

**875 E Street, District Conference Room**

**Patterson, California**

**FINANCE MEETING**

**AGENDA 8:00 AM**

**February 19, 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	January 22, 2020	<b>Action Anticipated</b>
B. Month End Financials for Acceptance	January 2020	<b>Action Anticipated</b>
C. Monthly Warrants for Recommendation	January 2020	<b>Action Anticipated</b>

**5. Old Business – None**

**6. New Business**

A. FY2019 Net Income Allocation	<b>Action Anticipated</b>
B. Proposed \$75K Payment to Tri-Counties Bank Loan	<b>Action Anticipated</b>
C. Proposed FY2020 Budget Mid-Year Revision	<b>Action Anticipated</b>
D. Ambulance Education and Training Budget	<b>Action Anticipated</b>
E. Staff Ergonomics – Capital Expenditure	<b>Action Anticipated</b>
F. Retirement Plan 001 & Plan 002 Amendments	<b>Action Anticipated</b>

**7. Accounting and Finance Manager Report**

A. Account Reconciliations presented for Committee review	Information Only
---	------------------

**8. Adjournment**

**DEL PUERTO HEALTH CARE DISTRICT  
875 E Street - Patterson, California 95363  
FINANCE MEETING  
MINUTES JANUARY 22, 2020**

**I. Call to order/Attendance**

The meeting was called to order by Anne Stokman, Committee Chair, 3:07PM

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

**Other Staff Members Present:** Karin Hennings, Administrative Director/CEO; Maria Reyes-Palad, Finance and Accounting Manager; and Suzie Benitez, Health Center Manager. Paul Willette, Ambulance Director, joined the meeting at 3:22PM

**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: November 20, 2019 Minutes**

M/S/C Anne Stokman/Becky Campo to accept the minutes for November 20, 2019 as presented.

**B. Review Financial Report for November 2019**

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

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

**C. Review for Recommendation November 2019 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.

**D. Review Financial Report for December 2019**

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

The Committee asked if the cost of the new Ambulance purchased in November 2019 was going to be reimbursed to the Operating account from the Mitigation account, as mentioned in the November meeting. They were informed that it was not eligible due to it being a replacement and not an addition to the ambulance fleet.

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

**E. Review for Recommendation December 2019 Warrants**

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

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

**DEL PUERTO HEALTH CARE DISTRICT**  
**875 E Street - Patterson, California 95363**  
**FINANCE MEETING**  
**MINUTES JANUARY 22, 2020**

**V. Old Business – None**

**VI. New Business**

A. FYE 18-19 Audit Report Presentation

Karin Hennings reviewed the report the auditors had presented to the Board at the December 16, 2019 meeting and answered all questions regarding the report.

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

B. Golden Bear Lease Update

Karin Hennings reviewed the resolution to ratify the Administrative Director/CEO's decision to have the realtor draw up the lease agreement as the more cost-effective solution.

The Committee requested that the resolution include the cost breakdown for the entire process: Brokerage Commission, Lease Preparation, Legal Review, and Total Cost.

M/S/C Anne Stokman/Becky Campo to recommend to the Board to adopt the resolution with the changes.

**VII. Accounting and Finance Manager Report**

A. Account Reconciliations presented for Committee review

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

**VIII. Meeting adjourned – 4:00 PM**

Respectfully submitted,

Anne Stokman, Treasurer

Del Puerto Health Care District  
**Balance Sheet**  
As of January 31, 2020

	Jan 31, 20	Dec 31, 19	Change	Jan 31, 19	% Change	NOTES
<b>ASSETS</b>						
Current Assets						
Checking/Savings						
101.010 · Tri Counties Bank						
101.011 · TCB-Operating Checking 1739	1,857,112	1,034,727	79%	1,712,281	8%	925K Tax received
101.012 · TCB-Payroll Account 2999	10,497	11,823	(11%)	15,199	(31%)	
101.013 · TCB-Money Market 4168	100,797	100,783		100,626	0%	
101.015 · TCB - Keystone C 8641	128,618	131,568	(2%)	143,214	(10%)	
101.016 · TCB-HC Billing Dept Acct 7262	2,689	2,760	(3%)	2,500	8%	
101.017 · TCB-Ambulance Fund 1041	2,515	2,586	(3%)	2,912	(14%)	
Total 101.010 · Tri Counties Bank	2,102,228	1,284,247	64%	1,976,732	6%	
101.030 · Petty Cash in District Office	340	340		340		
101.090 · LAIF-Local Agency Invstmnt Fund	509,575	506,665	1%	187	272,400%	4Qtr Interest
Total 101.000 · Cash and cash equivalents	2,612,143	1,791,252	46%	1,977,259	32%	
103.000 · Restricted Funds						
103.100 · TCB-USDA Debt Reserve 7237	113,785	112,769	1%	87,976	29%	
Total 103.000 · Restricted Funds	113,785	112,769	1%	87,976	29%	
105.000 · BOTW-Mitigation Fee Acct	146,231	146,225		307,530	(52%)	
Total Checking/Savings	2,872,159	2,050,246	40%	2,372,765	21%	
Accounts Receivable						
121.100 · Ambulance						
121.101 · AMB Accts Receivable	783,134	740,879	6%	681,904	15%	
121.102 · AMB Allowance for Doubtful	(380,603)	(360,067)	(6%)	(374,838)	(2%)	
Total 121.100 · Ambulance	402,531	380,812	6%	307,066	31%	
121.300 · Health Center						
121.301 · HC Accts Receivable	192,054	148,079	30%	382,878	(50%)	
121.302 · HC Allowance for Doubtful	(22,854)	(17,621)	(30%)	(58,103)	61%	
Total 121.300 · Health Center	169,200	130,458	30%	324,775	(48%)	
Total 121.000 · Patient Accounts - Net	571,731	511,270	12%	631,841	(10%)	
123.000 · Keystone C Accts Rec	(5,497)	(9,309)	41%	715	(869%)	
125.000 · Other Accounts Receivable	699	225	211%	1,493	(53%)	
126.000 · Government Reimbursements						
126.114 · FYE 2014 GEMT				6,006	(100%)	
126.115 · FYE 2015 GEMT				65,655	(100%)	
126.116 · FYE 2016 GEMT		(14,102)	100%			
126.316 · FYE 2016 PPS				30,000	(100%)	
126.317 · FYE 2017 PPS	40,452	40,452		161,806	(75%)	
126.318 · FYE 2018 PPS	38,256	38,256		94,312	(59%)	
126.718 · FYE 2018 MCR		5,259	(100%)			
Total 126.000 · Government Reimbursements	78,708	69,865	13%	357,779	(78%)	
Total Accounts Receivable	645,641	572,051	13%	991,828	(35%)	
Other Current Assets						
131.000 · Deposits in Transit	8,672	765	1,034%	783	1,008%	
132.000 · Unassigned Deposits						
132.020 · MEDTECH				15	(100%)	
Total 132.000 · Unassigned Deposits				15	(100%)	
133.000 · Accrued Tax & Fee Receivables	(78,801)	735,318	(111%)	(22,872)	(245%)	Actual tax received vs Accrual
135.000 · Medical Supply Inventory	44,183	44,183		36,957	20%	
136.000 · Prepays	65,094	59,109	10%	49,165	32%	
137.000 · Health Benefits Prepaid				16,026	(100%)	
Total Other Current Assets	39,148	839,375	(95%)	80,074	(51%)	
Total Current Assets	3,556,948	3,461,672	3%	3,444,667	3%	

Del Puerto Health Care District  
**Balance Sheet**  
As of January 31, 2020

	Jan 31, 20	Dec 31, 19	Change	Jan 31, 19	% Change	NOTES
<b>Fixed Assets</b>						
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		
<b>Total 151.150 · Land</b>	<b>310,914</b>	<b>310,914</b>		<b>310,914</b>		
151.160 · Buildings & Improvements						
151.161 · E St Building	815,861	815,861		815,861		
151.163 · Keystone B Ext Bldg	901,410	901,410		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	1,846,501	1%	1,802,451	3%	
<b>Total 151.160 · Buildings &amp; Improvements</b>	<b>5,036,620</b>	<b>5,024,620</b>	<b>0%</b>	<b>4,927,190</b>	<b>2%</b>	
151.170 · Equipment						
151.171 · District Office Equipment	39,965	39,965			100%	
151.172 · Ambulance Equipment	1,317,743	1,316,531	0%	9,010	14,525%	
151.173 · Health Center Equipment	330,579	330,579		314,885	5%	
151.170 · Equipment - Other				1,246,498	(100%)	
<b>Total 151.170 · Equipment</b>	<b>1,688,287</b>	<b>1,687,075</b>	<b>0%</b>	<b>1,570,393</b>	<b>8%</b>	
151.180 · Construction Work-in-Progress						
151.181 · E Street Expansion	408,321	406,018	1%	329,573	24%	
151.183 · 2018 Ford Interceptor QRV				44,204	(100%)	
151.184 · 2019 New Ambulance	230,367	212,812	8%		100%	NEW Ambulance cost
151.180 · Construction Work-in-Progress - Other				4,000	(100%)	
<b>Total 151.180 · Construction Work-in-Progress</b>	<b>638,688</b>	<b>618,830</b>	<b>3%</b>	<b>377,777</b>	<b>69%</b>	
151.190 · Other Capital Assets						
151.191 · Electronic Med. Record Software	97,750	97,750		95,955	2%	
<b>Total 151.190 · Other Capital Assets</b>	<b>97,750</b>	<b>97,750</b>		<b>95,955</b>	<b>2%</b>	
151.200 · Accumulated Depreciation	(2,265,085)	(2,240,788)	(1%)	(1,978,135)	(15%)	
<b>Total 151.000 · Capital assets</b>	<b>5,507,174</b>	<b>5,498,401</b>	<b>0%</b>	<b>5,304,094</b>	<b>4%</b>	
<b>Total Fixed Assets</b>	<b>5,507,174</b>	<b>5,498,401</b>	<b>0%</b>	<b>5,304,094</b>	<b>4%</b>	
<b>TOTAL ASSETS</b>	<b>9,064,122</b>	<b>8,960,073</b>	<b>1%</b>	<b>8,748,761</b>	<b>4%</b>	
<b>LIABILITIES &amp; EQUITY</b>						
<b>Liabilities</b>						
<b>Current Liabilities</b>						
Accounts Payable	217,877	109,118	100%	47,235	361%	
Credit Cards	5,117	4,089	25%	6,718	(24%)	
<b>Other Current Liabilities</b>						
253.000 · Accrued Payroll Liabilities	211,687	193,533	9%	104,989	102%	
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%	
<b>Total 254.000 · Maturities of long-term debt</b>	<b>99,869</b>	<b>99,869</b>		<b>90,599</b>	<b>10%</b>	
257.000 · Keystone C CAM	(1,264)	(968)	(31%)	12,042	(110%)	
257.500 · Keystone C Security Deposit	12,000		100%		100%	
<b>Total Other Current Liabilities</b>	<b>322,292</b>	<b>292,434</b>	<b>10%</b>	<b>207,630</b>	<b>55%</b>	
<b>Total Current Liabilities</b>	<b>545,286</b>	<b>405,641</b>	<b>34%</b>	<b>261,583</b>	<b>108%</b>	

Del Puerto Health Care District  
**Balance Sheet**  
As of January 31, 2020

	Jan 31, 20	Dec 31, 19	Change	Jan 31, 19	% Change	NOTES
Long Term Liabilities						
290.010 · USDA Loan - 1700 Keystone B	1,594,325	1,600,341	(0%)	1,656,259	(4%)	
290.020 · TCB Loan - Keystone C	1,081,583	1,084,904	(0%)	1,180,857	(8%)	
<b>Total Long Term Liabilities</b>	<b>2,675,908</b>	<b>2,685,245</b>	<b>(0%)</b>	<b>2,837,116</b>	<b>(6%)</b>	
<b>Total Liabilities</b>	<b>3,221,194</b>	<b>3,090,886</b>	<b>4%</b>	<b>3,098,699</b>	<b>4%</b>	
Equity						
350.000 · Unrestricted Assets	980,358	980,358		1,694,916	(42%)	
360.000 · Assigned Fund Balance						
360.030 · Asset Replacement Fund						
360.031 · Approved Capital Expenses	423,498	423,498			100%	
360.030 · Asset Replacement Fund - Other	232,502	232,502		400,000	(42%)	
<b>Total 360.030 · Asset Replacement Fund</b>	<b>656,000</b>	<b>656,000</b>		<b>400,000</b>	<b>64%</b>	
360.070 · Operating Cash Reserve	1,311,000	1,311,000		780,000	68%	
<b>Total 360.000 · Assigned Fund Balance</b>	<b>1,967,000</b>	<b>1,967,000</b>		<b>1,180,000</b>	<b>67%</b>	
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%	
<b>Total 370.000 · Restricted Fund Balance</b>	<b>226,440</b>	<b>226,440</b>		<b>211,745</b>	<b>7%</b>	
390.000 · Net Fixed Assets (Capital)	2,492,762	2,492,762		2,055,580	21%	
<b>Net Income</b>	<b>176,366</b>	<b>202,627</b>	<b>(13%)</b>	<b>507,820</b>	<b>(65%)</b>	Month's Overall Income
<b>Total Equity</b>	<b>5,842,926</b>	<b>5,869,187</b>	<b>(0%)</b>	<b>5,650,061</b>	<b>3%</b>	
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>9,064,120</b>	<b>8,960,073</b>	<b>1%</b>	<b>8,748,760</b>	<b>4%</b>	

**Operating Acct**

Month End Cash on Hand	\$ 2,872,159
1007 · TCB - Keystone C 8641	\$ (128,618)
1003a · TCB-USDA Debt Reserve 7237	\$ (113,785)
3901 - Mitigation Fees	\$ (119,804)
3902 · Asset Replacement Fund	\$ (232,502)
A/P & Payroll Liability	\$ (434,681)
<b>Unencumbered cash</b>	<b>\$ 1,842,769</b>
Percent of Operating Cash Reserve Goal	141%
3906 · Operating Cash Reserve	\$ 1,311,000

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

	Jan 20	Budget	% of Budget	Jul '19 - Jan 20	YTD Budget	% of Budget	Annual Budget	NOTES
Ordinary Income/Expense								
Income								
401.000 · Gross Patient Service Revenue	939,892	924,500	102%	6,393,417	5,949,500	107%	10,137,000	
403.000 · Adjustments	(503,001)	(437,167)	115%	(3,509,544)	(3,062,417)	115%	(5,248,250)	
405.000 · Bad Debt HC & Amb	(99,639)	(54,846)	182%	(428,527)	(383,920)	112%	(658,148)	
407.000 · Other Income	4,355	2,871	152%	53,668	25,395	211%	45,054	
<b>Total Income</b>	<b>341,607</b>	<b>435,358</b>	<b>78%</b>	<b>2,509,014</b>	<b>2,528,558</b>	<b>99%</b>	<b>4,275,656</b>	
<b>Gross Profit</b>	<b>341,607</b>	<b>435,358</b>	<b>78%</b>	<b>2,509,014</b>	<b>2,528,558</b>	<b>99%</b>	<b>4,275,656</b>	Due to Contractual Adjustments & Bad Debts
Expense								
601.000 · Salaries & Wages	206,795	191,386	108%	1,399,041	1,395,235	100%	2,406,643	
602.000 · Employee Benefits	67,419	47,763	141%	368,647	335,138	110%	575,042	
603.000 · Professional Fees	87,529	70,644	124%	477,337	499,889	95%	860,610	
604.000 · Purchased Services	35,894	38,533	93%	278,903	268,733	104%	460,400	
605.000 · Supplies	19,653	10,978	179%	111,685	101,241	110%	164,330	
606.000 · Utilities	6,496	5,515	118%	38,453	38,607	100%	66,184	
607.000 · Rental and Lease	934	923	101%	6,655	6,910	96%	11,975	
608.000 · Insurance Coverages	25,579	25,196	102%	176,683	176,369	100%	302,347	
609.000 · Maintenance & Repairs	8,960	11,273	79%	63,101	86,190	73%	145,535	
610.000 · Depreciation and Amortization	20,275	21,771	93%	140,154	152,400	92%	261,257	
611.000 · Other operating expenses	19,175	18,789	102%	158,771	156,421	102%	294,433	
<b>Total Expense</b>	<b>498,709</b>	<b>442,771</b>	<b>113%</b>	<b>3,219,430</b>	<b>3,217,133</b>	<b>100%</b>	<b>5,548,756</b>	Budget Revision items
<b>Net Ordinary Income</b>	<b>(157,102)</b>	<b>(7,413)</b>	<b>2,119%</b>	<b>(710,416)</b>	<b>(688,575)</b>	<b>103%</b>	<b>(1,273,100)</b>	
Other Income/Expense								
Other Income								
701.000 · District Tax Revenues	122,430	123,167	99%	857,749	862,167	99%	1,478,000	
703.000 · Investment Income	3,108	3,208	97%	13,554	10,458	130%	14,500	
704.000 · Interest Expense	(4,045)	(5,201)	78%	(36,966)	(36,406)	102%	(62,411)	
705.000 · Tenant Revenue	600	600	100%	4,200	4,200	100%	7,200	
710.000 · Misc Other Income	4,283			8,314		100%		
<b>Total Other Income</b>	<b>126,376</b>	<b>121,774</b>	<b>104%</b>	<b>846,851</b>	<b>840,419</b>	<b>101%</b>	<b>1,437,289</b>	
Other Expense								
802.000 · Keystone District Expense				280				
810.000 · Misc Other Expense				1,617		100%		
<b>Total Other Expense</b>				<b>1,897</b>		<b>100%</b>		
<b>Net Other Income</b>	<b>126,376</b>	<b>121,774</b>	<b>104%</b>	<b>844,954</b>	<b>840,419</b>	<b>101%</b>	<b>1,437,289</b>	
<b>Net Income</b>	<b>(30,726)</b>	<b>114,361</b>	<b>(27%)</b>	<b>134,538</b>	<b>151,844</b>	<b>89%</b>	<b>164,189</b>	not great

**Del Puerto Health Care District**  
**Entire District vs Previous Months**  
January 2020

	<b>Jan 20</b>	<b>Dec 19</b>	<b>Jan 19</b>
Ordinary Income/Expense			
Income			
401.000 · Gross Patient Service Revenue			
401.010 · AMB Ambulance Services	745,571	755,192	634,071
401.020 · Health Center Services			
401.040 · HC Capitation Payments	10,678	14,555	10,798
401.020 · Health Center Services - Other	183,642	157,678	216,479
Total 401.020 · Health Center Services	<u>194,320</u>	<u>172,233</u>	<u>227,277</u>
Total 401.000 · Gross Patient Service Revenue	939,891	927,425	861,348
403.000 · Adjustments			
403.100 · Contractual Adj on HC&PDA bills			
403.015 · AMB Contractual Allowances			
403.011 · AMB Revenue Adjustments	(454)	(6,241)	(449)
403.012 · AMB GEMT QAF Add-on Pymt	3,601	1,390	
403.015 · AMB Contractual Allowances - Other	(487,409)	(556,481)	(556,821)
Total 403.015 · AMB Contractual Allowances	<u>(484,262)</u>	<u>(561,332)</u>	<u>(557,270)</u>
403.030 · Gross Adjustments HC			
403.022 · HC Reverse Credit Card Adj	205	162	94
403.023 · Reverse Capitated Adj	(10,678)	(14,555)	(10,798)
403.024 · HC Reverse Bad Debt Adj	3,818	874	3,245
403.025 · HC Reverse Refund of Overpayment	(385)	(378)	(322)
403.030 · Gross Adjustments HC - Other	(11,699)	65,840	(10,121)
Total 403.030 · Gross Adjustments HC	<u>(18,739)</u>	<u>51,943</u>	<u>(17,902)</u>
Total 403.100 · Contractual Adj on HC&PDA bills	<u>(503,001)</u>	<u>(509,389)</u>	<u>(575,172)</u>
Total 403.000 · Adjustments	<u>(503,001)</u>	<u>(509,389)</u>	<u>(575,172)</u>
405.000 · Bad Debt HC & Amb			
405.010 · AMB Write-offs			
405.011 · AMB Allowance for Doubtful	(20,536)	16,088	69,900
405.012 · AMB Rcvd from Written Off Accts	1,237	1,808	4,965
405.013 · AMB Bad Debt	(71,289)	(60,667)	(90,553)
Total 405.010 · AMB Write-offs	<u>(90,588)</u>	<u>(42,771)</u>	<u>(15,688)</u>
405.020 · HC Write-offs			
405.021 · HC Allowance for Doubtful	(5,233)	4,502	(7,092)
405.022 · HC Bad Debt Health Center	(3,818)	(874)	(3,245)
405.023 · HC Rcvd from Written Off Accts		137	47
Total 405.020 · HC Write-offs	<u>(9,051)</u>	<u>3,765</u>	<u>(10,290)</u>
Total 405.000 · Bad Debt HC & Amb	<u>(99,639)</u>	<u>(39,006)</u>	<u>(25,978)</u>
407.000 · Other Income			
407.010 · Prospective Payment System			101,129
407.020 · Medicare Cost Settlement		5,259	18,124
407.030 · Payer Incentives Received	2,850		
407.040 · Community Education Classes		35	210
407.000 · Other Income - Other	1,505	360	500
Total 407.000 · Other Income	<u>4,355</u>	<u>5,654</u>	<u>119,963</u>
Total Income	<u>341,606</u>	<u>384,684</u>	<u>380,161</u>
Gross Profit	341,606	384,684	380,161



