



Steve Pittson, DC, President
Daniel Robinson, Vice-President
Becky Campo, Secretary
Anne Stokman, RN, Treasurer
Gallo Mac Masters, Member

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Phone (209) 892-8781 Fax (209) 892-3755

BOARD OF DIRECTORS MEETING
January 27, 2020
6:30 pm
Del Puerto Health Center Conference Room

1700 Keystone Pacific Parkway, Unit B
Patterson, California

The Del Puerto Health Care District welcomes you to this meeting, which is regularly held the last Monday of each month, and your interest is encouraged and appreciated.

PUBLIC COMMENT PERIOD: Matters under the jurisdiction of the Board, and not on the posted agenda, may be addressed by the general public at the beginning of the regular agenda. If you wish to speak on an item on the agenda, you are welcome to do so during consideration of the agenda item itself. If you wish to speak on a matter that does not appear on the agenda, you may do so during the Public Comment period, however California law prohibits the Board from taking action on any matter which is not on the posted agenda unless it is determined to be an emergency by the Board of Directors. Persons speaking during the Public Comment will be limited to five minutes or, depending on the number of persons wishing to speak, it may be reduced to allow all members of the public the opportunity to address the Board. Public comments must be addressed to the board as a whole through the President. Comments to individuals or staff are not permitted.

CONSENT CALENDAR: These matters include routine financial and administrative actions and are identified with an asterisk (*). All items on the consent calendar will be voted on as a single action at the beginning of the meeting under the section titled "Consent Calendar" without discussion. If you wish to discuss an item on the Consent Calendar, please notify the Clerk of the Board prior to the beginning of the meeting or you may speak about the item during Public Comment Period.

REGULAR CALENDAR: These items will be individually discussed and include all items not on the consent calendar, all public hearings and correspondence.

CLOSED SESSION: Is the portion of the meeting conducted in private without the attendance of the public or press to discuss certain confidential matters specifically permitted by the Brown Act. The public will be provided an opportunity to comment on any matter to be considered in closed session prior to the Board adjourning into closed session.

ANY MEMBER OF THE AUDIENCE DESIRING TO ADDRESS THE BOARD ON A MATTER ON THE AGENDA: Please raise your hand or step to the podium at the time the item is announced by the Board President. In order that interested parties have an opportunity to speak, any person addressing the Board will be limited to a maximum of 5 minutes unless the President of the Board grants a longer period of time.

BOARD AGENDAS AND MINUTES: Board agendas and minutes are typically posted on the Internet on Friday afternoons preceding a Monday meeting at the following website: <https://dphealth.specialdistrict.org/board-meeting-agendas>.

Materials related to an item on this Agenda submitted to the Board after distribution of the agenda packet are available for public inspection in the District office at 875 E Street, Patterson, CA during normal business hours. Such documents are also available online, subject to staff's ability to post the documents before the meeting, at the following website <https://dphealth.specialdistrict.org/board-meeting-agendas>.

NOTICE REGARDING NON-ENGLISH SPEAKERS: Board of Director meetings are conducted in English and translation to other languages is not provided. Please make arrangements for an interpreter if necessary.

REASONABLE ACCOMMODATIONS: In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Clerk of the Board at (209) 892-8781. Notification 72 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting.

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

Del Puerto Health Care District Board of Directors
Regular Board Meeting Agenda
January 27, 2020
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1. **Call to Order**
2. **Pledge of Allegiance**
3. **Board of Directors Roll Call**
4. **Reading of the Mission Statement**
"The District's primary mission is to provide the highest quality health care services through Patterson District Ambulance and Del Puerto Health Center, while continuing to expand healthcare availability to the citizens of the Del Puerto Health Care District."
5. **Program Presentation** – Delya Stoltz Domestic Violence Awareness in EMS
6. **Public Comment Period** *[Members of the public may address the Board on any issues on the Consent Calendar and items not listed on the agenda that are within the purview of the District. Comments on matters that are list on the agenda may be made at the time the Board is considering each item. Each speaker is allowed a maximum of five minutes. Board members may not comment or acting on items not on the agenda.]*
7. **Declarations of Conflict** *[Board members disclose any conflicts of interest with agenda items]*
8. **Approval of Agenda** **Action**
*[*Directors may request any consent calendar item be moved to regular calendar or change the order of the agenda items.]*
9. **Consent Calendar*** *[Routine committee reports, minutes, and non-controversial items]* **Action**
 - A. *Approve Special Board Minutes for January 14, 2020
 - B. *Finance Committee Meeting Minutes for Approval for November 20, 2019
 - C. *Month End Financials for Acceptance - November 2019
 - D. *Monthly Warrants for Recommendation - November 2019
 - E. *Month End Financials for Acceptance - December 2019
 - F. *Monthly Warrants for Recommendation - December 2019
 - G. *Adopt "Lactation Accommodation" Policy
10. **Regular Calendar**
 - A. Annual Election of Board Officers **Action**
 - B. Ratify CoSol Lease Preparation Expense for Keystone C4 **Action**
 - C. Acceptance of FYE June 30, 2019 Audited Financial Statements **Action**
 - D. Adoption of CEO Annual Performance Evaluation Policies & Procedures **Action**
 - E. Appointment of Finance Committee Member **Action**
11. **Reports**
 - A.

<u>Employee Anniversaries & New Hires</u>	<u>January</u>	<u>Years</u>
PDA	Barry Bartlett	New
	Chantale Pakosz	New
HC	Eneida Barrera	16 Years
 - B. District Wide Health Services Assessment – Director Stokman
 - C. CEO Annual Performance Evaluation
 - D. West Side Health Care Task Force – Director Mac Master
 - E. Ambulance – Director Paul Willette
 - F. Health Center – Manager Suzie Benitez
 - G. Administration – Administrative Director/CEO Karin Hennings
12. **Upcoming Regular Board and Standing Committee Meeting Dates**
 - A. Finance – Wednesday, February 19 Board – Monday, February 24
 - B. Finance – Wednesday, March 25 Board – Monday, March 30
 - C. Finance – Wednesday, April 22 Board – Monday, April 27
13. **Director Correspondence, Comments, Future Agenda Items, Information**
14. **Adjourn**

BOARD OF DIRECTORS OF DEL PUERTO HEALTH CARE DISTRICT

Board Meeting – January 27, 2020

Page 1 of 1

Department: Chief Executive Office

CEO Concurrence: Yes

Consent Calendar: Yes

4/5 Vote Required: No

These matters include routine financial and administrative actions.

All items on the consent calendar will be voted on as a single action at the beginning of the meeting under the section titled “Consent Calendar” without discussion.

AGENDA ITEMS

- A. Approve Special Board Minutes for January 14, 2020
- B. *Finance Committee Meeting Minutes for Approval for November 20, 2019
- C. *Month End Financials for Acceptance - November 2019
- D. *Monthly Warrants for Recommendation - November 2019
- E. *Month End Financials for Acceptance - December 2019
- F. *Monthly Warrants for Recommendation - December 2019
- G. *Adopt “Lactation Accommodation” Policy

RECOMMENDED MOTION: That the Board of Directors adopt the Consent Calendar as presented

MOTION AMENDED: YES NO

AMENDMENT: _____

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

VOICE VOTE TAKEN: YES NO

_____ Pass _____ Fail _____ Mixed – take Roll Call Vote

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

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



BOARD OF DIRECTORS MEETING

Date @ 6:30 pm

Del Puerto Health Center Conference Room,
1700 Keystone Pacific Parkway, Unit B, Patterson

Board of Directors Minutes

1. **Call to order** The meeting was called to order by Vice President, Dan Robinson @ 6:31 PM
2. **Pledge of Allegiance**
3. **Board of Directors Roll Call.**

Directors Present: Director, Dan Robinson
Director, Anne Stokman
Director, Becky Campo
Director, George Galloway Mac Masters

Directors Absent: Director, Steve Pittson

Staff Present: Administrative Director/CEO, Karin Hennings
Ambulance Director, Paul Willette
Health Center Manager, Suzie Benitez
Medical Director, Jose Rodriguez, MD
Clerk of the Board, Cheryle Pickle

We have a Quorum

4. **Reading of the Mission Statement**
"The District's primary mission is to provide the highest quality health care services through Patterson District Ambulance and Del Puerto Health Center, while continuing to expand healthcare availability to the citizens of the Del Puerto Health Care District."

5. **Public Comment Period**
Present: None

6. **Declarations of Conflict:** There were no conflicts of interest.

7. **Approval of Agenda:**

Director Stokman requested that item 8.D be moved to the regular calendar.

M/S/C To accept the agenda. Director Stokman / Director Mac Master

Ayes: Robinson, Stokman, Campo, Mac Master

Nays: None

Abstain: None

Passed

8. **Consent Calendar*** [*Routine committee reports, minutes, and non-controversial items*]
 - A. *2019-12-16 Special Board Meeting Minutes
 - B. *2020 Calendar of Regular Board Meetings
 - C. *Retirement Plan Qualified Default Investment Alternatives



BOARD OF DIRECTORS MEETING

Date @ 6:30 pm

Del Puerto Health Center Conference Room,
1700 Keystone Pacific Parkway, Unit B, Patterson

Board of Directors Minutes

M/S/C That the Board of Directors accept the Consent Calendar items A, B, C, and move item D to the regular calendar/Director Stokman / Director Mac Master

Ayes: Directors Robinson, Stokman, Campo, Mac Master

Nays: None

Abstains: None

Passed

9. Regular Calendar

A. *Adoption of CEO Compensation Policy

There was discussion regarding the fact that there was process and evaluation timeline they had used in the past. Board would like to have both policies presented for adoption. The Board would also like to have the CEO Evaluation ad hoc committee as a regular agenda item. It was determined to table the motion at this time.

Motion Tabled

B. 2020 Calendar of District Holiday

The Holiday Calendar was presented for the District, Ambulance and the Health Center. Dr. Rodriguez requested that the Health Center close for Memorial Day and Labor Day. Ms. Benitez explained that on these two days it is difficult for the physician to treat patient due to supporting businesses being closed. Also, the numbers show that the cost is break even or negative on those days.

M/S/C Motion To approve the updated annual holiday and clinic Closure calendar.

/Director Stokman/ Director Campo/

Ayes: Robinson, Stokman, Campo, Mac Masters

Nays: None

Abstain: None

Passed

C. Diana Blythe, MD Professional Services Agreement Ratification

Dr. Rodriguez shared how happy the staff and patients are to have Dr. Blythe back at the clinic. Ms. Hennings explained that the base salary had been increased over her previous contract to \$265,000. This still remains in the range of what compensation other pediatricians receive in the marketplace.

M/S/C Motion: To ratify the Professional Services Agreement for Diana Blythe, MD

Ayes: Directors Robinson, Stokman, Campo, Mac Master

Nays: None



BOARD OF DIRECTORS MEETING

Date @ 6:30 pm

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Board of Directors Minutes

Abstain: None

Passed by Roll-Call Vote

D. Strategic Planning Process Review

The Board discussed past strategic planning processes and the role of a Community Needs Assessment.
Information only – No Motion

E. District Community Health Needs Assessment Survey Budget

Hand out was given that showed what type of survey had been done. It was pointed out that many of the questions were biased and that it was not done in a professional way in 2006 was when the last survey had been done. It has been 14 years since a health survey was done.

Health Care has/and is changing. There is a definite need to know what is needed so that we can adequately include it in our strategic planning.

M/S/C Motion: To approve and authorize the Administrative Director to spend amounts, the total not to exceed one hundred thousand dollars (\$100,000), on community health needs data acquisition and analysis.

/Director Campo /Director Mac Master

Ayes: Directors: Robinson, Stokman, Campo, Mac Master

Nays: None

Passed by Roll-Call Vote

10. Upcoming Regular Board and Standing Committee Meeting Dates

Finance – Wednesday, January 22

Board – Monday, January 27

Finance – Wednesday, February 19

Board – Monday, February 24

Finance – Wednesday March 18

Board – Monday, March 30

11. Director Correspondence, Comments, Future Agenda Items

Ms. Hennings distributed a flyer from CSDA. It illustrated the services that the CSDA provides for the benefit of the District. Ms. Hennings will be distributing a calendar with all of their training for 2020.

12. Adjourn @ 7:10 PM

Respectfully Submitted By : _____ Date _____

Becky Campo, Board Secretary

**DEL PUERTO HEALTH CARE DISTRICT
875 E Street - Patterson, California 95363
FINANCE MEETING
MINUTES NOVEMBER 20, 2019**

I. Call to order/Attendance

The meeting was called to order by Anne Stokman, Committee Chair, 3:04PM

Other Board Members Present: Becky Campo, Committee Member

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

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: October 23, 2019 Minutes

M/S/C Becky Campo/Anne Stokman to accept the minutes for October 23, 2019 as presented.

B. Review Financial Report for October 2019

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

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

C. Review for Recommendation October 2019 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 approve the warrants as presented.

V. Old Business – None

VI. New Business

A. Diana Blythe, MD Pediatrician Contract

Karin Hennings presented the signed contract and specifies Addendum A Physician Compensation and Benefits. Marketing ads will be distributed announcing her comeback. She will start January 6, 2020.

B. Balance Sheet: Ambulance Funds

Karin Hennings mentioned full payment for 2019 New Ambulance was made on November 15, 2019. District used Operating account and will be reimbursed from Mitigation Fund.

VII. Accounting and Finance Manager Report

A. Evaluation of Health Insurance Cost Increase

Karin Hennings presented the Health ER cost analysis wherein shows overall increase of 45% from May, 2019. Employee benefits will be one of the items for Budget revision on December, 2019.

B. Account Reconciliations presented for Committee review

Committee reviewed the Account Reconciliations for each account with their supporting documents.

**DEL PUERTO HEALTH CARE DISTRICT
875 E Street - Patterson, California 95363
FINANCE MEETING
MINUTES NOVEMBER 20, 2019**

VIII. Meeting adjourned – 4:17 PM

Respectfully submitted,

Anne Stokman, Treasurer

DRAFT

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

	%				
	Nov 30, 19	Oct 31, 19	Change	Nov 30, 18	% Change
ASSETS					
Current Assets					
Total Checking/Savings	2,140,092	2,573,734	(17%)	1,708,102	25%
Total Accounts Receivable	621,117	660,347	(6%)	957,006	(35%)
Total Other Current Assets	738,362	609,506	21%	721,388	2%
Total Current Assets	3,499,571	3,843,587	(9%)	3,386,496	3%
Fixed Assets					
Total 151.000 · Capital assets	5,500,646	5,315,025	3%	5,349,948	3%
Total Fixed Assets	5,500,646	5,315,025	3%	5,349,948	3%
TOTAL ASSETS	9,000,217	9,158,612	(2%)	8,736,444	3%
LIABILITIES & EQUITY					
Liabilities					
Total Current Liabilities	484,598	548,393	(12%)	339,518	43%
Total Long Term Liabilities	2,693,259	2,701,127	(0%)	2,861,701	(6%)
Total Liabilities	3,177,857	3,249,520	(2%)	3,201,219	(1%)
Equity					
350.000 · Unrestricted Assets	988,848	988,848		1,701,416	(42%)
Total 360.000 · Assigned Fund Balance	1,967,000	1,967,000		1,180,000	67%
Total 370.000 · Restricted Fund Balance	226,440	226,440		205,245	10%
390.000 · Net Fixed Assets (Capital)	2,492,762	2,492,762		2,055,580	21%
Net Income	147,309	234,041	(37%)	392,985	(63%)
Total Equity	5,822,359	5,909,091	(1%)	5,535,226	5%
TOTAL LIABILITIES & EQUITY	9,000,216	9,158,611	(2%)	8,736,445	3%

Operating Acct	
Month End Cash on Hand	\$ 2,140,092
1007 · TCB - Keystone C 8641	\$ (112,965)
1003a · TCB-USDA Debt Reserve 7237	\$ (111,751)
3901 - Mitigation Fees	\$ (119,804)
3902 · Asset Replacement Fund	\$ (656,000)
A/P & Payroll Liability	\$ (381,169)
Unencumbered cash	\$ 758,403
Percent of Operating Cash Reserve Goal	58%
3906 · Operating Cash Reserve	\$ 1,311,000

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

	Total 01 DPHCD			Total 02 Patterson District Ambulance			Total 03 Del Puerto Health Center			Total 06 Keystone Bldg C			TOTAL		
	Jul - Nov 19	Budget	% of Budget	Jul - Nov 19	Budget	% of Budget	Jul - Nov 19	Budget	% of Budget	Jul - Nov 19	Budget	% of Budget	Jul - Nov 19	Budget	% of Budget
Ordinary Income/Expense															
Income															
401.000 · Gross Patient Service Revenue				3,573,522	3,229,167	111%	952,579	958,333	99%				4,526,101	4,187,500	108%
401.021 · Del Puerto Health Center															
403.000 · Adjustments				(2,374,231)	(2,197,917)	108%	(131,758)	9,833	(1,340%)				(2,505,989)	(2,188,084)	115%
405.000 · Bad Debt HC & Amb				(290,646)	(269,145)	108%	763	(5,083)	(15%)				(289,883)	(274,228)	106%
407.000 · Other Income	1,563	831	188%	14,229	12,020	118%	27,868	6,803	410%				43,660	19,654	222%
Total Income	1,563	831	188%	922,874	774,125	119%	849,452	969,886	88%				1,773,889	1,744,842	102%
Gross Profit	1,563	831	188%	922,874	774,125	119%	849,452	969,886	88%				1,773,889	1,744,842	102%
Expense															
601.000 · Salaries & Wages	182,896	173,265	106%	391,748	430,075	91%	420,782	399,429	105%				995,426	1,002,769	99%
602.000 · Employee Benefits	42,121	40,753	103%	92,275	99,453	93%	115,466	100,929	114%				249,862	241,135	104%
603.000 · Professional Fees	7,372	34,792	21%	32,364	27,750	117%	287,797	297,059	97%				327,533	359,601	91%
604.000 · Purchased Services	4,632	4,667	99%	75,876	68,656	111%	116,768	118,594	98%				197,276	191,917	103%
605.000 · Supplies	3,953	3,143	126%	32,906	28,281	116%	43,107	45,297	95%				79,966	76,721	104%
606.000 · Utilities	2,870	2,896	99%	6,578	6,352	104%	17,400	18,328	95%				26,848	27,576	97%
607.000 · Rental and Lease	1,765	1,825	97%	158	125	126%	2,721	2,890	94%				4,644	4,840	96%
608.000 · Insurance Coverages	13,608	13,403	102%	61,798	62,145	99%	50,417	50,430	100%				125,823	125,978	100%
609.000 · Maintenance & Repairs	1,177	1,667	71%	30,978	39,891	78%	9,631	18,372	52%				41,786	59,930	70%
610.000 · Depreciation and Amortization	13,144	12,917	102%	50,406	60,423	83%	36,092	35,517	102%				99,642	108,857	92%
611.000 · Other operating expenses	12,902	19,325	67%	73,655	60,254	122%	24,477	28,013	87%				111,034	107,592	103%
Total Expense	286,440	308,653	93%	848,742	883,405	96%	1,124,658	1,114,858	101%				2,259,840	2,306,916	98%
Net Ordinary Income	(284,877)	(307,822)	93%	74,132	(109,280)	(68%)	(275,206)	(144,972)	190%				(485,951)	(562,074)	86%
Other Income/Expense															
Other Income															
701.000 · District Tax Revenues	511,926	515,833	99%	100,961	100,000	101%							612,887	615,833	100%
702.000 · Impact Mitigation Fees															
703.000 · Investment Income	10,300	7,042	146%				1		100%				10,301	7,042	146%
704.000 · Interest Expense							(27,435)	(26,005)	105%				(27,435)	(26,005)	105%
705.000 · Tenant Revenue							3,000	3,000	100%	75,355	76,594	98%	78,355	79,594	98%
710.000 · Misc Other Income							4,031		100%				4,031		100%
Total Other Income	522,226	522,875	100%	100,961	100,000	101%	(20,403)	(23,005)	89%	75,355	76,594	98%	678,139	676,464	100%
Other Expense															
802.000 · Keystone District Expense										44,424	45,564	97%	44,424	45,564	97%
810.000 · Misc Other Expense							457		100%				457		100%
Total Other Expense							457		100%	44,425	45,564	98%	44,882	45,564	99%
Net Other Income	522,226	522,875	100%	100,961	100,000	101%	(20,860)	(23,005)	91%	30,930	31,030	100%	633,257	630,900	100%
Net Income	237,349	215,053	110%	175,093	(9,280)	(1,887%)	(296,066)	(167,977)	176%	30,930	31,030	100%	147,306	68,826	214%

