

DEL PUERTO HEALTH CARE DISTRICT

Via ZOOM

Join Zoom Meeting

<https://us02web.zoom.us/j/4792915693?pwd=VkpjSGF5Rm9wN2dxekloeWdNcVhBUT09>

Meeting ID: 479 291 5693

Password: Del Puerto

One tap mobile: 16699006833,,4792915693#,,1#,524199#

FINANCE MEETING AGENDA

3:00 PM May 20, 2020

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

Announcement Regarding Public Participation

Members of the public may be heard on any item on the Finance Committee agenda. A person addressing the Finance Committee will be limited to five minutes unless the chairperson of the Finance Committee grants a longer period of time. 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 at a later date. The Finance Committee may take action 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	April 22, 2020	Action Anticipated
B. Month End Financials for Acceptance	April 2020	Action Anticipated
C. Monthly Warrants for Recommendation	April 2020	Action Anticipated
- 5. Old Business – None**

A. FY 2020-21 Budget Review - Draft 1	Information Only
---------------------------------------	-------------------------
- 6. New Business – None**
- 7. Accounting and Finance Manager Report**

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

DEL PUERTO HEALTH CARE DISTRICT
875 E Street - Patterson, California 95363
FINANCE MEETING via Zoom Video Conference
MINUTES APRIL 22, 2020

I. Call to order/Attendance

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

Other Board Members Present: Becky Campo, Committee Member

Other Staff Members Present: Maria Reyes-Palad, Financial Accounting Manager; Paul Willette, Ambulance Director; Suzie Benitez, Health Center Manager; and Danae Skinner, Administrative Staff Accountant

II. Public Participation – No comments

III. Acceptance of Agenda

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

IV. Finance Report Review

A. Review for Approval: March 18, 2020 Minutes

M/S/C Becky Campo/Anne Stokman to accept the minutes for February 19, 2020 as presented.

B. Review Financial Report for March 2020

Maria Reyes-Palad reviewed the report and answered all questions regarding the Financial Report. It was noted by the Committee and the Staff that COVID-19 had impacted the financial reports for March but that the April reports will show more of an impact.

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

C. Review for Recommendation March 2020 Warrants

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

M/S/C Anne Stokman/Becky Campo to recommend to the Board to approve the warrants as presented.

V. Old Business – None

VI. New Business

A. Financial Strategy for COVID-19 impact

Committee discussed how the COVID-19 pandemic was affecting the District. The Committee was concerned about having to lay-off employees or reduce hours during the slow-down. Anne Stokman stated that Hospitals and Emergency Departments are all slow.

Suzie Benitez said that the Health Center is the only facility testing for COVID-19 on west side of the county. They have an isolated area for COVID testing so there is no exposure to regular patients. She only has 36 tests so they are limited to testing existing patients in accordance to CDC guidelines. Regular patient visits are down. They have set up a system to call patients with children that need to stay on their vaccine schedule and get them in. They sanitize the clinic daily and after each patient so there is no exposure.

Ambulance – Calls are down for April.

The SBA application for the Paycheck Protection Program is complete and ready for submission as soon as Special Districts are eligible.

Information Only – No action taken

B. FY 2020-21 Budget Strategy Discussion

Maria Reyes-Palad informed the committee that she and Karin Hennings were starting the budget process.

**DEL PUERTO HEALTH CARE DISTRICT
875 E Street - Patterson, California 95363
FINANCE MEETING via Zoom Video Conference
MINUTES APRIL 22, 2020**

Anne Stokman suggested to use the current year's numbers.
Becky Campo stated that since this year is so different due to COVID that the District needs to be open for adjustments to the budget as the impact will be difficult to project.

Information Only – No action taken

VII. Accounting and Finance Manager Report

- A.** Set Schedule for Committee Review of Account Reconciliations
Committee decided that the Account Reconciliations for each account with their supporting documents would be reviewed by Becky Campo on April 23, 2020.

VIII. Meeting adjourned – 4:07 PM

Respectfully submitted,

Anne Stokman, Treasurer

DRAFT

Del Puerto Health Care District
Balance Sheet
As of April 30, 2020

	Apr 30, 20	Mar 31, 20	Change	Apr 30, 19	% Change	NOTES
ASSETS						
Current Assets						
101.000 · Cash and cash equivalents						
101.010 · Tri Counties Bank						
101.011 · TCB-Operating Checking 1739	1,563,402	1,622,309	(4%)	1,767,413	(12%)	
101.012 · TCB-Payroll Account 2999	12,519	115,869	(89%)	112,924	(89%)	
101.013 · TCB-Money Market 4168	100,826	100,819		100,668	0%	
101.015 · TCB - Keystone C 8641	64,341	57,153	13%	111,643	(42%)	
101.016 · TCB-HC Billing Dept Acct 7262	2,993	2,617	14%	2,610	15%	
101.017 · TCB-Ambulance Fund 1041	4,965	7,190	(31%)	2,614	90%	
Total 101.010 · Tri Counties Bank	1,749,046	1,905,957	(8%)	2,097,872	(17%)	
101.030 · Petty Cash in District Office	340	340		340		
101.090 · LAIF-Local Agency Invstmnt Fund	512,140	509,575	1%	500,363	2%	
Total 101.000 · Cash and cash equivalents	2,261,526	2,415,872	(6%)	2,598,575	(13%)	
103.000 · Restricted Funds						
103.100 · TCB-USDA Debt Reserve 7237	116,822	115,812	1%	104,634	12%	
Total 103.000 · Restricted Funds	116,822	115,812	1%	104,634	12%	
105.000 · BOTW-Mitigation Fee Acct	146,247	146,243		335,038	(56%)	
107.000 · Wash Account				(170)	100%	
Total Checking/Savings	2,524,595	2,677,927	(6%)	3,038,077	(17%)	
Accounts Receivable						
121.000 · Patient Accounts - Net						
121.100 · Ambulance						
121.101 · AMB Accts Receivable	697,724	698,915	(0%)	531,389	31%	
121.102 · AMB Allowance for Doubtful	(339,094)	(339,673)	0%	(258,255)	(31%)	
Total 121.100 · Ambulance	358,630	359,242	(0%)	273,134	31%	
121.300 · Health Center						
121.301 · HC Accts Receivable	98,133	151,550	(35%)	318,592	(69%)	
121.302 · HC Allowance for Doubtful	(11,678)	(18,034)	35%	(37,912)	69%	
Total 121.300 · Health Center	86,455	133,516	(35%)	280,680	(69%)	
Total 121.000 · Patient Accounts - Net	445,085	492,758	(10%)	553,814	(20%)	
123.000 · Keystone C Accts Rec	816	630	30%	540	51%	
125.000 · Other Accounts Receivable	4,768	2,252	112%	172	2,672%	
126.000 · Government Reimbursements						
126.114 · FYE 2014 GEMT				6,006	(100%)	
126.115 · FYE 2015 GEMT				65,655	(100%)	
126.316 · FYE 2016 PPS				30,000	(100%)	
126.317 · FYE 2017 PPS	40,452	40,452		101,129	(60%)	
126.318 · FYE 2018 PPS	38,256	38,256		94,312	(59%)	
Total 126.000 · Government Reimbursements	78,708	78,708		297,102	(74%)	
Total Accounts Receivable	529,377	574,348	(8%)	851,628	(38%)	
Other Current Assets						
131.000 · Deposits in Transit	19,306		100%	30,213	(36%)	HC Incentive deposited May 4
133.000 · Accrued Tax & Fee Receivables	280,900	159,784	76%	(244,861)	215%	
135.000 · Medical Supply Inventory	44,183	44,183		36,957	20%	
136.000 · Prepays	49,428	49,991	(1%)	33,408	48%	
137.000 · Health Benefits Prepaid				16,026	(100%)	
Total Other Current Assets	393,817	253,958	55%	(128,257)	407%	
Total Current Assets	3,447,789	3,506,233	(2%)	3,761,448	(8%)	

Del Puerto Health Care District
Balance Sheet
As of April 30, 2020

	Apr 30, 20	Mar 31, 20	Change	Apr 30, 19	% Change	NOTES
Fixed Assets						
151.000 · Capital assets						
151.150 · Land						
151.153 · Keystone B Land	162,914	162,914		162,914		
151.156 · Keystone C Land	148,000	148,000		148,000		
Total 151.150 · Land	310,914	310,914		310,914		
151.160 · Buildings & Improvements						
151.161 · E St Building	815,861	815,861		815,861		
151.163 · Keystone B Ext Bldg	901,410	901,410		848,030	6%	
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		1,802,451	3%	
Total 151.160 · Buildings & Improvements	5,036,620	5,036,620		4,927,190	2%	
151.170 · Equipment						
151.171 · District Office Equipment	39,965	39,965		39,965		
151.172 · Ambulance Equipment	1,551,251	1,551,251		1,223,913	27%	
151.173 · Health Center Equipment	334,721	334,721		314,885	6%	
Total 151.170 · Equipment	1,925,937	1,925,937		1,578,763	22%	
151.180 · Construction Work-in-Progress						
151.181 · E Street Expansion	421,487	421,067	0%	330,547	28%	
151.183 · 2018 Ford Interceptor QRV				44,204	(100%)	
151.180 · Construction Work-in-Progress - Other				5,385	(100%)	
Total 151.180 · Construction Work-in-Progress	421,487	421,067	0%	380,136	11%	
151.190 · Other Capital Assets						
151.191 · Electronic Med. Record Software	97,750	97,750		95,955	2%	
Total 151.190 · Other Capital Assets	97,750	97,750		95,955	2%	
151.200 · Accumulated Depreciation	(2,347,684)	(2,320,124)	(1%)	(2,048,786)	(15%)	
Total 151.000 · Capital assets	5,445,024	5,472,164	(0%)	5,244,172	4%	
Total Fixed Assets	5,445,024	5,472,164	(0%)	5,244,172	4%	
TOTAL ASSETS	8,892,813	8,978,397	(1%)	9,005,620	(1%)	
LIABILITIES & EQUITY						
Liabilities						
Current Liabilities						
Accounts Payable						
211.000 · Accounts Payable Total	161,184	159,103	1%	180,426	(11%)	
Credit Cards	4,498	4,360	3%	9,290	(52%)	
Other Current Liabilities						
253.000 · Accrued Payroll Liabilities	170,696	249,646	(32%)	111,940	52%	
254.000 · Maturities of long-term debt						
254.010 · USDA Debt Reserve (12 mos)	58,484	58,484		53,948	8%	
254.020 · TCB Debt Reserve (12 mos)	41,385	41,385		36,651	13%	
Total 254.000 · Maturities of long-term debt	99,869	99,869		90,599	10%	
257.000 · Keystone C CAM	257	(89)	389%	698	(63%)	
257.500 · Keystone C Security Deposit	10,000	10,000			100%	
Total Other Current Liabilities	280,822	359,426	(22%)	203,237	38%	
Total Current Liabilities	446,504	522,889	(15%)	392,953	14%	
Long Term Liabilities						
290.010 · USDA Loan - 1700 Keystone B	1,580,606	1,585,179	(0%)	1,642,540	(4%)	
290.020 · TCB Loan - Keystone C	997,638	999,642	(0%)	1,116,297	(11%)	
Total Long Term Liabilities	2,578,244	2,584,821	(0%)	2,758,837	(7%)	
Total Liabilities	3,024,748	3,107,710	(3%)	3,151,790	(4%)	

Del Puerto Health Care District
Balance Sheet
As of April 30, 2020

	Apr 30, 20	Mar 31, 20	Change	Apr 30, 19	% Change	NOTES
Equity						
350.000 · Unrestricted Assets	1,064,994	1,064,994		1,257,734	(15%)	
360.000 · Assigned Fund Balance						
360.030 · Asset Replacement Fund						
360.031 · Approved Capital Expenses	40,621	40,621			100%	
360.030 · Asset Replacement Fund - Other	530,736	530,736		400,000	33%	
Total 360.030 · Asset Replacement Fund	571,357	571,357		400,000	43%	
360.070 · Operating Cash Reserve	1,311,000	1,311,000		780,000	68%	
Total 360.000 · Assigned Fund Balance	1,882,357	1,882,357		1,180,000	60%	
370.000 · Restricted Fund Balance						
370.010 · Mitigation Fees	119,804	119,804		119,804		
370.050 · Restricted for Debt Service	106,636	106,636		91,941	16%	
Total 370.000 · Restricted Fund Balance	226,440	226,440		211,745	7%	
390.000 · Net Fixed Assets (Capital)	2,492,762	2,492,762		2,492,762		
Net Income	201,513	204,136	(1%)	711,587	(72%)	COVID Impact
Total Equity	5,868,066	5,870,689		5,853,828	0%	
TOTAL LIABILITIES & EQUITY	8,892,814	8,978,399	(1%)	9,005,618	(1%)	

Operating Acct

Month End Cash on Hand	\$ 2,524,595
101.015 · TCB - Keystone C 8641	\$ (64,341)
103.100 · TCB-USDA Debt Reserve 7237	\$ (116,822)
370.010 · Mitigation Fees	\$ (119,804)
360.030 · Asset Replacement Fund	\$ (571,357)
A/P & Payroll Liability	\$ (331,880)
Unencumbered cash	\$ 1,320,391
Percent of Operating Cash Reserve Goal	101%
3906 · Operating Cash Reserve	\$ 1,311,000

Del Puerto Health Care District
Total Operations vs Budget by Month & YTD
April 2020

	Apr 20	Budget	% of Budget	Jul '19 - Apr 20	YTD Budget	% of Budget	Annual Budget	NOTES
Ordinary Income/Expense								
Income								
401.000 · Gross Patient Service Revenue	682,666	948,440	72%	8,855,314	8,765,701	101%	10,662,581	
403.000 · Adjustments	(338,784)	(476,933)	71%	(4,915,191)	(4,507,883)	109%	(5,461,750)	
405.000 · Bad Debt	(62,364)	(60,600)	103%	(503,974)	(558,603)	90%	(679,803)	
407.000 · Other Income	60,705	14,175	428%	174,664	57,312	305%	75,054	HC Incentive & AMB COVID Stimulu
Total Income	342,223	425,082	81%	3,610,813	3,756,527	96%	4,596,082	
Gross Profit	342,223	425,082	81%	3,610,813	3,756,527	96%	4,596,082	COVID Impact
Expense								
601.000 · Salaries & Wages	223,793	247,752	90%	2,046,520	2,067,445	99%	2,527,266	
602.000 · Employee Benefits	63,488	68,274	93%	558,226	561,199	99%	681,837	
603.000 · Professional Fees	59,735	74,410	80%	668,239	744,761	90%	894,580	
604.000 · Purchased Services	37,956	38,856	98%	400,713	385,931	104%	463,143	
605.000 · Supplies	5,964	11,978	50%	153,377	138,775	111%	164,330	
606.000 · Utilities	5,336	5,515	97%	54,690	55,153	99%	66,184	
607.000 · Rental and Lease	832	930	89%	9,371	9,974	94%	12,059	
608.000 · Insurance Coverages	25,579	25,196	102%	253,419	251,956	101%	302,347	
609.000 · Maintenance & Repairs	7,512	11,269	67%	90,131	119,997	75%	145,535	
610.000 · Depreciation and Amortization	23,635	21,771	109%	210,979	217,714	97%	261,257	
611.000 · Other operating expenses	14,520	41,009	35%	219,735	250,154	88%	303,838	
Total Expense	468,350	546,960	86%	4,665,400	4,803,059	97%	5,822,376	
Net Ordinary Income	(126,127)	(121,878)	103%	(1,054,587)	(1,046,532)	101%	(1,226,294)	
Other Income/Expense								
Other Income								
701.000 · District Tax Revenues	122,430	123,167	99%	1,225,039	1,231,667	99%	1,478,000	
703.000 · Investment Income	2,715	3,700	73%	18,019	20,100	90%	22,800	
704.000 · Interest Expense	(5,487)	(5,201)	105%	(53,427)	(52,009)	103%	(62,411)	
705.000 · Tenant Revenue	600	600	100%	6,000	6,000	100%	7,200	
710.000 · Misc Other Income		1,600		8,314	4,800	173%	8,000	
Total Other Income	120,258	123,866	97%	1,203,945	1,210,558	99%	1,453,589	
Other Expense				1,897		100%		
Net Other Income	120,258	123,866	97%	1,202,048	1,210,558	99%	1,453,589	
Net Income	(5,869)	1,988	(295%)	147,461	164,026	90%	227,295	COVID Impact