**Del Puerto Health Care District**  
**Entire District vs Previous Months**  
January 2020

	Jan 20	Dec 19	Jan 19
Expense			
601.000 · Salaries & Wages			
601.010 · Regular Operations	183,007	177,656	138,376
601.020 · Community Service	456	170	150
601.030 · Continuing Education - Employee	693	233	1,205
601.040 · Temporary Help			1,146
601.050 · Paid Time Off	17,519	18,761	17,563
601.055 · Accrued Leave Payout	5,120		
601.060 · Union Representation			123
601.070 · Incentive			15,094
Total 601.000 · Salaries & Wages	206,795	196,820	173,657
602.000 · Employee Benefits			
602.020 · Health Ins			
602.021 · Life Insurance and AD&D	474	563	248
602.022 · Dental Insurance	2,803	2,701	2,125
602.023 · Vision Insurance	444	422	332
602.024 · Medical Insurance	25,520	24,644	17,786
Total 602.020 · Health Ins	29,241	28,330	20,491
602.040 · Retirement			
602.041 · 414(h) Retirement Contribution	8,293	6,160	4,813
602.042 · 457(b) Company Match	4,593	4,352	2,564
Total 602.040 · Retirement	12,886	10,512	7,377
602.050 · Payroll Taxes			
602.051 · Social Security	14,285	9,487	10,813
602.052 · Medicare Tax	3,147	2,834	2,529
602.053 · CA UI & ETT	7,282	203	6,759
602.050 · Payroll Taxes - Other	580		
Total 602.050 · Payroll Taxes	25,294	12,524	20,101
Total 602.000 · Employee Benefits	67,421	51,366	47,969
603.000 · Professional Fees			
603.010 · Medical			
603.020 · Physician Services			
603.023 · MD Retirement Contribution	868	600	600
603.024 · MD Medical Ins Contribution	1,000	1,000	1,000
603.025 · Medical Directorship	8,833	8,833	8,333
603.020 · Physician Services - Other	48,583	48,996	45,003
Total 603.020 · Physician Services	59,284	59,429	54,936
Total 603.010 · Medical	59,284	59,429	54,936
603.040 · Legal & Attorney			
603.041 · General Counsel	1,021	1,247	1,780
603.043 · Labor-Management			3,700
Total 603.040 · Legal & Attorney	1,021	1,247	5,480
603.050 · Administrative Consultants	602		578
603.070 · Accountants			
603.051 · Financial Statements	26,034		
603.052 · CMS / PPS / GEMT prep	588	1,600	

**Del Puerto Health Care District**  
**Entire District vs Previous Months**  
January 2020

	<b>Jan 20</b>	<b>Dec 19</b>	<b>Jan 19</b>
Total 603.070 · Accountants	26,622	1,600	
Total 603.000 · Professional Fees	87,529	62,276	60,994
604.000 · Purchased Services			
604.030 · Health Screenings	189		
604.040 · Temp Agency Fees			799
604.050 · Billing	18,184	29,109	17,849
604.060 · Linen	1,040	900	1,138
604.070 · Security	255	25	25
604.080 · Cleaning	4,089	3,751	4,141
604.100 · IT - Labor	4,610	4,610	4,610
604.110 · Communication for Patients	755	690	683
604.120 · Medical Waste Disposal	650	750	650
604.130 · Records Management	865	434	643
604.140 · Ambulance Dispatch Services	5,257	5,463	3,982
Total 604.000 · Purchased Services	35,894	45,732	34,520
605.000 · Supplies			
605.020 · Office-consumable			
605.021 · Printing & Copiers	180	724	436
605.020 · Office-consumable - Other	799	1,188	1,396
Total 605.020 · Office-consumable	979	1,912	1,832
605.030 · Postage/Shipping	38		
605.040 · Medical-Consumable			
605.042 · Oxygen	422	517	629
605.040 · Medical-Consumable - Other	8,236	6,355	7,524
Total 605.040 · Medical-Consumable	8,658	6,872	8,153
605.050 · Pharmaceutical			
605.060 · Vaccines			
605.061 · HPV	2,138		
605.062 · Pneumovax	1,852		
605.060 · Vaccines - Other	3,113		
Total 605.060 · Vaccines	7,103		
605.050 · Pharmaceutical - Other	1,319	1,065	392
Total 605.050 · Pharmaceutical	8,422	1,065	392
605.080 · Small Tools & Minor Equipment			
605.081 · Minor Medical Equipment	523		1,488
605.080 · Small Tools & Minor Equipment - Other	1,032	2,217	631
Total 605.080 · Small Tools & Minor Equipment	1,555	2,217	2,119
Total 605.000 · Supplies	19,652	12,066	12,496
606.000 · Utilities			
606.010 · Elect/Gas	1,851	1,530	2,067
606.020 · Phones			
606.021 · Mobile Phones	905	258	217
606.020 · Phones - Other	2,002	2,035	1,993
Total 606.020 · Phones	2,907	2,293	2,210
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**  
January 2020

	Jan 20	Dec 19	Jan 19
606.050 · Water/Garbage	1,248	796	780
Total 606.000 · Utilities	6,496	5,109	5,546
607.000 · Rental and Lease			
607.010 · Building			
607.011 · Storage	416	395	395
Total 607.010 · Building	416	395	395
607.020 · Equipment Leased			
607.021 · Copier Lease	416	416	416
607.020 · Equipment Leased - Other	101	266	91
Total 607.020 · Equipment Leased	517	682	507
Total 607.000 · Rental and Lease	933	1,077	902
608.000 · Insurance Coverages			
608.010 · Workers' Compensation	4,587	4,587	8,551
608.020 · Auto Liability & PhysicalDamage	2,018	1,720	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	25,281	30,961
609.000 · Maintenance & Repairs			
609.010 · Buildings			
609.011 · Other Maint	462	348	723
609.012 · HVAC		250	264
609.013 · Plumbing	2,173	699	
609.015 · Electric		500	44
609.010 · Buildings - Other	20	293	
Total 609.010 · Buildings	2,655	2,090	1,031
609.020 · Business Park Assoc Fees	1,225	1,316	1,735
609.030 · Equipment M&R			1,774
609.040 · Vehicle M&R			
609.042 · Engine & Drive Train	15	5,203	
609.043 · Body Work			60
609.040 · Vehicle M&R - Other	4,729	1,011	3,701
Total 609.040 · Vehicle M&R	4,744	6,214	3,761
609.050 · Uniforms	336	2,734	2,619
Total 609.000 · Maintenance & Repairs	8,960	12,354	10,920
610.000 · Depreciation and Amortization			
610.010 · Depreciation Expense - District	2,663	2,663	
610.020 · Depreciation Expense - Amb	10,015	9,978	
610.030 · Depreciation Expense - HC	7,597	7,597	
610.040 · Depreciation Expense-Keystone C	27,125		
610.000 · Depreciation and Amortization - Other			21,044
Total 610.000 · Depreciation and Amortization	47,400	20,238	21,044
611.000 · Other operating expenses			

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

January 2020

	Jan 20	Dec 19	Jan 19
611.020 · Provider Licensing & Privileges	292	174	
611.030 · I.T.			
611.040 · IT - Equipment	391	346	192
611.050 · IT- Software/License			
611.051 · HR mgmt solution	512	512	375
611.050 · IT- Software/License - Other	4,000	3,967	3,870
Total 611.050 · IT- Software/License	<u>4,512</u>	<u>4,479</u>	<u>4,245</u>
Total 611.030 · I.T.	4,903	4,825	4,437
611.060 · Fuel Auto	3,934	3,830	2,952
611.070 · Fees			
611.072 · Bank Service Charge	5	12	
611.073 · Credit Card Transaction Fees	671	430	574
611.074 · Agency Provided Services	1,142	486	486
611.075 · GEMT-Quality Assurance Fee		12,435	
611.076 · Collections Commission	732	477	771
611.077 · Other Fees	626	375	605
Total 611.070 · Fees	<u>3,176</u>	<u>14,215</u>	<u>2,436</u>
611.080 · Recruitment costs	932	159	53
611.090 · Dues / Subscriptions			
611.091 · Associations	2,772	1,588	1,224
611.092 · Information		100	91
611.090 · Dues / Subscriptions - Other			52
Total 611.090 · Dues / Subscriptions	<u>2,772</u>	<u>1,688</u>	<u>1,367</u>
611.100 · Training and Education			
611.101 · In-House Training			55
611.102 · Conference Fees	200		
611.103 · Airfare		(213)	516
611.104 · Hotel & Meal		0	1,645
Total 611.100 · Training and Education	<u>200</u>	<u>(213)</u>	<u>2,216</u>
611.110 · Business Travel & Mileage	144	71	88
611.120 · Marketing/PR			
611.124 · Ads	1,330	530	30
611.126 · Events/Sponsorship		50	
Total 611.120 · Marketing/PR	<u>1,330</u>	<u>580</u>	<u>30</u>
611.130 · Property Taxes Paid	381	381	
611.140 · Meals and Recognition			
611.141 · Meals	56	70	
611.142 · Recognition	40		
Total 611.140 · Meals and Recognition	<u>96</u>	<u>70</u>	
611.150 · Miscellaneous		2,340	
611.160 · Community Education			
611.161 · Community CPR Classes	1,015		115
Total 611.160 · Community Education	<u>1,015</u>		<u>115</u>
Total 611.000 · Other operating expenses	<u>19,175</u>	<u>28,120</u>	<u>13,694</u>
Total Expense	<u>525,834</u>	<u>460,439</u>	<u>412,703</u>
Net Ordinary Income	<u>(184,228)</u>	<u>(75,755)</u>	<u>(32,542)</u>

**Del Puerto Health Care District**  
**Entire District vs Previous Months**  
January 2020

	<b>Jan 20</b>	<b>Dec 19</b>	<b>Jan 19</b>
Other Income/Expense			
Other Income			
701.000 · District Tax Revenues			
701.010 · Property Tax -Secured/ Unsecure	102,190	102,190	101,500
701.020 · Direct Assessment-Amb Svcs Fund	20,240	20,240	19,700
Total 701.000 · District Tax Revenues	<u>122,430</u>	<u>122,430</u>	<u>121,200</u>
703.000 · Investment Income	3,108	146	209
704.000 · Interest Expense			
704.010 · Interest Expense - HC	(36,966)		
704.020 · Interest Expense - Keystone C	(28,708)		
704.000 · Interest Expense - Other	32,921	(5,487)	(5,112)
Total 704.000 · Interest Expense	<u>(32,753)</u>	<u>(5,487)</u>	<u>(5,112)</u>
705.000 · Tenant Revenue			
705.020 · HC Tenant Income	600	600	600
705.030 · Keystone Tenant Income	13,545	15,390	5,216
Total 705.000 · Tenant Revenue	<u>14,145</u>	<u>15,990</u>	<u>5,816</u>
710.000 · Misc Other Income			
710.020 · Non-Guaranteed Grant Revenue	4,283		787
Total 710.000 · Misc Other Income	<u>4,283</u>		<u>787</u>
Total Other Income	<u>111,213</u>	<u>133,079</u>	<u>122,900</u>
Other Expense			
802.000 · Keystone District Expense			
802.015 · Keystone Depreciation	(23,103)	4,022	
802.020 · Keystone Prop & Equip Ins	175	175	
802.030 · Keystone Liability Insurance	330	330	
802.040 · Keystone Property Taxes Paid	432	432	
802.050 · Keystone - Other Expenses		280	
802.060 · Keystone C - Interest Expense	(24,587)	4,001	
Total 802.000 · Keystone District Expense	<u>(46,753)</u>	<u>9,240</u>	
810.000 · Misc Other Expense			
801.000 · Keystone CAM			
801.010 · Keystone Business Park Assoc	995	1,050	
801.030 · Keystone Cleaning	445	557	
801.050 · Keystone Elect/Gas	68		
801.060 · Keystone Water/Garbage	145	159	
801.070 · CAM Exp offset by CAM Deposits	(1,653)	(1,766)	
Total 801.000 · Keystone CAM			
810.020 · Non-Guaranteed Grant Consultant		1,160	
Total 810.000 · Misc Other Expense		<u>1,160</u>	
Total Other Expense	<u>(46,753)</u>	<u>10,400</u>	
Net Other Income	<u>157,966</u>	<u>122,679</u>	<u>122,900</u>
Net Income	<u>(26,262)</u>	<u>46,924</u>	<u>90,358</u>

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

	Jan 20	Budget	% of Budget	Jul '19 - Jan 20	YTD Budget	% of Budget	Annual Budget	NOTES
Ordinary Income/Expense								
Income								
403.000 · Adjustments				8,390				
Total 403.000 · Adjustments				8,390				
407.000 · Other Income								
407.095 · Misc Reimbursements				352				
407.000 · Other Income - Other		167		1,385	1,165	119%	2,000	
Total 407.000 · Other Income		167		1,737	1,165	149%	2,000	
Total Income		167		10,127	1,165	869%	2,000	
Gross Profit		167		10,127	1,165	869%	2,000	
Expense								
601.000 · Salaries & Wages								
601.010 · Regular Operations	29,174	27,916	105%	219,957	211,246	104%	366,825	
601.040 · Temporary Help		919			6,434		11,030	
601.050 · Paid Time Off	4,243	3,165	134%	25,687	22,155	116%	37,980	
Total 601.000 · Salaries & Wages	33,417	32,000	104%	245,644	239,835	102%	415,835	
602.000 · Employee Benefits								
602.020 · Health Ins								
602.021 · Life Insurance and AD&D	76	71	107%	365	530	69%	919	
602.022 · Dental Insurance	375	264	142%	2,145	1,652	130%	2,967	
602.023 · Vision Insurance	59	71	83%	312	530	59%	919	
602.024 · Medical Insurance	4,511	2,974	152%	25,818	20,818	124%	35,691	
602.020 · Health Ins - Other				(41)				
Total 602.020 · Health Ins	5,021	3,380	149%	28,599	23,530	122%	40,496	
602.040 · Retirement								
602.041 · 414(h) Retirement Contribution	1,386	1,040	133%	8,147	7,277	112%	12,475	
602.042 · 457(b) Company Match	1,119	1,040	108%	7,339	7,277	101%	12,475	
Total 602.040 · Retirement	2,505	2,080	120%	15,486	14,554	106%	24,950	
602.050 · Payroll Taxes								
602.051 · Social Security	2,424	2,014	120%	14,161	14,099	100%	24,170	
602.052 · Medicare Tax	506	502	101%	3,559	3,517	101%	6,030	
602.053 · CA UI & ETT	1,109	128	866%	1,109	898	123%	1,540	
602.050 · Payroll Taxes - Other	580			580				
Total 602.050 · Payroll Taxes	4,619	2,644	175%	19,409	18,514	105%	31,740	
Total 602.000 · Employee Benefits	12,145	8,104	150%	63,494	56,598	112%	97,186	subject for Budget Revision
603.000 · Professional Fees								
603.040 · Legal & Attorney								
603.041 · General Counsel	1,021	1,458	70%	7,904	10,208	77%	17,500	
603.043 · Labor-Management				1,316				
603.040 · Legal & Attorney - Other		167			1,167		2,000	
Total 603.040 · Legal & Attorney	1,021	1,625	63%	9,220	11,375	81%	19,500	
603.050 · Administrative Consultants	602	3,250	19%	1,022	22,750	4%	39,000	
603.070 · Accountants								
603.051 · Financial Statements	26,034	2,083	1,250%	26,034	14,583	179%	25,000	FYE 2019 Audit fee
Total 603.070 · Accountants	26,034	2,083	1,250%	26,034	14,583	179%	25,000	
Total 603.000 · Professional Fees	27,657	6,958	397%	36,276	48,708	74%	83,500	
604.000 · Purchased Services								
604.030 · Health Screenings		33			233		400	
604.070 · Security	230	250	92%	691	750	92%	1,000	
604.080 · Cleaning	168	158	106%	1,477	1,108	133%	1,900	
604.100 · IT - Labor	510	525	97%	3,570	3,675	97%	6,300	
604.130 · Records Management	260	117	222%	832	817	102%	1,400	timing
Total 604.000 · Purchased Services	1,168	1,083	108%	6,570	6,583	100%	11,000	
605.000 · Supplies								
605.020 · Office-consumable								
605.021 · Printing & Copiers	28	56	50%	1,505	1,381	109%	2,650	
605.020 · Office-consumable - Other	261	188	139%	1,731	1,313	132%	2,250	

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

	Jan 20	Budget	% of Budget	Jul '19 - Jan 20	YTD Budget	% of Budget	Annual Budget	NOTES
Total 605.020 · Office-consumable	289	244	118%	3,236	2,694	120%	4,900	
605.030 · Postage/Shipping		70		188	660	28%	1,350	
605.080 · Small Tools & Minor Equipment	129	83	155%	1,301	583	223%	1,000	
<b>Total 605.000 · Supplies</b>	<b>418</b>	<b>397</b>	<b>105%</b>	<b>4,725</b>	<b>3,937</b>	<b>120%</b>	<b>7,250</b>	
606.000 · Utilities								
606.010 · Elect/Gas	108	133	81%	856	933	92%	1,600	
606.020 · Phones								
606.021 · Mobile Phones				160		100%		
606.020 · Phones - Other	293	321	91%	2,075	2,246	92%	3,850	
<b>Total 606.020 · Phones</b>	<b>293</b>	<b>321</b>	<b>91%</b>	<b>2,235</b>	<b>2,246</b>	<b>100%</b>	<b>3,850</b>	
606.030 · DSL - Digital Subscriber Line	32	42	76%	227	292	78%	500	
606.050 · Water/Garbage	190	83	229%	690	583	118%	1,000	
<b>Total 606.000 · Utilities</b>	<b>623</b>	<b>579</b>	<b>108%</b>	<b>4,008</b>	<b>4,054</b>	<b>99%</b>	<b>6,950</b>	
607.000 · Rental and Lease								
607.010 · Building								
607.011 · Storage	229	225	102%	1,514	1,575	96%	2,700	
<b>Total 607.010 · Building</b>	<b>229</b>	<b>225</b>	<b>102%</b>	<b>1,514</b>	<b>1,575</b>	<b>96%</b>	<b>2,700</b>	
607.020 · Equipment Leased								
607.021 · Copier Lease	95	95	100%	663	665	100%	1,140	
607.020 · Equipment Leased - Other	10		100%	450	450	100%	900	
<b>Total 607.020 · Equipment Leased</b>	<b>105</b>	<b>95</b>	<b>111%</b>	<b>1,113</b>	<b>1,115</b>	<b>100%</b>	<b>2,040</b>	
<b>Total 607.000 · Rental and Lease</b>	<b>334</b>	<b>320</b>	<b>104%</b>	<b>2,627</b>	<b>2,690</b>	<b>98%</b>	<b>4,740</b>	
608.000 · Insurance Coverages								
608.010 · Workers' Compensation								
608.011 · Previous Year WC Balance				(32)				
608.010 · Workers' Compensation - Other	296	296	100%	2,072	2,073	100%	3,554	
<b>Total 608.010 · Workers' Compensation</b>	<b>296</b>	<b>296</b>	<b>100%</b>	<b>2,040</b>	<b>2,073</b>	<b>98%</b>	<b>3,554</b>	
608.030 · Property & Equipment	175	156	112%	1,225	1,094	112%	1,875	
608.040 · Liability-not medical related								
608.042 · Directors & Officers	1,721	1,721	100%	12,046	12,046	100%	20,650	
608.040 · Liability-not medical related - Other	536	507	106%	3,755	3,551	106%	6,087	
<b>Total 608.040 · Liability-not medical related</b>	<b>2,257</b>	<b>2,228</b>	<b>101%</b>	<b>15,801</b>	<b>15,597</b>	<b>101%</b>	<b>26,737</b>	
<b>Total 608.000 · Insurance Coverages</b>	<b>2,728</b>	<b>2,680</b>	<b>102%</b>	<b>19,066</b>	<b>18,764</b>	<b>102%</b>	<b>32,166</b>	
609.000 · Maintenance & Repairs								
609.010 · Buildings								
609.011 · Other Maint	203	217	94%	1,379	1,517	91%	2,600	
609.012 · HVAC		25		105	175	60%	300	
609.013 · Plumbing		17			117		200	
609.015 · Electric		33			233		400	
<b>Total 609.010 · Buildings</b>	<b>203</b>	<b>292</b>	<b>70%</b>	<b>1,484</b>	<b>2,042</b>	<b>73%</b>	<b>3,500</b>	
609.030 · Equipment M&R		42		42	292	14%	500	
<b>Total 609.000 · Maintenance &amp; Repairs</b>	<b>203</b>	<b>334</b>	<b>61%</b>	<b>1,526</b>	<b>2,334</b>	<b>65%</b>	<b>4,000</b>	
610.000 · Depreciation and Amortization								
610.010 · Depreciation Expense - District	2,663	2,583	103%	18,470	18,083	102%	31,000	
<b>Total 610.000 · Depreciation and Amortization</b>	<b>2,663</b>	<b>2,583</b>	<b>103%</b>	<b>18,470</b>	<b>18,083</b>	<b>102%</b>	<b>31,000</b>	
611.000 · Other operating expenses								
611.030 · I.T.								
611.040 · IT - Equipment	70	83	84%	577	583	99%	1,000	
611.050 · IT- Software/License								
611.051 · HR mgmt solution	73	83	88%	510	583	87%	1,000	
611.050 · IT- Software/License - Other	869	1,378	63%	5,276	9,643	55%	16,530	
<b>Total 611.050 · IT- Software/License</b>	<b>942</b>	<b>1,461</b>	<b>64%</b>	<b>5,786</b>	<b>10,226</b>	<b>57%</b>	<b>17,530</b>	
<b>Total 611.030 · I.T.</b>	<b>1,012</b>	<b>1,544</b>	<b>66%</b>	<b>6,363</b>	<b>10,809</b>	<b>59%</b>	<b>18,530</b>	
611.070 · Fees								
611.072 · Bank Service Charge				68		100%		
611.074 · Agency Provided Services				303		100%	20,000	
611.077 · Other Fees	20			320		100%		

