

DEL PUERTO HEALTH CARE DISTRICT

FINANCE MEETING AGENDA

8:00AM on August 24, 2022

DPHCD District Office, 875 E Street, Patterson, CA 95363

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

Announcement Regarding Public Participation

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

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

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

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

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

A. Committee Meeting Minutes for Approval	July 20, 2022	Action Anticipated
B. Month End Financial for Acceptance	July 2022	Action Anticipated
C. Monthly Warrants for Recommendation	July 2022	Action Anticipated
- 5. Old Business**
- 6. New Business**

A. Wipfli Engagement Letter re: PPS-Change in Scope of Service Request (CSOSR)	Action Anticipated
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- 7. Accounting and Finance Manager Report**

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

DEL PUERTO HEALTH CARE DISTRICT
875 E Street, Patterson, California 95363
FINANCE MEETING
MINUTES July 20, 2022

1. **Call to order/Attendance**
 The meeting was called to order by Anne Stokman, Committee Chair, 8:32 AM
Other Board Members Present: George Gallo Mac Master, Committee Member
Staff Members Present: Karin Freese, Administrative Director/CEO; Suzie Benitez, Health Center Manager; and Maria Reyes-Palad, Financial Accounting Manager; Danae Skinner, Administrative Staff Accountant.
2. **Public Participation** – there were no comments
3. **Acceptance of Agenda**
 M/S/C Anne Stokman/George Gallo Mac Master to accept the agenda as presented.
4. **Finance Report Review**
 - A. Review for Approval: June 27, 2022 Finance Meeting Minutes
 M/S/C Anne Stokman/George Gallo Mac Master to accept the minutes for June 27, 2022 as presented.
 - B. Review Financial Reports for May 2022
 Maria Reyes-Palad reviewed the Financial Reports for May 2022 and answered all questions regarding the reports.
 M/S/C George Gallo Mac Master/Anne Stokman to recommend to the Board to accept the May 2022 Financial Reports as presented.
 - C. Review Financial Reports for June 2022 preliminary
 Maria Reyes-Palad reviewed the Financial Reports for June 2022 and answered all questions regarding the reports.
 M/S/C Anne Stokman/George Gallo Mac Master to recommend to the Board to accept the Warrants as presented.
 - D. Review for Recommendation May and June 2022 Warrants
 Maria Reyes-Palad reviewed the report and answered all questions regarding the Warrants.
 M/S/C Anne Stokman/George Gallo Mac Master to recommend to the Board to accept the Warrants as presented.
5. **Old Business – None**
5. **New Business – None**
6. **Accounting and Finance Manager Report**
7. Update on COVID19 Stimulus P&L
 Information Only – No Action Taken
8. Set Schedule for Committee Review of Account Reconciliations
 Anne Stokman and George Gallo Mac Master reviewed the Account Reconciliations after the meeting was adjourned.
9. **Meeting adjourned – 8:54 AM** **Next Meeting:** Wednesday, August 24th at 8:00AM

Respectfully submitted,

Anne Stokman, Treasurer

Del Puerto Health Care District
Balance Sheet
As of July 31, 2022

	Jul 31, 22	Jun 30, 22	% Change	Jul 31, 21	% Change	Notes
ASSETS						
Current Assets						
101.000 · Cash and cash equivalents						
101.010 · Tri Counties Bank						
101.011 · TCB-Operating Checking 1739	1,480,139	1,561,337	(5%)	1,638,816	(10%)	
101.012 · TCB-Payroll Account 2999	30,082	31,817	(5%)	143,613	(79%)	
101.013 · TCB-Money Market 4168	10,002	10,001		100,863	(90%)	
101.015 · TCB - Keystone C 8641	181,485	169,546	7%	113,956	59%	
101.016 · TCB-HC Billing Dept Acct 7262	2,975	12,517	(76%)	5,787	(49%)	
101.017 · TCB-Ambulance Fund 1041	7,215	2,956	144%	2,884	150%	
Total 101.010 · Tri Counties Bank	1,711,898	1,788,174	(4%)	2,005,919	(15%)	
101.030 · Petty Cash in District Office	340	340		340		
101.040 · US Bank Athena Accounts						
101.041 · US Bank-Athena/Rodriguez#4750	21,054	19,909	6%	303	6,849%	
101.042 · US Bank HC-Athena Acct#8662	16,324	1,293	1,162%	52	#####	
101.043 · US Bank-Athena/Blythe#4743				369	(100%)	
Total 101.040 · US Bank Athena Accounts	37,378	21,202	76%	724	5,063%	
101.090 · LAIF-Local Agncy Invmt Fnd0002	2,726	2,726		516,900	(99%)	
Total 101.000 · Cash and cash equivalents	1,752,342	1,812,442	(3%)	2,523,883	(31%)	
103.000 · Restricted Funds						
103.100 · TCB-USDA Debt Reserve 7237	122,914	122,912		122,889		
Total 103.000 · Restricted Funds	122,914	122,912		122,889		
105.000 · BOTW-Mitigation Fee Acct 7068	148,626	148,625		146,265	2%	
108.000 · Stifel Investments #52315547	800,000	800,000			100%	
Total Checking/Savings	2,823,882	2,883,979	(2%)	2,793,037	1%	
Accounts Receivable						
121.000 · Patient Accounts - Net						
121.100 · Ambulance						
121.101 · AMB Accts Receivable	867,931	801,390	8%	770,142	13%	
121.102 · AMB Allowance for Doubtful	(659,627)	(609,056)	(8%)	(585,308)	(13%)	
Total 121.100 · Ambulance	208,304	192,334	8%	184,834	13%	
121.300 · Health Center						
121.302 · HC Accts Receivable - Athena	332,637	471,811	(29%)	641,336	(48%)	
121.303 · MediCal Untimely Filing Penalty				(63,530)	100%	
121.305 · HC Allowance for Doubtful	(39,584)	(56,146)	29%	(165,113)	76%	
Total 121.300 · Health Center	293,053	415,665	(29%)	412,693	(29%)	
Total 121.000 · Patient Accounts - Net	501,357	607,999	(18%)	597,527	(16%)	
123.000 · Keystone C Accts Rec	458	431	6%	(4,104)	111%	
125.000 · Other Accounts Receivable	3,810	3,810		1,438	165%	
126.000 · Government Reimbursements						
126.319 · FYE 2019 PPS	9,431	9,431		47,152	(80%)	
Total 126.000 · Government Reimbursements	9,431	9,431		85,408	(89%)	
Total Accounts Receivable	515,056	621,671	(17%)	680,269	(24%)	
Other Current Assets						
131.000 · Deposits in Transit	829	16,640	(95%)	103,340	(99%)	
133.000 · Accrued Tax & Fee Receivables	143,575		100%	137,609	4%	
135.000 · Medical Supply Inventory	49,418	49,418		53,157	(7%)	
136.000 · Prepays	126,643	68,708	84%	103,338	23%	
Total Other Current Assets	320,465	134,766	138%	397,583	(19%)	
Total Current Assets	3,659,403	3,640,416	1%	3,870,889	(5%)	

Del Puerto Health Care District
Balance Sheet
As of July 31, 2022

	Jul 31, 22	Jun 30, 22	% Change	Jul 31, 21	% Change	Notes
Fixed Assets						
151.000 · Capital assets						
151.150 · Land						
151.152 · E Street Land	427,630	427,630		427,630		
151.153 · Keystone B Land	162,914	162,914		162,914		
151.156 · Keystone C Land	148,000	148,000		148,000		
Total 151.150 · Land	738,544	738,544		738,544		
151.160 · Buildings & Improvements						
151.161 · E St Building	815,861	815,861		815,861		
151.162 · AMB Crew Quarters Improvement	9,456	9,456		9,456		
151.163 · Keystone B Ext Bldg	901,410	901,410		901,410		
151.165 · Keystone B Improvements	1,460,848	1,460,848		1,460,848		
151.167 · Keystone C Bldg	1,858,501	1,858,501		1,858,501		
Total 151.160 · Buildings & Improvements	5,046,076	5,046,076		5,046,076		
151.170 · Equipment						
151.171 · District Office Equipment	39,625	39,625		43,112	(8%)	
151.172 · Ambulance Equipment	1,512,959	1,512,959		1,431,018	6%	
151.173 · Health Center Equipment	323,260	323,260		362,394	(11%)	
Total 151.170 · Equipment	1,875,844	1,875,844		1,836,524	2%	
151.180 · Construction Work-in-Progress						
151.182 · E Street Building	1,829	1,829		1,829		
151.186 · 2021 Ambulance				1,278	(100%)	
151.18a · AMB Bldg Camera Installation	1,652	182	808%		100%	
Total 151.180 · Construction Work-in-Progress	3,481	2,011	73%	3,107	12%	
151.190 · Other Capital Assets						
151.191 · Electronic Med. Record Software	1,793	1,793		97,750	(98%)	
151.190 · Other Capital Assets - Other	25,305	25,305		25,305		
Total 151.190 · Other Capital Assets	27,098	27,098		123,055	(78%)	
151.200 · Accumulated Depreciation	(2,592,898)	(2,564,531)	(1%)	(2,592,836)		
Total 151.000 · Capital assets	5,098,145	5,125,042	(1%)	5,154,470	(1%)	
Total Fixed Assets	5,098,145	5,125,042	(1%)	5,154,470	(1%)	
TOTAL ASSETS	8,757,548	8,765,458	(0%)	9,025,359	(3%)	
LIABILITIES & EQUITY						
Liabilities						
Current Liabilities						
Accounts Payable	86,356	124,789	(31%)	185,480	(53%)	
Credit Cards		128	(100%)	6,347	(100%)	
Other Current Liabilities						
252.000 · AMB Account Overpayments	(2,690)		(100%)		(100%)	
Total 253.000 · Accrued Payroll Liabilities	333,109	308,876	8%	244,371	36%	
253.280 · COBRA Premium Payable	215	215		9	2,289%	
254.010 · Current USDA Loan	63,027	63,027		63,027		
254.020 · Current TCB Loan				60,706	(100%)	
Total 254.000 · Current Loan Payable	63,027	63,027		123,733	(49%)	
257.000 · Keystone C CAM	(14,241)	(13,915)	(2%)	(7,240)	(97%)	
257.500 · Keystone C Security Deposit	5,000	5,000		5,000		
Total Other Current Liabilities	384,420	363,203	6%	365,873	5%	
Total Current Liabilities	470,776	488,120	(4%)	557,700	(16%)	

Del Puerto Health Care District
Balance Sheet
As of July 31, 2022

	Jul 31, 22	Jun 30, 22	% Change	Jul 31, 21	% Change	Notes
Long Term Liabilities						
290.010 · USDA Loan - 1700 Keystone B	1,435,593	1,441,018	(0%)	1,498,815	(4%)	
290.020 · TCB Loan - Keystone C				634,861	(100%)	
Total Long Term Liabilities	1,435,593	1,441,018	(0%)	2,133,676	(33%)	
Total Liabilities	1,906,369	1,929,138	(1%)	2,691,376	(29%)	
Equity						
350.000 · Unrestricted Assets	2,096,687	1,599,538	31%	1,354,925	55%	
360.000 · Assigned Fund Balance						
360.030 · Asset Replacement Fund						
360.031 · Approved Capital Expenses	159,117	159,117		284,468	(44%)	
360.030 · Asset Replacement Fund - Other	428,885	428,885		550,493	(22%)	
Total 360.030 · Asset Replacement Fund	588,002	588,002		834,961	(30%)	
360.070 · Operating Cash Reserve	1,416,000	1,416,000		1,416,000		
Total 360.000 · Assigned Fund Balance	2,004,002	2,004,002		2,250,961	(11%)	
370.000 · Restricted Fund Balance						
370.010 · Mitigation Fees	122,150	122,150		119,804	2%	
370.050 · Restricted for Debt Service	120,720	120,720		120,720		
Total 370.000 · Restricted Fund Balance	242,870	242,870		240,524	1%	
390.000 · Net Fixed Assets (Capital)	2,492,762	2,492,762		2,492,762		
Net Income	14,857	497,149	(97%)	(5,189)	386%	1st month overall result
Total Equity	6,851,178	6,836,321	0%	6,333,983	8%	
TOTAL LIABILITIES & EQUITY	8,757,547	8,765,459	(0%)	9,025,359	(3%)	

	Jul 31, 22	Jun 30, 22
Month End Cash Balance	2,823,882	2,883,979
101.015 · TCB - Keystone C 8641	(181,485)	(169,546)
103.100 · TCB-USDA Debt Reserve 7237	(122,914)	(122,912)
370.010 · Mitigation Fees	(122,150)	(122,150)
360.030 · Asset Replacement Fund	(588,002)	(588,002)
AP & Payroll Liabilities	(419,465)	(433,665)
UNENCUMBERED CASH	1,389,866	1,447,704
Percent of Operating Reserve	98%	102%
360.070 · Operating Cash Reserve	1,416,000	1,416,000

Del Puerto Health Care District
YTD by Class
July 2022

	Total 00 Tax Revenue			Total 01 DPHCD			Total 02 Patterson District Ambulance			Total 03 Del Puerto Health Center			Total 06 Keystone Bldg C			TOTAL		
	Jul 22	Budget	% of	Jul 22	Budget	% of	Jul 22	Budget	% of	Jul 22	Budget	% of	Jul 22	Budget	% of	Jul 22	Budget	% of
			Budget			Budget			Budget			Budget			Budget			Budget
Ordinary Income/Expense																		
Income																		
401.000 · Gross Patient Service Revenue							902,984	822,917	110%	188,721	226,029	83%				1,091,705	1,048,946	104%
403.000 · Adjustments							(588,883)	(565,483)	104%		(4,199)					(588,883)	(569,682)	103%
405.000 · Bad Debt							(100,873)	(65,937)	153%		16,562	(1,056%)				(84,311)	(67,506)	125%
407.000 · Other Income				951	83	1,141%		35	833	4%	360	1,583	23%			1,346	2,499	54%
Total Income				951	83	1,141%	213,263	192,331	111%	205,643	221,845	93%				419,857	414,259	101%
Gross Profit				951	83	1,141%	213,263	192,331	111%	205,643	221,845	93%				419,857	414,259	101%
Expense																		
601.000 · Salaries & Wages				35,943	36,178	99%	145,427	110,869	131%	96,193	97,397	99%				277,563	244,444	114%
602.000 · Employee Benefits				10,719	10,933	98%	28,929	27,516	105%	31,242	31,643	99%				70,890	70,092	101%
603.000 · Professional Fees				2,000	2,191	91%	530	2,328	23%	38,163	40,026	95%				40,693	44,545	91%
604.000 · Purchased Services				1,317	1,034	127%	20,238	20,321	100%	21,685	16,471	132%				43,240	37,826	114%
605.000 · Supplies				924	722	128%	8,369	7,154	117%	8,449	7,442	114%				17,742	15,318	116%
606.000 · Utilities				548	677	81%	1,953	1,699	115%	3,772	3,794	99%				6,273	6,170	102%
607.000 · Rental and Lease				339	363	93%	32	32	100%	194	224	86%				565	619	91%
608.000 · Insurance Coverages				3,973	3,386	117%	17,073	15,985	107%	7,923	10,066	79%				28,969	29,437	98%
609.000 · Maintenance & Repairs				77	182	42%	3,744	6,121	61%	1,929	2,912	66%				5,750	9,215	62%
610.000 · Depreciation and Amortization				1,521	1,557	98%	16,228	16,064	101%	6,576	6,877	96%	4,042	3,966	102%	28,367	28,464	100%
611.000 · Other operating expenses		1,941		9,224	4,897	188%	14,855	19,825	75%	11,407	16,194	70%				35,486	42,857	83%
Total Expense		1,941		66,584	62,119	107%	257,377	227,914	113%	227,533	233,044	98%	4,042	3,966	102%	555,536	528,984	105%
Net Ordinary Income		(1,941)		(65,633)	(62,036)	106%	(44,114)	(35,584)	124%	(21,890)	(11,200)	195%	(4,042)	(3,966)	102%	(135,679)	(114,727)	118%
Other Income/Expense																		
Other Income																		
701.000 · District Tax Revenues	123,242	123,242	100%				20,333	20,333	100%							143,575	143,575	100%
702.000 · Impact Mitigation Fees																		
703.000 · Investment Income				1,307		100%	0			0		100%				1,307		100%
704.000 · Interest Expense										(4,636)	(4,608)	101%				(4,636)	(4,608)	101%
705.000 · Tenant Revenue													11,333	11,219	101%	11,333	11,219	101%
710.000 · Misc Other Income																		
Total Other Income	123,242	123,242	100%	1,307		100%	20,333	20,333	100%	(4,636)	(4,608)	101%	11,333	11,219	101%	151,579	150,186	101%
Other Expense																		
802.000 · Keystone District Expense													1,043	947	110%	1,043	947	110%
810.000 · Misc Other Expense																		
Total Other Expense													1,043	947	110%	1,043	947	110%
Net Other Income	123,242	123,242	100%	1,307		100%	20,333	20,333	100%	(4,636)	(4,608)	101%	10,290	10,272	100%	150,536	149,239	101%
Net Income	123,242	121,301	102%	(64,326)	(62,036)	104%	(23,780)	(15,250)	156%	(26,526)	(15,808)	168%	6,248	6,306	99%	14,858	34,513	43%