Del Puerto Health Care District Entire District vs Previous Months

April 2020

	Apr 20	Mar 20	Apr 19
Ordinary Income/Expense			
Income			
401.000 · Gross Patient Service Revenue			
401.010 · AMB Ambulance Services			
401.011 · GEMT Federal Reimbursement			87,495
401.010 · AMB Ambulance Services - Other	583,404	664,496	659,394
Total 401.010 · AMB Ambulance Services	583,404	664,496	746,889
401.020 · Health Center Services			
401.040 · HC Capitation Payments	19,793	20,455	11,876
401.020 · Health Center Services - Other	79,469	145,112	184,448
Total 401.020 · Health Center Services	99,262	165,567	196,324
Total 401.000 · Gross Patient Service Revenue	682,666	830,063	943,213
403.000 · Adjustments			
403.100 · Contractual Adjustments			
403.015 · AMB Contractual Allowances			
403.011 · AMB Revenue Adjustments	(142)	(1,422)	(1,694)
403.012 · AMB GEMT QAF Add-on Pymt	3,686	1,861	
403.015 · AMB Contractual Allowances - Other	(369,300)	(552,735)	(541,426)
Total 403.015 · AMB Contractual Allowances	(365,756)	(552,296)	(543,120)
403.030 · Gross Adjustments HC			
403.022 · HC Reverse Credit Card Adj	250	246	136
403.023 · Reverse Capitated Adj	(19,793)	(20,455)	(11,876)
403.024 · HC Reverse Bad Debt Adj	1,590	2,470	2,781
403.025 · HC Reverse Refund of Overpayment	(260)	(382)	(921)
403.030 · Gross Adjustments HC - Other	45,186	52,251	(52,371)
Total 403.030 · Gross Adjustments HC	26,973	34,130	(62,251)
Total 403.100 · Contractual Adjustments	(338,783)	(518,166)	(605,371)
Total 403.000 · Adjustments	(338,783)	(518,166)	(605,371)
405.000 · Bad Debt			
405.010 · AMB Write-offs			
405.011 · AMB Allowance for Doubtful	579	41,880	56,225
405.012 · AMB Rcvd from Written Off Accts	11,466	5,345	11,775
405.013 · AMB Bad Debt	(79,666)	(36,001)	(38,679)
Total 405.010 · AMB Write-offs	(67,621)	11,224	29,321
405.020 · HC Write-offs			
405.021 · HC Allowance for Doubtful	6,357	6,106	11,610
405.022 · HC Bad Debt Health Center	(1,590)	(2,470)	(2,781)
405.023 · HC Rcvd from Written Off Accts	491	555	
Total 405.020 · HC Write-offs	5,258	4,191	8,829
Total 405.000 · Bad Debt	(62,363)	15,415	38,150
407.000 · Other Income			
407.030 · Payer Incentives Received	19,306	38,612	
407.040 · Community Education Classes			105
407.070 · COVID-19 Supplemental income	22,131		
407.000 · Other Income - Other	19,268	510	15,835
Total 407.000 · Other Income	60,705	39,122	15,940

Del Puerto Health Care District Entire District vs Previous Months

April 2020

	Apr 20	Mar 20	Apr 19
Total Income	342,225	366,434	391,932
Gross Profit	342,225	366,434	391,932
Expense			
601.000 · Salaries & Wages			
601.010 · Regular Operations			
601.051 · COVID-Mandated time	1,776		
601.010 · Regular Operations - Other	186,831	191,758	153,042
Total 601.010 · Regular Operations	188,607	191,758	153,042
601.020 · Community Service		3,140	3,113
601.030 · Continuing Education - Employee	721	157	1,417
601.040 · Temporary Help			2,188
601.050 · Paid Time Off	28,925	18,958	16,341
601.055 · Accrued Leave Payout	5,540	777	
601.060 · Union Representation			69
601.000 · Salaries & Wages - Other		70	
Total 601.000 · Salaries & Wages	223,793	214,860	176,170
602.000 · Employee Benefits			
602.020 · Health Ins			
602.021 · Life Insurance and AD&D	602	604	214
602.022 · Dental Insurance	2,895	2,824	2,016
602.023 · Vision Insurance	463	462	316
602.024 · Medical Insurance	28,008	26,791	18,203
602.020 · Health Ins - Other	2,585		
Total 602.020 · Health Ins	34,553	30,681	20,749
602.040 · Retirement			
602.041 · 414(h) Retirement Contribution	9,729	8,059	4,941
602.042 · 457(b) Company Match	2,651	4,439	2,990
Total 602.040 · Retirement	12,380	12,498	7,931
602.050 · Payroll Taxes			
602.051 · Social Security	13,220	12,759	10,179
602.052 · Medicare Tax	3,091	2,985	2,381
602.053 · CA UI & ETT	244	534	186
Total 602.050 · Payroll Taxes	16,555	16,278	12,746
Total 602.000 · Employee Benefits	63,488	59,457	41,426
603.000 · Professional Fees			
603.010 · Medical			
603.020 · Physician Services			
603.023 · MD Retirement Contribution	868	868	600
603.024 · MD Medical Ins Contribution	1,000	1,000	1,000
603.025 · Medical Directorship	8,833	8,833	8,333
603.026 · MD Recruitment			3,500
603.020 · Physician Services - Other	48,583	48,583	45,003
Total 603.020 · Physician Services	59,284	59,284	58,436
Total 603.010 · Medical	59,284	59,284	58,436
603.040 · Legal & Attorney			
603.041 · General Counsel	151	645	1,382

Del Puerto Health Care District
Entire District vs Previous Months

April 2020

	Apr 20	Mar 20	Apr 19
603.043 · Labor-Management		215	12,753
Total 603.040 · Legal & Attorney	151	860	14,135
603.070 · Accountants			
603.052 · CMS / PPS / GEMT prep	300	5,560	
Total 603.070 · Accountants	300	5,560	
Total 603.000 · Professional Fees	59,735	65,704	72,571
604.000 · Purchased Services			
604.030 · Health Screenings		100	
604.040 · Temp Agency Fees			1,521
604.050 · Billing	20,720	26,991	25,477
604.060 · Linen	1,320	1,100	716
604.070 · Security	255	25	287
604.080 · Cleaning	4,089	4,089	3,751
604.100 · IT - Labor	4,610	4,610	4,610
604.110 · Communication for Patients	758	708	703
604.120 · Medical Waste Disposal	683	650	650
604.130 · Records Management	547	618	532
604.140 · Ambulance Dispatch Services	4,974	5,360	4,906
Total 604.000 · Purchased Services	37,956	44,251	43,153
605.000 · Supplies			
605.020 · Office-consumable			
605.021 · Printing & Copiers	221	783	591
605.020 · Office-consumable - Other	497	2,023	999
Total 605.020 · Office-consumable	718	2,806	1,590
605.030 · Postage/Shipping	130		
605.040 · Medical-Consumable			
605.042 · Oxygen	94	440	215
605.040 · Medical-Consumable - Other	4,596	12,063	4,366
Total 605.040 · Medical-Consumable	4,690	12,503	4,581
605.050 · Pharmaceutical			
605.060 · Vaccines			2,750
605.050 · Pharmaceutical - Other	208	983	1,584
Total 605.050 · Pharmaceutical	208	983	4,334
605.080 · Small Tools & Minor Equipment			
605.081 · Minor Medical Equipment	100	968	(3,387)
605.080 · Small Tools & Minor Equipment - Other	118	466	150
Total 605.080 · Small Tools & Minor Equipment	218	1,434	(3,237)
Total 605.000 · Supplies	5,964	17,726	7,268
606.000 · Utilities			
606.010 · Elect/Gas	1,387	1,360	1,523
606.020 · Phones			
606.021 · Mobile Phones	284	360	236
606.020 · Phones - Other	2,000	2,002	1,984
Total 606.020 · Phones	2,284	2,362	2,220
606.030 · DSL - Digital Subscriber Line	420	420	420
606.040 · Cable TV	70	70	69

Del Puerto Health Care District
Entire District vs Previous Months

April 2020

	Apr 20	Mar 20	Apr 19
606.050 · Water/Garbage	1,175	1,189	897
Total 606.000 · Utilities	5,336	5,401	5,129
607.000 · Rental and Lease			
607.010 · Building			
607.011 · Storage	416	416	395
Total 607.010 · Building	416	416	395
607.020 · Equipment Leased			
607.021 · Copier Lease	416	416	416
607.020 · Equipment Leased - Other		220	91
Total 607.020 · Equipment Leased	416	636	507
Total 607.000 · Rental and Lease	832	1,052	902
608.000 · Insurance Coverages			
608.010 · Workers' Compensation	4,587	4,587	8,551
608.020 · Auto Liability & PhysicalDamage	2,018	2,018	1,720
608.030 · Property & Equipment	525	525	877
608.040 · Liability-not medical related			
608.042 · Directors & Officers	1,721	1,721	1,496
608.040 · Liability-not medical related - Other	1,551	1,551	1,200
Total 608.040 · Liability-not medical related	3,272	3,272	2,696
608.050 · Health Entity Liability	15,177	15,177	17,117
Total 608.000 · Insurance Coverages	25,579	25,579	30,961
609.000 · Maintenance & Repairs			
609.010 · Buildings			
609.011 · Other Maint	462	348	536
609.012 · HVAC	808		
Total 609.010 · Buildings	1,270	348	536
609.020 · Business Park Assoc Fees	1,188	1,188	954
609.030 · Equipment M&R	1,120	7,147	595
609.040 · Vehicle M&R			
609.041 · Tires		272	
609.043 · Body Work	612		
609.040 · Vehicle M&R - Other	2,271	4,012	228
Total 609.040 · Vehicle M&R	2,883	4,284	228
609.050 · Uniforms	1,052	469	1,778
Total 609.000 · Maintenance & Repairs	7,513	13,436	4,091
610.000 · Depreciation and Amortization			
610.010 · Depreciation Expense - District	1,405	1,451	2,561
610.020 · Depreciation Expense - Amb	14,748	15,239	10,613
610.030 · Depreciation Expense - HC	7,483	7,724	6,639
610.040 · Depreciation Expense-Keystone C	3,925	4,056	
Total 610.000 · Depreciation and Amortization	27,561	28,470	19,813
611.000 · Other operating expenses			
611.020 · Provider Licensing & Privileges	174		
611.030 · I.T.			
611.040 · IT - Equipment		223	2,024
611.050 · IT- Software/License			

Del Puerto Health Care District Entire District vs Previous Months

April 2020

	Apr 20	Mar 20	Apr 19
611.051 · HR mgmt solution	512	512	375
611.050 · IT- Software/License - Other	4,571	3,435	4,516
Total 611.050 · IT- Software/License	5,083	3,947	4,891
Total 611.030 · I.T.	5,083	4,170	6,915
611.060 · Fuel Auto	2,065	3,000	3,803
611.070 · Fees			
611.072 · Bank Service Charge	1	(9)	16
611.073 · Credit Card Transaction Fees	570	645	324
611.074 · Agency Provided Services	(770)	1,142	20,359
611.075 · GEMT-Quality Assurance Fee			43,244
611.076 · Collections Commission	3,805	2,419	2,074
Total 611.070 · Fees	3,606	4,197	66,017
611.080 · Recruitment costs	580	441	(2,432)
611.090 · Dues / Subscriptions			
611.091 · Associations	1,343	165	1,226
611.092 · Information			129
611.090 · Dues / Subscriptions - Other			52
Total 611.090 · Dues / Subscriptions	1,343	165	1,407
611.100 · Training and Education			
611.101 · In-House Training		99	
611.102 · Conference Fees		484	740
611.103 · Airfare			802
611.104 · Hotel & Meal		(32)	1,572
Total 611.100 · Training and Education		551	3,114
611.110 · Business Travel & Mileage	77	(4)	613
611.120 · Marketing/PR			
611.124 · Ads	30	30	30
Total 611.120 · Marketing/PR	30	30	30
611.130 · Property Taxes Paid	381	(1,199)	
611.140 · Meals and Recognition			
611.141 · Meals	192	94	313
611.142 · Recognition	990		154
Total 611.140 · Meals and Recognition	1,182	94	467
611.150 · Miscellaneous		5,147	
Total 611.000 · Other operating expenses	14,521	16,592	79,934
Total Expense	472,278	492,528	481,418
Net Ordinary Income	(130,053)	(126,094)	(89,486)
Other Income/Expense			
Other Income			
701.000 · District Tax Revenues			
701.010 · Property Tax -Secured/ Unsecure	102,190	102,190	102,190
701.020 · Direct Assessment-Amb Svcs Fund	20,240	20,240	20,240
Total 701.000 · District Tax Revenues	122,430	122,430	122,430
703.000 · Investment Income	2,715	167	331
704.000 · Interest Expense			
704.010 · Interest Expense - HC	(5,487)	(5,487)	

Del Puerto Health Care District Entire District vs Previous Months

April 2020

	Apr 20	Mar 20	Apr 19
704.020 · Interest Expense - Keystone C	(5,437)	(3,833)	
704.000 · Interest Expense - Other			(5,487)
Total 704.000 · Interest Expense	(10,924)	(9,320)	(5,487)
705.000 · Tenant Revenue			
705.020 · HC Tenant Income	600	600	600
705.030 · Keystone Tenant Income	13,545	13,545	15,455
Total 705.000 · Tenant Revenue	14,145	14,145	16,055
Total Other Income	128,366	127,422	133,329
Other Expense			
802.000 · Keystone District Expense			
802.015 · Keystone Depreciation			3,704
802.020 · Keystone Prop & Equip Ins	175	175	147
802.030 · Keystone Liability Insurance	330	330	372
802.040 · Keystone Property Taxes Paid	432	(1,368)	450
802.050 · Keystone - Other Expenses		1,043	(15)
802.060 · Keystone C - Interest Expense			4,296
Total 802.000 · Keystone District Expense	937	180	8,954
810.000 · Misc Other Expense			
801.000 · Keystone CAM			
801.010 · Keystone Business Park Assoc	948	358	675
801.030 · Keystone Cleaning	355	119	355
801.040 · Keystone HVAC	561		
801.050 · Keystone Elect/Gas		(145)	
801.060 · Keystone Water/Garbage	151	131	147
801.070 · CAM Exp offset by CAM Deposits	(2,015)	(463)	(1,177)
Total 801.000 · Keystone CAM			
Total 810.000 · Misc Other Expense			
Total Other Expense	937	180	8,954
Net Other Income	127,429	127,242	124,375
Net Income	(2,624)	1,148	34,889