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

	Jan 20	Budget	% of Budget	Jul '19 - Jan 20	YTD Budget	% of Budget	Annual Budget	NOTES
Total 611.070 · Fees	20		100%	691		100%	20,000	
611.080 · Recruitment costs		83			583		1,000	
611.090 · Dues / Subscriptions								
611.091 · Associations	2,414	1,146	211%	8,343	8,021	104%	13,750	timing
611.092 · Information		125		1,169	875	134%	1,500	
Total 611.090 · Dues / Subscriptions	2,414	1,271	190%	9,512	8,896	107%	15,250	
611.100 · Training and Education								
611.101 · In-House Training		42		70	292	24%	500	
611.102 · Conference Fees	200	333	60%	1,613	2,333	69%	4,000	
611.103 · Airfare		100		99	700	14%	1,200	
611.104 · Hotel & Meal		200		11	1,400	1%	2,400	
Total 611.100 · Training and Education	200	675	30%	1,793	4,725	38%	8,100	
611.110 · Business Travel & Mileage	144	150	96%	1,130	1,050	108%	1,800	
611.120 · Marketing/PR								
611.121 · Brochures		33			233		400	
611.124 · Ads		42		96	292	33%	500	
611.125 · Other Marketing Exp		42			292		500	
611.126 · Events/Sponsorship				50		100%		
Total 611.120 · Marketing/PR		117		146	817	18%	1,400	
611.140 · Meals and Recognition								
611.141 · Meals		25			175		300	
611.142 · Recognition	40			40		100%		
Total 611.140 · Meals and Recognition	40	25	160%	40	175	23%	300	
611.150 · Miscellaneous				2,510				
Total 611.000 · Other operating expenses	3,830	3,865	99%	22,185	27,055	82%	66,380	
Total Expense	85,186	58,903	145%	424,591	428,641	99%	760,007	
Net Ordinary Income	(85,186)	(58,736)	145%	(414,464)	(427,476)	97%	(758,007)	
Other Income/Expense								
Other Income								
701.000 · District Tax Revenues								
701.010 · Property Tax -Secured/ Unsecure	102,190	103,167	99%	716,306	722,167	99%	1,238,000	
Total 701.000 · District Tax Revenues	102,190	103,167	99%	716,306	722,167	99%	1,238,000	
703.000 · Investment Income	3,107	3,208	97%	13,554	10,458	130%	14,500	
Total Other Income	105,297	106,375	99%	729,860	732,625	100%	1,252,500	
Other Expense								
802.000 · Keystone District Expense				280				
802.050 · Keystone - Other Expenses								
Total 802.000 · Keystone District Expense				280				
Total Other Expense				280		100%		
Net Other Income	105,297	106,375	99%	729,580	732,625	100%	1,252,500	
Net Income	20,111	47,639	42%	315,116	305,149	103%	494,493	GOOD; Budget Revision will correct the discrepancy



## Del Puerto Health Care District Administration vs Previous

January 2020

	Jan 20	Dec 19	Jan 19
Ordinary Income/Expense			
Income			
407.000 · Other Income			
407.000 · Other Income - Other		175	
Total 407.000 · Other Income		175	
Gross Profit		175	
Expense			
601.000 · Salaries & Wages			
601.010 · Regular Operations	29,174	26,480	18,802
601.050 · Paid Time Off	4,243	2,851	2,327
Total 601.000 · Salaries & Wages	33,417	29,331	21,129
602.000 · Employee Benefits			
602.020 · Health Ins			
602.021 · Life Insurance and AD&D	76	76	41
602.022 · Dental Insurance	375	375	188
602.023 · Vision Insurance	59	59	27
602.024 · Medical Insurance	4,511	4,577	2,263
Total 602.020 · Health Ins	5,021	5,087	2,519
602.040 · Retirement			
602.041 · 414(h) Retirement Contribution	1,386	1,263	685
602.042 · 457(b) Company Match	1,119	1,128	518
Total 602.040 · Retirement	2,505	2,391	1,203
602.050 · Payroll Taxes			
602.051 · Social Security	2,424	1,258	1,398
602.052 · Medicare Tax	506	493	327
602.053 · CA UI & ETT	1,109		808
602.050 · Payroll Taxes - Other	580		
Total 602.050 · Payroll Taxes	4,619	1,751	2,533
Total 602.000 · Employee Benefits	12,145	9,229	6,255
603.000 · Professional Fees			
603.040 · Legal & Attorney			
603.041 · General Counsel	1,021	1,247	1,780
603.043 · Labor-Management			3,233
Total 603.040 · Legal & Attorney	1,021	1,247	5,013
603.050 · Administrative Consultants	602		578
603.070 · Accountants			
603.051 · Financial Statements	26,034		
Total 603.070 · Accountants	26,034		
Total 603.000 · Professional Fees	27,657	1,247	5,591
604.000 · Purchased Services			
604.070 · Security	230		
604.080 · Cleaning	168	154	154
604.100 · IT - Labor	510	510	510
604.130 · Records Management	260	106	155
Total 604.000 · Purchased Services	1,168	770	819
605.000 · Supplies			

**Del Puerto Health Care District  
Administration vs Previous  
January 2020**

	<b>Jan 20</b>	<b>Dec 19</b>	<b>Jan 19</b>
605.020 · Office-consumable			
605.021 · Printing & Copiers	28		123
605.020 · Office-consumable - Other	261	354	368
Total 605.020 · Office-consumable	289	354	491
605.080 · Small Tools & Minor Equipment			
605.080 · Small Tools & Minor Equipment - Other	129		35
Total 605.080 · Small Tools & Minor Equipment	129		35
Total 605.000 · Supplies	418	354	526
606.000 · Utilities			
606.010 · Elect/Gas	108	94	117
606.020 · Phones			
606.020 · Phones - Other	293	305	295
Total 606.020 · Phones	293	305	295
606.030 · DSL - Digital Subscriber Line	32	32	32
606.050 · Water/Garbage	190	83	79
Total 606.000 · Utilities	623	514	523
607.000 · Rental and Lease			
607.010 · Building			
607.011 · Storage	229	214	214
Total 607.010 · Building	229	214	214
607.020 · Equipment Leased			
607.021 · Copier Lease	95	95	95
607.020 · Equipment Leased - Other	10	220	
Total 607.020 · Equipment Leased	105	315	95
Total 607.000 · Rental and Lease	334	529	309
608.000 · Insurance Coverages			
608.010 · Workers' Compensation			
608.010 · Workers' Compensation - Other	296	296	457
Total 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	201
Total 609.010 · Buildings	203	146	201
Total 609.000 · Maintenance & Repairs	203	146	201
610.000 · Depreciation and Amortization			
610.010 · Depreciation Expense - District	2,663	2,663	
610.000 · Depreciation and Amortization - Other			2,595
Total 610.000 · Depreciation and Amortization	2,663	2,663	2,595
611.000 · Other operating expenses			
611.030 · I.T.			

**Del Puerto Health Care District  
Administration vs Previous  
January 2020**

	<b>Jan 20</b>	<b>Dec 19</b>	<b>Jan 19</b>
611.040 · IT - Equipment	70	489	146
611.050 · IT- Software/License			
611.051 · HR mgmt solution	73	73	63
611.050 · IT- Software/License - Other	869	869	454
<b>Total 611.050 · IT- Software/License</b>	<b>942</b>	<b>942</b>	<b>517</b>
<b>Total 611.030 · I.T.</b>	<b>1,012</b>	<b>1,431</b>	<b>663</b>
611.070 · Fees			
611.077 · Other Fees	20	300	
<b>Total 611.070 · Fees</b>	<b>20</b>	<b>300</b>	
611.090 · Dues / Subscriptions			
611.091 · Associations	2,414	1,206	844
611.092 · Information		100	91
<b>Total 611.090 · Dues / Subscriptions</b>	<b>2,414</b>	<b>1,306</b>	<b>935</b>
611.100 · Training and Education			
611.102 · Conference Fees	200		
611.103 · Airfare		(213)	516
611.104 · Hotel & Meal		0	1,645
<b>Total 611.100 · Training and Education</b>	<b>200</b>	<b>(213)</b>	<b>2,161</b>
611.110 · Business Travel & Mileage	144	71	88
611.120 · Marketing/PR			
611.126 · Events/Sponsorship		50	
<b>Total 611.120 · Marketing/PR</b>		<b>50</b>	
611.140 · Meals and Recognition			
611.142 · Recognition	40		
<b>Total 611.140 · Meals and Recognition</b>	<b>40</b>		
611.150 · Miscellaneous		2,510	
<b>Total 611.000 · Other operating expenses</b>	<b>3,830</b>	<b>5,455</b>	<b>3,847</b>
<b>Total Expense</b>	<b>85,186</b>	<b>52,966</b>	<b>44,440</b>
<b>Net Ordinary Income</b>	<b>(85,186)</b>	<b>(52,791)</b>	<b>(44,440)</b>
<b>Other Income/Expense</b>			
701.000 · District Tax Revenues			
701.010 · Property Tax -Secured/ Unsecure	102,190	102,190	101,500
<b>Total 701.000 · District Tax Revenues</b>	<b>102,190</b>	<b>102,190</b>	<b>101,500</b>
703.000 · Investment Income	3,107	146	209
710.000 · Misc Other Income			
710.020 · Non-Guaranteed Grant Revenue			787
<b>Total 710.000 · Misc Other Income</b>			<b>787</b>
<b>Total Other Income</b>	<b>105,297</b>	<b>102,336</b>	<b>102,496</b>
<b>Other Expense</b>			
802.050 · Keystone - Other Expenses		280	
<b>Total 802.000 · Keystone District Expense</b>		<b>280</b>	
<b>Total Other Expense</b>		<b>280</b>	
<b>Net Other Income</b>	<b>105,297</b>	<b>102,056</b>	<b>102,496</b>
<b>Net Income</b>	<b>20,111</b>	<b>49,265</b>	<b>58,056</b>

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

	Jan 20	Budget	% of Budget	Jul '19 - Jan 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		87,000		(7,009)	87,000	(8%)	87,000	
401.010 · AMB Ambulance Services - Other	745,571	645,833	115%	5,081,294	4,520,833	112%	7,750,000	
Total 401.010 · AMB Ambulance Services	745,571	732,833	102%	5,074,285	4,607,833	110%	7,837,000	
Total 401.000 · Gross Patient Service Revenue	745,571	732,833	102%	5,074,285	4,607,833	110%	7,837,000	On Budget
403.000 · Adjustments								
403.100 · Contractual Adj on HC&PDA bills								
403.015 · AMB Contractual Allowances								
403.011 · AMB Revenue Adjustments	(454)		100%	(13,363)		100%		
403.012 · AMB GEMT QAF Add-on Pymt	3,601	10,417	35%	(106,630)	72,917	(146%)	125,000	
403.015 · AMB Contractual Allowances - Off	(487,409)	(450,000)	108%	(3,299,833)	(3,150,000)	105%	(5,400,000)	
Total 403.015 · AMB Contractual Allowances	(484,262)	(439,583)	110%	(3,419,826)	(3,077,083)	111%	(5,275,000)	
Total 403.100 · Contractual Adj on HC&PDA bills	(484,262)	(439,583)	110%	(3,419,826)	(3,077,083)	111%	(5,275,000)	
Total 403.000 · Adjustments	(484,262)	(439,583)	110%	(3,419,826)	(3,077,083)	111%	(5,275,000)	
405.000 · Bad Debt HC & Amb								
405.010 · AMB Write-offs								
405.011 · AMB Allowance for Doubtful	(20,536)			(111,933)		100%		
405.012 · AMB Rcvd from Written Off Accts	1,237	8,671	14%	39,723	60,697	65%	104,052	
405.013 · AMB Bad Debt	(71,289)	(62,500)	114%	(351,795)	(437,500)	80%	(750,000)	
Total 405.010 · AMB Write-offs	(90,588)	(53,829)	168%	(424,005)	(376,803)	113%	(645,948)	
Total 405.000 · Bad Debt HC & Amb	(90,588)	(53,829)	168%	(424,005)	(376,803)	113%	(645,948)	
407.000 · Other Income								
407.040 · Community Education Classes								
407.000 · Other Income - Other	1,015	2,237	45%	14,344	15,661	92%	26,848	
Total 407.000 · Other Income	1,015	2,404	42%	15,294	16,828	91%	28,848	
Total Income	171,736	241,825	71%	1,245,748	1,170,775	106%	1,944,900	
Gross Profit	171,736	241,825	71%	1,245,748	1,170,775	106%	1,944,900	Due to Contractual/Bad Debt Adjustments
Expense								
601.000 · Salaries & Wages								
601.010 · Regular Operations	86,633	70,702	123%	508,502	534,613	95%	926,602	
601.020 · Community Service	120	709	17%	4,100	4,964	83%	8,509	
601.030 · Continuing Education - Employee	693	320	217%	1,902	2,242	85%	3,844	
601.050 · Paid Time Off	5,465	6,784	81%	52,084	47,489	110%	81,409	
601.055 · Accrued Leave Payout	3,451	820	421%	3,451	5,738	60%	9,837	
601.060 · Union Representation		110		254	771	33%	1,321	
601.070 · Incentive		55			383		657	
Total 601.000 · Salaries & Wages	96,362	79,500	121%	570,293	596,200	96%	1,032,179	
602.000 · Employee Benefits								
602.021 · Life Insurance and AD&D	111	102	109%	856	722	119%	1,239	
602.022 · Dental Insurance	849	974	87%	5,752	6,894	83%	11,840	
602.023 · Vision Insurance	129	102	126%	863	721	120%	1,238	
602.024 · Medical Insurance	8,084	7,804	104%	52,579	55,564	95%	95,520	
Total 602.020 · Health Ins	9,173	8,982	102%	60,050	63,901	94%	109,837	
602.040 · Retirement								
602.041 · 414(h) Retirement Contribution	3,461	1,735	199%	18,547	12,147	153%	20,823	
602.042 · 457(b) Company Match	2,012	1,735	116%	10,668	12,147	88%	20,823	
Total 602.040 · Retirement	5,473	3,470	158%	29,215	24,294	120%	41,646	subject for Budget Revision
602.050 · Payroll Taxes								
602.051 · Social Security	5,985	5,359	112%	34,518	37,511	92%	64,305	
602.052 · Medicare Tax	1,400	1,253	112%	8,073	8,773	92%	15,040	
602.053 · CA UI & ETT	3,248	514	632%	4,873	3,599	135%	6,170	
Total 602.050 · Payroll Taxes	10,633	7,126	149%	47,464	49,883	95%	85,515	
Total 602.000 · Employee Benefits	25,279	19,578	129%	136,729	138,078	99%	236,998	

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

	Jan 20	Budget	% of Budget	Jul '19 - Jan 20	YTD Budget	% of Budget	Annual Budget	NOTES
603.000 · Professional Fees								
603.010 · Medical								
603.025 · Medical Directorship	530	530	100%	3,650	3,530	103%	6,180	
Total 603.020 · Physician Services	530	530	100%	3,650	3,530	103%	6,180	
Total 603.010 · Medical	530	530	100%	3,650	3,530	103%	6,180	
603.040 · Legal & Attorney								
603.043 · Labor-Management		3,750		29,774	26,250	113%	45,000	
Total 603.040 · Legal & Attorney		3,750		29,774	26,250	113%	45,000	
603.070 · Accountants								
603.052 · CMS / PPS / GEMT prep	392			1,992	6,500	31%	6,500	
Total 603.070 · Accountants	392			1,992	6,500	31%	6,500	
Total 603.000 · Professional Fees	922	4,280	22%	35,416	36,280	98%	57,680	
604.000 · Purchased Services								
604.030 · Health Screenings	189	452	42%	189	3,165	6%	5,425	
604.050 · Billing	7,926	6,867	115%	56,711	48,067	118%	82,400	
604.060 · Linen	813	792	103%	4,414	5,542	80%	9,500	
604.100 · IT - Labor	700	721	97%	4,900	5,046	97%	8,650	
604.120 · Medical Waste Disposal	150	188	80%	1,050	1,313	80%	2,250	
604.130 · Records Management	(135)	13	(1,038%)	75	88	85%	150	Reclass to Admin
604.140 · Ambulance Dispatch Services	5,257	4,500	117%	37,669	31,500	120%	54,000	subject for Budget Revision
604.150 · Patient Surveys		200		965	1,400	69%	2,400	
Total 604.000 · Purchased Services	14,900	13,733	108%	105,973	96,121	110%	164,775	
605.000 · Supplies								
605.020 · Office-consumable								
605.021 · Printing & Copiers		88		454	788	58%	1,400	
605.020 · Office-consumable - Other	157	208	75%	2,441	1,458	167%	2,500	
Total 605.020 · Office-consumable	157	296	53%	2,895	2,246	129%	3,900	
605.030 · Postage/Shipping	15		100%	214	185	116%	557	
605.040 · Medical-Consumable								
605.042 · Oxygen	422	417	101%	2,209	2,917	76%	5,000	
605.040 · Medical-Consumable - Other	6,581	3,605	183%	32,834	25,235	130%	43,260	timing
Total 605.040 · Medical-Consumable	7,003	4,022	174%	35,043	28,152	124%	48,260	
605.050 · Pharmaceutical	1,203	833	144%	7,023	5,833	120%	10,000	
605.080 · Small Tools & Minor Equipment								
605.081 · Minor Medical Equipment	523	250	209%	2,435	1,750	139%	3,000	
605.080 · Small Tools & Minor Equipment - C	903	183	493%	2,912	1,283	227%	2,200	
Total 605.080 · Small Tools & Minor Equipmen	1,426	433	329%	5,347	3,033	176%	5,200	timing
Total 605.000 · Supplies	9,804	5,584	176%	50,522	39,449	128%	67,917	
606.000 · Utilities								
606.010 · Elect/Gas	324	392	83%	2,585	2,742	94%	4,700	
606.020 · Phones								
606.021 · Mobile Phones	255	225	113%	1,693	1,575	107%	2,700	
606.020 · Phones - Other	416	392	106%	2,940	2,742	107%	4,700	
Total 606.020 · Phones	671	617	109%	4,633	4,317	107%	7,400	
606.030 · DSL - Digital Subscriber Line	97	100	97%	682	700	97%	1,200	
606.050 · Water/Garbage	478	162	295%	1,471	1,135	130%	1,946	Billing issue with City
Total 606.000 · Utilities	1,570	1,271	124%	9,371	8,894	105%	15,246	
607.000 · Rental and Lease								
607.021 · Copier Lease	32	25	128%	221	175	126%	300	
Total 607.020 · Equipment Leased	32	25	128%	221	175	126%	300	
Total 607.000 · Rental and Lease	32	25	128%	221	175	126%	300	
608.000 · Insurance Coverages								
608.010 · Workers' Compensation - Other	3,539	3,539	100%	24,773	24,775	100%	42,471	
Total 608.010 · Workers' Compensation	3,539	3,539	100%	24,334	24,775	98%	42,471	
608.020 · Auto Liability & PhysicalDamage	2,018	1,720	117%	12,338	12,040	102%	20,640	
608.030 · Property & Equipment	175	156	112%	1,225	1,094	112%	1,875	
608.040 · Liability-not medical related	507	507	100%	3,550	3,551	100%	6,087	

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

	Jan 20	Budget	% of Budget	Jul '19 - Jan 20	YTD Budget	% of Budget	Annual Budget	NOTES
608.050 · Health Entity Liability	6,506	6,506	100%	45,543	45,543	100%	78,074	
Total 608.000 · Insurance Coverages	12,745	12,428	103%	86,990	87,003	100%	149,147	
609.000 · Maintenance & Repairs								
609.010 · Buildings								
609.011 · Other Maint	203	300	68%	1,254	2,100	60%	3,600	
609.012 · HVAC		25		1,375	175	786%	300	
609.013 · Plumbing	2,173	25	8,692%	2,212	175	1,264%	300	Hot water line installation/not budgeted
609.015 · Electric		25			175		300	
609.010 · Buildings - Other	20			314				
Total 609.010 · Buildings	2,396	375	639%	5,155	2,625	196%	4,500	
609.030 · Equipment M&R		1,178		6,311	8,245	77%	14,135	
609.040 · Vehicle M&R								
609.041 · Tires		250		3,853	1,750	220%	3,000	
609.042 · Engine & Drive Train	15			5,218				
609.043 · Body Work		417		120	2,917	4%	5,000	
609.040 · Vehicle M&R - Other	4,729	5,167	92%	19,045	36,167	53%	62,000	
Total 609.040 · Vehicle M&R	4,744	5,834	81%	28,236	40,834	69%	70,000	
609.050 · Uniforms	336	591	57%	8,142	7,145	114%	13,100	
Total 609.000 · Maintenance & Repairs	7,476	7,978	94%	47,844	58,849	81%	101,735	
610.000 · Depreciation and Amortization								
610.020 · Depreciation Expense - Amb	10,015	12,085	83%	70,399	84,593	83%	145,016	
Total 610.000 · Depreciation and Amortization	10,015	12,085	83%	70,399	84,593	83%	145,016	
611.000 · Other operating expenses								
611.030 · I.T.								
611.040 · IT - Equipment	382	25	1,528%	382	175	218%	300	
611.050 · IT- Software/License								
611.051 · HR mgmt solution	250	200	125%	1,753	1,400	125%	2,400	
611.050 · IT- Software/License - Other	797	820	97%	6,613	6,570	101%	11,500	
Total 611.050 · IT- Software/License	1,047	1,020	103%	8,366	7,970	105%	13,900	
Total 611.030 · I.T.	1,429	1,045	137%	8,748	8,145	107%	14,200	
611.060 · Fuel Auto	3,934	4,250	93%	26,981	29,750	91%	51,000	
611.070 · Fees								
611.073 · Credit Card Transaction Fees	324	208	156%	1,821	1,458	125%	2,500	
611.074 · Agency Provided Services	1,142	825	138%	6,605	5,775	114%	9,900	
611.075 · GEMT-Quality Assurance Fee				33,526	22,500	149%	45,000	
611.076 · Collections Commission	732	1,940	38%	12,377	13,579	91%	23,278	
611.077 · Other Fees	606			647		100%		
Total 611.070 · Fees	2,804	2,973	94%	54,976	43,312	127%	80,678	
611.080 · Recruitment costs	796	50	1,592%	2,771	350	792%	600	subject for Budget Revision/realign
611.090 · Dues / Subscriptions								
611.091 · Associations	189	225	84%	1,458	1,575	93%	2,700	
Total 611.090 · Dues / Subscriptions	189	225	84%	1,458	1,575	93%	2,700	
611.100 · Training and Education								
611.101 · In-House Training		208		1,577	1,458	108%	2,500	
611.102 · Conference Fees		167		2,357	1,167	202%	2,000	
611.103 · Airfare		67		282	467	60%	800	
611.104 · Hotel & Meal		100		1,178	700	168%	1,200	
Total 611.100 · Training and Education		542		5,394	3,792	142%	6,500	
611.110 · Business Travel & Mileage		125		156	875	18%	1,500	
611.121 · Brochures		54			379		650	
611.124 · Ads		21			146		250	
611.125 · Other Marketing Exp		8			58		100	
Total 611.120 · Marketing/PR		83			583		1,000	
611.140 · Meals and Recognition								
611.141 · Meals	56	92	61%	768	642	120%	1,100	
611.142 · Recognition		75			525		900	

