192,595</u>	<u>185,884</u>	<u>231,363</u>
Net Ordinary Income	(48,425)	(91,169)	(35,398)
Other Income/Expense			
Other Income			
703.000 · Investment Income	0	0	0
704.000 · Interest Expense			
704.010 · Interest Expense - HC	(5,073)	(5,089)	(5,487)
Total 704.000 · Interest Expense	<u>(5,073)</u>	<u>(5,089)</u>	<u>(5,487)</u>
705.000 · Tenant Revenue			
705.020 · HC Tenant Income	600	600	600
Total 705.000 · Tenant Revenue	<u>600</u>	<u>600</u>	<u>600</u>
710.000 · Misc Other Income			
710.020 · Non-Guaranteed Grant Revenue	1,013	3,125	
Total 710.000 · Misc Other Income	<u>1,013</u>	<u>3,125</u>	
Total Other Income	<u>(3,460)</u>	<u>(1,364)</u>	<u>(4,887)</u>
Net Other Income	<u>(3,460)</u>	<u>(1,364)</u>	<u>(4,887)</u>
Net Income	<u>(51,885)</u>	<u>(92,533)</u>	<u>(40,285)</u>

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

	Feb 21	Budget	% of Budget	Jul '20 - Feb 21	YTD Budget	% of Budget	Annual Budget
Ordinary Income/Expense							
Expense							
610.000 · Depreciation and Amortization	3,651	4,000	91%	31,688	32,000	99%	48,000
Total Expense	3,651	4,000	91%	31,688	32,000	99%	48,000
Net Ordinary Income	(3,651)	(4,000)	91%	(31,688)	(32,000)	99%	(48,000)
Other Income/Expense							
Other Income							
704.000 · Interest Expense	(2,653)	(3,583)	74%	(24,864)	(28,667)	87%	(43,000)
705.000 · Tenant Revenue	10,892	10,892	100%	92,167	86,785	106%	130,878
Total Other Income	8,239	7,309	113%	67,303	58,118	116%	87,878
Other Expense							
802.000 · Keystone District Expense							
802.020 · Keystone Prop & Equip Ins	210	183	115%	1,678	1,467	114%	2,200
802.030 · Keystone Liability Insurance		210			1,678		2,517
802.040 · Keystone Property Taxes Paid	432	292	148%	3,456	2,333	148%	3,500
802.050 · Keystone - Other Expenses				1,720		100%	
Total 802.000 · Keystone District Expense	642	685	94%	6,854	5,478	125%	8,217
810.000 · Misc Other Expense							
Total Other Expense	642	685	94%	6,854	5,478	125%	8,217
Net Other Income	7,597	6,624	115%	60,449	52,640	115%	79,661
Net Income	3,946	2,624	150%	28,761	20,640	139%	31,661

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

	Actual												Budget		% of Budget
													Forecast	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	883,692	883,692	883,692	883,692	10,945,860	10,637,048	103%
403.000 · Adjustments	(556,989)	(509,352)	(476,550)	(499,978)	(608,159)	(670,897)	(571,987)	(547,363)	(484,520)	(484,520)	(484,520)	(484,520)	(6,379,355)	(5,804,882)	110%
405.000 · Bad Debt	(114,489)	(11,549)	(51,282)	(13,340)	(132,883)	(68,971)	(54,416)	(108,636)	(51,022)	(51,022)	(51,022)	(54,102)	(762,734)	(615,344)	124%
407.000 · Other Income	9,465	99,701	22,143	7,287	24,488	8,753	(14,705)	43,864	15,317	29,117	13,049	6,317	264,796	206,786	128%
Total Income	362,871	371,910	356,034	433,926	325,392	216,898	242,228	305,988	363,467	377,267	361,199	351,387	4,068,567	4,423,608	92%
Gross Profit	362,871	371,910	356,034	433,926	325,392	216,898	242,228	305,988	363,467	377,267	361,199	351,387	4,068,567	4,423,608	92%
Expense															
601.000 · Salaries & Wages	212,405	232,467	184,772	216,514	191,086	225,284	194,816	200,052	219,249	219,249	219,249	219,249	2,534,392	2,630,988	96%
602.000 · Employee Benefits	59,173	58,707	55,932	59,914	50,148	49,155	61,562	52,148	66,234	66,234	66,234	66,234	711,675	794,808	90%
603.000 · Professional Fees	64,434	59,951	61,048	81,026	61,132	61,142	61,687	55,747	64,785	64,785	59,552	64,785	760,074	818,799	93%
604.000 · Purchased Services	43,180	37,292	39,894	42,011	37,822	38,074	33,375	41,793	41,771	41,716	41,456	41,761	480,145	506,487	95%
605.000 · Supplies	21,182	11,269	16,321	19,655	25,690	21,431	9,897	8,901	16,199	16,199	16,179	16,179	199,102	194,348	102%
606.000 · Utilities	5,805	6,293	5,385	5,575	5,378	5,376	5,480	5,619	5,843	5,843	5,833	5,833	68,263	70,096	97%
607.000 · Rental and Lease	832	832	1,052	832	832	1,052	832	841	936	936	886	886	10,749	11,152	96%
608.000 · Insurance Coverages	27,257	27,257	27,257	28,420	27,257	27,257	27,257	27,257	27,258	27,258	27,258	27,258	328,251	327,095	100%
609.000 · Maintenance & Repairs	2,701	6,892	4,837	13,964	6,644	6,841	10,228	9,759	9,720	9,720	9,700	9,700	100,706	116,900	86%
610.000 · Depreciation and Amortization	23,256	21,725	19,257	19,984	19,298	19,948	19,994	18,377	19,745	19,110	19,325	18,669	238,688	237,600	100%
611.000 · Other operating expenses	21,490	16,636	21,105	21,487	28,316	15,838	29,091	37,398	35,142	40,792	19,784	35,122	322,201	344,147	94%
Total Expense	481,715	479,321	436,860	509,382	453,603	471,398	454,219	457,892	506,882	511,842	485,456	505,676	5,754,246	6,052,420	95%
Net Ordinary Income	(118,844)	(107,411)	(80,826)	(75,456)	(128,211)	(254,500)	(211,991)	(151,904)	(143,415)	(134,575)	(124,257)	(154,289)	(1,685,679)	(1,628,812)	103%
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	138,583	138,583	1,662,996	1,662,996	100%
703.000 · Investment Income	2,069	1,102	156	1,166	196	57	900	75	150	2,800	150	150	8,971	12,400	72%
704.000 · Interest Expense	(5,017)	(5,168)	(5,153)	(4,971)	(5,121)	(4,940)	(5,089)	(5,073)	(5,000)	(5,000)	(5,000)	(5,000)	(60,532)	(60,000)	101%
705.000 · Tenant Revenue	600	600	600	600	600	600	600	600	600	600	600	600	7,200	7,200	100%
710.000 · Misc Other Income				8,270			3,125	1,013					12,408	6,500	191%
Total Other Income	136,235	135,117	134,186	143,648	134,258	134,300	138,119	135,198	134,333	136,983	134,333	134,333	1,631,043	1,629,096	100%
Net Other Income	136,235	135,117	134,186	143,648	134,258	134,300	138,119	135,198	134,333	136,983	134,333	134,333	1,631,043	1,629,096	100%
Net Income	17,391	27,706	53,360	68,192	6,047	(120,200)	(73,872)	(16,706)	(9,082)	2,408	10,076	(19,956)	(54,636)	284	(19,238%)

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

Del Puerto Health Care District
Warrants by Bank Account
February 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	02/15/2021	eft	USDA Rural Development Loan-EFT	10,060.00	
Bill Pmt -Check	02/03/2021	EFT	DHCS GEMT-QAF	14,438.10	Q2 2020
Bill Pmt -Check	02/10/2021	EFT	City Of Patterson-H2O, sewer, garbag	337.10	
Bill Pmt -Check	02/10/2021	EFT	U.S. Bank Equipment Finance - EFT	126.27	
Bill Pmt -Check	02/10/2021	EFT	U.S. Bank Equipment Finance - EFT	149.95	
Bill Pmt -Check	02/10/2021	EFT	U.S. Bank Equipment Finance - EFT	140.24	
Bill Pmt -Check	02/22/2021	EFT	Athena Health, Inc.	6,843.00	
Check	02/01/2021	29817	SEMSA	323.53	
Bill Pmt -Check	02/01/2021	29818	MD - Blythe, Diana	23,951.33	
Bill Pmt -Check	02/01/2021	29819	MD - Rodriguez, Jose	35,333.33	
Check	02/10/2021	29820	U.S. Bank Corporate Payment Center	3,311.13	
Check	02/10/2021	29821	Wakefield	326.83	
Bill Pmt -Check	02/10/2021	29822	ADT / Protection One	230.36	
Bill Pmt -Check	02/10/2021	29823	Airgas USA, LLC	271.29	
Bill Pmt -Check	02/10/2021	29824	Amazon	169.40	
Bill Pmt -Check	02/10/2021	29825	AMR-American Medical Response	6,332.58	
Bill Pmt -Check	02/10/2021	29826	AMS Software Inc.	181.00	
Bill Pmt -Check	02/10/2021	29827	BICSEC Security, Inc	25.00	
Bill Pmt -Check	02/10/2021	29828	Bound Tree Medical LLC	195.95	
Bill Pmt -Check	02/10/2021	29829	CDC - Cheryle Duncan Consulting	888.76	
Bill Pmt -Check	02/10/2021	29830	City Of Patterson-H2O, sewer, garbag	251.93	
Bill Pmt -Check	02/10/2021	29831	Cole Huber (Cota Cole)	989.00	
Bill Pmt -Check	02/10/2021	29832	Comcast - Other	281.32	
Bill Pmt -Check	02/10/2021	29833	Crescent Work & Outdoor #1	21.55	
Bill Pmt -Check	02/10/2021	29834	Data Path, Inc	3,600.86	
Bill Pmt -Check	02/10/2021	29835	Frontier-3755	206.52	
Bill Pmt -Check	02/10/2021	29836	Frontier - HC 8639	211.46	
Bill Pmt -Check	02/10/2021	29837	Graphic Print Stop	16.57	
Bill Pmt -Check	02/10/2021	29838	Greenway Health	1,925.54	
Bill Pmt -Check	02/10/2021	29839	GreenWorks Janitorial Services	4,145.00	
Bill Pmt -Check	02/10/2021	29840	Language Line	100.00	
Bill Pmt -Check	02/10/2021	29841	Life-Assist	2,270.06	
Bill Pmt -Check	02/10/2021	29842	McAuley Ford	6,288.68	
Bill Pmt -Check	02/10/2021	29843	McKesson Medical Surgical Inc.	1,316.14	
Bill Pmt -Check	02/10/2021	29844	MedTech Billing Services, Inc	5,545.74	
Bill Pmt -Check	02/10/2021	29845	Mission Linen Supply	873.96	
Bill Pmt -Check	02/10/2021	29846	NextGen Healthcare, Inc	546.00	
Bill Pmt -Check	02/10/2021	29847	Pacific Records Management	202.15	
Bill Pmt -Check	02/10/2021	29848	Pacific Roofing	150.00	
Bill Pmt -Check	02/10/2021	29849	Patterson Irrigator	1,453.50	
Bill Pmt -Check	02/10/2021	29850	Paul Oil Co., Inc.	1,835.44	
Bill Pmt -Check	02/10/2021	29851	PG&E	704.50	
Bill Pmt -Check	02/10/2021	29852	Physicians Service Bureau	303.84	
Bill Pmt -Check	02/10/2021	29853	Pitney Bowes - Meter Refil	301.50	
Bill Pmt -Check	02/10/2021	29854	SEMSA Sierra Medical Services Allian	9,159.50	
Bill Pmt -Check	02/10/2021	29855	Solutions Group	1,818.73	
Bill Pmt -Check	02/10/2021	29856	Stanislaus County	16,057.16	Election cost
Bill Pmt -Check	02/10/2021	29857	Staples Advantage	708.64	
Bill Pmt -Check	02/10/2021	29858	Stericycle	682.50	
Bill Pmt -Check	02/10/2021	29859	Streamline/Digital Deployment	200.00	