Del Puerto Health Care District
Entire District vs Previous Months
July 2022

	Jul 22	Jun 22	Jul 21
Ordinary Income/Expense			
Income			
401.000 · Gross Patient Service Revenue			
401.010 · AMB Ambulance Services			
401.011 · GEMT Federal Reimbursement		3,148	
401.010 · AMB Ambulance Services - Other	902,984	835,875	870,205
Total 401.010 · AMB Ambulance Services	902,984	839,023	870,205
401.020 · Health Center Services			
401.040 · HC Capitation Income			
401.041 · HC Capitation Payments	30,865	61,665	24,310
401.042 · Hospitalist Charges			(417)
Total 401.040 · HC Capitation Income	30,865	61,665	23,893
407.030 · Payer Incentives Received		10,101	310
401.020 · Health Center Services - Other	157,857	182,280	141,540
Total 401.020 · Health Center Services	188,722	254,046	165,743
Total 401.000 · Gross Patient Service Revenue	1,091,706	1,093,069	1,035,948
403.000 · Adjustments			
403.100 · Contractual Adjustments			
403.015 · AMB Contractual Allowances			
403.011 · AMB Revenue Adjustments	(198)	(10,270)	(142)
403.012 · AMB GEMT QAF Add-on Pymt		883	930
403.015 · AMB Contractual Allowances - Other	(588,685)	(569,295)	(624,726)
Total 403.015 · AMB Contractual Allowances	(588,883)	(578,682)	(623,938)
403.030 · Gross Adjustments HC			
403.025 · HCReverse Refund of Overpayment			(239)
403.027 · HC Revenue Adjustments		(191,040)	
Total 403.030 · Gross Adjustments HC		(191,040)	(239)
Total 403.100 · Contractual Adjustments	(588,883)	(769,722)	(624,177)
Total 403.000 · Adjustments	(588,883)	(769,722)	(624,177)
405.000 · Bad Debt			
405.010 · AMB Write-offs			
405.011 · AMB Allowance for Doubtful	(50,571)	1,042	4,372
405.012 · AMB Rcvd from Written Off Accts	1,066	1,887	6,867
405.013 · AMB Bad Debt	(51,368)	(70,232)	(86,327)
Total 405.010 · AMB Write-offs	(100,873)	(67,303)	(75,088)
405.020 · HC Write-offs			
405.021 · HC Allowance for Doubtful	16,562	(8,279)	(9,830)
405.023 · HC Rcvd from Written Off Accts			12
Total 405.020 · HC Write-offs	16,562	(8,279)	(9,818)
Total 405.000 · Bad Debt	(84,311)	(75,582)	(84,906)
407.000 · Other Income	1,346	320	215
Total Income	419,858	248,085	327,080
Gross Profit	419,858	248,085	327,080
Expense			
601.000 · Salaries & Wages			
601.010 · Regular Operations	229,145	249,394	186,791
601.020 · Community Service		3,112	

Del Puerto Health Care District
Entire District vs Previous Months
July 2022

	Jul 22	Jun 22	Jul 21
601.030 · Continuing Education - Employee	1,071	3,308	
601.050 · Paid Time Off	29,677	21,811	23,563
601.051 · COVID-Mandated time	17,670	748	718
601.055 · Accrued Leave Payout		6,447	1,936
Total 601.000 · Salaries & Wages	277,563	284,820	213,008
602.000 · Employee Benefits			
602.020 · Health Ins			
602.021 · Life Insurance and AD&D	364	374	332
602.022 · Dental Insurance	2,343	2,408	1,858
602.023 · Vision Insurance	466	480	325
602.024 · Medical Insurance	30,880	31,741	26,203
602.020 · Health Ins - Other			(1,203)
Total 602.020 · Health Ins	34,053	35,003	27,515
602.040 · Retirement			
602.041 · 414(h) Retirement Contribution	10,710	10,603	4,780
602.042 · 457(b) Company Match	4,983	4,912	4,938
Total 602.040 · Retirement	15,693	15,515	9,718
602.050 · Payroll Taxes			
602.051 · Social Security	16,869	17,089	12,286
602.052 · Medicare Tax	3,943	3,997	2,871
602.053 · CA UI & ETT	332	537	146
Total 602.050 · Payroll Taxes	21,144	21,623	15,303
Total 602.000 · Employee Benefits	70,890	72,141	52,536
603.000 · Professional Fees			
603.010 · Medical			
603.020 · Physician Services			
603.021 · MD Locums Rate			18,063
603.022 · MD Locums Travel			676
603.025 · Medical Directorship	8,833	8,833	8,833
603.020 · Physician Services - Other	26,500	28,500	26,500
Total 603.020 · Physician Services	35,333	37,333	54,072
603.030 · Non Physician Providers			
603.037 · NPP Continuing Medical Educatio	3,360		
Total 603.030 · Non Physician Providers	3,360		
Total 603.010 · Medical	38,693	37,333	54,072
603.040 · Legal & Attorney			
603.041 · General Counsel	2,000	1,595	2,584
603.042 · Litigation		268	720
603.040 · Legal & Attorney - Other		28,000	
Total 603.040 · Legal & Attorney	2,000	29,863	3,304
603.050 · Administrative Consultants			1,295
Total 603.000 · Professional Fees	40,693	67,196	58,671
604.000 · Purchased Services			
604.030 · Health Screenings	300		
604.050 · Billing	22,079	21,844	17,309
604.060 · Linen	1,040	1,293	1,149
604.070 · Security	299	25	276

Del Puerto Health Care District
Entire District vs Previous Months
July 2022

	Jul 22	Jun 22	Jul 21
604.080 · Cleaning	4,145	4,145	4,145
604.100 · IT - Labor	4,938	4,576	4,804
604.110 · Communication for Patients	637	2,030	512
604.120 · Medical Waste Disposal	752	752	747
604.130 · Records Management	772	1,366	555
604.140 · Ambulance Dispatch Services	8,277	8,250	7,662
604.150 · Patient Surveys		413	
Total 604.000 · Purchased Services	43,239	44,694	37,159
605.000 · Supplies			
605.020 · Operating Supplies			
605.021 · Printing & Copiers		338	60
605.022 · Office Supplies	883	352	392
605.023 · Facility Supplies	467	414	478
605.020 · Operating Supplies - Other	62		
Total 605.020 · Operating Supplies	1,412	1,104	930
605.030 · Postage/Shipping		736	346
605.040 · Medical Consumable			
605.042 · Oxygen	104	407	533
605.043 · Medical Supplies			
605.044 · Medical Supplies - COVID	1,946	(7,291)	1,274
605.045 · IV Therapy	934	13	793
605.046 · Diagnostic	1,460	7,614	1,182
605.047 · Infection Control		(468)	139
605.048 · Patient Transport	420	970	210
605.043 · Medical Supplies - Other	2,321	4,337	1,260
Total 605.043 · Medical Supplies	7,081	5,175	4,858
Total 605.040 · Medical Consumable	7,185	5,582	5,391
605.050 · Pharmaceutical			
605.060 · Vaccines			
605.061 · HPV	2,387	2,314	
605.062 · Pneumonia Vaccines		(135)	2,056
605.063 · Pediarix		474	
605.064 · Flu Vaccines		3,853	
605.065 · MMR	806	356	
605.066 · Varivax		(109)	
605.067 · Menactra	1,114	163	1,062
605.060 · Vaccines - Other	864	1,510	760
Total 605.060 · Vaccines	5,171	8,426	3,878
605.050 · Pharmaceutical - Other	2,796	(944)	821
Total 605.050 · Pharmaceutical	7,967	7,482	4,699
605.080 · Small Tools & Minor Equipment			
605.081 · Minor Medical Equipment	845	1,008	156
605.080 · Small Tools & Minor Equipment - Other	334	90	9
Total 605.080 · Small Tools & Minor Equipment	1,179	1,098	165
Total 605.000 · Supplies	17,743	16,002	11,531
606.000 · Utilities			
606.010 · Elect/Gas	1,820	1,745	1,675

Del Puerto Health Care District
Entire District vs Previous Months
July 2022

	Jul 22	Jun 22	Jul 21
606.020 · Phones			
606.021 · Mobile Phones	560	559	633
606.020 · Phones - Other	2,271	2,248	2,248
Total 606.020 · Phones	2,831	2,807	2,881
606.030 · DSL - Digital Subscriber Line	420	420	420
606.040 · Cable TV	96	107	100
606.050 · Water/Garbage	1,107	717	1,083
Total 606.000 · Utilities	6,274	5,796	6,159
607.000 · Rental and Lease			
607.010 · Building			
607.011 · Storage	438	438	416
Total 607.010 · Building	438	438	416
607.020 · Equipment Leased			
607.021 · Copier Lease	126	126	126
607.020 · Equipment Leased - Other		61	
Total 607.020 · Equipment Leased	126	187	126
Total 607.000 · Rental and Lease	564	625	542
608.000 · Insurance Coverages			
608.010 · Workers' Compensation	6,024	5,830	5,830
608.020 · Auto Liability & PhysicalDamage	2,209	2,101	1,774
608.030 · Property & Equipment	1,296	994	994
608.040 · Liability-not medical related			
608.042 · Directors & Officers	2,244	2,137	2,137
608.040 · Liability-not medical related - Other	10,823	1,709	1,709
Total 608.040 · Liability-not medical related	13,067	3,846	3,846
608.050 · Health Entity Liability	6,373	15,236	15,236
Total 608.000 · Insurance Coverages	28,969	28,007	27,680
609.000 · Maintenance & Repairs			
609.010 · Buildings			
609.011 · Other Maint	1,847	774	2,624
609.013 · Plumbing		203	
609.015 · Electric	23	83	
Total 609.010 · Buildings	1,870	1,060	2,624
609.020 · Business Park Assoc Fees	1,499	1,724	1,439
609.030 · Equipment M&R	1,170	1,223	1,056
609.040 · Vehicle M&R			
609.041 · Tires & Wheels	41		40
609.042 · Engine & Drive Train		920	934
609.043 · Body Work		1,282	
609.044 · Vehicle AC		2,076	4,400
609.045 · General Vehicle M&R	149	2,064	5,044
Total 609.040 · Vehicle M&R	190	6,342	10,418
609.050 · Uniforms	1,020	2,188	35
Total 609.000 · Maintenance & Repairs	5,749	12,537	15,572
610.000 · Depreciation and Amortization			
610.010 · Depreciation Expense - District	1,521	1,472	1,616
610.020 · Depreciation Expense - Amb	16,228	12,686	12,710

Del Puerto Health Care District
Entire District vs Previous Months
July 2022

	Jul 22	Jun 22	Jul 21
610.030 · Depreciation Expense - HC	6,576	6,112	6,638
610.040 · Depreciation Expense-Keystone C	4,042	3,912	4,042
Total 610.000 · Depreciation and Amortization	28,367	24,182	25,006
611.000 · Other operating expenses			
611.020 · Provider Licensing & Privileges	440		1,084
611.030 · I.T.			
611.040 · IT - Equipment		10	725
611.050 · IT-Software/License			
611.051 · HR mgmt solution	859	838	432
611.052 · Software min charge (Athena)			4,221
611.053 · IT-Telehealth	252	252	84
611.050 · IT-Software/License - Other	11,112	10,530	7,031
Total 611.050 · IT-Software/License	12,223	11,620	11,768
Total 611.030 · I.T.	12,223	11,630	12,493
611.060 · Fuel Auto	10,391	9,855	5,899
611.070 · Fees			
611.072 · Bank Service Charge		3	
611.073 · Credit Card Transaction Fees	436	297	842
611.074 · Agency Provided Services	993		201
611.076 · Collections Commission	288	685	56
611.077 · Other Fees			15
Total 611.070 · Fees	1,717	985	1,114
611.080 · Recruitment costs			990
611.090 · Dues / Subscriptions			
611.091 · Associations	1,571	1,615	1,562
611.092 · Information			41
611.090 · Dues / Subscriptions - Other	48	48	
Total 611.090 · Dues / Subscriptions	1,619	1,663	1,603
611.100 · Training and Education			
611.101 · In-House Training	37	167	88
611.102 · Conference Fees	2,285	410	1,040
611.103 · Airfare	1,606		
611.104 · Hotel & Meal	452	129	
Total 611.100 · Training and Education	4,380	706	1,128
611.110 · Business Travel & Mileage	62	74	112
611.120 · Marketing/PR			
611.124 · Ads	1,116	30	327
611.125 · Other Marketing Exp	3,100		
611.126 · Events			90
Total 611.120 · Marketing/PR	4,216	30	417
611.130 · Property Taxes Paid	438	438	400
611.140 · Meals and Recognition			
611.141 · Meals		185	51
611.142 · Recognition		130	97
Total 611.140 · Meals and Recognition		315	148
Total 611.000 · Other operating expenses	35,486	25,696	25,388
Total Expense	555,537	581,696	473,252

Del Puerto Health Care District
Entire District vs Previous Months
July 2022

	Jul 22	Jun 22	Jul 21
Net Ordinary Income	(135,679)	(333,611)	(146,172)
Other Income/Expense			
Other Income			
701.000 · District Tax Revenues			
701.010 · Property Tax -Secured/ Unsecure	123,242	160,627	116,523
701.020 · Direct Assessment-Amb Svcs Fund	20,333	21,706	20,019
701.030 · Homeowners Prop Tax Relief		1,945	1,067
Total 701.000 · District Tax Revenues	143,575	184,278	137,609
703.000 · Investment Income	1,307	798	507
704.000 · Interest Expense			
704.010 · Interest Expense - HC	(4,636)	(4,807)	(4,830)
704.020 · Interest Expense - Keystone C			(2,481)
Total 704.000 · Interest Expense	(4,636)	(4,807)	(7,311)
705.000 · Tenant Revenue			
705.030 · Keystone Tenant Income	11,333	11,219	11,132
Total 705.000 · Tenant Revenue	11,333	11,219	11,132
Total Other Income	151,579	191,488	141,937
Other Expense			
802.000 · Keystone District Expense			
802.020 · Keystone Prop & Equip Ins	209	170	170
802.030 · Keystone Liability Insurance	334	331	331
802.040 · Keystone Property Taxes Paid	500	500	451
Total 802.000 · Keystone District Expense	1,043	1,001	952
810.000 · Misc Other Expense			
801.000 · Keystone CAM			
801.010 · Keystone Business Park Assoc	1,198	1,198	1,149
801.020 · Keystone Plumbing		90	
801.030 · Keystone Cleaning	380	365	365
801.045 · Keystone Maint & Repairs	83	83	
801.050 · Keystone Elect/Gas	50	50	470
801.060 · Keystone Water/Garbage	172	452	160
801.070 · CAM Exp offset by CAM Deposits	(1,882)	(2,237)	(2,144)
Total 801.000 · Keystone CAM			
Total 810.000 · Misc Other Expense			
Total Other Expense	1,043	1,001	952
Net Other Income	150,536	190,487	140,985
Net Income	14,857	(143,124)	(5,187)

Del Puerto Health Care District
Total Operations vs Budget by Month & YTD
July 2022

	Jul 22	Budget	% of Budget	Jul 22	YTD Budget	% of Budget	Annual Budget	Notes
Ordinary Income/Expense								
Income								
401.000 · Gross Patient Service Revenue	1,091,705	1,048,946	104%	1,091,705	1,048,946	104%	12,587,350	
403.000 · Adjustments	(588,883)	(569,682)	103%	(588,883)	(569,682)	103%	(6,836,183)	
405.000 · Bad Debt	(84,311)	(67,505)	125%	(84,311)	(67,505)	125%	(810,073)	
407.000 · Other Income	1,346	2,500	54%	1,346	2,500	54%	30,000	
Total Income	419,857	414,259	101%	419,857	414,259	101%	4,971,094	
Gross Profit	419,857	414,259	101%	419,857	414,259	101%	4,971,094	<i>within Budget</i>
Expense								
601.000 · Salaries & Wages	277,563	244,444	114%	277,563	244,444	114%	3,177,769	<i>paid holidays, PTO & Covid hrs</i>
602.000 · Employee Benefits	70,890	70,091	101%	70,890	70,091	101%	841,204	
603.000 · Professional Fees	40,693	44,544	91%	40,693	44,544	91%	528,531	
604.000 · Purchased Services	43,240	37,825	114%	43,240	37,825	114%	453,924	
605.000 · Supplies	17,742	15,318	116%	17,742	15,318	116%	183,801	
606.000 · Utilities	6,273	6,170	102%	6,273	6,170	102%	74,036	
607.000 · Rental and Lease	564	618	91%	564	618	91%	7,420	
608.000 · Insurance Coverages	28,969	29,437	98%	28,969	29,437	98%	353,256	
609.000 · Maintenance & Repairs	5,749	9,216	62%	5,749	9,216	62%	110,579	
610.000 · Depreciation and Amortization	24,325	24,498	99%	24,325	24,498	99%	293,981	
611.000 · Other operating expenses	35,487	40,915	87%	35,487	40,915	87%	455,217	
Total Expense	551,495	523,076	105%	551,495	523,076	105%	6,479,718	
Net Ordinary Income	(131,638)	(108,817)	121%	(131,638)	(108,817)	121%	(1,508,624)	
Other Income/Expense								
Other Income								
701.000 · District Tax Revenues	20,333	20,333	100%	20,333	20,333	100%	244,000	
703.000 · Investment Income	1,307		100%	1,307		100%		
704.000 · Interest Expense	(4,636)	(4,608)	101%	(4,636)	(4,608)	101%	(55,300)	
Total Other Income	17,004	15,725	108%	17,004	15,725	108%	188,700	
Net Other Income	17,004	15,725	108%	17,004	15,725	108%	188,700	
Net Income	(114,634)	(93,092)	123%	(114,634)	(93,092)	123%	(1,319,924)	<i>due to timing of some costs</i>

Del Puerto Health Care District
Administration vs Budget by Month & YTD
July 2022