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

Type	Date	Num	Name	Credit	NOTES
101.000 - Cash and cash equivalents					
101.010 - Tri Counties Bank					
101.011 - TCB-Operating Checking 1739					
Check	11/15/2019	eft	USDA Rural Development Loan-EFT	11,066.00	
Bill Pmt -Check	11/08/2019	EFT	U.S. Bank Equipment Finance - EFT	149.95	
Bill Pmt -Check	11/08/2019	EFT	U.S. Bank Equipment Finance - EFT	140.24	
Bill Pmt -Check	11/15/2019	EFT	Life Line	183,513.90	2019 Ambulance
Bill Pmt -Check	11/26/2019	EFT	City Of Patterson-H2O, sewer, garbag	219.39	
Bill Pmt -Check	11/26/2019	EFT	TSYS Health Services - CC processin	142.72	
Check	11/02/2019	wd	Lease Finance - CC Machine	45.72	
Bill Pmt -Check	11/01/2019	28627	MD - Ray-Datta, Ishani	21,602.58	
Bill Pmt -Check	11/01/2019	28628	MD - Rodriguez, Jose	35,333.33	
Check	11/06/2019	28630	U.S. Bank Corporate Payment Center	4,361.56	
Bill Pmt -Check	11/06/2019	28631	Cavanaugh, Christine	3,380.16	
Bill Pmt -Check	11/06/2019	28632	MD - Ray-Datta, Ishani	2,000.00	
Bill Pmt -Check	11/08/2019	28633	American Academy of Family Physicia	794.00	
Bill Pmt -Check	11/08/2019	28634	AMR-American Medical Response	5,050.92	
Bill Pmt -Check	11/08/2019	28635	BICSEC Security, Inc	25.00	
Bill Pmt -Check	11/08/2019	28636	Cole Huber (Cota Cole)	2,687.50	
Bill Pmt -Check	11/08/2019	28637	Comcast - E Street	69.53	
Bill Pmt -Check	11/08/2019	28638	Crescent Work & Outdoor #1	69.03	
Bill Pmt -Check	11/08/2019	28639	Data Path, Inc	4,625.00	
Bill Pmt -Check	11/08/2019	28640	Graphic Print Stop	VOID	
Bill Pmt -Check	11/08/2019	28641	Greenway Health	1,894.07	
Bill Pmt -Check	11/08/2019	28642	HireRight, LLC	124.45	
Bill Pmt -Check	11/08/2019	28643	Jorgensen & Co.	328.00	
Bill Pmt -Check	11/08/2019	28644	Life-Assist	306.90	
Bill Pmt -Check	11/08/2019	28645	M & M Computer Services	181.00	
Bill Pmt -Check	11/08/2019	28646	Malm Fagundes LLP	2,306.80	
Bill Pmt -Check	11/08/2019	28647	McAuley Ford	4,818.22	
Bill Pmt -Check	11/08/2019	28648	McKesson Medical Surgical Inc.	2,918.68	
Bill Pmt -Check	11/08/2019	28649	MedTech Billing Services, Inc	16,113.78	
Bill Pmt -Check	11/08/2019	28650	Mission Linen Supply	540.15	
Bill Pmt -Check	11/08/2019	28651	Pacific Roofing	53,380.00	Reroofing
Bill Pmt -Check	11/08/2019	28652	Patterson Irrigator	30.00	
Bill Pmt -Check	11/08/2019	28653	Paul Oil Co., Inc.	1,700.91	
Bill Pmt -Check	11/08/2019	28654	Pfizer Inc.	1,852.48	
Bill Pmt -Check	11/08/2019	28655	Physicians Service Bureau	246.50	
Bill Pmt -Check	11/08/2019	28656	Praetorian Digital	495.00	
Bill Pmt -Check	11/08/2019	28657	Protection 1 / ADT	230.36	
Bill Pmt -Check	11/08/2019	28658	Ray's Radio Shop	6.13	
Bill Pmt -Check	11/08/2019	28659	Sanofi Pasteur, Inc	1,845.95	
Bill Pmt -Check	11/08/2019	28660	Stanislaus Co. Tax Collector	2,285.18	
Bill Pmt -Check	11/08/2019	28661	Staples Advantage	687.54	
Bill Pmt -Check	11/08/2019	28662	Terminix	55.00	
Bill Pmt -Check	11/08/2019	28663	Intrado (West) Interactive Services	340.82	
Bill Pmt -Check	11/08/2019	28664	Westside Landscape & Concrete	292.50	
Bill Pmt -Check	11/08/2019	28665	Nelson Enviro, LLC	1,900.00	

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

Type	Date	Num	Name	Credit	NOTES
Bill Pmt -Check	11/15/2019	28666	Life Line	20,387.10	2019 Ambulance
Bill Pmt -Check	11/26/2019	28667	A West Side Self Storage	214.20	
Bill Pmt -Check	11/26/2019	28668	Airgas USA, LLC	85.25	
Bill Pmt -Check	11/26/2019	28669	Beta Healthcare - Workers Comp	4,587.00	
Bill Pmt -Check	11/26/2019	28670	Beta Healthcare Group	16,496.88	
Bill Pmt -Check	11/26/2019	28671	Bound Tree Medical LLC	1,547.91	
Bill Pmt -Check	11/26/2019	28672	City Of Patterson-H2O, sewer, garbag	242.10	
Bill Pmt -Check	11/26/2019	28673	Comcast - E Street	181.91	
Bill Pmt -Check	11/26/2019	28674	Comcast Business Voice Edge	1,867.27	
Bill Pmt -Check	11/26/2019	28675	Frontier-3755	198.92	
Bill Pmt -Check	11/26/2019	28676	Frontier - HC 8639	191.74	
Bill Pmt -Check	11/26/2019	28677	Graphic Print Stop	20.44	
Bill Pmt -Check	11/26/2019	28678	Intrado (West) Interactive Services	341.14	
Bill Pmt -Check	11/26/2019	28679	Language Line	100.04	
Bill Pmt -Check	11/26/2019	28680	Life-Assist	1,436.73	
Bill Pmt -Check	11/26/2019	28681	McKesson Medical Surgical Inc.	143.19	
Bill Pmt -Check	11/26/2019	28682	Mid Valley IT	360.00	
Bill Pmt -Check	11/26/2019	28683	Pacific Records Management	204.08	
Bill Pmt -Check	11/26/2019	28684	Paul Oil Co., Inc.	1,948.91	
Bill Pmt -Check	11/26/2019	28685	PG&E	99.17	
Bill Pmt -Check	11/26/2019	28686	ReadyRefresh by Nestle	145.79	
Bill Pmt -Check	11/26/2019	28687	SEMSA Sierra Medical Services Allian	7,062.59	
Bill Pmt -Check	11/26/2019	28688	Shred-it US JV LLC	397.08	
Bill Pmt -Check	11/26/2019	28689	Streamline/Digital Deployment	200.00	
Bill Pmt -Check	11/26/2019	28690	West Side Storage Baldwin	180.90	
Bill Pmt -Check	11/26/2019	28691	Zoll	650.25	
Total 101.011 - TCB-Operating Checking 1739				429,447.54	
101.012 - TCB-Payroll Account 2999					
Liability Check	11/13/2019		QuickBooks Payroll Service	50,754.38	
Liability Check	11/26/2019		QuickBooks Payroll Service	51,781.89	
Liability Check	11/14/2019	EFT	California State Disbursement Unit	1,167.82	
Liability Check	11/27/2019	EFT	California State Disbursement Unit	1,237.19	
Liability Check	11/27/2019	EFT	Metlife - Group Benefits	961.70	
Liability Check	11/14/2019	E-pay	EDD State of California	3,655.08	
Liability Check	11/14/2019	E-pay	Internal Revenue Service	20,890.56	
Liability Check	11/27/2019	E-pay	EDD State of California	3,932.70	
Liability Check	11/25/2019	E-pay	Internal Revenue Service	21,343.58	
Paycheck	11/14/2019	24386	Employee Payroll	1,605.22	
Paycheck	11/14/2019	24387	Employee Payroll	1,167.46	
Paycheck	11/14/2019	24388	Employee Payroll	1,478.08	
Paycheck	11/14/2019	24389	Employee Payroll	899.60	
Paycheck	11/14/2019	24390	Employee Payroll	871.32	
Paycheck	11/14/2019	24391	Employee Payroll	4,671.70	
Liability Check	11/14/2019	24392	Franchise Tax Board	286.63	
Liability Check	11/14/2019	24393	United Steelworkers	398.51	
Liability Check	11/14/2019	24394	VALIC	9,312.55	
Paycheck	11/27/2019	24395	Employee Payroll	1,653.29	
Paycheck	11/27/2019	24396	Employee Payroll	67.53	

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

Type	Date	Num	Name	Credit	NOTES
Paycheck	11/27/2019	24397	Employee Payroll	1,342.46	
Paycheck	11/27/2019	24398	Employee Payroll	1,478.07	
Paycheck	11/27/2019	24399	Employee Payroll	1,111.89	
Paycheck	11/27/2019	24400	Employee Payroll	1,051.39	
Paycheck	11/27/2019	24401	Employee Payroll	981.62	
Paycheck	11/27/2019	24402	Employee Payroll	4,659.59	
Liability Check	11/27/2019	24403	Franchise Tax Board	327.72	
Liability Check	11/27/2019	24404	United Steelworkers	401.29	
Liability Check	11/27/2019	24405	VALIC	9,411.08	
Liability Check	11/27/2019	24406	CA Choice	32,347.95	
Liability Check	11/27/2019	24407	Delta Dental	3,496.83	
Liability Check	11/27/2019	24408	MES Vision	576.55	
Liability Check	11/27/2019	24409	AFLAC	2,071.18	
Total 101.012 · TCB-Payroll Account 2999				237,394.41	
101.015 · TCB - Keystone C 8641					
Bill Pmt -Check	11/08/2019	EFT	Tri Counties Bank-EFT	7,442.07	
Bill Pmt -Check	11/08/2019	10162	Gilberto Arroyo-06	350.00	
Bill Pmt -Check	11/08/2019	10163	Pacific Roofing	44,050.00	Reroofing
Bill Pmt -Check	11/08/2019	10164	Stanislaus Co. Tax Collector	2,591.93	
Bill Pmt -Check	11/26/2019	10165	City Of Patterson-H2O, sewer, garbag	180.58	
Total 101.015 · TCB - Keystone C 8641				54,614.58	
Total 101.010 · Tri Counties Bank				721,456.53	
Total 101.000 · Cash and cash equivalents				721,456.53	
103.000 · Restricted Funds					
103.100 · TCB-USDA Debt Reserve 7237					
Check	11/15/2019	eft	USDA Rural Development Loan-EFT	10,060.00	
Check	11/15/2019	eft	USDA Rural Development Loan-EFT		
Total 103.100 · TCB-USDA Debt Reserve 7237				10,060.00	
Total 103.000 · Restricted Funds				10,060.00	
TOTAL				731,516.53	
Cost of 2019 Ambulance				203,901.00	
Keystone B & C Roofing				97,430.00	
Non Regular Items				301,331.00	
TOTAL REGULAR WARRANTS ISSU				430,185.53	

Del Puerto Health Care District
Balance Sheet
As of December 31, 2019

			%		
	Dec 31, 19	Nov 30, 19	Change	Dec 31, 18	% Change
ASSETS					
Current Assets					
Total Checking/Savings	2,050,246	2,140,092	(4%)	2,517,594	(19%)
Total Accounts Receivable	572,051	621,117	(8%)	902,873	(37%)
Total Other Current Assets	839,375	738,362	14%	(2,424)	34,728%
Total Current Assets	3,461,672	3,499,571	(1%)	3,418,043	1%
Fixed Assets					
Total 151.000 · Capital assets	5,498,401	5,500,646		5,328,182	3%
Total Fixed Assets	5,498,401	5,500,646		5,328,182	3%
TOTAL ASSETS	8,960,073	9,000,217	(0%)	8,746,225	2%
LIABILITIES & EQUITY					
Liabilities					
Total Current Liabilities	405,541	484,598	(16%)	332,504	22%
Total Long Term Liabilities	2,685,245	2,693,259	(0%)	2,854,019	(6%)
Total Liabilities	3,090,786	3,177,857	(3%)	3,186,523	(3%)
Equity					
350.000 · Unrestricted Assets	988,848	988,848		1,701,416	(42%)
Total 360.000 · Assigned Fund Balance	1,967,000	1,967,000		1,180,000	67%
Total 370.000 · Restricted Fund Balance	226,440	226,440		205,245	10%
390.000 · Net Fixed Assets (Capital)	2,492,762	2,492,762		2,055,580	21%
Net Income	194,237	147,309	32%	417,461	(53%)
Total Equity	5,869,287	5,822,359	1%	5,559,702	6%
TOTAL LIABILITIES & EQUITY	8,960,073	9,000,216	(0%)	8,746,225	2%

Operating Acct	
Month End Cash on Hand	\$ 2,050,246
1007 · TCB - Keystone C 8641	\$ (131,568)
1003a · TCB-USDA Debt Reserve 7237	\$ (112,769)
3901 - Mitigation Fees	\$ (119,804)
3902 · Asset Replacement Fund	\$ (656,000)
A/P & Payroll Liability	\$ (302,551)
Unencumbered cash	\$ 727,554
Percent of Operating Cash Reserve Goal	55%
3906 · Operating Cash Reserve	\$ 1,311,000

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

	Total 01 DPHCD			Total 02 Patterson District Ambulance			Total 03 Del Puerto Health Center			Total 06 Keystone Bldg C			TOTAL		
	Jul - Dec 19	Budget	% of Budget	Jul - Dec 19	Budget	% of Budget	Jul - Dec 19	Budget	% of Budget	Jul - Dec 19	Budget	% of Budget	Jul - Dec 19	Budget	% of Budget
Ordinary Income/Expense															
Income															
401.000 · Gross Patient Service Revenue				4,328,714	3,875,000	112%	1,124,812	1,150,000	98%				5,453,526	5,025,000	109%
401.021 · Del Puerto Health Center															
403.000 · Adjustments				(2,935,562)	(2,637,500)	111%	(80,138)	12,250	(654%)				(3,015,700)	(2,625,250)	115%
405.000 · Bad Debt HC & Amb				(333,416)	(322,974)	103%	4,528	(6,100)	(74%)				(328,888)	(329,074)	100%
407.000 · Other Income	1,738	998	174%	14,279	14,424	99%	33,297	7,103	469%				49,314	22,525	219%
Total Income	1,738	998	174%	1,074,015	928,950	116%	1,082,499	1,163,253	93%				2,158,252	2,093,201	103%
Gross Profit	1,738	998	174%	1,074,015	928,950	116%	1,082,499	1,163,253	93%				2,158,252	2,093,201	103%
Expense															
601.000 · Salaries & Wages	212,226	207,918	102%	473,930	516,089	92%	506,090	479,315	106%				1,192,246	1,203,322	99%
602.000 · Employee Benefits	51,349	48,593	106%	111,448	118,498	94%	138,430	120,429	115%				301,227	287,520	105%
603.000 · Professional Fees	8,619	41,750	21%	34,494	32,000	108%	346,696	355,495	98%				389,809	429,245	91%
604.000 · Purchased Services	5,402	5,500	98%	91,073	82,388	111%	146,534	142,313	103%				243,009	230,201	106%
605.000 · Supplies	4,308	3,540	122%	40,717	33,865	120%	47,007	52,858	89%				92,032	90,263	102%
606.000 · Utilities	3,384	3,475	97%	7,801	7,623	102%	20,773	21,994	94%				31,958	33,092	97%
607.000 · Rental and Lease	2,294	2,370	97%	189	150	126%	3,238	3,467	93%				5,721	5,987	96%
608.000 · Insurance Coverages	16,337	16,083	102%	74,245	74,573	100%	60,522	60,518	100%				151,104	151,174	100%
609.000 · Maintenance & Repairs	1,323	2,000	66%	40,366	50,871	79%	12,452	22,046	56%				54,141	74,917	72%
610.000 · Depreciation and Amortization	15,807	15,500	102%	60,384	72,508	83%	43,689	42,620	103%				119,880	130,628	92%
611.000 · Other operating expenses	18,356	23,190	79%	92,293	81,139	114%	28,180	33,303	85%				138,829	137,632	101%
Total Expense	339,405	369,919	92%	1,026,940	1,069,704	96%	1,353,611	1,334,358	101%				2,719,956	2,773,981	98%
Net Ordinary Income	(337,667)	(368,921)	92%	47,075	(140,754)	(33%)	(271,112)	(171,105)	158%				(561,704)	(680,780)	83%
Other Income/Expense															
Other Income															
701.000 · District Tax Revenues	614,116	619,000	99%	121,202	120,000	101%							735,318	739,000	100%
702.000 · Impact Mitigation Fees															
703.000 · Investment Income	10,446	7,250	144%				1		100%				10,447	7,250	144%
704.000 · Interest Expense							(32,921)	(31,205)	105%				(32,921)	(31,205)	105%
705.000 · Tenant Revenue							3,600	3,600	100%	90,745	91,913	99%	94,345	95,513	99%
710.000 · Misc Other Income							4,031		100%				4,031		100%
Total Other Income	624,562	626,250	100%	121,202	120,000	101%	(25,289)	(27,605)	92%	90,745	91,913	99%	811,220	810,558	100%
Other Expense															
802.000 · Keystone District Expense	280									53,384	54,677	98%	53,664	54,677	98%
810.000 · Misc Other Expense							1,617		100%				1,617		100%
Total Other Expense	280		100%				1,617		100%	53,384	54,677	98%	55,281	54,677	101%
Net Other Income	624,282	626,250	100%	121,202	120,000	101%	(26,906)	(27,605)	97%	37,361	37,236	100%	755,939	755,881	100%
Net Income	286,615	257,329	111%	168,277	(20,754)	(811%)	(298,018)	(198,710)	150%	37,361	37,236	100%	194,235	75,101	259%