Del Puerto Health Care District
Warrants by Bank Account
February 2021

Type	Date	Num	Name	Credit	NOTES
Bill Pmt -Check	02/10/2021	29860	Terminix	188.00	
Bill Pmt -Check	02/10/2021	29861	TID Turlock Irrigation District +06	923.38	
Bill Pmt -Check	02/10/2021	29862	Verizon Wireless	259.42	
Bill Pmt -Check	02/10/2021	29863	Westside Landscape & Concrete	292.50	
Bill Pmt -Check	02/10/2021	29864	Workbench True Value Hdwe.	101.20	
Bill Pmt -Check	02/10/2021	29865	Zoll	649.70	
Bill Pmt -Check	02/10/2021	29866	DHCS GEMT-QAF	15,504.00	Q3 2020
Bill Pmt -Check	02/19/2021	29867	MD - Blythe, Diana	18,213.50	
Check	02/22/2021	29868	REFUND - Ambulance:REFUND - Sar	472.18	
Check	02/22/2021	29869	REFUND - Ambulance:REFUND - Rav	4,090.50	
Check	02/22/2021	29870	REFUND - Ambulance:REFUND - Nor	550.84	
Bill Pmt -Check	02/22/2021	29871	A West Side Self Storage	228.60	
Bill Pmt -Check	02/22/2021	29872	Beta Healthcare - Workers Comp	5,119.00	
Bill Pmt -Check	02/22/2021	29873	Beta Healthcare Group	17,279.67	
Bill Pmt -Check	02/22/2021	29874	CARHC-CA Assoc. of Rural Health C	300.00	
Bill Pmt -Check	02/22/2021	29875	Data Path, Inc	4,687.50	
Bill Pmt -Check	02/22/2021	29876	Graphic Print Stop	19.46	
Bill Pmt -Check	02/22/2021	29877	Life-Assist	1,292.84	
Bill Pmt -Check	02/22/2021	29878	Malm Fagundes LLP	900.00	
Bill Pmt -Check	02/22/2021	29879	McKesson Medical Surgical Inc.	186.42	
Bill Pmt -Check	02/22/2021	29880	Mid Valley IT	360.00	
Bill Pmt -Check	02/22/2021	29881	Mission Linen Supply	573.48	
Bill Pmt -Check	02/22/2021	29882	MO-CAL Office Solutions	898.95	
Bill Pmt -Check	02/22/2021	29883	Patterson Irrigator	448.50	
Bill Pmt -Check	02/22/2021	29884	Paul Oil Co., Inc.	2,107.77	
Bill Pmt -Check	02/22/2021	29885	ReadyRefresh by Nestle	158.28	
Bill Pmt -Check	02/22/2021	29886	SEMSA Sierra Medical Services Allian	8,112.70	
Bill Pmt -Check	02/22/2021	29887	Shred-it US JV LLC	318.41	
Bill Pmt -Check	02/22/2021	29888	Staples Advantage	4.54	
Bill Pmt -Check	02/22/2021	29889	Stryker Sales Corporation	1,263.54	
Bill Pmt -Check	02/22/2021	29890	Vortex	1,084.00	
Bill Pmt -Check	02/22/2021	29891	West Side Storage Baldwin	187.20	
Total 101.011 · TCB-Operating Checking 1739				252,579.02	
101.012 · TCB-Payroll Account 2999					
Liability Check	02/03/2021		Payroll Direct Deposit	53,449.61	
Liability Check	02/17/2021		Payroll Direct Deposit	52,404.95	
Liability Check	02/04/2021	EFT	AIG (VALIC)	8,800.03	
Liability Check	02/18/2021	EFT	AIG (VALIC)	10,964.98	
Liability Check	02/19/2021	EFT	Metlife - Group Benefits	838.72	
Liability Check	02/04/2021	E-pay	EDD State of California	3,970.44	
Liability Check	02/04/2021	E-pay	Internal Revenue Service	21,837.32	
Liability Check	02/09/2021	E-pay	EDD State of California	0.16	
Liability Check	02/09/2021	E-pay	Internal Revenue Service	2.08	
Liability Check	02/18/2021	E-pay	EDD State of California	4,427.43	
Liability Check	02/18/2021	E-pay	Internal Revenue Service	23,242.86	
Paycheck	02/04/2021	24831	Employee Payroll	1,798.72	
Paycheck	02/04/2021	24832	Employee Payroll	969.26	
Paycheck	02/04/2021	24833	Employee Payroll	961.34	
Paycheck	02/04/2021	24834	Employee Payroll	1,464.78	
Paycheck	02/04/2021	24835	Employee Payroll	2,832.44	
Liability Check	02/04/2021	24836	United Steelworkers	428.16	
Paycheck	02/08/2021	24837	Employee Payroll	12.12	
Paycheck	02/18/2021	24838	Employee Payroll	3,563.60	

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

Type	Date	Num	Name	Credit	NOTES
Paycheck	02/18/2021	24839	Employee Payroll	1,013.00	
Paycheck	02/18/2021	24840	Employee Payroll	961.35	
Paycheck	02/18/2021	24841	Employee Payroll	1,433.25	
Paycheck	02/18/2021	24842	Employee Payroll	3,009.06	
Liability Check	02/18/2021	24843	United Steelworkers	420.41	
Liability Check	02/19/2021	24844	CA Choice	30,295.31	
Liability Check	02/19/2021	24845	Delta Dental	3,101.23	
Liability Check	02/19/2021	24846	LegalShield	297.10	
Liability Check	02/19/2021	24847	MES Vision	466.94	
Total 101.012 · TCB-Payroll Account 2999				<u>232,966.65</u>	
101.015 · TCB - Keystone C 8641					
Bill Pmt -Check	02/10/2021	EFT	Tri Counties Bank-EFT	7,442.07	
Bill Pmt -Check	02/10/2021	10225	City Of Patterson-H2O, sewer, garbag	344.74	
Bill Pmt -Check	02/10/2021	10226	Gilberto Arroyo-06	385.00	
Bill Pmt -Check	02/10/2021	10227	TID Turlock Irrigation District +06	357.91	
Total 101.015 · TCB - Keystone C 8641				<u>8,529.72</u>	
Total 101.010 · Tri Counties Bank				<u>494,075.39</u>	
Total 101.000 · Cash and cash equivalents				<u>494,075.39</u>	
103.000 · Restricted Funds					
103.100 · TCB-USDA Debt Reserve 7237					
Check	02/15/2021	eft	USDA Rural Development Loan-EFT	10,060.00	
Total 103.100 · TCB-USDA Debt Reserve 7237				<u>10,060.00</u>	
Total 103.000 · Restricted Funds				<u>10,060.00</u>	
TOTAL				<u>504,135.39</u>	
Less: Irregular Items				<u>45,999.26</u>	
FEBRUARY ISSUED WARRANTS-Adjust				<u>458,136.13</u>	

BOARD OF DIRECTORS OF DEL PUERTO HEALTH CARE DISTRICT**Board Meeting – March 29, 2021****Performance Linked Salary for Non-Physician Providers****Page 1 of 1**

Department: Chief Executive Office

CEO Concurrence: Yes

Consent Calendar: No

4/5 Vote Required: No

SUBJECT: Performance Linked Salary for Non-Physician Providers**STAFF REPORT:** Professional employees are eligible for FSLA exempt positions when they exercise independent judgement and how their work is conducted. Nurse Practitioners have been employed at an hourly wage that was not tied to perform metrics. It didn't provide any incentive to perform more income generating patient visits.

The District has been approached by a Nurse Provider hourly requesting a salaried position. He is open to productivity-based compensation.

Attached is the policy and methodology recommended by our general counsel. It conforms with public agency regarding incentive/compensation guidelines.

DISTRICT PRIORITY: Fiscal Transparency; Fiscal Accountability**FISCAL IMPACT:** Improved fiscal outcome with greater productivity**STAFFING IMPACT:** None**CONTACT PERSON:** Karin Hennings**ATTACHMENT(S):** Draft Policy #3418 Performance Linked Salary**RECOMMENDED BOARD ACTION:****ROLL CALL REQUIRED:** YES**RECOMMENDED MOTION:** *I move the Board of Directors adopt Policy #3418 Performance-Linked Salary effective March 29, 2021.*

DEL PUERTO HEALTH CARE DISTRICT
POLICY AND PROCEDURE

SECTION: PERSONNEL
POLICY NUMBER: 3418

PERFORMANCE-LINKED SALARY	EFFECTIVE DATE
	TBD

REVIEW DATE:	REVISION DATE:
POLICY SOURCE: David Ritchie, COLE HUBER, District General Counsel	

Purpose: To provide a performance-based compensation model that links the provision of patient care to the established salary range. This policy establishes a base salary of \$146,520 or the equivalent of an annual wage of 2080 hours times \$70.42 for a minimum expected productivity equivalent to 2.25 patients per hour. Performance is based on the number of patient visits/patients seen during a fixed period. Productivity steps at performance incentivized salary levels above the base performance step range and require enhanced productivity 1,100 to 1,430 patients per quarter.