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

	Jan 20	Budget	% of Budget	Jul '19 - Jan 20	YTD Budget	% of Budget	Annual Budget	NOTES
Total 611.140 · Meals and Recognition	56	167	34%	768	1,167	66%	2,000	
611.150 · Miscellaneous				(170)				
611.160 · Community Education								
611.161 · Community CPR Classes	1,015	175	580%	1,435	1,225	117%	2,100	4 Manikins purchased
Total 611.160 · Community Education	1,015	175	580%	1,435	1,225	117%	2,100	
Total 611.000 · Other operating expenses	10,223	9,635	106%	102,517	90,774	113%	162,278	
Total Expense	189,328	166,097	114%	1,216,275	1,236,416	98%	2,133,271	
Net Ordinary Income	(17,592)	75,728	(23%)	29,473	(65,641)	(45%)	(188,371)	
Other Income/Expense								
701.000 · District Tax Revenues								
701.020 · Direct Assessment-Amb Svcs Fund	20,240	20,000	101%	141,442	140,000	101%	240,000	
Total 701.000 · District Tax Revenues	20,240	20,000	101%	141,442	140,000	101%	240,000	
Total Other Income	20,240	20,000	101%	141,442	140,000	101%	240,000	
Net Other Income	20,240	20,000	101%	141,442	140,000	101%	240,000	
Net Income	2,648	95,728	3%	170,915	74,359	230%	51,629	GOOD; low due to adjustments/higher expenses

**Del Puerto Health Care District**  
**Ambulance vs Previous**  
January 2020

	<b>Jan 20</b>	<b>Dec 19</b>	<b>Jan 19</b>
Ordinary Income/Expense			
Income			
401.000 · Gross Patient Service Revenue			
401.010 · AMB Ambulance Services			
401.010 · AMB Ambulance Services - Other	745,571	755,192	634,071
Total 401.010 · AMB Ambulance Services	<u>745,571</u>	<u>755,192</u>	<u>634,071</u>
Total 401.000 · Gross Patient Service Revenue	745,571	755,192	634,071
403.000 · Adjustments			
403.100 · Contractual Adj on HC&PDA bills			
403.015 · AMB Contractual Allowances			
403.011 · AMB Revenue Adjustments	(454)	(6,241)	(449)
403.012 · AMB GEMT QAF Add-on Pymt	3,601	1,390	
403.015 · AMB Contractual Allowances - Other	(487,409)	(556,481)	(556,821)
Total 403.015 · AMB Contractual Allowances	<u>(484,262)</u>	<u>(561,332)</u>	<u>(557,270)</u>
Total 403.100 · Contractual Adj on HC&PDA bills	<u>(484,262)</u>	<u>(561,332)</u>	<u>(557,270)</u>
Total 403.000 · Adjustments	(484,262)	(561,332)	(557,270)
405.000 · Bad Debt HC & Amb			
405.010 · AMB Write-offs			
405.011 · AMB Allowance for Doubtful	(20,536)	16,088	69,900
405.012 · AMB Rcvd from Written Off Accts	1,237	1,808	4,965
405.013 · AMB Bad Debt	(71,289)	(60,667)	(90,553)
Total 405.010 · AMB Write-offs	<u>(90,588)</u>	<u>(42,771)</u>	<u>(15,688)</u>
Total 405.000 · Bad Debt HC & Amb	(90,588)	(42,771)	(15,688)
407.000 · Other Income			
407.040 · Community Education Classes			
407.040 · Community Education Classes - Other		35	210
Total 407.040 · Community Education Classes		35	210
407.000 · Other Income - Other	1,015	15	90
Total 407.000 · Other Income	<u>1,015</u>	<u>50</u>	<u>300</u>
Total Income	<u>171,736</u>	<u>151,139</u>	<u>61,413</u>
Gross Profit	171,736	151,139	61,413
Expense			
601.000 · Salaries & Wages			
601.010 · Regular Operations	86,633	74,362	64,125
601.020 · Community Service	120	170	150
601.030 · Continuing Education - Employee	693	233	267
601.050 · Paid Time Off	5,465	7,416	7,507
601.055 · Accrued Leave Payout	3,451		
601.060 · Union Representation			123
Total 601.000 · Salaries & Wages	<u>96,362</u>	<u>82,181</u>	<u>72,172</u>
602.000 · Employee Benefits			
602.020 · Health Ins			
602.021 · Life Insurance and AD&D	111	200	97
602.022 · Dental Insurance	849	817	921
602.023 · Vision Insurance	129	122	141
602.024 · Medical Insurance	8,084	7,744	7,609
Total 602.020 · Health Ins	<u>9,173</u>	<u>8,883</u>	<u>8,768</u>
602.040 · Retirement			
602.041 · 414(h) Retirement Contribution	3,461	2,318	1,997



**Del Puerto Health Care District**  
**Ambulance vs Previous**  
January 2020

	<b>Jan 20</b>	<b>Dec 19</b>	<b>Jan 19</b>
602.042 · 457(b) Company Match	2,012	1,699	1,201
Total 602.040 · Retirement	5,473	4,017	3,198
602.050 · Payroll Taxes			
602.051 · Social Security	5,985	4,919	4,203
602.052 · Medicare Tax	1,400	1,151	983
602.053 · CA UI & ETT	3,248	203	2,910
Total 602.050 · Payroll Taxes	10,633	6,273	8,096
Total 602.000 · Employee Benefits	25,279	19,173	20,062
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			467
Total 603.040 · Legal & Attorney			467
603.070 · Accountants			
603.052 · CMS / PPS / GEMT prep	392	1,600	
Total 603.070 · Accountants	392	1,600	
Total 603.000 · Professional Fees	922	2,130	967
604.000 · Purchased Services			
604.030 · Health Screenings	189		
604.050 · Billing	7,926	8,190	6,086
604.060 · Linen	813	692	888
604.100 · IT - Labor	700	700	700
604.120 · Medical Waste Disposal	150	150	150
604.130 · Records Management	(135)	2	10
604.140 · Ambulance Dispatch Services	5,257	5,463	3,982
Total 604.000 · Purchased Services	14,900	15,197	11,816
605.000 · Supplies			
605.020 · Office-consumable			
605.021 · Printing & Copiers			141
605.020 · Office-consumable - Other	157	174	258
Total 605.020 · Office-consumable	157	174	399
605.030 · Postage/Shipping	15		
605.040 · Medical-Consumable			
605.042 · Oxygen	422	517	629
605.040 · Medical-Consumable - Other	6,581	4,997	3,815
Total 605.040 · Medical-Consumable	7,003	5,514	4,444
605.050 · Pharmaceutical			
605.050 · Pharmaceutical - Other	1,203	985	392
Total 605.050 · Pharmaceutical	1,203	985	392
605.080 · Small Tools & Minor Equipment			
605.081 · Minor Medical Equipment	523		1,357
605.080 · Small Tools & Minor Equipment - Other	903	1,138	596
Total 605.080 · Small Tools & Minor Equipment	1,426	1,138	1,953
Total 605.000 · Supplies	9,804	7,811	7,188
606.000 · Utilities			

**Del Puerto Health Care District**  
**Ambulance vs Previous**  
January 2020

	<b>Jan 20</b>	<b>Dec 19</b>	<b>Jan 19</b>
606.010 · Elect/Gas	324	282	350
606.020 · Phones			
606.021 · Mobile Phones	255	258	217
606.020 · Phones - Other	416	421	422
Total 606.020 · Phones	671	679	639
606.030 · DSL - Digital Subscriber Line	97	97	97
606.050 · Water/Garbage	478	165	152
Total 606.000 · Utilities	1,570	1,223	1,238
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 & PhysicalDamage	2,018	1,720	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	12,447	16,164
609.000 · Maintenance & Repairs			
609.010 · Buildings			
609.011 · Other Maint	203	146	522
609.013 · Plumbing	2,173		
609.015 · Electric			44
609.010 · Buildings - Other	20	293	
Total 609.010 · Buildings	2,396	439	566
609.030 · Equipment M&R			1,774
609.040 · Vehicle M&R			
609.042 · Engine & Drive Train	15	5,203	
609.043 · Body Work			60
609.040 · Vehicle M&R - Other	4,729	1,011	3,701
Total 609.040 · Vehicle M&R	4,744	6,214	3,761
609.050 · Uniforms	336	2,734	2,619
Total 609.000 · Maintenance & Repairs	7,476	9,387	8,720
610.000 · Depreciation and Amortization			
610.020 · Depreciation Expense - Amb	10,015	9,978	
610.000 · Depreciation and Amortization - Other			11,564
Total 610.000 · Depreciation and Amortization	10,015	9,978	11,564
611.000 · Other operating expenses			
611.030 · I.T.			
611.040 · IT - Equipment	382		
611.050 · IT- Software/License			
611.051 · HR mgmt solution	250	250	190
611.050 · IT- Software/License - Other	797	797	826

**Del Puerto Health Care District**  
**Ambulance vs Previous**  
January 2020

	<b>Jan 20</b>	<b>Dec 19</b>	<b>Jan 19</b>
Total 611.050 · IT- Software/License	1,047	1,047	1,016
Total 611.030 · I.T.	1,429	1,047	1,016
611.060 · Fuel Auto	3,934	3,830	1,463
611.070 · Fees			
611.073 · Credit Card Transaction Fees	324	125	323
611.074 · Agency Provided Services	1,142	486	486
611.075 · GEMT-Quality Assurance Fee		12,435	
611.076 · Collections Commission	732	403	734
611.077 · Other Fees	606	41	605
Total 611.070 · Fees	2,804	13,490	2,148
611.080 · Recruitment costs	796	159	
611.090 · Dues / Subscriptions			
611.091 · Associations	189	212	210
Total 611.090 · Dues / Subscriptions	189	212	210
611.100 · Training and Education			
611.101 · In-House Training			55
Total 611.100 · Training and Education			55
611.140 · Meals and Recognition			
611.141 · Meals	56	70	
Total 611.140 · Meals and Recognition	56	70	
611.150 · Miscellaneous		(170)	
611.160 · Community Education			
611.161 · Community CPR Classes	1,015		115
Total 611.160 · Community Education	1,015		115
Total 611.000 · Other operating expenses	10,223	18,638	5,007
Total Expense	189,328	178,197	154,930
Net Ordinary Income	(17,592)	(27,058)	(93,517)
Other Income/Expense			
Other Income			
701.000 · District Tax Revenues			
701.020 · Direct Assessment-Amb Svcs Fund	20,240	20,240	19,700
Total 701.000 · District Tax Revenues	20,240	20,240	19,700
Total Other Income	20,240	20,240	19,700
Net Other Income	20,240	20,240	19,700
Net Income	<b>2,648</b>	<b>(6,818)</b>	<b>(73,817)</b>

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

	Jan 20	Budget	% of Budget	Jul '19 - Jan 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	10,678	10,000	107%	91,059	70,000	130%	120,000	
401.020 · Health Center Services - Other	183,642	181,667	101%	1,228,073	1,271,667	97%	2,180,000	
Total 401.020 · Health Center Services	194,320	191,667	101%	1,319,132	1,341,667	98%	2,300,000	
Total 401.000 · Gross Patient Service Revenue	194,320	191,667	101%	1,319,132	1,341,667	98%	2,300,000	On Budget
403.000 · Adjustments								
403.100 · Contractual Adj on HC&PDA bills								
403.030 · Gross Adjustments HC								
403.022 · HC Reverse Credit Card Adj	205	167	123%	1,382	1,000	138%	1,833	
403.023 · Reverse Capitated Adj	(10,678)	(7,667)	139%	(91,059)	(53,667)	170%	(92,000)	
403.024 · HC Reverse Bad Debt Adj	3,818	2,083	183%	12,592	12,500	101%	22,917	
403.025 · HC Reverse Refund of Overpaym	(385)	(500)	77%	(3,102)	(3,500)	89%	(6,000)	
403.026 · HC Medi-Cal Wrap-Around Pymnts		8,333			58,333		100,000	
403.030 · Gross Adjustments HC - Other	(11,699)			(17,922)		100%		
Total 403.030 · Gross Adjustments HC	(18,739)	2,416	(776%)	(98,109)	14,666	(669%)	26,750	
Total 403.100 · Contractual Adj on HC&PDA	(18,739)	2,416	(776%)	(98,109)	14,666	(669%)	26,750	
Total 403.000 · Adjustments	(18,739)	2,416	(776%)	(98,109)	14,666	(669%)	26,750	
405.000 · Bad Debt HC & Amb								
405.010 · AMB Write-offs								
405.012 · AMB Rcvd from Written Off Accts				1,750				
Total 405.010 · AMB Write-offs				1,750				
405.020 · HC Write-offs								
405.021 · HC Allowance for Doubtful	(5,233)	608	(861%)	4,923	4,258	116%	7,300	
405.022 · HC Bad Debt Health Center	(3,818)	(1,875)	204%	(12,592)	(13,125)	96%	(22,500)	
405.023 · HC Rcvd from Written Off Accts		250		1,397	1,750	80%	3,000	
Total 405.020 · HC Write-offs	(9,051)	(1,017)	890%	(6,272)	(7,117)	88%	(12,200)	
Total 405.000 · Bad Debt HC & Amb	(9,051)	(1,017)	890%	(4,522)	(7,117)	64%	(12,200)	
407.000 · Other Income								
407.020 · Medicare Cost Settlement								
407.030 · Payer Incentives Received	2,850			24,254		100%		
407.000 · Other Income - Other	490	300	163%	7,123	7,402	96%	14,206	
Total 407.000 · Other Income	3,340	300	1,113%	36,636	7,402	495%	14,206	
Total Income	169,870	193,366	88%	1,253,137	1,356,618	92%	2,328,756	
Gross Profit	169,870	193,366	88%	1,253,137	1,356,618	92%	2,328,756	Due to Contractual Adjustments
Expense								
601.000 · Salaries & Wages								
601.010 · Regular Operations	67,200	68,594	98%	514,772	480,159	107%	823,130	
601.020 · Community Service	336			336				
601.030 · Continuing Education - Employee		95		1,972	668	295%	1,145	
601.040 · Temporary Help		916			6,411		10,990	
601.050 · Paid Time Off	7,810	8,864	88%	62,686	62,045	101%	106,363	
601.055 · Accrued Leave Payout	1,670	155	1,077%	3,339	1,087	307%	1,864	
601.070 · Incentive		1,261			8,830		15,137	
Total 601.000 · Salaries & Wages	77,016	79,885	96%	583,105	559,200	104%	958,629	
602.000 · Employee Benefits								
602.020 · Health Ins								
602.021 · Life Insurance and AD&D	287	130	221%	1,389	809	172%	1,457	
602.022 · Dental Insurance	1,579	1,109	142%	9,910	7,759	128%	13,302	
602.023 · Vision Insurance	255	167	153%	1,599	1,167	137%	2,000	
602.024 · Medical Insurance	12,924	8,105	159%	84,048	56,734	148%	97,259	
Total 602.020 · Health Ins	15,045	9,511	158%	96,946	66,469	146%	114,018	Subject for Budget Revision
602.040 · Retirement								
602.041 · 414(h) Retirement Contribution	3,446	2,237	154%	20,395	15,656	130%	26,839	

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

	Jan 20	Budget	% of Budget	Jul '19 - Jan 20	YTD Budget	% of Budget	Annual Budget	NOTES
602.042 · 457(b) Company Match	1,461	2,237	65%	8,306	15,656	53%	26,839	
Total 602.040 · Retirement	4,907	4,474	110%	28,701	31,312	92%	53,678	
602.050 · Payroll Taxes								
602.051 · Social Security	5,876	4,482	131%	30,909	31,372	99%	53,781	
602.052 · Medicare Tax	1,241	1,081	115%	8,366	7,567	111%	12,972	
602.053 · CA UI & ETT	2,925	534	548%	3,503	3,739	94%	6,409	
Total 602.050 · Payroll Taxes	10,042	6,097	165%	42,778	42,678	100%	73,162	Subject for Budget Revision
Total 602.000 · Employee Benefits	29,994	20,082	149%	168,425	140,459	120%	240,858	
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	600	145%	4,468	4,200	106%	7,200	
603.024 · MD Medical Ins Contribution	1,000	1,000	100%	7,000	7,000	100%	12,000	
603.025 · Medical Directorship	8,303	8,303	100%	57,183	55,303	103%	96,820	
603.026 · MD Recruitment		3,000		214	21,000	1%	36,000	
603.027 · MD Continuing Medical Education							2,000	
603.020 · Physician Services - Other	48,583	46,503	104%	327,091	316,518	103%	549,030	
Total 603.020 · Physician Services	58,754	59,406	99%	395,956	407,021	97%	707,050	
603.030 · Non Physician Providers								
603.037 · NPP Continuing Medical Educatio				5,380	3,380	159%	3,380	
Total 603.030 · Non Physician Providers				5,380	3,380	159%	3,380	
Total 603.010 · Medical	58,754	59,406	99%	401,336	410,401	98%	710,430	
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	196		100%	3,771	4,500	84%	9,000	
Total 603.070 · Accountants	196		100%	3,771	4,500	84%	9,000	
Total 603.000 · Professional Fees	58,950	59,406	99%	405,645	414,901	98%	719,430	
604.000 · Purchased Services								
604.030 · Health Screenings		50			350		600	
604.040 · Temp Agency Fees		472			3,305		5,665	
604.050 · Billing	10,258	14,250	72%	100,054	99,750	100%	171,000	
604.060 · Linen	227	233	97%	1,309	1,633	80%	2,800	
604.070 · Security	25	25	100%	175	175	100%	300	
604.080 · Cleaning	3,921	3,705	106%	29,173	25,935	112%	44,460	
604.100 · IT - Labor	3,400	3,400	100%	23,800	23,800	100%	40,800	
604.110 · Communication for Patients	755	717	105%	5,172	5,017	103%	8,600	
604.120 · Medical Waste Disposal	500	500	100%	3,600	3,500	103%	6,000	
604.130 · Records Management	740	367	202%	3,077	2,567	120%	4,400	timing/Shred-it
Total 604.000 · Purchased Services	19,826	23,719	84%	166,360	166,032	100%	284,625	
605.000 · Supplies								
605.020 · Office-consumable								
605.021 · Printing & Copiers	152	245	62%	2,832	2,745	103%	5,000	
605.020 · Office-consumable - Other	381	575	66%	4,172	4,025	104%	6,900	
Total 605.020 · Office-consumable	533	820	65%	7,004	6,770	103%	11,900	
605.030 · Postage/Shipping	23	18	128%	240	276	87%	663	
605.040 · Medical-Consumable	1,656	2,042	81%	13,645	14,292	95%	24,500	
605.050 · Pharmaceutical								
605.060 · Vaccines								
605.061 · HPV	2,138		100%	4,182	3,000	139%	4,000	
605.062 · Pneumovax	1,852		100%	3,705	9,000	41%	11,000	
605.063 · Pediarix				833	850	98%	850	
605.060 · Vaccines - Other	3,113	1,500	208%	23,899	19,350	124%	28,850	timing
Total 605.060 · Vaccines	7,103	1,500	474%	32,619	32,200	101%	44,700	

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

	Jan 20	Budget	% of Budget	Jul '19 - Jan 20	YTD Budget	% of Budget	Annual Budget	NOTES
605.050 · Pharmaceutical - Other	117	542	22%	1,723	3,792	45%	6,500	
Total 605.050 · Pharmaceutical	7,220	2,042	354%	34,342	35,992	95%	51,200	
605.080 · Small Tools & Minor Equipment								
605.081 · Minor Medical Equipment		21			146		250	
605.080 · Small Tools & Minor Equipment - Other		54		1,209	379	319%	650	
Total 605.080 · Small Tools & Minor Equipment		75		1,209	525	230%	900	
Total 605.000 · Supplies	9,432	4,997	189%	56,440	57,855	98%	89,163	
606.000 · Utilities								
606.010 · Elect/Gas	1,419	1,406	101%	8,890	9,841	90%	16,870	
606.020 · Phones								
606.021 · Mobile Phones	650			650		100%		
606.020 · Phones - Other	1,293	1,317	98%	9,110	9,217	99%	15,800	
Total 606.020 · Phones	1,943	1,317	148%	9,760	9,217	106%	15,800	
606.030 · DSL - Digital Subscriber Line	290	290	100%	2,029	2,029	100%	3,478	
606.040 · Cable TV	70	70	100%	487	490	99%	840	
606.050 · Water/Garbage	580	583	99%	3,910	4,083	96%	7,000	
Total 606.000 · Utilities	4,302	3,666	117%	25,076	25,660	98%	43,988	
607.000 · Rental and Lease								
607.010 · Building								
607.011 · Storage	187	188	99%	1,273	1,313	97%	2,250	
Total 607.010 · Building	187	188	99%	1,273	1,313	97%	2,250	
607.020 · Equipment Leased								
607.021 · Copier Lease	290	290	100%	2,031	2,033	100%	3,485	
607.020 · Equipment Leased - Other	91	100	91%	503	700	72%	1,200	
Total 607.020 · Equipment Leased	381	390	98%	2,534	2,733	93%	4,685	
Total 607.000 · Rental and Lease	568	578	98%	3,807	4,046	94%	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%	5,264	5,261	100%	9,019	
Total 608.010 · Workers' Compensation	752	752	100%	5,155	5,261	98%	9,019	
608.030 · Property & Equipment	175	156	112%	1,225	1,094	112%	1,875	
608.040 · Liability-not medical related	507	507	100%	3,550	3,551	100%	6,087	
608.050 · Health Entity Liability	8,671	8,671	100%	60,697	60,698	100%	104,053	
Total 608.000 · Insurance Coverages	10,105	10,086	100%	70,627	70,604	100%	121,034	
609.000 · Maintenance & Repairs								
609.010 · Buildings								
609.011 · Other Maint	55			2,056		100%		
609.012 · HVAC		217		570	1,517	38%	2,600	
609.013 · Plumbing		42		874	292	299%	500	
609.014 · Structure & Roof		1,558			10,908		18,700	
609.015 · Electric		17		500	117	427%	200	
Total 609.010 · Buildings	55	1,834	3%	4,000	12,834	31%	22,000	
609.020 · Business Park Assoc Fees	1,225	604	203%	9,121	8,500	107%	11,500	
609.030 · Equipment M&R		483		530	3,383	16%	5,800	
609.050 · Uniforms		42		80	292	27%	500	
Total 609.000 · Maintenance & Repairs	1,280	2,963	43%	13,731	25,009	55%	39,800	
610.000 · Depreciation and Amortization								
610.030 · Depreciation Expense - HC	7,597	7,103	107%	51,286	49,724	103%	85,241	
Total 610.000 · Depreciation and Amortization	7,597	7,103	107%	51,286	49,724	103%	85,241	
611.000 · Other operating expenses								
611.020 · Provider Licensing & Privileges	292		100%	2,969	1,565	190%	2,300	
611.030 · I.T.								
611.040 · IT - Equipment	(61)	458	(13%)	227	3,208	7%	5,500	
611.050 · IT- Software/License								
611.051 · HR mgmt solution	189	125	151%	1,322	875	151%	1,500	