	Jul 22	Budget	% of Budget	Jul 22	YTD Budget	% of Budget	Annual Budget	Notes
Ordinary Income/Expense								
Income								
407.000 · Other Income	951	83	1,146%	951	83	1,146%	1,000	
Total Income	951	83	1,146%	951	83	1,146%	1,000	
Gross Profit	951	83	1,146%	951	83	1,146%	1,000	
Expense								
601.000 · Salaries & Wages								
601.010 · Regular Operations	21,862	36,178	60%	21,862	36,178	60%	470,314	
601.050 · Paid Time Off	4,623		100%	4,623		100%		
601.051 · COVID-Mandated time	9,458			9,458				
Total 601.000 · Salaries & Wages	35,943	36,178	99%	35,943	36,178	99%	470,314	
602.000 · Employee Benefits								
602.020 · Health Ins								
602.021 · Life Insurance and AD&D	52	63	83%	52	63	83%	726	
602.022 · Dental Insurance	300	307	98%	300	307	98%	3,680	
602.023 · Vision Insurance	65	64	102%	65	64	102%	765	
602.024 · Medical Insurance	4,782	4,684	102%	4,782	4,684	102%	56,210	
Total 602.020 · Health Ins	5,199	5,118	102%	5,199	5,118	102%	61,381	
602.040 · Retirement								
602.041 · 414(h) Retirement Contribution	1,521	1,751	87%	1,521	1,751	87%	21,014	
602.042 · 457(b) Company Match	1,139	1,161	98%	1,139	1,161	98%	13,935	
Total 602.040 · Retirement	2,660	2,912	91%	2,660	2,912	91%	34,949	
602.050 · Payroll Taxes								
602.051 · Social Security	2,318	2,253	103%	2,318	2,253	103%	27,040	
602.052 · Medicare Tax	542	554	98%	542	554	98%	6,652	
602.053 · CA UI & ETT		68			68		810	
602.050 · Payroll Taxes - Other		27			27		325	
Total 602.050 · Payroll Taxes	2,860	2,902	99%	2,860	2,902	99%	34,827	
Total 602.000 · Employee Benefits	10,719	10,932	98%	10,719	10,932	98%	131,157	
603.000 · Professional Fees								
603.040 · Legal & Attorney								
603.041 · General Counsel	2,000	1,357	147%	2,000	1,357	147%	16,287	
Total 603.040 · Legal & Attorney	2,000	1,357	147%	2,000	1,357	147%	16,287	
603.050 · Administrative Consultants		833			833		10,000	
603.070 · Accountants								
603.051 · Financial Statements							28,000	
Total 603.070 · Accountants							28,000	
Total 603.000 · Professional Fees	2,000	2,190	91%	2,000	2,190	91%	54,287	
604.000 · Purchased Services								
604.030 · Health Screenings	100		100%	100		100%		
604.070 · Security	274	71	386%	274	71	386%	850	
604.080 · Cleaning	175	184	95%	175	184	95%	2,205	
604.100 · IT - Labor	614	602	102%	614	602	102%	7,223	
604.130 · Records Management	154	177	87%	154	177	87%	2,127	
Total 604.000 · Purchased Services	1,317	1,034	127%	1,317	1,034	127%	12,405	
605.000 · Supplies								
605.020 · Operating Supplies								
605.021 · Printing & Copiers		272			272		3,259	
605.022 · Office Supplies	580	273	212%	580	273	212%	3,275	
605.023 · Facility Supplies	10	61	16%	10	61	16%	735	
605.020 · Operating Supplies - Other		5			5		61	
Total 605.020 · Operating Supplies	590	611	97%	590	611	97%	7,330	
605.030 · Postage/Shipping		86			86		1,037	
605.080 · Small Tools & Minor Equipment	334	25	1,336%	334	25	1,336%	295	
Total 605.000 · Supplies	924	722	128%	924	722	128%	8,662	

Del Puerto Health Care District
Administration vs Budget by Month & YTD
July 2022

	Jul 22	Budget	% of Budget	Jul 22	YTD Budget	% of Budget	Annual Budget	Notes
606.000 · Utilities								
606.010 · Elect/Gas	129	115	112%	129	115	112%	1,382	
606.020 · Phones								
606.021 · Mobile Phones	50	53	94%	50	53	94%	630	
606.020 · Phones - Other	190	321	59%	190	321	59%	3,847	
Total 606.020 · Phones	240	374	64%	240	374	64%	4,477	
606.030 · DSL - Digital Subscriber Line	32	34	94%	32	34	94%	409	
606.050 · Water/Garbage	146	154	95%	146	154	95%	1,840	
Total 606.000 · Utilities	547	677	81%	547	677	81%	8,108	
607.000 · Rental and Lease								
607.010 · Building								
607.011 · Storage	244	246	99%	244	246	99%	2,946	
Total 607.010 · Building	244	246	99%	244	246	99%	2,946	
607.020 · Equipment Leased								
607.021 · Copier Lease	95	101	94%	95	101	94%	1,213	
607.020 · Equipment Leased - Other		16			16		193	
Total 607.020 · Equipment Leased	95	117	81%	95	117	81%	1,406	
Total 607.000 · Rental and Lease	339	363	93%	339	363	93%	4,352	
608.000 · Insurance Coverages								
608.010 · Workers' Compensation	277	507	55%	277	507	55%	6,090	
608.030 · Property & Equipment	149	159	94%	149	159	94%	1,909	
608.040 · Liability-not medical related								
608.042 · Directors & Officers	2,244	2,203	102%	2,244	2,203	102%	26,432	
608.040 · Liability-not medical related - Otr	1,303	518	252%	1,303	518	252%	6,217	
Total 608.040 · Liability-not medical related	3,547	2,721	130%	3,547	2,721	130%	32,649	
Total 608.000 · Insurance Coverages	3,973	3,387	117%	3,973	3,387	117%	40,648	
609.000 · Maintenance & Repairs								
609.010 · Buildings								
609.011 · Other Maint	77	123	63%	77	123	63%	1,474	
609.012 · HVAC		60			60		714	
Total 609.010 · Buildings	77	183	42%	77	183	42%	2,188	
Total 609.000 · Maintenance & Repairs	77	183	42%	77	183	42%	2,188	
610.000 · Depreciation and Amortization								
610.010 · Depreciation Expense - District	1,521	1,557	98%	1,521	1,557	98%	18,682	
Total 610.000 · Depreciation and Amortization	1,521	1,557	98%	1,521	1,557	98%	18,682	
611.000 · Other operating expenses								
611.030 · I.T.								
611.040 · IT - Equipment		225			225		2,703	
611.050 · IT-Software/License								
611.051 · HR mgmt solution	120	86	140%	120	86	140%	1,037	
611.050 · IT-Software/License - Other	1,627	1,288	126%	1,627	1,288	126%	15,456	
Total 611.050 · IT-Software/License	1,747	1,374	127%	1,747	1,374	127%	16,493	
Total 611.030 · I.T.	1,747	1,599	109%	1,747	1,599	109%	19,196	
611.070 · Fees								
611.072 · Bank Service Charge		49			49		585	
Total 611.070 · Fees		49			49		585	
611.090 · Dues / Subscriptions								
611.091 · Associations	1,140	1,169	98%	1,140	1,169	98%	14,029	
611.092 · Information		37			37		444	
611.090 · Dues / Subscriptions - Other		37			37		37	
Total 611.090 · Dues / Subscriptions	1,140	1,243	92%	1,140	1,243	92%	14,510	
611.100 · Training and Education								
611.102 · Conference Fees	1,475	146	1,010%	1,475	146	1,010%	1,748	ACHD & Athena
611.103 · Airfare	803		100%	803		100%		
611.104 · Hotel & Meal		64			64		769	

Del Puerto Health Care District
Administration vs Budget by Month & YTD
July 2022

	Jul 22	Budget	% of Budget	Jul 22	YTD Budget	% of Budget	Annual Budget	Notes
Total 611.100 · Training and Education	2,278	210	1,085%	2,278	210	1,085%	2,517	
611.110 · Business Travel & Mileage	62	139	45%	62	139	45%	1,665	
611.120 · Marketing/PR								
611.123 · Postage		13			13		155	
611.124 · Ads	897	169	531%	897	169	531%	2,023	
611.125 · Other Marketing Exp	3,100	1,250	248%	3,100	1,250	248%	15,000	rebranding
611.126 · Events		37			37		37	
611.127 · Community Events		125			125		1,500	
Total 611.120 · Marketing/PR	3,997	1,594	251%	3,997	1,594	251%	18,715	
611.140 · Meals and Recognition								
611.141 · Meals		44			44		527	
611.142 · Recognition		19			19		232	
Total 611.140 · Meals and Recognition		63			63		759	
Total 611.000 · Other operating expenses	9,224	4,897	188%	9,224	4,897	188%	57,947	
Total Expense	66,584	62,120	107%	66,584	62,120	107%	808,750	
Net Ordinary Income	(65,633)	(62,037)	106%	(65,633)	(62,037)	106%	(807,750)	
Other Income/Expense								
Other Income								
703.000 · Investment Income	1,307		100%	1,307		100%		
Total Other Income	1,307		100%	1,307		100%		
Net Other Income	1,307		100%	1,307		100%		
Net Income	(64,326)	(62,037)	104%	(64,326)	(62,037)	104%	(807,750)	timing of above costs

Del Puerto Health Care District
Administration vs Previous
July 2022

	Jul 22	Jun 22	Jul 21
Ordinary Income/Expense			
Income			
407.000 · Other Income	951		
Total Income	951		
Gross Profit	951		
Expense			
601.000 · Salaries & Wages			
601.010 · Regular Operations	21,862	34,942	35,145
601.050 · Paid Time Off	4,623	(2,290)	5,780
601.051 · COVID-Mandated time	9,458		
601.055 · Accrued Leave Payout		6,447	
Total 601.000 · Salaries & Wages	35,943	39,099	40,925
602.000 · Employee Benefits			
602.020 · Health Ins			
602.021 · Life Insurance and AD&D	52	52	76
602.022 · Dental Insurance	300	300	276
602.023 · Vision Insurance	65	65	59
602.024 · Medical Insurance	4,782	4,782	4,630
602.020 · Health Ins - Other			14
Total 602.020 · Health Ins	5,199	5,199	5,055
602.040 · Retirement			
602.041 · 414(h) Retirement Contribution	1,521	1,829	1,323
602.042 · 457(b) Company Match	1,139	1,373	1,290
Total 602.040 · Retirement	2,660	3,202	2,613
602.050 · Payroll Taxes			
602.051 · Social Security	2,318	2,807	2,277
602.052 · Medicare Tax	542	657	532
Total 602.050 · Payroll Taxes	2,860	3,464	2,809
Total 602.000 · Employee Benefits	10,719	11,865	10,477
603.000 · Professional Fees			
603.040 · Legal & Attorney			
603.041 · General Counsel	2,000	1,505	2,584
603.040 · Legal & Attorney - Other		28,000	
Total 603.040 · Legal & Attorney	2,000	29,505	2,584
603.050 · Administrative Consultants			1,295
Total 603.000 · Professional Fees	2,000	29,505	3,879
604.000 · Purchased Services			
604.030 · Health Screenings	100		
604.070 · Security	274		
604.080 · Cleaning	175	175	175
604.100 · IT - Labor	614	574	559
604.130 · Records Management	154	145	126
Total 604.000 · Purchased Services	1,317	894	860
605.000 · Supplies			
605.020 · Operating Supplies			
605.022 · Office Supplies	580	81	238
605.023 · Facility Supplies	10	10	21

Del Puerto Health Care District
Administration vs Previous
July 2022

	Jul 22	Jun 22	Jul 21
Total 605.020 · Operating Supplies	590	91	259
605.030 · Postage/Shipping		245	100
605.080 · Small Tools & Minor Equipment	334		
Total 605.000 · Supplies	924	336	359
606.000 · Utilities			
606.010 · Elect/Gas	129	120	122
606.020 · Phones			
606.021 · Mobile Phones	50	50	50
606.020 · Phones - Other	190	306	306
Total 606.020 · Phones	240	356	356
606.030 · DSL - Digital Subscriber Line	32	32	32
606.050 · Water/Garbage	146	114	165
Total 606.000 · Utilities	547	622	675
607.000 · Rental and Lease			
607.010 · Building			
607.011 · Storage	244	244	229
Total 607.010 · Building	244	244	229
607.020 · Equipment Leased			
607.021 · Copier Lease	95	95	95
607.020 · Equipment Leased - Other		61	
Total 607.020 · Equipment Leased	95	156	95
Total 607.000 · Rental and Lease	339	400	324
608.000 · Insurance Coverages			
608.010 · Workers' Compensation	277	479	479
608.030 · Property & Equipment	149	132	132
608.040 · Liability-not medical related			
608.042 · Directors & Officers	2,244	2,137	2,137
608.040 · Liability-not medical related - Other	1,303	589	589
Total 608.040 · Liability-not medical related	3,547	2,726	2,726
Total 608.000 · Insurance Coverages	3,973	3,337	3,337
609.000 · Maintenance & Repairs			
609.010 · Buildings			
609.011 · Other Maint	77	112	73
Total 609.010 · Buildings	77	112	73
Total 609.000 · Maintenance & Repairs	77	112	73
610.000 · Depreciation and Amortization			
610.010 · Depreciation Expense - District	1,521	1,472	1,616
Total 610.000 · Depreciation and Amortization	1,521	1,472	1,616
611.000 · Other operating expenses			
611.030 · I.T.			
611.040 · IT - Equipment		10	
611.050 · IT-Software/License			
611.051 · HR mgmt solution	120	118	86
611.050 · IT-Software/License - Other	1,627	1,152	1,920
Total 611.050 · IT-Software/License	1,747	1,270	2,006
Total 611.030 · I.T.	1,747	1,280	2,006
611.090 · Dues / Subscriptions			

Del Puerto Health Care District
Administration vs Previous
July 2022

	Jul 22	Jun 22	Jul 21
611.091 · Associations	1,140	1,234	1,101
611.092 · Information			41
Total 611.090 · Dues / Subscriptions	1,140	1,234	1,142
611.100 · Training and Education			
611.102 · Conference Fees	1,475		940
611.103 · Airfare	803		
Total 611.100 · Training and Education	2,278		940
611.110 · Business Travel & Mileage	62	74	112
611.120 · Marketing/PR			
611.124 · Ads	897		297
611.125 · Other Marketing Exp	3,100		
611.126 · Events			30
Total 611.120 · Marketing/PR	3,997		327
611.140 · Meals and Recognition			
611.142 · Recognition			97
Total 611.140 · Meals and Recognition			97
Total 611.000 · Other operating expenses	9,224	2,588	4,624
Total Expense	66,584	90,230	67,149
Net Ordinary Income	(65,633)	(90,230)	(67,149)
Other Income/Expense			
Other Income			
703.000 · Investment Income	1,307	798	507
Total Other Income	1,307	798	507
Net Other Income	1,307	798	507
Net Income	(64,326)	(89,432)	(66,642)

Del Puerto Health Care District
Ambulance vs Budget by Month & YTD
July 2022

	Jul 22	Budget	% of Budget	Jul 22	YTD Budget	% of Budget	Annual Budget	Notes
Ordinary Income/Expense								
Income								
401.000 · Gross Patient Service Revenue								
401.010 · AMB Ambulance Services								
401.011 · GEMT Federal Reimbursement		6,250			6,250		75,000	
401.010 · AMB Ambulance Services - Other	902,984	816,667	111%	902,984	816,667	111%	9,800,000	196 transports
Total 401.010 · AMB Ambulance Services	902,984	822,917	110%	902,984	822,917	110%	9,875,000	
Total 401.000 · Gross Patient Service Revenue	902,984	822,917	110%	902,984	822,917	110%	9,875,000	
403.000 · Adjustments								
403.100 · Contractual Adjustments								
403.015 · AMB Contractual Allowances								
403.011 · AMB Revenue Adjustments	(198)		100%	(198)		100%		
403.015 · AMB Contractual Allowances - Otl	(588,685)	(565,483)	104%	(588,685)	(565,483)	104%	(6,785,791)	
Total 403.015 · AMB Contractual Allowances	(588,883)	(565,483)	104%	(588,883)	(565,483)	104%	(6,785,791)	
Total 403.100 · Contractual Adjustments	(588,883)	(565,483)	104%	(588,883)	(565,483)	104%	(6,785,791)	
Total 403.000 · Adjustments	(588,883)	(565,483)	104%	(588,883)	(565,483)	104%	(6,785,791)	
405.000 · Bad Debt								
405.010 · AMB Write-offs								
405.011 · AMB Allowance for Doubtful	(50,571)		100%	(50,571)		100%		additional provision per AR balance
405.012 · AMB Rcvd from Written Off Accts	1,066	7,326	15%	1,066	7,326	15%	87,916	
405.013 · AMB Bad Debt	(51,368)	(73,263)	70%	(51,368)	(73,263)	70%	(879,156)	
Total 405.010 · AMB Write-offs	(100,873)	(65,937)	153%	(100,873)	(65,937)	153%	(791,240)	
Total 405.000 · Bad Debt	(100,873)	(65,937)	153%	(100,873)	(65,937)	153%	(791,240)	
407.000 · Other Income								
Total Income	213,263	192,330	111%	213,263	192,330	111%	2,307,969	
Gross Profit								
Total Income	213,263	192,330	111%	213,263	192,330	111%	2,307,969	
Expense								
601.000 · Salaries & Wages								
601.010 · Regular Operations								
601.030 · Continuing Education - Employee	1,071		100%	1,071		100%		
601.050 · Paid Time Off	12,771		100%	12,771		100%		
601.051 · COVID-Mandated time	4,788			4,788				
Total 601.000 · Salaries & Wages	145,427	110,869	131%	145,427	110,869	131%	1,441,300	Holiday, PTO and Covid Hours paid
602.000 · Employee Benefits								
602.020 · Health Ins								
602.021 · Life Insurance and AD&D	135	172	78%	135	172	78%	2,060	
602.022 · Dental Insurance	632	720	88%	632	720	88%	8,634	
602.023 · Vision Insurance	130	142	92%	130	142	92%	1,698	
602.024 · Medical Insurance	9,606	10,737	89%	9,606	10,737	89%	128,848	
Total 602.020 · Health Ins	10,503	11,771	89%	10,503	11,771	89%	141,240	
602.040 · Retirement								
602.041 · 414(h) Retirement Contribution	5,234	4,477	117%	5,234	4,477	117%	53,724	
602.042 · 457(b) Company Match	2,212	2,166	102%	2,212	2,166	102%	25,988	
Total 602.040 · Retirement	7,446	6,643	112%	7,446	6,643	112%	79,712	
602.050 · Payroll Taxes								
602.051 · Social Security	8,633	7,077	122%	8,633	7,077	122%	84,922	
602.052 · Medicare Tax	2,018	1,655	122%	2,018	1,655	122%	19,862	
602.053 · CA UI & ETT	328	371	88%	328	371	88%	4,463	
Total 602.050 · Payroll Taxes	10,979	9,103	121%	10,979	9,103	121%	109,247	
Total 602.000 · Employee Benefits	28,928	27,517	105%	28,928	27,517	105%	330,199	
603.000 · Professional Fees								
603.010 · Medical								
603.020 · Physician Services								
603.025 · Medical Directorship	530	530	100%	530	530	100%	6,360	
Total 603.020 · Physician Services	530	530	100%	530	530	100%	6,360	
Total 603.010 · Medical	530	530	100%	530	530	100%	6,360	