Del Puerto Health Care District
Administration vs Budget by Month & YTD
April 2020

	Apr 20	Budget	% of Budget	Jul '19 - Apr 20	YTD Budget	% of Budget	Annual Budget	NOTES
Ordinary Income/Expense								
Income								
407.000 · Other Income								
407.095 · Misc Reimbursements				352				
407.000 · Other Income - Other	881	167	528%	2,391	1,666	144%	2,000	
Total 407.000 · Other Income	881	167	528%	2,743	1,666	165%	2,000	
Total Income	881	167	528%	2,743	1,666	165%	2,000	
Gross Profit	881	167	528%	2,743	1,666	165%	2,000	
Expense								
601.000 · Salaries & Wages								
601.010 · Regular Operations	31,465	35,456	89%	315,900	306,945	103%	377,856	
601.050 · Paid Time Off	8,763	3,165	277%	41,197	31,650	130%	37,980	
Total 601.000 · Salaries & Wages	40,228	38,621	104%	357,097	338,595	105%	415,836	
602.000 · Employee Benefits								
602.020 · Health Ins								
602.021 · Life Insurance and AD&D	73	76	96%	589	596	99%	748	
602.022 · Dental Insurance	375	375	100%	2,938	3,176	93%	3,926	
602.023 · Vision Insurance	59	60	98%	448	496	90%	616	
602.024 · Medical Insurance	4,216	4,550	93%	39,154	39,300	100%	48,400	
602.020 · Health Ins - Other				(41)				
Total 602.020 · Health Ins	4,723	5,061	93%	43,088	43,568	99%	53,690	
602.040 · Retirement								
602.041 · 414(h) Retirement Contribution	1,537	1,935	79%	12,351	12,795	97%	15,375	
602.042 · 457(b) Company Match	925	1,000	93%	10,304	10,405	99%	12,405	
Total 602.040 · Retirement	2,462	2,935	84%	22,655	23,200	98%	27,780	
602.050 · Payroll Taxes								
602.051 · Social Security	2,208	2,000	110%	20,462	20,400	100%	24,400	
602.052 · Medicare Tax	516	400	129%	5,033	4,770	106%	5,570	
602.053 · CA UI & ETT				1,190	1,210	98%	1,210	
602.050 · Payroll Taxes - Other				2,331		100%		
Total 602.050 · Payroll Taxes	2,724	2,400	114%	29,016	26,380	110%	31,180	
Total 602.000 · Employee Benefits	9,909	10,396	95%	94,759	93,148	102%	112,650	
603.000 · Professional Fees								
603.040 · Legal & Attorney								
603.041 · General Counsel	151	1,458	10%	9,877	14,583	68%	17,500	
603.043 · Labor-Management				1,316				
603.040 · Legal & Attorney - Other		167			1,667		2,000	
Total 603.040 · Legal & Attorney	151	1,625	9%	11,193	16,250	69%	19,500	
603.050 · Administrative Consultants		3,250		6,022	32,500	19%	39,000	
603.070 · Accountants								
603.051 · Financial Statements		2,083		26,034	20,833	125%	25,000	
Total 603.070 · Accountants		2,083		26,034	20,833	125%	25,000	
Total 603.000 · Professional Fees	151	6,958	2%	43,249	69,583	62%	83,500	
604.000 · Purchased Services								
604.030 · Health Screenings		33			333		400	
604.070 · Security	230	250	92%	921	1,000	92%	1,000	
604.080 · Cleaning	168	158	106%	1,981	1,583	125%	1,900	
604.100 · IT - Labor	510	525	97%	5,100	5,250	97%	6,300	
604.130 · Records Management	178	117	152%	1,222	1,167	105%	1,400	
Total 604.000 · Purchased Services	1,086	1,083	100%	9,224	9,333	99%	11,000	
605.000 · Supplies								
605.020 · Office-consumable								
605.021 · Printing & Copiers		56		2,136	2,044	105%	2,650	
605.020 · Office-consumable - Other	104	188	55%	2,534	1,875	135%	2,250	
Total 605.020 · Office-consumable	104	244	43%	4,670	3,919	119%	4,900	
605.030 · Postage/Shipping	34	70	49%	222	1,040	21%	1,350	
605.040 · Medical-Consumable				49				

Del Puerto Health Care District
Administration vs Budget by Month & YTD
April 2020

	Apr 20	Budget	% of Budget	Jul '19 - Apr 20	YTD Budget	% of Budget	Annual Budget	NOTES
605.080 · Small Tools & Minor Equipment		83		1,394	833	167%	1,000	
Total 605.000 · Supplies	138	397	35%	6,335	5,792	109%	7,250	
606.000 · Utilities								
606.010 · Elect/Gas	104	133	78%	1,162	1,333	87%	1,600	
606.020 · Phones								
606.021 · Mobile Phones				160		100%		
606.020 · Phones - Other	292	321	91%	2,954	3,208	92%	3,850	
Total 606.020 · Phones	292	321	91%	3,114	3,208	97%	3,850	
606.030 · DSL - Digital Subscriber Line	32	42	76%	325	417	78%	500	
606.050 · Water/Garbage	168	83	202%	1,172	833	141%	1,000	
Total 606.000 · Utilities	596	579	103%	5,773	5,791	100%	6,950	
607.000 · Rental and Lease								
607.010 · Building								
607.011 · Storage	229	225	102%	2,200	2,250	98%	2,700	
Total 607.010 · Building	229	225	102%	2,200	2,250	98%	2,700	
607.020 · Equipment Leased								
607.021 · Copier Lease	95	95	100%	947	950	100%	1,140	
607.020 · Equipment Leased - Other				670	675	99%	900	
Total 607.020 · Equipment Leased	95	95	100%	1,617	1,625	100%	2,040	
Total 607.000 · Rental and Lease	324	320	101%	3,817	3,875	99%	4,740	
608.000 · Insurance Coverages								
608.010 · Workers' Compensation								
608.011 · Previous Year WC Balance				(32)				
608.010 · Workers' Compensation - Other	296	296	100%	2,960	2,962	100%	3,554	
Total 608.010 · Workers' Compensation	296	296	100%	2,928	2,962	99%	3,554	
608.030 · Property & Equipment	175	156	112%	1,750	1,563	112%	1,875	
608.040 · Liability-not medical related								
608.042 · Directors & Officers	1,721	1,721	100%	17,208	17,208	100%	20,650	
608.040 · Liability-not medical related - Other	536	507	106%	5,364	5,073	106%	6,087	
Total 608.040 · Liability-not medical related	2,257	2,228	101%	22,572	22,281	101%	26,737	
Total 608.000 · Insurance Coverages	2,728	2,680	102%	27,250	26,806	102%	32,166	
609.000 · Maintenance & Repairs								
609.010 · Buildings								
609.011 · Other Maint	203	217	94%	2,320	2,167	107%	2,600	
609.012 · HVAC	64	25	256%	169	250	68%	300	
609.013 · Plumbing		17			167		200	
609.015 · Electric		33			333		400	
Total 609.010 · Buildings	267	292	91%	2,489	2,917	85%	3,500	
609.030 · Equipment M&R		42		42	417	10%	500	
Total 609.000 · Maintenance & Repairs	267	334	80%	2,531	3,334	76%	4,000	
610.000 · Depreciation and Amortization								
610.010 · Depreciation Expense - District	1,405	2,583	54%	14,280	25,833	55%	31,000	
Total 610.000 · Depreciation and Amortization	1,405	2,583	54%	14,280	25,833	55%	31,000	
611.000 · Other operating expenses								
611.030 · I.T.								
611.040 · IT - Equipment		83		602	833	72%	1,000	
611.050 · IT- Software/License								
611.051 · HR mgmt solution	73	83	88%	728	833	87%	1,000	
611.050 · IT- Software/License - Other	1,524	1,378	111%	9,881	13,775	72%	16,530	
Total 611.050 · IT- Software/License	1,597	1,461	109%	10,609	14,608	73%	17,530	
Total 611.030 · I.T.	1,597	1,544	103%	11,211	15,441	73%	18,530	
611.070 · Fees								
611.072 · Bank Service Charge				68		100%		
611.074 · Agency Provided Services		20,000		303	20,000	2%	20,000	
611.077 · Other Fees				335		100%		
Total 611.070 · Fees		20,000		706	20,000	4%	20,000	
611.080 · Recruitment costs		83			833		1,000	

Del Puerto Health Care District
Administration vs Budget by Month & YTD
April 2020

	Apr 20	Budget	% of Budget	Jul '19 - Apr 20	YTD Budget	% of Budget	Annual Budget	NOTES
611.090 · Dues / Subscriptions								
611.091 · Associations	1,027	1,146	90%	11,515	11,458	100%	13,750	
611.092 · Information		125		1,169	1,250	94%	1,500	
Total 611.090 · Dues / Subscriptions	1,027	1,271	81%	12,684	12,708	100%	15,250	
611.100 · Training and Education								
Total 611.100 · Training and Education		675		3,274	6,750	49%	8,100	
611.110 · Business Travel & Mileage	77	150	51%	1,648	1,500	110%	1,800	
Total 611.120 · Marketing/PR		117		146	1,167	13%	1,400	
611.140 · Meals and Recognition								
611.141 · Meals		25			250		300	
611.142 · Recognition	193			233		100%		
Total 611.140 · Meals and Recognition	193	25	772%	233	250	93%	300	
611.150 · Miscellaneous				7,657				
Total 611.000 · Other operating expenses	2,894	23,865	12%	37,559	58,649	64%	66,380	
Total Expense	59,726	87,816	68%	601,874	640,739	94%	775,472	great savings
Net Ordinary Income	(58,845)	(87,649)	67%	(599,131)	(639,073)	94%	(773,472)	
Other Income/Expense								
Other Income								
701.000 · District Tax Revenues								
701.010 · Property Tax -Secured/ Unsecure	102,190	103,167	99%	1,022,876	1,031,667	99%	1,238,000	
Total 701.000 · District Tax Revenues	102,190	103,167	99%	1,022,876	1,031,667	99%	1,238,000	
703.000 · Investment Income	2,715	3,700	73%	18,017	20,100	90%	22,800	
Total Other Income	104,905	106,867	98%	1,040,893	1,051,767	99%	1,260,800	
Other Expense								
Total 802.000 · Keystone District Expense				280				
Total Other Expense				280		100%		
Net Other Income	104,905	106,867	98%	1,040,613	1,051,767	99%	1,260,800	
Net Income	46,060	19,218	240%	441,482	412,694	107%	487,328	GREAT!

Del Puerto Health Care District Administration vs Previous

April 2020

	Apr 20	Mar 20	Apr 19
Ordinary Income/Expense			
Income			
407.000 · Other Income	881	125	589
Total Income	881	125	589
Gross Profit	881	125	589
Expense			
601.000 · Salaries & Wages			
601.010 · Regular Operations	31,465	32,413	26,530
601.050 · Paid Time Off	8,763	3,364	2,585
Total 601.000 · Salaries & Wages	40,228	35,777	29,115
602.000 · Employee Benefits			
602.020 · Health Ins			
602.021 · Life Insurance and AD&D	73	76	28
602.022 · Dental Insurance	375	375	223
602.023 · Vision Insurance	59	59	34
602.024 · Medical Insurance	4,216	4,577	2,680
Total 602.020 · Health Ins	4,723	5,087	2,965
602.040 · Retirement			
602.041 · 414(h) Retirement Contribution	1,537	1,377	805
602.042 · 457(b) Company Match	925	1,086	805
Total 602.040 · Retirement	2,462	2,463	1,610
602.050 · Payroll Taxes			
602.051 · Social Security	2,208	2,142	1,655
602.052 · Medicare Tax	516	501	387
Total 602.050 · Payroll Taxes	2,724	2,643	2,042
Total 602.000 · Employee Benefits	9,909	10,193	6,617
603.000 · Professional Fees			
603.040 · Legal & Attorney			
603.041 · General Counsel	151	645	1,382
Total 603.040 · Legal & Attorney	151	645	1,382
Total 603.000 · Professional Fees	151	645	1,382
604.000 · Purchased Services			
604.070 · Security	230		217
604.080 · Cleaning	168	168	154
604.100 · IT - Labor	510	510	510
604.130 · Records Management	178	107	96
Total 604.000 · Purchased Services	1,086	785	977
605.000 · Supplies			
605.020 · Office-consumable			
605.021 · Printing & Copiers		32	123
605.020 · Office-consumable - Other	104	550	223
Total 605.020 · Office-consumable	104	582	346
605.030 · Postage/Shipping	34		
605.040 · Medical-Consumable		49	
605.080 · Small Tools & Minor Equipment			21
Total 605.000 · Supplies	138	631	367

Del Puerto Health Care District Administration vs Previous

April 2020

	Apr 20	Mar 20	Apr 19
606.000 · Utilities			
606.010 · Elect/Gas	104	95	106
606.020 · Phones	292	293	294
606.030 · DSL - Digital Subscriber Line	32	32	32
606.050 · Water/Garbage	168	148	79
Total 606.000 · Utilities	596	568	511
607.000 · Rental and Lease			
607.010 · Building			
607.011 · Storage	229	229	214
Total 607.010 · Building	229	229	214
607.020 · Equipment Leased			
607.021 · Copier Lease	95	95	95
607.020 · Equipment Leased - Other		220	
Total 607.020 · Equipment Leased	95	315	95
Total 607.000 · Rental and Lease	324	544	309
608.000 · Insurance Coverages			
608.010 · Workers' Compensation	296	296	457
608.030 · Property & Equipment	175	175	292
608.040 · Liability-not medical related			
608.042 · Directors & Officers	1,721	1,721	1,496
608.040 · Liability-not medical related - Other	536	536	400
Total 608.040 · Liability-not medical related	2,257	2,257	1,896
Total 608.000 · Insurance Coverages	2,728	2,728	2,645
609.000 · Maintenance & Repairs			
609.010 · Buildings			
609.011 · Other Maint	203	146	325
609.012 · HVAC	64		
Total 609.010 · Buildings	267	146	325
Total 609.000 · Maintenance & Repairs	267	146	325
610.000 · Depreciation and Amortization			
610.010 · Depreciation Expense - District	1,405	1,451	2,561
Total 610.000 · Depreciation and Amortization	1,405	1,451	2,561
611.000 · Other operating expenses			
611.030 · I.T.			
611.040 · IT - Equipment		25	323
611.050 · IT- Software/License			
611.051 · HR mgmt solution	73	73	63
611.050 · IT- Software/License - Other	1,524	1,998	858
Total 611.050 · IT- Software/License	1,597	2,071	921
Total 611.030 · I.T.	1,597	2,096	1,244
611.070 · Fees			
611.072 · Bank Service Charge			16
611.074 · Agency Provided Services			19,511
Total 611.070 · Fees			19,527
611.080 · Recruitment costs			124
611.090 · Dues / Subscriptions			