Policy: DPHC provides performance-based compensation to certain FLSA-exempt employee providers, as approved by the CEO/Administrative Director, to improve patients seen performance and reward higher levels of productivity. Providers are also subject to patient satisfaction survey results and medical care/documentation oversight by the DPHC Medical Director.

Definitions: Mid-Level Employee: Non-Physician Provider (NPP), Nurse Practitioner (NP), Physician Assistant (PA) employed by the DPHCD to provide patient care.
 Quarterly Patient Volumes: Number of patients seen per calendar quarter (Jan-Mar, Apr-Jun, July-Sep, Oct-Dec).
 Patient Visits: Billable patient visits, or
 Community Service Days: When NPP, NP, or PA participates in an approved community service day they will be credited with their current salary step level of daily patient volume towards the patient count for that quarter.

Procedure: Mid-Level qualifying employees approved by the Administrative Director/CEO may be placed into performance-based salary steps that are based on Quarterly Patient Volumes. Employees in these classifications are professional in nature and must FLSA exempt, which means they are paid the same bi-weekly salary regardless of the hours worked and are not eligible for overtime.

For those employees, patient volume is assessed on a quarterly basis at the end of each calendar quarter (January-March, April-June, July-September, and October-December). At the end of the last day of each quarter, Patient Volumes for the quarter will be tabulated.

The employee salary for the subsequent quarter is established at the step reflective of the patient volume from the prior quarter.

Salary Steps	1	2	3	4	5
Hourly Volume Equivalent	2.25	2.50	2.75	3.00	3.25
Quarterly Patient Volume	990	1,100	1,210	1,320	1,430
Annual Patient Volume	3,960	4,400	4,840	5,280	5,720
Bi-Weekly Salary	\$ 5,635	\$ 6,262	\$ 6,888	\$ 7,514	\$ 8,140
Annual Equivalent Salary	\$146,520	\$162,800	\$179,080	\$195,360	\$211,640

For example: In the quarter ending June 30, Nurse Practitioner X was found to have seen 1,244 patients in the preceding quarter. This is an hourly Volume Equivalent of greater than 2.75 but less than 3.00. That employee would therefore be assigned to Step 3 and for all paydays that occur between July 1 and September 30 would have a bi-weekly salary set at \$6,888. At the end of the quarter ending September 30, the patient volume would be updated and a new salary step set for the successive quarter.

The Board of Directors of the Del Puerto Health Care District

Board Meeting – March 29, 2021

TBD Purchase New AmbulancePurchase New Ambulance

Page 1 of 2

DEPT: Patterson District Ambulance

BOARD AGENDA: TBD

CEO CONCURRENCE: YES

AGENDA DATE: March 29, 2021

CONSENT CALENDAR: NO

4/5 Vote Required: No

SUBJECT: Purchase of New Ambulance

STAFF RECOMMENDATION:

1. Follow the Ambulance Replacement Plan outlined at the February 2021 Board Meeting
2. Purchase replacement ambulance and retire an existing ambulance that has higher than average repairs costs and low reliability.
3. Approve a “not to exceed” \$254,000 budget for a new Type III ambulance.
4. Authorize CEO to approve Director of Ambulance Services ambulance ordered within Board approved cost range.

DISCUSSION:

Age of Fleet = Increasing Costs & Less reliability:

Cost: Staff proposes to purchase the same ambulance as in 2019. The estimate has come in 6.8% higher than the ambulance we purchased two years ago, additionally the State of California charges all agencies a Sales and Use Tax:

	Lifeline Victoryliner
2021 Type 3 Ambulance	\$218,000
Power Load System (Installed)	-included-
Sales Tax / Use Fee (7.735%)	\$16,000
SUB TOTAL AMBULANCE:	\$234,000

Radios, Modem, antennas, and installation	\$12,500
Delivery from Ohio	\$4,000
SUB TOTAL EQUIPMENT/INSTALLS:	\$16,500

CONTINGENCY 3%:	\$7,500
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TOTAL AMBULANCE PURCHASE COST:	\$258,000
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Financing: As replacement equipment this ambulance is not eligible for use of mitigation impact fees. As of Fiscal Year End 2020 the District has \$809,500 in the asset replacement fund. Financing may be an option to explore, and the CEO will propose payment options (cash, loan, lease) to Finance Committee and Board no later than August 31, 2021.

The Board of Directors of the Del Puerto Health Care District

Board Meeting – March 29, 2021

TBD Purchase New AmbulancePurchase New Ambulance

Page 2 of 3

DRAFT

The Board of Directors of the Del Puerto Health Care District

Board Meeting – March 29, 2021

TBD Purchase New AmbulancePurchase New Ambulance

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BOARD ACTION AS FOLLOWS:

RESOLUTION NO. 2021-01

MOTION: To authorize the Director of Ambulance Operations to order and equip a 2021 Ford Type III Victoryliner ambulance at a cost not to exceed \$258,000 and to authorize the CEO to sign all necessary purchase orders. The CEO will propose payment options (cash, loan, lease) to the Finance Committee and Board no later than July 31, 2021.

BOARD MEETING ACTION SUMMARY

MOTION AMENDED: YES NO

AMENDMENT:

Made By	Motion	Second
President Pittson		
Vice President Campo		
Secretary Avila		
Treasurer Stokman		
Director Mac Master		

VOICE VOTE TAKEN: YES NO

_____ Pass _____ Fail _____ Mixed – take Roll Call Vote

Roll Call Vote	Aye	No	Abstain	Absent
President Pittson				
Vice President Campo				
Secretary Avila				
Treasurer Stokman				
Director Mac Master				

MOTION IS:

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

Attest:

Luis Avila, Secretary of the Board of Directors

BOARD OF DIRECTORS OF DEL PUERTO HEALTH CARE DISTRICT

Board Meeting – March 29, 2021

Legal Opinion for DPHCD Use of Design-Build, Engagement Letter
DPHCD Use of Design-Build, Engagement Letter **Page 1 of 1**

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

SUBJECT: Legal Opinion for DPHCD Use of Design-Build, Engagement Letter

STAFF REPORT: The District has invested in property for the development of expanded District Office Headquarters and Ambulance Operations Facility

Looking forward to the development of said HQ and facility, the District may save dollars and improve builder accountability by using the design-build process.

Legislation in 2019 expanded the use of design build by Health Care Districts that operate a hospital or clinic.

This request is to have a legal opinion written for DPHCD as to the application of design-build process to our District Office Headquarters and Ambulance Operations Facility.

As far as a budget for the initial assignment to advise on the legislative history, depending on the level of formality you want in the final deliverable (email v. formal legal memo) and the depth of research, Mr. Gehrig expects he can provide the work for a range of \$7,000-\$15,000.

DISTRICT PRIORITY: Fiscal Transparency; Fiscal Accountability

FISCAL IMPACT: \$7,000 - \$15,000; this is an unbudgeted expense that would be attributed to the final HQ/AMB Facility project cost.

STAFFING IMPACT: None

CONTACT PERSON: Karin Hennings

ATTACHMENT(S): Letter of Engagement from David Gehrig, HansonBridgett

RECOMMENDED BOARD ACTION:

ROLL CALL REQUIRED: YES

RECOMMENDED MOTION: *I move the Board of Directors approve the engagement of David Gehrig of HansonBridgett to provide legal services related to design-build contracting, including research and advice on legislative authority, and assistance with contract documents not to exceed \$15,000.*

DAVID S. GEHRIG
PARTNER
DIRECT DIAL (415) 995-5063
DIRECT FAX (415) 995-3416
E-MAIL dgehrig@hansonbridgett.com



March 4, 2021

VIA E-MAIL ONLY: Karin.Hennings@dphealth.org

Karin Freese Hennings
Chief Executive Officer
Administrative Director
Del Puerto Health Care District
875 E Street
Patterson, CA 95363

Re: Engagement Letter & Fee Agreement

Dear Karin:

Thank you for the opportunity to represent Del Puerto Health Care District ("DPHealth"). This letter will confirm your engagement of Hanson Bridgett LLP to provide legal services related to design-build contracting, including research and advice on legislative authority, and assistance with contract documents. We look forward to working with DPHealth in pursuing these legal objectives. If we can assist DPHealth in other areas, please let me know.

I will be the attorney responsible for this matter. My billing rate for this matter is \$495 per hour, which incorporates a significant public agency discount from my full hourly rate of \$625. When appropriate, I would propose to use other attorneys to assist on your matters to handle work commensurate with their experience and expertise. For those attorneys, I propose to charge \$495 for partners, \$425 for senior counsel, and \$395 for associates. These billing rates will be increased annually on the anniversary of this engagement by 4%. I will review your invoices for accuracy and maintain responsibility for the attorney-client relationship.

Our invoices contain a detailed narrative of the services rendered, together with the name of the attorney or paralegal involved, the time spent, and the amount charged. We recommend that you treat our invoices as confidential documents and safeguard them appropriately.

Consistent with our normal practice, in order to commence work on this matter, we ask that you provide an advance payment retainer in the amount of \$5,000. This sum will be deposited in a client trust account maintained for these purposes in accordance with State Bar rules. Your advance payment will be applied against the final invoices of fees and costs to you. Accordingly, you will be expected to pay all invoices up to that time as they are received. You will be entitled to a refund or credit of any excess that remains at the conclusion of our representation of you.

Karin Freese Hennings
March 4, 2021
Page 2

Please refer to the attached Billing and Policy Summary for additional details regarding our representation, including an agreement to arbitrate disputes. Any additional matters we agree to handle for DPHealth will be governed by the terms of this letter agreement.

We realize there are many qualified firms to choose from and are pleased you have selected our firm to assist you with your matter. We care deeply about our clients and are proud to say we have many clients who have been with our firm since the firm's inception in 1958. We strive to provide exceptional client service to all of our clients. We welcome DPHealth as a valued client and look forward to assisting DPHealth in the achievement of its objectives. You can obtain more information about my background and our firm's services from our website, www.hansonbridgett.com.

Very truly yours,

David S. Gehrig
Partner

Attachment

Karin Freese Hennings
March 4, 2021
Page 3

I have read and understand this Engagement Letter/Fee Agreement and the attached Billing and Policy Summary. I hereby confirm the engagement of Hanson Bridgett LLP to represent Del Puerto Health Care District in accordance with its terms.

DEL PUERTO HEALTH CARE DISTRICT

By: Karin Freese Hennings

Title: Chief Executive Officer / Administrative Officer

Date: _____

To facilitate your acceptance of the foregoing, you may simply reply to this e-mail message with "approved on behalf of Del Puerto Health Care District" and your name. We will consider your reply message to constitute your acceptance and agreement with the terms of this letter.