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

	Jan 20	Budget	% of Budget	Jul '19 - Jan 20	YTD Budget	% of Budget	Annual Budget	NOTES
611.050 · IT- Software/License - Other	2,335	2,667	88%	19,261	18,667	103%	32,000	
Total 611.050 · IT- Software/License	2,524	2,792	90%	20,583	19,542	105%	33,500	
Total 611.030 · I.T.	2,463	3,250	76%	20,810	22,750	91%	39,000	
611.070 · Fees								
611.072 · Bank Service Charge	5	21	24%	101	146	69%	250	
611.073 · Credit Card Transaction Fees	347	233	149%	2,248	1,633	138%	2,800	
611.074 · Agency Provided Services		71		383	496	77%	850	
611.076 · Collections Commission		98		584	685	85%	1,175	
611.077 · Other Fees		125		34	875	4%	1,500	
Total 611.070 · Fees	352	548	64%	3,350	3,835	87%	6,575	
611.080 · Recruitment costs	136	133	102%	814	933	87%	1,600	
611.090 · Dues / Subscriptions								
611.091 · Associations	170	229	74%	1,291	1,604	80%	2,750	
Total 611.090 · Dues / Subscriptions	170	229	74%	1,291	1,604	80%	2,750	
611.100 · Training and Education								
611.101 · In-House Training		167			1,167		2,000	
611.102 · Conference Fees		167			1,167		2,000	
611.103 · Airfare		67			467		800	
611.104 · Hotel & Meal		100			700		1,200	
Total 611.100 · Training and Education		501			3,501		6,000	
611.120 · Marketing/PR								
611.121 · Brochures		83			583		1,000	
611.124 · Ads	1,330	108	1,231%	2,010	758	265%	1,300	Dr. Blythe's
611.125 · Other Marketing Exp		38			263		450	
Total 611.120 · Marketing/PR	1,330	229	581%	2,010	1,604	125%	2,750	
611.130 · Property Taxes Paid	381	400	95%	2,722	2,800	97%	4,800	
611.140 · Meals and Recognition								
611.142 · Recognition				106		100%		
Total 611.140 · Meals and Recognition				106		100%		
Total 611.000 · Other operating expenses	5,124	5,290	97%	34,072	38,592	88%	65,775	
Total Expense	224,194	217,775	103%	1,578,574	1,552,082	102%	2,655,478	
Net Ordinary Income	(54,324)	(24,409)	223%	(325,437)	(195,464)	166%	(326,722)	
Other Income/Expense								
Other Income								
703.000 · Investment Income	0			1		100%		
Total 704.000 · Interest Expense	(4,045)	(5,201)	78%	(36,966)	(36,406)	102%	(62,411)	
705.000 · Tenant Revenue								
705.020 · HC Tenant Income	600	600	100%	4,200	4,200	100%	7,200	
Total 705.000 · Tenant Revenue	600	600	100%	4,200	4,200	100%	7,200	
710.000 · Misc Other Income								
710.020 · Non-Guaranteed Grant Revenue	4,283			8,314		100%		USAC Telecomm Grant
Total 710.000 · Misc Other Income	4,283			8,314		100%		
Total Other Income	838	(4,601)	(18%)	(24,451)	(32,206)	76%	(55,211)	
Other Expense								
810.000 · Misc Other Expense								
810.020 · Non-Guaranteed Grant Consultant				1,617		100%		
Total 810.000 · Misc Other Expense				1,617		100%		
Total Other Expense				1,617		100%		
Net Other Income	838	(4,601)	(18%)	(26,068)	(32,206)	81%	(55,211)	
Net Income	(53,486)	(29,010)	184%	(351,505)	(227,670)	154%	(381,933)	Due to contractual adjustments

## Del Puerto Health Care District Health Center vs Previous

January 2020

	Jan 20	Dec 19	Jan 19
Ordinary Income/Expense			
Income			
401.000 · Gross Patient Service Revenue			
401.020 · Health Center Services			
401.040 · HC Capitation Payments	10,678	14,555	10,798
401.020 · Health Center Services - Other	183,642	157,678	216,479
Total 401.020 · Health Center Services	<u>194,320</u>	<u>172,233</u>	<u>227,277</u>
Total 401.000 · Gross Patient Service Revenue	194,320	172,233	227,277
403.000 · Adjustments			
403.100 · Contractual Adj on HC&PDA bills			
403.030 · Gross Adjustments HC			
403.022 · HC Reverse Credit Card Adj	205	162	94
403.023 · Reverse Capitated Adj	(10,678)	(14,555)	(10,798)
403.024 · HC Reverse Bad Debt Adj	3,818	874	3,245
403.025 · HC Reverse Refund of Overpayment	(385)	(378)	(322)
403.030 · Gross Adjustments HC - Other	(11,699)	65,840	(10,121)
Total 403.030 · Gross Adjustments HC	<u>(18,739)</u>	<u>51,943</u>	<u>(17,902)</u>
Total 403.100 · Contractual Adj on HC&PDA bills	(18,739)	51,943	(17,902)
Total 403.000 · Adjustments	(18,739)	51,943	(17,902)
405.000 · Bad Debt HC & Amb			
405.020 · HC Write-offs			
405.021 · HC Allowance for Doubtful	(5,233)	4,502	(7,092)
405.022 · HC Bad Debt Health Center	(3,818)	(874)	(3,245)
405.023 · HC Rcvd from Written Off Accts		137	47
Total 405.020 · HC Write-offs	<u>(9,051)</u>	<u>3,765</u>	<u>(10,290)</u>
Total 405.000 · Bad Debt HC & Amb	(9,051)	3,765	(10,290)
407.000 · Other Income			
407.010 · Prospective Payment System			101,129
407.020 · Medicare Cost Settlement		5,259	18,124
407.030 · Payer Incentives Received	2,850		
407.000 · Other Income - Other	490	170	410
Total 407.000 · Other Income	<u>3,340</u>	<u>5,429</u>	<u>119,663</u>
Total Income	<u>169,870</u>	<u>233,370</u>	<u>318,748</u>
Gross Profit	169,870	233,370	318,748
Expense			
601.000 · Salaries & Wages			
601.010 · Regular Operations	67,200	76,814	55,449
601.020 · Community Service	336		
601.030 · Continuing Education - Employee			938
601.040 · Temporary Help			1,146
601.050 · Paid Time Off	7,810	8,493	7,728
601.055 · Accrued Leave Payout	1,670		
601.070 · Incentive			15,094
Total 601.000 · Salaries & Wages	<u>77,016</u>	<u>85,307</u>	<u>80,355</u>
602.000 · Employee Benefits			
602.020 · Health Ins			
602.021 · Life Insurance and AD&D	287	287	110
602.022 · Dental Insurance	1,579	1,508	1,016
602.023 · Vision Insurance	255	241	164



## Del Puerto Health Care District Health Center vs Previous

January 2020

	Jan 20	Dec 19	Jan 19
602.024 · Medical Insurance	12,924	12,323	7,915
Total 602.020 · Health Ins	15,045	14,359	9,205
602.040 · Retirement			
602.041 · 414(h) Retirement Contribution	3,446	2,580	2,131
602.042 · 457(b) Company Match	1,461	1,525	845
Total 602.040 · Retirement	4,907	4,105	2,976
602.050 · Payroll Taxes			
602.051 · Social Security	5,876	3,309	5,213
602.052 · Medicare Tax	1,241	1,191	1,219
602.053 · CA UI & ETT	2,925		3,041
Total 602.050 · Payroll Taxes	10,042	4,500	9,473
Total 602.000 · Employee Benefits	29,994	22,964	21,654
603.000 · Professional Fees			
603.010 · Medical			
603.020 · Physician Services			
603.023 · MD Retirement Contribution	868	600	600
603.024 · MD Medical Ins Contribution	1,000	1,000	1,000
603.025 · Medical Directorship	8,303	8,303	7,833
603.020 · Physician Services - Other	48,583	48,996	45,003
Total 603.020 · Physician Services	58,754	58,899	54,436
Total 603.010 · Medical	58,754	58,899	54,436
603.070 · Accountants			
603.052 · CMS / PPS / GEMT prep	196		
Total 603.070 · Accountants	196		
Total 603.000 · Professional Fees	58,950	58,899	54,436
604.000 · Purchased Services			
604.040 · Temp Agency Fees			799
604.050 · Billing	10,258	20,920	11,764
604.060 · Linen	227	208	250
604.070 · Security	25	25	25
604.080 · Cleaning	3,921	3,597	3,597
604.100 · IT - Labor	3,400	3,400	3,400
604.110 · Communication for Patients	755	690	683
604.120 · Medical Waste Disposal	500	600	500
604.130 · Records Management	740	327	478
Total 604.000 · Purchased Services	19,826	29,767	21,496
605.000 · Supplies			
605.020 · Office-consumable			
605.021 · Printing & Copiers	152	724	172
605.020 · Office-consumable - Other	381	659	769
Total 605.020 · Office-consumable	533	1,383	941
605.030 · Postage/Shipping	23		
605.040 · Medical-Consumable			
605.040 · Medical-Consumable - Other	1,656	1,358	3,709
Total 605.040 · Medical-Consumable	1,656	1,358	3,709
605.060 · Vaccines			
605.061 · HPV	2,138		
605.062 · Pneumovax	1,852		
605.060 · Vaccines - Other	3,113		

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

	<b>Jan 20</b>	<b>Dec 19</b>	<b>Jan 19</b>
Total 605.060 · Vaccines	7,103		
605.050 · Pharmaceutical - Other	117	80	
Total 605.050 · Pharmaceutical	7,220	80	
605.080 · Small Tools & Minor Equipment			
605.081 · Minor Medical Equipment			131
605.080 · Small Tools & Minor Equipment - Other		1,079	
Total 605.080 · Small Tools & Minor Equipment		1,079	131
Total 605.000 · Supplies	9,432	3,900	4,781
606.000 · Utilities			
606.010 · Elect/Gas	1,419	1,155	1,601
606.020 · Phones			
606.021 · Mobile Phones	650		
606.020 · Phones - Other	1,293	1,310	1,275
Total 606.020 · Phones	1,943	1,310	1,275
606.030 · DSL - Digital Subscriber Line	290	290	290
606.040 · Cable TV	70	70	69
606.050 · Water/Garbage	580	549	395
Total 606.000 · Utilities	4,302	3,374	3,630
607.000 · Rental and Lease			
607.010 · Building			
607.011 · Storage	187	181	181
Total 607.010 · Building	187	181	181
607.020 · Equipment Leased			
607.021 · Copier Lease	290	290	290
607.020 · Equipment Leased - Other	91	46	91
Total 607.020 · Equipment Leased	381	336	381
Total 607.000 · Rental and Lease	568	517	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		250	132
609.013 · Plumbing		699	
609.015 · Electric		500	
Total 609.010 · Buildings	55	1,504	132
609.020 · Business Park Assoc Fees	1,225	1,316	954
Total 609.000 · Maintenance & Repairs	1,280	2,820	1,086
610.000 · Depreciation and Amortization			
610.030 · Depreciation Expense - HC	7,597	7,597	
610.000 · Depreciation and Amortization - Other			6,886

## Del Puerto Health Care District Health Center vs Previous

January 2020

	Jan 20	Dec 19	Jan 19
Total 610.000 · Depreciation and Amortization	7,597	7,597	6,886
611.000 · Other operating expenses			
611.020 · Provider Licensing & Privileges	292	174	
611.030 · I.T.			
611.040 · IT - Equipment	(61)	(143)	46
611.050 · IT- Software/License			
611.051 · HR mgmt solution	189	189	122
611.050 · IT- Software/License - Other	2,335	2,301	2,590
Total 611.050 · IT- Software/License	2,524	2,490	2,712
Total 611.030 · I.T.	2,463	2,347	2,758
611.060 · Fuel Auto			1,489
611.070 · Fees			
611.072 · Bank Service Charge	5	12	
611.073 · Credit Card Transaction Fees	347	305	251
611.076 · Collections Commission		75	37
611.077 · Other Fees		34	
Total 611.070 · Fees	352	426	288
611.080 · Recruitment costs	136		53
611.090 · Dues / Subscriptions			
611.091 · Associations	170	170	170
611.090 · Dues / Subscriptions - Other			52
Total 611.090 · Dues / Subscriptions	170	170	222
611.120 · Marketing/PR			
611.124 · Ads	1,330	530	30
Total 611.120 · Marketing/PR	1,330	530	30
611.130 · Property Taxes Paid	381	381	
Total 611.000 · Other operating expenses	5,124	4,028	4,840
Total Expense	224,194	229,278	211,877
Net Ordinary Income	(54,324)	4,092	106,871
Other Income/Expense			
Other Income			
Total 704.000 · Interest Expense	(4,045)	(5,487)	(5,112)
705.000 · Tenant Revenue			
705.020 · HC Tenant Income	600	600	600
Total 705.000 · Tenant Revenue	600	600	600
710.000 · Misc Other Income			
710.020 · Non-Guaranteed Grant Revenue	4,283		
Total 710.000 · Misc Other Income	4,283		
Total Other Income	838	(4,887)	(4,512)
Other Expense			
810.020 · Non-Guaranteed Grant Consultant		1,160	
Total 810.000 · Misc Other Expense		1,160	
Total Other Expense		1,160	
Net Other Income	838	(6,047)	(4,512)
Net Income	(53,486)	(1,955)	102,359

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

	Jan 20	Budget	% of Budget	Jul '19 - Jan 20	YTD Budget	% of Budget	Annual Budget
Ordinary Income/Expense							
Expense							
610.000 · Depreciation and Amortization	27,125			27,125		100%	
Total Expense	27,125			27,125		100%	
Net Ordinary Income	(27,125)			(27,125)		100%	
Other Income/Expense							
Other Income							
704.000 · Interest Expense	(28,708)		100%	(28,708)		100%	
705.000 · Tenant Revenue	13,545	15,319	88%	104,290	107,231	97%	183,825
Total Other Income	(15,163)	15,319	(99%)	75,582	107,231	70%	183,825
Other Expense							
802.000 · Keystone District Expense	(46,753)	9,113	(513%)	6,631	63,790	10%	109,354
810.000 · Misc Other Expense							
Total Other Expense	(46,753)	9,113	(513%)	6,631	63,790	10%	109,354
Net Other Income	31,590	6,206	509%	68,951	43,441	159%	74,471
Net Income	4,465	6,206	72%	41,826	43,441	96%	74,471

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

	Total 01 DPHCD			Total 02 Patterson District Ambulanc			Total 03 Del Puerto Health Center			Total 06 Keystone Bldg C			TOTAL		
	Jul '19 - Jan 20	Budget	% of Budget	Jul '19 - Jan 20	Budget	% of Budget	Jul '19 - Jan 20	Budget	% of Budget	Jul '19 - Jan 20	Budget	% of Budget	Jul '19 - Jan 20	Budget	% of Budget
Ordinary Income/Expense															
Income															
401.000 · Gross Patient Service Revenue				5,074,285	4,607,833	110%	1,319,132	1,341,667	98%				6,393,417	5,949,500	107%
401.021 · Del Puerto Health Center															
403.000 · Adjustments	8,390			(3,419,825)	(3,077,083)	111%	(98,109)	14,667	(669%)				(3,509,544)	(3,062,416)	115%
405.000 · Bad Debt HC & Amb				(424,005)	(376,803)	113%	(4,523)	(7,117)	64%				(428,528)	(383,920)	112%
407.000 · Other Income	1,738	1,165	149%	15,294	16,828	91%	36,637	7,403	495%				53,669	25,396	211%
Total Income	10,128	1,165	869%	1,245,749	1,170,775	106%	1,253,137	1,356,620	92%				2,509,014	2,528,560	99%
Gross Profit	10,128	1,165	869%	1,245,749	1,170,775	106%	1,253,137	1,356,620	92%				2,509,014	2,528,560	99%
Expense															
601.000 · Salaries & Wages	245,644	239,835	102%	570,292	596,199	96%	583,106	559,201	104%				1,399,042	1,395,235	100%
602.000 · Employee Benefits	63,494	56,600	112%	136,729	138,079	99%	168,423	140,460	120%				368,646	335,139	110%
603.000 · Professional Fees	36,275	48,708	74%	35,416	36,280	98%	405,646	414,901	98%				477,337	499,889	95%
604.000 · Purchased Services	6,570	6,583	100%	105,973	96,119	110%	166,360	166,031	100%				278,903	268,733	104%
605.000 · Supplies	4,726	3,937	120%	50,520	39,449	128%	56,439	57,854	98%				111,685	101,240	110%
606.000 · Utilities	4,007	4,054	99%	9,371	8,893	105%	25,075	25,660	98%				38,453	38,607	100%
607.000 · Rental and Lease	2,627	2,690	98%	221	175	126%	3,807	4,045	94%				6,655	6,910	96%
608.000 · Insurance Coverages	19,065	18,764	102%	86,990	87,002	100%	70,628	70,604	100%				176,683	176,370	100%
609.000 · Maintenance & Repairs	1,526	2,333	65%	47,843	58,849	81%	13,732	25,008	55%				63,101	86,190	73%
610.000 · Depreciation and Amortization	18,470	18,083	102%	70,399	84,593	83%	51,286	49,724	103%	27,125		100%	167,280	152,400	110%
611.000 · Other operating expenses	22,185	27,055	82%	102,516	90,774	113%	34,071	38,593	88%				158,772	156,422	102%
Total Expense	424,589	428,642	99%	1,216,270	1,236,412	98%	1,578,573	1,552,081	102%	27,125		100%	3,246,557	3,217,135	101%
Net Ordinary Income	(414,461)	(427,477)	97%	29,479	(65,637)	(45%)	(325,436)	(195,461)	166%	(27,125)		100%	(737,543)	(688,575)	107%
Other Income/Expense															
Other Income															
701.000 · District Tax Revenues	716,306	722,167	99%	141,442	140,000	101%							857,748	862,167	99%
702.000 · Impact Mitigation Fees															
703.000 · Investment Income	13,554	10,458	130%				1		100%				13,555	10,458	130%
704.000 · Interest Expense							(36,966)	(36,406)	102%	(28,708)		100%	(65,674)	(36,406)	180%
705.000 · Tenant Revenue							4,200	4,200	100%	104,290	107,231	97%	108,490	111,431	97%
710.000 · Misc Other Income							8,314		100%				8,314		100%
Total Other Income	729,860	732,625	100%	141,442	140,000	101%	(24,451)	(32,206)	76%	75,582	107,231	70%	922,433	947,650	97%
Other Expense															
802.000 · Keystone District Expense	280									6,631	63,790	10%	6,911	63,790	11%
810.000 · Misc Other Expense							1,617		100%				1,617		100%
Total Other Expense	280		100%				1,617		100%	6,631	63,790	10%	8,528	63,790	13%
Net Other Income	729,580	732,625	100%	141,442	140,000	101%	(26,068)	(32,206)	81%	68,951	43,441	159%	913,905	883,860	103%
Net Income	315,119	305,148	103%	170,921	74,363	230%	(351,504)	(227,667)	154%	41,826	43,441	96%	176,362	195,285	90%