Del Puerto Health Care District Administration vs Previous

April 2020

	Apr 20	Mar 20	Apr 19
611.091 · Associations	1,027	(80)	844
611.092 · Information			129
Total 611.090 · Dues / Subscriptions	1,027	(80)	973
611.100 · Training and Education			
611.102 · Conference Fees		99	70
611.104 · Hotel & Meal		(32)	295
Total 611.100 · Training and Education		67	365
611.110 · Business Travel & Mileage	77	(4)	239
611.140 · Meals and Recognition			
611.142 · Recognition	193		
Total 611.140 · Meals and Recognition	193		
611.150 · Miscellaneous		5,147	
Total 611.000 · Other operating expenses	2,894	7,226	22,472
Total Expense	59,726	60,694	67,281
Net Ordinary Income	(58,845)	(60,569)	(66,692)
Other Income/Expense			
Other Income			
701.000 · District Tax Revenues			
701.010 · Property Tax -Secured/ Unsecure	102,190	102,190	102,190
Total 701.000 · District Tax Revenues	102,190	102,190	102,190
703.000 · Investment Income	2,715	167	331
Total Other Income	104,905	102,357	102,521
Net Other Income	104,905	102,357	102,521
Net Income	46,060	41,788	35,829

Del Puerto Health Care District
Ambulance vs Budget by Month & YTD
April 2020

	Apr 20	Budget	% of Budget	Jul '19 - Apr 20	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				(7,009)	87,000	(8%)	87,000	
401.010 · AMB Ambulance Services - Other	583,404	725,000	80%	7,058,771	6,695,833	105%	8,145,833	
Total 401.010 · AMB Ambulance Services	583,404	725,000	80%	7,051,762	6,782,833	104%	8,232,833	
Total 401.000 · Gross Patient Service Revenue	583,404	725,000	80%	7,051,762	6,782,833	104%	8,232,833	COVID Impact
403.000 · Adjustments								
403.100 · Contractual Adjustments								
403.015 · AMB Contractual Allowances								
403.011 · AMB Revenue Adjustments	(142)		100%	(16,274)		100%		
403.012 · AMB GEMT QAF Add-on Pymt	3,686	10,417	35%	(92,006)	104,167	(88%)	125,000	
403.015 · AMB Contractual Allowances - Other	(369,300)	(487,350)	76%	(4,733,965)	(4,612,050)	103%	(5,586,750)	
Total 403.015 · AMB Contractual Allowances	(365,756)	(476,933)	77%	(4,842,245)	(4,507,883)	107%	(5,461,750)	
Total 403.100 · Contractual Adjustments	(365,756)	(476,933)	77%	(4,842,245)	(4,507,883)	107%	(5,461,750)	
Total 403.000 · Adjustments	(365,756)	(476,933)	77%	(4,842,245)	(4,507,883)	107%	(5,461,750)	
405.000 · Bad Debt								
405.010 · AMB Write-offs								
405.011 · AMB Allowance for Doubtful	579			(70,424)		100%		
405.012 · AMB Rcvd from Written Off Accts	11,466	8,671	132%	63,409	86,710	73%	104,052	
405.013 · AMB Bad Debt	(79,666)	(69,271)	115%	(497,824)	(645,313)	77%	(783,855)	
Total 405.010 · AMB Write-offs	(67,621)	(60,600)	112%	(504,839)	(558,603)	90%	(679,803)	
Total 405.000 · Bad Debt	(67,621)	(60,600)	112%	(504,839)	(558,603)	90%	(679,803)	
407.000 · Other Income								
407.040 · Community Education Classes								
407.050 · Special Event Standby		167		950	1,667	57%	2,000	
407.070 · COVID-19 Supplemental income	22,131			22,131				Stimulus
407.000 · Other Income - Other	12,869	2,237	575%	27,288	22,373	122%	26,848	BETA Dividend
Total 407.000 · Other Income	35,000	2,404	1,456%	56,883	24,040	237%	28,848	
Total Income	185,027	189,871	97%	1,761,561	1,740,387	101%	2,120,128	
Gross Profit	185,027	189,871	97%	1,761,561	1,740,387	101%	2,120,128	
Expense								
601.000 · Salaries & Wages								
601.010 · Regular Operations								
601.051 · COVID-Mandated time	1,776			1,776				
601.010 · Regular Operations - Other	82,825	99,260	83%	755,095	775,786	97%	958,622	
Total 601.010 · Regular Operations	84,601	99,260	85%	756,871	775,786	98%	958,622	
601.020 · Community Service		709		5,625	7,091	79%	8,509	
601.030 · Continuing Education - Employee	721	320	225%	3,981	3,203	124%	3,844	
601.050 · Paid Time Off	6,768	6,784	100%	74,621	67,841	110%	81,409	
601.055 · Accrued Leave Payout	5,540	820	676%	9,768	8,198	119%	9,837	
601.060 · Union Representation		110		254	1,101	23%	1,321	
601.070 · Incentive		55			548		657	
Total 601.000 · Salaries & Wages	97,630	108,058	90%	851,120	863,768	99%	1,064,199	
602.000 · Employee Benefits								
602.020 · Health Ins								
602.021 · Life Insurance and AD&D	242	260	93%	1,421	1,588	89%	2,108	
602.022 · Dental Insurance	941	991	95%	8,412	8,602	98%	10,584	
602.023 · Vision Insurance	149	153	97%	1,290	1,343	96%	1,649	
602.024 · Medical Insurance	11,108	10,657	104%	81,181	83,799	97%	104,963	
Total 602.020 · Health Ins	12,440	12,061	103%	92,304	95,332	97%	119,304	
602.040 · Retirement								
602.041 · 414(h) Retirement Contribution	4,027	5,518	73%	29,094	31,780	92%	39,404	
602.042 · 457(b) Company Match	1,586	3,089	51%	16,101	17,648	91%	21,766	
Total 602.040 · Retirement	5,613	8,607	65%	45,195	49,428	91%	61,170	
602.050 · Payroll Taxes								
602.051 · Social Security	5,957	7,075	84%	51,340	52,966	97%	64,288	
602.052 · Medicare Tax	1,392	1,400	99%	12,006	12,980	92%	15,530	
602.053 · CA UI & ETT	215	630	34%	5,939	7,030	84%	8,070	

Del Puerto Health Care District
Ambulance vs Budget by Month & YTD
April 2020

	Apr 20	Budget	% of Budget	Jul '19 - Apr 20	YTD Budget	% of Budget	Annual Budget	NOTES
602.050 · Payroll Taxes - Other				3,892				
Total 602.050 · Payroll Taxes	7,564	9,105	83%	73,177	72,976	100%	87,888	
Total 602.000 · Employee Benefits	25,617	29,773	86%	210,676	217,736	97%	268,362	
603.000 · Professional Fees								
603.010 · Medical								
603.020 · Physician Services								
603.025 · Medical Directorship	530	530	100%	5,240	5,120	102%	6,180	
Total 603.020 · Physician Services	530	530	100%	5,240	5,120	102%	6,180	
Total 603.010 · Medical	530	530	100%	5,240	5,120	102%	6,180	
603.040 · Legal & Attorney								
603.043 · Labor-Management		3,750		29,989	37,500	80%	45,000	
Total 603.040 · Legal & Attorney		3,750		29,989	37,500	80%	45,000	
603.070 · Accountants								
603.052 · CMS / PPS / GEMT prep				3,552	6,500	55%	6,500	
Total 603.070 · Accountants				3,552	6,500	55%	6,500	
Total 603.000 · Professional Fees	530	4,280	12%	38,781	49,120	79%	57,680	
604.000 · Purchased Services								
604.030 · Health Screenings		452		289	4,521	6%	5,425	
604.050 · Billing	6,481	6,867	94%	78,235	68,667	114%	82,400	
604.060 · Linen	882	792	111%	7,137	7,917	90%	9,500	
604.100 · IT - Labor	700	721	97%	7,000	7,208	97%	8,650	
604.120 · Medical Waste Disposal	158	188	84%	1,508	1,875	80%	2,250	
604.130 · Records Management	11	13	85%	109	125	87%	150	
604.140 · Ambulance Dispatch Services	4,974	4,500	111%	53,440	45,000	119%	54,000	
604.150 · Patient Surveys		200		1,294	2,000	65%	2,400	
Total 604.000 · Purchased Services	13,206	13,733	96%	149,012	137,313	109%	164,775	
605.000 · Supplies								
605.020 · Office-consumable								
605.021 · Printing & Copiers		88		645	1,138	57%	1,400	
605.020 · Office-consumable - Other	159	208	76%	5,225	2,083	251%	2,500	
Total 605.020 · Office-consumable	159	296	54%	5,870	3,221	182%	3,900	
605.030 · Postage/Shipping	63		100%	276	370	75%	557	
605.040 · Medical-Consumable								
605.042 · Oxygen	94	417	23%	2,969	4,167	71%	5,000	
605.040 · Medical-Consumable - Other	3,012	3,605	84%	48,115	36,050	133%	43,260	
Total 605.040 · Medical-Consumable	3,106	4,022	77%	51,084	40,217	127%	48,260	
605.050 · Pharmaceutical	208	833	25%	10,600	8,333	127%	10,000	
605.080 · Small Tools & Minor Equipment								
605.081 · Minor Medical Equipment	100	250	40%	5,800	2,500	232%	3,000	
605.080 · Small Tools & Minor Equipment - Other	118	183	64%	3,522	1,833	192%	2,200	
Total 605.080 · Small Tools & Minor Equipment	218	433	50%	9,322	4,333	215%	5,200	
Total 605.000 · Supplies	3,754	5,584	67%	77,152	56,474	137%	67,917	
606.000 · Utilities								
606.010 · Elect/Gas	312	392	80%	3,505	3,917	89%	4,700	
606.020 · Phones								
606.021 · Mobile Phones	234	225	104%	2,481	2,250	110%	2,700	
606.020 · Phones - Other	414	392	106%	4,186	3,917	107%	4,700	
Total 606.020 · Phones	648	617	105%	6,667	6,167	108%	7,400	
606.030 · DSL - Digital Subscriber Line	97	100	97%	974	1,000	97%	1,200	
606.050 · Water/Garbage	419	162	259%	2,675	1,622	165%	1,946	
Total 606.000 · Utilities	1,476	1,271	116%	13,821	12,706	109%	15,246	
607.000 · Rental and Lease								
607.020 · Equipment Leased								
607.021 · Copier Lease	32	32	100%	316	320	99%	384	
Total 607.020 · Equipment Leased	32	32	100%	316	320	99%	384	
Total 607.000 · Rental and Lease	32	32	100%	316	320	99%	384	
608.000 · Insurance Coverages								
608.010 · Workers' Compensation								
608.011 · Previous Year WC Balance				(439)				
608.010 · Workers' Compensation - Other	3,539	3,539	100%	35,390	35,393	100%	42,471	

Del Puerto Health Care District
Ambulance vs Budget by Month & YTD
April 2020

	Apr 20	Budget	% of Budget	Jul '19 - Apr 20	YTD Budget	% of Budget	Annual Budget	NOTES
Total 608.010 · Workers' Compensation	3,539	3,539	100%	34,951	35,393	99%	42,471	
608.020 · Auto Liability & PhysicalDamage	2,018	1,720	117%	18,392	17,200	107%	20,640	
608.030 · Property & Equipment	175	156	112%	1,750	1,563	112%	1,875	
608.040 · Liability-not medical related	507	507	100%	5,072	5,073	100%	6,087	
608.050 · Health Entity Liability	6,506	6,506	100%	65,061	65,062	100%	78,074	
Total 608.000 · Insurance Coverages	12,745	12,428	103%	125,226	124,291	101%	149,147	
609.000 · Maintenance & Repairs								
609.010 · Buildings								
609.011 · Other Maint	203	300	68%	2,194	3,000	73%	3,600	
609.012 · HVAC	134	25	536%	1,509	250	604%	300	
609.013 · Plumbing		25		2,212	250	885%	300	
609.015 · Electric		25			250		300	
609.010 · Buildings - Other				314				
Total 609.010 · Buildings	337	375	90%	6,229	3,750	166%	4,500	
609.030 · Equipment M&R	1,120	1,178	95%	10,406	11,779	88%	14,135	
609.040 · Vehicle M&R								
609.041 · Tires		250		4,125	2,500	165%	3,000	
609.042 · Engine & Drive Train				5,218				
609.043 · Body Work	612	417	147%	732	4,167	18%	5,000	
609.040 · Vehicle M&R - Other	2,271	5,167	44%	26,968	51,667	52%	62,000	
Total 609.040 · Vehicle M&R	2,883	5,834	49%	37,043	58,334	64%	70,000	
609.050 · Uniforms	1,052	591	178%	10,511	8,918	118%	13,100	
Total 609.000 · Maintenance & Repairs	5,392	7,978	68%	64,189	82,781	78%	101,735	
610.000 · Depreciation and Amortization								
610.020 · Depreciation Expense - Amb	14,748	12,085	122%	123,065	120,847	102%	145,016	
Total 610.000 · Depreciation and Amortization	14,748	12,085	122%	123,065	120,847	102%	145,016	
611.000 · Other operating expenses								
611.030 · I.T.								
611.040 · IT - Equipment		25		1,034	250	414%	300	
611.050 · IT- Software/License								
611.051 · HR mgmt solution	250	200	125%	2,504	2,000	125%	2,400	
611.050 · IT- Software/License - Other	793	820	97%	9,252	9,445	98%	11,500	
Total 611.050 · IT- Software/License	1,043	1,020	102%	11,756	11,445	103%	13,900	
Total 611.030 · I.T.	1,043	1,045	100%	12,790	11,695	109%	14,200	
611.060 · Fuel Auto	2,065	4,250	49%	35,901	42,500	84%	51,000	
611.070 · Fees								
611.073 · Credit Card Transaction Fees	279	208	134%	2,674	2,083	128%	2,500	
611.074 · Agency Provided Services	(770)	825	(93%)	8,119	8,250	98%	9,900	Mountain Valley refund (Firstwatch Support)
611.075 · GEMT-Quality Assurance Fee				45,231	33,750	134%	45,000	
611.076 · Collections Commission	3,636	1,940	187%	18,671	19,398	96%	23,278	
611.077 · Other Fees				647		100%		
Total 611.070 · Fees	3,145	2,973	106%	75,342	63,481	119%	80,678	
611.080 · Recruitment costs	580	50	1,160%	3,792	500	758%	600	
611.090 · Dues / Subscriptions								
611.091 · Associations	144	225	64%	1,940	2,250	86%	2,700	
611.092 · Information				66		100%		
Total 611.090 · Dues / Subscriptions	144	225	64%	2,006	2,250	89%	2,700	
611.100 · Training and Education								
Total 611.100 · Training and Education		2,542		6,098	9,417	65%	14,500	
611.110 · Business Travel & Mileage		125		199	1,250	16%	1,500	
611.120 · Marketing/PR								
611.121 · Brochures		54			542		650	
611.124 · Ads	30	21	143%	30	208	14%	250	
611.125 · Other Marketing Exp		8			83		100	
Total 611.120 · Marketing/PR	30	83	36%	30	833	4%	1,000	
611.140 · Meals and Recognition								
611.141 · Meals	192	92	209%	1,053	917	115%	1,100	Crew appreciation
611.142 · Recognition	354	75	472%	354	750	47%	900	Dispatcher appreciation week
Total 611.140 · Meals and Recognition	546	167	327%	1,407	1,667	84%	2,000	