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

Type	Date	Num	Name	Credit	NOTES
101.000 - Cash and cash equivalents					
101.010 - Tri Counties Bank					
101.011 - TCB-Operating Checking 1739					
Check	12/15/2019	eft	USDA Rural Development Loan-EFT	11,066.00	
Bill Pmt -Check	12/03/2019	EFT	U.S. Bank Equipment Finance - EFT	126.27	
Bill Pmt -Check	12/03/2019	EFT	U.S. Bank Equipment Finance - EFT	149.95	
Bill Pmt -Check	12/03/2019	EFT	U.S. Bank Equipment Finance - EFT	140.24	
Bill Pmt -Check	12/13/2019	EFT	City Of Patterson-H2O, sewer, garbage	223.33	
Bill Pmt -Check	12/13/2019	EFT	TSYS Health Services - CC processir	23.85	
Check	12/02/2019	wd	Lease Finance - CC Machine	45.72	
Check	12/03/2019	28692	Anthem Blue Cross - Refund	194.62	
Check	12/03/2019	28693	Health Net of CA Refunds	138.08	
Check	12/03/2019	28694	Brasil, Maria - REFUND	300.00	
Check	12/03/2019	28695	Heerey, Ranjeet - REFUND	105.28	
Check	12/03/2019	28696	Noridian Medicare JE Part B REFUND	200.14	
Bill Pmt -Check	12/03/2019	28697	Airgas USA, LLC	135.36	
Bill Pmt -Check	12/03/2019	28698	BICSEC Security, Inc	25.00	
Bill Pmt -Check	12/03/2019	28699	Bound Tree Medical LLC	2,047.36	
Bill Pmt -Check	12/03/2019	28700	Data Path, Inc	4,625.00	
Bill Pmt -Check	12/03/2019	28701	DeHart Plumbing Heating & Air Inc	1,060.00	
Bill Pmt -Check	12/03/2019	28702	DHCS GEMT-QAF	12,435.39	3Qtr 2019
Bill Pmt -Check	12/03/2019	28703	Greenway Health	1,893.47	
Bill Pmt -Check	12/03/2019	28704	GreenWorks Janitorial Services	3,751.00	
Bill Pmt -Check	12/03/2019	28705	Jackson Lewis	25,473.64	July to Sep Bill
Bill Pmt -Check	12/03/2019	28706	Life-Assist	2,554.86	
Bill Pmt -Check	12/03/2019	28707	M & M Computer Services	181.00	
Bill Pmt -Check	12/03/2019	28708	McKesson Medical Surgical Inc.	3,025.12	
Bill Pmt -Check	12/03/2019	28709	Mission Linen Supply	545.64	
Bill Pmt -Check	12/03/2019	28710	NARHC	600.00	
Bill Pmt -Check	12/03/2019	28711	O'Reilly Auto Parts	56.05	
Bill Pmt -Check	12/03/2019	28712	Patterson Irrigator	30.00	
Bill Pmt -Check	12/03/2019	28713	Patterson Tire	543.62	
Bill Pmt -Check	12/03/2019	28714	Pfizer Inc.	1,852.48	
Bill Pmt -Check	12/03/2019	28715	Physicians Service Bureau	263.58	
Bill Pmt -Check	12/03/2019	28716	Physio-Control, Inc.	7,140.00	
Bill Pmt -Check	12/03/2019	28717	Pitney Bowes - Meter Refil	503.50	
Bill Pmt -Check	12/03/2019	28718	Ray's Radio Shop	66.80	
Bill Pmt -Check	12/03/2019	28719	MD - Ray-Datta, Ishani	21,602.58	
Bill Pmt -Check	12/03/2019	28720	Riggs Ambulance Service, Inc.	368.75	
Bill Pmt -Check	12/03/2019	28721	MD - Rodriguez, Jose	35,333.33	
Bill Pmt -Check	12/03/2019	28722	Sanofi Pasteur, Inc	3,760.40	
Bill Pmt -Check	12/03/2019	28723	Solutions Group	26.60	
Bill Pmt -Check	12/03/2019	28724	Staples Advantage	967.00	
Bill Pmt -Check	12/03/2019	28725	Stericycle	650.00	
Bill Pmt -Check	12/03/2019	28726	Stryker Sales Corporation	3,695.72	stair chair
Bill Pmt -Check	12/03/2019	28727	Terminix	55.00	
Bill Pmt -Check	12/03/2019	28728	Thompson Chevrolet Buick GMC Inc.	1,667.69	
Bill Pmt -Check	12/03/2019	28729	TID Turlock Irrigation District +06	1,314.23	
Check	12/05/2019	28730	U.S. Bank Corporate Payment Center	4,343.99	
Bill Pmt -Check	12/13/2019	28731	Airgas USA, LLC	77.00	
Bill Pmt -Check	12/13/2019	28732	AMR-American Medical Response	5,050.92	
Bill Pmt -Check	12/13/2019	28733	Bound Tree Medical LLC	381.60	

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

Type	Date	Num	Name	Credit	NOTES
Bill Pmt -Check	12/13/2019	28734	City Of Patterson-H2O, sewer, garbaç	457.18	
Bill Pmt -Check	12/13/2019	28735	Cole Huber (Cota Cole)	1,316.00	
Bill Pmt -Check	12/13/2019	28736	Comcast - E Street	251.44	
Bill Pmt -Check	12/13/2019	28737	Comcast Business Voice Edge	1,864.58	
Bill Pmt -Check	12/13/2019	28738	Crescent Work & Outdoor #1	437.10	
Bill Pmt -Check	12/13/2019	28739	Frontier-3755	207.95	
Bill Pmt -Check	12/13/2019	28740	Frontier - HC 8639	200.77	
Bill Pmt -Check	12/13/2019	28741	Hi-Tech EVS, Inc.	120.00	
Bill Pmt -Check	12/13/2019	28742	Language Line	100.00	
Bill Pmt -Check	12/13/2019	28743	Life-Assist	1,309.40	
Bill Pmt -Check	12/13/2019	28744	Life Line	165.52	
Bill Pmt -Check	12/13/2019	28745	Mac Electric	500.00	
Bill Pmt -Check	12/13/2019	28746	McKesson Medical Surgical Inc.	641.06	
Bill Pmt -Check	12/13/2019	28747	MedTech Billing Services, Inc	10,278.42	
Bill Pmt -Check	12/13/2019	28748	MO-CAL Office Solutions	828.99	
Bill Pmt -Check	12/13/2019	28749	Pacific Records Management	178.91	
Bill Pmt -Check	12/13/2019	28750	Paul Oil Co., Inc.	1,777.73	
Bill Pmt -Check	12/13/2019	28751	Sanofi Pasteur, Inc	1,412.86	
Bill Pmt -Check	12/13/2019	28752	Stanislaus Co. Clerk-Recorder	68.00	
Bill Pmt -Check	12/13/2019	28753	Staples Advantage	342.73	
Bill Pmt -Check	12/13/2019	28754	Streamline/Digital Deployment	200.00	
Bill Pmt -Check	12/13/2019	28755	Verizon Wireless	404.70	
Bill Pmt -Check	12/13/2019	28756	Vortex	467.84	
Bill Pmt -Check	12/13/2019	28757	Westside Landscape & Concrete	292.50	
Bill Pmt -Check	12/13/2019	28758	Workbench True Value Hdwe.	52.83	
Bill Pmt -Check	12/18/2019	28759	A West Side Self Storage	228.60	
Bill Pmt -Check	12/18/2019	28760	Beta Healthcare - Workers Comp	4,587.00	
Bill Pmt -Check	12/18/2019	28761	Beta Healthcare Group	16,496.88	
Bill Pmt -Check	12/18/2019	28762	Bound Tree Medical LLC	967.50	
Bill Pmt -Check	12/18/2019	28763	Intrado (West) Interactive Services	343.54	
Bill Pmt -Check	12/18/2019	28764	Life-Assist	378.76	
Bill Pmt -Check	12/18/2019	28765	Life Line	714.19	
Bill Pmt -Check	12/18/2019	28766	Mid Valley IT	360.00	
Bill Pmt -Check	12/18/2019	28767	Mission Linen Supply	720.20	
Bill Pmt -Check	12/18/2019	28768	MO-CAL Office Solutions	598.60	
					Oversight Monitoring (annual) & Firstwatch Support (semi-annual)
Bill Pmt -Check	12/18/2019	28769	Mountain-Valley EMS Agency	10,212.42	
Bill Pmt -Check	12/18/2019	28770	Patterson Tire	1,630.85	
Bill Pmt -Check	12/18/2019	28771	ReadyRefresh by Nestle	149.90	
Bill Pmt -Check	12/18/2019	28772	Shred-it US JV LLC	258.17	
Bill Pmt -Check	12/18/2019	28773	Solix, Inc.	1,912.25	
Bill Pmt -Check	12/18/2019	28774	Staples Advantage	576.72	
					transfer from Mitigation (gurney)
Bill Pmt -Check	12/18/2019	28775	Stryker Sales Corporation	21,322.17	
Bill Pmt -Check	12/18/2019	28776	VALIC	300.00	
Bill Pmt -Check	12/18/2019	28777	West Side Storage Baldwin	187.20	
Bill Pmt -Check	12/18/2019	28778	Zoll	650.25	
Bill Pmt -Check	12/31/2019	28779	MD - Ray-Datta, Ishani	24,095.58	for Dec; pd due to holiday
Bill Pmt -Check	12/31/2019	28780	MD - Rodriguez, Jose	35,333.33	for Dec; pd due to holiday

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

Type	Date	Num	Name	Credit	NOTES
Total 101.011 · TCB-Operating Checking 1739				306,717.78	
101.012 · TCB-Payroll Account 2999					
Liability Check	12/11/2019		QuickBooks Payroll Service	52,424.72	
Liability Check	12/24/2019		QuickBooks Payroll Service	49,812.12	
Liability Check	12/12/2019	EFT	California State Disbursement Unit	1,303.93	
Liability Check	12/23/2019	EFT	California State Disbursement Unit	1,212.12	
Liability Check	12/12/2019	E-pay	EDD State of California	3,850.89	
Liability Check	12/12/2019	E-pay	Internal Revenue Service	20,773.24	
Liability Check	12/26/2019	E-pay	EDD State of California	3,755.95	
Liability Check	12/26/2019	E-pay	Internal Revenue Service	20,110.06	
Liability Check	12/26/2019	E-pay	EDD State of California	409.60	
Paycheck	12/12/2019	24410	Employee Payroll	1,653.29	
Paycheck	12/12/2019	24411	Employee Payroll	109.32	
Paycheck	12/12/2019	24412	Employee Payroll	1,167.45	
Paycheck	12/12/2019	24413	Employee Payroll	1,549.58	
Paycheck	12/12/2019	24414	Employee Payroll	912.07	
Paycheck	12/12/2019	24415	Employee Payroll	1,011.70	
Paycheck	12/12/2019	24416	Employee Payroll	867.81	
Paycheck	12/12/2019	24417	Employee Payroll	4,482.21	
Liability Check	12/11/2019	24418	Franchise Tax Board	217.08	
Liability Check	12/11/2019	24419	United Steelworkers	413.64	
Liability Check	12/11/2019	24420	VALIC	8,935.41	
Paycheck	12/26/2019	24421	Employee Payroll	846.14	
Paycheck	12/26/2019	24422	Employee Payroll	1,653.26	
Paycheck	12/26/2019	24423	Employee Payroll	340.57	
Paycheck	12/26/2019	24424	Employee Payroll	1,172.59	
Paycheck	12/26/2019	24425	Employee Payroll	1,478.07	
Paycheck	12/26/2019	24426	Employee Payroll	899.61	
Paycheck	12/26/2019	24427	Employee Payroll	1,011.73	
Paycheck	12/26/2019	24428	Employee Payroll	859.01	
Paycheck	12/26/2019	24429	Employee Payroll	4,597.48	
Liability Check	12/23/2019	24430	Franchise Tax Board	203.69	
Liability Check	12/23/2019	24431	United Steelworkers	376.69	
Liability Check	12/23/2019	24432	VALIC	8,859.17	
Liability Check	12/23/2019	24434	CA Choice	30,844.35	
Liability Check	12/23/2019	24435	LegalShield	488.54	
Liability Check	12/23/2019	24436	MES Vision	576.55	
Liability Check	12/23/2019	24437	Metlife - Group Benefits	964.18	
Liability Check	12/23/2019	24438	AFLAC	2,455.92	
Liability Check	12/23/2019	24439	Metlife - Group Benefits	VOID	
Liability Check	12/23/2019	24440	LegalShield	VOID	
Liability Check	12/23/2019	24441	Metlife - Group Benefits	VOID	
Liability Check	12/23/2019	24442	Delta Dental	VOID	
Liability Check	12/23/2019	24443	MES Vision	VOID	
Liability Check	12/23/2019	24444	Delta Dental	3,796.85	
Total 101.012 · TCB-Payroll Account 2999				236,396.59	
101.015 · TCB - Keystone C 8641					
Bill Pmt -Check	12/13/2019	EFT	Tri Counties Bank-EFT	7,442.07	
Bill Pmt -Check	12/03/2019	10166	Gilberto Arroyo-06	330.00	
Bill Pmt -Check	12/03/2019	10167	Mr. Rooter Plumbing	458.54	
Bill Pmt -Check	12/03/2019	10168	TID Turlock Irrigation District +06	427.10	
Bill Pmt -Check	12/13/2019	10169	City Of Patterson-H2O, sewer, garbage	155.94	

Del Puerto Health Care District
Warrants by Bank Account
 December 2019

Type	Date	Num	Name	Credit	NOTES
Total 101.015 · TCB - Keystone C 8641				8,813.65	
Total 101.010 · Tri Counties Bank				<u>551,928.02</u>	
Total 101.000 · Cash and cash equivalents				551,928.02	
103.000 · Restricted Funds					
103.100 · TCB-USDA Debt Reserve 7237					
Check	12/15/2019	eft	USDA Rural Development Loan-EFT	10,060.00	
Check	12/15/2019	eft	USDA Rural Development Loan-EFT	<u>10,060.00</u>	
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><u>561,988.02</u></u>	
Non Regular Items				132,568.25	
TOTAL REGULAR WARRANTS ISSUED				<u><u>429,419.77</u></u>	

BOARD OF DIRECTORS OF DEL PUERTO HEALTH CARE DISTRICT

Board Meeting – [January 27, 2020]

Lactation Accommodation Policy

Page 1 of 1

Department: Chief Executive Office

CEO Concurrence: Yes

Consent Calendar: Yes

4/5 Vote Required: No

SUBJECT: Lactation Accommodation

STAFF REPORT: Policy required by California Labor Code to provide reasonable accommodations for lactating mothers to have breaks and privacy during the first year after childbirth to express milk. The employer needs to provide to the employee with the use of a room or other location in close proximity to the employee’s work area for the employee to express milk in private. Such space will meet the requirements of the California Labor Code, including a surface to place a breast pump and personal items, a place to sit, access to electricity, access to a sink with running water, and access to a refrigerator for storing breast milk.

DISTRICT PRIORITY: High. The Law took effect January 01, 2020.

POLICY ISSUE: Included in the regulations is to have a written policy.

FISCAL IMPACT: Minimal

STAFFING IMPACT: Minimal, just scheduling breaks.

CONTACT PERSON: Cheryle Pickle, Human Resources Manager

ATTACHMENT(S): Draft Policy

RECOMMENDED BOARD ACTION:

ROLL CALL REQUIRED: NO

RECOMMENDED MOTION: *I move the Board of Directors adopt the Lactation Accommodation Policy as presented.*

DEL PUERTO HEALTH CARE DISTRICT
POLICY AND PROCEDUR

SECTION: HEALTH SAFETY SECURITY
POLICY NUMBER: 3517

LACTATION ACCOMMODATION POLICY	EFFECTIVE DATE
	TBD

Purpose:

As part of our family-friendly policies and benefits, Del Puerto Healthcare District recognizes lactating employee's rights to request lactation accommodation, and accommodates lactating employees by providing a reasonable amount of break time and a suitable lactation location to any employee who desires to express breast milk for their infant child, subject to any exemption allowed under applicable law.

Del Puerto Health Care District will make a reasonable effort to provide the employee with the use of a room or other location in close proximity to the employee's work area for the employee to express milk in private. Such space will meet the requirements of the California Labor Code. including a surface to place a breast pump and personal items, a place to sit, access to electricity, access to a sink with running water, and access to a refrigerator for storing breast milk.

Policy:

For up to one year after the child's birth, any employee who is breastfeeding her child will be provided reasonable break times to express breast milk for her baby. A small refrigerator reserved for the specific storage of breast milk is available. Employees storing milk in the refrigerator assume all responsibility for the safety of the milk and the risk of harm for any reason, including improper storage, refrigeration and tampering.

Procedure:

An employee may request an accommodation for lactation breaks by submitting a lactation accommodation request form to her supervisor.

The requested break time should, if possible, be taken concurrently with other scheduled break periods. Breaks of more than 20 minutes in length will be unpaid, and the employee should indicate this break period on their time record. Nonexempt employees must clock out for any lactation breaks that do not run concurrently with normally scheduled rest periods. Any such breaks will be unpaid.

Del Puerto reserves the right to deny, in writing, an employee's request for a lactation break if the additional break time will seriously disrupt operations.

Employees have the right to file a complaint with the labor commissioner for any violation of rights provided under Chapter 3.8 of the California Labor Code regarding lactation accommodations.