Billing and Policy Summary

1. **Billing Practices.** We have learned from experience that the attorney-client relationship works best when clients receive a full explanation at the outset about fees and payment terms. California law requires written fee agreements in many cases, and we have found that our clients prefer to have them even when not legally required. This “Billing and Policy Summary” sets forth the principles underlying our fees and other charges. Please review it and let me know if you have any questions about our billing policies. In addition, you should direct any future questions about our billing practices or any particular invoices to me.
2. **Fees.** Except as otherwise agreed with a client, we bill for our services on an hourly basis. We account for our time in tenth-of-an-hour increments, and calculate fees by applying hourly rates assigned to attorneys and other staff to the time spent on a matter. On occasion, we may utilize contract employees to assist in providing legal or paralegal services, working under our direct supervision. In such cases the client is billed at an appropriate hourly rate commensurate with that of our professional staff with equal experience and expertise. All billing rates are reviewed annually and may be adjusted periodically.
3. **Other Charges.** Depending on the matter, we may have to use various in-office support systems and outside services. Therefore, you may incur and be billed for costs in addition to professional fees, subject only to written policies regarding the billing of disbursements that a client may provide to us in advance of the engagement. Usually we bill such charges to a client’s account at the time they are incurred. Examples include photocopying, overnight delivery, messenger services, computer research, travel expenses, court filings, court reporting, data storage and expert witnesses. In some cases, we may request that a client pay the invoice of an outside vendor directly. These expenses are billed at the actual cost with no additional mark up to you. We reserve the right to make periodic adjustments to these charges.
4. **Fee Estimates.** From time to time, we may be asked to provide estimates of anticipated fees. Although we will make every effort to do so in a manner appropriate to the circumstances, these estimates may be subject to uncertainties beyond our control. Such estimates should not be viewed as a maximum or minimum fee quotation, unless we expressly confirm so in writing.
5. **Billing Procedures.** Ordinarily, we will bill clients on a monthly basis. Each invoice will separately state the amount of fees and costs. Unless otherwise specified, each represents fees and disbursements charged to the client through the end of the preceding month. The full amount of each invoice is due upon receipt by the client. Although we seek to include all fees and charges for a billing period, certain time and cost items from a billing period may not appear in the invoice for that period. Instead, they may be included in a later invoice. Matters such as probate, bankruptcy, and trust services and certain financial transactions may involve billing at specified times other than monthly, as mutually agreed upon by the client and the firm, or as required by the court.
6. **Payment Terms.** Payment is due upon presentation of the invoice. Invoices that remain unpaid after thirty (30) days from the invoice date are subject to a late payment charge of ten percent (10%) per year. Payments that are made “on account” and not identified with a specific invoice will be credited to outstanding invoices chronologically, first to costs and then to fees.
7. **Credit Report.** By executing this engagement letter, you agree that we have the right to obtain a consumer report from a recognized credit reporting agency. Should we choose to

obtain such a report, it would be for the purposes of extending credit to you or to review or collect a past due account.

8. Insurer's Role. If you are insured for all or part of the costs of our representation, we will work with you to provide the insurer with the necessary information regarding the claim. However, insurers frequently assert, rightly or wrongly, that they are not obligated to pay for all fees and costs or to pay them on a current basis. For this reason, our fees and costs will be billed to you and payment will be due from you on a current basis, irrespective of any eventual reimbursement of a portion of your fees and costs by your insurer.

9. Preservation of Electronic Information. If your engagement includes a litigation matter, it is possible that it will involve electronic discovery. Under California and federal law, the obligation to provide discovery of electronic information carries with it the obligation to preserve such information. Failure to preserve all electronic and paper information that is later determined to be of potential importance to pending or threatened litigation can result in a range of sanctions, including, in extreme cases, the sanction of an adverse judgment. This evidence may also turn out to be critical to your ability to prove facts that support your position in the case, or disprove facts that the opposing party offers. Many electronic document storage systems contain programs that automatically overwrite or delete data. It is therefore important that you take appropriate steps to ensure that all information and electronic data that may be relevant is not lost, deleted, or destroyed. We will conduct an assessment of your electronic information systems. The assessment will include an initial evaluation and an in-depth identification of sources of relevant information. In the meantime, we recommend that normal document disposition policies, or automatic purging of electronic records, be suspended as to the matters at issue in any pending or threatened litigation until the matter is concluded. Please contact me for our additional fee schedule for assistance with collecting and processing electronically stored information as needed in your matter.

10. Conflicts Review. We have performed a computerized check of potential conflicts of interest that might have prevented us from providing representation in this matter. Based on information provided by you, as well as the information available in our files, we are not aware of any conflicts of interest at this time. If you later learn of any additional parties with an interest in this matter, you should notify us immediately so that we can be certain that they create no problem with this representation. We will conduct a similar search with respect to each new matter you may refer to the firm.

11. Identity of Client. Our engagement is with the person or entity to whom this letter is addressed. Unless otherwise agreed to in writing, we do not represent any parent, subsidiary, affiliate, directors, officers, or other related person or entity as a client. We do not regard a representation adverse to a parent, subsidiary, affiliate, director, officer, or other related person or entity as being adverse to you.

12. Advance Waiver. Given the scope of our firm wide business and client representations, it is possible that during or after the time we represent you, some of our present or future clients will ask us to represent them in disputes or transactions with or involving you which are substantially unrelated to our representation of you. We understand that you have no objection to our representation of parties with interests adverse to you, and that you consent to such representations and waive any actual or potential conflict of interest as long as those other engagements are not substantially related to our services to you. Accordingly, you agree that (i) we can in the future represent existing or new clients in any matter, including litigation or other disputes, so long as the matter is not substantially related to our work for you, even if those other clients' interests are adverse to you in the other matter; (ii) we may obtain confidential

information of interest to you in these other matters that we cannot share with you; and (iii) you waive any conflict of interest that might arise from any of these representations and will not seek to disqualify us in or assert a conflict of interest with respect to any of those representations.

We agree, however, that your consent to, and waiver of such representations shall not apply in any instance where, as a result of our representation of you, we have obtained proprietary or other confidential information of a non-public nature, that, if known to such other client, could be used in any such other matter by such client to your material disadvantage or potential material disadvantage.

Similarly, new lawyers frequently join our firm. These lawyers may have represented parties adverse to you while employed by other law firms or organizations. We assume, unless you notify us otherwise, and consistent with our ethical standards, that you have no objection to our continuing representation of you notwithstanding our lawyers' prior professional relationships, provided we timely implement an ethical screen consistent with our customary practices to prohibit those lawyers from participating in your matter and we provide you with written notice of our implementation of the ethical screen.

13. Cooperation. To perform our services effectively, we require the support of each client. You can assist us by keeping us fully informed as to facts and developments relevant to our representation of you and to each matter assigned. It is essential that each client (as well as any employees or representatives) provide us with accurate and complete information, including written materials when requested, and that each client make its personnel available to the extent required. Failure to assist in this way may affect our ability to represent a client adequately, and could result in our withdrawal as legal counsel.

14. No Warranty of Result. We cannot predict or represent that a particular result can be obtained within a specified time. We can make no promises or guarantees regarding the outcome of the matter or matters that are the subject of our services. We do not ordinarily undertake to keep clients informed about subsequent developments or changes in law once the matter in question has concluded. If you would like us to do so, please inform us in writing so that we can make the necessary arrangements to provide this service.

15. Return and Disposition of Files. After our services conclude, we will, upon your request, deliver to you the files that we created in providing representation to you, along with any funds or property of yours in our possession. If you do not request the files, we will retain them for a period of five years after the matter is closed. At the end of the five-year period, we will have no further obligation to retain the files.

16. Dispute Resolution. While we certainly do not anticipate conflict between us, in the event of any material dispute regarding the services provided or fees charged by the firm which cannot be settled amicably, we both agree that such dispute shall be submitted, as soon as practicable, to final and binding arbitration in San Francisco in accordance with the rules and procedures of JAMS Inc., a private mediation and arbitration facilitator. We further agree that the arbitration will be subject to the Federal Arbitration Act. Any dispute shall be strictly confidential between us and, except for our own representatives, will not be disclosed to any other person or entity. You have the right to consult with independent counsel before agreeing to this provision or signing this engagement letter.

17. Mandatory Fee Arbitration. Notwithstanding Section 16 above, in any dispute subject to the jurisdiction of the State of California over attorney's fees, charges, costs or expenses, you have the right to elect arbitration pursuant to the fee arbitration procedures of the State Bar of

California, as set forth in California Business and Professions Code Sections 6200-6206. Arbitration pursuant to the State Bar procedures is non-binding unless the parties agree in writing, after the dispute has arisen, to be bound by the arbitration award. These procedures permit a court trial after arbitration, or a subsequent binding contractual arbitration if the parties have agreed to binding arbitration and either party rejects the award and requests a trial de novo within 30 days after the award is mailed to the parties. If, after receiving a notice of the client's right to arbitrate, you do not elect to proceed under the State Bar fee arbitration procedures, and file a request for fee arbitration within 30 days, any dispute over fees, charges, costs or expenses, any dispute, claim or controversy arising between us, will be resolved by binding arbitration as provided in Section 16 above.

18. Internal Firm Communications. In the course of your representation, it may become necessary for our lawyers to analyze or address their or the firm's professional duties or responsibility regarding an issue in your matter by consulting the firm's General Counsel. We believe that the ability of our lawyers to consult on such issues as needed benefits the firm and our clients and is part of our efforts to maintain our high standards of ethics and professionalism. You will not be charged for such consultations if they occur. It is possible that a conflict of interest might be deemed to exist as between our lawyers and the firm on the one hand and you or your company on the other hand, arising out of these communications. As a condition of this engagement, you consent to waive any claim of conflict of interest that might be deemed to arise out of any such communications. You further agree and acknowledge that these are our attorney-client communications protected from disclosure to you or anyone else and that you will not seek to discover or inquire into them and may not be advised that they are occurring. Before agreeing to this waiver, we encourage you to seek independent counsel regarding the import of this consent. Of course, nothing in the foregoing shall diminish or otherwise affect our obligations to keep you informed of all material developments in your representation, including any conclusions arising out of such internal communications to the extent that they affect your interests. Your execution of our Engagement Letter confirms your agreement to this provision.