Del Puerto Health Care District
Ambulance vs Budget by Month & YTD
April 2020

	Apr 20	Budget	% of Budget	Jul '19 - Apr 20	YTD Budget	% of Budget	Annual Budget	NOTES
611.150 · Miscellaneous				(170)				
611.160 · Community Education								
611.161 · Community CPR Classes		175		1,648	1,750	94%	2,100	
Total 611.160 · Community Education		175		1,648	1,750	94%	2,100	
Total 611.000 · Other operating expenses	7,553	11,635	65%	139,043	135,343	103%	170,278	
Total Expense	182,683	206,857	88%	1,792,401	1,800,699	100%	2,204,739	
Net Ordinary Income	2,344	(16,986)	(14%)	(30,840)	(60,312)	51%	(84,611)	
Other Income/Expense								
Other Income								
701.000 · District Tax Revenues								
701.020 · Direct Assessment-Amb Svcs Fund	20,240	20,000	101%	202,163	200,000	101%	240,000	
Total 701.000 · District Tax Revenues	20,240	20,000	101%	202,163	200,000	101%	240,000	
703.000 · Investment Income	0			0		0%		
Total Other Income	20,240	20,000	101%	202,163	200,000	101%	240,000	
Net Other Income	20,240	20,000	101%	202,163	200,000	101%	240,000	
Net Income	22,584	3,014	749%	171,323	139,688	123%	155,389	In black due to Other Income

Del Puerto Health Care District
Ambulance vs Previous
April 2020

	Apr 20	Mar 20	Apr 19
Ordinary Income/Expense			
Income			
401.000 · Gross Patient Service Revenue			
401.010 · AMB Ambulance Services			
401.011 · GEMT Federal Reimbursement			87,495
401.010 · AMB Ambulance Services - Other	583,404	664,496	659,394
Total 401.010 · AMB Ambulance Services	583,404	664,496	746,889
Total 401.000 · Gross Patient Service Revenue	583,404	664,496	746,889
403.000 · Adjustments			
403.100 · Contractual Adjustments			
403.015 · AMB Contractual Allowances			
403.011 · AMB Revenue Adjustments	(142)	(1,422)	(1,694)
403.012 · AMB GEMT QAF Add-on Pymt	3,686	1,861	
403.015 · AMB Contractual Allowances - Other	(369,300)	(552,735)	(541,426)
Total 403.015 · AMB Contractual Allowances	(365,756)	(552,296)	(543,120)
Total 403.100 · Contractual Adjustments	(365,756)	(552,296)	(543,120)
Total 403.000 · Adjustments	(365,756)	(552,296)	(543,120)
405.000 · Bad Debt			
405.010 · AMB Write-offs			
405.011 · AMB Allowance for Doubtful	579	41,880	56,225
405.012 · AMB Rcvd from Written Off Accts	11,466	5,345	11,775
405.013 · AMB Bad Debt	(79,666)	(36,001)	(38,679)
Total 405.010 · AMB Write-offs	(67,621)	11,224	29,321
Total 405.000 · Bad Debt	(67,621)	11,224	29,321
407.000 · Other Income			
407.040 · Community Education Classes			
407.040 · Community Education Classes - Other			105
Total 407.040 · Community Education Classes			105
407.070 · COVID-19 Supplemental income	22,131		
407.000 · Other Income - Other	12,869	45	9,195
Total 407.000 · Other Income	35,000	45	9,300
Total Income	185,027	123,469	242,390
Gross Profit	185,027	123,469	242,390
Expense			
601.000 · Salaries & Wages			
601.010 · Regular Operations			
601.051 · COVID-Mandated time	1,776		
601.010 · Regular Operations - Other	82,825	82,839	62,983
Total 601.010 · Regular Operations	84,601	82,839	62,983
601.020 · Community Service		3,140	3,113
601.030 · Continuing Education - Employee	721	157	1,417
601.050 · Paid Time Off	6,768	6,918	5,410
601.055 · Accrued Leave Payout	5,540	777	
601.060 · Union Representation			69
Total 601.000 · Salaries & Wages	97,630	93,831	72,992
602.000 · Employee Benefits			
602.020 · Health Ins			
602.021 · Life Insurance and AD&D	242	242	83
602.022 · Dental Insurance	941	870	777

Del Puerto Health Care District
Ambulance vs Previous
April 2020

	Apr 20	Mar 20	Apr 19
602.023 · Vision Insurance	149	148	118
602.024 · Medical Insurance	11,108	9,410	7,609
Total 602.020 · Health Ins	12,440	10,670	8,587
602.040 · Retirement			
602.041 · 414(h) Retirement Contribution	4,027	3,490	2,029
602.042 · 457(b) Company Match	1,586	2,152	1,319
Total 602.040 · Retirement	5,613	5,642	3,348
602.050 · Payroll Taxes			
602.051 · Social Security	5,957	5,632	4,296
602.052 · Medicare Tax	1,392	1,319	1,005
602.053 · CA UI & ETT	215	239	186
Total 602.050 · Payroll Taxes	7,564	7,190	5,487
Total 602.000 · Employee Benefits	25,617	23,502	17,422
603.000 · Professional Fees			
603.010 · Medical			
603.020 · Physician Services			
603.025 · Medical Directorship	530	530	500
Total 603.020 · Physician Services	530	530	500
Total 603.010 · Medical	530	530	500
603.040 · Legal & Attorney			
603.043 · Labor-Management		215	12,753
Total 603.040 · Legal & Attorney		215	12,753
603.070 · Accountants			
603.052 · CMS / PPS / GEMT prep		1,560	
Total 603.070 · Accountants		1,560	
Total 603.000 · Professional Fees	530	2,305	13,253
604.000 · Purchased Services			
604.030 · Health Screenings		100	
604.050 · Billing	6,481	7,063	7,128
604.060 · Linen	882	919	549
604.100 · IT - Labor	700	700	700
604.120 · Medical Waste Disposal	158	150	150
604.130 · Records Management	11	11	11
604.140 · Ambulance Dispatch Services	4,974	5,360	4,906
Total 604.000 · Purchased Services	13,206	14,303	13,444
605.000 · Supplies			
605.020 · Office-consumable			
605.021 · Printing & Copiers		41	43
605.020 · Office-consumable - Other	159	910	164
Total 605.020 · Office-consumable	159	951	207
605.030 · Postage/Shipping	63		
605.040 · Medical-Consumable			
605.042 · Oxygen	94	440	215
605.040 · Medical-Consumable - Other	3,012	9,259	2,213
Total 605.040 · Medical-Consumable	3,106	9,699	2,428
605.050 · Pharmaceutical			
605.050 · Pharmaceutical - Other	208	913	996
Total 605.050 · Pharmaceutical	208	913	996
605.080 · Small Tools & Minor Equipment			

Del Puerto Health Care District
Ambulance vs Previous
April 2020

	Apr 20	Mar 20	Apr 19
605.081 · Minor Medical Equipment	100	968	(3,387)
605.080 · Small Tools & Minor Equipment - Other	118	100	129
Total 605.080 · Small Tools & Minor Equipment	218	1,068	(3,258)
Total 605.000 · Supplies	3,754	12,631	373
606.000 · Utilities			
606.010 · Elect/Gas	312	284	318
606.020 · Phones			
606.021 · Mobile Phones	234	310	236
606.020 · Phones - Other	414	416	417
Total 606.020 · Phones	648	726	653
606.030 · DSL - Digital Subscriber Line	97	97	97
606.050 · Water/Garbage	419	379	152
Total 606.000 · Utilities	1,476	1,486	1,220
607.000 · Rental and Lease			
607.020 · Equipment Leased			
607.021 · Copier Lease	32	32	32
Total 607.020 · Equipment Leased	32	32	32
Total 607.000 · Rental and Lease	32	32	32
608.000 · Insurance Coverages			
608.010 · Workers' Compensation			
608.010 · Workers' Compensation - Other	3,539	3,539	6,563
Total 608.010 · Workers' Compensation	3,539	3,539	6,563
608.020 · Auto Liability & Physical Damage	2,018	2,018	1,720
608.030 · Property & Equipment	175	175	292
608.040 · Liability-not medical related			
608.040 · Liability-not medical related - Other	507	507	400
Total 608.040 · Liability-not medical related	507	507	400
608.050 · Health Entity Liability	6,506	6,506	7,189
Total 608.000 · Insurance Coverages	12,745	12,745	16,164
609.000 · Maintenance & Repairs			
609.010 · Buildings			
609.011 · Other Maint	203	146	210
609.012 · HVAC	134		
Total 609.010 · Buildings	337	146	210
609.030 · Equipment M&R	1,120	2,975	595
609.040 · Vehicle M&R			
609.041 · Tires		272	
609.043 · Body Work	612		
609.040 · Vehicle M&R - Other	2,271	4,012	228
Total 609.040 · Vehicle M&R	2,883	4,284	228
609.050 · Uniforms	1,052	469	1,778
Total 609.000 · Maintenance & Repairs	5,392	7,874	2,811
610.000 · Depreciation and Amortization			
610.020 · Depreciation Expense - Amb	14,748	15,239	10,613
Total 610.000 · Depreciation and Amortization	14,748	15,239	10,613
611.000 · Other operating expenses			
611.030 · I.T.			
611.050 · IT- Software/License			
611.051 · HR mgmt solution	250	250	190

Del Puerto Health Care District Ambulance vs Previous

April 2020

	Apr 20	Mar 20	Apr 19
611.050 · IT- Software/License - Other	793	645	1,011
Total 611.050 · IT- Software/License	1,043	895	1,201
Total 611.030 · I.T.	1,043	895	1,201
611.060 · Fuel Auto	2,065	3,000	3,803
611.070 · Fees			
611.072 · Bank Service Charge		(10)	
611.073 · Credit Card Transaction Fees	279	345	172
611.074 · Agency Provided Services	(770)	1,142	736
611.075 · GEMT-Quality Assurance Fee			43,244
611.076 · Collections Commission	3,636	2,285	2,074
Total 611.070 · Fees	3,145	3,762	46,226
611.080 · Recruitment costs	580	441	573
611.090 · Dues / Subscriptions			
611.091 · Associations	144	54	212
Total 611.090 · Dues / Subscriptions	144	54	212
611.100 · Training and Education			
611.101 · In-House Training		99	
611.102 · Conference Fees		385	670
611.103 · Airfare			802
611.104 · Hotel & Meal			1,276
Total 611.100 · Training and Education		484	2,748
611.110 · Business Travel & Mileage			374
611.120 · Marketing/PR			
611.124 · Ads	30		
Total 611.120 · Marketing/PR	30		
611.140 · Meals and Recognition			
611.141 · Meals	192	94	313
611.142 · Recognition	354		154
Total 611.140 · Meals and Recognition	546	94	467
Total 611.000 · Other operating expenses	7,553	8,730	55,604
Total Expense	182,683	192,678	203,928
Net Ordinary Income	2,344	(69,209)	38,462
Other Income/Expense			
Other Income			
701.000 · District Tax Revenues			
701.020 · Direct Assessment-Amb Svcs Fund	20,240	20,240	20,240
Total 701.000 · District Tax Revenues	20,240	20,240	20,240
703.000 · Investment Income	0	0	
Total Other Income	20,240	20,240	20,240
Net Other Income	20,240	20,240	20,240
Net Income	22,584	(48,969)	58,702

Del Puerto Health Care District
Health Center vs Budget by Month & YTD
April 2020

	Apr 20	Budget	% of Budget	Jul '19 - Apr 20	YTD Budget	% of Budget	Annual Budget	NOTES
Ordinary Income/Expense								
Income								
401.000 · Gross Patient Service Revenue								
401.020 · Health Center Services								
401.040 · HC Capitation Payments	19,793	10,000	198%	158,164	100,000	158%	120,000	
401.020 · Health Center Services - Other	79,469	213,440	37%	1,645,388	1,882,868	87%	2,309,748	
Total 401.020 · Health Center Services	99,262	223,440	44%	1,803,552	1,982,868	91%	2,429,748	
Total 401.000 · Gross Patient Service Revenue	99,262	223,440	44%	1,803,552	1,982,868	91%	2,429,748	COVID Impact
403.000 · Adjustments								
403.100 · Contractual Adjustments								
403.030 · Gross Adjustments HC								
403.022 · HC Reverse Credit Card Adj	250		100%	2,092		100%		
403.023 · Reverse Capitated Adj	(19,793)		100%	(158,164)		100%		
403.024 · HC Reverse Bad Debt Adj	1,590		100%	17,582		100%		
403.025 · HCReverse Refund of Overpayment	(260)		100%	(3,951)		100%		
403.030 · Gross Adjustments HC - Other	45,186		100%	69,495		100%		
Total 403.030 · Gross Adjustments HC	26,973		100%	(72,946)		100%		
Total 403.100 · Contractual Adjustments	26,973		100%	(72,946)		100%		
Total 403.000 · Adjustments	26,973		100%	(72,946)		100%		
405.000 · Bad Debt								
405.020 · HC Write-offs								
Total 405.020 · HC Write-offs	5,258		100%	864		100%		
Total 405.000 · Bad Debt	5,258		100%	864		100%		
407.000 · Other Income								
407.020 · Medicare Cost Settlement				19,509		100%		
407.030 · Payer Incentives Received	19,306			82,173		100%		Healthnet Incentive
407.000 · Other Income - Other	5,518	11,604	48%	13,356	31,606	42%	44,206	
Total 407.000 · Other Income	24,824	11,604	214%	115,038	31,606	364%	44,206	
Total Income	156,317	235,044	67%	1,846,508	2,014,474	92%	2,473,954	
Gross Profit	156,317	235,044	67%	1,846,508	2,014,474	92%	2,473,954	
Expense								
601.000 · Salaries & Wages								
601.010 · Regular Operations	72,541	89,782	81%	739,096	752,167	98%	911,731	
601.020 · Community Service				336				
601.030 · Continuing Education - Employee		95		1,972	954	207%	1,145	
601.040 · Temporary Help		916			9,158		10,990	
601.050 · Paid Time Off	13,393	8,864	151%	90,536	88,636	102%	106,363	
601.055 · Accrued Leave Payout		155		6,224	1,553	401%	1,864	
601.070 · Incentive		1,261			12,614		15,137	
601.000 · Salaries & Wages - Other				141		100%		
Total 601.000 · Salaries & Wages	85,934	101,073	85%	838,305	865,082	97%	1,047,230	
602.000 · Employee Benefits								
602.020 · Health Ins								
602.021 · Life Insurance and AD&D	287	290	99%	2,249	2,300	98%	2,880	
602.022 · Dental Insurance	1,579	1,500	105%	14,537	14,550	100%	17,550	
602.023 · Vision Insurance	255	265	96%	2,363	2,415	98%	2,945	
602.024 · Medical Insurance	12,684	13,000	98%	122,461	122,800	100%	148,800	
Total 602.020 · Health Ins	14,805	15,055	98%	141,610	142,065	100%	172,175	
602.040 · Retirement								
602.041 · 414(h) Retirement Contribution	4,165	4,400	95%	30,952	31,400	99%	37,800	
602.042 · 457(b) Company Match	141	1,600	9%	10,775	12,700	85%	15,100	
Total 602.040 · Retirement	4,306	6,000	72%	41,727	44,100	95%	52,900	
602.050 · Payroll Taxes								
602.051 · Social Security	5,054	5,400	94%	45,824	46,000	100%	55,200	
602.052 · Medicare Tax	1,182	1,350	88%	11,854	12,200	97%	14,600	
602.053 · CA UI & ETT	30	300	10%	5,101	5,950	86%	5,950	
602.050 · Payroll Taxes - Other				4,087		100%		
Total 602.050 · Payroll Taxes	6,266	7,050	89%	66,866	64,150	104%	75,750	