Del Puerto Health Care District
Ambulance vs Budget by Month & YTD
July 2022

	Jul 22	Budget	% of Budget	Jul 22	YTD Budget	% of Budget	Annual Budget	Notes
603.040 · Legal & Attorney		1,131			1,131		13,577	
603.050 · Administrative Consultants		667			667		8,000	
Total 603.000 · Professional Fees	530	2,328	23%	530	2,328	23%	27,937	
604.000 · Purchased Services								
604.050 · Billing	10,579	10,246	103%	10,579	10,246	103%	122,966	
604.060 · Linen	808	860	94%	808	860	94%	10,321	
604.070 · Security		22			22		264	
604.100 · IT - Labor	387	805	48%	387	805	48%	9,656	
604.120 · Medical Waste Disposal	174	206	84%	174	206	84%	2,466	
604.130 · Records Management	13	13	100%	13	13	100%	151	
604.140 · Ambulance Dispatch Services	8,277	7,961	104%	8,277	7,961	104%	95,533	
604.150 · Patient Surveys		208			208		2,500	
Total 604.000 · Purchased Services	20,238	20,321	100%	20,238	20,321	100%	243,857	
605.000 · Supplies								
605.020 · Operating Supplies								
605.021 · Printing & Copiers		70			70		839	
605.022 · Office Supplies	23	74	31%	23	74	31%	889	
605.023 · Facility Supplies	352	288	122%	352	288	122%	3,454	
605.020 · Operating Supplies - Other	62	6	1,033%	62	6	1,033%	62	
Total 605.020 · Operating Supplies	437	438	100%	437	438	100%	5,244	
605.030 · Postage/Shipping		63			63		759	
605.040 · Medical Consumable								
605.042 · Oxygen	104	479	22%	104	479	22%	5,749	
605.043 · Medical Supplies								
605.044 · Medical Supplies - COVID	475	391	121%	475	391	121%	4,693	
605.045 · IV Therapy	934	1,619	58%	934	1,619	58%	19,424	
605.046 · Diagnostic	718	273	263%	718	273	263%	3,281	
605.047 · Infection Control		303			303		3,641	
605.048 · Patient Transport	420	1,047	40%	420	1,047	40%	12,564	
605.043 · Medical Supplies - Other	1,786	694	257%	1,786	694	257%	8,329	
Total 605.043 · Medical Supplies	4,333	4,327	100%	4,333	4,327	100%	51,932	
Total 605.040 · Medical Consumable	4,437	4,806	92%	4,437	4,806	92%	57,681	
605.050 · Pharmaceutical								
605.051 · Replace Expired Pharmaceuticals		66			66		794	
605.050 · Pharmaceutical - Other	2,651	1,254	211%	2,651	1,254	211%	15,044	
Total 605.050 · Pharmaceutical	2,651	1,320	201%	2,651	1,320	201%	15,838	
605.080 · Small Tools & Minor Equipment								
605.081 · Minor Medical Equipment	845	267	316%	845	267	316%	3,203	
605.080 · Small Tools & Minor Equipment - Other		260			260		3,117	
Total 605.080 · Small Tools & Minor Equipmer	845	527	160%	845	527	160%	6,320	
Total 605.000 · Supplies	8,370	7,154	117%	8,370	7,154	117%	85,842	
606.000 · Utilities								
606.010 · Elect/Gas	387	346	112%	387	346	112%	4,148	
606.020 · Phones								
606.021 · Mobile Phones	460	421	109%	460	421	109%	5,051	
606.020 · Phones - Other	570	462	123%	570	462	123%	5,555	
Total 606.020 · Phones	1,030	883	117%	1,030	883	117%	10,606	
606.030 · DSL - Digital Subscriber Line	97	102	95%	97	102	95%	1,228	
606.050 · Water/Garbage	439	368	119%	439	368	119%	4,420	
Total 606.000 · Utilities	1,953	1,699	115%	1,953	1,699	115%	20,402	
607.000 · Rental and Lease								
607.020 · Equipment Leased								
607.021 · Copier Lease	32	32	100%	32	32	100%	378	
Total 607.020 · Equipment Leased	32	32	100%	32	32	100%	378	
Total 607.000 · Rental and Lease	32	32	100%	32	32	100%	378	
608.000 · Insurance Coverages								
608.010 · Workers' Compensation	5,168	4,767	108%	5,168	4,767	108%	57,202	
608.020 · Auto Liability & PhysicalDamage	2,209	1,926	115%	2,209	1,926	115%	23,117	

Del Puerto Health Care District
Ambulance vs Budget by Month & YTD
July 2022

	Jul 22	Budget	% of Budget	Jul 22	YTD Budget	% of Budget	Annual Budget	Notes
608.030 · Property & Equipment	447	367	122%	447	367	122%	4,404	
608.040 · Liability-not medical related	273	488	56%	273	488	56%	5,850	
608.050 · Health Entity Liability	8,975	8,437	106%	8,975	8,437	106%	101,246	
Total 608.000 · Insurance Coverages	17,072	15,985	107%	17,072	15,985	107%	191,819	
609.000 · Maintenance & Repairs								
609.010 · Buildings								
609.011 · Other Maint	1,707	527	324%	1,707	527	324%	6,318	
609.012 · HVAC		18			18		216	
609.013 · Plumbing		229			229		2,753	
609.015 · Electric	23	19	121%	23	19	121%	225	
Total 609.010 · Buildings	1,730	793	218%	1,730	793	218%	9,512	
609.030 · Equipment M&R	803	1,039	77%	803	1,039	77%	12,462	
609.040 · Vehicle M&R								
609.041 · Tires & Wheels	41	380	11%	41	380	11%	4,556	
609.042 · Engine & Drive Train		902			902		10,820	
609.043 · Body Work		463			463		5,559	
609.044 · Vehicle AC		644			644		7,725	
609.045 · General Vehicle M&R	149	1,554	10%	149	1,554	10%	18,633	
Total 609.040 · Vehicle M&R	190	3,943	5%	190	3,943	5%	47,293	
609.050 · Uniforms	1,020	348	293%	1,020	348	293%	4,180	
Total 609.000 · Maintenance & Repairs	3,743	6,123	61%	3,743	6,123	61%	73,447	
610.000 · Depreciation and Amortization								
610.020 · Depreciation Expense - Amb	16,228	16,064	101%	16,228	16,064	101%	192,771	
Total 610.000 · Depreciation and Amortization	16,228	16,064	101%	16,228	16,064	101%	192,771	
611.000 · Other operating expenses								
611.030 · I.T.								
611.040 · IT - Equipment		213			213		2,551	
611.050 · IT-Software/License								
611.051 · HR mgmt solution	394	228	173%	394	228	173%	2,736	
611.050 · IT-Software/License - Other	1,235	1,514	82%	1,235	1,514	82%	18,163	
Total 611.050 · IT-Software/License	1,629	1,742	94%	1,629	1,742	94%	20,899	
Total 611.030 · I.T.	1,629	1,955	83%	1,629	1,955	83%	23,450	
611.060 · Fuel Auto	10,391	8,856	117%	10,391	8,856	117%	106,262	
611.070 · Fees								
611.072 · Bank Service Charge		29			29		352	
611.073 · Credit Card Transaction Fees	361	300	120%	361	300	120%	3,602	
611.074 · Agency Provided Services	875		100%	875		100%		
611.075 · GEMT-Quality Assurance Fee		5,792			5,792		34,750	
611.076 · Collections Commission	288	1,278	23%	288	1,278	23%	15,334	
611.077 · Other Fees		59			59		703	
Total 611.070 · Fees	1,524	7,458	20%	1,524	7,458	20%	54,741	
611.080 · Recruitment costs		61			61		732	
611.090 · Dues / Subscriptions								
611.091 · Associations	169	174	97%	169	174	97%	2,090	
611.092 · Information		9			9		105	
Total 611.090 · Dues / Subscriptions	169	183	92%	169	183	92%	2,195	
611.100 · Training and Education								
611.101 · In-House Training	37	570	6%	37	570	6%	6,838	
611.102 · Conference Fees	310	347	89%	310	347	89%	4,163	
611.103 · Airfare	343		100%	343		100%		
611.104 · Hotel & Meal	452	156	290%	452	156	290%	1,876	
Total 611.100 · Training and Education	1,142	1,073	106%	1,142	1,073	106%	12,877	
611.110 · Business Travel & Mileage		32			32		389	
611.140 · Meals and Recognition								
611.141 · Meals		122			122		1,465	
611.142 · Recognition		6			6		77	
Total 611.140 · Meals and Recognition		128			128		1,542	
611.000 · Other operating expenses - Other		79			79		953	

Del Puerto Health Care District
Ambulance vs Budget by Month & YTD
July 2022

	Jul 22	Budget	% of Budget	Jul 22	YTD Budget	% of Budget	Annual Budget	Notes
Total 611.000 · Other operating expenses	14,855	19,825	75%	14,855	19,825	75%	203,141	
Total Expense	257,376	227,917	113%	257,376	227,917	113%	2,811,093	
Net Ordinary Income	(44,113)	(35,587)	124%	(44,113)	(35,587)	124%	(503,124)	
Other Income/Expense								
Other Income								
701.000 · District Tax Revenues								
701.020 · Direct Assessment-Amb Svcs Fund	20,333	20,333	100%	20,333	20,333	100%	244,000	
Total 701.000 · District Tax Revenues	20,333	20,333	100%	20,333	20,333	100%	244,000	
703.000 · Investment Income	0			0				
Total Other Income	20,333	20,333	100%	20,333	20,333	100%	244,000	
Net Other Income	20,333	20,333	100%	20,333	20,333	100%	244,000	
Net Income	(23,780)	(15,254)	156%	(23,780)	(15,254)	156%	(259,124)	due to allowance for doubtful accts & paid non-regular hours

Del Puerto Health Care District
Ambulance vs Previous
July 2022

	<u>Jul 22</u>	<u>Jun 22</u>	<u>Jul 21</u>
Ordinary Income/Expense			
Income			
401.000 · Gross Patient Service Revenue			
401.010 · AMB Ambulance Services			
401.011 · GEMT Federal Reimbursement		3,148	
401.010 · AMB Ambulance Services - Other	902,984	835,875	870,205
Total 401.010 · AMB Ambulance Services	<u>902,984</u>	<u>839,023</u>	<u>870,205</u>
Total 401.000 · Gross Patient Service Revenue	902,984	839,023	870,205
403.000 · Adjustments			
403.100 · Contractual Adjustments			
403.015 · AMB Contractual Allowances			
403.011 · AMB Revenue Adjustments	(198)	(10,270)	(142)
403.012 · AMB GEMT QAF Add-on Pymt		883	930
403.015 · AMB Contractual Allowances - Other	(588,685)	(569,295)	(624,726)
Total 403.015 · AMB Contractual Allowances	<u>(588,883)</u>	<u>(578,682)</u>	<u>(623,938)</u>
Total 403.100 · Contractual Adjustments	<u>(588,883)</u>	<u>(578,682)</u>	<u>(623,938)</u>
Total 403.000 · Adjustments	<u>(588,883)</u>	<u>(578,682)</u>	<u>(623,938)</u>
405.000 · Bad Debt			
405.010 · AMB Write-offs			
405.011 · AMB Allowance for Doubtful	(50,571)	1,042	4,372
405.012 · AMB Rcvd from Written Off Accts	1,066	1,887	6,867
405.013 · AMB Bad Debt	(51,368)	(70,232)	(86,327)
Total 405.010 · AMB Write-offs	<u>(100,873)</u>	<u>(67,303)</u>	<u>(75,088)</u>
Total 405.000 · Bad Debt	<u>(100,873)</u>	<u>(67,303)</u>	<u>(75,088)</u>
407.000 · Other Income	35	15	105
Total Income	<u>213,263</u>	<u>193,053</u>	<u>171,284</u>
Gross Profit	213,263	193,053	171,284
Expense			
601.000 · Salaries & Wages			
601.010 · Regular Operations	126,797	122,463	99,218
601.020 · Community Service		3,112	
601.030 · Continuing Education - Employee	1,071	3,308	
601.050 · Paid Time Off	12,771	10,031	10,021
601.051 · COVID-Mandated time	4,788		
601.055 · Accrued Leave Payout			709
Total 601.000 · Salaries & Wages	<u>145,427</u>	<u>138,914</u>	<u>109,948</u>
602.000 · Employee Benefits			
602.020 · Health Ins			
602.021 · Life Insurance and AD&D	135	135	204
602.022 · Dental Insurance	632	632	747
602.023 · Vision Insurance	130	130	132
602.024 · Medical Insurance	9,606	9,606	10,749
602.020 · Health Ins - Other			2,131
Total 602.020 · Health Ins	<u>10,503</u>	<u>10,503</u>	<u>13,963</u>
602.040 · Retirement			
602.041 · 414(h) Retirement Contribution	5,234	4,542	2,768
602.042 · 457(b) Company Match	2,212	2,049	2,574

Del Puerto Health Care District
Ambulance vs Previous
July 2022

	Jul 22	Jun 22	Jul 21
Total 602.040 · Retirement	7,446	6,591	5,342
602.050 · Payroll Taxes			
602.051 · Social Security	8,633	7,980	6,506
602.052 · Medicare Tax	2,018	1,866	1,522
602.053 · CA UI & ETT	328	543	143
Total 602.050 · Payroll Taxes	10,979	10,389	8,171
Total 602.000 · Employee Benefits	28,928	27,483	27,476
603.000 · Professional Fees			
603.010 · Medical			
603.020 · Physician Services			
603.025 · Medical Directorship	530	530	530
Total 603.020 · Physician Services	530	530	530
Total 603.010 · Medical	530	530	530
603.040 · Legal & Attorney			
603.041 · General Counsel		90	
603.042 · Litigation		268	720
Total 603.040 · Legal & Attorney		358	720
Total 603.000 · Professional Fees	530	888	1,250
604.000 · Purchased Services			
604.050 · Billing	10,579	9,919	9,922
604.060 · Linen	808	1,003	906
604.070 · Security			251
604.100 · IT - Labor	387	361	710
604.120 · Medical Waste Disposal	174	174	195
604.130 · Records Management	13	13	12
604.140 · Ambulance Dispatch Services	8,277	8,250	7,662
604.150 · Patient Surveys		413	
Total 604.000 · Purchased Services	20,238	20,133	19,658
605.000 · Supplies			
605.020 · Operating Supplies			
605.021 · Printing & Copiers		169	
605.022 · Office Supplies	23	190	47
605.023 · Facility Supplies	352	196	166
605.020 · Operating Supplies - Other	62		
Total 605.020 · Operating Supplies	437	555	213
605.030 · Postage/Shipping		245	146
605.040 · Medical Consumable			
605.042 · Oxygen	104	407	533
605.043 · Medical Supplies			
605.044 · Medical Supplies - COVID	475	(7,368)	802
605.045 · IV Therapy	934	13	793
605.046 · Diagnostic	718	7,748	751
605.048 · Patient Transport	420	970	210
605.043 · Medical Supplies - Other	1,786	3,539	621
Total 605.043 · Medical Supplies	4,333	4,902	3,177
Total 605.040 · Medical Consumable	4,437	5,309	3,710
605.050 · Pharmaceutical	2,651	987	821

Del Puerto Health Care District
Ambulance vs Previous
July 2022

	Jul 22	Jun 22	Jul 21
605.080 · Small Tools & Minor Equipment			
605.081 · Minor Medical Equipment	845	1,008	156
605.080 · Small Tools & Minor Equipment - Other		50	9
Total 605.080 · Small Tools & Minor Equipment	845	1,058	165
Total 605.000 · Supplies	8,370	8,154	5,055
606.000 · Utilities			
606.010 · Elect/Gas	387	360	368
606.020 · Phones			
606.021 · Mobile Phones	460	459	483
606.020 · Phones - Other	570	444	441
Total 606.020 · Phones	1,030	903	924
606.030 · DSL - Digital Subscriber Line	97	97	97
606.050 · Water/Garbage	439	343	462
Total 606.000 · Utilities	1,953	1,703	1,851
607.000 · Rental and Lease			
607.020 · Equipment Leased			
607.021 · Copier Lease	32	32	32
Total 607.020 · Equipment Leased	32	32	32
Total 607.000 · Rental and Lease	32	32	32
608.000 · Insurance Coverages			
608.010 · Workers' Compensation	5,168	4,398	4,398
608.020 · Auto Liability & PhysicalDamage	2,209	2,101	1,774
608.030 · Property & Equipment	447	396	396
608.040 · Liability-not medical related	9,248	560	560
608.050 · Health Entity Liability		7,770	7,770
Total 608.000 · Insurance Coverages	17,072	15,225	14,898
609.000 · Maintenance & Repairs			
609.010 · Buildings			
609.011 · Other Maint	1,707	599	869
609.013 · Plumbing		203	
609.015 · Electric	23	83	
Total 609.010 · Buildings	1,730	885	869
609.030 · Equipment M&R	803	856	682
609.040 · Vehicle M&R			
609.041 · Tires & Wheels	41		40
609.042 · Engine & Drive Train		920	934
609.043 · Body Work		1,282	
609.044 · Vehicle AC		2,076	4,400
609.045 · General Vehicle M&R	149	2,064	5,044
Total 609.040 · Vehicle M&R	190	6,342	10,418
609.050 · Uniforms	1,020	2,155	35
Total 609.000 · Maintenance & Repairs	3,743	10,238	12,004
610.000 · Depreciation and Amortization			
610.020 · Depreciation Expense - Amb	16,228	12,686	12,710
Total 610.000 · Depreciation and Amortization	16,228	12,686	12,710
611.000 · Other operating expenses			
611.030 · I.T.			