The Board of Directors of the Del Puerto Health Care District

BOARD AGENDA ITEM

DEPT: CLERK OF THE BOARD	BOARD AGENDA:	10.A
CONSENT CALENDAR: NO	AGENDA DATE: January 27, 2020	
CEO CONCURRENCE: YES	4/5 VOTE REQUIRED:	NO

SUBJECT: Election of Board Officers

STAFF RECOMMENDATION: As required by the District Bylaw, the Board nominate and elect the following officers for the 2019 calendar year.

3.1 **PRESIDENT.** The President shall be the principal officer of the District and the Board, and shall preside at all meetings of the Board. The President shall appoint all Board committee members and committee chairmen, and shall perform all duties incident to the office and such other duties as may be prescribed by the Board from time to time.

3.2 **VICE PRESIDENT.** The Vice President may assume and perform the duties of the President in the absence or disability of the President. The Vice President shall perform such other duties, and have such other powers as the Board or the President shall designate from time to time.

3.3 **SECRETARY.** The Secretary shall (i) provide for the keeping of the minutes of all meetings of the Board, (ii) give or cause to be given appropriate notices, (iii) act as custodian of all records and reports and of the corporate seal, if any, assuring that it is affixed, when required by law, to documents executed on behalf of the District, and (v) shall have such other powers and perform such other duties as may be prescribed by the Board, the President or by these Bylaws.

3.4 **TREASURER.** Treasurer shall (i) be charged with the safekeeping and disbursement of all funds in the treasury of the District as approved by the Board and in accordance with District Law, and (ii) shall have such other powers and perform such other duties as may be prescribed by the Board, the President or by these Bylaws. [Chairs the Finance Committee]

SUGGESTED PROCEDURE:

- In order of officers listed above, chair calls for nominations from the floor. Directors may nominate themselves or another Director
- Chair asks each Nominee, when named, if they accept or decline.
- When no further nominations, Nominees may make brief statement in favor of their candidacy.
- Election Process
 - Chair announces nominees
 - Chair calls for vote of each nominee by show of hands,
 - "All in favor of [1st nominee]." "All in favor of [2nd nominee]."
 - Clerk counts votes as taken
- Clerk announces winner.
- Winner immediately takes on role of that office

POLICY ISSUE: Fulfills Board of Director Bylaws

FISCAL IMPACT: None

DISTRICT PRIORITY: Good governance; transparency

STAFFING IMPACT: None

CONTACT PERSON: Cheryle Pickle, Clerk of the Board

ATTACHMENT(S): none

BOARD OF DIRECTORS OF DEL PUERTO HEALTH CARE DISTRICT

Board Meeting – January 27, 2020

Lease of Golden BearCoSol Lease Preparation Fee

Page 1 of 1

Department: Chief Executive Office

CEO Concurrence: Yes

Consent Calendar: No

4/5 Vote Required: No

SUBJECT: CoSol Lease Preparation Fee**STAFF REPORT:** On January 14, 2020, the Board voted to limit the commission payment to commercial realtor CoSol, representing Golden Bear Physical Therapy on the new lease of Keystone C4, to \$500.

Subsequent to that action, The Administrative Director / CEO determined the District needed to draft a new lease since prior agreements were simply taking over of leases established by the prior owner of the building. The District estimated that it would take three to four hours for our legal counsel to draft the lease, but the document could be drafted (based on existing Golden Bear-Keystone C2 lease) at a lower cost by hiring the commercial realtor to draft the document and then pay legal counsel for approximately one hour to review the lease on behalf of the District.

CONSIDERATIONS: The decision and expenditure are well within the authority of the Administrative Director / CEO for unbudgeted expenses. This action item simply serves as a follow-up record to the actions on the January 14, 2020 meeting where the Board voted to limit the CoSol lease commission to \$500. The \$700 payment is for additional and separate services related to the lease execution.**DISTRICT PRIORITY:** Cost savings and efficiency**POLICY ISSUE:** Fiscal Transparency**STAFFING IMPACT:** None**CONTACT PERSON:** Karin Hennings**ATTACHMENT(S):** explanatory statement**RECOMMENDED BOARD ACTION:**

ROLL CALL REQUIRED: YES

RECOMMENDED MOTION: *I move the Board of Directors ratify the expenditure of \$700 for drafting the Keystone C4 lease by CoSol Commercial Real Estate Brokers.*

Del Puerto Health Care District
875 E Street
P.O. Box 187
Patterson, CA 95363

Date	Ref. No.
02/01/2020	Golden Bear - C4

Vendor
CoSol Commercial Real Estate Thomas Solomon CoSol Commercial Real Estate 2020 Standiford Ave, Bldg A Modesto, CA 95350

Bill Due	02/11/2020
Terms	
Memo	brokerage commission and lease preparation fee

Expenses

Account	Memo	Amount	Customer:Job	Class
Other Purchased Service	Brokerage Commission	500.00		06 Keystone Bldg C
Other Purchased Service	Lease preparation	700.00		06 Keystone Bldg C

Expense Total : 1,200.00

Bill Total : \$1,200.00

BOARD OF DIRECTORS OF DEL PUERTO HEALTH CARE DISTRICT

Board Meeting –January 27, 2019

10C FYE 2019 Audited Financial Statements 10C FYE 2019 Audited Financial Statements

Page 1 of 1

Department: Chief Executive Office

CEO Concurrence: Yes

Consent Calendar: No

4/5 Vote Required: No

SUBJECT: Review of Audited Financial Statements FYE June 30, 2019

STAFF REPORT: Presentation by Dave Imus, CPA and Audit Manager of WIPFLI was made on December 16, 2019 to the entire Board. The Board requested the audit be reviewed by the Finance Committee for a recommendation.

CONSIDERATIONS: Review of the District's financial reporting systems, account balances, cash flow statements, income statements, balance sheets, and internal control systems.

DISTRICT PRIORITY: Fiscal Transparency

POLICY ISSUE: Audited annual financial statements are required by the state.

FISCAL IMPACT: None

STAFFING IMPACT: None

CONTACT PERSON: Maria Reyes

ATTACHMENT(S): FYE 2019 Audit.pdf

RECOMMENDED BOARD ACTION:

ROLL CALL REQUIRED: NO

RECOMMENDED MOTION: *I move that the Board of Directors accept the audited financial report for the fiscal year ending June 30, 2019.*

Del Puerto Health Care District

Patterson, California

Financial Statements and Required Supplementary
Information

Years Ended June 30, 2019 and 2018

WIPFLi^{LLP}
CPAs and Consultants

Del Puerto Health Care District

Years Ended June 30, 2019 and 2018

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Independent Auditor's Report

Board of Directors
Del Puerto Health Care District
Patterson, California

Report on the Financial Statements

We have audited the accompanying financial statements of Del Puerto Health Care District (the "District"), which comprise the statements of net position as of June 30, 2019 and 2018, and the related statements of revenues, expenses, and changes in net position and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the District as of June 30, 2019 and 2018, and the changes in its financial position and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States.

Required Supplementary Information

Accounting principles generally accepted in the United States require that the management's discussion and analysis on pages 3 through 7 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

A handwritten signature in cursive script that reads "Wipfli LLP".

Wipfli LLP

December 5, 2019
Spokane, Washington

Del Puerto Health Care District

Management's Discussion and Analysis Years Ended June 30, 2019 and 2018

Our discussion and analysis of the financial performance of Del Puerto Health Care District (the "District") provides an overview of the District's financial activities for the fiscal years ended June 30, 2019, 2018, and 2017. Please read it in conjunction with the District's financial statements, which begin on page 8.

Financial Highlights

- The District's net position increased by \$525,000 in the past year from \$5,142,000 at June 30, 2018, to \$5,667,000 at June 30, 2019. In the prior year, the District's net position increased by \$962,000 from \$4,181,000 at June 30, 2017, to \$5,142,000 at June 30, 2018.
- Gross patient revenue decreased 3% from \$10,469,000 in fiscal year 2018 to \$10,153,000 in fiscal year 2019. In the prior year, gross patient revenue increased 34% from \$7,825,000 in fiscal year 2017 to \$10,469,000 in fiscal year 2018.
- Revenue deductions increased 4% in the past year from \$5,514,000 to \$5,746,000. In the prior year, revenue deductions increased 49% from \$3,708,000 in fiscal year 2017 to \$5,514,000 in fiscal year 2018.
- Operating expenses increased 2% in the past year from \$5,240,000 in fiscal year 2018 to \$5,326,000 in fiscal year 2019. In the prior year, operating expenses increased 6% from \$4,966,000 in fiscal year 2017 to \$5,240,000 in fiscal year 2018.

Using This Annual Report

The District's financial statements consist of three statements—statements of net position; statements of revenues, expenses, and changes in net position; and statements of cash flows. These financial statements and related notes to the financial statements provide information about the activities of the District, including resources held by the District.

The Statements of Net Position and Statements of Revenues, Expenses, and Changes in Net Position

The District's financial statements begin on page 8. One of the most important questions asked about the District's finances is, "Is the District as a whole better or worse off as a result of the year's activities?" The statements of net position and statements of revenues, expenses, and changes in net position report information about the District's resources and its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

The two statements referred to above report the District's net position and its changes. The District's net position—the difference between assets and liabilities—is one way to measure the District's financial health or financial position. Over time, increases or decreases in the District's net position are indicators of whether its financial health is improving or deteriorating. Readers should also consider other nonfinancial factors such as changes in the District's patient base, measures of quality of service it provides to the community, and local economic factors to assess the overall health of the District.

Del Puerto Health Care District

Management's Discussion and Analysis (Continued)

Years Ended June 30, 2019 and 2018

The Statements of Cash Flows

The final required statement is the statement of cash flows. This statement reports cash receipts, cash payments, and net changes in cash resulting from operating, investing, and financing activities. It provides answers to such questions as, "Where did cash come from?", "What was cash used for?", and "What was the change in cash balances during the reporting period?"

The District's Net Position

The District's net position is the difference between the assets and liabilities reported in the statements of net position on pages 8 and 9. The District's net position increased by \$525,000 from June 30, 2018, to June 30, 2019, and increased by \$962,000 from June 30, 2017 to June 30, 2018, as detailed in the following table:

Condensed Statements of Net Position at June 30 (In Thousands)

	2019	2018	2017	2019-2018 Change	2018-2017 Change
Assets:					
Current assets	\$ 3,228	\$ 2,894	\$ 2,373	\$ 334	\$ 521
Noncurrent assets	5,619	5,491	5,217	128	274
Total assets	\$ 8,847	\$ 8,385	\$ 7,590	462	795
Liabilities:					
Current liabilities	\$ 447	\$ 344	\$ 367	\$ 103	\$ (23)
Noncurrent liabilities	2,733	2,899	3,042	(166)	(143)
Total liabilities	3,180	3,243	3,409	(63)	(166)
Net position:					
Net investment in capital assets	2,451	2,204	1,906	247	298
Restricted for debt service	107	92	80	15	12
Unrestricted	3,109	2,846	2,195	263	651
Total net position	5,667	5,142	4,181	525	961
TOTAL LIABILITIES AND NET POSITION	\$ 8,847	\$ 8,385	\$ 7,590	\$ 462	\$ 795

Del Puerto Health Care District

Management's Discussion and Analysis (Continued)

Years Ended June 30, 2019 and 2018

Condensed Statements of Revenues, Expenses, and Changes in Net Position for the Years Ended June 30 (In Thousands):

	2019	2018	2017	2019-2018 Change	2018-2017 Change
Operating revenue:					
Gross patient service revenue	\$ 10,153	\$ 10,468	\$ 7,825	\$ (315)	\$ 2,643
Contractual adjustments	(5,746)	(5,514)	(3,708)	(232)	(1,806)
Provision for bad debts	(437)	(755)	(494)	318	(261)
Net patient service revenue	3,970	4,199	3,623	(229)	576
Other operating revenue	225	189	234	36	(45)
Total operating revenue	4,195	4,388	3,857	(193)	531
Operating expenses:					
Salaries and wages	2,233	2,138	2,017	95	121
Employee benefits	496	475	591	21	(116)
Professional fees	861	892	847	(31)	45
Purchased services	448	483	476	(35)	7
Supplies	164	176	163	(12)	13
Utilities	64	69	78	(5)	(9)
Rental and lease	11	9	10	2	(1)
Insurance	376	410	254	(34)	156
Repairs and maintenance	133	126	88	7	38
Depreciation	278	257	246	21	11
Other	262	205	196	57	9
Total operating expenses	5,326	5,240	4,966	86	274
Loss from operations	(1,131)	(852)	(1,109)	(279)	257
Nonoperating revenue	1,656	1,813	1,604	(157)	209
Excess of revenue over expenses	525	961	495	(436)	466
Net position - At beginning of year	5,142	4,181	3,686	961	495
Net position - At end of year	\$ 5,667	\$ 5,142	\$ 4,181	\$ 525	\$ 961

Del Puerto Health Care District

Management's Discussion and Analysis (Continued)

Years Ended June 30, 2019 and 2018

Operating Income

Gross patient service revenue decreased by \$315,000 compared with a decrease of \$86,000 in revenue deductions. Gross patient service revenue increased in fiscal year 2019 because ambulance transports decreased from 1,724 transports in fiscal year 2018 to 1,638 transports in fiscal year 2019; a decline of 5% in transports. This was exacerbated by a shift in payor mix in which the ambulance service experienced a 6.4% decline in net ambulance charges. The decrease in revenue deductions is commensurate with the decrease in gross charges.

Total operating expenses increased by \$86,000 from \$5,240,000 in fiscal year 2018 to \$5,326,000 in fiscal year 2019. This change is primarily because of increases in salaries and benefits of \$117,000 and a decrease in purchased services of \$35,000. Salaries and benefits increased because of elevated FTEs and average hourly rates and the benefits associated with them along with increased health insurance cost. To meet with increasing regulatory demands, the District added an administration position of Human Resources Generalist. The District also increased the hiring qualifications and the respective salary rates for the positions of Finance and Accounting Manager and Staff Accounting Assistant. To improve Health Center efficiency, the District added three FTE Medical Assistant positions, increasing the ratio to two medical assistants per provider.

Nonoperating Income

For fiscal year 2019, nonoperating revenue consisted primarily of property tax revenue. The District received \$1,543,000 in property tax revenue. During 2018, property and sales tax revenue received by the District totaled \$1,524,000. In addition, the District received rental income of \$235,000 in fiscal year 2019 and \$165,000 in fiscal year 2018.

The District's Cash Flows

Changes in the District's cash flows are consistent with changes in operating income and nonoperating revenue and expenses discussed earlier.

Del Puerto Health Care District

Management's Discussion and Analysis (Continued)

Years Ended June 30, 2019 and 2018

Capital Assets and Accumulated Depreciation

As of June 30, 2019, the District had \$5,284,000 invested in capital assets, net of accumulated depreciation. The historical cost and additions to capital assets and the changes in accumulated depreciation are detailed in the following table:

Capital Assets and Accumulated Depreciation for the Year Ended June 30, 2019 (In Thousands):

	Balance 2018	Additions	Disposals	Transfer and Adjustments	Balance 2019
Land and improvements	\$ 311	\$ -	\$ -	\$ -	311
Buildings and leasehold improvements	4,927	-	-	-	4,927
Fixed and moveable equipment	1,440	35	(2)	277	1,750
Subtotal	6,678	35	(2)	277	6,988
Less: Accumulated depreciation	(1,821)	(278)	2	-	(2,097)
Subtotal	4,857	(243)	-	277	4,891
Construction in progress	327	343	-	(277)	393
Capital assets - Net	\$ 5,184	\$ 100	\$ -	\$ -	5,284

Noncurrent Liabilities

At year-end, the District's noncurrent liabilities consisted of USDA notes payable totaling \$1,686,000 and a bank loan for real property in the amount of \$1,146,000, for aggregate outstanding total liabilities of \$2,832,000. Of this amount, \$100,000 is due in installments over the next 12-month period.

Contacting the District's Financial Management

This financial report is designed to provide our patients, suppliers, creditors, and members of our community with a general overview of the District's finances and to show the District's accountability for the money it receives. For questions about this report or for additional financial information, please contact the Administrative Director/Chief Executive Officer at Del Puerto Health Care District, 875 E Street, Patterson, CA 95363.