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

	Actual							Budget						Forecast Jul '19 - Jun 20	Budget	% of Budget
	Jul 19	Aug 19	Sep 19	Oct 19	Nov 19	Dec 19	Jan 20	Feb 20	Mar 20	Apr 20	May 20	Jun 20				
Ordinary Income/Expense																
Income																
401.000 · Gross Patient Service Revenue	909,692	930,166	967,710	861,584	856,949	927,425	939,892	837,500	837,500	837,500	837,500	837,500	10,580,918	10,137,000	104%	
403.000 · Adjustments	(426,630)	(433,730)	(544,387)	(569,885)	(522,523)	(509,388)	(503,001)	(437,167)	(437,167)	(437,167)	(437,167)	(437,167)	(5,695,379)	(5,248,254)	109%	
405.000 · Bad Debt HC & Amb	(60,309)	(104,887)	(48,905)	27,016	(102,798)	(39,006)	(99,639)	(54,846)	(54,846)	(54,846)	(54,846)	(54,846)	(702,758)	(658,152)	107%	
407.000 · Other Income	795	855	19,365	22,109	535	5,654	4,355	2,871	2,871	8,175	2,871	2,871	73,327	45,055	163%	
<b>Total Income</b>	<b>423,548</b>	<b>392,404</b>	<b>393,783</b>	<b>340,824</b>	<b>232,163</b>	<b>384,685</b>	<b>341,607</b>	<b>348,358</b>	<b>348,358</b>	<b>353,662</b>	<b>348,358</b>	<b>348,358</b>	<b>4,256,108</b>	<b>4,275,649</b>	<b>100%</b>	
Gross Profit	423,548	392,404	393,783	340,824	232,163	384,685	341,607	348,358	348,358	353,662	348,358	348,358	4,256,108	4,275,649	100%	
Expense																
601.000 · Salaries & Wages	191,261	194,290	170,092	241,209	198,574	196,819	206,795	191,386	191,386	245,866	191,386	191,386	2,410,450	2,406,647	100%	
602.000 · Employee Benefits	46,823	48,060	45,179	56,533	53,268	51,366	67,419	47,762	47,762	48,856	47,762	47,760	608,550	575,040	106%	
603.000 · Professional Fees	81,154	60,741	61,949	57,882	65,805	62,276	87,529	75,144	72,644	70,644	70,644	71,644	838,056	860,608	97%	
604.000 · Purchased Services	41,336	35,476	44,680	41,792	33,992	45,732	35,894	38,283	38,283	38,533	38,283	38,283	470,567	460,396	102%	
605.000 · Supplies	9,880	19,898	11,582	20,292	18,315	12,066	19,653	14,064	11,493	11,978	12,556	13,000	174,777	164,334	106%	
606.000 · Utilities	5,496	5,832	5,730	4,832	4,959	5,109	6,496	5,515	5,515	5,515	5,515	5,515	66,029	66,180	100%	
607.000 · Rental and Lease	903	903	1,123	857	857	1,077	934	923	1,148	923	923	1,148	11,719	11,976	98%	
608.000 · Insurance Coverages	25,281	25,281	25,281	24,701	25,281	25,281	25,579	25,196	25,196	25,196	25,196	25,196	302,665	302,352	100%	
609.000 · Maintenance & Repairs	6,857	13,801	4,012	8,656	8,461	12,354	8,960	11,269	11,269	11,269	11,269	14,269	122,446	145,536	84%	
610.000 · Depreciation and Amortization	21,505	19,395	18,813	19,528	20,401	20,238	20,275	21,771	21,771	21,771	21,771	21,771	249,010	261,252	95%	
611.000 · Other operating expenses	18,908	24,337	38,235	15,362	14,634	28,119	19,175	19,204	30,774	38,789	19,204	30,039	296,780	294,428	101%	
<b>Total Expense</b>	<b>449,404</b>	<b>448,014</b>	<b>426,676</b>	<b>491,644</b>	<b>444,547</b>	<b>460,437</b>	<b>498,709</b>	<b>450,517</b>	<b>457,241</b>	<b>519,340</b>	<b>444,509</b>	<b>460,011</b>	<b>5,551,049</b>	<b>5,548,749</b>	<b>100%</b>	
Net Ordinary Income	(25,856)	(55,610)	(32,893)	(150,820)	(212,384)	(75,752)	(157,102)	(102,159)	(108,883)	(165,678)	(96,151)	(111,653)	(1,294,941)	(1,273,100)	102%	
Other Income/Expense																
Other Income																
701.000 · District Tax Revenues	123,167	122,430	122,430	122,430	122,430	122,430	122,430	123,167	123,167	123,167	123,167	123,167	1,473,582	1,478,004	100%	
703.000 · Investment Income	3,382	1,777	170	3,279	1,692	146	3,108	208	208	3,208	208	208	17,594	14,496	121%	
704.000 · Interest Expense	(5,487)	(5,487)	(5,487)	(5,487)	(5,487)	(5,487)	(4,045)	(5,201)	(5,201)	(5,201)	(5,201)	(5,201)	(62,972)	(62,412)	101%	
705.000 · Tenant Revenue	600	600	600	600	600	600	600	600	600	600	600	600	7,200	7,200	100%	
710.000 · Misc Other Income		1,988		2,043			4,283						8,314		100%	
<b>Total Other Income</b>	<b>121,662</b>	<b>121,308</b>	<b>117,713</b>	<b>122,865</b>	<b>119,235</b>	<b>117,689</b>	<b>126,376</b>	<b>118,774</b>	<b>118,774</b>	<b>121,774</b>	<b>118,774</b>	<b>118,774</b>	<b>1,443,718</b>	<b>1,437,288</b>	<b>100%</b>	
Other Expense																
802.000 · Keystone District Expense						280							280			
810.000 · Misc Other Expense		457				1,160							1,160		100%	
<b>Total Other Expense</b>		<b>457</b>				<b>1,440</b>							<b>1,440</b>		<b>100%</b>	
Net Other Income	121,662	120,851	117,713	122,865	119,235	116,249	126,376	118,774	118,774	121,774	118,774	118,774	1,442,278	1,437,288	100%	
<b>Net Income</b>	<b>95,806</b>	<b>65,241</b>	<b>84,820</b>	<b>(27,955)</b>	<b>(93,149)</b>	<b>40,497</b>	<b>(30,726)</b>	<b>16,615</b>	<b>9,891</b>	<b>(43,904)</b>	<b>22,623</b>	<b>7,121</b>	<b>147,337</b>	<b>164,188</b>	<b>90%</b>	

**Del Puerto Health Care District**  
**Warrants by Bank Account**  
January 2020

Type	Date	Num	Name	Credit
<b>101.000 - Cash and cash equivalents</b>				
<b>101.010 - Tri Counties Bank</b>				
<b>101.011 - TCB-Operating Checking 1739</b>				
Bill Pmt -Check	01/14/2020		Comcast Business Voice Edge	
Check	01/15/2020	eft	USDA Rural Development Loan-EFT	11,066.00
Bill Pmt -Check	01/06/2020	EFT	U.S. Bank Equipment Finance - EFT	126.27
Bill Pmt -Check	01/06/2020	EFT	U.S. Bank Equipment Finance - EFT	149.95
Bill Pmt -Check	01/06/2020	EFT	U.S. Bank Equipment Finance - EFT	140.24
Bill Pmt -Check	01/15/2020	EFT	City Of Patterson-H2O, sewer, garbag	219.39
Bill Pmt -Check	01/15/2020	EFT	TSYS Health Services - CC processin	80.90
Bill Pmt -Check	01/23/2020	EFT	U.S. Bank Equipment Finance - EFT	126.27
Check	01/02/2020	wd	Lease Finance - CC Machine	45.72
Check	01/21/2020	wd	Lease Finance - CC Machine	45.72
Bill Pmt -Check	01/02/2020	28781	City of Patterson-Business Licenses	118.00
Check	01/06/2020	28782	U.S. Bank Corporate Payment Center	2,955.78
Check	01/06/2020	28783	REFUND - Aetna Life Ins Co	563.92
Check	01/06/2020	28784	REFUND - Sutter Physician Services	423.58
Check	01/06/2020	28785	REFUND - HPSJ	<b>VOID</b>
Check	01/06/2020	28786	REFUND - Humana Insurance	1,675.18
Bill Pmt -Check	01/06/2020	28787	Airgas USA, LLC	156.68
Bill Pmt -Check	01/06/2020	28788	Bound Tree Medical LLC	984.78
Bill Pmt -Check	01/06/2020	28789	Cole Huber (Cota Cole)	1,526.50
Bill Pmt -Check	01/06/2020	28790	Comcast - E Street	69.53
Bill Pmt -Check	01/06/2020	28791	Data Path, Inc	4,625.00
Bill Pmt -Check	01/06/2020	28792	DeHart Plumblng Heating & Air Inc	250.00
Bill Pmt -Check	01/06/2020	28793	Greenway Health	1,894.07
Bill Pmt -Check	01/06/2020	28794	GreenWorks Janitorial Services	4,089.00
Bill Pmt -Check	01/06/2020	28795	Life-Assist	2,824.10
Bill Pmt -Check	01/06/2020	28796	Malm Fagundes LLP	627.10
Bill Pmt -Check	01/06/2020	28797	MedTech Billing Services, Inc	377.75
Bill Pmt -Check	01/06/2020	28798	Mission Linen Supply	379.29
Bill Pmt -Check	01/06/2020	28799	Modesto Welding Products	43.15
Bill Pmt -Check	01/06/2020	28800	Mr. Rooter Plumbing	220.19
Bill Pmt -Check	01/06/2020	28801	Patterson Apricot Fiesta	50.00
Bill Pmt -Check	01/06/2020	28802	Patterson Irrigator	530.00
Bill Pmt -Check	01/06/2020	28803	Paul Oil Co., Inc.	1,775.97
Bill Pmt -Check	01/06/2020	28804	PG&E	469.23
Bill Pmt -Check	01/06/2020	28805	Pitney Bowes - Meter Lease	220.07
Bill Pmt -Check	01/06/2020	28806	Solutions Group	60.00
Bill Pmt -Check	01/06/2020	28807	Stanislaus County Department of Agric	605.50
Bill Pmt -Check	01/06/2020	28808	Staples Advantage	50.04
Bill Pmt -Check	01/06/2020	28809	Stericycle	750.00
Bill Pmt -Check	01/06/2020	28810	Terminix	55.00
Bill Pmt -Check	01/06/2020	28811	Thompson Chevrolet Buick GMC Inc.	484.88
Bill Pmt -Check	01/06/2020	28812	TID Turlock Irrigation District +06	1,061.25
Bill Pmt -Check	01/06/2020	28813	Verizon Wireless	287.96
Bill Pmt -Check	01/06/2020	28814	WIPFLi LLP	5,763.00
Check	01/15/2020	28815	GEMT	14,101.96

**Del Puerto Health Care District**  
**Warrants by Bank Account**  
January 2020

Type	Date	Num	Name	Credit
Check	01/15/2020	28816	REFUND - EMI/Kaiser	4,739.92
Check	01/15/2020	28817	REFUND - Deocampo, Sheila	26.85
Bill Pmt -Check	01/15/2020	28818	Airgas USA, LLC	359.85
Bill Pmt -Check	01/15/2020	28819	AMR-American Medical Response	5,463.24
Bill Pmt -Check	01/15/2020	28820	Beta Healthcare Group	1,787.80
Bill Pmt -Check	01/15/2020	28821	BICSEC Security, Inc	25.00
Bill Pmt -Check	01/15/2020	28822	Bound Tree Medical LLC	217.52
Bill Pmt -Check	01/15/2020	28823	City Of Patterson-H2O, sewer, garbag	426.73
Bill Pmt -Check	01/15/2020	28824	Comcast - E Street	179.58
Bill Pmt -Check	01/15/2020	28825	Crescent Work & Outdoor #1	2,984.29
Bill Pmt -Check	01/15/2020	28826	Frontier-3755	195.80
Bill Pmt -Check	01/15/2020	28827	Frontier - HC 8639	189.35
Bill Pmt -Check	01/15/2020	28828	Graphic Print Stop	15.29
Bill Pmt -Check	01/15/2020	28829	HireRight, LLC	159.20
Bill Pmt -Check	01/15/2020	28830	Language Line	100.02
Bill Pmt -Check	01/15/2020	28831	Life-Assist	1,761.87
Bill Pmt -Check	01/15/2020	28832	M & M Computer Services	181.00
Bill Pmt -Check	01/15/2020	28833	McAuley Ford	5,257.05
Bill Pmt -Check	01/15/2020	28834	McKesson Medical Surgical Inc.	897.50
Bill Pmt -Check	01/15/2020	28835	MedTech Billing Services, Inc	20,919.77
Bill Pmt -Check	01/15/2020	28836	Mid Valley IT	360.00
Bill Pmt -Check	01/15/2020	28837	Morales Affordable Handy Services	118.00
Bill Pmt -Check	01/15/2020	28838	Mr. Rooter Plumbing	1,152.39
Bill Pmt -Check	01/15/2020	28839	Pacific Records Management	175.88
Bill Pmt -Check	01/15/2020	28840	Patterson Irrigator	700.00
Bill Pmt -Check	01/15/2020	28841	Paul Oil Co., Inc.	2,053.96
Bill Pmt -Check	01/15/2020	28842	Physicians Service Bureau	246.50
Bill Pmt -Check	01/15/2020	28843	ReadyRefresh by Nestle	152.90
Bill Pmt -Check	01/15/2020	28844	Stanislaus Co. Clerk-Recorder	7.00
Bill Pmt -Check	01/15/2020	28845	Staples Advantage	164.12
Bill Pmt -Check	01/15/2020	28846	Streamline/Digital Deployment	200.00
Bill Pmt -Check	01/15/2020	28847	Thompson Chevrolet Buick GMC Inc.	486.07
Bill Pmt -Check	01/15/2020	28848	Westside Landscape & Concrete	292.50
Bill Pmt -Check	01/15/2020	28849	Workbench True Value Hdwe.	86.62
Bill Pmt -Check	01/15/2020	28850	Zoll	1,059.25
Bill Pmt -Check	01/23/2020	28851	Stericycle	650.00
Bill Pmt -Check	01/23/2020	28852	Staples Advantage	630.97
Bill Pmt -Check	01/23/2020	28853	Shred-it US JV LLC	671.28
Bill Pmt -Check	01/23/2020	28854	Sanofi Pasteur, Inc	2,164.72
Bill Pmt -Check	01/23/2020	28855	PG&E	109.14
Bill Pmt -Check	01/23/2020	28856	Paul Oil Co., Inc.	1,972.73
Bill Pmt -Check	01/23/2020	28857	Patterson Irrigator	200.00
Bill Pmt -Check	01/23/2020	28858	Mission Linen Supply	597.72
Bill Pmt -Check	01/23/2020	28859	McKesson Medical Surgical Inc.	1,357.00
Bill Pmt -Check	01/23/2020	28860	Life-Assist	961.13
Bill Pmt -Check	01/23/2020	28861	Intrado (West) Interactive Services	347.06
Bill Pmt -Check	01/23/2020	28862	Graphic Print Stop	23.20
Bill Pmt -Check	01/23/2020	28863	CA Occupational Physicians	760.00



**Del Puerto Health Care District**  
**Warrants by Bank Account**  
January 2020

Type	Date	Num	Name	Credit
Bill Pmt -Check	01/23/2020	28864	Bound Tree Medical LLC	177.95
Bill Pmt -Check	01/23/2020	28865	Beekman's Custom Plumbing	1,500.00
Bill Pmt -Check	01/23/2020	28866	Airgas USA, LLC	172.00
Check	01/23/2020	28867	Wakefield	13.57
Bill Pmt -Check	01/24/2020	28868	A West Side Self Storage	228.60
Bill Pmt -Check	01/24/2020	28869	Beta Healthcare - Workers Comp	4,587.00
Bill Pmt -Check	01/24/2020	28870	Beta Healthcare Group	16,496.88
Bill Pmt -Check	01/24/2020	28871	MedTech Billing Services, Inc	384.80
Bill Pmt -Check	01/24/2020	28872	West Side Storage Baldwin	187.20
Check	01/31/2020	28873	Wakefield	150.00
Total 101.011 · TCB-Operating Checking 1739				149,554.69
<b>101.012 · TCB-Payroll Account 2999</b>				
Liability Check	01/06/2020		QuickBooks Payroll Service	1,394.89
Liability Check	01/08/2020		QuickBooks Payroll Service	51,969.36
Liability Check	01/22/2020		QuickBooks Payroll Service	51,501.40
Liability Check	01/09/2020	eft	Internal Revenue Service	25,493.78
Liability Check	01/09/2020	EFT	California State Disbursement Unit	1,048.26
Liability Check	01/23/2020	EFT	California State Disbursement Unit	1,202.30
Liability Check	01/30/2020	EFT	Metlife - Group Benefits	981.69
Liability Check	01/03/2020	E-pay	EDD State of California	36.98
Liability Check	01/03/2020	E-pay	Internal Revenue Service	365.46
Liability Check	01/07/2020	E-pay	EDD State of California	4,560.73
Liability Check	01/23/2020	E-pay	EDD State of California	4,113.19
Liability Check	01/23/2020	E-pay	Internal Revenue Service	22,888.38
Liability Check	01/23/2020	E-pay	EDD State of California	5,526.75
General Journal	01/02/2020	JE 01-04	Metlife - Group Benefits	964.18
Check	01/03/2020	EFT HC14	EDD State of California	579.62
Paycheck	01/09/2020	24445	Employee Payroll	2,125.54
Paycheck	01/09/2020	24446	Employee Payroll	1,722.29
Paycheck	01/09/2020	24447	Employee Payroll	1,169.41
Paycheck	01/09/2020	24448	Employee Payroll	1,320.03
Paycheck	01/09/2020	24449	Employee Payroll	856.10
Paycheck	01/09/2020	24450	Employee Payroll	1,013.51
Paycheck	01/09/2020	24451	Employee Payroll	712.81
Paycheck	01/09/2020	24452	Employee Payroll	4,099.64
Liability Check	01/09/2020	24453	Franchise Tax Board	219.71
Liability Check	01/09/2020	24454	United Steelworkers	425.11
Liability Check	01/09/2020	24455	VALIC	9,912.87
Paycheck	01/23/2020	24456	Employee Payroll	1,158.32
Paycheck	01/23/2020	24457	Employee Payroll	2,274.83
Paycheck	01/23/2020	24458	Employee Payroll	68.51
Paycheck	01/23/2020	24459	Employee Payroll	550.56
Paycheck	01/23/2020	24460	Employee Payroll	1,169.41
Paycheck	01/23/2020	24461	Employee Payroll	1,425.26
Paycheck	01/23/2020	24462	Employee Payroll	919.60
Paycheck	01/23/2020	24463	Employee Payroll	1,013.51
Paycheck	01/23/2020	24464	Employee Payroll	4,248.78
Liability Check	01/23/2020	24465	Franchise Tax Board	94.64

**Del Puerto Health Care District**  
**Warrants by Bank Account**  
 January 2020

Type	Date	Num	Name	Credit
Liability Check	01/23/2020	24466	Franchise TB Garnishment 22	51.27
Liability Check	01/23/2020	24467	United Steelworkers	364.45
Liability Check	01/23/2020	24468	VALIC	9,052.79
Liability Check	01/24/2020	24469	CA Choice	32,021.10
Liability Check	01/24/2020	24470	Delta Dental	3,422.85
Liability Check	01/24/2020	24471	MES Vision	537.34
Liability Check	01/24/2020	24472	AFLAC	2,320.32
Liability Check	01/24/2020	24473	LegalShield	488.50
Total 101.012 · TCB-Payroll Account 2999				<u>257,386.03</u>
<b>101.015 - TCB - Keystone C 8641</b>				
Bill Pmt -Check	01/15/2020	EFT	Tri Counties Bank-EFT	7,442.07
Bill Pmt -Check	01/06/2020	10170	Gilberto Arroyo-06	350.00
Bill Pmt -Check	01/06/2020	10171	TID Turlock Irrigation District +06	385.21
Bill Pmt -Check	01/15/2020	10172	City Of Patterson-H2O, sewer, garbag	158.94
Bill Pmt -Check	01/15/2020	10173	Coit	207.00
Total 101.015 · TCB - Keystone C 8641				<u>8,543.22</u>
Total 101.010 · Tri Counties Bank				<u>415,483.94</u>
Total 101.000 · Cash and cash equivalents				<u>415,483.94</u>
<b>103.000 - Restricted Funds</b>				
<b>103.100 - TCB-USDA Debt Reserve 7237</b>				
Check	01/15/2020	eft	USDA Rural Development Loan-EFT	10,060.00
Total 103.100 · TCB-USDA Debt Reserve 7237				<u>10,060.00</u>
Total 103.000 · Restricted Funds				<u>10,060.00</u>
<b>TOTAL</b>				<u><u>425,543.94</u></u>

**Del Puerto Health Care District**  
**Proposed Distribution of FYE 2019 Net Income to Cash Reserves**

FYE 2019 NET Income (see audit report)	01b Mitigation Fees (added to reserve at FYE 2019)	06 Keystone Bldg C (used to reduce principle on loan)	02 Patterson District Ambulance (set aside for department use)	01 DPHCD - Admin (Net Income)	03 Del Puerto Health Center (operating loss)
524,323	46,682	72,616	106,242	647,044	(348,261)

Net Income to allocate to Reserve Accounts	
Property Tax Income-admin exp	647,044
Health Center Loss	(348,261)
<b>Net Income available to allocate to Reserve Accounts</b>	<b>298,783</b>

Report from January 31, 2020 Balance Sheet	Cash	FY19 Net Income Allocation to Reserve Accounts	Allocation Description	New Balances	NOTES
<b>Unencumbered Cash</b>	\$ 1,842,769	\$ (278,000)		\$ 1,564,769	
Mitigation Fees	\$ 119,804	\$ -		\$ 119,804	
Current Liabilities	\$ 434,681	\$ -		\$ 434,681	Payables & Payroll
Keystone Checking/Reserve	\$ 128,618	\$ -		\$ 128,618	Keystone Account
<b>Asset Replacement Fund</b>	<b>\$ 232,502</b>	<b>\$ 278,000</b>	<i>FYE 2019 accumulated depreciation</i>	<b>\$ 510,502</b>	<b>New Balance available for Capital Expenses</b>
Restricted for Debt Service	\$ 113,785	\$ -		\$ 113,785	12 mos of loan payments
<b>TOTAL CASH as of January 31, 2020</b>	<b>\$ 2,872,159</b>	<b>\$ -</b>	<i>No change to cash on hand</i>	<b>\$ 2,872,159</b>	

Del Puerto Health Care District  
Transactions by Account

All Transactions									
Type	Date	Num	Memo	Class	Debit	Credit	Balance		
<b>360.000 - Assigned Fund Balance</b>									
<b>360.030 - Asset Replacement Fund</b>									<b>656,000</b>
<b>360.031 - Approved Capital Expenses</b>									
General Journal	05/02/2019	JE 05-06	Crew Quarter alerting system, crew lockers, bathroom repairs	02 Patterson District Ambulance		35,000		35,000	
General Journal	05/02/2019	JE 05-06	replacement PCs and additional scanners	03 Del Puerto Health Center		8,200		43,200	
General Journal	05/02/2019	JE 05-06	new and replacement PC for Human Resources Department	01 DPHCD		3,350		46,550	
General Journal	05/02/2019	JE 05-06	laptop	02 Patterson District Ambulance		2,150		48,700	
General Journal	06/01/2019	JE 06-02	PCR Tablet Replacement - 3 GETAC V110 G4	02 Patterson District Ambulance		11,598		60,298	
General Journal	07/02/2019	JE 07-04	Keystone B cost for roofing approved by Board dtd 6/24/19 Agenda # 9.A.1.	03 Del Puerto Health Center		65,000		125,298	
General Journal	07/02/2019	JE 07-04	HC cost for replacement of exhaust fans (6) approved by Board dtd 6/24/19 Agenda # 9.A.2.	03 Del Puerto Health Center		3,650		128,948	
General Journal	07/02/2019	JE 07-04	HC cost for 3 drinking water dispensers approved by Board dtd 6/24/19 Agenda # 9.A.4.	03 Del Puerto Health Center		3,550		132,498	
General Journal	07/02/2019	JE 07-04	Keystone C cost for roofing approved by Board dtd 6/24/19 Agenda # 9.A.1.	06 Keystone Bldg C		45,000		177,498	
General Journal	07/31/2019	JE 07-07	2019 New Ambulance Cost per Board Resolution # 2019-09.	02 Patterson District Ambulance		234,000		411,498	
General Journal	07/31/2019	JE 07-08	HC eight (8) desktop computers BOD approved 7/29/19 per FY19-20 Budget.	03 Del Puerto Health Center		12,000		423,498	
Total 360.031 - Approved Capital Expenses								423,498	423,498
Total 360.000 - Assigned Fund Balance									232,502
<b>TOTAL</b>									<b>232,502</b>
Add: Proposed Allocation from FY2019 Net Income									278,000
<b>NEW ASSET REPLACEMENT FUND BALANCE</b>									<b>510,502</b>

# Del Puerto Health Care District – Resolution No. 20-XX

## Proposed Keystone C Loan Partial Payment

<b>Topic</b>	<b>Resolution 2020-XX: Reduction of Keystone C Loan Principal</b>
<b>Requestor</b>	Karin Hennings, Administrative Director / CEO
<b>Purpose</b>	To reduce the principal balance of the seven-year loan on Keystone C.
<b>Position at FYE June 30, 2018</b>	<ul style="list-style-type: none"> <li>• Loan Balance June 30, 2019 \$1,146,355</li> <li>• Annual Interest Rate 4.25%</li> <li>• Keystone C Net Income FY2019 \$72,616</li> <li>• Keystone C Acct # 8641 Balance Jan 2020 \$ 128,618</li> </ul>
	<p><b>Whereas</b>, The District has a seven-year loan at Tri Counties Bank on the property 1700 Keystone Pacific Parkway, Suite C (Keystone C); and</p> <p><b>Whereas</b>, Keystone C had a net operating income of \$72,616 at the end of FY 2019; and</p> <p><b>Whereas</b>, the District desires to reduce the principal of the Keystone C loan to lower the amount owed and total interest paid; and</p> <p><b>Whereas</b>, the reduction of principal means the District will have less interest expense during the life of the loan;</p> <p><b>Be it now resolved</b>,</p> <p>The Board of Directors authorizes a payment from Equity: Unrestricted towards the principal of the Keystone C loan (i.e., Tri Counties Bank Loan #2220073160) in the amount of <u>\$75,000</u>.</p>
<b>Recommendation</b>	Finance Committee recommends Board discussion of a specific amount and adoption of the Resolution.
<b>ACTION</b>	Move that the Board of Directors approve Resolution 2020-XX.