Del Puerto Health Care District
Ambulance vs Previous
July 2022

	Jul 22	Jun 22	Jul 21
611.050 · IT-Software/License			
611.051 · HR mgmt solution	394	384	190
611.050 · IT-Software/License - Other	1,235	1,111	1,312
Total 611.050 · IT-Software/License	1,629	1,495	1,502
Total 611.030 · I.T.	1,629	1,495	1,502
611.060 · Fuel Auto	10,391	9,855	5,899
611.070 · Fees			
611.072 · Bank Service Charge		3	
611.073 · Credit Card Transaction Fees	361	220	405
611.074 · Agency Provided Services	875		83
611.076 · Collections Commission	288	685	56
Total 611.070 · Fees	1,524	908	544
611.080 · Recruitment costs			259
611.090 · Dues / Subscriptions			
611.091 · Associations	169	169	144
Total 611.090 · Dues / Subscriptions	169	169	144
611.100 · Training and Education			
611.101 · In-House Training	37	167	88
611.102 · Conference Fees	310	410	100
611.103 · Airfare	343		
611.104 · Hotel & Meal	452	129	
Total 611.100 · Training and Education	1,142	706	188
611.120 · Marketing/PR			
611.126 · Events			30
Total 611.120 · Marketing/PR			30
611.140 · Meals and Recognition			
611.141 · Meals		185	
Total 611.140 · Meals and Recognition		185	
Total 611.000 · Other operating expenses	14,855	13,318	8,566
Total Expense	257,376	248,774	213,448
Net Ordinary Income	(44,113)	(55,721)	(42,164)
Other Income/Expense			
Other Income			
701.000 · District Tax Revenues			
701.020 · Direct Assessment-Amb Svcs Fund	20,333	21,706	20,019
Total 701.000 · District Tax Revenues	20,333	21,706	20,019
703.000 · Investment Income	0	0	0
Total Other Income	20,333	21,706	20,019
Net Other Income	20,333	21,706	20,019
Net Income	(23,780)	(34,015)	(22,145)

Del Puerto Health Care District
Health Center vs Budget by Month & YTD
July 2022

	Jul 22	Budget	% of Budget	Jul 22	YTD Budget	% of Budget	Annual Budget	Notes
Ordinary Income/Expense								
Income								
401.000 · Gross Patient Service Revenue								
401.020 · Health Center Services								
401.040 · HC Capitation Income								
401.041 · HC Capitation Payments	30,865	21,667	142%	30,865	21,667	142%	260,000	
Total 401.040 · HC Capitation Income	30,865	21,667	142%	30,865	21,667	142%	260,000	
401.020 · Health Center Services - Other	157,857	204,363	77%	157,857	204,363	77%	2,452,350	1085 encounters
Total 401.020 · Health Center Services	188,722	226,030	83%	188,722	226,030	83%	2,712,350	
Total 401.000 · Gross Patient Service Revenue	188,722	226,030	83%	188,722	226,030	83%	2,712,350	
403.000 · Adjustments								
403.100 · Contractual Adjustments		(4,199)			(4,199)		(50,392)	
Total 403.000 · Adjustments		(4,199)			(4,199)		(50,392)	
405.000 · Bad Debt								
405.020 · HC Write-offs								
405.021 · HC Allowance for Doubtful	16,562		100%	16,562		100%		
405.020 · HC Write-offs - Other		(1,569)			(1,569)		(18,833)	
Total 405.020 · HC Write-offs	16,562	(1,569)	(1,056%)	16,562	(1,569)	(1,056%)	(18,833)	
Total 405.000 · Bad Debt	16,562	(1,569)	(1,056%)	16,562	(1,569)	(1,056%)	(18,833)	
407.000 · Other Income	360	1,583	23%	360	1,583	23%	19,000	
Total Income	205,644	221,845	93%	205,644	221,845	93%	2,662,125	
Gross Profit	205,644	221,845	93%	205,644	221,845	93%	2,662,125	less providers
Expense								
601.000 · Salaries & Wages								
601.010 · Regular Operations	80,486	97,397	83%	80,486	97,397	83%	1,266,155	
601.050 · Paid Time Off	12,283		100%	12,283		100%		
601.051 · COVID-Mandated time	3,424			3,424				
Total 601.000 · Salaries & Wages	96,193	97,397	99%	96,193	97,397	99%	1,266,155	
602.000 · Employee Benefits								
602.020 · Health Ins								
602.021 · Life Insurance and AD&D	177	199	89%	177	199	89%	2,394	
602.022 · Dental Insurance	1,411	1,592	89%	1,411	1,592	89%	19,101	
602.023 · Vision Insurance	270	288	94%	270	288	94%	3,454	
602.024 · Medical Insurance	16,492	17,080	97%	16,492	17,080	97%	204,957	
Total 602.020 · Health Ins	18,350	19,159	96%	18,350	19,159	96%	229,906	
602.040 · Retirement								
602.041 · 414(h) Retirement Contribution	3,955	3,314	119%	3,955	3,314	119%	39,768	
602.042 · 457(b) Company Match	1,632	1,225	133%	1,632	1,225	133%	14,705	
Total 602.040 · Retirement	5,587	4,539	123%	5,587	4,539	123%	54,473	
602.050 · Payroll Taxes								
602.051 · Social Security	5,918	6,073	97%	5,918	6,073	97%	72,873	
602.052 · Medicare Tax	1,383	1,419	97%	1,383	1,419	97%	17,026	
602.053 · CA UI & ETT	4	453	1%	4	453	1%	5,568	
Total 602.050 · Payroll Taxes	7,305	7,945	92%	7,305	7,945	92%	95,467	
Total 602.000 · Employee Benefits	31,242	31,643	99%	31,242	31,643	99%	379,846	
603.000 · Professional Fees								
603.010 · Medical								
603.020 · Physician Services								
603.025 · Medical Directorship	8,303	8,303	100%	8,303	8,303	100%	99,640	
603.020 · Physician Services - Other	26,500	26,500	100%	26,500	26,500	100%	318,000	
Total 603.020 · Physician Services	34,803	34,803	100%	34,803	34,803	100%	417,640	
603.030 · Non Physician Providers								
603.037 · NPP Continuing Medical Educatic	3,360	3,400	99%	3,360	3,400	99%	6,800	
Total 603.030 · Non Physician Providers	3,360	3,400	99%	3,360	3,400	99%	6,800	
Total 603.010 · Medical	38,163	38,203	100%	38,163	38,203	100%	424,440	
603.040 · Legal & Attorney								

Del Puerto Health Care District
Health Center vs Budget by Month & YTD
July 2022

	Jul 22	Budget	% of Budget	Jul 22	YTD Budget	% of Budget	Annual Budget	Notes
603.041 · General Counsel		822			822		9,867	
Total 603.040 · Legal & Attorney		822			822		9,867	
603.050 · Administrative Consultants		1,000			1,000		12,000	
Total 603.000 · Professional Fees	38,163	40,025	95%	38,163	40,025	95%	446,307	
604.000 · Purchased Services								
604.030 · Health Screenings	200			200				
604.050 · Billing	11,500	6,311	182%	11,500	6,311	182%	75,726	
604.060 · Linen	232	304	76%	232	304	76%	3,652	
604.070 · Security	25	26	96%	25	26	96%	315	
604.080 · Cleaning	3,970	4,252	93%	3,970	4,252	93%	51,029	
604.100 · IT - Labor	3,937	3,814	103%	3,937	3,814	103%	45,768	
604.110 · Communication for Patients	637	677	94%	637	677	94%	8,120	
604.120 · Medical Waste Disposal	579	579	100%	579	579	100%	6,946	
604.130 · Records Management	605	508	119%	605	508	119%	6,106	
Total 604.000 · Purchased Services	21,685	16,471	132%	21,685	16,471	132%	197,662	
605.000 · Supplies								
605.020 · Operating Supplies								
605.021 · Printing & Copiers		140			140		1,675	
605.022 · Office Supplies	280	249	112%	280	249	112%	2,988	
605.023 · Facility Supplies	105	354	30%	105	354	30%	4,249	
605.020 · Operating Supplies - Other		5			5		61	
Total 605.020 · Operating Supplies	385	748	51%	385	748	51%	8,973	
605.030 · Postage/Shipping		49			49		586	
605.040 · Medical Consumable								
605.043 · Medical Supplies								
605.044 · Medical Supplies - COVID	1,471	864	170%	1,471	864	170%	10,368	
605.046 · Diagnostic	741	489	152%	741	489	152%	5,863	
605.043 · Medical Supplies - Other	535	160	334%	535	160	334%	1,924	
Total 605.043 · Medical Supplies	2,747	1,513	182%	2,747	1,513	182%	18,155	
605.040 · Medical Consumable - Other		1,038			1,038		12,459	
Total 605.040 · Medical Consumable	2,747	2,551	108%	2,747	2,551	108%	30,614	
605.050 · Pharmaceutical								
605.060 · Vaccines								
605.061 · HPV	2,387	389	614%	2,387	389	614%	4,665	
605.062 · Pneumonia Vaccines		328			328		3,936	
605.063 · Pediarix		157			157		1,885	
605.064 · Flu Vaccines		555			555		6,662	
605.065 · MMR	806	236	342%	806	236	342%	2,830	
605.066 · Varivax		417			417		4,998	
605.067 · Menactra	1,114	294	379%	1,114	294	379%	3,522	
605.060 · Vaccines - Other	864	477	181%	864	477	181%	5,727	
Total 605.060 · Vaccines	5,171	2,853	181%	5,171	2,853	181%	34,225	
605.050 · Pharmaceutical - Other	145	260	56%	145	260	56%	3,117	
Total 605.050 · Pharmaceutical	5,316	3,113	171%	5,316	3,113	171%	37,342	
605.080 · Small Tools & Minor Equipment								
605.081 · Minor Medical Equipment		492			492		5,900	
605.080 · Small Tools & Minor Equipment - Other		490			490		5,882	
Total 605.080 · Small Tools & Minor Equipment		982			982		11,782	
Total 605.000 · Supplies	8,448	7,443	114%	8,448	7,443	114%	89,297	
606.000 · Utilities								
606.010 · Elect/Gas	1,304	1,213	108%	1,304	1,213	108%	14,557	
606.020 · Phones								
606.021 · Mobile Phones	50	83	60%	50	83	60%	998	
606.020 · Phones - Other	1,511	1,563	97%	1,511	1,563	97%	18,757	
Total 606.020 · Phones	1,561	1,646	95%	1,561	1,646	95%	19,755	
606.030 · DSL - Digital Subscriber Line	290	304	95%	290	304	95%	3,652	
606.040 · Cable TV	96	106	91%	96	106	91%	1,277	

Del Puerto Health Care District
Health Center vs Budget by Month & YTD
July 2022

	Jul 22	Budget	% of Budget	Jul 22	YTD Budget	% of Budget	Annual Budget	Notes
606.050 · Water/Garbage	522	524	100%	522	524	100%	6,285	
Total 606.000 · Utilities	3,773	3,793	99%	3,773	3,793	99%	45,526	
607.000 · Rental and Lease								
607.010 · Building								
607.011 · Storage	194	199	97%	194	199	97%	2,385	
Total 607.010 · Building	194	199	97%	194	199	97%	2,385	
607.020 · Equipment Leased		25			25		305	
Total 607.000 · Rental and Lease	194	224	87%	194	224	87%	2,690	
608.000 · Insurance Coverages								
608.010 · Workers' Compensation	578	1,055	55%	578	1,055	55%	12,655	
608.030 · Property & Equipment	700	422	166%	700	422	166%	5,062	
608.040 · Liability-not medical related	273	488	56%	273	488	56%	5,850	
608.050 · Health Entity Liability	6,373	8,102	79%	6,373	8,102	79%	97,222	
Total 608.000 · Insurance Coverages	7,924	10,067	79%	7,924	10,067	79%	120,789	
609.000 · Maintenance & Repairs								
609.010 · Buildings								
609.011 · Other Maint	63	329	19%	63	329	19%	3,947	
609.012 · HVAC		111			111		1,327	
609.013 · Plumbing		178			178		2,132	
609.014 · Structure & Roof		235			235		2,815	
609.015 · Electric		364			364		4,373	
Total 609.010 · Buildings	63	1,217	5%	63	1,217	5%	14,594	
609.020 · Business Park Assoc Fees	1,499	1,507	99%	1,499	1,507	99%	18,084	
609.030 · Equipment M&R	368	167	220%	368	167	220%	2,003	
609.050 · Uniforms		22			22		263	
Total 609.000 · Maintenance & Repairs	1,930	2,913	66%	1,930	2,913	66%	34,944	
610.000 · Depreciation and Amortization								
610.030 · Depreciation Expense - HC	6,576	6,877	96%	6,576	6,877	96%	82,528	
Total 610.000 · Depreciation and Amortization	6,576	6,877	96%	6,576	6,877	96%	82,528	
611.000 · Other operating expenses								
611.020 · Provider Licensing & Privileges	440	260	169%	440	260	169%	3,116	
611.030 · I.T.								
611.040 · IT - Equipment		180			180		2,165	
611.050 · IT-Software/License								
611.051 · HR mgmt solution	345	175	197%	345	175	197%	2,095	
611.052 · Software min charge (Athena)		845			845		10,144	
611.053 · IT-Telehealth	252	176	143%	252	176	143%	2,117	
611.050 · IT-Software/License - Other	8,250	10,902	76%	8,250	10,902	76%	130,857	
Total 611.050 · IT-Software/License	8,847	12,098	73%	8,847	12,098	73%	145,213	
Total 611.030 · I.T.	8,847	12,278	72%	8,847	12,278	72%	147,378	
611.070 · Fees								
611.073 · Credit Card Transaction Fees	75	144	52%	75	144	52%	1,724	
611.074 · Agency Provided Services	118	20	590%	118	20	590%	243	
611.076 · Collections Commission		37			37		440	
611.077 · Other Fees		115			115		1,380	
Total 611.070 · Fees	193	316	61%	193	316	61%	3,787	
611.080 · Recruitment costs		2,341			2,341		28,095	
611.090 · Dues / Subscriptions								
611.091 · Associations	262	290	90%	262	290	90%	3,474	
611.092 · Information		21			21		21	
611.090 · Dues / Subscriptions - Other	48		100%	48		100%		
Total 611.090 · Dues / Subscriptions	310	311	100%	310	311	100%	3,495	
611.100 · Training and Education								
611.102 · Conference Fees	500	44	1,136%	500	44	1,136%	525	
611.103 · Airfare	460		100%	460		100%		
611.104 · Hotel & Meal		28			28		333	
Total 611.100 · Training and Education	960	72	1,333%	960	72	1,333%	858	

Del Puerto Health Care District
Health Center vs Budget by Month & YTD
July 2022

	Jul 22	Budget	% of Budget	Jul 22	YTD Budget	% of Budget	Annual Budget	Notes
611.120 · Marketing/PR								
611.124 · Ads	219	125	175%	219	125	175%	1,495	
Total 611.120 · Marketing/PR	219	125	175%	219	125	175%	1,495	
611.130 · Property Taxes Paid	438	433	101%	438	433	101%	5,200	
611.140 · Meals and Recognition								
611.141 · Meals		30			30		364	
611.142 · Recognition		28			28		341	
Total 611.140 · Meals and Recognition		58			58		705	
Total 611.000 · Other operating expenses	11,407	16,194	70%	11,407	16,194	70%	194,129	
Total Expense	227,535	233,047	98%	227,535	233,047	98%	2,859,873	<i>within budget</i>
Net Ordinary Income	(21,891)	(11,202)	195%	(21,891)	(11,202)	195%	(197,748)	
Other Income/Expense								
Other Income								
704.010 · Interest Expense - HC	(4,636)	(4,608)	101%	(4,636)	(4,608)	101%	(55,300)	
Total 704.000 · Interest Expense	(4,636)	(4,608)	101%	(4,636)	(4,608)	101%	(55,300)	
Total Other Income	(4,636)	(4,608)	101%	(4,636)	(4,608)	101%	(55,300)	
Net Other Income	(4,636)	(4,608)	101%	(4,636)	(4,608)	101%	(55,300)	
Net Income	(26,527)	(15,810)	168%	(26,527)	(15,810)	168%	(253,048)	<i>due to less # of providers</i>

Del Puerto Health Care District
Health Center vs Previous
July 2022

	Jul 22	Jun 22	Jul 21
Ordinary Income/Expense			
Income			
401.000 · Gross Patient Service Revenue			
401.020 · Health Center Services			
401.040 · HC Capitation Income			
401.041 · HC Capitation Payments	30,865	61,665	24,310
401.042 · Hospitalist Charges			(417)
Total 401.040 · HC Capitation Income	30,865	61,665	23,893
407.030 · Payer Incentives Received		10,101	310
401.020 · Health Center Services - Other	157,857	182,280	141,540
Total 401.020 · Health Center Services	188,722	254,046	165,743
Total 401.000 · Gross Patient Service Revenue	188,722	254,046	165,743
403.000 · Adjustments			
403.100 · Contractual Adjustments			
403.030 · Gross Adjustments HC		(191,040)	(239)
Total 403.100 · Contractual Adjustments		(191,040)	(239)
Total 403.000 · Adjustments		(191,040)	(239)
405.000 · Bad Debt			
405.020 · HC Write-offs			
405.021 · HC Allowance for Doubtful	16,562	(8,279)	(9,830)
405.023 · HC Rcvd from Written Off Accts			12
Total 405.020 · HC Write-offs	16,562	(8,279)	(9,818)
Total 405.000 · Bad Debt	16,562	(8,279)	(9,818)
407.000 · Other Income	360	305	110
Total Income	205,644	55,032	155,796
Gross Profit	205,644	55,032	155,796
Expense			
601.000 · Salaries & Wages			
601.010 · Regular Operations	80,486	91,989	52,429
601.050 · Paid Time Off	12,283	14,071	7,763
601.051 · COVID-Mandated time	3,424	748	718
601.055 · Accrued Leave Payout			1,227
Total 601.000 · Salaries & Wages	96,193	106,808	62,137
602.000 · Employee Benefits			
602.020 · Health Ins			
602.021 · Life Insurance and AD&D	177	187	53
602.022 · Dental Insurance	1,411	1,476	835
602.023 · Vision Insurance	270	284	134
602.024 · Medical Insurance	16,492	17,353	10,823
602.020 · Health Ins - Other			(3,348)
Total 602.020 · Health Ins	18,350	19,300	8,497
602.040 · Retirement			
602.041 · 414(h) Retirement Contribution	3,955	4,231	688
602.042 · 457(b) Company Match	1,632	1,489	1,074
Total 602.040 · Retirement	5,587	5,720	1,762
602.050 · Payroll Taxes			
602.051 · Social Security	5,918	6,302	3,503
602.052 · Medicare Tax	1,383	1,473	817
602.053 · CA UI & ETT	4	(6)	3