Del Puerto Health Care District

Statements of Net Position

<i>June 30,</i>	2019	2018
Current assets:		
Cash and cash equivalents:		
Cash	\$ 2,273,468	\$ 1,847,554
Restricted cash	106,667	91,941
Receivables:		
Patient accounts - Net	489,794	683,592
Third-party settlements	287,802	184,989
Taxes and other receivables	891	15,645
Inventory	44,183	36,957
Prepays	25,538	33,209
Total current assets	3,228,343	2,893,887
Noncurrent assets:		
Board-designated cash and cash equivalents	335,094	307,349
Capital assets:		
Nondepreciable capital assets	703,881	638,503
Depreciable capital assets - Net	4,579,651	4,545,565
Capital assets - Net	5,283,532	5,184,068
Total noncurrent assets	5,618,626	5,491,417
TOTAL ASSETS	\$ 8,846,969	\$ 8,385,304

Del Puerto Health Care District

Statements of Net Position (Continued)

<i>June 30,</i>	2019	2018
Current liabilities:		
Current portion of long-term debt	\$ 99,869	\$ 80,828
Accounts payable	172,264	124,794
Deposits held for others	-	534
Accrued compensation and related liabilities	175,429	137,397
Total current liabilities	447,562	343,553
Noncurrent liabilities:		
Long-term debt - Less current portion	2,732,748	2,899,515
Total liabilities	3,180,310	3,243,068
Net position:		
Net investment in capital assets	2,450,915	2,203,725
Restricted for debt service	106,667	91,941
Unrestricted	3,109,077	2,846,570
Total net position	5,666,659	5,142,236
TOTAL LIABILITIES AND NET POSITION	\$ 8,846,969	\$ 8,385,304

Del Puerto Health Care District

Statements of Revenues, Expenses, and Changes in Net Position

<i>Years Ended June 30,</i>	2019	2018
Operating revenue:		
Net patient service revenue	\$ 3,969,807	\$ 4,199,489
Other operating revenue	225,274	188,759
Total operating revenue	4,195,081	4,388,248
Operating expenses:		
Salaries and wages	2,233,086	2,138,196
Employee benefits	495,802	475,169
Professional fees	861,307	892,245
Purchased services	448,685	482,626
Supplies	163,519	176,380
Utilities	64,311	68,536
Rental and lease	11,554	9,411
Insurance	375,847	409,549
Repairs and maintenance	132,752	125,851
Depreciation	277,838	257,389
Other	261,823	204,650
Total operating expenses	5,326,524	5,240,002
Loss from operations	(1,131,443)	(851,754)
Nonoperating revenue (expenses):		
Property taxes	1,542,585	1,524,494
Impact mitigation fees	46,682	229,557
Rental income	234,524	164,995
Grants	498	937
Interest earnings	6,054	2,287
Interest expense	(64,389)	(120,296)
Other	(110,088)	11,353
Total nonoperating revenue - Net	1,655,866	1,813,327
Excess of revenue over expenses	524,423	961,573
Net position - Beginning of year	5,142,236	4,180,663
Net position - End of year	\$ 5,666,659	\$ 5,142,236

Del Puerto Health Care District

Statements of Cash Flows

<i>Years Ended June 30,</i>	2019	2018
Cash flows from operating activities:		
Receipts from and on behalf of patients	\$ 4,050,691	\$4,024,935
Receipts from other operating revenue	250,568	188,759
Payments to employees	(2,690,856)	2,605,786
Payments to suppliers	(2,272,417)	2,425,715
Net cash used in operating activities	(662,014)	(817,807)
Cash flows from noncapital financing activities:		
Property tax revenues	1,542,585	1,524,494
Impact mitigation fees	46,682	229,557
Other nonoperating revenue	124,934	177,285
Net cash provided by noncapital financing activities	1,714,201	1,931,336
Cash flows from capital and related financing activities:		
Principal payments on capital debt	(147,726)	(148,926)
Interest payments on capital debt	(64,389)	(120,296)
Purchase of capital assets	(377,741)	(406,384)
Net cash used in capital and related financing activities	(589,856)	(675,606)
Net cash provided by investing activities - Interest received	6,054	2,287
Net increase in cash and cash equivalents	468,385	440,210
Cash and cash equivalents - Beginning of year	2,246,844	1,806,634
Cash and cash equivalents - End of year	2,715,229	2,246,844
Reconciliation of total cash:		
Cash and cash equivalents	2,273,468	1,847,554
Restricted cash and cash equivalents	106,667	91,941
Board-designated cash and cash equivalents	335,094	307,349
Total cash and cash equivalents	\$ 2,715,229	\$2,246,844

Del Puerto Health Care District

Statements of Cash Flows (Continued)

<i>Years Ended June 30,</i>	2019	2018
Reconciliation of loss from operations to net cash used in operating activities:		
Loss from operations	\$ (1,131,443)	\$ (851,754)
Adjustments to reconcile loss from operations to net cash used in operating activities:		
Depreciation	277,838	257,389
Loss on disposal of assets	439	-
Provision for uncollectible accounts	436,827	755,198
Change in operating assets and liabilities:		
Receivables:		
Patient accounts	(253,130)	(886,111)
Third-party settlements	(102,813)	(43,641)
Taxes and other	24,855	-
Inventory	(7,226)	(3,976)
Prepays	7,671	(14,333)
Accounts payable	46,936	(38,158)
Accrued compensation and related liabilities	38,032	7,579
Total adjustments	469,429	33,947
Net cash used in operating activities	\$ (662,014)	\$ (817,807)

Del Puerto Health Care District

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies

Reporting Entity

Del Puerto Health Care District (the "District") is a public entity organized under the Local Health Care District Law as set forth in the Health and Safety Code of the State of California. The district operates a federally designated rural health clinic (RHC), providing physician and related healthcare services, and an advanced life support ambulance service for the community of Patterson and the surrounding area. As a political subdivision of the State of California, the District is generally not subject to federal or state income taxes. The Board of Directors consists of five residents of the District elected or appointed to four-year terms.

The District provides healthcare services to patients in western Stanislaus County, California. The services provided include adult, pediatric, and industrial health services, as well as healthcare education, diabetes education for the public, laceration treatment, and asthmatic treatment programs. The ambulance service offers 24-hour emergency medical services as well as event standby services. As part of the future growth plan, the District purchased a building in June 2016, which it currently operates and leases to 75% healthcare-related tenants (gym, physical therapy, and orthodontics) until such time as it may be needed for operational purposes.

Basis of Accounting

The accounting policies of the District conform to generally accepted accounting principles (GAAP) as applicable to proprietary funds of governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body in the United States for establishing governmental accounting and financial reporting principles.

The District uses enterprise fund accounting. Revenue and expenses are recognized on the accrual basis using the economic resources measurement focus.

Use of Estimates in Preparation of Consolidated Financial Statements

The preparation of the accompanying financial statements in conformity with GAAP requires management to make estimates and assumptions that directly affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Cash Equivalents

The District considers cash and investments with an original maturity of three months or less to be cash equivalents.

Board-Designated Cash and Cash Equivalents

Noncurrent cash and cash equivalents include designated assets set aside by the Board of Directors for certain debt agreements, over which the Board of Directors retains control and which it may at its discretion use for other purposes.

Del Puerto Health Care District

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Patient Accounts Receivable and Credit Policy

Patient accounts receivable are uncollateralized patient obligations that are stated at the amount management expects to collect from outstanding balances. These obligations are primarily from local residents, most of whom are insured under third-party payor agreements. The District bills third-party payors on the patients' behalf, or if a patient is uninsured, the patient is billed directly. Once claims are settled with the primary payor, any secondary payor is billed, and patients are billed for copay and deductible amounts that are the patients' responsibility. Payments on patient accounts receivable are applied to the specific claim identified on the remittance advice or statement. The District does not have a policy to charge interest on past due accounts. Patient accounts receivable are recorded in the accompanying statements of net position net of contractual adjustments and an allowance for doubtful accounts, which reflects management's estimate of the amounts that will not be collected. Management provides for contractual adjustments under terms of third-party reimbursement agreements through a reduction of gross patient service revenue and a credit to patient accounts receivable.

In addition, management provides for probable uncollectible amounts, primarily for uninsured patients and amounts patients are personally responsible for, through a reduction of gross revenue and a credit to a valuation allowance.

In evaluating the collectibility of patient accounts receivable, the District analyzes past results and identifies trends for each of its major payor sources of revenue to estimate the appropriate allowance for doubtful accounts and provision for uncollectible accounts. Management regularly reviews data about these major payor sources of revenue in evaluating the sufficiency of the allowance for doubtful accounts.

Specifically, for receivables associated with services provided to patients who have third-party coverage, the District analyzes contractually due amounts and provides an allowance for doubtful accounts and a provision for uncollectible accounts for expected uncollectible deductibles and copayments on accounts for which the third-party payor has not yet paid or for payors who are known to be having financial difficulties that make the realization of amounts due unlikely.

For receivables associated with self-pay patients (which includes both patients without insurance and patients with deductible and copayment balances due for which third-party coverage exists for part of the bill), the District records a significant provision for uncollectible accounts in the period of service on the basis of its past experience, which indicates that many patients are unable or unwilling to pay the portion of their bill for which they are financially responsible. The difference between the standard rates (or the discounted rates if negotiated) and the amounts actually collected after all reasonable collection efforts have been exhausted is charged off against the allowance for doubtful accounts.

Del Puerto Health Care District

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Inventories

Inventories consist of pharmaceutical, medical-surgical, and other supplies and are valued at the lower of cost or net realizable value, determined on the average-cost method.

Capital Assets and Equipment

Property and equipment acquisitions are recorded at cost if purchased or, if donated, at acquisition value at the date of donation. Depreciation is provided over the estimated useful life of each class of depreciable asset and is computed using the straight-line method.

Depreciation and amortization have been computed using the straight-line method over the following estimated useful service lives:

Land improvements	10 to 15 years
Buildings and improvements	10 to 40 years
Fixed and major moveable equipment	3 to 15 years
IT equipment and software	3 to 10 years

Asset Impairment

Capital assets are reviewed for impairment when events or changes in circumstances suggest that the service utility of the capital asset might have significantly and unexpectedly declined. Capital assets are considered impaired if both the decline in service utility of the capital asset is large in magnitude and the event or change in circumstance is outside the normal life cycle of the capital asset. Such events or changes in circumstances that may be indicative of impairment include evidence of physical damage, enactment or approval of laws or regulations, other changes in environmental factors, technological changes or evidence of obsolescence, changes in the manner or duration of use of a capital asset, and construction stoppage. The determination of the impairment loss is dependent on the event or circumstance in which the impairment occurred. Impairment losses, if any, are recorded in the statements of revenues, expenses, and changes in net position. No impairment loss was recorded for the years ended June 30, 2019 and 2018.

Del Puerto Health Care District

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Net Position

Net position is reported in three categories:

Net investment in capital assets: This category consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any long-term debt used to build, acquire, or improve those assets. Deferred outflows of resources and deferred inflow of resources that are attributable to the construction, acquisition, or improvement of those assets or the related debt are also included in this category.

Restricted for debt service: This category consists of noncapital assets whose use is restricted, reduced by liabilities and deferred inflows of resources related to those assets. Net position is reported as restricted when limitations are imposed on its use through external restrictions imposed by creditors, grantors, laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation.

Unrestricted: This category consists of the remaining net position that does not meet the definition of the two preceding categories, including amounts the Board has designated for specific purposes.

Operating Revenue and Expenses

The District's statements of revenues, expenses, and changes in net position distinguish between operating and nonoperating revenue and expenses. Operating revenue results from exchange transactions associated with providing healthcare services, the District's principal activity. Nonexchange revenue, including grants, property taxes, and contributions received for purposes other than capital asset acquisition, is reported as nonoperating revenue. Operating expenses are all expenses incurred to provide healthcare services, other than financing costs.

Net Patient Service Revenue

The District recognizes patient service revenue associated with services provided to patients who have third-party payor coverage on the basis of contractual rates for the services rendered. Certain third-party payor reimbursement agreements are subject to audit and retrospective adjustments. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods as final settlements are determined.

The provision for uncollectible accounts is offset by recoveries that are received on prior-year bad debts from patient payments.

Revenue in Excess of Expenses

The accompanying statements of revenues, expenses, and changes in net position include excess of revenue over expenses, which is considered the operating indicator. Changes in unrestricted net position that are excluded from the operating indicator include assets acquired using contributions that by donor restriction were to be used for the purpose of acquiring such assets.

Del Puerto Health Care District

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Grants and Contributions

The District receives grants as well as contributions from individuals and private organizations. Revenue from grants and contributions (including contributions of capital assets) is recognized when all eligibility requirements, including time requirements, are met. Grants and contributions may be restricted for either specific operating purposes or capital purposes. Amounts that are unrestricted or are restricted to a specific operating purpose are reported as nonoperating revenue. Amounts restricted to capital acquisitions are reported after nonoperating revenue (expenses).

Advertising Costs

The District charges advertising costs to operations as incurred.

Tax Status

The District is a local agency of the State of California within the meaning of Section 56054 of the California Government Code (CGC). Accordingly, the District is exempt from federal income and state income, property, and franchise taxes.

Reclassifications

Certain reclassifications of 2018 amounts have been made in the accompanying financial statements to conform to the 2019 presentation. Such reclassifications had no effect on the previously reported net position.

Subsequent Events

Subsequent events have been evaluated through December 5, 2019, which is the date the financial statements were available to be issued. See Note 16 for additional disclosures.

Note 2: Cash and Cash Equivalents

Custodial Credit Risk - The risk that, in the event of a bank failure, the District's deposits might not be recovered. The District has collateralization agreements with local banks that mitigate custodial credit risk. The District maintains depository relationships with area financial institutions that are Federal Deposit Insurance Corporation (FDIC) insured institutions. Depository accounts at these institutions are insured by the FDIC up to \$250,000 for demand deposits and an additional \$250,000 for time deposits. The remaining balance of the District's funds held in deposits and not considered federally insured funds, were collateralized in accordance with the CGC, except for federally insured funds.

Del Puerto Health Care District

Notes to Financial Statements

Note 2: Cash and Cash Equivalents (Continued)

Under the provisions of the CGC, California banks and savings and loan associations are required to secure the District's deposits by pledging government securities as collateral. The market value of pledged securities must equal at least 110% of the District's deposits. California law also allows financial institutions to secure deposits by pledging first trust deed mortgage notes having a value of 150% of the District's total deposits. The pledged securities are held by the pledging financial institution's trust department in the name of the District.

Currently, all investments are held in money market accounts with maturities of less than three months and are considered cash and cash equivalents and are not rated by the national credit ratings agencies.

Under the terms of the U.S. Department of Agriculture (USDA) Rural Development loan, the District is required to maintain a separate debt service reserve fund equal to an average annual loan installment, which will be accumulated at the rate of one-tenth of the monthly payment until the required level is met. As of June 30, 2019, the District's restricted cash reserve balance was \$106,667.

Note 3: Reimbursement Arrangements With Third-Party Payors

The District has agreements with third-party payors that provide for payments to the District at amounts different from established rates. A summary of the basis of reimbursement from major third-party payors by enterprise operation is as follows:

Health Center

Medicare - The District's health center is designated as a RHC. Under this designation, ambulatory patient care and professional services provided by physicians and other clinicians are paid for on a cost-reimbursement methodology.

Medi-Cal - Fee-for-service and managed-care patient encounters are reimbursed based on prospectively determined fee schedules per eligible visit.

Others - The District's health center has also entered into payment agreements with certain commercial insurance carriers, health maintenance organizations, and preferred provider organizations. The basis for payment to the District under these agreements includes fee for service, discounts from established charges, and others.

Ambulance

Medicare - Emergency medical transport services are provided to Medicare beneficiaries at a fee-for-service rate. The rate is predetermined by the government and pays a set rate per transport plus mileage.

Medi-Cal - The District provides services to both fee-for-service and managed-care beneficiaries. Fee-for-service transports are later settled through the Ground Emergency Medical Transport (GEMT) supplemental reimbursement, which pays 50% of uncompensated cost. Medi-Cal transports provided to managed-care beneficiaries are not eligible for the GEMT program.

Del Puerto Health Care District

Notes to Financial Statements

Note 3: Reimbursement Arrangements With Third-Party Payors (Continued)

Others - The District's ambulance service does not contract or enter into payment agreements with any commercial insurance carriers, health maintenance organizations, or preferred provider organizations. However, most commercial insurance pays the amount it has independently determined as reasonable. The District must aggressively pursue full reimbursement from the third-party payor or bill the patient for the balance.

Accounting for Contractual Arrangements

The District is reimbursed for health center cost items at interim rates, with final settlements determined after audit of the related annual cost reports by the respective Medicare and Medi-Cal fiscal intermediaries. Estimated provisions to approximate the final expected settlements after review by the intermediaries are included in the accompanying financial statements. The District's cost reports have been examined through 2018 by Medicare fiscal intermediaries and 2015 by Medi-Cal fiscal intermediaries.

Compliance

The healthcare industry is subject to numerous laws and regulations of federal, state, and local governments. These laws and regulations include, but are not necessarily limited to matters such as licensure, accreditation, government healthcare program participation requirements, reimbursement for patient services, and billing regulations. Government activity with respect to investigations and allegations concerning possible violations of such regulations by healthcare providers has increased.

Violations of these laws and regulations could result in expulsion from government healthcare programs together with the imposition of significant fines and penalties, as well as significant repayment for patient services previously billed. While no significant regulatory inquiries have been made of the District, compliance with such laws and regulations can be subject to future government review and interpretation, as well as regulatory actions unknown or unasserted at this time.

The Centers for Medicare and Medicaid Services (CMS) uses recovery audit contractors (RAC) to search for potentially inaccurate Medicare payments. RACs search for potentially inaccurate Medicare payments that might have been made to healthcare providers and were not detected through existing CMS program integrity efforts. Once a RAC identifies a claim it believes is inaccurate, the RAC makes a deduction from or addition to the provider's Medicare reimbursement in an amount estimated to equal the overpayment or underpayment. The District will then have the opportunity to appeal the adjustment before final settlement of the claim is made.

The District's policy is to adjust revenue for decreases in reimbursement from the RAC reviews when these amounts are estimable and to adjust revenue for increases in reimbursement from the RAC reviews when the increase in reimbursement is agreed on. As of June 30, 2019, the District had not been notified of any potential reimbursement adjustments.

Del Puerto Health Care District

Notes to Financial Statements

Note 4: Patient Accounts Receivable

Patient accounts receivable consisted of the following at June 30, 2019:

	Ambulance	Clinic	Total
Receivables from patients and their insurance carriers	\$ 429,498	\$ 41,746	\$ 471,244
Receivables from Medicare	35,663	11,551	47,214
Receivables from Medi-Cal	87,658	180,125	267,783
Total patient accounts receivable	552,819	233,422	786,241
Less:			
Allowance for contractual adjustments	(72,603)	(27,749)	(100,352)
Allowance for doubtful accounts	(196,067)	(28)	(196,095)
Net patient accounts receivable	\$ 284,149	\$ 205,645	\$ 489,794

Patient accounts receivable consisted of the following at June 30, 2018:

	Ambulance	Clinic	Total
Receivables from patients and their insurance carriers	\$ 704,453	\$ 42,003	\$ 746,456
Receivables from Medicare	107,753	36,013	143,766
Receivables from Medi-Cal	60,196	246,865	307,061
Total patient accounts receivable	872,402	324,881	1,197,283
Less:			
Allowance for contractual adjustments	(246,488)	(51,167)	(297,655)
Allowance for doubtful accounts	(216,022)	(14)	(216,036)
Net patient accounts receivable	\$ 409,892	\$ 273,700	\$ 683,592

Note 5: Accrued Compensation and Related Liabilities

Employees of the District earn vacation and sick hours at varying rates as provided by the District's employee benefit policies. The District's policy is to permit employees to accumulate paid time-off (PTO). Employees are paid for accumulated PTO benefits, but do not receive payment of accumulated sick leave upon termination or retirement. Accrued vacation liabilities for the years ended June 30, 2019 and 2018, were \$126,754 and \$101,678, respectively, and are included in accrued compensation and related liabilities on the statements of net position.