Motion: \_\_\_\_\_ Second: \_\_\_\_\_

Ayes: \_\_\_\_\_

Noes: \_\_\_\_\_

Abstains: \_\_\_\_\_

IN WITNESS WHEREOF, I hereunto set my hand and the corporate seal of the corporation, this \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
Board Secretary

**District  
Operating Fiscal Year End Forecast\*  
July 2019 through June 2020**

	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	NOTES
<b>ADM - Proposed</b>																
Ordinary Income/Expense																
Income																
407.000 · Other Income		330		1,233		175		167	167	167	167	167	2,573	2,000	129%	
<b>Total Income</b>		<b>330</b>		<b>1,233</b>		<b>175</b>		<b>167</b>	<b>167</b>	<b>167</b>	<b>167</b>	<b>167</b>	<b>2,573</b>	<b>2,000</b>	<b>129%</b>	
Gross Profit		330		1,233		175		167	167	167	167	167	2,573	2,000	129%	
Expense																
601.000 · Salaries & Wages	36,444	37,394	35,093	39,745	34,220	29,330	33,418	32,000	32,000	48,000	32,000	32,000	421,644	415,835	101%	<i>underbudgeted</i>
602.000 · Employee Benefits	8,229	8,050	7,161	9,203	9,479	9,228	12,145	11,103	11,103	11,138	11,103	11,103	119,045	112,150	106%	<i>New Benefit Enrollees</i>
603.000 · Professional Fees	1,820	1,656	3,849	(1,269)	1,316	1,247	27,657	6,958	6,958	6,958	6,958	6,958	71,066	83,496	85%	
604.000 · Purchased Services	1,028	763	1,152	999	691	770	1,169	833	833	1,083	833	833	10,987	10,996	100%	
605.000 · Supplies	404	2,032	222	309	988	354	418	1,061	397	397	891	567	8,040	7,250	111%	
606.000 · Utilities	556	721	558	520	515	514	624	579	579	579	579	579	6,903	6,948	99%	
607.000 · Rental and Lease	309	309	529	309	309	529	333	320	545	320	320	545	4,677	4,740	99%	
608.000 · Insurance Coverages	2,728	2,728	2,728	2,696	2,728	2,728	2,728	2,681	2,681	2,681	2,681	2,681	32,469	32,172	101%	
609.000 · Maintenance & Repairs	203	436	146	245	146	146	203	333	333	333	333	333	3,190	3,996	80%	
610.000 · Depreciation and Amortization	2,663	2,663	2,577	2,663	2,577	2,663	2,663	2,583	2,583	2,583	2,583	2,583	31,384	30,996	101%	
611.000 · Other operating expenses	2,000	3,758	2,968	2,029	2,146	5,454	3,829	3,865	3,865	23,865	3,865	3,865	61,509	66,380	93%	
<b>Total Expense</b>	<b>56,384</b>	<b>60,510</b>	<b>56,983</b>	<b>57,449</b>	<b>55,115</b>	<b>52,963</b>	<b>85,187</b>	<b>62,316</b>	<b>61,877</b>	<b>97,937</b>	<b>62,146</b>	<b>62,047</b>	<b>770,914</b>	<b>774,959</b>	<b>99%</b>	
<b>Net Ordinary Income</b>	<b>(56,384)</b>	<b>(60,180)</b>	<b>(56,983)</b>	<b>(56,216)</b>	<b>(55,115)</b>	<b>(52,788)</b>	<b>(85,187)</b>	<b>(62,149)</b>	<b>(61,710)</b>	<b>(97,770)</b>	<b>(61,979)</b>	<b>(61,880)</b>	<b>(768,341)</b>	<b>(772,959)</b>	<b>99%</b>	
Other Income/Expense																
Other Income																
701.000 · District Tax Revenues	103,167	102,190	102,190	102,190	102,190	102,190	102,190	103,167	103,167	103,167	103,167	103,167	1,232,142	1,238,004	100%	
703.000 · Investment Income	3,382	1,777	170	3,279	1,692	146	3,107	1,871	1,871	4,871	1,871	1,871	25,908	22,811	114%	
<b>Total Other Income</b>	<b>106,549</b>	<b>103,967</b>	<b>102,360</b>	<b>105,469</b>	<b>103,882</b>	<b>102,336</b>	<b>105,297</b>	<b>105,038</b>	<b>105,038</b>	<b>108,038</b>	<b>105,038</b>	<b>105,038</b>	<b>1,258,050</b>	<b>1,260,815</b>	<b>100%</b>	
Other Expense																
802.000 · Keystone District Expense						280							280			
<b>Total Other Expense</b>						<b>280</b>							<b>280</b>		<b>100%</b>	
<b>Net Other Income</b>	<b>106,549</b>	<b>103,967</b>	<b>102,360</b>	<b>105,469</b>	<b>103,882</b>	<b>102,056</b>	<b>105,297</b>	<b>105,038</b>	<b>105,038</b>	<b>108,038</b>	<b>105,038</b>	<b>105,038</b>	<b>1,257,770</b>	<b>1,260,815</b>	<b>100%</b>	
<b>Net Income</b>	<b>50,165</b>	<b>43,787</b>	<b>45,377</b>	<b>49,253</b>	<b>48,767</b>	<b>49,268</b>	<b>20,110</b>	<b>42,889</b>	<b>43,328</b>	<b>10,268</b>	<b>43,059</b>	<b>43,158</b>	<b>489,429</b>	<b>487,856</b>	<b>100%</b>	

**District  
Operating Fiscal Year End Forecast\*  
July 2019 through June 2020**

													AMB - Proposed		NOTES	
	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	731,667	736,781	782,716	658,514	663,844	755,192	745,571	725,000	725,000	725,000	725,000	725,000	8,699,285	8,232,831	106%	<i>increase # of transports</i>
403.000 · Adjustments	(478,068)	(418,466)	(549,614)	(455,028)	(464,664)	(561,331)	(484,263)	(476,933)	(476,933)	(476,933)	(476,933)	(476,933)	(5,796,099)	(5,461,746)	106%	
405.000 · Bad Debt HC & Amb	(56,229)	(97,423)	(48,897)	12,223	(100,320)	(42,771)	(90,588)	(60,600)	(60,600)	(60,600)	(60,600)	(60,600)	(727,005)	(679,803)	107%	
407.000 · Other Income	485	220	425	12,854	245	50	1,015	2,404	2,404	2,404	2,404	2,404	27,314	28,848	95%	
<b>Total Income</b>	<b>197,855</b>	<b>221,112</b>	<b>184,630</b>	<b>228,563</b>	<b>99,105</b>	<b>151,140</b>	<b>171,735</b>	<b>189,871</b>	<b>189,871</b>	<b>189,871</b>	<b>189,871</b>	<b>189,871</b>	<b>2,203,495</b>	<b>2,120,130</b>	<b>104%</b>	
Gross Profit	197,855	221,112	184,630	228,563	99,105	151,140	171,735	189,871	189,871	189,871	189,871	189,871	2,203,495	2,120,130	104%	
Expense																
601.000 · Salaries & Wages	78,971	68,252	66,559	98,842	79,125	82,182	96,362	85,000	85,000	128,000	85,000	85,000	1,038,293	1,064,200	98%	<i>New hires New Enrollees; 4%</i>
602.000 · Employee Benefits	18,085	16,702	16,652	21,666	19,169	19,174	25,281	24,807	24,807	25,830	24,807	24,807	261,787	268,362	98%	<i>Retirement SEMSA &amp; AMR fee</i>
603.000 · Professional Fees	21,448	3,968	1,695	745	4,509	2,130	922	4,280	4,280	4,280	4,280	4,280	56,817	57,680	99%	<i>increase</i>
604.000 · Purchased Services	14,363	14,902	16,002	15,764	14,846	15,197	14,900	13,731	13,731	13,731	13,731	13,731	174,629	164,772	106%	
605.000 · Supplies	5,225	9,717	2,320	8,357	7,286	7,811	9,804	5,857	5,584	5,584	5,672	5,771	78,988	67,917	116%	
606.000 · Utilities	1,354	1,390	1,722	906	1,206	1,222	1,570	1,271	1,271	1,271	1,271	1,271	15,725	15,251	103%	
607.000 · Rental and Lease	32	32	32	32	32	32	32	25	25	25	25	25	349	300	116%	
608.000 · Insurance Coverages	12,447	12,447	12,447	12,009	12,447	12,447	12,745	12,429	12,429	12,429	12,429	12,429	149,134	149,148	100%	
609.000 · Maintenance & Repairs	5,258	10,490	2,107	6,729	6,394	9,388	7,477	7,977	7,977	7,977	7,977	10,977	90,728	101,732	89%	
610.000 · Depreciation and Amortization	11,723	9,561	9,175	9,482	10,466	9,978	10,015	12,085	12,085	12,085	12,085	12,085	130,825	145,020	90%	
611.000 · Other operating expenses	11,702	15,207	29,281	8,743	8,721	18,638	10,223	10,050	20,885	9,635	10,050	20,885	174,020	162,280	107%	
<b>Total Expense</b>	<b>180,608</b>	<b>162,668</b>	<b>157,992</b>	<b>183,275</b>	<b>164,201</b>	<b>178,199</b>	<b>189,331</b>	<b>177,512</b>	<b>188,074</b>	<b>220,847</b>	<b>177,327</b>	<b>191,261</b>	<b>2,171,295</b>	<b>2,196,662</b>	<b>99%</b>	
Net Ordinary Income	17,247	58,444	26,638	45,288	(65,096)	(27,059)	(17,596)	12,359	1,797	(30,976)	12,544	(1,390)	32,200	(76,532)	(42%)	
Other Income/Expense																
Other Income																
701.000 · District Tax Revenues	20,000	20,240	20,240	20,240	20,240	20,240	20,240	20,000	20,000	20,000	20,000	20,000	241,440	240,000	101%	
<b>Total Other Income</b>	<b>20,000</b>	<b>20,240</b>	<b>20,240</b>	<b>20,240</b>	<b>20,240</b>	<b>20,240</b>	<b>20,240</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>241,440</b>	<b>240,000</b>	<b>101%</b>	
Net Other Income	20,000	20,240	20,240	20,240	20,240	20,240	20,240	20,000	20,000	20,000	20,000	20,000	241,440	240,000	101%	
<b>Net Income</b>	<b>37,247</b>	<b>78,684</b>	<b>46,878</b>	<b>65,528</b>	<b>(44,856)</b>	<b>(6,819)</b>	<b>2,644</b>	<b>32,359</b>	<b>21,797</b>	<b>(10,976)</b>	<b>32,544</b>	<b>18,610</b>	<b>273,640</b>	<b>163,468</b>	<b>167%</b>	

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

	Jul 19	Aug 19	Sep 19	Oct 19	Nov 19	Dec 19	Jan 20	Feb 20	Mar 20	Apr 20	May 20	Jun 20	20	Budget	Budget	HC - Proposed NOTES
Ordinary Income/Expense																
Income																
401.000 · Gross Patient Service Revenue	178,025	193,385	184,994	203,070	193,105	172,233	194,321	191,667	223,440	223,440	223,440	223,440	2,404,560	2,429,750	99%	increase # of patients to 100/day
403.000 · Adjustments	51,438	(15,264)	5,227	(114,857)	(57,859)	51,944	(18,738)	2,417	2,417	2,417	2,417	2,417			0%	
405.000 · Bad Debt HC & Amb	(4,079)	(7,463)	(9)	14,792	(2,478)	3,765	(9,051)	(1,017)	(1,017)	(1,017)	(1,017)	(1,017)			0%	
407.000 · Other Income	310	305	18,940	8,022	290	5,429	3,340	6,300	6,300	11,604	6,300	6,300	73,440	44,207	166%	unbudgeted incentive
<b>Total Income</b>	<b>225,694</b>	<b>170,963</b>	<b>209,152</b>	<b>111,027</b>	<b>133,058</b>	<b>233,371</b>	<b>169,872</b>	<b>199,367</b>	<b>231,140</b>	<b>236,444</b>	<b>231,140</b>	<b>231,140</b>	<b>2,478,000</b>	<b>2,488,507</b>	<b>100%</b>	
Gross Profit	225,694	170,963	209,152	111,027	133,058	233,371	169,872	199,367	231,140	236,444	231,140	231,140	2,478,000	2,488,507	100%	
Expense																
601.000 · Salaries & Wages	75,847	88,644	68,439	102,622	85,230	85,307	77,016	93,307	85,307	127,961	85,311	85,307	1,060,298	1,047,237	101%	New hires New Enrollees + Retirement
602.000 · Employee Benefits	20,509	23,308	21,366	25,664	24,619	22,964	29,994	29,994	29,994	29,994	29,994	29,994	318,394	290,428	110%	Physician's fee increase
603.000 · Professional Fees	57,886	55,118	56,406	58,406	59,981	58,899	58,951	78,698	70,198	68,198	68,198	69,198	760,137	782,976	97%	
604.000 · Purchased Services	25,945	19,811	27,527	25,030	18,456	29,766	19,825	23,719	23,719	23,719	23,719	23,719	284,955	284,628	100%	
605.000 · Supplies	4,251	8,149	9,040	11,626	10,041	3,900	9,431	7,146	5,511	5,996	5,993	6,661	87,745	89,159	98%	
606.000 · Utilities	3,586	3,720	3,450	3,406	3,238	3,373	4,302	3,666	3,666	3,666	3,666	3,666	43,405	43,992	99%	
607.000 · Rental and Lease	563	563	563	517	517	517	569	578	578	578	578	578	6,699	6,936	97%	
608.000 · Insurance Coverages	10,105	10,105	10,105	9,996	10,105	10,105	10,105	10,086	10,086	10,086	10,086	10,086	121,056	121,032	100%	
609.000 · Maintenance & Repairs	1,396	2,875	1,758	1,682	1,920	2,820	1,280	2,958	2,958	2,958	2,958	2,958	28,521	39,796	72%	
610.000 · Depreciation and Amortization	7,119	7,171	7,061	7,383	7,358	7,597	7,597	7,103	7,103	7,103	7,103	7,103	86,801	85,236	102%	
611.000 · Other operating expenses	5,206	5,372	5,985	4,590	3,767	4,027	5,123	5,290	6,025	5,290	5,290	5,290	61,255	65,780	93%	
<b>Total Expense</b>	<b>212,413</b>	<b>224,836</b>	<b>211,700</b>	<b>250,922</b>	<b>225,232</b>	<b>229,275</b>	<b>224,193</b>	<b>262,545</b>	<b>245,145</b>	<b>285,549</b>	<b>242,896</b>	<b>244,560</b>	<b>2,859,266</b>	<b>2,857,200</b>	<b>100%</b>	
Net Ordinary Income	13,281	(53,873)	(2,548)	(139,895)	(92,174)	4,096	(54,321)	(63,178)	(14,005)	(49,105)	(11,756)	(13,420)	(381,266)	(368,693)	103%	
Other Income/Expense																
Other Income																
703.000 · Investment Income	0	0	0	0	0	0	0						0		0%	
704.000 · Interest Expense	(5,487)	(5,487)	(5,487)	(5,487)	(5,487)	(5,487)	(4,045)	(5,201)	(5,201)	(5,201)	(5,201)	(5,201)	(62,972)	(62,412)	101%	
705.000 · Tenant Revenue	600	600	600	600	600	600	600	600	600	600	600	600	7,200	7,200	100%	
710.000 · Misc Other Income		1,988		2,043			4,283						8,314		100%	
<b>Total Other Income</b>	<b>(4,887)</b>	<b>(2,899)</b>	<b>(4,887)</b>	<b>(2,844)</b>	<b>(4,887)</b>	<b>(4,887)</b>	<b>838</b>	<b>(4,601)</b>	<b>(4,601)</b>	<b>(4,601)</b>	<b>(4,601)</b>	<b>(4,601)</b>	<b>(47,458)</b>	<b>(55,212)</b>	<b>86%</b>	
Other Expense																
810.000 · Misc Other Expense		457				1,160		8,000					9,617	8,000	120%	
<b>Total Other Expense</b>		<b>457</b>				<b>1,160</b>		<b>8,000</b>					<b>9,617</b>	<b>8,000</b>	<b>120%</b>	
Net Other Income	(4,887)	(3,356)	(4,887)	(2,844)	(4,887)	(6,047)	838	(12,601)	(4,601)	(4,601)	(4,601)	(4,601)	(57,075)	(63,212)	90%	
<b>Net Income</b>	<b>8,394</b>	<b>(57,229)</b>	<b>(7,435)</b>	<b>(142,739)</b>	<b>(97,061)</b>	<b>(1,951)</b>	<b>(53,483)</b>	<b>(75,779)</b>	<b>(18,606)</b>	<b>(53,706)</b>	<b>(16,357)</b>	<b>(18,021)</b>	<b>(438,341)</b>	<b>(431,905)</b>	<b>101%</b>	



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

	Jul 19	Aug 19	Sep 19	Oct 19	Nov 19	Dec 19	Jan 20	Feb 20	Mar 20	Apr 20	May 20	Jun 20	Forecast Jul '19 - Jun 20	Budget	% Budget
<b>ADM - Original</b>															
Ordinary Income/Expense															
Income															
403.000 · Adjustments	8,390												8,390		
407.000 · Other Income		330		1,233		175		167	167	167	167	167	2,573	2,000	129%
<b>Total Income</b>	<b>8,390</b>	<b>330</b>		<b>1,233</b>		<b>175</b>		<b>167</b>	<b>167</b>	<b>167</b>	<b>167</b>	<b>167</b>	<b>10,963</b>	<b>2,000</b>	<b>548%</b>
Gross Profit	8,390	330		1,233		175		167	167	167	167	167	10,963	2,000	548%
Expense															
601.000 · Salaries & Wages	36,444	37,394	35,093	39,745	34,220	29,330	33,418	32,000	32,000	48,000	32,000	32,000	421,644	415,835	101%
602.000 · Employee Benefits	8,229	8,050	7,161	9,203	9,479	9,228	12,145	12,145	12,145	12,145	12,145	12,145	112,075	97,186	115%
603.000 · Professional Fees	1,820	1,656	3,849	(1,269)	1,316	1,247	27,657	6,958	6,958	6,958	6,958	6,958	71,066	83,496	85%
604.000 · Purchased Services	1,028	763	1,152	999	691	770	1,169	833	833	1,083	833	833	10,987	10,996	100%
605.000 · Supplies	404	2,032	222	309	988	354	418	1,061	397	397	891	567	8,040	7,250	111%
606.000 · Utilities	556	721	558	520	515	514	624	579	579	579	579	579	6,903	6,948	99%
607.000 · Rental and Lease	309	309	529	309	309	529	333	320	545	320	320	545	4,677	4,740	99%
608.000 · Insurance Coverages	2,728	2,728	2,728	2,696	2,728	2,728	2,728	2,681	2,681	2,681	2,681	2,681	32,469	32,172	101%
609.000 · Maintenance & Repairs	203	436	146	245	146	146	203	333	333	333	333	333	3,190	3,996	80%
610.000 · Depreciation and Amortization	2,663	2,663	2,577	2,663	2,577	2,663	2,663	2,583	2,583	2,583	2,583	2,583	31,384	30,996	101%
611.000 · Other operating expenses	2,000	3,758	2,968	2,029	2,146	5,454	3,829	3,865	3,865	23,865	3,865	3,865	61,509	66,380	93%
<b>Total Expense</b>	<b>56,384</b>	<b>60,510</b>	<b>56,983</b>	<b>57,449</b>	<b>55,115</b>	<b>52,963</b>	<b>85,187</b>	<b>59,316</b>	<b>58,877</b>	<b>94,973</b>	<b>59,146</b>	<b>59,047</b>	<b>755,950</b>	<b>759,995</b>	<b>99%</b>
Net Ordinary Income	(47,994)	(60,180)	(56,983)	(56,216)	(55,115)	(52,788)	(85,187)	(59,149)	(58,710)	(94,806)	(58,979)	(58,880)	(744,987)	(757,995)	98%
Other Income/Expense															
Other Income															
701.000 · District Tax Revenues	103,167	102,190	102,190	102,190	102,190	102,190	102,190	103,167	103,167	103,167	103,167	103,167	1,232,142	1,238,004	100%
703.000 · Investment Income	3,382	1,777	170	3,279	1,692	146	3,107	1,700	208	3,208	1,700	208	20,577	14,496	142%
<b>Total Other Income</b>	<b>106,549</b>	<b>103,967</b>	<b>102,360</b>	<b>105,469</b>	<b>103,882</b>	<b>102,336</b>	<b>105,297</b>	<b>103,375</b>	<b>103,375</b>	<b>106,375</b>	<b>103,375</b>	<b>103,375</b>	<b>1,249,735</b>	<b>1,252,500</b>	<b>100%</b>
Other Expense															
802.000 · Keystone District Expense						280							280		
<b>Total Other Expense</b>						<b>280</b>							<b>1,249,455</b>		
Net Other Income	106,549	103,967	102,360	105,469	103,882	102,056	105,297	103,375	103,375	106,375	103,375	103,375	504,468	1,252,500	40%
<b>Net Income</b>	<b>58,555</b>	<b>43,787</b>	<b>45,377</b>	<b>49,253</b>	<b>48,767</b>	<b>49,268</b>	<b>20,110</b>	<b>44,226</b>	<b>44,665</b>	<b>11,569</b>	<b>44,396</b>	<b>44,495</b>	<b>504,468</b>	<b>494,505</b>	<b>102%</b>