Del Puerto Health Care District
Health Center vs Previous
July 2022

	Jul 22	Jun 22	Jul 21
Total 602.050 · Payroll Taxes	7,305	7,769	4,323
Total 602.000 · Employee Benefits	31,242	32,789	14,582
603.000 · Professional Fees			
603.010 · Medical			
603.020 · Physician Services			
603.021 · MD Locums Rate			18,063
603.022 · MD Locums Travel			676
603.025 · Medical Directorship	8,303	8,303	8,303
603.020 · Physician Services - Other	26,500	28,500	26,500
Total 603.020 · Physician Services	34,803	36,803	53,542
603.030 · Non Physician Providers			
603.037 · NPP Continuing Medical Educatio	3,360		
Total 603.030 · Non Physician Providers	3,360		
Total 603.010 · Medical	38,163	36,803	53,542
Total 603.000 · Professional Fees	38,163	36,803	53,542
604.000 · Purchased Services			
604.030 · Health Screenings	200		
604.050 · Billing	11,500	11,925	7,388
604.060 · Linen	232	290	243
604.070 · Security	25	25	25
604.080 · Cleaning	3,970	3,970	3,970
604.100 · IT - Labor	3,937	3,640	3,535
604.110 · Communication for Patients	637	2,030	512
604.120 · Medical Waste Disposal	579	579	551
604.130 · Records Management	605	1,209	416
Total 604.000 · Purchased Services	21,685	23,668	16,640
605.000 · Supplies			
605.020 · Operating Supplies			
605.021 · Printing & Copiers		169	60
605.022 · Office Supplies	280	82	107
605.023 · Facility Supplies	105	208	292
Total 605.020 · Operating Supplies	385	459	459
605.030 · Postage/Shipping		245	100
605.040 · Medical Consumable			
605.043 · Medical Supplies			
605.044 · Medical Supplies - COVID	1,471	77	472
605.046 · Diagnostic	741	(134)	431
605.047 · Infection Control		(468)	139
605.043 · Medical Supplies - Other	535	798	639
Total 605.043 · Medical Supplies	2,747	273	1,681
Total 605.040 · Medical Consumable	2,747	273	1,681
605.050 · Pharmaceutical			
605.060 · Vaccines			
605.061 · HPV	2,387	2,314	
605.062 · Pneumonia Vaccines		(135)	2,056
605.063 · Pediarix		474	
605.064 · Flu Vaccines		3,853	
605.065 · MMR	806	356	
605.066 · Varivax		(109)	
605.067 · Menactra	1,114	163	1,062

Del Puerto Health Care District
Health Center vs Previous
July 2022

	Jul 22	Jun 22	Jul 21
605.060 · Vaccines - Other	864	1,510	760
Total 605.060 · Vaccines	5,171	8,426	3,878
605.050 · Pharmaceutical - Other	145	(1,931)	
Total 605.050 · Pharmaceutical	5,316	6,495	3,878
605.080 · Small Tools & Minor Equipment		40	
Total 605.000 · Supplies	8,448	7,512	6,118
606.000 · Utilities			
606.010 · Elect/Gas	1,304	1,266	1,185
606.020 · Phones			
606.021 · Mobile Phones	50	50	100
606.020 · Phones - Other	1,511	1,499	1,501
Total 606.020 · Phones	1,561	1,549	1,601
606.030 · DSL - Digital Subscriber Line	290	290	290
606.040 · Cable TV	96	107	100
606.050 · Water/Garbage	522	260	455
Total 606.000 · Utilities	3,773	3,472	3,631
607.000 · Rental and Lease			
607.010 · Building			
607.011 · Storage	194	194	187
Total 607.010 · Building	194	194	187
Total 607.000 · Rental and Lease	194	194	187
608.000 · Insurance Coverages			
608.010 · Workers' Compensation	578	953	953
608.030 · Property & Equipment	700	466	466
608.040 · Liability-not medical related	273	560	560
608.050 · Health Entity Liability	6,373	7,466	7,466
Total 608.000 · Insurance Coverages	7,924	9,445	9,445
609.000 · Maintenance & Repairs			
609.010 · Buildings			
609.011 · Other Maint	63	63	1,681
Total 609.010 · Buildings	63	63	1,681
609.020 · Business Park Assoc Fees	1,499	1,724	1,439
609.030 · Equipment M&R	368	368	374
609.050 · Uniforms		33	
Total 609.000 · Maintenance & Repairs	1,930	2,188	3,494
610.000 · Depreciation and Amortization			
610.030 · Depreciation Expense - HC	6,576	6,112	6,638
Total 610.000 · Depreciation and Amortization	6,576	6,112	6,638
611.000 · Other operating expenses			
611.020 · Provider Licensing & Privileges	440		1,084
611.030 · I.T.			
611.040 · IT - Equipment			725
611.050 · IT-Software/License			
611.051 · HR mgmt solution	345	336	156
611.052 · Software min charge (Athena)			4,221
611.053 · IT-Telehealth	252	252	84
611.050 · IT-Software/License - Other	8,250	8,267	3,799
Total 611.050 · IT-Software/License	8,847	8,855	8,260
Total 611.030 · I.T.	8,847	8,855	8,985
611.070 · Fees			

Del Puerto Health Care District
Health Center vs Previous
July 2022

	Jul 22	Jun 22	Jul 21
611.073 · Credit Card Transaction Fees	75	77	437
611.074 · Agency Provided Services	118		118
611.077 · Other Fees			15
Total 611.070 · Fees	193	77	570
611.080 · Recruitment costs			732
611.090 · Dues / Subscriptions			
611.091 · Associations	262	212	317
611.090 · Dues / Subscriptions - Other	48	48	
Total 611.090 · Dues / Subscriptions	310	260	317
611.100 · Training and Education			
611.102 · Conference Fees	500		
611.103 · Airfare	460		
Total 611.100 · Training and Education	960		
611.120 · Marketing/PR			
611.124 · Ads	219	30	30
611.126 · Events			30
Total 611.120 · Marketing/PR	219	30	60
611.130 · Property Taxes Paid	438	438	400
611.140 · Meals and Recognition			
611.141 · Meals			51
611.142 · Recognition		130	
Total 611.140 · Meals and Recognition		130	51
Total 611.000 · Other operating expenses	11,407	9,790	12,199
Total Expense	227,535	238,781	188,613
Net Ordinary Income	(21,891)	(183,749)	(32,817)
Other Income/Expense			
Other Income			
703.000 · Investment Income	0	0	0
704.000 · Interest Expense			
704.010 · Interest Expense - HC	(4,636)	(4,807)	(4,830)
Total 704.000 · Interest Expense	(4,636)	(4,807)	(4,830)
Total Other Income	(4,636)	(4,807)	(4,830)
Net Other Income	(4,636)	(4,807)	(4,830)
Net Income	(26,527)	(188,556)	(37,647)

Del Puerto Health Care District
Keystone vs Budget by Month & YTD
July 2022

	Jul 22	Budget	% of Budget	Jul 22	YTD Budget	% of Budget	Annual Budget
Ordinary Income/Expense							
Expense							
610.000 · Depreciation and Amortization	4,042	3,966	102%	4,042	3,966	102%	47,597
Total Expense	4,042	3,966	102%	4,042	3,966	102%	47,597
Net Ordinary Income	(4,042)	(3,966)	102%	(4,042)	(3,966)	102%	(47,597)
Other Income/Expense							
Other Income							
705.000 · Tenant Revenue	11,333	11,219	101%	11,333	11,219	101%	134,628
Total Other Income	11,333	11,219	101%	11,333	11,219	101%	134,628
Other Expense							
802.000 · Keystone District Expense							
802.020 · Keystone Prop & Equip Ins	209	195	107%	209	195	107%	2,337
802.030 · Keystone Liability Insurance	334	261	128%	334	261	128%	3,130
802.040 · Keystone Property Taxes Paid	500	491	102%	500	491	102%	5,897
Total 802.000 · Keystone District Expense	1,043	947	110%	1,043	947	110%	11,364
810.000 · Misc Other Expense							
801.000 · Keystone CAM							
801.010 · Keystone Business Park Assoc	1,198		100%	1,198		100%	
801.030 · Keystone Cleaning	380		100%	380		100%	
801.045 · Keystone Maint & Repairs	83		100%	83		100%	
801.050 · Keystone Elect/Gas	50		100%	50		100%	
801.060 · Keystone Water/Garbage	172		100%	172		100%	
801.070 · CAM Exp offset by CAM Deposits	(1,882)		100%	(1,882)		100%	
Total 801.000 · Keystone CAM							
Total 810.000 · Misc Other Expense							
Total Other Expense	1,043	947	110%	1,043	947	110%	11,364
Net Other Income	10,290	10,272	100%	10,290	10,272	100%	123,264
Net Income	6,248	6,306	99%	6,248	6,306	99%	75,667

Del Puerto Health Care District
Operating Fiscal Year End Forecast*
July 2022 through June 2023

	Actual												Budget		Forecast Jul '22 - Jun '23	Budget	% of Budget
	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23					
Ordinary Income/Expense																	
Income																	
401.000 · Gross Patient Service Revenue	1,091,705	1,048,946	1,048,946	1,048,946	1,048,946	1,048,946	1,048,946	1,048,946	1,048,946	1,048,946	1,048,946	1,048,946	12,630,111	12,587,352	100%		
403.000 · Adjustments	(588,883)	(569,682)	(569,682)	(569,682)	(569,682)	(569,682)	(569,682)	(569,682)	(569,682)	(569,682)	(569,682)	(569,682)	(6,855,385)	(6,836,184)	100%		
405.000 · Bad Debt	(84,311)	(67,506)	(67,506)	(67,506)	(67,506)	(67,506)	(67,506)	(67,506)	(67,506)	(67,506)	(67,506)	(67,506)	(826,877)	(810,071)	102%		
407.000 · Other Income	1,346	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	28,846	30,000	96%		
Total Income	419,857	414,258	414,258	414,258	414,258	414,258	414,258	414,258	414,258	414,258	414,258	414,258	4,976,695	4,971,097	100%		
Gross Profit	419,857	414,258	414,258	414,258	414,258	414,258	414,258	414,258	414,258	414,258	414,258	414,258	4,976,695	4,971,097	100%		
Expense																	
601.000 · Salaries & Wages	277,563	244,444	366,665	244,444	244,444	244,444	244,444	244,444	366,665	244,444	244,444	244,444	3,210,889	3,177,770	101%		
602.000 · Employee Benefits	70,890	70,101	70,101	70,101	70,101	70,101	70,101	70,101	70,101	70,101	70,101	70,101	842,001	841,202	100%		
603.000 · Professional Fees	40,693	41,144	41,144	41,144	41,144	69,144	44,544	41,144	41,144	41,144	41,144	41,144	524,677	528,528	99%		
604.000 · Purchased Services	43,240	37,827	37,827	37,827	37,827	37,827	37,827	37,827	37,827	37,827	37,827	37,827	459,337	453,922	101%		
605.000 · Supplies	17,742	15,317	15,317	15,317	15,317	15,317	15,317	15,317	15,317	15,317	15,317	15,317	186,229	183,805	101%		
606.000 · Utilities	6,273	6,170	6,170	6,170	6,170	6,170	6,170	6,170	6,170	6,170	6,170	6,170	74,143	74,040	100%		
607.000 · Rental and Lease	564	618	618	618	618	618	618	618	618	618	618	618	7,362	7,416	99%		
608.000 · Insurance Coverages	28,969	29,438	29,438	29,438	29,438	29,438	29,438	29,438	29,438	29,438	29,438	29,438	352,787	353,255	100%		
609.000 · Maintenance & Repairs	5,749	9,215	9,215	9,215	9,215	9,215	9,215	9,215	9,215	9,215	9,215	9,215	107,114	110,581	97%		
610.000 · Depreciation and Amortization	24,325	24,498	24,498	24,498	24,498	24,498	24,498	24,498	24,498	24,498	24,498	24,498	293,803	293,976	100%		
611.000 · Other operating expenses	35,487	40,823	40,823	40,823	40,823	40,823	35,031	35,031	35,031	35,031	35,031	35,031	449,788	455,216	99%		
Total Expense	551,495	519,595	641,816	519,595	519,595	547,595	517,203	513,803	636,024	513,803	513,803	513,803	6,508,130	6,479,711	100%		
Net Ordinary Income	(131,638)	(105,337)	(227,558)	(105,337)	(105,337)	(133,337)	(102,945)	(99,545)	(221,766)	(99,545)	(99,545)	(99,545)	(1,531,435)	(1,508,614)	102%		
Other Income/Expense																	
Other Income																	
701.000 · District Tax Revenues	20,333	20,333	20,333	20,333	20,333	20,333	20,333	20,333	20,333	20,333	20,333	20,333	243,996	243,996	100%		
703.000 · Investment Income	1,307												1,307		100%		
704.000 · Interest Expense	(4,636)	(4,608)	(4,608)	(4,608)	(4,608)	(4,608)	(4,608)	(4,608)	(4,608)	(4,608)	(4,608)	(4,608)	(55,324)	(55,296)	100%		
Total Other Income	17,004	15,725	15,725	15,725	15,725	15,725	15,725	15,725	15,725	15,725	15,725	15,725	189,979	188,700	101%		
Net Other Income	17,004	15,725	15,725	15,725	15,725	15,725	15,725	15,725	15,725	15,725	15,725	15,725	189,979	188,700	101%		
Net Income	(114,634)	(89,612)	(211,833)	(89,612)	(89,612)	(117,612)	(87,220)	(83,820)	(206,041)	(83,820)	(83,820)	(83,820)	(1,341,456)	(1,319,914)	102%		

ADM, AMD & HC Only
No Prop Tax & Keystone C

Del Puerto Health Care District
Warrants by Bank Account
July 2022

Type	Date	Num	Name	Credit	Notes
101.000 - Cash and cash equivalents					
101.010 - Tri Counties Bank					
101.011 - TCB-Operating Checking 1739					
Bill Pmt -Check	07/01/2022	EFT	U.S. Bank Equipment Finance - EFT	126.27	
Bill Pmt -Check	07/07/2022	EFT	Umpqua Bank	3,342.05	
Bill Pmt -Check	07/19/2022	EFT	Athena Health, Inc.	7,095.00	
Bill Pmt -Check	07/19/2022	EFT	City Of Patterson-H2O, sewer, garbage	457.69	
Bill Pmt -Check	07/22/2022	EFT	ABW Medical, LLC	14,762.50	<i>advance pymnt</i>
Bill Pmt -Check	07/01/2022	31202	Barton Overhead Door	75.00	
Bill Pmt -Check	07/01/2022	31203	Bound Tree Medical LLC	38.41	
Bill Pmt -Check	07/01/2022	31204	Clarence Morse	200.00	
Bill Pmt -Check	07/01/2022	31205	Data Path, Inc	1,243.00	
Bill Pmt -Check	07/01/2022	31206	DeliverHealth	237.00	
Bill Pmt -Check	07/01/2022	31207	FP Mailing Solutions	61.33	
Bill Pmt -Check	07/01/2022	31208	GreenWorks Janitorial Services	4,145.00	
Bill Pmt -Check	07/01/2022	31209	Life-Assist	1,882.31	
Bill Pmt -Check	07/01/2022	31210	Life Line	55.71	
Bill Pmt -Check	07/01/2022	31211	McKesson Medical Surgical Inc.	971.26	
Bill Pmt -Check	07/01/2022	31212	MD - Rodriguez, Jose	35,333.33	
Bill Pmt -Check	07/01/2022	31213	Paul Oil Co., Inc.	4,457.71	
Bill Pmt -Check	07/01/2022	31214	PG&E	77.72	
Bill Pmt -Check	07/01/2022	31215	Staples Advantage	115.13	
Bill Pmt -Check	07/01/2022	31216	Stericycle	752.46	
Bill Pmt -Check	07/01/2022	31217	Stryker Sales Corporation	1,007.63	
Bill Pmt -Check	07/01/2022	31218	Verizon Wireless	458.54	
Bill Pmt -Check	07/07/2022	31219	Alliant Insurance Services	18,066.81	<i>prepaid insurance</i>
Bill Pmt -Check	07/07/2022	31220	AMR-American Medical Response	8,250.25	
Bill Pmt -Check	07/07/2022	31221	AMS Software Inc.	193.00	
Bill Pmt -Check	07/07/2022	31222	Beta Healthcare - Workers Comp	6,023.58	
Bill Pmt -Check	07/07/2022	31223	Beta Healthcare Group	70,126.10	<i>prepaid insurance</i>
Bill Pmt -Check	07/07/2022	31224	BICSEC Security, Inc	25.00	
Bill Pmt -Check	07/07/2022	31225	Comcast - Other	95.72	
Bill Pmt -Check	07/07/2022	31226	Data Path, Inc	5,598.21	
Bill Pmt -Check	07/07/2022	31227	Frontier-3755	221.90	
Bill Pmt -Check	07/07/2022	31228	Frontier - HC 8639	221.90	
Bill Pmt -Check	07/07/2022	31229	Health Financial Systems	400.00	
Bill Pmt -Check	07/07/2022	31230	Language Line	1,558.79	
Bill Pmt -Check	07/07/2022	31231	Life-Assist	2,180.56	
Bill Pmt -Check	07/07/2022	31232	McAuley Ford	4,984.48	
Bill Pmt -Check	07/07/2022	31233	McKesson Medical Surgical Inc.	1,051.91	
Bill Pmt -Check	07/07/2022	31234	MedTech Billing Services, Inc	10,300.00	
Bill Pmt -Check	07/07/2022	31235	Mission Linen Supply	520.08	
Bill Pmt -Check	07/07/2022	31236	O'Reilly Auto Parts	19.40	
Bill Pmt -Check	07/07/2022	31237	Pacific Records Management	228.82	
Bill Pmt -Check	07/07/2022	31238	Patterson Irrigator	30.00	
Bill Pmt -Check	07/07/2022	31239	Paul Oil Co., Inc.	5,397.18	
Bill Pmt -Check	07/07/2022	31240	Physicians Service Bureau	311.52	
Bill Pmt -Check	07/07/2022	31241	Stericycle / Shred-it	536.01	
Bill Pmt -Check	07/07/2022	31242	Streamline/Digital Deployment	260.00	
Bill Pmt -Check	07/07/2022	31243	TID Turlock Irrigation District +06	1,667.59	