Del Puerto Health Care District

Notes to Financial Statements

Note 6: Capital Assets

Capital asset balances and activity for the year ended June 30, 2019, consisted of the following:

	Balance July 1, 2018	Additions	Retirements	Transfers	Balance June 30, 2019
Nondepreciable capital assets:					
Land	\$ 310,914	\$ -	\$ -	\$ -	310,914
Construction in progress	327,589	342,295	-	(276,917)	392,967
Total nondepreciable capital assets	638,503	342,295	-	(276,917)	703,881
Depreciable capital assets:					
Buildings and leasehold improvements	4,927,190	-	-	-	4,927,190
Equipment	1,439,528	35,446	(1,706)	276,917	1,750,185
Total depreciable capital assets	6,366,718	35,446	(1,706)	276,917	6,677,375
Total capital assets before depreciation	7,005,221	377,741	(1,706)	-	7,381,256
Less - Accumulated depreciation for:					
Building and leasehold improvements	(653,101)	(125,139)	-	-	(778,240)
Equipment	(1,168,052)	(152,699)	1,267	-	(1,319,484)
Total accumulated depreciation	(1,821,153)	(277,838)	1,267	-	(2,097,724)
Total capital assets - Net	\$ 5,184,068	\$ 99,903	\$ (439)	\$ -	\$ 5,283,532

Del Puerto Health Care District

Notes to Financial Statements

Note 6: Capital Assets (Continued)

Capital asset balances and activity for the year ended June 30, 2018, consisted of the following:

	Balance July 1, 2017	Additions	Retirements	Transfers	Balance June 30, 2018
Nondepreciable capital assets:					
Land	\$ 310,914	\$ -	\$ -	\$ -	310,914
Construction in progress	4,000	382,014	-	(58,425)	327,589
Total nondepreciable capital assets	314,914	382,014	-	(58,425)	638,503
Depreciable capital assets:					
Buildings and leasehold improvements	4,927,190	-	-	-	4,927,190
Equipment	1,356,733	24,370	-	58,425	1,439,528
Total depreciable capital assets	6,283,923	24,370	-	58,425	6,366,718
Total capital assets before depreciation	6,598,837	406,384	-	-	7,005,221
Less - Accumulated depreciation for:					
Building and leasehold improvements	(564,273)	(88,828)	-	-	(653,101)
Equipment	(999,491)	(168,561)	-	-	(1,168,052)
Total accumulated depreciation	(1,563,764)	(257,389)	-	-	(1,821,153)
Total capital assets - Net	\$ 5,035,073	\$ 148,995	\$ -	\$ -	5,184,068

Del Puerto Health Care District

Notes to Financial Statements

Note 7: Long-Term Debt

A schedule of changes in the District's long-term debt obligations for 2019 follows:

	Balance July 1, 2018	Additions	Reductions	Balance June 30, 2019	Amounts Due Within One Year
USDA note payable, 3.75% interest, monthly principal/interest payments of \$10,060; matures in 2039; secured by property	\$ 1,742,594	\$ -	\$ 56,331	\$ 1,686,263	\$ 58,484
Bank note payable, 4.25% interest, monthly principal/interest payments of \$7,442; matures in 2023; secured by property	1,237,749	-	91,395	1,146,354	41,385
Totals	\$ 2,980,343	\$ -	\$ 147,726	\$ 2,832,617	\$ 99,869

Del Puerto Health Care District

Notes to Financial Statements

Note 7: Long-Term Debt (Continued)

A schedule of changes in the District's long-term debt obligations for 2018 follows:

	Balance July 1, 2017	Additions	Reductions	Balance June 30, 2018	Amounts Due Within One Year
USDA note payable, 3.75% interest, monthly principal/interest payments of \$10,060; matures in 2039; secured by property	\$ 1,796,855	\$ -	\$ 54,261	\$ 1,742,594	\$ 53,948
Bank note payable, 4.25% interest, monthly principal/interest payments of \$7,442; matures in 2023; secured by property	1,332,414	-	94,665	1,237,749	26,880
Totals	\$ 3,129,269	\$ -	\$ 148,926	\$ 2,980,343	\$ 80,828

Scheduled principal and interest payments on long-term debt are as follows:

	Principal	Interest	Total
2020	\$ 99,869	\$ 110,157	\$ 210,026
2021	103,893	106,132	210,025
2022	108,081	101,944	210,025
2023	112,438	97,587	210,025
2024	117,135	92,890	210,025
2025 - 2029	656,160	393,965	1,050,125
2030 - 2034	800,952	249,172	1,050,124
2035 - 2039	834,089	75,923	910,012
Totals	\$ 2,832,617	\$ 1,227,770	\$ 4,060,387

Del Puerto Health Care District

Notes to Financial Statements

Note 8: Net Patient Service Revenue

Net patient service revenue consisted of the following for the year ended June 30, 2019:

	Ambulance	Clinic	Total
Gross patient service revenue	\$ 7,851,514	\$ 2,301,217	\$ 10,152,731
Less:			
Contractual allowances	5,534,770	211,327	5,746,097
Provision for uncollectible accounts	439,248	(2,421)	436,827
Net patient service revenue	\$ 1,877,496	\$ 2,092,311	\$ 3,969,807

Net patient service revenue consisted of the following for the year ended June 30, 2018:

	Ambulance	Clinic	Total
Gross patient service revenue	\$ 8,215,728	\$ 2,252,674	\$ 10,468,402
Less:			
Contractual allowances	5,666,746	(153,031)	5,513,715
Provision for uncollectible accounts	722,801	32,397	755,198
Net patient service revenue	\$ 1,826,181	\$ 2,373,308	\$ 4,199,489

Del Puerto Health Care District

Notes to Financial Statements

Note 8: Net Patient Service Revenue (Continued)

The following table reflects the percentage of gross patient service revenue by payor source for the year ended June 30, 2019:

	Ambulance	Clinic
Medicare	44.0 %	4.2 %
Medi-Cal	33.0	77.7
Other third-party payors	18.3	17.5
Self-pay	4.7	0.6
Totals	100.0 %	100.0 %

The following table reflects the percentage of gross patient service revenue by payor source for the year ended June 30, 2018:

	Ambulance	Clinic
Medicare	37.4 %	3.8 %
Medi-Cal	36.8	77.6
Other third-party payors	18.3	18.1
Self-pay	7.5	0.5
Totals	100.0 %	100.0 %

Note 9: Property Tax Revenue

The District received approximately 25.98% and 24.11% of its financial support from property taxes in the years ended June 30, 2019 and 2018, respectively. Property taxes are levied by the District and collected by the Stanislaus County Treasurer for operations. Taxes estimated to be collectible are recorded as revenue in the year of the levy. No allowance for doubtful taxes receivable is considered necessary. Taxes levied are recorded as nonoperating revenue and are intended to finance the District's activities of the same fiscal year. Amounts of tax levied are based on assessed property values as of the first day of January for the fiscal year for which the taxes are levied.

The funds used to support operations were \$1,542,585 and \$1,524,494 for the years ended June 30, 2019 and 2018, respectively.

Del Puerto Health Care District

Notes to Financial Statements

Note 10: Charity Care

Consistent with the mission of the District, care is provided to patients regardless of their ability to pay, including providing services to those persons who cannot afford health insurance because of inadequate resources or who are underinsured. The District has a sliding scale fee discount program based on the Federal Poverty Scale determined by patient household size and income. Health care services to patients under government programs such as Medi-Cal are also considered part of the District's benefit provided to the community, since a substantial portion of such services is reimbursed at amounts that are less than the costs of providing care.

Note 11: Risk Management

Risk Management

The District is exposed to various risks of loss from torts; theft of, damage to, and destruction of assets; business interruption; errors and omissions; employee injuries and illnesses; natural disasters; and medical malpractice. The District carries commercial insurance for these risks of loss. Settled claims resulting from these risks have not exceeded the commercial insurance coverage in any of the past three years.

Medical Malpractice Claims

The District obtains medical malpractice insurance through BETA Healthcare Group (BETA), which offers the District a professional and general liability policy on a claims-made basis, with primary limits of \$5,000,000 per claim and an annual aggregate limit of \$15,000,000. The policy has no deductible.

No liability has been accrued for future coverage of acts, if any, occurring in this or prior years. Also, it is possible that claims may exceed coverage available in any given year.

Del Puerto Health Care District

Notes to Financial Statements

Note 12: Concentration of Credit Risk

The District grants credit without collateral to its patients and third-party payors. Patient accounts receivable from government agencies represent the only concentrated group of credit risk for the District, and management does not believe there are any credit risks associated with these government agencies. Contracted and other patient accounts receivable consist of various payors including individuals who are involved in diverse activities, are subject to differing economic conditions, and do not represent any concentrated credit risks to the District. Concentration of patient accounts receivable at June 30, 2019 and 2018, was as follows:

	2019	2018
Medicare	6 %	12 %
Medi-Cal	34 %	26 %
Other third-party payors	25 %	44 %
Self-pay	35 %	18 %
Totals	100 %	100 %

Note 13: Commitments and Contingencies

Litigation - The District may, from time to time, be involved in litigation and regulatory investigations that arise in the normal course of doing business. The District is involved in an imminent domain lawsuit as of June 30, 2019. Management estimates the settlement of the claim to be \$345,000; as such, the District has deposited \$283,000 with the State of California and accrued an additional \$62,000 included in accounts payable in the statements of net position.

Operating leases - The District leases various pieces of equipment under operating leases expiring at various dates. Total equipment leases and rent expense for the years ended June 30, 2019 and 2018, were \$11,554 and \$9,411, respectively.

Health Insurance Portability and Accountability Act - The healthcare industry is subject to numerous laws and regulations of federal, state, and local governments. These laws and regulations include but are not limited to matters such as the Affordable Care Act, licensure, accreditation, government healthcare program participation requirements, reimbursement for patient services, and Medicare and Medi-Cal fraud and abuse. Government activity has increased with respect to investigations and allegations concerning possible violations of fraud and abuse statutes and regulations by healthcare providers. Violations of these laws and regulations could result in expulsion from government healthcare programs together with the imposition of significant fines and penalties, as well as significant repayments for patient services previously billed. Management believes the District is in compliance with all such applicable laws and regulations. While no material regulatory inquiries have been made, compliance with such laws and regulations can be subject to future government review and interpretations as well as regulatory actions unknown at this time.

Del Puerto Health Care District

Notes to Financial Statements

Note 14: Retirement Plans

The District sponsors and administers a 414(h) defined contribution retirement plan covering substantially all of the District's employees. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. The District contributes to the plan at a rate of 3% of eligible compensation, which is defined by the plan. The District's contributions to the plan were \$56,038 and \$57,796 for the years ended June 30, 2019 and 2018, respectively.

The District also sponsors and administers an optional 457(b) defined contribution retirement plan that matches employee contributions of up to 6% of their wages at a rate of 50%. The maximum contribution by the District is an additional 3%. The District's contributions become fully vested after five years of continuous service. The District's contributions to this plan were \$36,123 and \$30,604 for the years ended June 30, 2019 and 2018, respectively.

Note 15: Collective Bargaining Agreement

The District has a collective bargaining agreement covering certain employees within its ambulance services (approximately 25 employees). The contract covering EMTs and paramedics expired on March 30, 2016, and negotiations concluded on September 30, 2019, with the District entering a four-year contract that includes a 3% annual cost of living adjustment (COLA) for base wages, a 1% increase in employer retirement contributions, establishment of a labor management committee, an increase in the number of hours required for part-time employees to remain active, and restoration of many management rights.

BOARD OF DIRECTORS OF DEL PUERTO HEALTH CARE DISTRICT

Board Meeting – January 27, 2020

10D. Compensation of Chief Executive Officer Policy

Page 1 of 1

Department: Chief Executive Office

CEO Concurrence: Yes

Consent Calendar: Yes

4/5 Vote Required: No

SUBJECT: Adoption of Policies on CEO Evaluation & Compensation

STAFF REPORT: A recommended best practice is for special districts to have in place a policy regarding CEO compensation which has been adopted by the Board of Directors. The Board of Directors also requested that a policy regarding CEO Annual Developmental review and Performance Evaluation be presented concurrently.

CONSIDERATIONS: Policies establish guidelines and terms by which operational management decisions are made. These policies, forms and recommendations have been adapted from public agencies and special district best practices.

DISTRICT PRIORITY: Transparency and fiscal accountability

POLICY ISSUE: Establishing Policies and Procedure for key Board functions

FISCAL IMPACT: None

STAFFING IMPACT: None

CONTACT PERSON: Karin Hennings

ATTACHMENT(S): Compensation of the Chief Executive Officer draft policy
CEO Annual Developmental Review and Performance Evaluation Policy and Form

RECOMMENDED BOARD ACTION:

ROLL CALL REQUIRED: NO

RECOMMENDED MOTION: *I move the Board of Directors adopt the CEO Annual Developmental Review and Performance Evaluation Policy, Form and Compensation of the Chief Executive Officer Policy effective January 27, 2020.*

DEL PUERTO HEALTH CARE DISTRICT
POLICY AND PROCEDURE

SECTION: PERSONNEL
POLICY NUMBER: 3017

ANNUAL CEO DEVELOPMENTAL REVIEW AND PERFORMANCE EVALUATION	EFFECTIVE DATE
	TBD

Purpose: To establish the criteria and process by which the annual performance evaluation of the CEO shall be conducted and considered by the Board of Directors

Policy: It is the policy of the DPHCD Board of Directors to conduct an annual performance evaluation of the Chief Executive Officer. The following are guidelines to be considered in conducting the annual performance evaluation of the CEO.

Procedure:

Performance Criteria

1. The quality and effectiveness of the leadership of the CEO as reflected in board and strategic responsibilities; administration, personnel, and asset management; Del Puerto Health Care District in general; and community relationships and public relations.
2. The attainment of any annual goals or objectives of the CEO established by the Board of Directors and the CEO.
3. The progress of the District towards the achievement of its strategic objectives.
4. The management, recruitment, and retention of District employees and volunteers.
5. The quality and the effectiveness of the communications between the CEO and the Board of Directors.

Performance Evaluation Process

1. As part of developing the performance evaluation of the CEO, the President of the Board of Directors will designate an Ad Hoc Committee to solicit the commentary and the performance ratings of the individual members of the Board. In a closed session, the Board shall present a written and oral report to the CEO that represents a consensus of the commentary and ratings of the individual members of the Board.
2. The confidential conduct of the annual performance evaluation of the CEO is a matter of material importance to the CEO, the Board of Directors, and the District. Every member of the Board of Directors, the CEO, and anyone who participates in the evaluation shall maintain strict confidentiality of the evaluation process and the materials developed during the evaluation process.
3. If the overall performance of the CEO is deemed satisfactory to excellent by the Board, the CEO shall receive a salary increase appropriate to the position's salary range. The

DEL PUERTO HEALTH CARE DISTRICT
POLICY AND PROCEDURE

SECTION: PERSONNEL
POLICY NUMBER: 3017

ANNUAL CEO DEVELOPMENTAL REVIEW AND PERFORMANCE EVALUATION	EFFECTIVE DATE
	TBD

Board may extend other benefits as legally allowed. The Board may extend the contract of the CEO to reflect the Board's intention to retain the CEO.

- If the overall performance of the CEO is deemed unsatisfactory by the Board, the CEO shall be required within 15 days to submit a written plan for improvement of performance to the President and Board for its approval.

Annual CEO Developmental Review and Performance Evaluation

The following board procedure is intended to assist in the completion of an effective CEO annual evaluation cycle.

Every member of the Board of Directors, the Chief Executive Officer, and anyone who participates in the evaluation shall maintain the strict confidentiality of the evaluation process and the materials developed during the evaluation process. This confidentiality includes contact with staff members and members of the public, unless indicated by this procedure. Board members should only communicate about the review with the Ad Hoc CEO Review Committee Chair.

Prior to the Evaluation:

- March:** The Board President will designate two board members, one of which may be the Board President, to facilitate the CEO evaluation process. In this procedure, the two will be known as the "Ad Hoc CEO Review Committee." One of the two shall be designated as the committee Chair. The Ad Hoc CEO Review Committee will facilitate a process of communication between the Board of Directors and the CEO.
- In preparation for this process, a Ad Hoc CEO Review Committee Packet will be maintained by Board Clerk for use by the Ad Hoc CEO Review Committee and will be available through the District office. The Ad Hoc CEO Review Committee shall not contact any other staff member for assistance.
- The Ad Hoc CEO Review Committee Packet will contain:
 - All Board policies and procedures related to the CEO's performance and evaluation
 - A copy of the CEO's Contract with any amendments and Job Description
 - The latest compensation study that was completed that covers the CEO's position.
 - Review forms and instructions for the Ad Hoc CEO Review Committee to distribute to board members and department heads for completion.
- April:** By the April meeting of the Board of Directors, the CEO will provide the Ad Hoc CEO Review Committee with:

DEL PUERTO HEALTH CARE DISTRICT
POLICY AND PROCEDURE

SECTION: PERSONNEL
POLICY NUMBER: 3017

ANNUAL CEO DEVELOPMENTAL REVIEW AND PERFORMANCE EVALUATION	EFFECTIVE DATE
	TBD

- a self-evaluation,
 - a accomplishments of the last year,
 - an update on the CEO's work plan, and
 - a suggested CEO work plan for the following year.
5. At the regular April meeting of the Board of Directors, the Ad Hoc CEO Review Committee will notify the board members in Public Session of the intent to distribute a CEO evaluation packet for completion by the board and department heads and the timeline for return. The Ad Hoc CEO Review Committee will act as the point of contact for the board for forms, documents, and requests for information.
 6. **May:** The Ad Hoc CEO Review Committee will distribute the Performance Evaluation packet materials at least three weeks prior to the May board meeting. The Performance Evaluation packet will include instructions, the blank evaluation form, the last year's original CEO work plan, the CEO's update/accomplishments, the CEO's self-evaluation, and the suggested new CEO work plan.
 7. Any additional information needed by board members shall be obtained by contacting the Ad Hoc CEO Review Committee who will route the request to the CEO or Board Clerk. The CEO or Board Clerk will respond with the additional information in the format requested to the Ad Hoc CEO Review Committee. The board members shall not contact any other person other than the Ad Hoc CEO Review Committee Chair for additional information.
 8. The board members and department heads will respond in writing regarding feedback about the CEO performance by filling out the evaluation. Each board member and department head will submit to Ad Hoc CEO Review Committee at the District Office their completed form at least (5) business days prior to the May board meeting.
 9. The Ad Hoc CEO Review Committee will assemble all the written evaluations in a summary for the board's review and submit the individual board member and department head responses directly to the CEO.
 10. The CEO annual performance evaluation will occur annually at the May meeting of the Board of Directors. The review will be presented to the board in Closed Session.

The Evaluation Board Meeting

1. **May:** The board will meet in Closed Session, in accordance with the Brown Act, which allows for the evaluation of personnel in closed session. The Ad Hoc CEO Review Committee will present the personnel summary of the CEO to the board. The Board President will facilitate a discussion regarding the CEO's performance.

DEL PUERTO HEALTH CARE DISTRICT
POLICY AND PROCEDURE

SECTION: PERSONNEL
POLICY NUMBER: 3017

ANNUAL CEO DEVELOPMENTAL REVIEW AND PERFORMANCE EVALUATION	EFFECTIVE DATE
	TBD

2. Immediately following, and continuing in closed session, the board will give the CEO their performance feedback and discuss items related to compensation, contract, and benefit package to be adjusted or changed. The Board President will then adjourn the Closed Session.
3. The Board President will start the Open Session. Items related to compensation, the CEO contract, or benefit package that are to be adjusted or changed will be addressed by the Board President as a regular agenda item. The Board President and Ad Hoc CEO Review Committee Chair will complete and sign the Employee Action Form for any changes regarding the CEO compensation package.