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

													AMB- Original		
	Jul 19	Aug 19	Sep 19	Oct 19	Nov 19	Dec 19	Jan 20	Feb 20	Mar 20	Apr 20	May 20	Jun 20	Forecast Jul '19 - Jun 20	Budget	% Budget
Ordinary Income/Expense															
Income															
401.000 · Gross Patient Service Revenue	731,667	736,781	782,716	658,514	663,844	755,192	745,571	645,833	645,833	645,833	645,833	645,833	8,303,450	7,836,996	106%
403.000 · Adjustments	(486,458)	(418,466)	(549,614)	(455,028)	(464,664)	(561,331)	(484,263)	(439,583)	(439,583)	(439,583)	(439,583)	(439,583)	(5,617,739)	(5,274,996)	106%
405.000 · Bad Debt HC & Amb	(56,229)	(97,423)	(48,897)	12,223	(100,320)	(42,771)	(90,588)	(53,829)	(53,829)	(53,829)	(53,829)	(53,829)	(693,150)	(645,948)	107%
407.000 · Other Income	485	220	425	12,854	245	50	1,015	2,404	2,404	2,404	2,404	2,404	27,314	28,848	95%
<b>Total Income</b>	<b>189,465</b>	<b>221,112</b>	<b>184,630</b>	<b>228,563</b>	<b>99,105</b>	<b>151,140</b>	<b>171,735</b>	<b>154,825</b>	<b>154,825</b>	<b>154,825</b>	<b>154,825</b>	<b>154,825</b>	<b>2,019,875</b>	<b>1,944,900</b>	<b>104%</b>
Gross Profit	189,465	221,112	184,630	228,563	99,105	151,140	171,735	154,825	154,825	154,825	154,825	154,825	2,019,875	1,944,900	104%
Expense															
601.000 · Salaries & Wages	78,971	68,252	66,559	98,842	79,125	82,182	96,362	85,000	85,000	128,000	85,000	85,000	1,038,293	1,032,180	101%
602.000 · Employee Benefits	18,085	16,702	16,652	21,666	19,169	19,174	25,281	25,281	25,281	25,281	25,281	25,281	263,134	236,994	111%
603.000 · Professional Fees	21,448	3,968	1,695	745	4,509	2,130	922	4,280	4,280	4,280	4,280	4,280	56,817	57,680	99%
604.000 · Purchased Services	14,363	14,902	16,002	15,764	14,846	15,197	14,900	13,731	13,731	13,731	13,731	13,731	174,629	164,772	106%
605.000 · Supplies	5,225	9,717	2,320	8,357	7,286	7,811	9,804	5,857	5,584	5,584	5,672	5,771	78,988	67,917	116%
606.000 · Utilities	1,354	1,390	1,722	906	1,206	1,222	1,570	1,271	1,271	1,271	1,271	1,271	15,725	15,251	103%
607.000 · Rental and Lease	32	32	32	32	32	32	32	25	25	25	25	25	349	300	116%
608.000 · Insurance Coverages	12,447	12,447	12,447	12,009	12,447	12,447	12,745	12,429	12,429	12,429	12,429	12,429	149,134	149,148	100%
609.000 · Maintenance & Repairs	5,258	10,490	2,107	6,729	6,394	9,388	7,477	7,977	7,977	7,977	7,977	10,977	90,728	101,732	89%
610.000 · Depreciation and Amortization	11,723	9,561	9,175	9,482	10,466	9,978	10,015	12,085	12,085	12,085	12,085	12,085	130,825	145,020	90%
611.000 · Other operating expenses	11,702	15,207	29,281	8,743	8,721	18,638	10,223	10,050	20,885	9,635	10,050	20,885	174,020	162,280	107%
<b>Total Expense</b>	<b>180,608</b>	<b>162,668</b>	<b>157,992</b>	<b>183,275</b>	<b>164,201</b>	<b>178,199</b>	<b>189,331</b>	<b>177,986</b>	<b>188,548</b>	<b>220,298</b>	<b>177,801</b>	<b>191,735</b>	<b>2,172,642</b>	<b>2,133,274</b>	<b>102%</b>
Net Ordinary Income	8,857	58,444	26,638	45,288	(65,096)	(27,059)	(17,596)	(23,161)	(33,723)	(65,473)	(22,976)	(36,910)	(152,767)	(188,374)	81%
Other Income/Expense															
Other Income															
701.000 · District Tax Revenues	20,000	20,240	20,240	20,240	20,240	20,240	20,240	20,000	20,000	20,000	20,000	20,000	241,440	240,000	101%
<b>Total Other Income</b>	<b>20,000</b>	<b>20,240</b>	<b>20,240</b>	<b>20,240</b>	<b>20,240</b>	<b>20,240</b>	<b>20,240</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>241,440</b>	<b>240,000</b>	<b>101%</b>
Net Other Income	20,000	20,240	20,240	20,240	20,240	20,240	20,240	20,000	20,000	20,000	20,000	20,000	241,440	240,000	101%
<b>Net Income</b>	<b>28,857</b>	<b>78,684</b>	<b>46,878</b>	<b>65,528</b>	<b>(44,856)</b>	<b>(6,819)</b>	<b>2,644</b>	<b>(3,161)</b>	<b>(13,723)</b>	<b>(45,473)</b>	<b>(2,976)</b>	<b>(16,910)</b>	<b>88,673</b>	<b>51,626</b>	<b>172%</b>

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

**HC - Original**

	Jul 19	Aug 19	Sep 19	Oct 19	Nov 19	Dec 19	Jan 20	Feb 20	Mar 20	Apr 20	May 20	Jun 20	Forecast Jul '19 - Jun 20	Budget	% Budget
Ordinary Income/Expense															
Income															
401.000 · Gross Patient Service Revenue	178,025	193,385	184,994	203,070	193,105	172,233	194,321	191,667	191,667	191,667	191,667	191,667	2,277,468	2,300,004	99%
403.000 · Adjustments	51,438	(15,264)	5,227	(114,857)	(57,859)	51,944	(18,738)	2,417	2,417	2,417	2,417	2,417	(86,024)	26,754	-322%
405.000 · Bad Debt HC & Amb	(4,079)	(7,463)	(9)	14,792	(2,478)	3,765	(9,051)	(1,017)	(1,017)	(1,017)	(1,017)	(1,017)	(9,608)	(12,204)	79%
407.000 · Other Income	310	305	18,940	8,022	290	5,429	3,340	300	300	5,604	300	300	43,440	14,207	306%
<b>Total Income</b>	<b>225,694</b>	<b>170,963</b>	<b>209,152</b>	<b>111,027</b>	<b>133,058</b>	<b>233,371</b>	<b>169,872</b>	<b>193,367</b>	<b>193,367</b>	<b>198,671</b>	<b>193,367</b>	<b>193,367</b>	<b>2,225,276</b>	<b>2,328,761</b>	<b>96%</b>
Gross Profit	225,694	170,963	209,152	111,027	133,058	233,371	169,872	193,367	193,367	198,671	193,367	193,367	2,225,276	2,328,761	96%
Expense															
601.000 · Salaries & Wages	75,847	88,644	68,439	102,622	85,230	85,307	85,307	85,307	85,307	85,307	85,307	85,307	1,017,931	958,632	106%
602.000 · Employee Benefits	20,509	23,308	21,366	25,664	24,619	22,964	29,994	29,994	29,994	29,994	29,994	29,994	318,394	240,856	132%
603.000 · Professional Fees	57,886	55,118	56,406	58,406	59,981	58,899	58,951	63,906	61,406	59,406	59,406	60,406	710,177	719,432	99%
604.000 · Purchased Services	25,945	19,811	27,527	25,030	18,456	29,766	19,825	23,719	23,719	23,719	23,719	23,719	284,955	284,628	100%
605.000 · Supplies	4,251	8,149	9,040	11,626	10,041	3,900	9,431	7,146	5,511	5,996	5,993	6,661	87,745	89,159	98%
606.000 · Utilities	3,586	3,720	3,450	3,406	3,238	3,373	4,302	3,666	3,666	3,666	3,666	3,666	43,405	43,992	99%
607.000 · Rental and Lease	563	563	563	517	517	517	569	578	578	578	578	578	6,699	6,936	97%
608.000 · Insurance Coverages	10,105	10,105	10,105	9,996	10,105	10,105	10,105	10,086	10,086	10,086	10,086	10,086	121,056	121,032	100%
609.000 · Maintenance & Repairs	1,396	2,875	1,758	1,682	1,920	2,820	1,280	2,958	2,958	2,958	2,958	2,958	28,521	39,796	72%
610.000 · Depreciation and Amortization	7,119	7,171	7,061	7,383	7,358	7,597	7,597	7,103	7,103	7,103	7,103	7,103	86,801	85,236	102%
611.000 · Other operating expenses	5,206	5,372	5,985	4,590	3,767	4,027	5,123	5,290	6,025	5,290	5,290	5,290	61,255	65,780	93%
<b>Total Expense</b>	<b>212,413</b>	<b>224,836</b>	<b>211,700</b>	<b>250,922</b>	<b>225,232</b>	<b>229,275</b>	<b>232,484</b>	<b>239,753</b>	<b>236,353</b>	<b>234,103</b>	<b>234,100</b>	<b>235,768</b>	<b>2,766,939</b>	<b>2,655,479</b>	<b>104%</b>
Net Ordinary Income	13,281	(53,873)	(2,548)	(139,895)	(92,174)	4,096	(62,612)	(46,386)	(42,986)	(35,432)	(40,733)	(42,401)	(541,663)	(326,718)	166%
Other Income/Expense															
Other Income															
703.000 · Investment Income	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
704.000 · Interest Expense	(5,487)	(5,487)	(5,487)	(5,487)	(5,487)	(5,487)	(4,045)	(5,201)	(5,201)	(5,201)	(5,201)	(5,201)	(62,972)	(62,412)	101%
705.000 · Tenant Revenue	600	600	600	600	600	600	600	600	600	600	600	600	7,200	7,200	100%
710.000 · Misc Other Income		1,988		2,043			4,283						8,314		
<b>Total Other Income</b>	<b>(4,887)</b>	<b>(2,899)</b>	<b>(4,887)</b>	<b>(2,844)</b>	<b>(4,887)</b>	<b>(4,887)</b>	<b>838</b>	<b>(4,601)</b>	<b>(4,601)</b>	<b>(4,601)</b>	<b>(4,601)</b>	<b>(4,601)</b>	<b>(47,458)</b>	<b>(55,212)</b>	<b>86%</b>
Other Expense															
810.000 · Misc Other Expense		457				1,160							1,617		
<b>Total Other Expense</b>		<b>457</b>				<b>1,160</b>							<b>1,617</b>		
Net Other Income	(4,887)	(3,356)	(4,887)	(2,844)	(4,887)	(6,047)	838	(4,601)	(4,601)	(4,601)	(4,601)	(4,601)	(49,075)	(55,212)	89%
<b>Net Income</b>	<b>8,394</b>	<b>(57,229)</b>	<b>(7,435)</b>	<b>(142,739)</b>	<b>(97,061)</b>	<b>(1,951)</b>	<b>(61,774)</b>	<b>(50,987)</b>	<b>(47,587)</b>	<b>(40,033)</b>	<b>(45,334)</b>	<b>(47,002)</b>	<b>(590,738)</b>	<b>(381,930)</b>	<b>155%</b>



## • Cost of Injury

U.S. Bureau of Labor Statistics reports 650,000 work-related musculoskeletal disorders (WRMSDs), resulting in costs to employers of over 20 billion dollars. These costs include Worker's Compensation and medical expenses, the latter of which are increasing 2.5 times faster than benefit costs.

- \$1 of every \$3 of Worker's Compensation costs are spent on occupational musculoskeletal disorders (MSDs)
- Employers pay \$15-20 billion per year in Worker's Compensation costs for lost workdays.
- Mean costs per case of upper extremity MSD are \$8,070 versus a mean cost of \$4,075 per case for all types of work-related injury.
- Worker's Compensation claims per injury equal \$29,000 - \$32,000 per year.
- Medical bills for the average shoulder injury (excluding surgery) are \$20,000 per year. Indirect costs are 3 to 5 times higher, reaching approximately \$150 billion per year.

These include absenteeism, staff replacement and retraining, productivity, and/or quality. In sonography alone, the costs are significant.

- Cost of hiring replacement staff is between \$130,000-166,000 per year
  - Estimated average cost to find and hire a new sonographer is \$10,500
- If an ultrasound exam room is down due to the loss of worker time, the loss of chargeable income can be as much as \$4,500 per day, \$22,000 per week or \$1,170,000 per year in lost revenue.

The increase in MSDs in industry has resulted in research into the causes and in legislation in the U.S. regulating the design of office furniture and duration of video terminal work. Appropriate ergonomic adaptations have been found to effectively reduce the risk of MSD symptoms. Adapting a workstation to each person and his/her work requirements ensures that it functions as intended. Productivity is increased if employees' work areas are arranged to suit them and the type of work being done.

### • Conclusions:

Dollars spent on improving the ergonomic design of the workstation have an excellent return on investment. This investment leads to improved performance of workers and improved employee well being. Ergonomics provides the foundation for effective management and well-trained workers to perform at their best level, thus increasing productivity and profits.

There are direct and indirect costs associated with an occupational injury, including the medical cost of treating the injury; the cost of replacement staff, as well as the loss of revenue secondary to decreased productivity during time loss.

The following shows the comparison costs of implementing engineering controls suggested for reducing or eliminating risk factors for sonographers versus doing nothing to address work safety for sonographers:

### • Do nothing:

Costs: Direct & indirect

- \$30,000 for Worker's Compensation costs



- \$29,000 average cost for medical bills, exclude surgery
  - \$702,000 in lost revenue (based on 60% reimbursement)
  - \$10,500 to recruit a new sonographer
- Total: \$771,500

Or \$166,000 using replacement staff. Total \$235,500

- **Address ergonomics:**

Costs: Direct & indirect

- \$7,200 for an ergonomic exam table
  - \$755 for an ergonomic chair
  - \$250 for support cushions
  - \$180,000 for ergonomically-designed ultrasound equipment
  - Priceless - a healthy, competent sonographer
- Total: \$188,205

- **References:**

1. Brown E. Ergonomics and repetitive strain injuries.  
On line: <http://dea.human.cornell.edu>
2. Bureau of Labor Statistics, <http://www.bls.gov>
3. Ergoweb. On line: <http://www.ergoweb.com>
4. Evanoff B. Testimony submitted to the United States Senate Committee on Appropriations Subcommittee on Labor, Health, and Human Services, and Education Special Hearing on Ergonomics, April 2001.  
On line: <http://www.senate.gov/appropriations/labor/>
5. Good ergonomics is good economics.  
On line: <http://www.aflcio.org/safety/>
6. Grieco A, Molteni G, DeVito G, Sias N. Epidemiology of musculoskeletal disorders due to biomechanical overload; Ergonomics; Sept. 1998; 41(9): 1253-60.
7. Hawkins J. Survey seeks to quantify technologists' worth; Advance for Imaging and Radiation Therapy Professionals; July 29, 2003; 11.
8. Melhourn JM. Cumulative trauma disorders and repetitive strain injuries: The future; Clin Orthop; June 1998 (351): 107-26
9. Occupational Safety and Health Administration.  
On line: <http://www.osha.gov/dcsp/products/etools/hospital/sonography/sonography.html>
10. Pike, I, Russo A, Berkowitz J, Baker J, Lessoway V. The prevalence of musculoskeletal disorders among diagnostic medical sonographers; JDMS; 13(5); Sept.-Oct. 1997: 219-27.
11. Schneider M. Franz. Why ergonomics makes a lot of sense from a dollar-and-cents standpoint and why it may be inevitable because of legislation.  
On line: <http://www.combo.com/ergo/ergoecon/>
12. Sound Ergonomics, LLC, <http://www.soundergonomics.com>



13. Webster BS and Snook SH. The cost of compensable upper extremity cumulative trauma disorders; J Occup Med; 1994;36(7): 713-7.

### Ergonomics Current Requests

	Documen t Holder	Footrest	Keyboard Tray	Wireless Mouse	Headset (\$50 - \$100)	Wall File Orgsanize r (16.00)	Monitor Stand		
Completec Chair (\$489)	(\$10.00)	(\$16-\$20)	(\$50.00)	(\$17)			(\$30.00)		
HC Medica \$ 489.00	\$ 10.00	\$ 20.00	\$ 50.00				\$ 30.00	\$	599.00
HC Medical Records	\$ 10.00	\$ 20.00		\$ 17.00	\$ 100.00			\$	147.00
HC Front Office	\$ 10.00	\$ 20.00	\$ 50.00				\$ 30.00	\$	110.00
HC Front Office	\$ 10.00	\$ 20.00		\$ 17.00	\$ 100.00			\$	147.00
HC Front Office	\$ 10.00		\$ 50.00		\$ 100.00			\$	160.00
HC Telephone Room	\$ 10.00	\$ 20.00	\$ 50.00		\$ 100.00		\$ 30.00	\$	210.00
HC Telephone Room	\$ 10.00	\$ 20.00			\$ 100.00		\$ 30.00	\$	160.00
HC Support Staff	\$ 10.00	\$ 20.00			\$ 100.00	\$ 16.00		\$	146.00
Admin \$ 489.00								\$	489.00
Admin	\$ 10.00						\$ 30.00	\$	40.00
Admin				\$ 17.00			\$ 30.00	\$	47.00
Admin \$ 489.00	\$ 10.00							\$	499.00
Admin \$ 489.00								\$	489.00
Admin/CEC \$ 800.00	\$ 10.00							\$	810.00

Currant Tr	\$ 2,756.00	\$ 110.00	\$ 140.00	\$ 200.00	\$ 51.00	\$ 600.00	\$ 16.00	\$ 180.00	\$ 4,053.00	Ave. pp \$ 311.77
------------	-------------	-----------	-----------	-----------	----------	-----------	----------	-----------	-------------	----------------------

**Option #1**  
 Average cost of Repetitive Motion Injury **\$29,000-\$32,000** per single injury  
 Plus cost of productivity  
 Plus absenteeism  
 Hgher chance of turnover

**Option #2**  
 Cost to Ergonomics Prevention **\$732.00 (\$311.77 avg)** Cost of Equipment for prevention of injury  
 Cost of Education  
 Increase in productivity Healthier and happier Employees

Ten remaining assessments estimated cost \$3,117.70

Estimated total cost \$7,470.70

**BOARD OF DIRECTORS OF DEL PUERTO HEALTH CARE DISTRICT****Board Meeting – February 24, 2020****Retirement Plan Amendments Retirement Plan Amendments****Page 1 of 2**

Department: Chief Executive Office

CEO Concurrence: Yes

Consent Calendar: No

4/5 Vote Required: No

**SUBJECT:** Plan 001 414(h) and Plan 002 457(b) Amendments

**STAFF REPORT:** The District has two retirement plan programs in place: Plan 001 414(h) and Plan 002 457(b). The District only contributes 4% of benefitted employee's compensation to Plan 001 and matches 50 cents on the dollar up to 3% of an employee's compensation to Plan 002. Staff has reviewed the plan documents with the AIG representatives and the Finance Committee and recommend the following changes for consistency between plans and continuity in benefits.

**Retirement Plan 001 – 414(h) current 4% employer contribution, no employee contribution allowed**

1. Qualifying Year of Service  $\geq$  1,000 hours
2. Eligible Employees = Benefitted
3. Conditions of Eligibility
  - a. age  $\geq$  18
  - b. Completion of two months of service (benefit eligibility time frame)
4. Compensation = wages, tips and other compensation on Form W-2 with no exclusions
5. Compensation for calculating contributions determined on a payroll basis and not adjusted to meet plan formula at year end
6. Determining Years of Service = All years of service counted
7. Involuntary Distributions (Distribution without Participant's Consent)
  - a. Total amount payable is less than \$1,000 – distributed
  - b. Total amount payable \$1k-5k – rolled over to IRA
8. Loans to Participants = No

**Deferred Compensation Plan 002 – 457(b) employee contribution, employer match 50% up to 3% total employer contribution**

1. Ineligible Employees = Non-Benefitted
2. Involuntary Distributions (Distribution without Participant's Consent)
  - a. Total amount payable is less than \$1,000 – distributed
  - b. Total amount payable \$1k-5k – rolled over to IRA



**BOARD OF DIRECTORS OF DEL PUERTO HEALTH CARE DISTRICT****Board Meeting – February 24, 2020****Retirement Plan Amendments Retirement Plan Amendments****Page 2 of 2**

**CONSIDERATIONS:** The plan amendments will align the program guidelines with District priorities

**DISTRICT PRIORITY:** Benefits that contribute to the recruitment and retention of employees

**POLICY ISSUE:** Fiscal transparency

**FISCAL IMPACT:** No change from current annual contributions

**STAFFING IMPACT:** simplification of benefit administration

**CONTACT PERSON:** Karin Hennings

**ATTACHMENT(S):** Amended Retirement Plan 001 – 414(h) and  
Amended Deferred Compensation Plan 002 – 457(b)

---

**RECOMMENDED BOARD ACTION:**

ROLL CALL REQUIRED: YES NO

**RECOMMENDED MOTION:** *I move the Board of Directors adopt Amended Retirement Plan 001 and Amended Deferred Compensation Plan 002 as presented.*