Del Puerto Health Care District
Warrants by Bank Account
July 2022

Type	Date	Num	Name	Credit	Notes
Bill Pmt -Check	07/07/2022	31244	Workbench True Value Hdwe.	159.09	
Bill Pmt -Check	07/07/2022	31245	Zoll	1,099.60	
Bill Pmt -Check	07/08/2022	31246	MD - Rodriguez, Jose	2,000.25	
Bill Pmt -Check	07/19/2022	31247	Airgas USA, LLC	327.15	
Bill Pmt -Check	07/19/2022	31248	Alliant Insurance Services	3,541.48	
Bill Pmt -Check	07/19/2022	31249	Amazon	22.64	
Bill Pmt -Check	07/19/2022	31250	City of Patterson-Business Licenses	236.00	
Bill Pmt -Check	07/19/2022	31251	City Of Patterson-H2O, sewer, garbage	271.69	
Bill Pmt -Check	07/19/2022	31252	Cole Huber (Cota Cole)	1,662.21	
Bill Pmt -Check	07/19/2022	31253	Comcast - Other	192.76	
Bill Pmt -Check	07/19/2022	31254	Comcast Business Voice Edge	2,053.89	
Bill Pmt -Check	07/19/2022	31255	Crescent Work & Outdoor #1	1,481.23	
Bill Pmt -Check	07/19/2022	31256	DeliverHealth	79.00	
Bill Pmt -Check	07/19/2022	31257	Hi-Tech EVS, Inc.	330.00	
Bill Pmt -Check	07/19/2022	31258	MedStatix, Inc	160.00	
Bill Pmt -Check	07/19/2022	31259	SEMSA Sierra Medical Services Allianc	9,919.44	
Bill Pmt -Check	07/19/2022	31260	Stan Med Soc / CA Medical	380.00	
Bill Pmt -Check	07/19/2022	31261	Stanislaus Foundation for Medical Care	50.00	
Bill Pmt -Check	07/19/2022	31262	Staples Advantage	55.97	
Bill Pmt -Check	07/19/2022	31263	Terminix	203.56	
Bill Pmt -Check	07/19/2022	31264	Westside Landscape & Concrete	716.63	
Check	07/25/2022	31265	REFUND - Ambulance:REFUND - Sutt	282.94	
Check	07/25/2022	31266	REFUND - Ambulance:REFUND - Sutt	400.21	
Check	07/25/2022	31267	REFUND - Ambulance:REFUND - Unit	241.01	
Check	07/25/2022	31268	REFUND - Ambulance:REFUND - Swil	260.00	
Check	07/25/2022	31269	REFUND - Ambulance:REFUND - Ritc	200.00	
Check	07/25/2022	31270	REFUND - Ambulance:REFUND - Nun	613.41	
Check	07/25/2022	31271	REFUND - Ambulance:REFUND - Mor	300.00	
Check	07/25/2022	31272	REFUND - Ambulance:REFUND - Esp	50.00	
Check	07/25/2022	31273	REFUND - Ambulance:REFUND - Sch	342.31	
Bill Pmt -Check	07/25/2022	31274	A West Side Self Storage	244.20	
Bill Pmt -Check	07/25/2022	31275	Beta Healthcare - Workers Comp	6,023.58	Aug bill
Bill Pmt -Check	07/25/2022	31276	Beta Healthcare Group	16,682.10	Aug bill
Bill Pmt -Check	07/25/2022	31277	Bound Tree Medical LLC	1,600.15	
Bill Pmt -Check	07/25/2022	31278	Life-Assist	2,969.97	
Bill Pmt -Check	07/25/2022	31279	McKesson Medical Surgical Inc.	1,993.17	
Bill Pmt -Check	07/25/2022	31280	Mission Linen Supply	780.12	
Bill Pmt -Check	07/25/2022	31281	Patterson Irrigator	897.00	
Bill Pmt -Check	07/25/2022	31282	Patterson Tire	41.18	
Bill Pmt -Check	07/25/2022	31283	Sacramento Metro Fire District	874.95	
Bill Pmt -Check	07/25/2022	31284	Stericycle	752.46	
Bill Pmt -Check	07/25/2022	31285	West Side Storage Baldwin	193.50	
Total 101.011 - TCB-Operating Checking 1739				275,848.71	
101.012 - TCB-Payroll Account 2999					
Liability Check	07/06/2022		Payroll Direct Deposit	78,276.92	
Liability Check	07/07/2022		Payroll Direct Deposit	597.93	
Liability Check	07/20/2022		Payroll Direct Deposit	75,868.22	
Liability Check	07/22/2022		Payroll Direct Deposit	759.02	
Liability Check	07/05/2022	E-pay	EDD State of California	0.79	
Liability Check	07/05/2022	E-pay	EDD State of California	6,619.03	

Del Puerto Health Care District
Warrants by Bank Account
July 2022

Type	Date	Num	Name	Credit	Notes
Liability Check	07/05/2022	E-pay	Internal Revenue Service	32,758.50	
Liability Check	07/08/2022	E-pay	EDD State of California	7.83	
Liability Check	07/08/2022	E-pay	Internal Revenue Service	132.28	
Liability Check	07/21/2022	E-pay	EDD State of California	6,954.14	
Liability Check	07/21/2022	E-pay	Internal Revenue Service	33,757.46	
Liability Check	07/23/2022	E-pay	EDD State of California	13.84	
Liability Check	07/23/2022	E-pay	Internal Revenue Service	220.70	
Paycheck	07/07/2022	25164	Cousins, Brandon D.	2,020.39	
Paycheck	07/07/2022	25165	Rodriguez, Lisa K	431.66	
Paycheck	07/07/2022	25166	Vasquez Jr., Miguel A	341.63	
Paycheck	07/07/2022	25167	Govea, Karen F	1,087.60	
Paycheck	07/07/2022	25168	Mata, Fatima C	1,174.08	
Liability Check	07/07/2022	25169	United Steelworkers	407.49	
Paycheck	07/07/2022	25170	Palafox, Laura I	1,119.50	
Liability Check	07/07/2022	25171	AFLAC	1,682.86	
Liability Check	07/07/2022	25173	AIG (VALIC)	13,517.05	
Paycheck	07/21/2022	25174	Cousins, Brandon D.	2,264.72	
Paycheck	07/21/2022	25175	Perreira, Sanford K.	3,705.64	
Paycheck	07/21/2022	25176	Rodriguez, Lisa K	180.72	
Paycheck	07/21/2022	25177	Vasquez Jr., Miguel A	691.16	
Paycheck	07/21/2022	25178	Govea, Karen F	1,108.94	
Paycheck	07/21/2022	25179	Mata, Fatima C	1,074.83	
Paycheck	07/21/2022	25180	Palafox, Laura I	1,124.57	
Liability Check	07/21/2022	25181	AIG (VALIC)	13,775.52	
Liability Check	07/21/2022	25182	United Steelworkers	428.35	
Liability Check	07/21/2022	25183	CA Choice	40,742.43	
Liability Check	07/21/2022	25184	LegalShield	971.20	
Liability Check	07/21/2022	25185	Principal Life Insurance Co	4,894.47	
Paycheck	07/23/2022	25186	Cousins, Brandon D.	100.40	
Paycheck	07/23/2022	25187	Ford, Lisa R	119.57	
Paycheck	07/23/2022	25188	Vasquez Jr., Miguel A	89.13	
Total 101.012 · TCB-Payroll Account 2999				329,020.57	
101.015 · TCB - Keystone C 8641					
Bill Pmt -Check	07/07/2022	10297	Gilberto Arroyo-06	365.00	
Bill Pmt -Check	07/07/2022	10298	Terminix	83.00	
Bill Pmt -Check	07/07/2022	10299	TID Turlock Irrigation District +06	481.21	
Bill Pmt -Check	07/19/2022	10300	City Of Patterson-H2O, sewer, garbage	451.82	
Total 101.015 · TCB - Keystone C 8641				1,381.03	
Total 101.010 · Tri Counties Bank				606,250.31	
Total 101.000 · Cash and cash equivalents				606,250.31	
103.000 · Restricted Funds					
103.100 · TCB-USDA Debt Reserve 7237					
Check	07/15/2022	eft	USDA Rural Development Loan-EFT	10,060.00	
Total 103.100 · TCB-USDA Debt Reserve 7237				10,060.00	
TOTAL				616,310.31	
Less : Irregular Items (highlighted above)				125,661.09	
NET WARRANTS ISSUED - July 2022				490,649.22	

August 2, 2022

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

Dear Ms. Freese:

This letter ("Engagement Letter"), together with the attached Terms and Conditions – Non-Attest Non-Tax Services, confirms the terms of our engagement with Del Puerto Health Care District ("Client") and the nature and extent of services we will provide.

Objective

The objective of our engagement is to:

1. Prepare the Medi-Cal Report (Form 3096, and 3089) for the year ended June 30, 2022, in accordance with the guidelines established by the Department of Health Care Services ("DHCS") based on information provided by you for the following:
 - DPHCD / 1063430916
2. Apply accounting and financial reporting expertise to assist you in the presentation of the reports described above without an undertaking to obtain or provide any assurance that there are no material modifications that should be made to the reports in order for them to be in accordance with the guidelines established by DHCS, as identified above.

Additional Services

From time to time, you may request that we provide services outside the scope of the services listed in the objective section of this letter ("Additional Services"). We will provide such Additional Services subject to the terms and conditions of this Engagement Letter. However, nothing in this Engagement Letter related to Additional Services is intended to require us to provide these Additional Services or is intended to create a duty, either express or implied, to provide such Additional Services or otherwise to bring to your attention to matters or advice that we were not specifically requested to provide or address.

Fees

Our fees for this engagement will be billed as work progresses, and progress billings may be submitted. Based upon our discussions with representatives of Client, the fee for this engagement will be \$3,000 for the Home office cost report, and \$8,000 for the Medi-Cal cost report. In addition, expenses for items such as travel, telephone, postage, clerical time, printing, and reproduction of form(s) and/or report(s) are billed for reimbursement as incurred. Our fee has been determined based on our understanding obtained through discussions with you regarding your preparation for the engagement and your current business operations. To the extent we encounter circumstances outside of our expectations that warrant additional procedures and

Del Puerto Health Care District

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time, we will communicate that fact and advise you of options and the additional fees necessary to complete the engagement. We expect payment of our billings within 30 days after submission.

If, upon our receipt of information provided by you, we identify accuracy or completeness issues with such information which may affect preparation of the reports in accordance with the guidelines established by DHCS, any research and other efforts undertaken to address those issues will be considered Additional Services and billed at our standard hourly rates.

Our fees for the services listed above is based on the timely and accurate completion of our Client Assistance Memo ("CAM"). Failure to fully complete the CAM in a timely manner may result in additional fees at our standard hourly rates.

Procedures, Limitations, and Independence

We will use our judgment in resolving questions where the guidelines established by DHCS are unclear or where there may be conflicts between the Medicare Administrative Contractors ("MAC") or state Medicaid agency interpretations of the guidelines established by DHCS, law, and other supportable positions.

Where we disagree with respect to your obligation to disclose a position, you have the right to choose another professional to prepare your reports. In such event, you agree to compensate us for our services rendered to the date of withdrawal. Such withdrawal will release us from any obligation to complete your reports and will constitute completion of our engagement.

We do not perform a review or audit of the information that is provided to us as it relates to your reports. We are not required to, and will not, verify the accuracy or completeness of the information you will provide for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion or conclusion nor provide any assurance on the reports.

Your reports may be selected for review or audit by their respective oversight agency(ies). Any proposed adjustments made during review or audit may be subject to certain rights of appeal. In the event of such review or audit, we will be available upon request to assist you. Such assistance will be considered Additional Services.

Our work in connection with preparation of your reports does not include any procedures designed to discover defalcations or other irregularities, should any exist. Our engagement cannot be relied upon to identify or disclose misstatements in the reports, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations.

Responsibilities of Management

You acknowledge and understand that our role is to prepare the reports in accordance with guidelines established by DHCS and assist you in the presentation of the reports in accordance with guidelines established by DHCS. You have the following overall responsibilities that are fundamental to our undertaking the engagement:

1. The selection of guidelines established by DHCS to be applied in the preparation of the reports.

Del Puerto Health Care District

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August 2, 2022

2. The preparation and fair presentation of reports in accordance with guidelines established by DHCS and the inclusion of all informative disclosures that are appropriate for guidelines established by DHCS, if applicable.
3. The design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of the reports.
4. The prevention and detection of fraud.
5. To ensure that Client complies with the laws and regulations applicable to its activities.
6. Ensuring the accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement.
7. To provide us with:
 - a. Access to all information of which you are aware is relevant to the preparation and fair presentation of the reports, such as records, documentation, and other matters.
 - b. Additional information that we may request from you for the purpose of the engagement.
 - c. Unrestricted access to persons within Del Puerto Health Care District of whom we determine it necessary to make inquiries.

You authorize Wipfli to directly access your accounting system(s) when requested by you or as deemed necessary by Wipfli to render services under this Engagement Letter. You agree to provide Wipfli a unique username and password to facilitate such access. You further agree to manage such access and understand that you are responsible for providing that access in a sound and secure manner that does not compromise your network or systems, and that you are responsible for terminating such access and may do so at any time, provided that you understand that terminating such access may make it impossible to perform our obligations hereunder and relieve us of our obligation to do so.

You are also responsible for all management decisions and responsibilities and for designating an individual with suitable skills, knowledge, and experience to oversee the preparation of your reports. You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services.

In addition, management has the final responsibility for the reports. Therefore, management should review the reports carefully before signing and submitting them.

Furthermore, failure to submit the reports or submitting the reports late may subject you to penalties, including suspension of reimbursement until the reports are received, and interest.

Management Assistance

Assistance by your employees in the preparation of the reports will be discussed with you. Their timely response and assistance is crucial to our ability to timely and efficiently complete our work.

Del Puerto Health Care District

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August 2, 2022

Other

Jeff Johnson will be the engagement Partner for the services specified in this Engagement Letter. The engagement Partner's responsibilities include supervising the firm's services performed as part of this engagement.

Nick Addleman will be part of the engagement team and your direct contact for the services specified in this Engagement Letter.

If the contents of this Engagement Letter, together with the attached Professional Terms and Conditions – Non-Attest Non-Tax Services, agrees with your understanding of the terms of our engagement, please sign below where indicated and return it to us.

We look forward to our continued association with you and management and appreciate the opportunity to serve you. Please do not hesitate to call us if you have any questions about the work we are to perform or any other aspect of the services we can provide.

Wipfli LLP

Wipfli LLP

ACCEPTED: [DEL PUERTO HEALTH CARE DISTRICT](#)

By: _____

Karin Freese

Karin Freese, Chief Executive Officer

Date: August 16, 2022

NA/gh

Enc.

Professional Services Terms and Conditions – Non-Attest and Non-Tax Engagements

1. Entire Agreement

These Terms and Conditions, together with the engagement letter (“Engagement Letter”) to which these Terms and Conditions are attached, the Engagement Letter’s other appendices, and applicable Change Orders, if any, constitute the entire agreement between the parties on the subject matter thereof and supersede and merge all prior proposals (including prior proposals of Wipfli regarding the engagement), understandings, and agreements (oral or written) between the parties relating to the subject matter including, without limitation, the terms of any request for proposal issued to Client or the standard printed terms on any purchase order issued by Client and any non-disclosure or confidentiality agreement between Wipfli and Client dated prior to the date of the Engagement Letter. No modification, amendment, supplement to, or waiver of these Terms and Conditions or the Engagement Letter shall be binding upon the parties unless made in writing and duly signed by both parties. To the greatest extent reasonably possible, the provisions of the Engagement Letter, its Appendixes (including these Terms and Conditions), Implementation Plan, Change Orders, and any other exhibit, attachment, schedule, or other document referenced in or by the Engagement Letter shall be read together and harmonized to give effect to the parties’ intent. In the event of a direct conflict among the express provisions of the foregoing, the Engagement Letter shall be given controlling effect. No provision of these terms and conditions will apply to any attest services that may be performed by Wipfli for Client if such provision would impair Wipfli’s independence from Client required pursuant to applicable professional standards, such services being governed exclusively by the Engagement Letters issued with respect thereto. Wipfli may be referred to herein as “we” or “us” or in a similar manner, and Client may be referred to as “you” or in a similar manner, and such references shall be read in context.