19. Termination. Clients may terminate our legal services at any time effective upon delivery of written notice to the firm. In this event, we will be entitled to receive all fees and costs incurred up to the date of termination. Unless we specifically agree to do so, we will provide no further services and advance no further costs on the matter after we receive notice of termination. Our right to terminate services to a client is subject to certain Rules of Professional Conduct that (a) require us to take reasonable steps to avoid foreseeable prejudice to the client from our withdrawal, and (b) establish standards for mandatory and permissive withdrawal under certain circumstances. Failure by a client to pay our bills in full, and on a timely basis, can constitute adequate grounds for us to withdraw. If we are attorney of record in any proceeding at the time we receive a termination notice, you will be required to execute and return a Substitution of Attorney consent immediately upon receipt, regardless of who initiates the termination.

20. Miscellaneous. From time to time, and consistent with our obligation to maintain your confidences, we may wish to reference our representation of you on our website, in attorney biographies, on matter lists, or in descriptions of our practice areas. We assume you have no objection to such use. We may send you emails with information about our firm, services, legal developments and upcoming events. If at any time you no longer wish to receive marketing communications from us, you may unsubscribe by clicking a link at the bottom of each marketing email which enables you to opt out of our mailing lists. Except as provided in Section 16, our agreement will be governed by California law.

21. Entire Agreement; Notice. This attached letter and this Billing and Policy Summary represent our entire agreement, which will be effective on the date of your signature. It supersedes all prior agreements, statements, or guarantees made before this time. Any notice from you amending, supplementing or superseding the terms of the attached letter and this Billing and Policy Summary will be effective only if approved by our duly authorized representative, and our agreement is memorialized in a writing signed by both parties. To signify your agreement with the terms of this letter, please sign the original and retain it for your files. Please sign a copy of the letter and return it to us for our files. You may also affix an electronic signature indicating your intent to sign this letter and return a copy to us electronically. If mailed, I am enclosing a pre-addressed envelope for your convenience. Of course, you have the right to seek the opinion of independent legal counsel or any other advisors, if you wish to do so, in order to determine whether each and every aspect of this agreement is in your best interests and is acceptable as drafted.



David S. Gehrig
Partner

David assists public agency clients with legal issues related to public works construction projects. His clients include water districts, wastewater agencies, community college districts, health care districts, cities, counties, and transit agencies. He has worked on numerous large-scale infrastructure projects, from the drafting of the contract specifications, through the bid process, to contract completion and claims resolution. He has considerable experience with contract award disputes, subcontractor substitution issues, bidder pre-qualification, and has successfully resolved several stop payment notice lawsuits for public agency clients.

Design-build and Alternative Project Delivery Methods

Design-build contracting is increasingly being recognized as a more effective project delivery method for public agencies. David has written papers and presented at conferences on this topic for a number of years, and has considerable recent experience on a number of large infrastructure projects. David is also familiar with the wider range of alternative project delivery methods, and has assisted clients with CM at Risk contracts, lease-leaseback contracts, and public-private partnership arrangements. He works closely with clients to identify which available project delivery methods are best suited for a particular project.

Water District General Counsel

David has served as general counsel to the Purissima Hills Water District for approximately 10 years. In that capacity, he has developed expertise with open meeting laws, Public Records Act compliance, compliance with Proposition 218 requirements during rate increases, and compliance with emergency drought regulations issued by the California State Water Resources Control Board.

Prevailing Wage and Labor Code Compliance

David has considerable expertise with prevailing wage and Labor Code compliance issues. He has assisted agencies and contractors with resolving Civil Wage and Penalty Assessments issued by the California Department of Industrial Relations (DIR), including the revocation of a \$6.4M Civil Wage and Penalty Assessment on behalf of a transit agency. David has also guided public agencies through SB 854 requirements, and serves as legal counsel to an in-house Labor Compliance Program for a large transit district. For private clients, he has advised on prevailing wage compliance strategies and obtained several favorable prevailing wage coverage determinations from the DIR.

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Infrastructure Practice Co-Leader

Practices/Industries

Construction

Government

Municipal and Public Agency

Green Building

Infrastructure

Public Transit & Transportation

Water Law

Cannabis Law

BOARD OF DIRECTORS OF DEL PUERTO HEALTH CARE DISTRICT**Board Meeting – _____****Agenda Item ___ – Resolution Approving Debt Management Policy****DEPT: DISTRICT GENERAL COUNSEL****BOARD AGENDA:****CONSENT CALENDAR: NO****AGENDA DATE: Jan. 25, 2021****CEO CONCURRENCE: YES****4/5 VOTE REQUIRED:****NO****SUBJECT:**

Consideration to Adopt Resolution No. _____ approving the District's Debt Management Policy and Disclosure Procedures consistent and compliant with Section 8855(i) of the California Government Code.

STAFF RECOMMENDATION: The Board adopt the proposed resolution.

CONSIDERATIONS:

California Government Code Section 8855(i) requires the District, as of 2017, to adopt local debt management policies prior to any issuance or incurrence of any debt. Periodically, the District incurs indebtedness primarily for the purposes of capital improvement and for other reasons allowable by law and generally for the financing of acquisition, construction, improvement, and rehabilitation of land and/or capital facilities and/or equipment owned, to be owned or operated by the District. Some issuance of debt may occur on behalf of other entities such as other governmental agencies or third parties in order to further the public purposes of the District (in those instances of third-party issuances the District does not incur the liability or assume responsibilities for payment of debt service).

This Debt Management Policy outlines the key priorities achieved through the adoption of the policies, including: Maintaining the Sound Financial Position of the District; Ensuring flexibility to respond to changing service needs, and fluctuations in revenues and expenditures; protection of the District's credit-worthiness; ensuring all District debt is structured to best protect current and future constituents; ensuring that all debt is consistent and coordinated with the District's Capital Improvement Plan and planning goals and objectives.

These priorities are achieved through implementation of guidelines for the issuance of debt that outline when long-term and short-term or third party issuances are appropriate. It also outlines the types of debt that are generally acceptable and makes certain types of debt unacceptable, such as derivatives, and outlines favoring fixed-rate debt over variable rate debt (which is discouraged as a matter of policy).

Certain types of debt are incurred for capital projects and this policy outlines the coordination of the issuance of debt to the District's Capital Improvement Program and Budgets. It provides that the term of financing not generally exceed the life of the asset, and that debt issue be timely so as not to create a circumstance where unplanned expenditures for capital improvements or equipment cause impacts to the general fund.

The policy creates new internal controls and procedures and requires appropriate District officials to review and remain compliant with continue disclosure undertakings, and assigns specific

BOARD OF DIRECTORS OF DEL PUERTO HEALTH CARE DISTRICT**Board Meeting – _____****Agenda Item ___ – Resolution Approving Debt Management Policy**

disclosure functions with oversight conducted by the District's Administrative Director/CEO or designee.

Proceeds of issued debt is to include the involvement of third-party trustees who distribute funds through written requisitions to ensure the proceeds are used for the intended purposes.

For all initial and continuing disclosure procedures, a "Disclosure Working Group" is created with specifically assigned and divided functions for the Administrative Director/CEO, and the District's General Counsel, as well as any other individual recommended and appointed by the Administrative Director/CEO, such as those from private entities contracted for the purposes of tracking and managing the District's timely and complete responses to and compliance with any disclosure requirements it has. This working group is required to provide annual reports to the Board of Directors and provide advance copies of disclosure reports to them prior to submission of the reports with the Municipal Securities Rulemaking Board (MSRB) or other entities requiring the reports.

Finally, the policy provides for members of the Disclosure Working Group to be properly trained in order that they understand and perform their responsibilities with respect to initial and continuing disclosure obligation

POLICY ISSUE: Board approval required.

FISCAL IMPACT: Adoption of this policy does not, in and of itself cause the District to incur costs, however the policy provides for training for staff, which may separately result in training costs. It also contemplates the potential for the District to use an outside vendor to meet and manage its initial and continuing disclosure obligations. Any training costs or outside vendors retained for these purposes would be the subject of a separate Board of Directors action or as part of the annual budget process.

DISTRICT PRIORITY:

STAFFING IMPACT: None

CONTACT PERSON: David Ritchie

ATTACHMENT(S): Resolution 2021-__

RECOMMENDED BOARD ACTION:

ROLL CALL REQUIRED: NO

RECOMMENDED MOTION: *I move the Board of Directors adopt Resolution number 2021- approving the District's Debt Management Policy and Disclosure Procedures*

BOARD MEETING ACTION SUMMARY

MOTION AMENDED: YES NO

AMENDMENT: _____

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

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

RESOLUTION NO. 2021_____

RESOLUTION OF THE DEL PUERTO HEALTH CARE DISTRICT APPROVING A DEBT MANAGEMENT POLICY AND DISCLOSURE PROCEDURES FOR PUBLIC DEBT ISSUANCES AND RELATED DISCLOSURE OBLIGATIONS

RESOLVED, the Del Puerto Health Care District ("District") is a health care district organized under California's Health Care District Act (Government Code § 32000, et seq.) which provides health care services in the north western portion of Stanislaus County, California, as follows:

WHEREAS, pursuant to the provisions of section 8855(i) of the California Government Code, prior to the issuance or incurrence of any debt, the District is required to adopt local debt policies concerning the use of debt and that any proposed debt issuance is consistent with those local debt policies;

WHEREAS, a debt management policy has been developed for the District and the Board of Directors desires to adopt such policy in connection with any proposed debt of the District;

WHEREAS, from time to time the District incurs indebtedness (including but not limited to bonds, notes and certificates of participation) and, in connection therewith, prepare disclosure documents (a) describing the indebtedness for use in the offering and sale of the indebtedness or interests therein generally known as "official statements" or "placement memoranda" (the "Initial Disclosure Documents"); and (b) as required by continuing disclosure obligations entered into in connection with such indebtedness (the "Continuing Disclosure Documents") which typically are required to be filed with the Municipal Securities Rule Making Board of Electronic Municipal Market Access System (generally known as "EMMA"), and

WHEREAS, to (a) ensure that Initial Disclosure Documents do not contain any material misstatements or omit to state information material to prospective investors in connection with their decision to purchase obligations of the District, (b) ensure that Continuing Disclosure Documents filed with EMMA are timely filed, are accurate and are otherwise in accordance with continuing disclosure obligations of the District, (c) ensure that material event notices and any other filings with EMMA in connection with debt obligations of the District are accurate and comply with all applicable federal and state securities laws, and (d) promote best practices regarding the preparation of Initial Disclosure Documents and Continuing Disclosure Documents, disclosure procedures for public debt issuances and related disclosure obligations has been developed for the District and the Board of Directors desires to adopt such procedures in connection with any proposed debt of the District;

NOW, THEREFORE, it is hereby **ORDERED** and **DETERMINED**, as follows:

Section 1. The debt management policy, in the form attached hereto as Exhibit A (the "Debt Management Policy"), is hereby adopted by the Board of Directors for the District. The Debt Management Policy has been developed to provide guidance in the issuance and management of

debt by the District or its related entities and is intended to comply with section 8855(i) of the California Government Code effective on January 1, 2017. The main objectives are to establish conditions for the use of debt, to ensure that debt capacity and affordability are adequately considered, to minimize the District’s interest and issuance costs, to maintain the highest possible credit rating, to provide complete financial disclosure and reporting and to maintain financial flexibility for the District.