Del Puerto Health Care District
Health Center vs Budget by Month & YTD
April 2020

	Apr 20	Budget	% of Budget	Jul '19 - Apr 20	YTD Budget	% of Budget	Annual Budget	NOTES
Total 602.000 · Employee Benefits	25,377	28,105	90%	250,203	250,315	100%	300,825	
603.000 · Professional Fees								
603.010 · Medical								
603.020 · Physician Services								
603.021 · MD Locums Rate					3,000		4,000	
603.023 · MD Retirement Contribution	868	868	100%	7,072	7,072	100%	8,808	
603.024 · MD Medical Ins Contribution	1,000	1,000	100%	10,000	10,000	100%	12,000	
603.025 · Medical Directorship	8,303	8,303	100%	82,093	82,093	100%	98,700	
603.026 · MD Recruitment		3,000		214	30,000	1%	36,000	
603.027 · MD Continuing Medical Education					2,000		2,000	
603.020 · Physician Services - Other	48,583	50,000	97%	472,841	477,513	99%	577,513	
Total 603.020 · Physician Services	58,754	63,171	93%	572,220	611,678	94%	739,021	
603.030 · Non Physician Providers								
603.037 · NPP Continuing Medical Educatio				5,380	5,380	100%	5,380	
Total 603.030 · Non Physician Providers				5,380	5,380	100%	5,380	
Total 603.010 · Medical	58,754	63,171	93%	577,600	617,058	94%	744,401	
603.040 · Legal & Attorney								
603.041 · General Counsel				538		100%		
Total 603.040 · Legal & Attorney				538		100%		
603.070 · Accountants								
603.052 · CMS / PPS / GEMT prep	300		100%	8,071	9,000	90%	9,000	
Total 603.070 · Accountants	300		100%	8,071	9,000	90%	9,000	
Total 603.000 · Professional Fees	59,054	63,171	93%	586,209	626,058	94%	753,401	
604.000 · Purchased Services								
604.030 · Health Screenings		50			500		600	
604.040 · Temp Agency Fees		83			833		1,000	
604.050 · Billing	14,239	14,250	100%	148,013	142,500	104%	171,000	
604.060 · Linen	438	233	188%	2,110	2,333	90%	2,800	
604.070 · Security	25	25	100%	250	250	100%	300	
604.080 · Cleaning	3,921	4,000	98%	40,936	41,085	100%	49,085	
604.100 · IT - Labor	3,400	3,400	100%	34,000	34,000	100%	40,800	
604.110 · Communication for Patients	758	750	101%	7,370	7,267	101%	8,767	
604.120 · Medical Waste Disposal	525	500	105%	5,125	5,200	99%	6,200	
604.130 · Records Management	358	750	48%	4,673	5,317	88%	6,817	
Total 604.000 · Purchased Services	23,664	24,041	98%	242,477	239,285	101%	287,369	
605.000 · Supplies								
605.020 · Office-consumable								
605.021 · Printing & Copiers	221	245	90%	3,993	3,995	100%	5,000	
605.020 · Office-consumable - Other	234	575	41%	6,368	5,750	111%	6,900	
Total 605.020 · Office-consumable	455	820	55%	10,361	9,745	106%	11,900	
605.030 · Postage/Shipping	33	18	183%	273	480	57%	663	
605.040 · Medical-Consumable	1,584	2,042	78%	21,218	20,417	104%	24,500	
605.050 · Pharmaceutical								
605.060 · Vaccines								
Total 605.050 · Pharmaceutical		3,042		36,463	45,117	81%	51,200	
605.080 · Small Tools & Minor Equipment								
605.081 · Minor Medical Equipment		21			208		250	
605.080 · Small Tools & Minor Equipment - Other		54		1,575	542	291%	650	
Total 605.080 · Small Tools & Minor Equipment		75		1,575	750	210%	900	
Total 605.000 · Supplies	2,072	5,997	35%	69,890	76,509	91%	89,163	
606.000 · Utilities								
606.010 · Elect/Gas	971	1,406	69%	12,022	14,058	86%	16,870	
606.020 · Phones								
606.021 · Mobile Phones	50			750		100%		
606.020 · Phones - Other	1,294	1,317	98%	12,989	13,167	99%	15,800	
Total 606.020 · Phones	1,344	1,317	102%	13,739	13,167	104%	15,800	
606.030 · DSL - Digital Subscriber Line	290	290	100%	2,899	2,898	100%	3,478	
606.040 · Cable TV	70	70	100%	695	700	99%	840	

Del Puerto Health Care District
Health Center vs Budget by Month & YTD
April 2020

	Apr 20	Budget	% of Budget	Jul '19 - Apr 20	YTD Budget	% of Budget	Annual Budget	NOTES
606.050 · Water/Garbage	588	583	101%	5,742	5,833	98%	7,000	
Total 606.000 · Utilities	3,263	3,666	89%	35,097	36,656	96%	43,988	
607.000 · Rental and Lease								
607.010 · Building								
607.011 · Storage	187	188	99%	1,834	1,875	98%	2,250	
Total 607.010 · Building	187	188	99%	1,834	1,875	98%	2,250	
607.020 · Equipment Leased								
607.021 · Copier Lease	290	290	100%	2,902	2,904	100%	3,485	
607.020 · Equipment Leased - Other		100		503	1,000	50%	1,200	
Total 607.020 · Equipment Leased	290	390	74%	3,405	3,904	87%	4,685	
Total 607.000 · Rental and Lease	477	578	83%	5,239	5,779	91%	6,935	
608.000 · Insurance Coverages								
608.010 · Workers' Compensation								
608.011 · Previous Year WC Balance				(109)				
608.010 · Workers' Compensation - Other	752	752	100%	7,520	7,516	100%	9,019	
Total 608.010 · Workers' Compensation	752	752	100%	7,411	7,516	99%	9,019	
608.030 · Property & Equipment	175	156	112%	1,750	1,563	112%	1,875	
608.040 · Liability-not medical related	507	507	100%	5,072	5,073	100%	6,087	
608.050 · Health Entity Liability	8,671	8,671	100%	86,710	86,711	100%	104,053	
Total 608.000 · Insurance Coverages	10,105	10,086	100%	100,943	100,863	100%	121,034	
609.000 · Maintenance & Repairs								
609.010 · Buildings								
609.011 · Other Maint	55			2,221		100%		
609.012 · HVAC	611	217	282%	1,181	2,167	54%	2,600	Dehart semi annual maint fee
609.013 · Plumbing		42		2,044	417	490%	500	
609.014 · Structure & Roof		1,558			15,583		18,700	
609.015 · Electric		17		500	167	299%	200	
Total 609.010 · Buildings	666	1,834	36%	5,946	18,334	32%	22,000	
609.020 · Business Park Assoc Fees	1,188	600	198%	12,685	10,300	123%	11,500	
609.030 · Equipment M&R		483		4,702	4,833	97%	5,800	
609.050 · Uniforms		42		80	417	19%	500	
Total 609.000 · Maintenance & Repairs	1,854	2,959	63%	23,413	33,884	69%	39,800	
610.000 · Depreciation and Amortization								
610.030 · Depreciation Expense - HC	7,483	7,103	105%	73,634	71,034	104%	85,241	
Total 610.000 · Depreciation and Amortization	7,483	7,103	105%	73,634	71,034	104%	85,241	
611.000 · Other operating expenses								
611.020 · Provider Licensing & Privileges	174	100	174%	3,491	1,965	178%	2,165	
611.030 · I.T.								
611.040 · IT - Equipment		458		347	4,583	8%	5,500	
611.050 · IT- Software/License								
611.051 · HR mgmt solution	189	125	151%	1,889	1,250	151%	1,500	
611.050 · IT- Software/License - Other	2,255	2,667	85%	24,605	26,667	92%	32,000	
Total 611.050 · IT- Software/License	2,444	2,792	88%	26,494	27,917	95%	33,500	
Total 611.030 · I.T.	2,444	3,250	75%	26,841	32,500	83%	39,000	
611.070 · Fees								
611.072 · Bank Service Charge	1	21	5%	103	208	50%	250	
611.073 · Credit Card Transaction Fees	291	233	125%	3,130	2,333	134%	2,800	
611.074 · Agency Provided Services		71		496	708	70%	850	
611.076 · Collections Commission	169	98	172%	1,041	979	106%	1,175	
611.077 · Other Fees		125		34	1,250	3%	1,500	
Total 611.070 · Fees	461	548	84%	4,804	5,478	88%	6,575	
611.080 · Recruitment costs		133		814	1,333	61%	1,600	
611.090 · Dues / Subscriptions								
611.091 · Associations	173	349	50%	1,825	3,592	51%	4,290	
Total 611.090 · Dues / Subscriptions	173	349	50%	1,825	3,592	51%	4,290	
611.100 · Training and Education								
Total 611.100 · Training and Education		501		250	5,001	5%	6,000	
611.120 · Marketing/PR								

Del Puerto Health Care District
Health Center vs Budget by Month & YTD
April 2020

	Apr 20	Budget	% of Budget	Jul '19 - Apr 20	YTD Budget	% of Budget	Annual Budget	NOTES
Total 611.120 · Marketing/PR		229		2,254	2,291	98%	2,750	
611.130 · Property Taxes Paid	381	400	95%	2,285	4,000	57%	4,800	
611.140 · Meals and Recognition								
611.142 · Recognition	443			549		100%		
Total 611.140 · Meals and Recognition	443			549		100%		
611.150 · Miscellaneous				20				
Total 611.000 · Other operating expenses	4,076	5,510	74%	43,133	56,160	77%	67,180	
Total Expense	223,359	252,289	89%	2,268,543	2,361,625	96%	2,842,166	
Net Ordinary Income	(67,042)	(17,245)	389%	(422,035)	(347,151)	122%	(368,212)	
Other Income/Expense								
Other Income								
703.000 · Investment Income	0			1		100%		
704.000 · Interest Expense								
Total 704.000 · Interest Expense	(5,487)	(5,201)	105%	(53,427)	(52,009)	103%	(62,411)	
705.000 · Tenant Revenue								
Total 705.000 · Tenant Revenue	600	600	100%	6,000	6,000	100%	7,200	
710.000 · Misc Other Income								
710.020 · Non-Guaranteed Grant Revenue		1,600		8,314	4,800	173%	8,000	
Total 710.000 · Misc Other Income		1,600		8,314	4,800	173%	8,000	
Total Other Income	(4,887)	(3,001)	163%	(39,112)	(41,209)	95%	(47,211)	
Other Expense								
Total Other Expense				1,617		100%		
Net Other Income	(4,887)	(3,001)	163%	(40,729)	(41,209)	99%	(47,211)	
Net Income	(71,929)	(20,246)	355%	(462,764)	(388,360)	119%	(415,423)	COVID Impact

Del Puerto Health Care District Health Center vs Previous

April 2020

	Apr 20	Mar 20	Apr 19
Ordinary Income/Expense			
Income			
401.000 · Gross Patient Service Revenue			
401.020 · Health Center Services			
401.040 · HC Capitation Payments	19,793	20,455	11,876
401.020 · Health Center Services - Other	79,469	145,112	184,448
Total 401.020 · Health Center Services	<u>99,262</u>	<u>165,567</u>	<u>196,324</u>
Total 401.000 · Gross Patient Service Revenue	99,262	165,567	196,324
403.000 · Adjustments			
403.100 · Contractual Adjustments			
403.030 · Gross Adjustments HC			
403.022 · HC Reverse Credit Card Adj	250	246	136
403.023 · Reverse Capitated Adj	(19,793)	(20,455)	(11,876)
403.024 · HC Reverse Bad Debt Adj	1,590	2,470	2,781
403.025 · HC Reverse Refund of Overpayment	(260)	(382)	(921)
403.030 · Gross Adjustments HC - Other	45,186	52,251	(52,371)
Total 403.030 · Gross Adjustments HC	<u>26,973</u>	<u>34,130</u>	<u>(62,251)</u>
Total 403.100 · Contractual Adjustments	26,973	34,130	(62,251)
Total 403.000 · Adjustments	26,973	34,130	(62,251)
405.000 · Bad Debt			
405.020 · HC Write-offs			
405.021 · HC Allowance for Doubtful	6,357	6,106	11,610
405.022 · HC Bad Debt Health Center	(1,590)	(2,470)	(2,781)
405.023 · HC Rcvd from Written Off Accts	491	555	
Total 405.020 · HC Write-offs	<u>5,258</u>	<u>4,191</u>	<u>8,829</u>
Total 405.000 · Bad Debt	5,258	4,191	8,829
407.000 · Other Income			
407.030 · Payer Incentives Received	19,306	38,612	
407.000 · Other Income - Other	5,518	340	6,051
Total 407.000 · Other Income	<u>24,824</u>	<u>38,952</u>	<u>6,051</u>
Total Income	<u>156,317</u>	<u>242,840</u>	<u>148,953</u>
Gross Profit	156,317	242,840	148,953
Expense			
601.000 · Salaries & Wages			
601.010 · Regular Operations			
601.010 · Regular Operations - Other	72,541	76,506	63,529
Total 601.010 · Regular Operations	<u>72,541</u>	<u>76,506</u>	<u>63,529</u>
601.040 · Temporary Help			2,188
601.050 · Paid Time Off	13,393	8,676	8,346
601.000 · Salaries & Wages - Other		70	
Total 601.000 · Salaries & Wages	<u>85,934</u>	<u>85,252</u>	<u>74,063</u>
602.000 · Employee Benefits			
602.020 · Health Ins			
602.021 · Life Insurance and AD&D	287	287	104
602.022 · Dental Insurance	1,579	1,579	1,016
602.023 · Vision Insurance	255	255	164
602.024 · Medical Insurance	12,684	12,804	7,915
Total 602.020 · Health Ins	<u>14,805</u>	<u>14,925</u>	<u>9,199</u>
602.040 · Retirement			