2. Commencement and Term

The Engagement Letter or Change Order shall become effective when signed by duly authorized representatives of both parties and shall remain in full force and effect until the services to be delivered under the Engagement Letter are complete (as reasonably determined by Wipfli) unless earlier terminated by either party as provided in the Engagement Letter or these Terms and Conditions. Each person executing an Engagement Letter or Change Order on behalf of a party represents and warrants to the other that he or she has all power and authority to bind the party on whose behalf he or she is executing same.

3. Termination of Agreement

The Engagement Letter may be terminated as follows: (i) by either party immediately upon written notice to the other if either party hereto becomes the subject of voluntary or involuntary bankruptcy or other insolvency proceeding, (ii) by Wipfli or Client if either party defaults in the performance of any of its covenants and agreements set forth in the Engagement Letter or Change Order (except when such default is due to a cause beyond the control of the party) and such default is not cured within thirty (30) days after notice from either party specifying the nature of such default, and (iii) by Wipfli or Client with or without cause upon providing thirty (30) days written notice. Termination of the Engagement Letter shall have no effect on either party’s obligation to pay any amount due and owing with respect to such periods prior to the effective date of such termination.

Wipfli has the right to withdraw from this engagement with immediate effect if Client does not provide us with the information we request in a timely manner, refuses to cooperate with our reasonable requests, or misrepresents any facts. Our withdrawal will release us from any obligation to complete the engagement and will constitute completion of our engagement. Client agrees to compensate us for our time and out-of-pocket expenses through the date of our withdrawal.

4. Fee Estimates and Change Orders

Wipfli’s Engagement Letter may set forth certain ranges for Wipfli’s fees charged on any project or services. Wipfli provides fee estimates as an accommodation to Client. These estimates depend on certain assumptions, including: (a) anticipated cooperation from Client personnel, (b) timely responses to our inquiries, (c) timely completion and delivery of Client assistance requests, (d) timely communication of all significant accounting and financial reporting matters, (e) the assumption that

unexpected circumstances will not be encountered during the engagement, and (f) where applicable, the assumption that Client’s hardware platform/computer system will, at the commencement of the services, be fully operable as intended and designed, functioning as necessary and available to Wipfli without material restriction for the duration of the services. Unless otherwise indicated in the Engagement Letter, fee estimates shall not be construed as or deemed to be a minimum or maximum fee quotation. Although Wipfli reasonably believes suggested fee ranges are accurate, Wipfli’s actual fees may vary from its fee estimates.

Services that fall outside the agreed-upon scope of Wipfli’s engagement shall be covered by a Change Order, or, if the nature and amount of such services are not material to the overall engagement, shall be delineated and included on Wipfli’s invoice for such services. A “Change Order” means a mutually agreed-upon change in the schedule or the time for Wipfli’s performance of the services on a project, the scope of specifications of a project, and/or the fees chargeable by Wipfli to Client, which is reduced to writing using an agreed-upon form that is executed by an authorized representative of each for Wipfli and Client.

Unless otherwise agreed in the Engagement Letter, miscellaneous expenses incurred by Wipfli in the course of performing the service will be charged in addition to Wipfli’s professional fees. Miscellaneous expenses may include, but are not limited to: travel, lodging, transportation, and meals for projects requiring travel; clerical processing; telecommunications charges; technology fees; delivery expenses; and all sales, use, ad valorem, excise, or other taxes or other governmental charges.

5. Payment of Fees

Unless otherwise agreed, all invoices are due and payable within thirty (30) days of the invoice date. All business or commercial accounts will be charged interest at the lesser of one percent (1%) per month or the maximum rate permitted by law, except where prohibited by law, on Client’s balance due to Wipfli that is outstanding over thirty (30) days. At our discretion, services may be suspended if Client’s account becomes overdue and will not be resumed until Client’s account is paid in full. Client acknowledges and agrees that we are not required to continue services in the event of a failure to pay on a timely basis for services rendered as required. Client further acknowledges and agrees that in the event Wipfli stops services or withdraws from this engagement as a result of Client’s failure to pay on a timely basis for services rendered as required by this Engagement Letter, Wipfli shall not be liable to Client for any damages that occur whether direct or indirect, foreseen or unforeseen, and whether or not the parties have been advised of the possibility of such damages.

In the event Wipfli is required to respond to a subpoena, court order, government regulatory inquiries, or other legal process related to Client or its management (other than a matter in which Wipfli is named as a party) for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this or any prior engagements, Client agrees to compensate us for all time we expend in connection with such response, at our regular rates, and to reimburse us for all related out-of-pocket costs, including attorney’s fees, that we incur. Any services under this paragraph will be deemed a separate engagement and, to the extent permitted by law and applicable professional standards, we will promptly notify you of the matter.

6. Privacy and Engagement Staffing

Wipfli expressly reserves the right to replace, in its sole discretion, any of our professional project team members, as necessary, to provide quality and timely service to Client. From time to time, and depending upon circumstances, Wipfli may use third-party service providers, such as independent contractors, specialists, or vendors to assist us in providing professional services, including tax services. These parties and their personnel may be located within or outside the United States. We may also use personnel from affiliates of Wipfli and other Wipfli-related entities (including our wholly-owned subsidiary based in India and contractors in the Philippines) or any of their respective affiliates. In addition, Wipfli may utilize third-party service providers, including cloud-based service providers, who may collect, use, transfer, transmit, store,

Professional Services Terms and Conditions – Non-Attest and Non-Tax Engagements

or otherwise process Client information in connection with the delivery of certain services. Wipfli is committed to maintaining the confidentiality and security of Client's information, and accordingly, Wipfli maintains policies, procedures and safeguards to protect the confidentiality of Client information. In addition, our agreements with all service providers appropriately maintain and protect the confidentiality of Client information, provided we may use electronic media to transmit Client information and such use in itself will not constitute a breach of any confidentiality obligation. We remain responsible to Client for the supervision of all service providers, entities, and personnel who assist us in rendering professional services hereunder and for protecting the confidentiality of Client information. Client hereby consents and authorizes us to disclose Client information to the foregoing entities and parties for the purpose of providing professional services, including tax services, to Client.

Wipfli is committed to protecting personal information that can be linked to specific individuals, including health information ("Personal Data") and will maintain such Personal Data in confidence in accordance with professional standards and governing laws. Client will not provide any Personal Data to Wipfli unless necessary to perform professional services described in the Engagement Letter. When providing any Personal Data to us, Client will comply with all applicable laws (both foreign and domestic) and will anonymize, mask, obfuscate, and/or de-identify, if reasonably possible, all Personal Data that is not necessary to perform the professional services described in the Engagement Letter. Any Personal Data provided to us by Client will be kept confidential and not disclosed to any third party not described above (parties providing us assistance in rendering professional services) unless expressly permitted by Client or required by law, regulation, legal process, or to comply with professional standards applicable to Wipfli. Client is responsible for obtaining, pursuant to law or regulation, consents from parties that provided Client with their personal information, which will be obtained, used, and disclosed by Wipfli for its required purposes, and Wipfli may rely on the representation that Client has obtained such consents.

Please see Wipfli's Privacy Statement located at www.wipfli.com/privacy-statement for further information.

Applicable rules in some states require that we advise you that some persons who own an interest in Wipfli may not be licensed as Certified Public Accountants and may provide services related to this engagement.

7. Terms of Ongoing Support and Advice

Any ongoing support and advice provided by Wipfli, whether or not it is covered by an engagement letter or Change Order, shall be subject to Wipfli's Terms and Conditions and will be provided under the same terms and conditions that would apply to services defined in Wipfli's Engagement Letters or Change Orders.

8. Intellectual Property Rights

Client acknowledges that Wipfli owns all intellectual property rights, title, and interest to all materials and information produced or developed by Wipfli throughout the duration of this engagement, excluding any pre-existing ownership right of Client and without implying any ownership interest in any Client materials, data or other information, all of which shall remain the property of Client. Upon completion of the services contemplated by the Engagement Letter, Wipfli grants to Client a perpetual paid-up license to use or modify, for internal purposes only, any deliverable produced by Wipfli and actually delivered to Client, provided that any use or modification of such deliverable, other than for the stated purposes in the Engagement Letter, is not authorized. In addition, Client shall not alter or remove any of Wipfli's trademarks, copyright registration marks, patent, or other intellectual property notices applicable to any of Wipfli's goods, marketing material, or advertising media and shall not in any way alter any of Wipfli's products. Client shall promptly notify Wipfli in writing of any infringement of Wipfli's intellectual property by third parties of which Client becomes aware. Neither party shall acquire any right, title, or interest in or to the other party's code, data, business processes, or other information to which such party may have access during the term of the engagement hereunder.

All such code, data, business process, and other information shall be solely and exclusively the property of the originating party.

9. Mutual Confidentiality

During the course of performing services, the parties may have access to information that is confidential to one another, including, without limitation, source code, documentation, specifications, databases, system design, file layouts, tool combinations, development methods, or business or financial affairs, which may incorporate business methods, marketing strategies, pricing, competitor information, product development strategies and methods, customer lists, customer information, and financial results (collectively "Confidential Information"). Confidential Information may include information received from third parties, both written and oral, that each party is obligated to treat as confidential.

Confidential Information shall not include any information that (i) is already known by the recipient party or its affiliates, free of any obligation to keep it confidential, (ii) is or becomes publicly known through no wrongful act of the receiving party or its affiliates, (iii) is received by the receiving party from a third party without any restriction on confidentiality, (iv) is independently developed by the receiving party or its affiliates, (v) is disclosed to third parties by the disclosing party without any obligation of confidentiality, or (vi) is approved for release by prior written authorization of the disclosing party.

Without the advance written consent of the other party, except as required by law, regulation, or to comply with professional standards applicable to a party or for the performance of the services, neither party shall disclose to a third party Confidential Information of the other party. Each party agrees to maintain at least the same procedures regarding Confidential Information that it maintains with respect to its own Confidential Information. Each party may use the Confidential Information received from the other party only in connection with fulfilling its obligations under this Agreement. The parties further agree that expiration or termination of this Agreement, for any reason, shall not relieve either party, nor minimize their obligations with respect to Confidential Information, as set forth herein.

10. Third-Party Products and Subcontractors

When Wipfli is requested by Client through an engagement letter or Change Order to provide assistance with third-party products, Wipfli will use commercially reasonable efforts (as defined by Wipfli) to research, learn, and assist Client in the use of third-party products. However, Wipfli shall not be held liable for the use of or results derived from software or other products or services that have been written, produced, or provided by third parties. Client accepts all responsibility for, and risk-of-loss associated with, all such use of third-party software, hardware, and products and services. Client accepts full responsibility for all communications with, and indemnifies and holds Wipfli harmless from, claims by third-party software developers, vendors, contractors, and/or subcontractors who have not been directly commissioned, engaged, retained, or hired by Wipfli. Wipfli hereby expressly disclaims all liability to Client or to any third parties that might be affected by the services performed or equipment installed by a third party who has not been directly commissioned, engaged, retained, or hired by Wipfli.

11. Tax Responsibilities

Client shall pay and be solely and exclusively liable for all sales, use, ad valorem, excise, or other taxes or governmental charges imposed on the installation, implementation, licensure, or sale of goods or services by Wipfli or third parties to Client related to the Engagement Letter.

12. Independent Contractor

The relationship between Wipfli and Client is solely and exclusively that of independently contracting parties.

13. Non-Exclusivity

No right of exclusivity is granted, guaranteed, or implied by Wipfli and Client entering into any engagement letter or Change Order. Client acknowledges that Wipfli regularly performs the same or similar services as are being provided hereunder to third parties.

Professional Services Terms and Conditions – Non-Attest and Non-Tax Engagements

14. Allocation of Risk and Limitation of Liability

In no event will either party to this Engagement Letter be liable to the other for claims of punitive, consequential, special, or indirect damages. Wipfli's liability for all claims, damages and costs of Client arising from this engagement shall be limited to the amount of fees paid by Client to Wipfli for the services rendered under this Engagement Letter and any corresponding Change Order, provided that the foregoing limitation shall not apply in the event of Wipfli's fraud or willful misconduct. Because Wipfli will rely on Client and its management for the accuracy of the representations made to Wipfli to perform the services described in the Engagement Letter, Client holds harmless and releases Wipfli and its owners and employees from all claims, liabilities, losses and costs arising in circumstances where there has been a knowing misrepresentation made by a member of Client's management that has caused, in any respect, Wipfli's breach of contract or negligence.

15. Dispute Resolution

If any dispute arises among the parties regarding the subject matter hereof and such dispute cannot be resolved through informal negotiations and discussion, the parties agree to try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its applicable rules for resolving professional accounting and related services disputes before resorting to arbitration or litigation. Costs of any mediation proceeding shall be shared equally by all parties. Except for an action by us to collect payment of our invoices, Wipfli and Client agree that no claim arising out of services rendered pursuant to the Engagement Letter or any Change Order shall be filed: (i) in the case of any report or deliverable issued by Wipfli under the Engagement Letter, no later than two years from the date of such report or deliverable (or if no report or deliverable is issued, two years from the date of the Engagement Letter), or (ii) in the case of any tax form or similar governmental filing, no later than two years after the initial due date of such tax form or filing.

16. Governing Law

Any and all claims relating to agreements between Wipfli and Client for any service shall be governed by and construed in accordance with the internal laws of the state in which the Wipfli office which issues the Engagement Letter related to the services is located.

17. Severability

The provisions of these Terms and Conditions shall be severable, so that the invalidity or unenforceability of any provisions will not affect the validity or enforceability of the remaining provisions; provided that no such severability shall be effective if it materially changes the economic benefit of these Terms and Conditions to either party.

18. Notices

All notices required to be given to either party under the Engagement Letter shall be in writing and sent by traceable carrier to each party's address indicated on the Engagement Letter, or such other address as a party may indicate by at least ten (10) business days' prior written notice to the other party. Notices shall be effective upon receipt. A copy of such notice should be provided to Wipfli's General Counsel at wipfli-legal@wipfli.com.

19. Electronic Signature

Each party hereto agrees that any electronic signature of a party to the Engagement Letter or any electronic signature to a document contemplated hereby is intended to authenticate such writing and shall be as valid, and have the same force and effect, as a manual signature. Any such electronically signed document shall be deemed (i) to be "written" or "in writing," (ii) to have been signed, and (iii) to constitute a record established and maintained in the ordinary course of business and an original written record when printed from electronic files. Each party hereto also agrees that electronic delivery of a signature to any such document (via email or otherwise) shall be as effective as manual delivery of a manual signature. For purposes hereof, "electronic signature" includes, but is not limited to: (i) a scanned copy (as a "pdf" (portable document format) or other replicating image) of a manual ink signature, (ii) an electronic copy of a traditional signature affixed to a document, (iii) a signature incorporated into a document utilizing touchscreen capabilities, or (iv) a digital signature. Neither party shall contest

the admissibility of true and accurate copies of electronically signed documents on the basis of the best evidence rule or as not satisfying the business records exception to the hearsay rule.

20. Record Retention

We will retain records related to this engagement pursuant to our record retention policy. At the end of the relevant time period, we will destroy our records related to this engagement. However, Client's original records will be returned to Client upon the completion of the engagement. When records are returned, it is Client's responsibility to retain and protect the records for possible future use, including potential examination by governmental or regulatory agencies.

21. Assignment

The Engagement Letter to which these Terms and Conditions are attached shall be binding on the parties hereto and their respective successors and assigns. Neither party may assign this Engagement Letter without prior written consent of the other, except that Wipfli may assign its rights and obligations under this Engagement Letter without approval of Client to an entity that acquires all or substantially all of the assets of Wipfli or to any subsidiary or affiliate or successor in a merger, acquisition, or change of control of Wipfli; provided that in no event shall such assignment relieve Wipfli of its obligations under this Engagement Letter.

22. Force Majeure

Either party may suspend (or if such suspension continues for more than thirty (30) days, terminate) its obligations (except the obligation to pay for services previously rendered) under the Engagement Letter or any amendment or Change Order, if such obligations are delayed, prevented, or rendered impractical or impossible due to circumstances beyond its reasonable control, including, without limitation, fires, floods, storms, washouts, tsunamis, earthquakes, wars (declared or undeclared), civil disturbances, accidents, terrorist acts (including biochemical attacks), health pandemics, acts of any governmental body, damage to its plants and equipment, computer network problems caused by any Internet Service Provider or telecommunications company servicing Wipfli and/or Client, or acts of God or events beyond a party's control (collectively referred to herein as "Force Majeure"). Each party will use reasonable efforts to promptly minimize the duration and consequences of any failure of or delay in performance resulting from a Force Majeure event. In such event, the affected party will not be liable to the other for delay or failure to perform its obligations under this Engagement Letter.

Del Puerto Health Care District
COVID19 P&L Summary
January 2020 through July 2022

	Jan - Jun 20	Jul '20 - Jun 21	Jul '21 - Jun 22	Jul 22	TOTAL
Ordinary Income/Expense					
Income					
407.000 · Other Income	347,414		349,711		697,125
Total Income	347,414		349,711		697,125
Gross Profit	347,414		349,711		697,125
Expense					
601.000 · Salaries & Wages	13,251	39,707	30,388	6,546	89,892
602.000 · Employee Benefits	965	2,994	2,436	463	6,858
604.000 · Purchased Services		200	400	300	900
605.000 · Supplies	9,803	34,885	19,728	1,471	65,887
609.000 · Maintenance & Repairs		917			917
611.000 · Other operating expenses	526	1,400	1,078		3,004
Total Expense	24,545	80,103	54,030	8,780	167,458
Net Ordinary Income	322,869	(80,103)	295,681	(8,780)	529,667
Net Income	322,869	(80,103)	295,681	(8,780)	529,667

Lost Health Center Revenue over CY 2019 (see calculation)

Jan-Mar 2020	(68,851)
Apr-Jun 2020	-
Jul-Sep 2020	(131,758)
Oct-Dec 2020	(43,524)
Jan- Mar 2021	(311,447)
Apr-Jun 2021	-
Jul-Sep 2021	(138,258)
Oct-Dec 2021	(14,524)
Jan-Mar 2022	(145,573)
TOTAL LOST PATIENT SERVICE REVENUE	(853,934)

NET COVID IMPACT **(324,267)**