Section 2. To (a) ensure that Initial Disclosure Documents do not contain any material misstatements or omit to state information material to prospective investors in connection with their decision to purchase obligations of the Public Agencies, (b) ensure that Continuing Disclosure Documents filed with EMMA by the Public Agencies are timely filed, are accurate and are otherwise in accordance with continuing disclosure obligations of the Public Agencies, (c) ensure that material event notices and any other filings with EMMA in connection with debt obligations of the Public Agencies are accurate and comply with all applicable federal and state securities laws, and (d) promote best practices regarding the preparation of Initial Disclosure Documents and Continuing Disclosure Documents, the District Board of Directors hereby adopts disclosure procedures for public debt issuances in the form attached hereto as Exhibit B.

Section 3. The Executive Director/CEO, and other appropriate officials of the District are hereby authorized and directed to take any actions and execute and deliver any and all documents as are necessary to accomplish the provisions and directives of this Resolution.

Section 4. This Resolution shall be effective upon adoption by the Board of Directors.

* * * * *

The foregoing Resolution was duly and regularly passed and adopted by the Board of Directors of the Del Puerto Health Care District at a meeting of said Board duly noticed and held on the 25th day of January, 2021, as follows:

AYES:

NOES:

ABSTAIN:

ABSENT:

Steven Pittson, DC, President
of the Board of Directors of the Del Puerto Health Care District

ATTEST

Becky Campo, Secretary
of the Board of Directors of the Del Puerto Health Care District

EXHIBIT A

DEBT MANAGEMENT POLICY

This Debt Management Policy (the “Debt Policy”) of the DEL PUERTO HEALTH CARE DISTRICT (the “District”) was approved by the District Board of Directors (the “Board of Directors”) on January _____, 2021. The Debt Policy may be amended by Board of Directors as it deems appropriate from time to time in the prudent management of the debt of the District.

The Debt Management Policy has been developed to provide guidance in the issuance and management of debt by the District or its related entities and is intended to comply with section 8855(i) of the California Government Code effective on January 1, 2017. The main objectives are to establish conditions for the use of debt; to ensure that debt capacity and affordability are adequately considered; to minimize the District’s interest and issuance costs; to maintain the highest possible credit rating; to provide complete financial disclosure and reporting; and to maintain financial flexibility for the District.

Debt, properly issued and managed, is a critical element in any financial management program. It assists in the District’s effort to allocate limited resources to provide the highest quality of service to the public. The District understands that poor debt management can have ripple effects that hurt other areas of the District. On the other hand, a properly managed debt program promotes economic growth and enhances the vitality of the District for its residents and businesses.

1. Findings

This Debt Management Policy shall govern all debt undertaken by the District. The District hereby recognizes that a fiscally prudent debt policy is required in order to:

- Maintain the District’s sound financial position.
- Ensure the District has the flexibility to respond to changes in future service priorities, revenue levels, and operating expenses.
- Protect the District’s credit-worthiness.
- Ensure that all debt is structured in order to protect both current and future taxpayers, ratepayers and constituents of the District.
- Ensure that the District’s debt is consistent with the District’s planning goals and objectives and capital improvement program or budget, as applicable.

2. Policies

A. Purposes For Which Debt May Be Issued

The District will consider the use of debt financing primarily for capital improvement projects (CIP) when the project's useful life will equal or exceed the term of the financing and when resources are identified sufficient to fund the debt service requirements. An exception to this CIP driven focus is the issuance of short-term instruments such as tax and revenue anticipation notes, which are to be used for prudent cash management purposes and conduit financing, as described below. Bonded debt should not be issued for projects with minimal public benefit or support, or to finance normal operating expenses.

District's Administrative Director or designee will produce reasonable cost estimates, including identifying specific revenue accounts that will provide payment for the debt service. This will allow an analysis of the project's potential impact on the District's debt capacity and limitations. The department director shall also provide an estimate of any incremental operating and/or additional maintenance costs associated with the project and identify sources of revenue, if any, to pay for such incremental costs.

(i) Long-Term Debt. Long-term debt may be issued to finance or refinance the construction, acquisition, and rehabilitation of capital improvements and facilities, equipment and land to be owned and/or operated by the District.

(a) Long-term debt financings are appropriate when the following conditions exist:

- When the project to be financed is necessary to provide basic services.
- When the project to be financed will provide benefit to constituents over multiple years.
- When total debt does not constitute an unreasonable burden to the District and its taxpayers and ratepayers.
- When the debt is used to refinance outstanding debt or other obligations in order to produce debt service savings or to realize the benefits of a debt restructuring.

(b) Long-term debt financings will not generally be considered appropriate for current operating expenses and routine maintenance expenses.

(c) The District may use long-term debt financings subject to the following conditions:

- The project to be financed has been or will be approved by the Board of Directors.
- The weighted average maturity of the debt (or the portion of the debt allocated to the project) will not exceed the average useful life of the project to be financed

unless specific conditions exist that would mitigate the extension of time to repay the debt and it would not cause the District to violate any covenants to maintain the tax-exempt status of such debt, if applicable.

- The District estimates that sufficient income or revenues will be available to service the debt through its maturity.
- The District determines that the issuance of the debt will comply with the applicable requirements of state and federal law.
- The District considers the improvement/facility to be of vital, time-sensitive need of the community and there are no plausible alternative financing sources

(d) Periodic reviews of outstanding long-term debt will be undertaken to identify refunding opportunities. Refunding will be considered (within federal tax law constraints, if applicable) if and when there is a net economic benefit of the refunding. Refundings which are non-economic may be undertaken to achieve District objectives relating to changes in covenants, call provisions, operational flexibility, tax status of the issuer, or the debt service profile.

In general, refundings which produce a net present value savings of at least three (3) percent of the refunded debt will be considered economically viable. Refundings which produce a net present value savings of less than three (3) percent or negative savings will be considered on a case-by-case basis, and are subject to Board of Directors approval.

(ii) Short-term debt. Short-term borrowing may be issued to generate funding for cash flow needs in the form of Tax and Revenue Anticipation Notes (TRAN).

Short-term borrowing, such as commercial paper, and lines of credit, will be considered as an interim source of funding in anticipation of long-term borrowing. Short-term debt may be issued for any purpose for which long-term debt may be issued, including capitalized interest and other financing-related costs. Prior to issuance of the short-term debt, a reliable revenue source shall be identified to secure repayment of the debt. The final maturity of the debt issued to finance the project shall be consistent with the economic or useful life of the project and, unless the Board of Directors determines that extraordinary circumstances exist, must not exceed seven (7) years.

Short-term debt may also be used to finance short-lived capital projects; for example, the District may undertake lease-purchase financing for equipment, and such equipment leases may be longer than seven (7) years.

(iii) Financings on Behalf of Other Entities. The District may also find it beneficial to issue debt on behalf of other governmental agencies or private third parties in order to further the public purposes of District. In such cases, the District shall take reasonable steps to confirm the financial feasibility of the project to be financed and the financial solvency of any borrower and that the issuance of such debt is consistent with the policies set forth herein. In

no event will the District incur any liability or assume responsibility for payment of debt service on such debt.

B. Types of Debt

In order to maximize the financial options available to benefit the public, it is the policy of the District to allow for the consideration of issuing all generally accepted types of debt, including, but not exclusive to the following:

- General Obligation (GO) Bonds: General Obligation Bonds are suitable for use in the construction or acquisition of improvements to real property that benefit the public at large. Examples of projects include libraries, parks, and public safety facilities. All GO bonds shall be authorized by the requisite number of voters in order to pass.
- Revenue Bonds: Revenue Bonds are limited-liability obligations tied to a specific enterprise or special fund revenue stream where the projects financed clearly benefit or relate to the enterprise or are otherwise permissible uses of the special revenue.
- Lease-Backed Debt/Certificates of Participation (COP/Lease Revenue Bonds): Issuance of Lease-backed debt is a commonly used form of debt that allows a District to finance projects where the debt service is secured via a lease agreement and where the payments are budgeted in the annual budget appropriation by the District from the general fund. Lease-Backed debt does not require voter approval.

The District may from time to time find that other forms of debt would be beneficial to further its public purposes and may approve such debt without an amendment of this Debt Policy.

To maintain a predictable debt service burden, the District will give preference to debt that carries a fixed interest rate. An alternative to the use of fixed rate debt is variable rate debt. The District may choose to issue securities that pay a rate of interest that varies according to a pre-determined formula or results from a periodic remarketing of securities. When making the determination to issue bonds in a variable rate mode, consideration will be given in regard to the useful life of the project or facility being financed or the term of the project requiring the funding, market conditions, credit risk and third party risk analysis, and the overall debt portfolio structure when issuing variable rate debt for any purpose. The maximum amount of variable-rate debt should be limited to no more than 20 percent of the total debt portfolio.

The District will not employ derivatives, such as interest rate swaps, in its debt program. A derivative product is a financial instrument which derives its own value from the value of another instrument, usually an underlying asset such as a stock, bond, or an underlying reference such as an interest rate. Derivatives are commonly used as hedging devices in managing interest rate risk and thereby reducing borrowing costs. However, these products bear certain risks not associated with standard debt instruments.

C. Relationship of Debt to Capital Improvement Program and Budget

The District intends to issue debt for the purposes stated in this Debt Policy and to implement policy decisions incorporated in the District's capital budget and the capital improvement plan.

The District shall strive to fund the upkeep and maintenance of its infrastructure and facilities due to normal wear and tear through the expenditure of available operating revenues. The District shall seek to avoid the use of debt to fund infrastructure and facilities improvements that are the result of normal wear and tear, unless a specific revenue source has been identified for this purpose.

The District shall integrate its debt issuances with the goals of its capital improvement program by timing the issuance of debt to ensure that projects are available when needed in furtherance of the District's public purposes.

The District shall seek to issue debt in a timely manner to avoid having to make unplanned expenditures for capital improvements or equipment from its general fund.

D. Policy Goals Related to Planning Goals and Objectives

The District is committed to financial planning, maintaining appropriate reserves levels and employing prudent practices in governance, management and budget administration. The District intends to issue debt for the purposes stated in this Debt Policy and to implement policy decisions incorporated in the District's annual operating budget.