Follow Up to the Board Meeting

Within thirty (30) days of the board meeting:

1. The Ad Hoc CEO Review Committee will give the CEO a written summary of the performance feedback of the board meeting and a copy of the CEO work plan for the next year.
2. The CEO and Board Clerk will ensure a copy of the new work plan is placed in the Ad Hoc CEO Review Committee Packet.
3. If not completed fully and signed in Open Session, the Board President and Ad Hoc CEO Review Committee Chair will complete and sign the status change form for any changes regarding the CEO compensation package.
4. The CEO will facilitate any documents regarding potential amendments or changes to the CEO's Employment Contract. The CEO will act only to facilitate documentation related to board actions that have already been approved. The contract will be completed with board signatures at the next regularly scheduled board meeting.
5. The CEO and Clerk of the Board will review the Ad Hoc CEO Review Committee Packet and assure that it is updated and ready for the next annual CEO review cycle.



P.O. Box 187
Patterson, CA. 95363

Phone 209-892-8781
Fax 209-892-3755

TO: Del Puerto District Board Members and Department Heads,
FROM: Board of Directors' CEO Review and Evaluation Committee
DATE: January 27, 2020
RE: CEO Developmental Review and Performance Evaluation for CY2019

We request your input as we prepare the annual Developmental Review and Performance Evaluation for the Chief Executive Officer (CEO) of the District.

Such a review, when accomplished objectively, supports the CEO's efforts, encourages suggested modifications, and reaffirms the CEO's importance as one of many growth conduits enhancing Del Puerto Health Care District's Mission.

The Committee and CEO invite you to participate in this Developmental Review and Performance Evaluation. Your opinion and thoughts are very important to the process and we appreciate your assistance.

Please be advised the attached CEO Annual Developmental Review and Performance Evaluation are numbered. All reviews, therefore, are anonymous and confidential.

Please return them as soon as possible in the envelop provided to:

**CEO Review Committee
Del Puerto Health Care District Office
PO BOX 187 or 875 E Street
Patterson, CA. 95363.**

With warm regards,

The CEO Developmental Review and Performance Evaluation Committee

Del Puerto Health Care District

CEO Annual Developmental Review and Performance Evaluation

REVIEW NUMBER _____

SCORING. For each statement BELOW use the scoring below:

- 5 - *Excellent (Performs at a high standard, almost always exceeds expectations).*
- 4 - *Above Average (generally exceeds expectations)*
- 3 - *Satisfactory (meets expectations)*
- 2 - *Below average (usually does not meet expectations)*
- 1 - *Poor (rarely meets expectations)*
- N/A - *Not Applicable or Not Observed*

1. **ENGAGEMENT**

- _____ Cheerful, positive, and enthusiastic attitude.
- _____ Participates in collegial, pertinent discussions and encourages dialogue with all.
- _____ Applies active listening techniques.
- _____ Exhibits good judgement and effective leadership.
- _____ Utilizes different management styles when necessary.
- _____ Flexible when under stress.

2. **PROFESSIONAL SKILLS AND STATUS**

- _____ Progress on Long-Term Strategic Goals.
- _____ Regularly assesses District needs.
- _____ Utilizes people skills to understand/develop employee talents.
- _____ Recognizes the District's strengths and weaknesses.
- _____ Builds on the District's strengths.
- _____ Capitalizes on opportunities.
- _____ Anticipates problems and follows through with realistic solutions.
- _____ Affects creative solutions to complex issues.

Del Puerto Health Care District

CEO Annual Developmental Review and Performance Evaluation

3. COLLABORATION/COMMUNICATION WITH DISTRICT BOARD

- _____ Carries out directives of the whole Board rather than any one member.
- _____ Responds to Board requests for assistance and/or information.
- _____ Keeps the Board informed of current issues and administrative developments in a timely manner.
- _____ Receptive to constructive development and advice.
- _____ Disseminates complete information equally to all Board Members.
- _____ Uses own ideas, and the ideas of others to facilitate the group process.
- _____ Creates a work climate of trust, openness, and sound relations among Board members.

4. FISCAL MANAGEMENT

- _____ Prepares and monitors a clear, concise, and balanced budget that meets the goals and objectives of the District.
- _____ Considers financial impact of decisions and adheres to budget guidelines.
- _____ Follows established District policies and procedures to maintain good audit control as demonstrated by audit results.
- _____ Possesses awareness of accurate financial planning and accounting controls.
- _____ Aware of District's financial objectives.
- _____ Demonstrates innovative approaches to maximizing financial efficiency.
- _____ Accomplishes efficient and effective operations with use of available funds.

5. POLICY IMPLEMENTATION

- _____ Supports Boards actions, decisions, and resolutions
- _____ Offers workable alternatives when policy or resolution is impractical.
- _____ Implements and enforces policies as directed by Board.
- _____ Reviews policy and resolutions regularly, recommends changes to improve effectiveness.

Del Puerto Health Care District

CEO Annual Developmental Review and Performance Evaluation

6. REPORTING

_____ Assures that Board documentation conveys the Board's business, as allowed by Law, and that documentation is open to the public.

_____ Assures that Board agenda is pertinent to Board business.

_____ Reports presented to the Board are accurate, comprehensive, concise, and inclusive of a narrative of explanation.

7. CITIZEN/COMMUNITY RELATIONS

_____ Responsive to complaints/compliments from citizens.

_____ Skillful in dealing with the news media, avoids partisan political position.

_____ Willingness to meet with citizens of the community.

_____ Assures District is represented within the community.

_____ Citizens express satisfaction with the District operation.

_____ Understands the need to keep the public informed about the District's mission.

_____ Maintains positive relationship with the local media.

_____ Responds promptly to inquiries from the general public and/or other agencies.

8. STAFFING

_____ Recruits and retains competent personnel.

_____ Suggests improvements to staffing issues and development.

_____ Counsels and advises subordinates in the interest of improving their overall performance.

_____ Provides staff with guidance and direction to enhance their professional knowledge, skills, and leadership.

_____ Creates a work climate of trust, openness, and sound relations among personnel.

_____ Considers the positions and perspectives of others when planning, making decision, and performing duties.

Del Puerto Health Care District

CEO Annual Developmental Review and Performance Evaluation

9. ORGANIZATIONAL MANAGEMENT

_____ Evaluates programs, policies, procedures, practices, and personnel effectively.

_____ Encourages department managers to make decisions within their area and authority.

_____ Creates an organizational culture to carry out the Districts' Mission, strategic direction, and organizational goals.

_____ Respects the Districts operational and financial activities as defined by the budget.

_____ Motivates others through positive feedback.

_____ Maintains communication with the employees.

10. COMMUNITY

_____ Cooperates with community efforts for quality healthcare.

_____ Engages community groups to advance the District's health initiatives.

_____ Evaluates communities' long-term needs and develops realistic plans in striving to meet those needs.

_____ Establishes effective relationships to accomplish objectives and goals.

11. PRODUCTIVITY AND INITIATIVE

_____ Effectively uses time and resources to achieve both short-term and long-term objectives.

_____ Maintains awareness of new/emerging technology, equipment, programs, and services in order to effectively and efficiently service the District.

_____ Strives for self-improvement, knowledge enhancement, and skill development

Del Puerto Health Care District CEO Annual Developmental Review and Performance Evaluation

NARRATIVE

11. What would you identify as strengths for the CEO's review period. Please note specific accomplishments.

12. What are potential development areas and opportunities? Why? What positive suggestions may enhance the CEO's leadership development?

13. Additional comments.

DEL PUERTO HEALTH CARE DISTRICT
POLICY AND PROCEDURE

SECTION: ADMINISTRATION
POLICY NUMBER: 3417

COMPENSATION OF THE CHIEF EXECUTIVE OFFICER	EFFECTIVE DATE
	TBD

Purpose: The Chief Executive Officer of Del Puerto Health Care District (the “District”) is the principal representative of District, and the person responsible for the efficient operation of the District. Therefore, it is the desire of the District to provide a fair yet reasonable and not excessive compensation for the Chief Executive Officer.

Policy: At a minimum of every three years, the Board will adopt a salary study and establish a salary range for the Chief Executive Officer.

Procedure:

- A. A Compensation Ad Hoc Committee shall be appointed by the Board President.
 - 1. No member of the Compensation Ad Hoc committee shall be a relative of a staff member or have any relationship with staff that could present a conflict of interest.
 - 2. The Committee assisted by staff will research and obtain information to make a recommendation to the full board for the compensation range (salary and benefits).
 - 3. Compensation and benefits will be based on a review of comparable data. The Compensation Ad Hoc committee will secure data that documents compensation levels and benefits for similarly qualified individuals in comparable positions at similar organizations. The primary source of data will include the special district chief executive officer information from the “Government Compensation in California” website <https://publicpay.ca.gov/Reports/SpecialDistricts/SpecialDistricts.aspx>
- B. To approve the annual compensation for the Chief Executive Officer, the board must document how it reached its decisions, including the data on which it relied, in the minutes of the meeting during which the compensation was approved. Documentation will include:
 - 1. A description of the compensation and benefits and the date it was approved.
 - 2. The members of the board who were present during the discussion about compensation and benefits, and the results of the vote.
 - 3. A description of the comparability data relied upon and how the data was obtained.
 - 4. Any actions taken (such as abstaining from discussion and vote) with respect to consideration of the compensation by anyone who is otherwise a member of the board but who had a conflict of interest with respect to the decision on the compensation and benefits.

The Board of Directors of the Del Puerto Health Care District

BOARD ACTION SUMMARY

DEPT: CHIEF EXECUTIVE OFFICE

BOARD AGENDA: 10E

CONSENT CALENDAR: NO

AGENDA DATE: January 27,2020

CEO CONCURRENCE: YES

4/5 VOTE REQUIRED: NO

SUBJECT: Appointment of Treasurer and one Director to Finance Committee

STAFF RECOMMENDATION: Appoint one director to join Treasurer on the Finance Committee.

CONSIDERATIONS: The Finance Committee is charged with reviewing the details and financial transactions of the District on a regular basis and typically meets once per month, reviews financial transactions, detailed financial reports, bank and credit card reconciliations, warrants. Submits summary financial report to Board of Directors for acceptance.

POLICY ISSUE: Fulfills Bylaws

FISCAL IMPACT: None

DISTRICT PRIORITY: Good governance; transparency

STAFFING IMPACT: None

CONTACT PERSON: Karin Hennings

ATTACHMENT(S): None

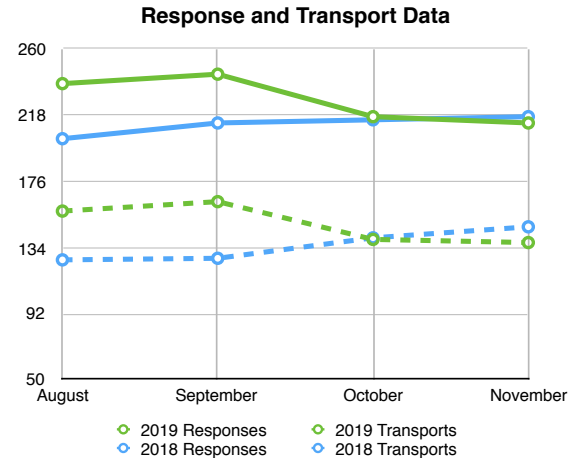
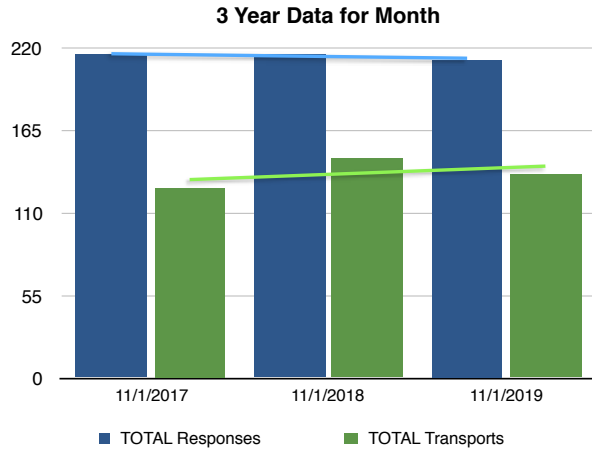
RECOMMENDED ACTION:

PRESIDENT ACTION:

I appoint _____ to serve on the Finance Committee for the 2020 Calendar Year.

Patterson District Ambulance Response Report November 1, 2019 - November 30, 2019 Monthly Response Summary

	P91	P92	P93	P1	WS	AMR	PDA TOTALS	Other TOTALS	GRAND TOTALS
Responses	111	101	0	1	15	3	212	18	230
Transports	71	66	0	0	10	1	137	11	148
Transport %	63.96%	65.35%	0.00%		66.67%	33.33%	64.62%	61.11%	64.35%
Cancelled Response	23	17	0						
Adjusted Transport %	80.68%	78.57%	0.00%						



Mutual Aid Responses

	Westside		AMR	
	Responses	Transports	Responses	Transports
INTO District	15	10	3	1
OUT of District	2	2	14	8

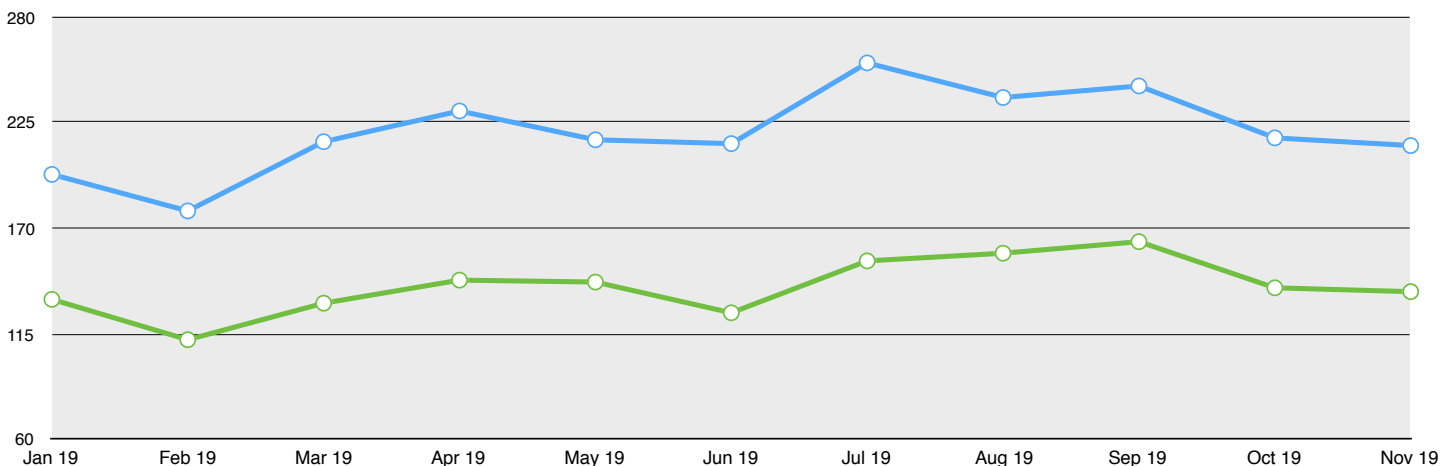
PDA In District Response %

Last Month %	This Month %	NET Change %
92.74%	92.17%	-0.57%

Rolling Compliance Periods - Snapshot on December 19, 2019

Urban		Suburban		Rural	
Code 3	Code 2	Code 3	Code 2	Code 3	Code 2
86.44%	95.00%	100%	100%	97.33%	100%

Rolling 12 Months - Responses / Transports



Executive Summary Snapshot

12/31/19 11/30/19 16 Month Avg



Revenue Cycle Performance

12/31/19 11/30/19 16 Month Avg

Gross Charges

\$755,372.00 \$668,374.00 \$669,490.00

Month Ending

12/31/19

Charges by Class

Payor Class	Current Month	Previous Month	16 Month Avg
Medicare	\$302,027.00	\$240,198.00	\$266,632.75
Medicaid	\$260,280.00	\$231,985.00	\$208,504.06
Insurance	\$110,095.00	\$119,346.00	\$123,407.56
Self Pay	\$82,970.00	\$76,845.00	\$70,945.63
Facility			

Transports

176 163 157

12/31/19 11/30/19 16 Month Avg

Collections by Class

Payor Class	Current Month	Previous Month	16 Month Avg
Medicare	\$36,821.00	\$30,596.00	\$35,168.54
Medicaid	\$32,469.00	\$40,857.00	\$21,379.54
Insurance	\$93,544.00	\$59,641.00	\$94,797.64
Self Pay	\$4,965.00	\$8,156.00	\$9,163.78
Facility			

Collections

\$167,799.00 \$139,250.00 \$160,509.50

Collection % Gross

22.2% 20.8% 24.0%

Contractual Adjustments

\$612,631.00 \$505,716.00 \$516,827.95

Accounted for Funds

103.3% 112.5% 115.5%

Write Offs

\$60,027.00 \$131,308.00 \$62,181.82

Aging by Range

Payor Class	Current Month	Previous Month	16 Month Avg
0 - 30	\$223,172.00	\$211,180.00	\$214,575.50
31 - 60	\$135,901.00	\$139,427.00	\$144,784.34
61 - 90	\$86,730.00	\$125,652.00	\$92,336.41
91 - 120	\$88,317.00	\$71,817.00	\$49,577.03
120+	\$176,642.00	\$169,332.00	\$163,425.98

Transports by Class

Payor Class	Current Month	Previous Month	16 Month Avg
Medicare	67	54	59
Medicaid	62	55	50
Insurance	24	28	28
Self Pay	23	26	21
Facility			

Average Daily Revenue

\$25,179.07 \$21,560.45 \$22,316.33

Pay Mix Transports

Payor Class	Current Month	Previous Month	16 Month Avg
Medicare	38.1%	33.1%	37.5%
Medicaid	35.2%	33.7%	31.7%
Insurance	13.6%	17.2%	17.7%
Self Pay	13.1%	16.0%	13.1%
Facility	0.0%	0.0%	0.0%

Revenue Per Transport

\$4,291.89 \$4,100.45 \$4,257.49

Aging Payor Class

Payor Class	Current Month	Previous Month	16 Month Avg
Medicare	\$31,740.00	\$35,702.00	\$38,806.75
Medicaid	\$79,026.00	\$68,360.00	\$36,144.09
Insurance	\$271,141.00	\$301,037.00	\$306,454.30
Self Pay	\$328,854.00	\$312,309.00	\$281,459.87
Facility	\$0.00	\$0.00	

Collections Per Transport

\$953.40 \$854.29 \$1,020.73

Pay Mix Aging

Payor Class	Current Month	Previous Month	16 Month Avg
Medicare	4.5%	5.0%	5.8%
Medicaid	11.1%	9.5%	5.4%
Insurance	38.1%	42.0%	46.1%
Self Pay	46.3%	43.5%	42.3%
Facility	0.0%	0.0%	0.0%

Contractual Allowance Per Transport

\$3,480.86 \$3,102.55 \$3,286.66

Days Sales Outstanding

28 28 26

RECEIVED

JAN 17 2020

Ken



WEST STANISLAUS COUNTY FIRE PROTECTION DISTRICT

344 West Las Palmas Avenue
P.O. Box 565, Patterson, CA 95363
(209) 895-8130 fax (209) 895-8139

November 5, 2019

Paul Willette, Director
Patterson District Ambulance
P.O. Box 187
Patterson, CA 95363

Dear Director Willette,

On behalf of the West Stanislaus Fire Protection District, I want to take this opportunity to extend my sincere appreciation to Patterson District Ambulance 91 and the various members of your department that contributed to helping fight the Recology Fire. The fire started on October 27, 2019 at 1409 hours and all units cleared on October 28, 2019 at 0600hrs. We continuously worked for 16 hours straight, where the firefighters worked diligently throughout the night and not one firefighter complained. I know the hours were long and the cleaning was extensive, so please relay our gratitude to all involved.