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

April 2020

	Apr 20	Mar 20	Apr 19
602.041 · 414(h) Retirement Contribution	4,165	3,192	2,107
602.042 · 457(b) Company Match	141	1,201	866
Total 602.040 · Retirement	4,306	4,393	2,973
602.050 · Payroll Taxes			
602.051 · Social Security	5,054	4,984	4,228
602.052 · Medicare Tax	1,182	1,166	989
602.053 · CA UI & ETT	30	295	
Total 602.050 · Payroll Taxes	6,266	6,445	5,217
Total 602.000 · Employee Benefits	25,377	25,763	17,389
603.000 · Professional Fees			
603.010 · Medical			
603.020 · Physician Services			
603.023 · MD Retirement Contribution	868	868	600
603.024 · MD Medical Ins Contribution	1,000	1,000	1,000
603.025 · Medical Directorship	8,303	8,303	7,833
603.026 · MD Recruitment			3,500
603.020 · Physician Services - Other	48,583	48,583	45,003
Total 603.020 · Physician Services	58,754	58,754	57,936
Total 603.010 · Medical	58,754	58,754	57,936
603.070 · Accountants			
603.052 · CMS / PPS / GEMT prep	300	4,000	
Total 603.070 · Accountants	300	4,000	
Total 603.000 · Professional Fees	59,054	62,754	57,936
604.000 · Purchased Services			
604.040 · Temp Agency Fees			1,521
604.050 · Billing	14,239	19,929	18,350
604.060 · Linen	438	182	166
604.070 · Security	25	25	70
604.080 · Cleaning	3,921	3,921	3,597
604.100 · IT - Labor	3,400	3,400	3,400
604.110 · Communication for Patients	758	708	703
604.120 · Medical Waste Disposal	525	500	500
604.130 · Records Management	358	499	425
Total 604.000 · Purchased Services	23,664	29,164	28,732
605.000 · Supplies			
605.020 · Office-consumable			
605.021 · Printing & Copiers	221	709	425
605.020 · Office-consumable - Other	234	563	611
Total 605.020 · Office-consumable	455	1,272	1,036
605.030 · Postage/Shipping	33		
605.040 · Medical-Consumable			
605.040 · Medical-Consumable - Other	1,584	2,755	2,153
Total 605.040 · Medical-Consumable	1,584	2,755	2,153
605.050 · Pharmaceutical			
605.060 · Vaccines			
Total 605.060 · Vaccines			2,750
Total 605.050 · Pharmaceutical		69	3,339
605.080 · Small Tools & Minor Equipment			
Total 605.080 · Small Tools & Minor Equipment		366	

**Del Puerto Health Care District
Health Center vs Previous
April 2020**

	Apr 20	Mar 20	Apr 19
Total 605.000 · Supplies	2,072	4,462	6,528
606.000 · Utilities			
606.010 · Elect/Gas	971	982	1,099
606.020 · Phones			
606.021 · Mobile Phones	50	50	
606.020 · Phones - Other	1,294	1,292	1,274
Total 606.020 · Phones	1,344	1,342	1,274
606.030 · DSL - Digital Subscriber Line	290	290	290
606.040 · Cable TV	70	70	69
606.050 · Water/Garbage	588	662	666
Total 606.000 · Utilities	3,263	3,346	3,398
607.000 · Rental and Lease			
607.010 · Building			
607.011 · Storage	187	187	181
Total 607.010 · Building	187	187	181
607.020 · Equipment Leased			
607.021 · Copier Lease	290	290	290
607.020 · Equipment Leased - Other			91
Total 607.020 · Equipment Leased	290	290	381
Total 607.000 · Rental and Lease	477	477	562
608.000 · Insurance Coverages			
608.010 · Workers' Compensation			
608.010 · Workers' Compensation - Other	752	752	1,531
Total 608.010 · Workers' Compensation	752	752	1,531
608.030 · Property & Equipment	175	175	292
608.040 · Liability-not medical related			
608.040 · Liability-not medical related - Other	507	507	400
Total 608.040 · Liability-not medical related	507	507	400
608.050 · Health Entity Liability	8,671	8,671	9,928
Total 608.000 · Insurance Coverages	10,105	10,105	12,151
609.000 · Maintenance & Repairs			
609.010 · Buildings			
609.011 · Other Maint	55	55	
609.012 · HVAC	611		
Total 609.010 · Buildings	666	55	
609.020 · Business Park Assoc Fees	1,188	1,188	954
609.030 · Equipment M&R		4,172	
Total 609.000 · Maintenance & Repairs	1,854	5,415	954
610.000 · Depreciation and Amortization			
610.030 · Depreciation Expense - HC	7,483	7,724	6,639
Total 610.000 · Depreciation and Amortization	7,483	7,724	6,639
611.000 · Other operating expenses			
611.020 · Provider Licensing & Privileges	174		
611.030 · I.T.			
611.040 · IT - Equipment		198	1,701
611.050 · IT- Software/License			
611.051 · HR mgmt solution	189	189	122
611.050 · IT- Software/License - Other	2,255	793	2,646
Total 611.050 · IT- Software/License	2,444	982	2,768

Del Puerto Health Care District Health Center vs Previous

April 2020

	Apr 20	Mar 20	Apr 19
Total 611.030 · I.T.	2,444	1,180	4,469
611.070 · Fees			
611.072 · Bank Service Charge	1	1	
611.073 · Credit Card Transaction Fees	291	299	151
611.074 · Agency Provided Services			113
611.076 · Collections Commission	169	133	
Total 611.070 · Fees	461	433	264
611.080 · Recruitment costs			(3,128)
611.090 · Dues / Subscriptions			
611.091 · Associations	173	192	170
611.090 · Dues / Subscriptions - Other			52
Total 611.090 · Dues / Subscriptions	173	192	222
611.120 · Marketing/PR			
611.124 · Ads		30	30
Total 611.120 · Marketing/PR		30	30
611.130 · Property Taxes Paid	381	(1,199)	
611.140 · Meals and Recognition			
611.142 · Recognition	443		
Total 611.140 · Meals and Recognition	443		
Total 611.000 · Other operating expenses	4,076	636	1,857
Total Expense	223,359	235,098	210,209
Net Ordinary Income	(67,042)	7,742	(61,256)
Other Income/Expense			
Other Income			
703.000 · Investment Income	0	0	
704.000 · Interest Expense			
Total 704.000 · Interest Expense	(5,487)	(5,487)	(5,487)
705.000 · Tenant Revenue			
705.020 · HC Tenant Income	600	600	600
Total 705.000 · Tenant Revenue	600	600	600
Total Other Income	(4,887)	(4,887)	(4,887)
Net Other Income	(4,887)	(4,887)	(4,887)
Net Income	(71,929)	2,855	(66,143)

Del Puerto Health Care District
Keystone vs Budget by Month & YTD
April 2020

	Apr 20	Budget	% of Budget	Jul '19 - Apr 20	YTD Budget	% of Budget	Annual Budget	NOTES
Ordinary Income/Expense								
Expense								
610.000 · Depreciation and Amortization	3,925	4,000	98%	38,900	40,000	97%	48,000	
Total Expense	3,925	4,000	98%	38,900	40,000	97%	48,000	
Net Ordinary Income	(3,925)	(4,000)	98%	(38,900)	(40,000)	97%	(48,000)	
Other Income/Expense								
Other Income								
704.000 · Interest Expense	(5,437)	(4,000)	136%	(42,089)	(40,000)	105%	(48,000)	
705.000 · Tenant Revenue	13,545	15,319	88%	144,925	153,188	95%	183,825	C4 Free Rent per lease agreement
Total Other Income	8,108	11,319	72%	102,836	113,188	91%	135,825	
Other Expense								
802.000 · Keystone District Expense								
802.020 · Keystone Prop & Equip Ins	175	152	115%	1,750	1,517	115%	1,820	
802.030 · Keystone Liability Insurance	330	486	68%	3,299	4,862	68%	5,834	
802.040 · Keystone Property Taxes Paid	432	467	93%	2,592	4,667	56%	5,600	
802.050 · Keystone - Other Expenses		8		2,243	83	2,702%	100	
Total 802.000 · Keystone District Expense	937	1,113	84%	9,884	11,129	89%	13,354	
810.000 · Misc Other Expense								
Total Other Expense	937	1,113	84%	9,884	11,129	89%	13,354	
Net Other Income	7,171	10,206	70%	92,952	102,059	91%	122,471	
Net Income	3,246	6,206	52%	54,052	62,059	87%	74,471	

Del Puerto Health Care District
YTD by Class
July 2019 through April 2020

	Total 01 DPHCD			Total 02 Patterson District Ambulance			Total 03 Del Puerto Health Center			Total 06 Keystone Bldg C			TOTAL		
	Jul '19 - Apr 20	Budget	% of Budget	Jul '19 - Apr 20	Budget	% of Budget	Jul '19 - Apr 20	Budget	% of Budget	Jul '19 - Apr 20	Budget	% of Budget	Jul '19 - Apr 20	Budget	% of Budget
Ordinary Income/Expense															
Income															
401.000 · Gross Patient Service Revenue				7,051,762	6,782,833	104%	1,803,552	1,982,868	91%				8,855,314	8,765,701	101%
401.021 · Del Puerto Health Center															
403.000 · Adjustments				(4,842,245)	(4,507,883)	107%	(72,946)		100%				(4,915,191)	(4,507,883)	109%
405.000 · Bad Debt				(504,839)	(558,603)	90%	864		100%				(503,975)	(558,603)	90%
407.000 · Other Income	2,743	1,666	165%	56,883	24,040	237%	115,038	31,606	364%				174,664	57,312	305%
Total Income	2,743	1,666	165%	1,761,561	1,740,387	101%	1,846,508	2,014,474	92%				3,610,812	3,756,527	96%
Gross Profit	2,743	1,666	165%	1,761,561	1,740,387	101%	1,846,508	2,014,474	92%				3,610,812	3,756,527	96%
Expense															
601.000 · Salaries & Wages	357,097	338,595	105%	851,119	863,767	99%	838,304	865,083	97%				2,046,520	2,067,445	99%
602.000 · Employee Benefits	94,759	93,148	102%	210,679	217,736	97%	250,203	250,315	100%				558,226	561,199	99%
603.000 · Professional Fees	43,249	69,583	62%	38,781	49,120	79%	586,210	626,058	94%				668,240	744,761	90%
604.000 · Purchased Services	9,225	9,333	99%	149,011	137,313	109%	242,477	239,285	101%				400,713	385,931	104%
605.000 · Supplies	6,336	5,792	109%	77,152	56,474	137%	69,890	76,508	91%				153,378	138,774	111%
606.000 · Utilities	5,773	5,792	100%	13,821	12,705	109%	35,096	36,657	96%				54,690	55,154	99%
607.000 · Rental and Lease	3,817	3,875	99%	316	320	99%	5,239	5,779	91%				9,372	9,974	94%
608.000 · Insurance Coverages	27,249	26,805	102%	125,226	124,289	101%	100,943	100,862	100%				253,418	251,956	101%
609.000 · Maintenance & Repairs	2,531	3,333	76%	64,187	82,780	78%	23,414	33,883	69%				90,132	119,996	75%
610.000 · Depreciation and Amortization	14,280	25,833	55%	123,065	120,847	102%	73,634	71,034	104%	38,900	40,000	97%	249,879	257,714	97%
611.000 · Other operating expenses	37,557	58,650	64%	139,045	135,343	103%	43,134	56,161	77%				219,736	250,154	88%
Total Expense	601,873	640,739	94%	1,792,402	1,800,694	100%	2,268,544	2,361,625	96%	38,900	40,000	97%	4,704,304	4,843,058	97%
Net Ordinary Income	(599,130)	(639,073)	94%	(30,841)	(60,307)	51%	(422,036)	(347,151)	122%	(38,900)	(40,000)	97%	(1,093,492)	(1,086,531)	101%
Other Income/Expense															
Other Income															
701.000 · District Tax Revenues	1,022,876	1,031,667	99%	202,163	200,000	101%							1,225,039	1,231,667	99%
702.000 · Impact Mitigation Fees															
703.000 · Investment Income	18,017	20,100	90%	0	0	0%	1		100%				18,018	20,100	90%
704.000 · Interest Expense							(53,427)	(52,009)	103%	(42,088)	(40,000)	105%	(95,515)	(92,009)	104%
705.000 · Tenant Revenue							6,000	6,000	100%	144,925	153,188	95%	150,925	159,188	95%
710.000 · Misc Other Income							8,314	4,800	173%				8,314	4,800	173%
Total Other Income	1,040,893	1,051,767	99%	202,163	200,000	101%	(39,112)	(41,209)	95%	102,837	113,188	91%	1,306,781	1,323,746	99%
Other Expense															
802.000 · Keystone District Expense	280									9,884	11,128	89%	10,164	11,128	91%
810.000 · Misc Other Expense													1,617		100%
Total Other Expense	280		100%						100%	9,884	11,128	89%	11,781	11,128	106%
Net Other Income	1,040,613	1,051,767	99%	202,163	200,000	101%	(40,729)	(41,209)	99%	92,953	102,060	91%	1,295,000	1,312,618	99%
Net Income	441,483	412,694	107%	171,322	139,693	123%	(462,765)	(388,360)	119%	54,053	62,060	87%	201,508	226,087	89%

Del Puerto Health Care District
Operating Fiscal Year End Forecast*
July 2019 through June 2020

	Actual										Budget		TOTAL		
	Jul 19	Aug 19	Sep 19	Oct 19	Nov 19	Dec 19	Jan 20	Feb 20	Mar 20	Apr 20	May 20	Jun 20	Jul '19 - Jun 20	Budget	% of Budget
Ordinary Income/Expense															
Income															
401.000 · Gross Patient Service Revenue	909,692	930,166	967,710	861,584	856,949	927,425	939,892	949,167	830,063	682,666	948,440	948,440	10,752,194	10,662,581	101%
403.000 · Adjustments	(426,630)	(433,730)	(544,387)	(569,885)	(522,523)	(509,388)	(503,001)	(548,697)	(518,166)	(338,784)	(476,933)	(476,933)	(5,869,057)	(5,461,746)	107%
405.000 · Bad Debt	(60,309)	(104,887)	(48,905)	27,016	(102,798)	(39,006)	(99,639)	(28,498)	15,415	(62,364)	(60,600)	(60,600)	(625,175)	(679,803)	92%
407.000 · Other Income	795	855	19,365	22,109	535	5,654	4,355	21,169	39,122	60,705	8,871	8,871	192,406	75,055	256%
Total Income	423,548	392,404	393,783	340,824	232,163	384,685	341,607	393,141	366,434	342,223	419,778	419,778	4,450,368	4,596,087	97%
Gross Profit	423,548	392,404	393,783	340,824	232,163	384,685	341,607	393,141	366,434	342,223	419,778	419,778	4,450,368	4,596,087	97%
Expense															
601.000 · Salaries & Wages	191,261	194,290	170,092	241,209	198,574	196,819	206,795	208,825	214,861	223,793	229,911	229,911	2,506,341	2,527,269	99%
602.000 · Employee Benefits	46,823	48,060	45,179	56,533	53,268	51,366	67,419	66,635	59,457	63,488	60,394	60,244	678,866	681,834	100%
603.000 · Professional Fees	81,154	60,741	61,949	57,882	65,805	62,276	87,529	65,462	65,705	59,735	74,410	75,410	818,058	894,582	91%
604.000 · Purchased Services	41,336	35,476	44,680	41,792	33,992	45,732	35,894	39,603	44,251	37,956	38,606	38,606	477,924	463,145	103%
605.000 · Supplies	9,880	19,898	11,582	20,292	18,315	12,066	19,653	18,001	17,727	5,964	12,556	13,000	178,934	164,334	109%
606.000 · Utilities	5,496	5,832	5,730	4,832	4,959	5,109	6,496	5,501	5,400	5,336	5,515	5,515	65,721	66,180	99%
607.000 · Rental and Lease	903	903	1,123	857	857	1,077	934	832	1,052	832	930	1,155	11,455	12,060	95%
608.000 · Insurance Coverages	25,281	25,281	25,281	24,701	25,281	25,281	25,579	25,579	25,579	25,579	25,196	25,196	303,814	302,352	100%
609.000 · Maintenance & Repairs	6,857	13,801	4,012	8,656	8,461	12,354	8,960	6,084	13,434	7,512	11,269	14,269	115,669	145,536	79%
610.000 · Depreciation and Amortization	21,505	19,395	18,813	19,528	20,401	20,238	20,275	22,775	24,414	23,635	21,771	21,771	254,521	261,252	97%
611.000 · Other operating expenses	18,908	24,337	38,235	15,362	14,634	28,119	19,175	29,851	16,593	14,520	21,424	32,259	273,417	303,833	90%
Total Expense	449,404	448,014	426,676	491,644	444,547	460,437	498,709	489,148	488,473	468,350	501,982	517,336	5,684,720	5,822,377	98%
Net Ordinary Income	(25,856)	(55,610)	(32,893)	(150,820)	(212,384)	(75,752)	(157,102)	(96,007)	(122,039)	(126,127)	(82,204)	(97,558)	(1,234,352)	(1,226,290)	101%
Other Income/Expense															
Other Income															
701.000 · District Tax Revenues	123,167	122,430	122,430	122,430	122,430	122,430	122,430	122,430	122,430	122,430	123,167	123,167	1,471,371	1,478,004	100%
703.000 · Investment Income	3,382	1,777	170	3,279	1,692	146	3,108	1,583	167	2,715	2,100	600	20,719	22,800	91%
704.000 · Interest Expense	(5,487)	(5,487)	(5,487)	(5,487)	(5,487)	(5,487)	(4,045)	(5,487)	(5,487)	(5,487)	(5,201)	(5,201)	(63,830)	(62,412)	102%
705.000 · Tenant Revenue	600	600	600	600	600	600	600	600	600	600	600	600	7,200	7,200	100%
710.000 · Misc Other Income		1,988		2,043			4,283				1,600	1,600	11,514	8,000	144%
Total Other Income	121,662	121,308	117,713	122,865	119,235	117,689	126,376	119,126	117,710	120,258	122,266	120,766	1,446,974	1,453,592	100%
Other Expense															
802.000 · Keystone District Expense						280							280		
810.000 · Misc Other Expense		457				1,160							1,617		100%
Total Other Expense		457				1,440							1,897		100%
Net Other Income	121,662	120,851	117,713	122,865	119,235	116,249	126,376	119,126	117,710	120,258	122,266	120,766	1,445,077	1,453,592	99%
Net Income	95,806	65,241	84,820	(27,955)	(93,149)	40,497	(30,726)	23,119	(4,329)	(5,869)	40,062	23,208	210,725	227,302	93%