It is a policy goal of the District to protect taxpayers, ratepayers and constituents by utilizing conservative financing methods and techniques so as to obtain the highest practical credit ratings (if applicable) and the lowest practical borrowing costs.

The District will comply with applicable state and federal law as it pertains to the maximum term of debt and the procedures for levying and imposing any related taxes, assessments, rates and charges.

Except as described in Section 2.A., when refinancing debt, it shall be the policy goal of the District to realize, whenever possible, and subject to any overriding non-financial policy considerations minimum net present value debt service savings equal to or greater than 3% of the refunded principal amount.

E. Internal Control Procedures

When issuing debt, in addition to complying with the terms of this Debt Policy, the District shall comply with any other applicable policies regarding initial bond disclosure, continuing disclosure, post-issuance compliance, and investment of bond proceeds.

The District will periodically review the requirements of and will remain in compliance

with the following:

- any continuing disclosure undertakings under SEC Rule 15c2-12,
- any federal tax compliance requirements, including without limitation arbitrage and rebate compliance, related to any prior bond issues, and
- the District's investment policies as they relate to the investment of bond proceeds.

Whenever reasonably possible, proceeds of debt will be held by a third-party trustee and the District will submit written requisitions for such proceeds. The District will submit a requisition only after obtaining the signature of the District Administrative Director or the Administrative Director/CEO.

F. Method of Sale

For the sale of any District-issued debt, the District Administrative Director/CEO or designee shall recommend the method of sale with the potential to achieve the lowest financing cost and/or to generate other benefits to the District. Potential methods of sale include:

- A competitive bidding process through which the award is based on, among other factors, the lowest offered true interest cost
- Negotiated sale, subject to approval by the District to ensure that interest costs are in accordance with comparable market interest rates
- Private placement sale, when the financing can or must be structured for a single or limited number of purchasers or where the terms of the private placement are more beneficial to the District than either a negotiated or competitive sale

G. Waivers of Debt Policy

There may be circumstances from time to time when strict adherence to a provision of this Debt Policy is not possible or in the best interests of the District and the failure of a debt financing to comply with one or more provisions of this Debt Policy shall in no way affect the validity of any debt issued by the District in accordance with applicable laws.

EXHIBIT B

DISCLOSURE PROCEDURES FOR PUBLIC DEBT ISSUANCES

These Disclosure Procedures for Public Debt Issuances and Related Disclosure Obligations (the “Procedures”) of the DEL PUERTO HEALTH CARE DISTRICT (the “District”) were approved by the District Board of Directors (the “Board of Directors”) on _____, 2020. The Policies may be amended by Board of Directors as it deems appropriate from time to time in the prudent management of the debt of the District.

The Policies will also apply to any debt issued by any public agency for which the Board of Directors acts as its legislative body.

I. INTRODUCTION

A. Purpose

The procedures are intended to (1) ensure that the District’s Initial Disclosure Documents and Continuing Disclosure Documents (as such terms are defined in Section II A.2 below) are accurate and comply with all applicable federal and state securities laws, and (2) promote best practices regarding the preparation of the District’s Initial Disclosure Documents and Continuing Disclosure Documents.

II. KEY PARTICIPANTS

A. Disclosure Practices Working Group

1. *Composition.* A Disclosure Practices Working Group (the “Disclosure Working Group”) will have general oversight over the entire initial and continuing disclosure process. Members of the Disclosure Working Group shall be appointed from time to time by the District Manager (in consultation with the Administrative Director/CEO) and shall consist of persons relevant to the disclosure process. The initial Disclosure Working Group shall include the following persons:

- (a) the Administrative Director/CEO;
- (b) the Disclosure Coordinator (as described below);
- (c) the District’s General Counsel; and
- (d) and any other individuals appointed by the Administrative Director/CEO.

The Disclosure Working Group shall consult with finance team members for each applicable District debt obligation, or other interested parties as the Administrative Director/CEO or any

other member of the Disclosure Working Group determines is advisable, related to disclosure issues and practices. Meetings of the Disclosure Working Group may be held telephonically.

The Disclosure Working Group is an internal working group of District staff and not a decision-making or advisory body subject to the provisions of the Ralph M. Brown Act (Government Code Section 54950 et seq.).

2. *Responsibilities.* The Disclosure Working Group is responsible for:

- (a) reviewing all Initial Disclosure Documents, and making recommendations to the District Board of Directors or appropriate governing Board of Directors for their approval of Initial Disclosure Documents;
- (b) reviewing all continuing disclosure obligations as contained in Initial Disclosure Documents before such documents are released to the prospective investors, and making recommendations to the District Board of Directors or appropriate governing Board of Directors for their approval of such continuing disclosure obligations;
- (c) reviewing annually the District's status and compliance with continuing disclosure obligations, including filings of Continuing Disclosure Documents, compliance with these Procedures and the annual report prepared by the Disclosure Consultant as described in Section II (C) below;
- (d) reviewing any items referred to the Disclosure Working Group; and
- (e) evaluating the effectiveness of these Procedures and approving changes to these Procedures.

For purposes of these Procedures, "Initial Disclosure Documents" means disclosure documents describing District indebtedness for use in connection with the offering and sale of the indebtedness or interests therein, including Official Statements (as defined in the next sentence); and "Continuing Disclosure Documents" means (i) annual continuing disclosure reports filed with the Municipal Securities Rulemaking Board ("MSRB"), and (ii) event notices and any other filings with the MSRB. As used in these Procedures, the term "Official Statements" means preliminary and final official statements, private placement memoranda and remarketing memoranda relating to the District's debt obligations, together with any supplements, for debt obligations for which a continuing disclosure obligation is required.

B. Disclosure Coordinator

1. *Appointment.* The Administrative Director/CEO, in consultation with the other members of the Disclosure Working Group, shall select and appoint a Disclosure Coordinator. The Administrative Director/CEO may serve as the Disclosure Coordinator.
2. *Responsibilities.* The Disclosure Coordinator is responsible for:
 - (a) serving as a “point person” for personnel to communicate issues or information that should be or may need to be included in any Initial Disclosure Document or Continuing Disclosure Document;
 - (b) in preparing Initial Disclosure Documents and in anticipation of preparing Continuing Disclosure Documents, soliciting “material” information (as defined in Securities and Exchange Rule 10b-5) from District departments and other relevant District Staff;
 - (c) following up with others, including management of outside consultants assisting the District, in the preparation and dissemination of Initial Disclosure Documents and Continuing Disclosure Documents to make sure that assigned tasks have been completed on a timely basis and making sure that the Continuing Disclosure Documents are filed on a timely basis and are accurate;
 - (d) In cooperation with the attorney or attorneys, or financial advisor, preparing any Initial Disclosure Document, and with other District or public agency Staff members with knowledge of the subject matter of the respective debt obligation, (i) reviewing each Initial Disclosure Document with the Disclosure Working Group and (ii) presenting the Initial Disclosure Document to the District Board of Directors on or before the second regularly scheduled District Board of Directors meeting in February each year and before any other appropriate governing Board of Directors for approval, before it is disseminated to the public or prospective purchasers of the related debt obligation, all in order to ensure that all disclosure contained therein and not otherwise attributable to sources other than the District is accurate and does not omit to state information required to be stated therein in order to make the statements therein not misleading in any material respect;
 - (e) preparing and filing the required Continuing Disclosure Documents, to the extent such filings are not prepared and filed by the Disclosure Consultant;
 - (f) monitoring compliance by the District with these Procedures, including timely dissemination of annual report and event filings as described in Sections III (B) and (C) below;
 - (g) recommending changes to these Procedures to the Disclosure Working Group as necessary or appropriate;

(h) together with the Administrative Director/CEO (if other than the Disclosure Coordinator), coordinating the timely provision of information to the Disclosure Consultant as needed to fulfill its responsibilities to the District;

(i) maintaining records documenting the District's compliance with these Procedures;

(j) reviewing compliance with and providing appropriate certifications in connection with the various covenants in documents for debt obligations; and the Disclosure Coordinator shall review the documents for debt obligations to determine which covenants require an annual or regular certification and maintain a list of those with the Disclosure Coordinator (the Disclosure Coordinator may delegate such compliance requirements to the Disclosure Consultant); and

(k) ensuring that members of the Disclosure Working Group and the District Board of Directors or other applicable governing Board of Directors approving Initial Disclosure Documents or Continuing Disclosure Documents receive periodic training regarding disclosure responsibilities and practices.

3. *Consultation.* The Disclosure Coordinator shall consult with the disclosure counsel for a respective debt obligation to the extent the Disclosure Coordinator considers appropriate to perform the Disclosure Consultant's responsibilities.

C. Disclosure Consultant

1. *Appointment.* The Administrative Director/CEO shall designate or hire, as applicable, a Disclosure Consultant (who may be a District Staff member, an attorney retained as disclosure counsel, a financial advisor or other appropriate consultant) in consultation with the Disclosure Working Group. The Disclosure Consultant shall have significant expertise and experience related to on-going disclosure requirements for municipal securities.

2. *Responsibilities.* The Disclosure Consultant is responsible for:

(a) communicating to the Disclosure Working Group its information needs, reviewing Initial Disclosure Documents, Continuing Disclosure Documents and other relevant information, consulting with appropriate District staff or interested parties needed to confirm that the District is meeting its disclosure obligations; and

(b) from time to time, making recommendations to the Disclosure Working Group regarding ways the District may improve these Procedures and methods of meeting District continuing disclosure obligations.

D. Others With Responsibility for Initial Disclosure Documents.

1. *Responsibilities of District's General Counsel.* The District's General Counsel (or a designee) shall review Initial Disclosure Documents and shall draft for Initial Disclosure

Documents descriptions of (a) any material current, pending or threatened litigation, (b) any material settlements or court orders and (c) any other legal issues that are material information for purposes of any respective Initial Disclosure Document.

2. *Responsibilities of Administrative Director/CEO.* The Administrative Director/CEO shall review each Initial Disclosure Document, identify any material difference in presentation of financial information from the District's most recent financial statements and ensure there are no misstatements or omissions of material information in any sections that contain descriptions of information prepared by the Administrative Director/CEO (or the Administrative Director/CEO's staff) or of relevance to the finances of the District. In addition, the Administrative Director/CEO shall determine whether the District's then-available financial statements are appropriate to be included in the respective Initial Disclosure Document and whether to seek the consent of the District's auditor to including financing statements in the respective Initial Disclosure Document.