Recology has graciously offered to donate an unspecified dollar amount to all departments involved. Once we receive the donation, we will be forwarding to all involved departments.

Sincerely,

A handwritten signature in black ink that reads "Don Armario".

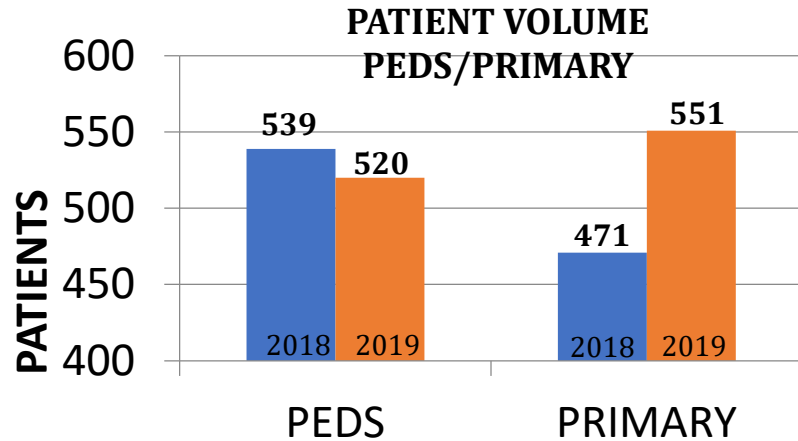
Don Armario
Division Chief
Patterson/ West Stanislaus Fire Protection District

DEL PUERTO HEALTH CENTER

December 2018/2019

2018= 1,010
2019= 1,071

+ 6.0 %



PRIMARY CARE

2018 RODRIGUEZ/ CHRISTINE / LENNARD

2019 RODRIGUEZ/ CHRISTINE/ LENNARD/ HN Locum

PEDIATRICS

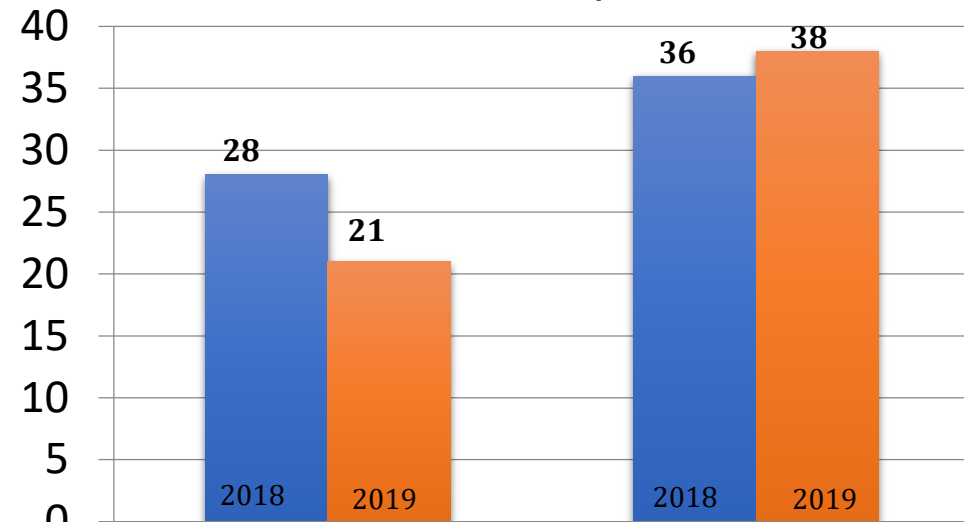
2018 CHRISTINE/RODRIGUEZ/LENNARD

2019 CHRISTINE/ RODRIGUEZ/ LENNARD /RAY-DATTA

2018 = 64
2019 = 59

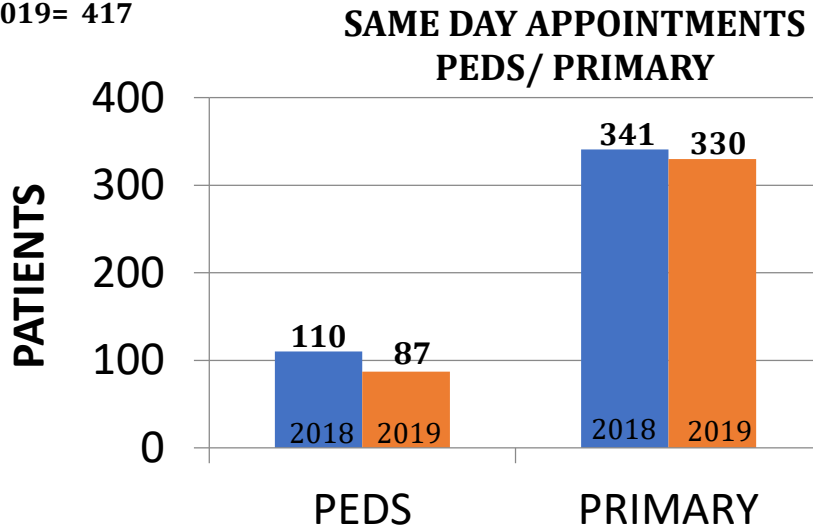
- 7.9 %

NEW PATIENT VOLUME PEDS / PRIMARY



2018= 451
2019= 417

- 7.5 %

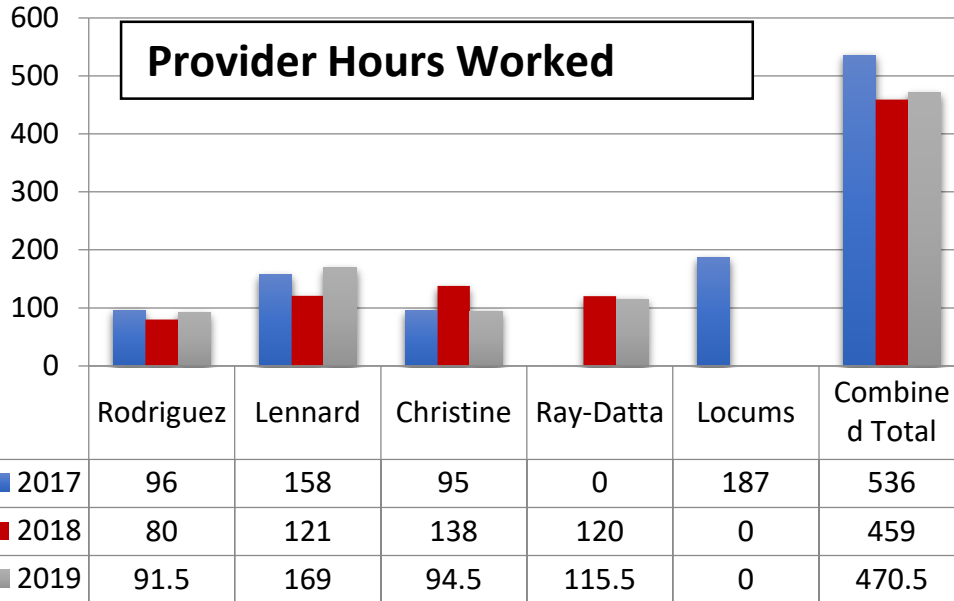


■ 2018	28	36
■ 2019	21	38

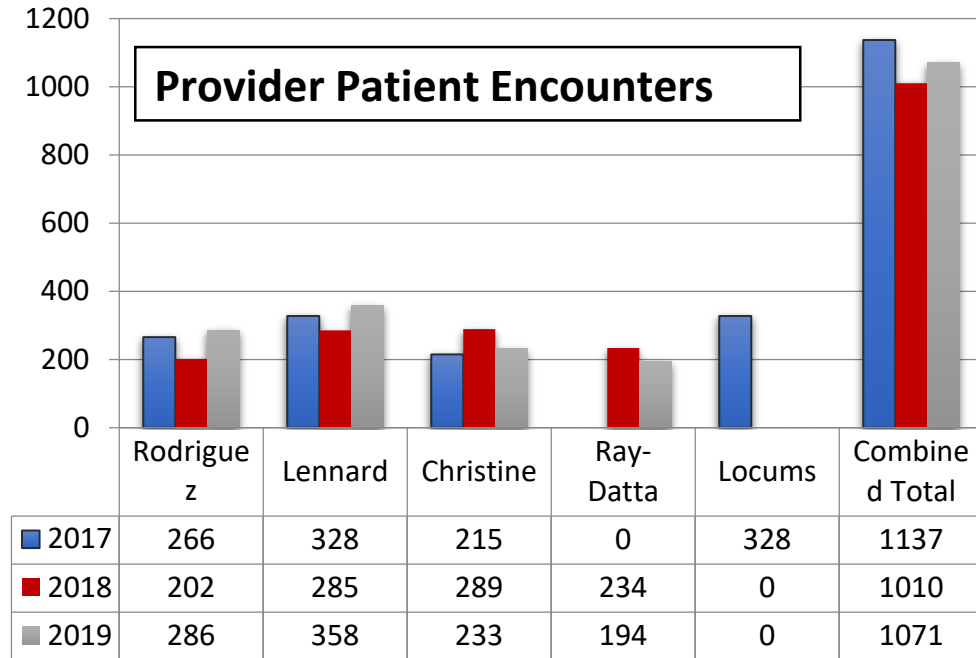
Productivity per Provider

DECEMBER 2017-2019

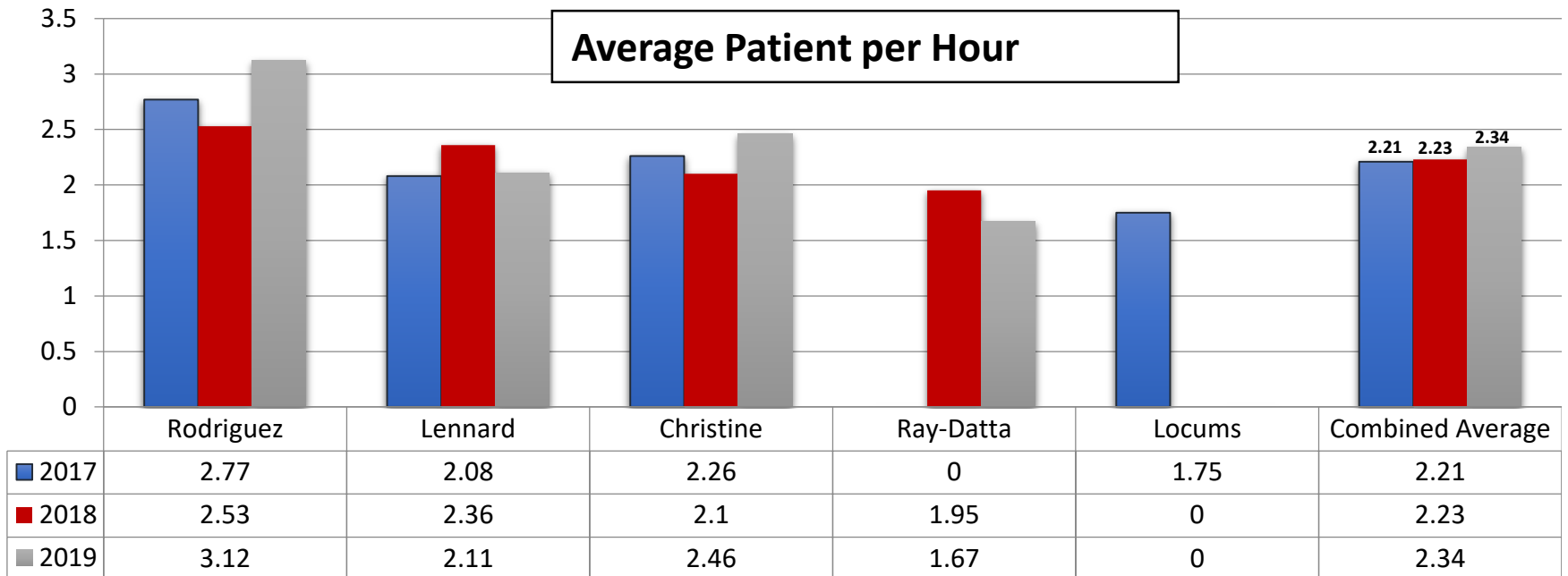
Provider Hours Worked



Provider Patient Encounters



Average Patient per Hour





BUZZ

Congratulations!

Well, here it is. The Newsletter name you voted for, **DPHCD Buzz!** Dennis Flannery submitted the winning name for the newsletter. Dennis will receive a \$25.00 gift card from Starbucks! We want to thank all of you for your submissions.

Karin Hennings, our Administrative Director/CEO also challenged you to submit the most amusing name. So, the winner of the most amusing name is Lennard Hey with the submission of "Pins and Needles". Lennard will receive a \$15.00 Starbucks Card.

Thank you , again, all for your participation. We had fun calculating the votes.

Happy New Year!

Welcome 2020!

Here's to a new year filled with much success and happiness.

CEO CORNER

Fog

So many mornings during January we drive through the fog to get to work. Visibility is low and our well being could be in peril. It's a perfect analogy for the reason we need a vision statement for the District.

Many companies have vision statements:

Nike: "To bring inspiration and innovation to every athlete in the world."

Wal-Mart: ""Be the destination for customers to save money, no matter how they want to shop.".

Sanofi: "We envision a world where people take the lead in improving their healthcare outcomes and their lives."

Del Puerto Health Care District Board of Directors has begun to consider how to express the vision that the *residents in our communities can access the health care they need on the west side*. It's a work in progress and the Board is working to make the phrase something that sounds good and is meaningful with not only our employees but with our patients and neighbors.

Without good vision you cannot be sure of the direction you are traveling and making sure to reach the destination safely. Thank you to all our employees who strive every day to provide access to health care to the people who live in and travel through our District. So drive safely and keep a look out for our vision statement!

Happy Anniversary

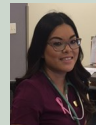
Thank you for your years of service! We appreciate your hard work and dedication!

Congratulations to the following DPHCD Employees.

17 Years: Dennis Flannery—Paramedic



9 Years: Tina Uanrachawing — Medical Assistant



4 Years: Lennard Hey, Nurse Practitioner



Welcome to Roberto "Beto" Sanchez, EMT



January is the time to get back to Healthy Eating!



6 Mind-Blowing Facts About Snow You Never Knew Until Now.

Snow isn't actually white. That's right. Snow is actually clear. Snowflakes are made out of ice crystals, so when light passes through, it bends and bounces off each individual crystal. The entire spectrum of light is reflected back to our eyes, and we see white snow. So there's actually no such thing as a White Christmas, but that sounds a lot catchier than Translucent Christmas. **Snowflakes always have six sides.** The water molecules that snowflakes are made of can only fit together in a way that results in a six-sided ice crystal. **Some snowflakes are the same.** In 1988, Nancy Knight, a scientist at the National Center for Atmosphere Research in Colorado, found two identical snowflakes that came from a storm out of Wisconsin. **Snow can be scary.** To some people, at least. There's even a term for it: Chionophobia. **Snowstorms are not blizzards.** The difference between a blizzard and a snowstorm is wind speeds and visibility. According to the National Weather Service, a blizzard must have large amounts of snow, winds blowing over 35 miles per hour, and visibility of less than a quarter mile. **There's a perk to catching snowflakes on your tongue.** About 75 percent of Earth's freshwater is found in snow and ice, including glaciers. They cover 10 percent of the planet's entire surface.

10 Most Popular New Year's Resolutions for 2020!

1. Lose weight
2. Improve finances
3. Exercise more (Did you know we get a discount through Cal Choice on gym membership?)
4. Learn a new skill or hobby
5. Live life to the fullest
6. Manage stress better
7. Stop smoking.
8. Travel more
9. Stop procrastinating
10. Set aside time for yourself



Welcome Back Dr. Blythe!

Dr. Blythe was a former Pediatrician at Del Puerto from August 2013 to November 2018.

Education: Pediatric Residency-Children's Hospital of the King's Daughters.

Medical Doctorate-Eastern Virginia Medical School.

Science Post-Baccalaureate-- Sunny at Stony Brook, NY.

B.A. Spanish Literature-Elementary Education Certification.

Proud Member of: American Academy of Pediatrics as of 2006-present.

Awards: Senior Resident Teaching Award-2009.

Best Physician-September 2009

Please give her a warm welcome!



The HC got the Christmas "Spirit!"

January is National Radon Action Month

Radon is a cancer-causing radioactive gas. You cannot see, smell or taste radon, but it may be a problem in your home. Radon is the leading cause of lung cancer deaths among nonsmokers in America and claims the lives of about 21,000 Americans each year. In fact, the EPA and the U.S. Surgeon General urge all Americans to protect their health by testing their homes, schools and other buildings for radon.

Exposure to radon is a preventable health risk and testing radon levels in your home can help prevent unnecessary exposure. If a high radon level is detected in your home, you can take steps to fix the problem to protect yourself and your family.

Five Things You Can Do During National Radon Action Month

Test your home - EPA and the U.S. Surgeon General recommend that all homes in the U.S. be tested for radon. Testing is easy and inexpensive.

Attend a National Radon Action Month event in your area

Spread the word

Spend time during National Radon Action Month encouraging others to learn about radon and test their homes.

Tell your family and friends about the health risk of radon. Encourage them to test their homes.

View or order EPA's [free radon publications](#).

Buy a radon-resistant home - Read more about radon-resistant new construction, "[Building Radon Out: A Step-by-Step Guide to Build Radon-Resistant Homes](#)".