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

Del Puerto Health Care District
Warrants by Bank Account
 April 2020

Type	Date	Num	Name	Credit
101.000 - Cash and cash equivalents				
101.010 - Tri Counties Bank				
101.011 - TCB-Operating Checking 1739				
Check	04/15/2020	eft	USDA Rural Development Loan-EFT	11,066.00
Bill Pmt -Check	04/09/2020	EFT	City Of Patterson-H2O, sewer, garbag	505.21
Bill Pmt -Check	04/09/2020	EFT	U.S. Bank Equipment Finance - EFT	126.27
Bill Pmt -Check	04/09/2020	EFT	U.S. Bank Equipment Finance - EFT	149.95
Bill Pmt -Check	04/09/2020	EFT	U.S. Bank Equipment Finance - EFT	140.24
Bill Pmt -Check	04/01/2020	29050	DHCS CA Department of Health Servi	113.00
Bill Pmt -Check	04/01/2020	29051	Greenway Health	1,894.07
Bill Pmt -Check	04/01/2020	29052	GreenWorks Janitorial Services	4,089.00
Bill Pmt -Check	04/01/2020	29053	Life-Assist	1,386.72
Bill Pmt -Check	04/01/2020	29054	MD - Blythe, Diana	23,951.33
Bill Pmt -Check	04/01/2020	29055	MD - Rodriguez, Jose	35,333.33
Bill Pmt -Check	04/01/2020	29056	PG&E	239.78
Bill Pmt -Check	04/01/2020	29057	Staples Advantage	508.77
Bill Pmt -Check	04/01/2020	29058	TID Turlock Irrigation District +06	1,070.11
Check	04/09/2020	29059	U.S. Bank Corporate Payment Center	2,767.88
Bill Pmt -Check	04/09/2020	29060	Airgas USA, LLC	238.08
Bill Pmt -Check	04/09/2020	29061	AMR-American Medical Response	5,360.16
Bill Pmt -Check	04/09/2020	29062	BICSEC Security, Inc	25.00
Bill Pmt -Check	04/09/2020	29063	Bound Tree Medical LLC	287.28
Bill Pmt -Check	04/09/2020	29064	City Of Patterson-H2O, sewer, garbag	418.49
Bill Pmt -Check	04/09/2020	29065	Cole Huber (Cota Cole)	860.00
Bill Pmt -Check	04/09/2020	29066	Comcast - E Street	69.51
Bill Pmt -Check	04/09/2020	29067	Crescent Work & Outdoor #1	105.26
Bill Pmt -Check	04/09/2020	29068	Daniels Wood Land, Inc	4,755.27
Bill Pmt -Check	04/09/2020	29069	Data Path, Inc	4,577.50
Bill Pmt -Check	04/09/2020	29070	DeHart Plumbing Heating & Air Inc	789.00
Bill Pmt -Check	04/09/2020	29071	Frontier-3755	194.47
Bill Pmt -Check	04/09/2020	29072	Frontier - HC 8639	188.22
Bill Pmt -Check	04/09/2020	29073	Life-Assist	2,059.62
Bill Pmt -Check	04/09/2020	29074	Life Line	174.06
Bill Pmt -Check	04/09/2020	29075	M & M Computer Services	181.00
Bill Pmt -Check	04/09/2020	29076	Malm Fagundes LLP	977.55
Bill Pmt -Check	04/09/2020	29077	McAuley Ford	2,430.63
Bill Pmt -Check	04/09/2020	29078	McKesson Medical Surgical Inc.	106.60
Bill Pmt -Check	04/09/2020	29079	MedTech Billing Services, Inc	19,928.86
Bill Pmt -Check	04/09/2020	29080	Mission Linen Supply	537.54
Bill Pmt -Check	04/09/2020	29081	O'Reilly Auto Parts	98.45
Bill Pmt -Check	04/09/2020	29082	Pacific Records Management	195.27
Bill Pmt -Check	04/09/2020	29083	Patterson Irrigator	30.00
Bill Pmt -Check	04/09/2020	29084	Patterson Tire	271.81
Bill Pmt -Check	04/09/2020	29085	Paul Oil Co., Inc.	1,184.90
Bill Pmt -Check	04/09/2020	29086	Physicians Service Bureau	246.50
Bill Pmt -Check	04/09/2020	29087	Staples Advantage	170.08
Bill Pmt -Check	04/09/2020	29088	Stryker Sales Corporation	968.24
Bill Pmt -Check	04/09/2020	29089	Terminix	55.00

Del Puerto Health Care District
Warrants by Bank Account
April 2020

Type	Date	Num	Name	Credit
Bill Pmt -Check	04/09/2020	29090	Thompson Chevrolet Buick GMC Inc.	910.08
Bill Pmt -Check	04/09/2020	29091	TSL Target Solutions Learning, LLC	6,144.80
Bill Pmt -Check	04/09/2020	29092	Verizon Wireless	309.71
Bill Pmt -Check	04/09/2020	29093	Westside Landscape & Concrete	292.50
Bill Pmt -Check	04/09/2020	29094	Workbench True Value Hdwe.	73.95
Check	04/23/2020	29095	Wakefield	470.00
Bill Pmt -Check	04/23/2020	29096	A West Side Self Storage	228.60
Bill Pmt -Check	04/23/2020	29097	Airgas USA, LLC	96.72
Bill Pmt -Check	04/23/2020	29098	Beta Healthcare - Workers Comp	4,587.00
Bill Pmt -Check	04/23/2020	29099	Beta Healthcare Group	16,496.88
Bill Pmt -Check	04/23/2020	29100	Bound Tree Medical LLC	100.24
Bill Pmt -Check	04/23/2020	29101	CA Occupational Physicians	421.00
Bill Pmt -Check	04/23/2020	29102	Comcast - E Street	179.48
Bill Pmt -Check	04/23/2020	29103	Comcast Business Voice Edge	1,857.58
Bill Pmt -Check	04/23/2020	29104	Graphic Print Stop	16.07
Bill Pmt -Check	04/23/2020	29105	Intrado (West) Interactive Services	338.90
Bill Pmt -Check	04/23/2020	29106	Language Line	112.11
Bill Pmt -Check	04/23/2020	29107	Life-Assist	141.70
Bill Pmt -Check	04/23/2020	29108	Mid Valley IT	360.00
Bill Pmt -Check	04/23/2020	29109	Paul Oil Co., Inc.	823.26
Bill Pmt -Check	04/23/2020	29110	PG&E	45.14
Bill Pmt -Check	04/23/2020	29111	ReadyRefresh by Nestle	145.79
Bill Pmt -Check	04/23/2020	29112	Shred-it US JV LLC	290.78
Bill Pmt -Check	04/23/2020	29113	Staples Advantage	95.50
Bill Pmt -Check	04/23/2020	29114	Streamline/Digital Deployment	300.00
Bill Pmt -Check	04/23/2020	29115	West Side Storage Baldwin	187.20
Bill Pmt -Check	04/23/2020	29116	Zoll	1,058.70
Total 101.011 · TCB-Operating Checking 1739				166,909.70
101.012 · TCB-Payroll Account 2999				
Liability Check	04/01/2020		Payroll Direct Deposit	46,346.84
Liability Check	04/15/2020		Payroll Direct Deposit	49,954.51
Liability Check	04/29/2020		Payroll Direct Deposit	49,835.32
Liability Check	04/02/2020	EFT	California State Disbursement Unit	1,202.30
Liability Check	04/16/2020	EFT	California State Disbursement Unit	1,202.30
Liability Check	04/24/2020	EFT	Metlife - Group Benefits	1,009.32
Liability Check	04/30/2020	EFT	California State Disbursement Unit	1,202.30
Liability Check	04/02/2020	E-pay	EDD State of California	3,965.40
Liability Check	04/02/2020	E-pay	Internal Revenue Service	22,960.98
Liability Check	04/02/2020	E-pay	EDD State of California	1,141.91
Liability Check	04/16/2020	E-pay	EDD State of California	4,142.20
Liability Check	04/16/2020	E-pay	Internal Revenue Service	23,649.06
Liability Check	04/30/2020	E-pay	EDD State of California	4,107.37
Liability Check	04/30/2020	E-pay	Internal Revenue Service	23,259.42
Liability Check	04/29/2020	E-pay	EDD State of California	484.54
Liability Check	04/29/2020	E-pay	Internal Revenue Service	2,114.70
Paycheck	04/02/2020	24536	Employee Payroll	1,810.76
Paycheck	04/02/2020	24537	Employee Payroll	1,622.45
Paycheck	04/02/2020	24538	Employee Payroll	1,724.46

Del Puerto Health Care District
Warrants by Bank Account
April 2020

Type	Date	Num	Name	Credit
Paycheck	04/02/2020	24539	Employee Payroll	1,169.41
Paycheck	04/02/2020	24540	Employee Payroll	1,478.08
Paycheck	04/02/2020	24541	Employee Payroll	1,223.29
Paycheck	04/02/2020	24542	Employee Payroll	901.99
Paycheck	04/02/2020	24543	Employee Payroll	1,013.51
Paycheck	04/02/2020	24544	Employee Payroll	1,406.07
Paycheck	04/02/2020	24545	Employee Payroll	872.32
Paycheck	04/02/2020	24546	Employee Payroll	3,905.74
Liability Check	04/02/2020	24547	Franchise TB Garnishment 22	103.79
Liability Check	04/02/2020	24548	United Steelworkers	396.58
Liability Check	04/02/2020	24549	VALIC	11,146.00
Paycheck	04/16/2020	24550	Employee Payroll	1,648.20
Paycheck	04/16/2020	24551	Employee Payroll	1,638.35
Paycheck	04/16/2020	24552	Employee Payroll	1,636.42
Paycheck	04/16/2020	24553	Employee Payroll	1,485.21
Paycheck	04/16/2020	24554	Employee Payroll	257.13
Paycheck	04/16/2020	24555	Employee Payroll	1,013.51
Paycheck	04/16/2020	24556	Employee Payroll	1,406.07
Paycheck	04/16/2020	24557	Employee Payroll	977.59
Paycheck	04/16/2020	24558	Employee Payroll	4,206.04
Liability Check	04/16/2020	24559	Franchise TB Garnishment 22	52.53
Liability Check	04/16/2020	24560	VALIC	11,185.48
Liability Check	04/16/2020	24561	United Steelworkers	412.79
Liability Check	04/24/2020	24562	CA Choice	37,936.83
Liability Check	04/24/2020	24563	Delta Dental	3,889.54
Liability Check	04/24/2020	24564	LegalShield	358.90
Liability Check	04/24/2020	24565	MES Vision	600.61
Liability Check	04/28/2020	24566	AFLAC	2,523.58
Paycheck	04/30/2020	24567	Employee Payroll	2,106.52
Paycheck	04/30/2020	24568	Employee Payroll	1,619.10
Paycheck	04/30/2020	24569	Employee Payroll	1,690.57
Paycheck	04/30/2020	24570	Employee Payroll	1,525.18
Paycheck	04/30/2020	24571	Employee Payroll	461.87
Paycheck	04/30/2020	24572	Employee Payroll	1,026.40
Paycheck	04/30/2020	24573	Employee Payroll	1,469.17
Paycheck	04/30/2020	24574	Employee Payroll	1,113.13
Paycheck	04/30/2020	24575	Employee Payroll	3,980.93
Liability Check	04/30/2020	24576	Franchise TB Garnishment 22	22.35
Liability Check	04/30/2020	24577	United Steelworkers	387.58
Paycheck	04/28/2020	24578	Employee Payroll	3,365.08
Liability Check	04/30/2020	24579	VALIC	11,068.14
Total 101.012 · TCB-Payroll Account 2999				366,417.72
101.015 · TCB - Keystone C 8641				
Bill Pmt -Check	04/09/2020	EFT	Tri Counties Bank-EFT	7,442.07
Bill Pmt -Check	04/01/2020	10185	TID Turlock Irrigation District +06	391.57
Bill Pmt -Check	04/09/2020	10187	City Of Patterson-H2O, sewer, garbag	178.36
Bill Pmt -Check	04/09/2020	10188	DeHart Plumbing Heating & Air Inc	561.00
Bill Pmt -Check	04/09/2020	10189	Gilberto Arroyo-06	380.00

Del Puerto Health Care District
Warrants by Bank Account
 April 2020

Type	Date	Num	Name	Credit
Total 101.015 · TCB - Keystone C 8641				8,953.00
Total 101.010 · Tri Counties Bank				542,280.42
Total 101.000 · Cash and cash equivalents				542,280.42
103.000 · Restricted Funds				
103.100 · TCB-USDA Debt Reserve 7237				
Check	04/15/2020	eft	USDA Rural Development Loan-EFT	10,060.00
Total 103.100 · TCB-USDA Debt Reserve 7237				10,060.00
Total 103.000 · Restricted Funds				10,060.00
TOTAL				552,340.42
Less: 3rd Payroll in April (average amount)				122,000.00
AVERAGE MONTHLY WARRANTS ISSUED				430,340.42