III. CONTINUING DISCLOSURE FILINGS

A. Overview of Continuing Disclosure Filings

Under the continuing disclosure undertakings it has entered into in connection with its debt offerings, the District is required to file annual reports with the Municipal Securities Rulemaking Board's ("MSRB's") Electronic Municipal Market Access ("EMMA") system in accordance with such undertakings in each year. Such annual reports are required to include certain updated financial and operating information (or may refer to a publicly-available document), which varies among the different obligations issued by the District, the District's audited financial statements and other information material to investors.

The District is also required under the continuing disclosure undertakings to file notices of certain events with EMMA.

B. Annual Reports

The Disclosure Coordinator shall ensure that the preparation of the District's annual reports commences as required to satisfy the filing requirements under each specific continuing disclosure obligation. Before any annual report is submitted to EMMA, the Disclosure Coordinator shall confer with the Disclosure Working Group as needed regarding the content and accuracy of any annual report. Prior to each filing, the Disclosure Coordinator will review each report with the Disclosure Consultant, and the Disclosure Consultant will confirm in writing (which may be by email) that such report appears to comply with the requirements of the applicable continuing disclosure undertaking.

C. Event Filings

Each member of the Disclosure Working Group shall notify the other members of the Disclosure Working Group if he or she becomes aware of any of the material events listed in any of the District's continuing disclosure undertakings. The Disclosure Working Group may meet to

discuss the event and to determine, in consultation with the Disclosure Consultant, whether a filing is required or is otherwise desirable.

D. Uncertainty

The Administrative Director/CEO may direct questions regarding the disclosure to the Disclosure Consultant, disclosure counsel, bond counsel or the District's General Counsel or such other counsel or consultant he/she deems appropriate.

IV. CONTINUING DISCLOSURE DOCUMENTS TO BE RETAINED

The Disclosure Coordinator shall be responsible for retaining records demonstrating compliance with the Continuing Disclosure Document requirements of these Procedures. The Disclosure Coordinator shall retain an electronic or paper file ("Disclosure File") for each continuing disclosure annual report that the District completes. Each Disclosure File shall include the final version of the applicable Initial Disclosure Document and all related Continuing Disclosure Documents; written confirmations, certifications, letters and legal opinions described herein; copies of these Disclosure Procedures and a list of individuals to whom they have been distributed and the dates of such distributions; and a written record of the dates of meetings of the Disclosure Working Group. The Disclosure File shall be maintained in a central depository for a period of five years from the later of the date of delivery of the securities referenced in the Continuing Disclosure Document, or the date the Continuing Disclosure Document is published, posted, or otherwise made publicly available, as applicable.

V. EDUCATION

The Administrative Director/CEO shall ensure that the Disclosure Coordinator and the members of the Disclosure Working Group are properly trained to understand and perform their responsibilities. Such training may include training sessions conducted by consultants with expertise in municipal securities disclosure or by the Disclosure Consultant, attendance at conferences, or other appropriate methods identified by the Administrative Director/CEO.

Del Puerto Health Care District
COVID-19 Summary

March 2020 through February 2021

	Mar-Nov20	Dec 20	Jan 21	Feb 21	TOTAL
Ordinary Income/Expense					
Income					
407.000 · Other Income					
407.070 · COVID-19 Supplemental income	347,414				347,414
Expense					
601.000 · Salaries & Wages	29,337	11,782	6,366	810	48,294
602.000 · Employee Benefits	2,128	875	554	61	3,618
604.000 · Purchased Services	-				-
604.030 · Health Screenings	200				200
605.000 · Supplies	-				-
605.020 · Operating Supplies	29	202	141		373
605.040 · Medical Consumable	-				-
605.043 · Medical Supplies	-				-
605.044 · Medical Supplies - COVID	17,152	7,637	1,559	1,499	27,848
605.047 · Infection Control	6,826				6,826
605.080 · Small Tools & Minor Equipment	434	468	169		1,071
609.000 · Maintenance & Repairs	-				-
609.050 · Uniforms	526	574	342		1,443
611.000 · Other operating expenses	-				-
611.120 · Marketing/PR	1,000				1,000
Total Expense	57,632	21,538	9,131	2,370	90,672
Net Ordinary Income	289,782	(21,538)	(9,131)	(2,370)	256,742
Net Income	289,782	(21,538)	(9,131)	(2,370)	256,742

Lost Health Center Income over Prior year

March	(56,582)
April	(97,062)
May	(77,114)
June	(26,936)
July	(35,018)
August	(49,325)
September	(12,565)
COVID Grant Money Used up	
TOTAL LOST INCOME	(354,602)
NET REMAINING	(97,860)

Del Puerto Health Care District
COVID-19 Profit & Loss Details
July 2019 through February 2021

Type	Date	Memo	Class	Debit	Credit	Balance
407.000 - Other Income						
407.070 - COVID-19 Supplemental income						
Sales Receipt	04/24/2020	HHS - Health & Human Services (COVID-102 Patterson District Ambulance			22,131	22,131
Sales Receipt	05/06/2020	HHS - Health & Human Services (COVID-103 Del Puerto Health Center			218,556	240,687
Sales Receipt	05/15/2020	HHS - Health & Human Services (COVID-102 Patterson District Ambulance			57,265	297,952
Sales Receipt	05/20/2020	HHS - Health & Human Services (COVID-103 Del Puerto Health Center			49,461	347,414
Total 407.070 - COVID-19 Supplemental income					<u>347,413</u>	<u>347,414</u>
Total 407.000 - Other Income					347,413	347,414
601.000 - Salaries & Wages						
Total 601.000 - Salaries & Wages				48,292		(48,293)
602.000 - Employee Benefits						
Total 602.000 - Employee Benefits				3,616		(3,618)
604.000 - Purchased Services						
604.030 - Health Screenings						
Bill	10/01/2020	COVID Testing of employees	03 Del Puerto Health Center	200		(200)
Total 604.030 - Health Screenings					<u>200</u>	<u>(200)</u>
Total 604.000 - Purchased Services				200		(200)
605.000 - Supplies						
605.020 - Operating Supplies						
605.022 - Office Supplies						
Bill	01/30/2021	Clipboards & Sign Holders	02 Patterson District Ambulance	134		(134)
Bill	01/30/2021	COVID - Vaccine POD Supplies - Post - it r	02 Patterson District Ambulance	7		(141)
Total 605.022 - Office Supplies					<u>141</u>	<u>(141)</u>
605.023 - Facility Supplies						
Credit Card Charge	12/09/2020	COVID - Personell Screen	01 DPHCD	202		(202)
Total 605.023 - Facility Supplies					<u>202</u>	<u>(202)</u>
605.020 - Operating Supplies - Other						
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 Dis	03 Del Puerto Health Center	12		(29)
Total 605.020 - Operating Supplies - Other					<u>29</u>	<u>(29)</u>
Total 605.020 - Operating Supplies				372		(372)
605.040 - Medical Consumable						
605.043 - Medical Supplies						
605.044 - Medical Supplies - COVID						
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, tem	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)

Del Puerto Health Care District
COVID-19 Profit & Loss Details
July 2019 through February 2021

Type	Date	Memo	Class	Debit	Credit	Balance
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)
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 Disenfectant 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 l	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)

Del Puerto Health Care District
COVID-19 Profit & Loss Details
July 2019 through February 2021

Type	Date	Memo	Class	Debit	Credit	Balance
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)
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)
Total 605.044 · Medical Supplies - COVID				27,850		(27,848)
605.047 · Infection Control						
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				34,848	173	(34,674)
Total 605.040 · Medical Consumable				34,848	173	(34,674)
605.080 · Small Tools & Minor Equipment						
605.081 · Minor Medical Equipment						
Bill	12/18/2020	Thermometer (2)	03 Del Puerto Health Center	468		(468)
Total 605.081 · Minor Medical Equipment				468		(468)
605.080 · Small Tools & Minor Equipment - Other						
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 P	02 Patterson District Ambulance	156		(604)
Total 605.080 · Small Tools & Minor Equipment - Other				604		(604)
Total 605.080 · Small Tools & Minor Equipment				1,072		(1,072)

Del Puerto Health Care District
COVID-19 Profit & Loss Details
July 2019 through February 2021

Type	Date	Memo	Class	Debit	Credit	Balance
Total 605.000 · Supplies				36,292	173	(36,118)
609.000 · Maintenance & Repairs						
609.050 · Uniforms						
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				<u>916</u>		<u>(917)</u>
Total 609.000 · Maintenance & Repairs				916		(917)
611.000 · Other operating expenses						
611.120 · Marketing/PR						
611.124 · Ads						
Bill	07/22/2020	COVID Ads	03 Del Puerto Health Center	1,000		(1,000)
Total 611.124 · Ads				<u>1,000</u>		<u>(1,000)</u>
Total 611.120 · Marketing/PR				1,000		(1,000)
611.140 · Meals and Recognition						
611.142 · Recognition						
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)
Total 611.142 · Recognition				<u>526</u>		<u>(526)</u>
Total 611.140 · Meals and Recognition				526		(526)
Total 611.000 · Other operating expenses				1,526		(1,526)
TOTAL				<u>90,842</u>	<u>347,586</u>	<u>256,742</u>

Del Puerto Health Care District
Telehealth Grant P & L
June 2020 through February 2021
END DATE: April 30, 2021

	Jun 20	Jul 20	Aug 20	Sep 20	Oct 20	Nov 20	Dec 20	Jan 21	Feb 21	TOTAL	Budget FY20-21	Actual FY 19-20	Grant Amount	Grant Remaining Balance
Ordinary Income/Expense														
Income														
407.000 · Other Income	4,484	9,080	6,856	6,842	7,097	10,810	8,140	5,183	18,259	76,750	95,516	4,484	100,000	23,250
Expense														
601.000 · Salaries & Wages	2,989	6,719	5,282	5,255	5,514	4,818	6,458	3,863	1,577	42,475	60,324	2,989	63,313	20,838
602.000 · Employee Benefits	426	635	954	951	987	946	1,136	774	476	7,285	19,308	426	19,734	12,449
604.000 · Purchased Services													-	-
604.050 · Billing									1,448	1,448			-	(1,448)
604.100 · IT - Labor									3,879	3,879			-	(3,879)
604.110 · Communication for Patients									332	332			-	(332)
606.020 · Phones					50				1,318	1,368				(1,368)
611.000 · Other operating expenses														-
611.030 · I.T.	1,069	726	620	546	546	546	546	546	2,728	7,873	5,884	1,069	6,953	(920)
611.080 · Recruitment costs	6,032			90						90			-	(90)
611.120 · Marketing/PR		1,000				4,500			6,500	12,000	10,000		10,000	(2,000)
Total Expense	10,516	9,080	6,856	6,842	7,097	10,810	8,140	5,183	18,259	82,782	95,516	4,484	100,000	23,250